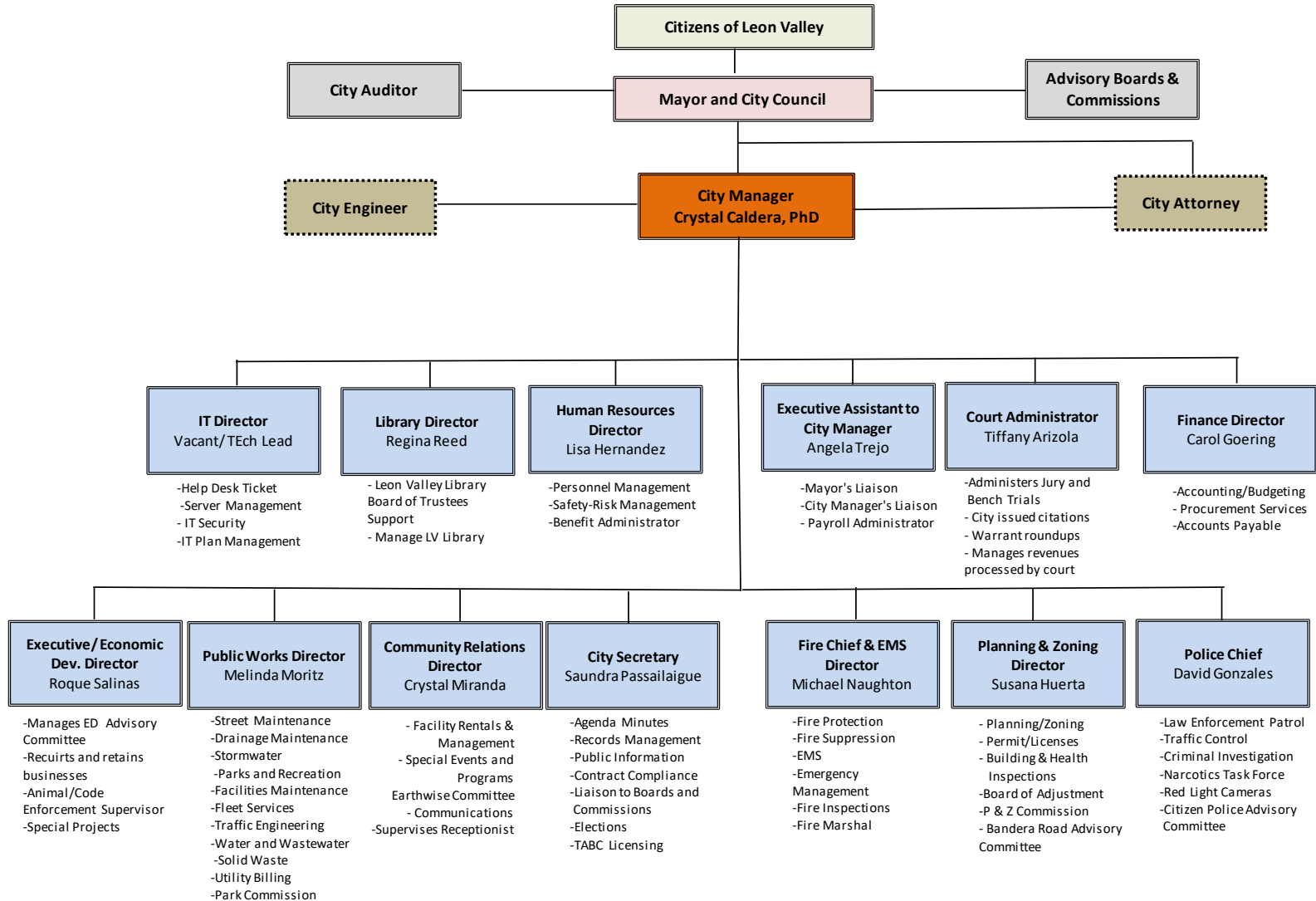


# PROPOSED ANNUAL OPERATING BUDGET FY 2026



# City of Leon Valley Organizational Chart



# General Fund

# Overview

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

|                  |                      |
|------------------|----------------------|
| 5,423,252        | Capital Reserve Fund |
| <u>1,250,000</u> | Emergency Fund       |
| 6,673,252        | 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 5.3 months of operating income

# Overview

- As presented, the Fiscal Year 2026 General Fund budget is not balanced
  - An operating deficit  
\$250,797

# Revenue Highlights

- Operating Revenues - \$14,635,574
  - A decrease over FY 25 of \$252,248
- 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
- Ad Valorem Tax revenues for fiscal year 2026 are being projected with a decrease of \$167,979 over FY 2025



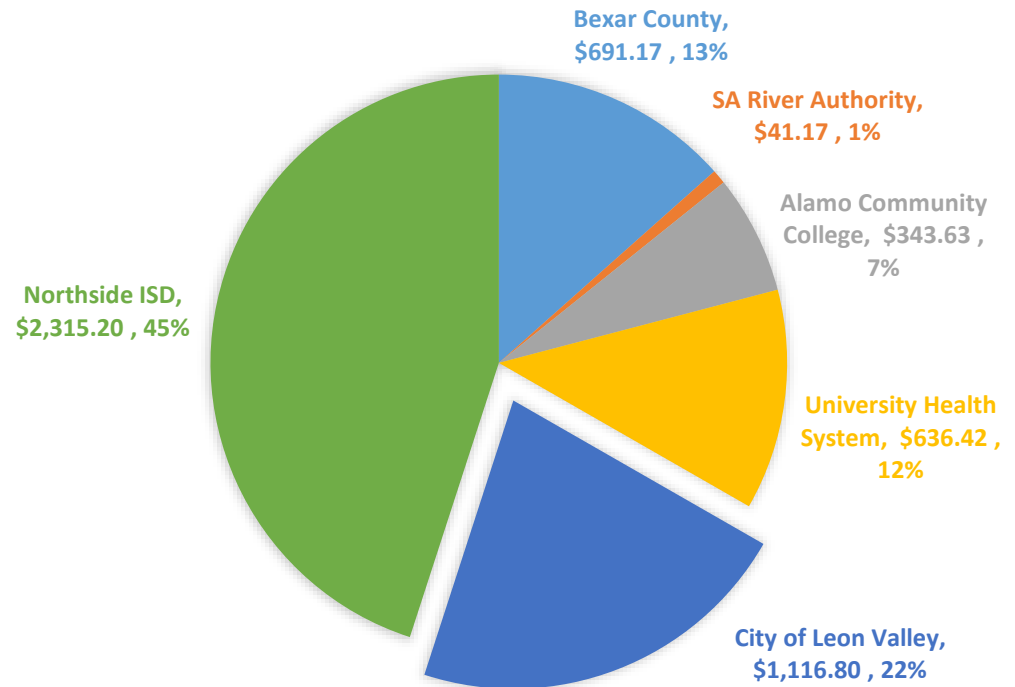
# Ad Valorem Impact to Homeowner



Tax Year 2025 Certified  
Average Home Taxable Value  
\$230,391

Average City of Leon Valley Levy:  
\$1,116.80

## Breakdown of Tax Year 2025 Homeowner Tax Bill

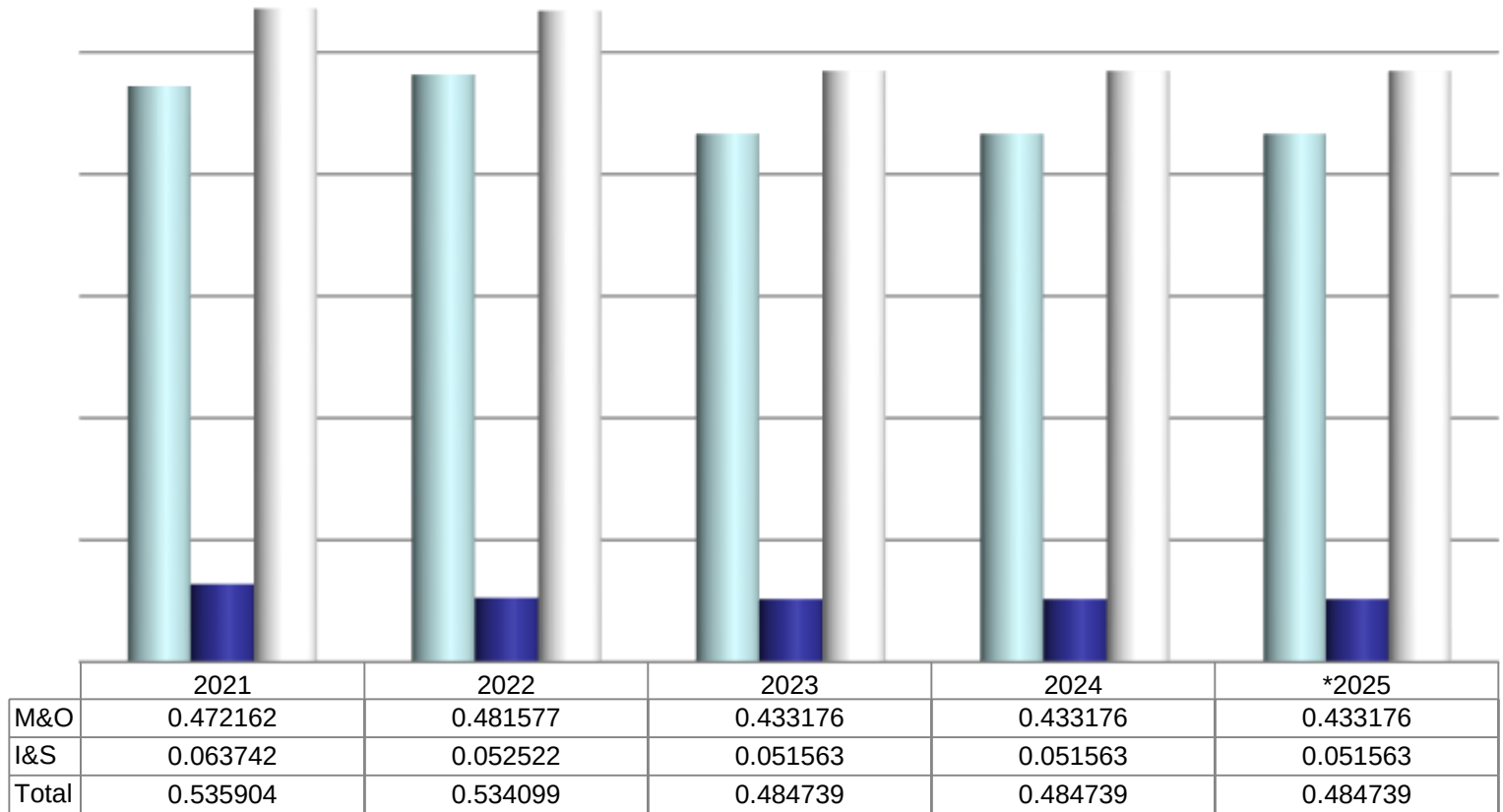


# Property Valuation Loss

|                                                   | COUNT<br>DIFFERENCE | BEG. VALUE<br>DIFFERENCE |
|---------------------------------------------------|---------------------|--------------------------|
| SINGLE FAMILY RESIDENTIAL                         | 10.00               | (10,017,839.00)          |
| MULTI-FAMILY RESIDENTIAL                          | 0.00                | (31,770,596.00)          |
| SMALL VACANT TRACTS OF LAND                       | 8.00                | 1,423,789.00             |
| QUALIFIED OPEN SPACE LAND                         |                     |                          |
| FARM AND RANCH IMPROVEMENTS ON QUALIFIED LAND     |                     |                          |
| RES IMPSON RURAL LAND, & NON QUALIFIED OPEN SPACE | 1.00                | (100,010.00)             |
| COMMERCIAL REAL PROPERTY                          | -1.00               | (5,186,856.00)           |
| INDUSTRIAL AND MANUFACTURING REAL PROPERTY        | 0.00                | (891,853.00)             |
| OIL AND GAS                                       |                     |                          |
| OTHER SUB-SURFACE INTERESTS IN LAND               |                     |                          |
| WATER SYSTEMS                                     |                     |                          |
| GAS DISTRIBUTION                                  |                     |                          |
| ELECTRICAL COMPANY                                |                     |                          |
| TELEPHONE COMPANY                                 | 0.00                | (86,449.00)              |
| RAILROAD                                          |                     |                          |
| PIPELINE                                          |                     |                          |
| CABLE TELEVISION                                  | 0.00                | (5,250.00)               |
| OTHER UTILITY TYPE                                | 0.00                | -                        |
| COMMERCIAL PERSONAL PROPERTY                      | 0.00                | 1,069,997.00             |
| INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY    | 0.00                | (8,700.00)               |
| MOBILE HOME ONLY ON LAND WITH DIFFERENT OWNERSHIP | 0.00                | (92,080.00)              |
| RESIDENTIAL INVENTORY                             | 59.00               | 3,554,320.00             |
| SPECIAL INVENTORY                                 | -2.00               | (965,610.00)             |
| TOTALLY EXEMPT PROPERTY                           | -36.00              | (3,178,704.00)           |
|                                                   |                     | (46,255,841.00)          |

# Tax Rate History

■ M&O  
■ I&S  
■ Total

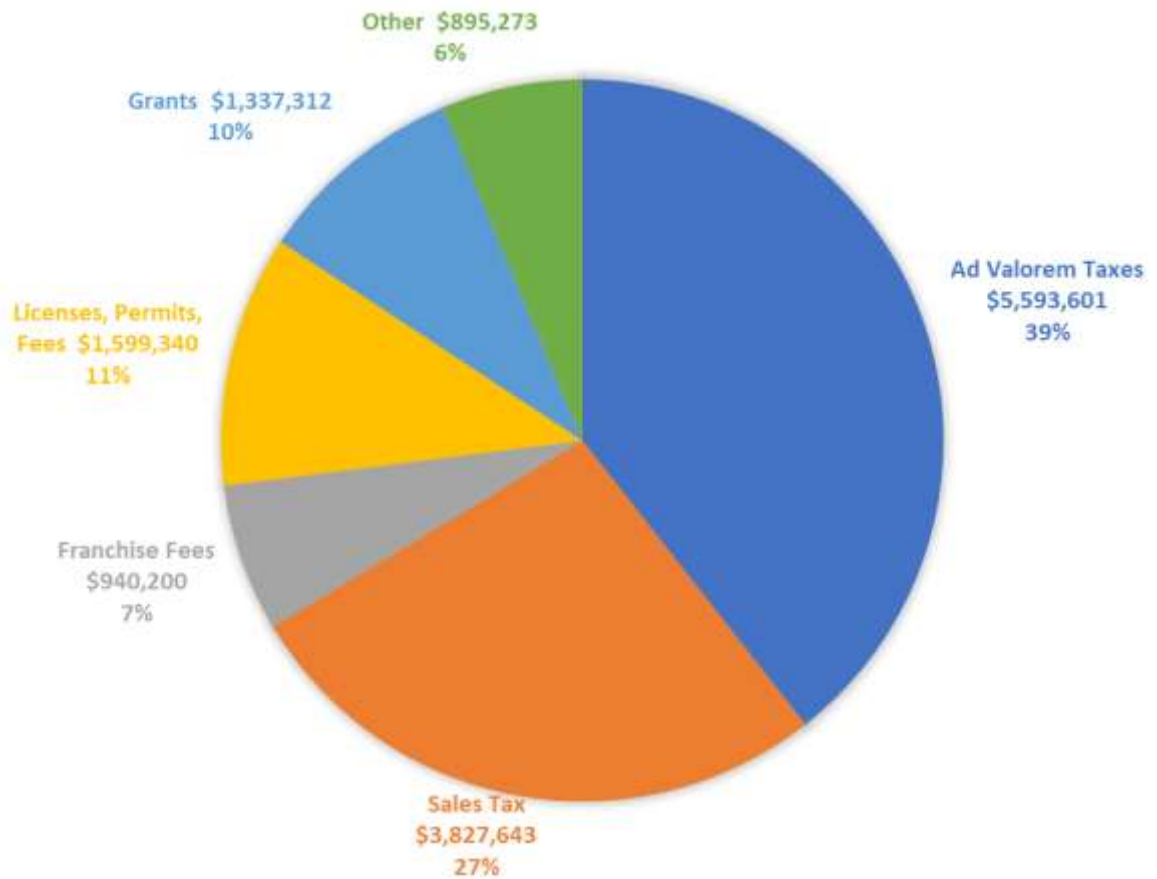


\*Projected

# Projected Revenue

|                  | PROJECTED REVENUE   |                     |           |                   |
|------------------|---------------------|---------------------|-----------|-------------------|
|                  | BUDGET<br>2024-2025 | BUDGET<br>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          |           |                   |

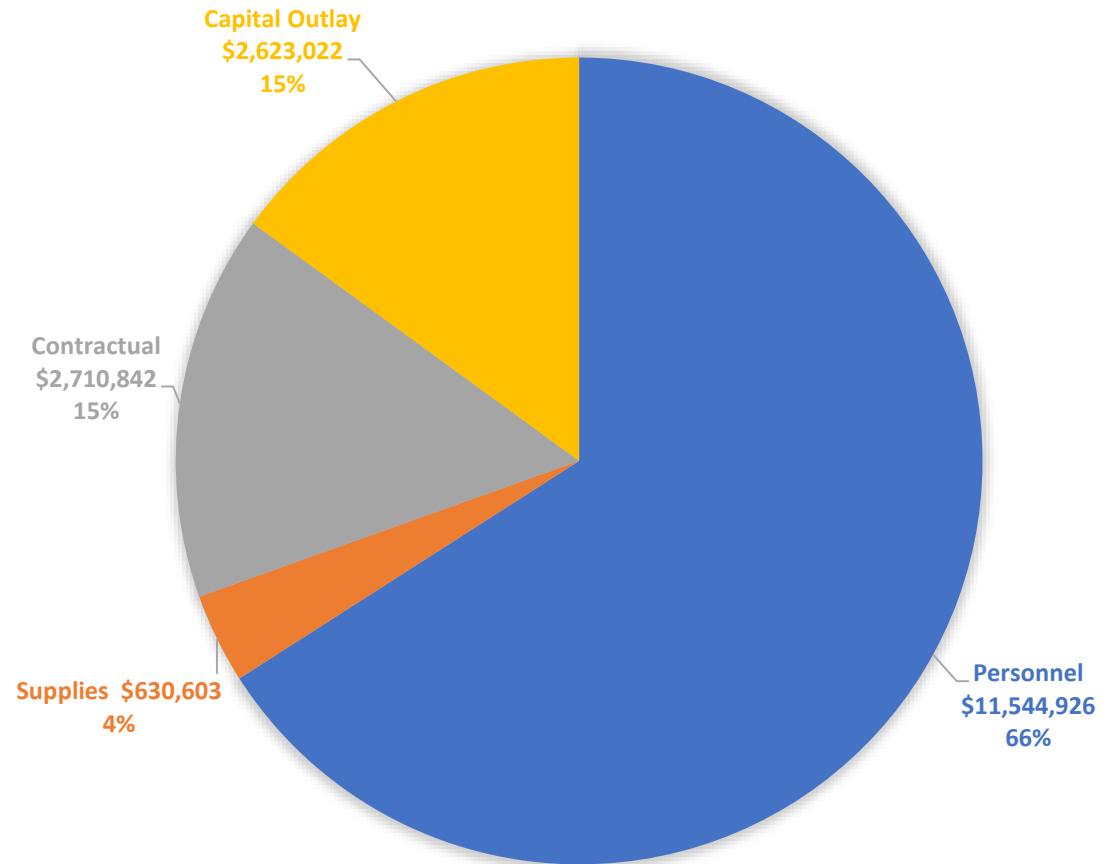
## General Fund Revenues by Category



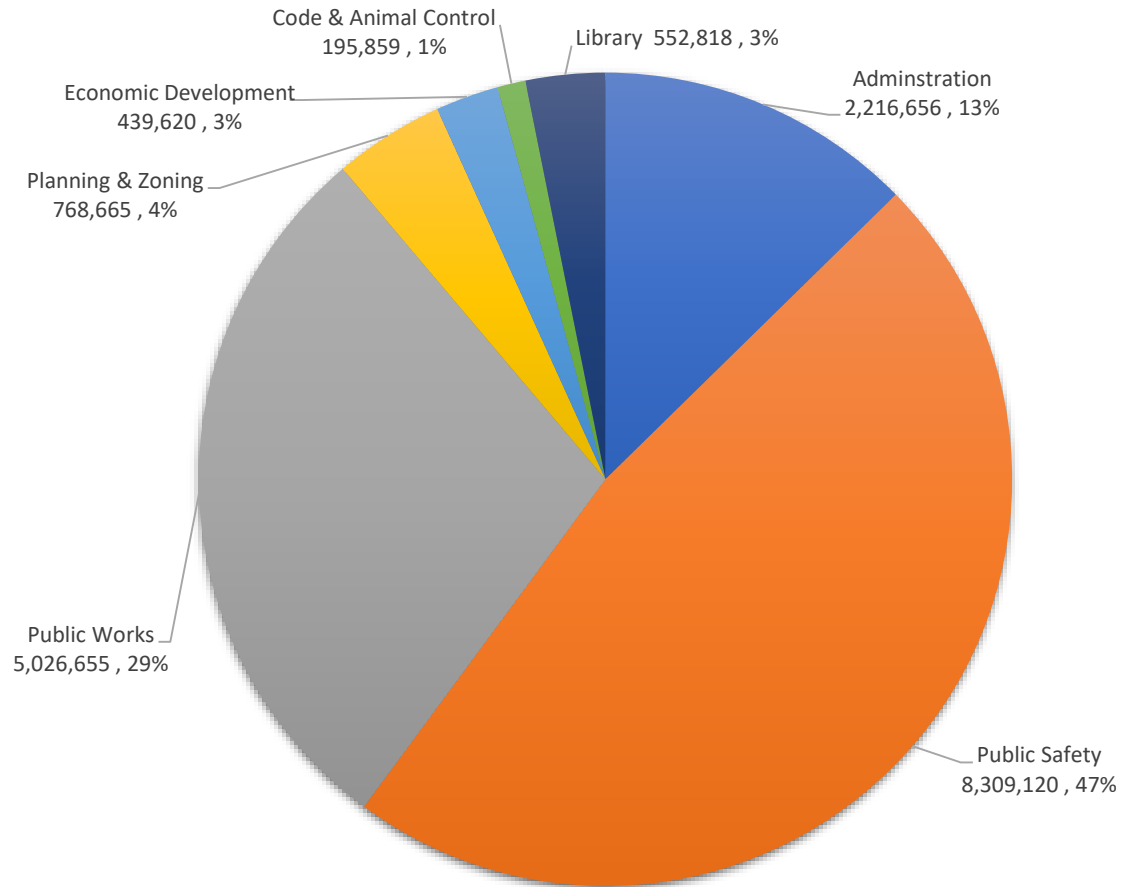
# Expenditure Highlights

- Operating Expenditures - \$14,886,371
  - A decrease of \$306,814 over FY 25
    - Personnel
    - Supplies
    - Contractual
- Capital Expenditures - \$2,623,022
  - A decrease of \$699,767

## General Fund Expenditures by Category



# General Fund Expenditures by Department





## GENERAL FUND

## SUMMARY OF REVENUES AND EXPENDITURES

|                                        | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026  |
|----------------------------------------|---------------------|---------------------|------------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b>          | <b>\$ 5,337,667</b> | <b>\$ 6,595,449</b> | <b>\$ 6,595,449</b>    | <b>\$ 6,771,634</b>  |
| <b>Revenues</b>                        |                     |                     |                        |                      |
| 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              |
| <b>Total Revenues</b>                  | <b>12,972,665</b>   | <b>14,323,329</b>   | <b>14,060,222</b>      | <b>14,193,369</b>    |
| <b>Other Funding Sources</b>           |                     |                     |                        |                      |
| Transfer in-ARP Funds                  | -                   | 360,286             | -                      | 265,125              |
| Transfer-Personnel Shared Services     | 1,803,954           | 1,729,644           | 1,729,644              | 1,698,517            |
| Contractual Shared Services            | 138,129             | -                   | -                      | -                    |
| Peg Fund Balance                       | -                   | 229,000             | 42,000                 | 4,000                |
| Tree Mitigation Fds (Sprinkler System) | -                   | -                   | -                      | -                    |
| <b>Total Other Financing Sources</b>   | <b>1,942,083</b>    | <b>2,318,930</b>    | <b>1,771,644</b>       | <b>1,967,642</b>     |
| <b>TOTAL RESOURCES</b>                 | <b>\$14,914,748</b> | <b>\$16,642,259</b> | <b>\$ 15,831,866</b>   | <b>\$ 16,161,011</b> |
| <b>Expenditures</b>                    |                     |                     |                        |                      |
| Personnel Services                     | 9,438,024           | 11,098,470          | 11,098,470             | 11,544,926           |
| Supplies                               | 752,488             | 858,016             | 858,016                | 630,603              |
| Contractual Services                   | 2,654,656           | 3,236,698           | 3,036,654              | 2,710,842            |
| Capital Outlay                         | 418,331             | 3,322,789           | 662,541                | 2,623,022            |
| <b>Total Expenditures</b>              | <b>13,263,499</b>   | <b>18,515,973</b>   | <b>15,655,681</b>      | <b>17,509,393</b>    |
| <b>Other Financing Uses</b>            |                     |                     |                        |                      |
| Transfer to Enterprise Fund            | 316,863             | -                   | -                      | -                    |
| Transfer to Street Maintenance Fund    | 76,603              | -                   | -                      | -                    |
| <b>Total Other Financing Uses</b>      | <b>393,466</b>      | <b>-</b>            | <b>-</b>               | <b>-</b>             |
| <b>TOTAL EXPENDITURES</b>              | <b>\$13,656,965</b> | <b>\$18,515,973</b> | <b>\$ 15,655,681</b>   | <b>\$ 17,509,393</b> |
| <b>ENDING FUND BALANCE</b>             | <b>\$ 6,595,449</b> | <b>\$ 4,721,735</b> | <b>\$ 6,771,634</b>    | <b>\$ 5,423,252</b>  |

16,161,011 Total Resources  
 (1,260,312) Hike and Bike Grant  
 (265,125) ARP Funds  
 14,635,574 Total Operating Revenue

11,544,926 Personnel Services  
 630,603 Supplies  
 2,710,842 Contractual Services  
 14,886,371 Total Operating Expenditures

(250,797) Total Over (Under) Expenditures

\*4% Increase in Personnel cost, but of this inc., there is 15% inc. in Health ins. If your health insurance remained the same, the increase is 2.6%



**GENERAL FUND**  
**SCHEDULE OF REVENUES BY SOURCE**

|                                | ACTUAL           | BUDGET           | ESTIMATED        | BUDGET           |
|--------------------------------|------------------|------------------|------------------|------------------|
|                                | 2023-2024        | 2024-2025        | 2024-2025        | 2025-2026        |
| <b>Ad Valorem Taxes</b>        |                  |                  |                  |                  |
| 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           |
| <b>Total Ad Valorem Taxes</b>  | <b>5,432,273</b> | <b>5,761,580</b> | <b>5,761,580</b> | <b>5,593,601</b> |
| <b>Sales Taxes</b>             |                  |                  |                  |                  |
| 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           |
| <b>Total Sales Taxes</b>       | <b>3,800,065</b> | <b>3,752,505</b> | <b>3,752,505</b> | <b>3,827,643</b> |
| <b>Franchise Fees</b>          |                  |                  |                  |                  |
| 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            |
| <b>Total Franchise Fees</b>    | <b>938,741</b>   | <b>998,900</b>   | <b>936,525</b>   | <b>940,200</b>   |

**GENERAL FUND**  
**SCHEDULE OF REVENUES BY SOURCE**

|                                       | ACTUAL           | BUDGET           | ESTIMATED        | BUDGET           |
|---------------------------------------|------------------|------------------|------------------|------------------|
|                                       | 2023-2024        | 2024-2025        | 2024-2025        | 2025-2026        |
| <b>Licenses, Fees and Fines</b>       |                  |                  |                  |                  |
| 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              |
| <b>Total Licenses, Fees and Fines</b> | <b>1,474,893</b> | <b>1,590,635</b> | <b>1,543,165</b> | <b>1,599,340</b> |
| <b>Grants</b>                         |                  |                  |                  |                  |
| 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        |
| <b>Total Grants</b>                   | <b>358,662</b>   | <b>1,342,068</b> | <b>81,756</b>    | <b>1,337,312</b> |

**GENERAL FUND**  
**SCHEDULE OF REVENUES BY SOURCE**

|                             | <b>ACTUAL</b>        | <b>BUDGET</b>        | <b>ESTIMATED</b>     | <b>BUDGET</b>        |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
|                             | <b>2023-2024</b>     | <b>2024-2025</b>     | <b>2024-2025</b>     | <b>2025-2026</b>     |
| <b>Other</b>                |                      |                      |                      |                      |
| 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               |
| <b>Total Other</b>          | <b>968,030</b>       | <b>877,641</b>       | <b>1,984,691</b>     | <b>895,273</b>       |
| <b>TOTAL REVENUES</b>       | <b>\$ 12,972,665</b> | <b>\$ 14,323,329</b> | <b>\$ 14,060,222</b> | <b>\$ 14,193,369</b> |

## COURT EXPENDITURES

|                                   | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>         |                     |                     |                        |                     |
| Salaries                          | 193,412             | 214,435             | 214,435                | 220,352             |
| Retirement Plan                   | 38,448              | 41,858              | 41,858                 | 44,335              |
| Group Insurance                   | 24,891              | 40,593              | 40,593                 | 46,682              |
| Worker Compensation               | 357                 | 380                 | 380                    | 4,141               |
| Social Security                   | 14,903              | 16,404              | 16,404                 | 16,857              |
| Overtime                          | 439                 | -                   | -                      | -                   |
| Longevity Pay                     | 1,866               | 2,023               | 2,023                  | 1,767               |
| <b>Total Personnel Services</b>   | <b>274,316</b>      | <b>315,693</b>      | <b>315,693</b>         | <b>334,134</b>      |
| <b>SUPPLIES</b>                   |                     |                     |                        |                     |
| Office Supplies                   | 2,197               | 1,500               | 1,500                  | 1,500               |
| Operating Supplies                | 6,480               | 7,465               | 7,465                  | 2,900               |
| Misc. Supplies                    | 1,279               | 2,276               | 2,276                  | 1,496               |
| <b>Total Supplies</b>             | <b>9,956</b>        | <b>11,241</b>       | <b>11,241</b>          | <b>5,896</b>        |
| <b>CONTRACTUAL SERVICES</b>       |                     |                     |                        |                     |
| Professional Services             | 32,171              | 42,258              | 42,258                 | 82,738              |
| 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              |
| Liability Insurance               | -                   | -                   | -                      | 2,607               |
| <b>Total Contractual Services</b> | <b>105,718</b>      | <b>100,708</b>      | <b>100,708</b>         | <b>161,490</b>      |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 389,990</b>   | <b>\$ 427,642</b>   | <b>\$ 427,642</b>      | <b>\$ 501,520</b>   |

## MUNICIPAL COURT

|                                 | FY2025           | FY2026          | VARIANCE          |
|---------------------------------|------------------|-----------------|-------------------|
| <b>Office Supplies</b>          | \$ 1,500         | \$ 1,500        | \$ -              |
| General Supplies                | 1,500            | 1,500           | -                 |
| <b>Operating Supplies</b>       | \$ 7,465         | \$ 2,900        | \$ (4,565)        |
| Postage                         | 6,600            | 2,700           | (3,900)           |
| Sam's Court Supplies            | 500              | -               | (500)             |
| Jury Trial Expenses             | 310              | -               | (310)             |
| Holiday Decor/Candy             | 55               | -               | (55)              |
| Janitorial Supplies             | -                | 200             | 200               |
| New Printer & Headset Equipment | -                | -               | -                 |
| <b>Miscellaneous Supplies</b>   | \$ 2,276         | \$ 1,496        | \$ (780)          |
| Work Uniforms                   | -                | -               | -                 |
| Dry Cleaning - Judge Robes      | 1,276            | 496             | (780)             |
| Replacement of Court Equipment  | 1,000            | 1,000           | -                 |
| <b>Total Supplies</b>           | <b>\$ 11,241</b> | <b>\$ 5,896</b> | <b>\$ (5,345)</b> |

# MUNICIPAL COURT

|                                            | FY2025            | FY2026            | VARIANCE          |
|--------------------------------------------|-------------------|-------------------|-------------------|
| <b>Professional Services</b>               | <b>\$ 42,258</b>  | <b>\$ 82,738</b>  | <b>\$ 40,480</b>  |
| 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            | 11,350            | (3,650)           |
| Judge Fee #2 (L K)                         | 15,000            | 11,350            | (3,650)           |
| Extra Judge Meetings                       | 1,050             | -                 | (1,050)           |
| Jury Trials (3 per FY) - Judge Fee         | 3,600             | 2,250             | (1,350)           |
| Bench Trials (3 per FY) - Judge Fee        | 4,000             | 3,000             | (1,000)           |
| Interpreter                                | 500               | 500               | -                 |
| Warrant Fees                               | 1,500             | 1,500             | -                 |
| Extra Jury Dates                           | 1,320             | -                 | (1,320)           |
| <b>Contractual Services</b>                | <b>\$ 1,300</b>   | <b>\$ 1,300</b>   | <b>\$ -</b>       |
| DocuSign                                   | 1,300             | 1,300             | -                 |
| <b>Utilities-Telephone</b>                 | <b>\$ -</b>       | <b>\$ 150</b>     | <b>\$ 150</b>     |
| <b>Utilities-Water &amp; Electric</b>      | <b>\$ 12,000</b>  | <b>\$ 9,525</b>   | <b>\$ (2,475)</b> |
| <b>Printing</b>                            | <b>\$ 700</b>     | <b>\$ 700</b>     | <b>\$ -</b>       |
| <b>Advertising</b>                         | <b>\$ 600</b>     | <b>\$ 600</b>     | <b>\$ -</b>       |
| <b>Travel - Training</b>                   | <b>\$ 3,300</b>   | <b>\$ 3,300</b>   | <b>\$ -</b>       |
| <b>Memberships, Dues &amp; Licenses</b>    | <b>\$ 350</b>     | <b>\$ 370</b>     | <b>\$ 20</b>      |
| <b>Subscriptions</b>                       | <b>\$ 200</b>     | <b>\$ 200</b>     | <b>\$ -</b>       |
| <b>Processing Fees</b>                     | <b>\$ 40,000</b>  | <b>\$ 60,000</b>  | <b>\$ 20,000</b>  |
| <b>Liability Insurance</b>                 | <b>\$ -</b>       | <b>\$ 2,607</b>   | <b>\$ 2,607</b>   |
| <b>Total Contractual</b>                   | <b>\$ 100,708</b> | <b>\$ 161,490</b> | <b>\$ 60,782</b>  |

## FINANCE EXPENDITURES

|                                   | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>         |                     |                     |                        |                     |
| Salaries                          | 278,753             | 298,235             | 298,235                | 273,224             |
| Retirement Plan                   | 43,551              | 58,215              | 58,215                 | 54,973              |
| Group Insurance                   | 23,164              | 30,445              | 30,445                 | 35,012              |
| Worker Compensation               | -                   | 528                 | 528                    | 3,106               |
| Social Security                   | 21,663              | 22,815              | 22,815                 | 20,902              |
| Longevity Pay                     | 3,176               | 295                 | 295                    | 490                 |
| <b>Total Personnel Services</b>   | <b>370,307</b>      | <b>410,534</b>      | <b>410,534</b>         | <b>387,706</b>      |
| <b>SUPPLIES</b>                   |                     |                     |                        |                     |
| Office Supplies                   | 2,982               | 3,000               | 3,000                  | 2,800               |
| Operating Supplies                | 2,326               | 3,700               | 3,700                  | 4,210               |
| Misc. Supplies                    | 86                  | 1,000               | 1,000                  | -                   |
| <b>Total Supplies</b>             | <b>5,394</b>        | <b>7,700</b>        | <b>7,700</b>           | <b>7,010</b>        |
| <b>CONTRACTUAL SERVICES</b>       |                     |                     |                        |                     |
| 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                  | 2,870               |
| Membership, Dues & Licenses       | 833                 | 450                 | 450                    | 800                 |
| Liability Insurance               | 5,000               | 5,814               | 5,814                  | 2,607               |
| <b>Total Contractual Services</b> | <b>72,778</b>       | <b>79,970</b>       | <b>79,970</b>          | <b>77,270</b>       |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 448,479</b>   | <b>\$ 498,204</b>   | <b>\$ 498,204</b>      | <b>\$ 471,986</b>   |



## FINANCE DEPARTMENT

|                                | FY2025          | FY2026          | VARIANCE          |
|--------------------------------|-----------------|-----------------|-------------------|
| <b>Office Supplies</b>         | <b>\$ 3,000</b> | <b>\$ 2,800</b> | <b>\$ (200)</b>   |
| General Supplies               | 3,000           | 1,360           | (1,640)           |
| Printer Supplies               | -               | 800             | 800               |
| Paper                          | -               | 340             | 340               |
| Shirts                         | -               | 300             | 300               |
| <b>Operating Supplies</b>      | <b>\$ 3,700</b> | <b>\$ 4,210</b> | <b>\$ 510</b>     |
| Postage                        | -               | 2,410           | 2,410             |
| General Supplies               | 2,800           | 1,450           | (1,350)           |
| Janitorial Supplies-Gulf Coast | -               | 350             | 350               |
| Standing Desks                 | 900             | -               | (900)             |
| <b>Miscellaneous Supplies</b>  | <b>\$ 1,000</b> | <b>\$ -</b>     | <b>\$ (1,000)</b> |
| Misc. Supplies                 | 1,000           | -               | (1,000)           |
| <b>Total Supplies</b>          | <b>\$ 7,700</b> | <b>\$ 7,010</b> | <b>\$ (690)</b>   |

## FINANCE DEPARTMENT

|                                              | FY2025           | FY2026           | VARIANCE          |
|----------------------------------------------|------------------|------------------|-------------------|
| <b>Professional Services</b>                 | <b>\$ 57,421</b> | <b>\$ 58,649</b> | <b>\$ 1,228</b>   |
| 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              | -                 |
| <b>Utilities-Telephone</b>                   | <b>\$ 285</b>    | <b>\$ 286</b>    | <b>\$ 1</b>       |
| <b>Utilities-Water &amp; Electric</b>        | <b>\$ 11,000</b> | <b>\$ 9,858</b>  | <b>\$ (1,142)</b> |
| <b>Printing</b>                              | <b>\$ 800</b>    | <b>\$ 1,000</b>  | <b>\$ 200</b>     |
| <b>Advertising</b>                           | <b>\$ 1,200</b>  | <b>\$ 1,200</b>  | <b>\$ -</b>       |
| <b>Travel - Training</b>                     | <b>\$ 3,000</b>  | <b>\$ 2,870</b>  | <b>\$ (130)</b>   |
| <b>Memberships, Dues &amp; Licenses</b>      | <b>\$ 450</b>    | <b>\$ 800</b>    | <b>\$ 350</b>     |
| <b>Liability Insurance</b>                   | <b>\$ 5,814</b>  | <b>\$ 2,607</b>  | <b>\$ (3,207)</b> |
| <b>Total Contractual</b>                     | <b>\$ 79,970</b> | <b>\$ 77,270</b> | <b>\$ (2,700)</b> |

## CITY MANAGER &amp; COUNCIL

## EXPENDITURES

|                                   | ACTUAL              | BUDGET              | ESTIMATED           | BUDGET            |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|
|                                   | 2023-2024           | 2024-2025           | 2024-2025           | 2025-2026         |
| <b>PERSONNEL SERVICES</b>         |                     |                     |                     |                   |
| Salaries                          | 427,638             | 457,622             | 457,622             | 472,979           |
| Retirement Plan                   | 91,190              | 95,872              | 95,872              | 101,909           |
| Group Insurance                   | 34,740              | 40,593              | 40,593              | 46,682            |
| Worker Compensation               | -                   | 870                 | 870                 | 4,141             |
| 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             |
| <b>Total Personnel Services</b>   | <b>622,649</b>      | <b>672,174</b>      | <b>672,174</b>      | <b>703,637</b>    |
| <b>SUPPLIES</b>                   |                     |                     |                     |                   |
| Office Supplies                   | 238                 | -                   | -                   | -                 |
| Operating Supplies                | 16,217              | 16,350              | 16,350              | 11,952            |
| Misc. Supplies                    | 378                 | -                   | -                   | -                 |
| Employee Award Program            | 3,853               | 4,800               | 4,800               | -                 |
| <b>Total Supplies</b>             | <b>20,686</b>       | <b>21,150</b>       | <b>21,150</b>       | <b>11,952</b>     |
| <b>CONTRACTUAL SERVICES</b>       |                     |                     |                     |                   |
| Professional Services             | 29,212              | 21,882              | 21,882              | 19,694            |
| Contractual Services              | 222,593             | 169,839             | 169,839             | 70,535            |
| 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               | 3,950             |
| Travel                            | 17,629              | 35,850              | 35,850              | 32,700            |
| Membership, Dues & Licenses       | 5,293               | 8,795               | 8,795               | 7,124             |
| Subscriptions to Publications     | 150                 | 780                 | 780                 | 780               |
| Liability Insurance               | 30,000              | 34,885              | 34,885              | 2,607             |
| <b>Total Contractual Services</b> | <b>374,099</b>      | <b>358,281</b>      | <b>358,281</b>      | <b>203,760</b>    |
| <b>CAPITAL OUTLAY</b>             |                     |                     |                     |                   |
| Other Machinery & Equipment       | 12,799              | -                   | -                   | -                 |
| <b>Total Capital Outlay</b>       | <b>12,799</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>          |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,030,233</b> | <b>\$ 1,051,605</b> | <b>\$ 1,051,605</b> | <b>\$ 919,349</b> |

## CITY MANAGER & COUNCIL DEPARTMENT

|                                                  | FY2025           | FY2026           | VARIANCE          |
|--------------------------------------------------|------------------|------------------|-------------------|
|                                                  | \$               | \$               | \$                |
| <b>Operating Supplies</b>                        | <b>16,350</b>    | <b>11,952</b>    | <b>(4,398)</b>    |
| General Supplies                                 | 1,000            | 1,250            | 250               |
| Printer Supplies                                 | 3,000            | 3,000            | -                 |
| Postage                                          | -                | 310              | 310               |
| Janitorial Supplies                              | -                | 200              | 200               |
| Meeting Supplies                                 | 900              | 900              | -                 |
| Letterhead/ Cards                                | 500              | 500              | -                 |
| Shared Supplies                                  | 1,000            | 1,000            | -                 |
| Shirts                                           | 1,100            | -                | (1,100)           |
| Payroll Forms: W-2s                              | 1,500            | 1,500            | -                 |
| Council Activities: Meals                        | 3,600            | -                | (3,600)           |
| 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         | -                | -                | -                 |
| HR: Welcoming Promotions Packet/ Open Enrollment | 1,000            | -                | (1,000)           |
| <b>Employee Award Program</b>                    | <b>4,800</b>     | <b>-</b>         | <b>(4,800)</b>    |
| Employee Awards: Pins, Plaques                   | 4,800            | -                | (4,800)           |
| <b>Total Supplies</b>                            | <b>\$ 21,150</b> | <b>\$ 11,952</b> | <b>\$ (9,198)</b> |

# CITY MANAGER & COUNCIL DEPARTMENT

|                                                | FY2025            | FY2026            | VARIANCE            |
|------------------------------------------------|-------------------|-------------------|---------------------|
| <b>Professional Services</b>                   | <b>\$ 21,882</b>  | <b>\$ 19,694</b>  | <b>\$ (2,188)</b>   |
| City Attorney Non-Retainer Requests & Projects | 10,000            | 10,000            | -                   |
| TML (Non-Retainer Requests & Projects)         | 5,000             | 5,000             | -                   |
| 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             | -                   |
| <b>Contractual Services</b>                    | <b>\$ 169,839</b> | <b>\$ 70,535</b>  | <b>\$ (99,304)</b>  |
| 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               | -                 | (663)               |
| Haven for Hope                                 | 28,790            | -                 | (28,790)            |
| <b>Utilities-Telephone</b>                     | <b>\$ 17,000</b>  | <b>\$ 13,470</b>  | <b>\$ (3,530)</b>   |
| <b>Utilities-Water &amp; Electric</b>          | <b>\$ 12,000</b>  | <b>\$ 10,500</b>  | <b>\$ (1,500)</b>   |
| <b>Printing</b>                                | <b>\$ 52,250</b>  | <b>\$ 42,400</b>  | <b>\$ (9,850)</b>   |
| <b>Advertising</b>                             | <b>\$ 5,000</b>   | <b>\$ 3,950</b>   | <b>\$ (1,050)</b>   |
| <b>Travel - Training</b>                       | <b>\$ 35,850</b>  | <b>\$ 32,700</b>  | <b>\$ (3,150)</b>   |
| <b>Memberships, Dues &amp; Licenses</b>        | <b>\$ 8,795</b>   | <b>\$ 7,124</b>   | <b>\$ (3,421)</b>   |
| <b>Subscriptions</b>                           | <b>\$ 780</b>     | <b>\$ 780</b>     | <b>\$ -</b>         |
| <b>Liability Insurance</b>                     | <b>\$ 34,885</b>  | <b>\$ 2,607</b>   | <b>\$ (32,278)</b>  |
| <b>Total Contractual</b>                       | <b>\$ 358,281</b> | <b>\$ 203,760</b> | <b>\$ (156,271)</b> |

# INFORMATION TECHNOLOGY EXPENDITURES

|                                             | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|---------------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>                   |                     |                     |                        |                     |
| Salaries                                    | 85,849              | 89,456              | 89,456                 | -                   |
| Retirement Plan                             | 16,891              | 17,462              | 17,462                 | -                   |
| Group Insurance                             | 8,686               | 10,148              | 10,148                 | -                   |
| Worker Compensation                         | 153                 | 158                 | 158                    | -                   |
| Social Security                             | 5,860               | 6,843               | 6,843                  | -                   |
| Longevity Pay                               | -                   | 95                  | 95                     | -                   |
| <b>Total Personnel Services</b>             | <b>117,439</b>      | <b>124,163</b>      | <b>124,163</b>         | <b>-</b>            |
| <b>SUPPLIES</b>                             |                     |                     |                        |                     |
| Office Supplies                             | 434                 | 1,500               | 1,500                  | 1,500               |
| Operating Supplies                          | 6,625               | 23,500              | 23,500                 | 37,500              |
| Repairs & Maintenance - Internal            | 4,122               | 3,500               | 3,500                  | 4,750               |
| <b>Total Supplies</b>                       | <b>11,181</b>       | <b>28,500</b>       | <b>28,500</b>          | <b>43,750</b>       |
| <b>CONTRACTUAL</b>                          |                     |                     |                        |                     |
| Contractual Services                        | 167,893             | 252,461             | 252,461                | 246,674             |
| 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               |
| Memberships, Dues & Licenses                | 293                 | 1,000               | 1,000                  | 1,000               |
| Liability Insurance                         | -                   | -                   | -                      | 5,214               |
| <b>Total Contractual Services</b>           | <b>187,198</b>      | <b>261,611</b>      | <b>261,611</b>         | <b>259,688</b>      |
| <b>CAPITAL OUTLAY</b>                       |                     |                     |                        |                     |
| Other Machinery & Equipment                 | -                   | 34,500              | 34,500                 | -                   |
| <b>Total Capital Outlay</b>                 | <b>-</b>            | <b>34,500</b>       | <b>34,500</b>          | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 315,818</b>   | <b>\$ 448,774</b>   | <b>\$ 448,774</b>      | <b>\$ 303,438</b>   |



## IT DEPARTMENT

|                                              | FY2025           | FY2026           | VARIANCE         |
|----------------------------------------------|------------------|------------------|------------------|
| <b>Office Supplies</b>                       | <b>\$ 1,500</b>  | <b>\$ 1,500</b>  | <b>\$ -</b>      |
| General Supplies                             | 1,500            | 1,500            | -                |
| <b>Operating Supplies</b>                    | <b>\$ 23,500</b> | <b>\$ 37,500</b> | <b>\$ 14,000</b> |
| Misc. Operating Supplies                     | 3,000            | -                | (3,000)          |
| Computers - Court (2)                        | 2,400            | -                | (2,400)          |
| Computers - PD (4)                           | 4,800            | -                | (4,800)          |
| Computers - Admin. Staff (2)                 | 2,400            | -                | (2,400)          |
| Laptops - 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)           | -                | -                | -                |
| Computers (2) & Monitors (5) - Library       | -                | -                | -                |
| Monitors - Code (2), Library (2), Police (2) | -                | -                | -                |
| Laptops & Docking Stations - Directors (5)   | -                | 10,000           | 10,000           |
| Laptops - Fire Vehicles (10)                 | -                | 25,000           | 25,000           |
| <b>Repairs &amp; Maintenance - Internal</b>  | <b>\$ 3,500</b>  | <b>\$ 4,750</b>  | <b>\$ 1,000</b>  |
| Replacement Desk Phones (5)                  | 500              | 750              |                  |
| Misc. Emergency Repairs                      | -                | -                | -                |
| Replacement Laptop Other (1)                 | 1,500            | 2,000            | 500              |
| Replacement Desktop Other (2)                | 1,500            | 2,000            | 500              |
| <b>Total Supplies</b>                        | <b>\$ 28,500</b> | <b>\$ 43,750</b> | <b>\$ 15,000</b> |

# ITDEPARTMENT

|                                                   | FY2025            | FY2026            | VARIANCE          |
|---------------------------------------------------|-------------------|-------------------|-------------------|
| <b>Contractual Services</b>                       | <b>\$ 252,461</b> | <b>\$ 246,674</b> | <b>\$ (5,787)</b> |
| TechLead - 50%                                    | 48,000            | 28,320            | (19,680)          |
| Incode (Tyler Technologies)                       | 67,000            | 73,333            | 6,333             |
| Civic Plus (Archive Social)                       | 2,700             | 4,188             | 1,488             |
| Cable Cast                                        | -                 | 4,750             | 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 - 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             |
| <b>Utilities-Telephone</b>                        | <b>\$ 1,800</b>   | <b>\$ 500</b>     | <b>\$ (1,300)</b> |
| <b>Utilities-Water &amp; Electric</b>             | <b>\$ 350</b>     | <b>\$ 300</b>     | <b>\$ (50)</b>    |
| <b>Repairs &amp; Maintenance - External</b>       | <b>\$ 4,000</b>   | <b>\$ 4,000</b>   | <b>\$ -</b>       |
| <b>Travel - Training</b>                          | <b>\$ 2,000</b>   | <b>\$ 2,000</b>   | <b>\$ -</b>       |
| <b>Memberships, Dues &amp; Licenses</b>           | <b>\$ 1,000</b>   | <b>\$ 1,000</b>   | <b>\$ -</b>       |
| <b>Liability Insurance</b>                        | <b>\$ -</b>       | <b>\$ 5,214</b>   | <b>\$ 5,214</b>   |
| <b>Total Contractual</b>                          | <b>\$ 261,611</b> | <b>\$ 259,688</b> | <b>\$ (1,923)</b> |



**POLICE  
EXPENDITURES**

|                                    | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATED</b>    | <b>BUDGET</b>       |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | <b>2023-2024</b>    | <b>2024-2025</b>    | <b>2024-2025</b>    | <b>2025-2026</b>    |
| <b>PERSONNEL SERVICES</b>          |                     |                     |                     |                     |
| Salaries                           | 1,742,272           | 2,120,420           | 2,120,420           | 2,116,940           |
| Retirement Plan                    | 391,014             | 460,282             | 460,282             | 470,633             |
| Group Insurance                    | 181,889             | 314,597             | 314,597             | 338,445             |
| Worker Compensation                | 49,399              | 53,759              | 53,759              | 30,024              |
| Overtime                           | 125,695             | 95,000              | 95,000              | 95,000              |
| Social Security                    | 148,126             | 180,387             | 180,387             | 178,943             |
| Clothing Allowance                 | 27,581              | 30,000              | 30,000              | 28,000              |
| 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              | 13,250              |
| <b>Total Personnel Services</b>    | <b>2,749,681</b>    | <b>3,382,607</b>    | <b>3,382,607</b>    | <b>3,370,425</b>    |
| <b>SUPPLIES</b>                    |                     |                     |                     |                     |
| Office Supplies                    | 2,964               | 5,850               | 5,850               | 5,850               |
| Operating Supplies                 | 80,383              | 77,200              | 77,200              | 83,800              |
| Misc. Supplies                     | 40,740              | 29,450              | 29,450              | 29,750              |
| Blue Santa                         | 3,454               | 4,800               | 4,800               | 4,800               |
| <b>Total Supplies</b>              | <b>127,541</b>      | <b>117,300</b>      | <b>117,300</b>      | <b>124,200</b>      |
| <b>CONTRACTUAL SERVICES</b>        |                     |                     |                     |                     |
| Professional Services              | 10,115              | 11,876              | 11,876              | 18,376              |
| Contractual Services               | 84,242              | 74,428              | 74,428              | 68,663              |
| 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              | 25,000              |
| Travel                             | 6,137               | 5,000               | 5,000               | 16,000              |
| 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              | 36,498              |
| <b>Total Contractual Services</b>  | <b>269,816</b>      | <b>269,203</b>      | <b>269,203</b>      | <b>234,850</b>      |
| <b>CAPITAL OUTLAY</b>              |                     |                     |                     |                     |
| Vehicles                           | -                   | 65,000              | 65,000              | -                   |
| Other Machinery & Equipment        | -                   | -                   | -                   | 6,600               |
| <b>Total Capital Outlay</b>        | <b>-</b>            | <b>65,000</b>       | <b>65,000</b>       | <b>6,600</b>        |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 3,147,038</b> | <b>\$ 3,834,110</b> | <b>\$ 3,834,110</b> | <b>\$ 3,736,075</b> |



# POLICE DEPARTMENT

|                                                    | FY2025            | FY2026            | VARIANCE        |
|----------------------------------------------------|-------------------|-------------------|-----------------|
| <b>Office Supplies</b>                             | <b>\$ 5,850</b>   | <b>\$ 5,850</b>   | <b>\$ -</b>     |
| 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               | -               |
| <b>Operating Supplies</b>                          | <b>\$ 77,200</b>  | <b>\$ 83,800</b>  | <b>\$ 6,600</b> |
| Camera SD Cards & Flash Drives                     | 1,000             | 1,000             | -               |
| Postage                                            | -                 | 500               | 500             |
| Ammunition                                         | 5,200             | 2,300             | (2,900)         |
| Nitro                                              | 600               | 600               | -               |
| RMA Toll                                           | 100               | 100               | -               |
| Fingerprint Kits                                   | 650               | 650               | -               |
| Fuel                                               | 60,000            | 60,000            | -               |
| Computer Equipment & Docking Stations - Vehicles   | 4,000             | 6,000             | 2,000           |
| Radio Equipment                                    | 3,000             | 5,000             | 2,000           |
| Replacement Equipment                              | 2,650             | 2,650             | -               |
| Shooting range                                     | -                 | 5,000             | 5,000           |
| <b>Miscellaneous Supplies</b>                      | <b>\$ 29,450</b>  | <b>\$ 29,750</b>  | <b>\$ 300</b>   |
| Clipboards/Folders/ Paper/ Keybox                  | 750               | 750               | -               |
| Trophy/ Plaques                                    | 200               | -                 | (200)           |
| Toner/Ink/ Special Paper                           | 500               | 500               | -               |
| Flares                                             | 5,300             | 5,300             | -               |
| 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             |
| <b>Blue Santa Program</b>                          | <b>\$ 4,800</b>   | <b>\$ 4,800</b>   | <b>\$ -</b>     |
| Blue Santa Giveaways                               | 4,800             | 4,800             | -               |
| <b>Total Supplies</b>                              | <b>\$ 117,300</b> | <b>\$ 124,200</b> | <b>\$ 6,900</b> |

# POLICE DEPARTMENT

|                                             | FY2025            | FY2026            | VARIANCE           |
|---------------------------------------------|-------------------|-------------------|--------------------|
| <b>Professional Services</b>                | <b>\$ 11,876</b>  | <b>\$ 18,376</b>  | <b>\$ 6,500</b>    |
| Cafeteria Plan                              | 2,376             | 2,376             | -                  |
| Forensic Testing                            | 9,500             | 10,000            | 500                |
| New Hire Expenses                           | -                 | 6,000             | 6,000              |
| <b>Contractual Services</b>                 | <b>\$ 74,428</b>  | <b>\$ 68,663</b>  | <b>\$ (5,765)</b>  |
| 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                |
| CLEARProflex/ 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            | 16,200            | 1,200              |
| <b>Utilities-Telephone</b>                  | <b>\$ 14,000</b>  | <b>\$ 30,288</b>  | <b>\$ 16,288</b>   |
| <b>Utilities-Water &amp; Electric</b>       | <b>\$ 14,000</b>  | <b>\$ 9,525</b>   | <b>\$ (4,475)</b>  |
| <b>Printing</b>                             | <b>\$ 2,500</b>   | <b>\$ 2,500</b>   | <b>\$ -</b>        |
| <b>Repairs &amp; Maintenance - External</b> | <b>\$ 38,000</b>  | <b>\$ 25,000</b>  | <b>\$ (13,000)</b> |
| <b>Travel - Training</b>                    | <b>\$ 5,000</b>   | <b>\$ 16,000</b>  | <b>\$ 11,000</b>   |
| <b>Memberships, Dues &amp; Licenses</b>     | <b>\$ 2,500</b>   | <b>\$ 2,500</b>   | <b>\$ -</b>        |
| <b>Subscriptions to Publications</b>        | <b>\$ 500</b>     | <b>\$ 500</b>     | <b>\$ -</b>        |
| <b>Grant Expense</b>                        | <b>\$ 25,000</b>  | <b>\$ 25,000</b>  | <b>\$ -</b>        |
| <b>Liability Insurance</b>                  | <b>\$ 81,399</b>  | <b>\$ 36,498</b>  | <b>\$ (44,901)</b> |
| <b>Total Contractual</b>                    | <b>\$ 269,203</b> | <b>\$ 234,850</b> | <b>\$ (34,353)</b> |

# Police Capital

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

# IMPOUND LOT EXPENDITURES

|                                   | ACTUAL            | BUDGET            | ESTIMATED         | BUDGET            |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                   | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026         |
| <b>PERSONNEL SERVICES</b>         |                   |                   |                   |                   |
| Salaries                          | 74,366            | 79,122            | 79,122            | 86,832            |
| Retirement Plan                   | 16,909            | 16,909            | 16,909            | 18,980            |
| Group Insurance                   | 8,683             | 10,148            | 10,148            | 11,671            |
| Worker Compensation               | 1,918             | 1,995             | 1,995             | 1,035             |
| 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             |
| <b>Total Personnel Services</b>   | <b>119,575</b>    | <b>127,548</b>    | <b>127,548</b>    | <b>137,644</b>    |
| <b>SUPPLIES</b>                   |                   |                   |                   |                   |
| Office Supplies                   | 240               | 800               | 800               | 800               |
| Operating Supplies                | 1,277             | 2,500             | 2,500             | 2,500             |
| Misc. Supplies                    | 160               | -                 | -                 | -                 |
| <b>Total Supplies</b>             | <b>1,677</b>      | <b>3,300</b>      | <b>3,300</b>      | <b>3,300</b>      |
| <b>CONTRACTUAL SERVICES</b>       |                   |                   |                   |                   |
| 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             |
| Liability Insurance               | -                 | -                 | -                 | 2,607             |
| <b>Total Contractual Services</b> | <b>12,119</b>     | <b>10,072</b>     | <b>10,072</b>     | <b>16,279</b>     |
| <b>CAPITAL OUTLAY</b>             |                   |                   |                   |                   |
| Improvements                      | 49,205            | 17,898            | 17,898            | 10,000            |
| <b>Total Capital Outlay</b>       | <b>49,205</b>     | <b>17,898</b>     | <b>17,898</b>     | <b>10,000</b>     |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 182,576</b> | <b>\$ 158,818</b> | <b>\$ 158,818</b> | <b>\$ 167,223</b> |

## IMPOUND LOT

|                                          | FY2025           | FY2026           | VARIANCE        |
|------------------------------------------|------------------|------------------|-----------------|
| <b>Office Supplies</b>                   | \$ 800           | \$ 800           | \$ -            |
| Grease Pencils                           | 200              | 200              | -               |
| Key Tags                                 | 100              | 100              | -               |
| Office Supplies-Pens/Folders/Paper/Boxes | 500              | 500              | -               |
| <b>Operating Supplies</b>                | \$ 2,500         | \$ 2,500         | \$ -            |
| Window Film                              | 500              | 500              | -               |
| Duplicate Keys                           | 500              | 500              | -               |
| Tires                                    | 500              | 500              | -               |
| Batteries/ Jump Box                      | 1,000            | 1,000            | -               |
| <b>Total Supplies</b>                    | <b>\$ 3,300</b>  | <b>\$ 3,300</b>  | <b>\$ -</b>     |
| <b>Professional Services</b>             | \$ 2,072         | \$ 2,072         | \$ -            |
| Cafeteria Plan                           | 72               | 72               | -               |
| Towing Expenses                          | 2,000            | 2,000            | -               |
| <b>Contractual Services</b>              | \$ 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)         |
| <b>Utilities-Water &amp; Electric</b>    | \$ -             | \$ 1,600         | \$ 1,600        |
| <b>Advertising</b>                       | \$ 3,000         | \$ 4,000         | \$ 1,000        |
| <b>Liability Insurance</b>               | \$ -             | \$ 2,607         | \$ 2,607        |
| <b>Total Contractual</b>                 | <b>\$ 10,072</b> | <b>\$ 16,279</b> | <b>\$ 6,207</b> |

# Impound Lot Capital

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

# FIRE EXPENDITURES

|                                    | ACTUAL              | BUDGET              | ESTIMATED           | BUDGET              |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | 2023-2024           | 2024-2025           | 2024-2025           | 2025-2026           |
| <b>PERSONNEL SERVICES</b>          |                     |                     |                     |                     |
| Salaries                           | 1,663,791           | 2,013,339           | 2,013,339           | 2,195,094           |
| Retirement Plan                    | 402,253             | 452,751             | 452,751             | 502,870             |
| Group Insurance                    | 216,432             | 284,152             | 284,152             | 326,775             |
| Worker Compensation                | 50,821              | 60,320              | 60,320              | 28,989              |
| 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              |
| <b>Total Personnel Services</b>    | <b>2,905,520</b>    | <b>3,329,494</b>    | <b>3,329,494</b>    | <b>3,585,246</b>    |
| <b>SUPPLIES</b>                    |                     |                     |                     |                     |
| Office Supplies                    | 2,810               | 4,000               | 4,000               | 4,000               |
| Operating Supplies                 | 105,960             | 128,700             | 128,700             | 115,700             |
| Repairs & Maintenance - Internal   | 4,323               | 12,000              | 12,000              | 12,000              |
| Misc. Supplies                     | 377                 | -                   | -                   | -                   |
| EMS Supplies                       | 75,750              | 82,800              | 82,800              | 88,400              |
| <b>Total Supplies</b>              | <b>189,220</b>      | <b>227,500</b>      | <b>227,500</b>      | <b>220,100</b>      |
| <b>CONTRACTUAL SERVICES</b>        |                     |                     |                     |                     |
| Professional Services              | 484                 | 2,160               | 2,160               | 2,160               |
| Contractual Services               | 45,455              | 82,300              | 82,300              | 79,000              |
| 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               | 2,000               |
| Repairs and Maintenance - External | 155,935             | 70,000              | 70,000              | 70,000              |
| Travel                             | 13,322              | 25,000              | 25,000              | 35,000              |
| 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              | 33,891              |
| <b>Total Contractual Services</b>  | <b>312,150</b>      | <b>341,434</b>      | <b>341,434</b>      | <b>335,351</b>      |
| <b>CAPITAL OUTLAY</b>              |                     |                     |                     |                     |
| Vehicles                           | 64,875              | 265,125             | -                   | 265,125             |
| Other Machinery & Equipment        | 24,856              | 130,000             | 130,000             | -                   |
| <b>Total Capital Outlay</b>        | <b>89,731</b>       | <b>395,125</b>      | <b>130,000</b>      | <b>265,125</b>      |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 3,496,621</b> | <b>\$ 4,293,553</b> | <b>\$ 4,028,428</b> | <b>\$ 4,405,822</b> |





# FIRE DEPARTMENT

|                                             | FY2025            | FY2026            | VARIANCE          |
|---------------------------------------------|-------------------|-------------------|-------------------|
| <b>Office Supplies</b>                      | \$ 4,000          | \$ 4,000          | \$ -              |
| General Office Supplies - FD & EMS          | 4,000             | 4,000             | -                 |
| <b>Operating Supplies</b>                   | \$ 128,700        | \$ 115,700        | \$ (13,000)       |
| Janitor Supplies                            | 7,200             | 7,200             | -                 |
| Fuel                                        | 36,000            | 36,000            | -                 |
| Small Equipment Replacement                 | 10,000            | 5,000             | (5,000)           |
| 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             | -                 |
| <b>Repairs &amp; Maintenance - Internal</b> | \$ 12,000         | \$ 12,000         | \$ -              |
| Vehicle & Equipment Repairs - in House      | 12,000            | 12,000            | -                 |
| <b>EMS Supplies</b>                         | \$ 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             |
| <b>Total Supplies</b>                       | <b>\$ 227,500</b> | <b>\$ 220,100</b> | <b>\$ (7,400)</b> |

## FIRE DEPARTMENT

|                                             | FY 2025           | FY 2026           | VARIANCE           |
|---------------------------------------------|-------------------|-------------------|--------------------|
| <b>Professional Services</b>                | <b>\$ 2,160</b>   | <b>\$ 2,160</b>   | <b>\$ -</b>        |
| Cafeteria Plan                              | 2,160             | 2,160             | -                  |
| <b>Contractual Services</b>                 | <b>\$ 82,300</b>  | <b>\$ 79,000</b>  | <b>\$ (3,300)</b>  |
| ITSD SA Radio System (44 radios)            | 10,200            | 11,700            | 1,500              |
| 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                |
| EMS Billing/ 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                 | -                 | -                 | -                  |
| Fire Alarm Monitoring                       | 600               | 600               | -                  |
| Scheduling & Vehicle Software (Vector)      | 10,000            | 10,000            | -                  |
| <b>Utilities-Telephone</b>                  | <b>\$ 14,160</b>  | <b>\$ 11,820</b>  | <b>\$ (2,340)</b>  |
| <b>Utilities-Water &amp; Electric</b>       | <b>\$ 30,000</b>  | <b>\$ 33,180</b>  | <b>\$ 3,180</b>    |
| <b>Printing</b>                             | <b>\$ 500</b>     | <b>\$ 500</b>     | <b>\$ -</b>        |
| <b>Advertising</b>                          | <b>\$ 3,000</b>   | <b>\$ 2,000</b>   | <b>\$ (1,000)</b>  |
| <b>Repairs &amp; Maintenance - External</b> | <b>\$ 70,000</b>  | <b>\$ 70,000</b>  | <b>\$ -</b>        |
| <b>Travel - Training</b>                    | <b>\$ 25,000</b>  | <b>\$ 35,000</b>  | <b>\$ 10,000</b>   |
| <b>Memberships, Dues &amp; Licenses</b>     | <b>\$ 16,450</b>  | <b>\$ 16,450</b>  | <b>\$ -</b>        |
| <b>Subscriptions to Publications</b>        | <b>\$ 1,350</b>   | <b>\$ 1,350</b>   | <b>\$ -</b>        |
| <b>Grant Expense</b>                        | <b>\$ 50,000</b>  | <b>\$ 50,000</b>  | <b>\$ -</b>        |
| <b>Liability Insurance</b>                  | <b>\$ 46,514</b>  | <b>\$ 33,891</b>  | <b>\$ (12,623)</b> |
| <b>Total Contractual</b>                    | <b>\$ 341,434</b> | <b>\$ 335,351</b> | <b>\$ (6,083)</b>  |

# Fire Capital

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

**PUBLIC WORKS  
EXPENDITURES**

|                                    | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATED</b>    | <b>BUDGET</b>       |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | <b>2023-2024</b>    | <b>2024-2025</b>    | <b>2024-2025</b>    | <b>2025-2026</b>    |
| <b>PERSONNEL SERVICES</b>          |                     |                     |                     |                     |
| Salaries                           | 962,762             | 1,177,414           | 1,177,414           | 1,261,306           |
| Retirement Plan                    | 198,520             | 244,918             | 244,918             | 268,515             |
| Group Insurance                    | 138,268             | 213,114             | 213,114             | 245,081             |
| Worker Compensation                | 24,125              | 25,725              | 25,725              | 21,742              |
| Overtime                           | 15,568              | 60,000              | 60,000              | 60,000              |
| Social Security                    | 75,386              | 95,985              | 95,985              | 102,094             |
| Special Pay                        | 310                 | -                   | -                   | -                   |
| Certification Pay                  | 18,245              | 17,290              | 17,290              | 13,260              |
| Longevity Pay                      | 19,252              | 20,947              | 20,947              | 19,334              |
| <b>Total Personnel Services</b>    | <b>1,452,436</b>    | <b>1,855,393</b>    | <b>1,855,393</b>    | <b>1,991,332</b>    |
| <b>SUPPLIES</b>                    |                     |                     |                     |                     |
| Office Supplies                    | 4,014               | 3,000               | 3,000               | 3,000               |
| Operating Supplies                 | 97,385              | 75,540              | 75,540              | 62,910              |
| Repairs & Maintenance - Internal   | 40,473              | 28,500              | 28,500              | 16,000              |
| Misc. Supplies                     | 10,542              | 32,500              | 32,500              | 15,000              |
| <b>Total Supplies</b>              | <b>152,414</b>      | <b>139,540</b>      | <b>139,540</b>      | <b>96,910</b>       |
| <b>CONTRACTUAL SERVICES</b>        |                     |                     |                     |                     |
| Professional Services              | 77,040              | 100,420             | 100,420             | 42,920              |
| Contractual Services               | 70,097              | 130,825             | 130,825             | 80,915              |
| 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               | 6,000               |
| Advertising                        | -                   | 5,000               | 5,000               | 5,000               |
| Repairs and Maintenance - External | 210,540             | 70,000              | 70,000              | 70,000              |
| Single Audit                       | 4,500               | -                   | -                   | -                   |
| Equipment Rental                   | 6,244               | 1,000               | 1,000               | 3,000               |
| 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              | 39,104              |
| <b>Total Contractual Services</b>  | <b>541,981</b>      | <b>490,568</b>      | <b>490,568</b>      | <b>353,747</b>      |
| <b>CAPITAL OUTLAY</b>              |                     |                     |                     |                     |
| Vehicles                           | -                   | -                   | -                   | 15,000              |
| Other Machinery & Equipment        | 104,106             | 87,929              | 87,929              | 19,000              |
| Buildings                          | -                   | 35,000              | 35,000              | -                   |
| Improvements                       | -                   | 50,214              | 50,214              | -                   |
| <b>Total Capital Outlay</b>        | <b>104,106</b>      | <b>173,143</b>      | <b>173,143</b>      | <b>34,000</b>       |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 2,250,937</b> | <b>\$ 2,658,644</b> | <b>\$ 2,658,644</b> | <b>\$ 2,475,989</b> |



# PUBLIC WORKS DEPARTMENT

|                                                                 | FY2025            | FY2026           | VARIANCE           |
|-----------------------------------------------------------------|-------------------|------------------|--------------------|
| <b>Office Supplies</b>                                          | <b>\$ 3,000</b>   | <b>\$ 3,000</b>  | <b>\$ -</b>        |
| General Supplies                                                | 3,000             | 3,000            | -                  |
| <b>Operating Supplies</b>                                       | <b>\$ 75,540</b>  | <b>\$ 62,910</b> | <b>\$ (12,630)</b> |
| Building Maintenance                                            | 10,000            | 9,000            | (1,000)            |
| Equipment                                                       | 5,000             | 4,000            | (1,000)            |
| Postage                                                         | -                 | 370              | 370                |
| Equipment Supplies                                              | 1,500             | 1,500            | -                  |
| Fleet                                                           | 4,000             | 4,000            | -                  |
| Fuel (30%)                                                      | 8,040             | 8,040            | -                  |
| 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             | -                | (1,000)            |
| General Supplies                                                | 8,500             | -                | (8,500)            |
| Dog Kennels A/C                                                 | -                 | 5,000            | 5,000              |
| <b>Repairs &amp; Maintenance - Internal</b>                     | <b>\$ 28,500</b>  | <b>\$ 16,000</b> | <b>\$ (12,500)</b> |
| Building Maintenance - water filters, toilets, HVAC parts       | 2,000             | 2,000            | -                  |
| Fleet - oil, brake fluid, wiper fluid, filters, lubricants, def | 10,500            | 10,500           | -                  |
| ROW Maintenance                                                 | 6,000             | 2,500            | (3,500)            |
| Supplies - A/C, electrical, plumbing, water heater repairs      | 10,000            | 1,000            | (9,000)            |
| <b>Miscellaneous Supplies</b>                                   | <b>\$ 32,500</b>  | <b>\$ 15,000</b> | <b>\$ (17,500)</b> |
| Miscellaneous                                                   | 32,500            | 15,000           | (17,500)           |
| <b>Total Supplies</b>                                           | <b>\$ 139,540</b> | <b>\$ 96,910</b> | <b>\$ (42,630)</b> |

# PUBLIC WORKS DEPARTMENT

|                                                                              | FY2025            | FY2026            | VARIANCE            |
|------------------------------------------------------------------------------|-------------------|-------------------|---------------------|
| <b>Professional Services</b>                                                 | <b>\$ 100,420</b> | <b>\$ 42,920</b>  | <b>\$ (57,500)</b>  |
| Cafeteria Plan                                                               | 420               | 420               | -                   |
| Engineering Services                                                         | 100,000           | 42,000            | (58,000)            |
| Victor Pollution Liability                                                   | -                 | 500               | 500                 |
| <b>Contractual Services</b>                                                  | <b>\$ 130,825</b> | <b>\$ 80,915</b>  | <b>\$ (49,910)</b>  |
| 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            | 25,000            | (15,000)            |
| <b>Utilities-Telephone</b>                                                   | <b>\$ 4,000</b>   | <b>\$ 10,008</b>  | <b>\$ 6,008</b>     |
| <b>Utilities-Water &amp; Electric</b>                                        | <b>\$ 70,000</b>  | <b>\$ 71,800</b>  | <b>\$ 1,800</b>     |
| <b>Printing</b>                                                              | <b>\$ 6,000</b>   | <b>\$ 6,000</b>   | <b>\$ -</b>         |
| <b>Advertising</b>                                                           | <b>\$ 5,000</b>   | <b>\$ 5,000</b>   | <b>\$ -</b>         |
| <b>Repairs &amp; Maintenance - External</b>                                  | <b>\$ 70,000</b>  | <b>\$ 70,000</b>  | <b>\$ -</b>         |
| <b>Equipment Rental</b>                                                      | <b>\$ 1,000</b>   | <b>\$ 3,000</b>   | <b>\$ 2,000</b>     |
| <b>Travel - Training</b>                                                     | <b>\$ 15,000</b>  | <b>\$ 15,000</b>  | <b>\$ -</b>         |
| <b>Memberships, Dues &amp; Licenses</b>                                      | <b>\$ 5,000</b>   | <b>\$ 10,000</b>  | <b>\$ 5,000</b>     |
| <b>Liability Insurance</b>                                                   | <b>\$ 83,323</b>  | <b>\$ 39,104</b>  | <b>\$ (44,219)</b>  |
| <b>Total Contractual</b>                                                     | <b>\$ 490,568</b> | <b>\$ 353,747</b> | <b>\$ (136,821)</b> |

# Public Works Capital

| <i>Item</i>                  | <i>Acquisition<br/>Date</i> | <i>Purchase<br/>Type</i> | <i>FY 25-26</i>  |
|------------------------------|-----------------------------|--------------------------|------------------|
| ATV - 2 seater               | New                         | New                      | 15,000           |
| Concrete grinder walk behind | New                         | New                      | 12,000           |
| Equipment trailer            | New                         | New                      | 7,000            |
| <b>TOTAL PUBLIC WORKS</b>    |                             |                          | <b>\$ 34,000</b> |

**PLANNING & ZONING  
EXPENDITURES**

|                                   | <b>ACTUAL</b>     | <b>BUDGET</b>       | <b>ESTIMATED</b>  | <b>BUDGET</b>     |
|-----------------------------------|-------------------|---------------------|-------------------|-------------------|
|                                   | <b>2023-2024</b>  | <b>2024-2025</b>    | <b>2024-2025</b>  | <b>2025-2026</b>  |
| <b>PERSONNEL SERVICES</b>         |                   |                     |                   |                   |
| Salaries                          | 186,165           | 156,694             | 156,694           | 179,450           |
| Retirement Plan                   | 36,676            | 30,587              | 30,587            | 36,105            |
| Group Insurance                   | 26,058            | 20,297              | 20,297            | 23,341            |
| Worker Compensation               | 357               | 278                 | 278               | 2,071             |
| Social Security                   | 14,312            | 11,987              | 11,987            | 13,728            |
| Longevity Pay                     | 200               | 320                 | 320               | 285               |
| <b>Total Personnel Services</b>   | <b>263,768</b>    | <b>220,162</b>      | <b>220,162</b>    | <b>254,980</b>    |
| <b>SUPPLIES</b>                   |                   |                     |                   |                   |
| Office Supplies                   | 1,251             | 2,000               | 2,000             | 1,500             |
| Operating Supplies                | 2,980             | 4,300               | 4,300             | 5,135             |
| Repairs & Maintenance - Internal  | -                 | 500                 | 500               | -                 |
| Misc. Supplies                    | 284               | 500                 | 500               | -                 |
| <b>Total Supplies</b>             | <b>4,515</b>      | <b>7,300</b>        | <b>7,300</b>      | <b>6,635</b>      |
| <b>CONTRACTUAL SERVICES</b>       |                   |                     |                   |                   |
| Professional Services             | 221,310           | 527,260             | 327,216           | 462,216           |
| Contractual Services              | 20,773            | 280,000             | 280,000           | 20,000            |
| 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             | 2,000             |
| Travel                            | 1,411             | 5,000               | 5,000             | 1,500             |
| Membership, Dues & Licenses       | 466               | 1,500               | 1,500             | 2,000             |
| Subscriptions to Publications     | -                 | 500                 | 500               | 500               |
| Liability Insurance               | -                 | -                   | -                 | 5,214             |
| <b>Total Contractual Services</b> | <b>260,505</b>    | <b>833,000</b>      | <b>632,956</b>    | <b>507,050</b>    |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 528,788</b> | <b>\$ 1,060,462</b> | <b>\$ 860,418</b> | <b>\$ 768,665</b> |





## PLANNING AND ZONING DEPARTMENT

|                                                 | FY2025          | FY2026          | VARIANCE        |
|-------------------------------------------------|-----------------|-----------------|-----------------|
| <b>Office Supplies</b>                          | <b>\$ 2,000</b> | <b>\$ 1,500</b> | <b>\$ (500)</b> |
| General Supplies                                | 2,000           | 1,500           | (500)           |
| <b>Operating Supplies</b>                       | <b>\$ 4,300</b> | <b>\$ 5,135</b> | <b>\$ 835</b>   |
| 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)         |
| <b>Repairs &amp; Maintenance - Internal</b>     | <b>\$ 500</b>   | <b>\$ -</b>     | <b>\$ (500)</b> |
| Repairs to Office Equipment                     | 500             | -               | (500)           |
| <b>Miscellaneous Supplies</b>                   | <b>\$ 500</b>   | <b>\$ -</b>     | <b>\$ (500)</b> |
| Department Uniforms                             | 250             | -               | (250)           |
| Board & Commission Supplies - Plaques, Trophy's | 250             | -               | (250)           |
| <b>Total Supplies</b>                           | <b>\$ 7,300</b> | <b>\$ 6,635</b> | <b>\$ (665)</b> |

# PLANNING AND ZONING DEPARTMENT

|                                         | FY2025            | FY2026            | VARIANCE            |
|-----------------------------------------|-------------------|-------------------|---------------------|
| <b>Professional Services</b>            | <b>\$ 527,260</b> | <b>\$ 462,216</b> | <b>\$ (65,044)</b>  |
| 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               | -                   |
| <b>Contractual Services</b>             | <b>\$ 280,000</b> | <b>\$ 20,000</b>  | <b>\$ (260,000)</b> |
| MyPermit Now                            | 15,000            | 15,000            | -                   |
| City Attorney                           | 15,000            | 5,000             | (10,000)            |
| Comprehensive Master Plan               | 250,000           | -                 | (250,000)           |
| <b>Utilities-Telephone</b>              | <b>\$ 1,940</b>   | <b>\$ 1,320</b>   | <b>\$ (620)</b>     |
| <b>Utilities-Water &amp; Electric</b>   | <b>\$ 13,000</b>  | <b>\$ 10,800</b>  | <b>\$ (2,200)</b>   |
| <b>Printing</b>                         | <b>\$ 1,500</b>   | <b>\$ 1,500</b>   | <b>\$ -</b>         |
| <b>Advertising</b>                      | <b>\$ 2,300</b>   | <b>\$ 2,000</b>   | <b>\$ (300)</b>     |
| <b>Travel - Training</b>                | <b>\$ 5,000</b>   | <b>\$ 1,500</b>   | <b>\$ (3,500)</b>   |
| <b>Memberships, Dues &amp; Licenses</b> | <b>\$ 1,500</b>   | <b>\$ 2,000</b>   | <b>\$ 500</b>       |
| <b>Subscriptions</b>                    | <b>\$ 500</b>     | <b>\$ 500</b>     | <b>\$ -</b>         |
| <b>Liability Insurance</b>              | <b>\$ -</b>       | <b>\$ 5,214</b>   | <b>\$ 5,214</b>     |
| <b>Total Contractual</b>                | <b>\$ 833,000</b> | <b>\$ 507,050</b> | <b>\$ (325,950)</b> |

**ECONOMIC & COMMUNITY DEVELOPMENT  
EXPENDITURES**

|                                   | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>BUDGET</b>     |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                   | <b>2023-2024</b>  | <b>2024-2025</b>  | <b>2024-2025</b>  | <b>2025-2026</b>  |
| <b>PERSONNEL SERVICES</b>         |                   |                   |                   |                   |
| Salaries                          | 106,592           | 133,445           | 133,445           | 121,495           |
| Retirement Plan                   | 21,221            | 26,048            | 26,048            | 24,445            |
| Group Insurance                   | 10,854            | 12,685            | 12,685            | 14,588            |
| Worker Compensation               | 280               | 236               | 236               | 1,035             |
| Social Security                   | 8,112             | 10,209            | 10,209            | 9,294             |
| Special Pay                       | 1,200             | -                 | -                 | -                 |
| Longevity Pay                     | 79                | 158               | 158               | 239               |
| <b>Total Personnel Services</b>   | <b>148,338</b>    | <b>182,781</b>    | <b>182,781</b>    | <b>171,097</b>    |
| <b>SUPPLIES</b>                   |                   |                   |                   |                   |
| Office Supplies                   | 782               | 650               | 650               | 650               |
| Operating Supplies                | 10,164            | 12,825            | 12,825            | 3,825             |
| <b>Total Supplies</b>             | <b>10,946</b>     | <b>13,475</b>     | <b>13,475</b>     | <b>4,475</b>      |
| <b>CONTRACTUAL SERVICES</b>       |                   |                   |                   |                   |
| Professional Services             | 7,017             | 90                | 90                | 1,590             |
| Contractual Services              | 31,501            | 57,925            | 57,925            | 43,186            |
| Utilities - Telephone             | 285               | 500               | 500               | 300               |
| Utilities - Gas, Water, Electric  | 292               | 500               | 500               | 300               |
| Advertising                       | 5,224             | 7,750             | 7,750             | 5,000             |
| Repairs & Maintenance - External  | 1,281             | 300               | 300               | 750               |
| Travel                            | 953               | 6,695             | 6,695             | 3,070             |
| 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           | 201,667           |
| 4th of July Funding               | 30,000            | 30,000            | 30,000            | -                 |
| Liability Insurance               | 2,000             | 2,326             | 2,326             | 5,214             |
| <b>Total Contractual Services</b> | <b>130,029</b>    | <b>236,768</b>    | <b>236,768</b>    | <b>264,048</b>    |
| <b>CAPITAL OUTLAY</b>             |                   |                   |                   |                   |
| Peg Funds                         | -                 | 225,000           | 42,000            | -                 |
| Improvements                      | -                 | 6,335             | -                 | -                 |
| <b>Total Capital Outlay</b>       | <b>-</b>          | <b>231,335</b>    | <b>42,000</b>     | <b>-</b>          |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 289,313</b> | <b>\$ 664,359</b> | <b>\$ 475,024</b> | <b>\$ 439,620</b> |



## ECONOMIC DEVELOPMENT DEPARTMENT

|                                     | FY2025           | FY2026          | VARIANCE          |
|-------------------------------------|------------------|-----------------|-------------------|
| <b>Office Supplies</b>              | \$ 650           | \$ 650          | \$ -              |
| General Supplies                    | 650              | 650             | -                 |
| <b>Operating Supplies</b>           | \$ 12,825        | \$ 3,825        | \$ (9,000)        |
| 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            | -               | (7,500)           |
| <b>Total Supplies</b>               | <b>\$ 13,475</b> | <b>\$ 4,475</b> | <b>\$ (9,000)</b> |

# ECONOMIC DEVELOPMENT DEPARTMENT

|                                             | FY2025            | FY2026            | VARIANCE           |
|---------------------------------------------|-------------------|-------------------|--------------------|
| <b>Professional Services</b>                | <b>\$ 90</b>      | <b>\$ 1,590</b>   | <b>\$ 1,500</b>    |
| Cafeteria Plan                              | 90                | 90                | -                  |
| Miscellaneous                               | -                 | 1,500             | 1,500              |
| <b>Contractual Services</b>                 | <b>\$ 57,925</b>  | <b>\$ 43,186</b>  | <b>\$ (14,739)</b> |
| City Attorney Fees (EDCD Allocation)        | 12,500            | 12,500            | -                  |
| Greater SATX                                | 5,000             | -                 | (5,000)            |
| CRM System                                  | 2,500             | -                 | (2,500)            |
| 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             | -                 | (7,500)            |
| Peg Channel                                 | 11,400            | 11,400            | -                  |
| <b>Utilities-Telephone</b>                  | <b>\$ 500</b>     | <b>\$ 300</b>     | <b>\$ (200)</b>    |
| <b>Utilities-Water &amp; Electric</b>       | <b>\$ 500</b>     | <b>\$ 300</b>     | <b>\$ (200)</b>    |
| <b>Advertising</b>                          | <b>\$ 7,750</b>   | <b>\$ 5,000</b>   | <b>\$ (2,750)</b>  |
| <b>Repairs &amp; Maintenance - External</b> | <b>\$ 300</b>     | <b>\$ 750</b>     | <b>\$ 450</b>      |
| <b>Travel - Training</b>                    | <b>\$ 6,695</b>   | <b>\$ 3,070</b>   | <b>\$ (3,625)</b>  |
| <b>Memberships, Dues &amp; Licenses</b>     | <b>\$ 1,346</b>   | <b>\$ 1,346</b>   | <b>\$ -</b>        |
| <b>Subscriptions to Publications</b>        | <b>\$ 1,625</b>   | <b>\$ 1,625</b>   | <b>\$ -</b>        |
| <b>ED Project Funding</b>                   | <b>\$ 127,711</b> | <b>\$ 201,676</b> | <b>\$ 73,965</b>   |
| <b>Liability Insurance</b>                  | <b>\$ 2,326</b>   | <b>\$ 5,214</b>   | <b>\$ 2,888</b>    |
| <b>4th of July Funding</b>                  | <b>\$ 30,000</b>  | <b>\$ -</b>       | <b>\$ (30,000)</b> |
| <b>Total Contractual</b>                    | <b>\$ 236,768</b> | <b>\$ 264,057</b> | <b>\$ 27,289</b>   |

**CODE & ANIMAL CONTROL  
EXPENDITURES**

|                                   | ACTUAL      | BUDGET      | ESTIMATED   | BUDGET            |
|-----------------------------------|-------------|-------------|-------------|-------------------|
|                                   | 2023-2024   | 2024-2025   | 2024-2025   | 2025-2026         |
| <b>PERSONNEL SERVICES</b>         |             |             |             |                   |
| Salaries                          | -           | -           | -           | 93,754            |
| Retirement Plan                   | -           | -           | -           | 19,266            |
| Group Insurance                   | -           | -           | -           | 23,341            |
| Worker Compensation               | -           | -           | -           | 2,071             |
| Liability Insurance               | -           | -           | -           | -                 |
| Social Security                   | -           | -           | -           | 7,325             |
| Clothing Allowance                | -           | -           | -           | 2,000             |
| Special Pay                       | -           | -           | -           | -                 |
| Longevity Pay                     | -           | -           | -           | 145               |
| <b>Total Personnel Services</b>   | -           | -           | -           | 147,902           |
| <b>SUPPLIES</b>                   |             |             |             |                   |
| Office Supplies                   | -           | -           | -           | 1,000             |
| Operating Supplies                | -           | -           | -           | 8,750             |
| <b>Total Supplies</b>             | -           | -           | -           | 9,750             |
| <b>CONTRACTUAL SERVICES</b>       |             |             |             |                   |
| 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               |
| Liability Insurance               | -           | -           | -           | 2,607             |
| <b>Total Contractual Services</b> | -           | -           | -           | 38,207            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 195,859</b> |



# CODE & ANIMAL CONTROL DEPARTMENT

|                                                                | FY2025 | FY2026    | VARIANCE  |
|----------------------------------------------------------------|--------|-----------|-----------|
| <b>Office Supplies</b>                                         | \$ -   | \$ 1,000  | \$ 1,000  |
| General Supplies                                               | -      | 1,000     | 1,000     |
| <b>Operating Supplies</b>                                      | \$ -   | \$ 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 awayfor clean up events (\$500 per roll away) | -      | 1,000     | 1,000     |
| <b>Total Supplies</b>                                          | \$ -   | \$ 9,750  | \$ 9,750  |
| <b>Professional Services</b>                                   | \$ -   | \$ 5,000  | \$ 5,000  |
| Animal euthanasia /Vet Exp/ Shots/etc.                         | -      | 5,000     | 5,000     |
| <b>Contractual Services</b>                                    | \$ -   | \$ 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     |
| <b>Utilities-Telephone</b>                                     | \$ -   | \$ 600    | \$ 600    |
| <b>Utilities-Water &amp; Electric</b>                          | \$ -   | \$ 300    | \$ 300    |
| <b>Printing</b>                                                | \$ -   | \$ 350    | \$ 350    |
| <b>Repairs &amp; Maintenance - External</b>                    | \$ -   | \$ 2,500  | \$ 2,500  |
| <b>Travel</b>                                                  | \$ -   | \$ 1,500  | \$ 1,500  |
| <b>Membership, Dues &amp; License</b>                          | \$ -   | \$ 750    | \$ 750    |
| <b>Liability Insurance</b>                                     | \$ -   | \$ 2,607  | \$ 2,607  |
| <b>Total Contractual</b>                                       | \$ -   | \$ 38,207 | \$ 38,207 |

## SPECIAL EVENTS EXPENDITURES

|                                 | ACTUAL            | BUDGET            | ESTIMATED         | BUDGET           |
|---------------------------------|-------------------|-------------------|-------------------|------------------|
|                                 | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026        |
| <b>PERSONNEL SERVICES</b>       |                   |                   |                   |                  |
| Retirement Plan                 | 8,759             | 8,308             | 8,308             | 2,098            |
| Overtime                        | 23,000            | 39,600            | 39,600            | 10,000           |
| Social Security                 | 3,309             | 3,029             | 3,029             | 765              |
| <b>Total Personnel Services</b> | <b>35,068</b>     | <b>50,937</b>     | <b>50,937</b>     | <b>12,863</b>    |
| <b>SUPPLIES</b>                 |                   |                   |                   |                  |
| Advertising                     | 831               | 3,000             | 3,000             | -                |
| Concerts                        | -                 | -                 | -                 | -                |
| Volunteer Appreciation Dinner   | 2,781             | 4,000             | 4,000             | -                |
| Fourth of July                  | 96,347            | 100,000           | 100,000           | -                |
| Christmas Tree Lighting         | 2,711             | 4,800             | 4,800             | 4,800            |
| Earthwise Living Day            | 3,333             | 5,200             | 5,200             | 2,700            |
| Arbor Day                       | 120               | -                 | -                 | -                |
| Movies in the Park              | 2,115             | 2,160             | 2,160             | -                |
| Employee Luncheon               | -                 | 5,000             | 5,000             | -                |
| <b>Total Supplies</b>           | <b>108,238</b>    | <b>124,160</b>    | <b>124,160</b>    | <b>7,500</b>     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$ 143,306</b> | <b>\$ 175,097</b> | <b>\$ 175,097</b> | <b>\$ 20,363</b> |



## SPECIAL EVENTS

|                               | FY2025     | FY2026   | VARIANCE     |
|-------------------------------|------------|----------|--------------|
| Volunteer Appreciation Dinner | \$ 4,000   | \$ -     | \$ (4,000)   |
| Fourth of July                | \$ 100,000 | \$ -     | \$ (100,000) |
| Christmas Tree Lighting       | \$ 4,800   | \$ 4,800 | \$ -         |
| Earthwise Living Day          | \$ 5,200   | \$ 2,700 | \$ (2,500)   |
| Movies in the Park            | \$ 2,160   | \$ -     | \$ (2,160)   |
| Advertising                   | \$ 3,000   | \$ -     | \$ (3,000)   |
| Employee Luncheon             | \$ 5,000   | \$ -     | \$ (5,000)   |
| Total Supplies                | \$ 124,160 | \$ 7,500 | \$ (116,660) |

**PARK & RECREATION  
EXPENDITURES**

|                                    | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | -                   | -                   | -                      | -                   |
| Retirement Plan                    | -                   | -                   | -                      | -                   |
| Group Insurance                    | -                   | -                   | -                      | -                   |
| Worker Compensation                | -                   | -                   | -                      | -                   |
| Social Security                    | -                   | -                   | -                      | -                   |
| Longevity Pay                      | -                   | -                   | -                      | -                   |
| <b>Total Personnel Services</b>    | -                   | -                   | -                      | -                   |
| <b>SUPPLIES</b>                    |                     |                     |                        |                     |
| Office Supplies                    | -                   | 300                 | 300                    | -                   |
| Operating Supplies                 | 24,838              | 39,300              | 39,300                 | 27,000              |
| Repairs & Maintenance - Internal   | 20,024              | 29,500              | 29,500                 | 10,500              |
| Misc. Supplies                     | 4,992               | 11,500              | 11,500                 | 4,000               |
| <b>Total Supplies</b>              | 49,854              | 80,600              | 80,600                 | 41,500              |
| <b>CONTRACTUAL SERVICES</b>        |                     |                     |                        |                     |
| Professional Services              | 48,979              | 15,000              | 15,000                 | 5,000               |
| Contractual Services               | 165,670             | 105,000             | 105,000                | 124,975             |
| 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                 | 25,000              |
| Equipment Rental                   | 695                 | -                   | -                      | 6,800               |
| Travel                             | -                   | 2,000               | 2,000                  | -                   |
| Membership, Dues & Licenses        | 100                 | 1,000               | 1,000                  | 1,000               |
| Liability Insurance                | 4,000               | 4,651               | 4,651                  | 5,214               |
| <b>Total Contractual Services</b>  | 346,250             | 203,251             | 203,251                | 201,869             |
| <b>CAPITAL OUTLAY</b>              |                     |                     |                        |                     |
| Other Machinery & Equipment        | -                   | 40,000              | 40,000                 | 35,000              |
| Improvements                       | 162,490             | 2,365,788           | 160,000                | 2,272,297           |
| <b>Total Capital Outlay</b>        | 162,490             | 2,405,788           | 200,000                | 2,307,297           |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 558,594</b>   | <b>\$ 2,689,639</b> | <b>\$ 483,851</b>      | <b>\$ 2,550,666</b> |



## PARK & RECREATION DEPARTMENT

|                                                           | FY2025           | FY2026           | VARIANCE           |
|-----------------------------------------------------------|------------------|------------------|--------------------|
| <b>Office Supplies</b>                                    | <b>\$ 300</b>    | <b>\$ -</b>      | <b>\$ (300)</b>    |
| Park Commissioner supplies                                | 300              | -                | (300)              |
| <b>Operating Supplies</b>                                 | <b>\$ 39,300</b> | <b>\$ 27,000</b> | <b>\$ (12,300)</b> |
| 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            | 3,000            | -                  |
| Janitorial supplies                                       | 6,500            | 6,500            | -                  |
| Park maintenance - mulch, soil, irrigation, trimmer sup   | 5,000            | 5,000            | -                  |
| Pool maintenance                                          | 6,800            | -                | (6,800)            |
| Undefined park supplies                                   | 8,000            | 4,000            | (4,000)            |
| <b>Repairs &amp; Maintenance - Internal</b>               | <b>\$ 29,500</b> | <b>\$ 10,500</b> | <b>\$ (19,000)</b> |
| Fleet - Oil, brake fluid, wiper fluid, filters, lubricant | 500              | 500              | -                  |
| Park Maintenance - court/field nets, tables, chairs,      | 10,000           | 10,000           | -                  |
| 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)            |
| <b>Miscellaneous Supplies</b>                             | <b>\$ 11,500</b> | <b>\$ 4,000</b>  | <b>\$ (7,500)</b>  |
| Other undefined materials and supplies                    | 7,000            | -                | (7,000)            |
| Park amenities                                            | 4,500            | 4,000            | (500)              |
| <b>Total Supplies</b>                                     | <b>\$ 80,600</b> | <b>\$ 41,500</b> | <b>\$ (39,100)</b> |

## PARK & RECREATION DEPARTMENT

|                                             | FY2025     | FY2026     | VARIANCE    |
|---------------------------------------------|------------|------------|-------------|
| <b>Professional Services</b>                | \$ 15,000  | \$ 5,000   | \$ (10,000) |
| Engineering Service                         | 15,000     | 5,000      | (10,000)    |
| <b>Contractual Services</b>                 | \$ 105,000 | \$ 124,975 | \$ 19,975   |
| Tree Removal, pest control                  | 15,000     | 15,000     | -           |
| Pool Contract                               | 90,000     | 108,000    | 18,000      |
| Nearmap - 10%                               | -          | 730        | 730         |
| Novo ShareNet - 10%                         | -          | 1,245      | 1,245       |
| <b>Utilities-Telephone</b>                  | \$ 3,000   | \$ 1,850   | \$ (1,150)  |
| <b>Utilities-Water &amp; Electric</b>       | \$ 40,000  | \$ 30,030  | \$ (9,970)  |
| <b>Printing</b>                             | \$ 5,000   | \$ 2,000   | \$ (3,000)  |
| <b>Advertising</b>                          | \$ 2,600   | \$ -       | \$ (2,600)  |
| <b>Repairs &amp; Maintenance - External</b> | \$ 25,000  | \$ 25,000  | \$ -        |
| <b>Equipment Rental</b>                     | \$ -       | \$ 6,800   | \$ 6,800    |
| <b>Travel - Training</b>                    | \$ 2,000   | \$ -       | \$ (2,000)  |
| <b>Memberships, Dues &amp; Licenses</b>     | \$ 1,000   | \$ 1,000   | \$ -        |
| <b>Liability Insurance</b>                  | \$ 4,651   | \$ 5,214   | \$ 563      |
| <b>Total Contractual</b>                    | \$ 203,251 | \$ 201,869 | \$ (1,382)  |

# Park & Recreation Capital

| <i>Item</i>                  | <i>Acquisition<br/>Date</i> | <i>Purchase<br/>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              |
| Pool Repairs - Replastering  | New                         | Replacement              | 75,000              |
| <b>TOTAL PARKS</b>           |                             |                          | <b>\$ 2,307,297</b> |

# LIBRARY EXPENDITURES

|                                    | ACTUAL            | BUDGET            | ESTIMATED         | BUDGET            |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026         |
| <b>PERSONNEL SERVICES</b>          |                   |                   |                   |                   |
| Salaries                           | 277,644           | 291,168           | 291,168           | 304,965           |
| Retirement Plan                    | 48,599            | 56,836            | 56,836            | 61,359            |
| Group Insurance                    | 26,088            | 50,741            | 50,741            | 46,682            |
| Worker Compensation                | 747               | 692               | 692               | 7,247             |
| Social Security                    | 21,661            | 22,274            | 22,274            | 23,330            |
| Longevity Pay                      | 4,188             | 5,273             | 5,273             | 4,376             |
| <b>Total Personnel Services</b>    | <b>378,927</b>    | <b>426,985</b>    | <b>426,985</b>    | <b>447,960</b>    |
| <b>SUPPLIES</b>                    |                   |                   |                   |                   |
| Office Supplies                    | 738               | 1,350             | 1,350             | 1,100             |
| Operating Supplies                 | 9,408             | 41,600            | 41,600            | 14,525            |
| Repairs & Maintenance - Internal   | -                 | 1,000             | 1,000             | 1,000             |
| Misc. Supplies                     | 11,041            | -                 | -                 | -                 |
| Library Supplies                   | 39,679            | 31,300            | 31,300            | 30,000            |
| Gifts and Memorials                | -                 | 1,000             | 1,000             | 1,000             |
| <b>Total Supplies</b>              | <b>60,866</b>     | <b>76,250</b>     | <b>76,250</b>     | <b>47,625</b>     |
| <b>CONTRACTUAL SERVICES</b>        |                   |                   |                   |                   |
| Professional Services              | 532               | 1,338             | 1,338             | 300               |
| 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             | 1,500             |
| 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             | 5,214             |
| Grant Expenses                     | -                 | -                 | -                 | -                 |
| <b>Total Contractual Services</b>  | <b>42,013</b>     | <b>51,832</b>     | <b>51,832</b>     | <b>57,233</b>     |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 481,806</b> | <b>\$ 555,067</b> | <b>\$ 555,067</b> | <b>\$ 552,818</b> |

# LIBRARY DEPARTMENT

|                                                                              | FY2025           | FY2026           | VARIANCE           |
|------------------------------------------------------------------------------|------------------|------------------|--------------------|
| <b>Office Supplies</b>                                                       | <b>\$ 1,350</b>  | <b>\$ 1,100</b>  | <b>\$ (250)</b>    |
| General Supplies                                                             | 500              | 600              | 100                |
| Filing & Organization - Binders, File Folders, Filingbins                    | 700              | 500              | (200)              |
| Misc. Supplies - Magazine Holders, Laminating Sheets                         | 150              | -                | (150)              |
| <b>Operating Supplies</b>                                                    | <b>\$ 41,600</b> | <b>\$ 14,525</b> | <b>\$ (27,075)</b> |
| Paper for Printing Services; Colored Paper, Cardstock, Colored Cardstock     | 1,500            | 1,250            | (250)              |
| Postage                                                                      | -                | 75               | 75                 |
| Cleaning & Janitorial Supplies                                               | 1,500            | 1,500            | -                  |
| Processing Supplies - Book Tape, Covers, Labels                              | 1,500            | 1,500            | -                  |
| 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                                                                     | -                | -                | -                  |
| Volunteer Appreciation                                                       | 500              | -                | (500)              |
| Regular Programming                                                          | 3,000            | 2,000            | (1,000)            |
| Summer Reading - Weekly Presenters, Kickoff Party, Big Weekly Programs       | 2,000            | 2,000            | -                  |
| Touch2Play Computers (Replace nonworking AWE computers)                      | -                | 5,000            | 5,000              |
| Yoga                                                                         | -                | -                | -                  |
| Library Outreach                                                             | -                | -                | -                  |
| Book Scanners - 3 New                                                        | -                | 1,200            | 1,200              |
| Square Registers                                                             | -                | -                | -                  |
| CoLibri Book Covering System                                                 | -                | -                | -                  |
| Demco Cover One Book Repair - up to 3"                                       | -                | -                | -                  |
| <b>Repairs &amp; Maintenance - Internal</b>                                  | <b>\$ 1,000</b>  | <b>\$ 1,000</b>  | <b>\$ -</b>        |
| Routine Maintenance                                                          | 1,000            | 1,000            | -                  |
| <b>Miscellaneous Supplies</b>                                                | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        |
| <b>Library Materials</b>                                                     | <b>\$ 31,300</b> | <b>\$ 30,000</b> | <b>\$ (1,300)</b>  |
| 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            | 8,400            | 4,500              |
| JUV Materials (Fic: \$2250, NF: \$1500, GN: \$1200)                          | 4,400            | 3,600            | (800)              |
| Early Readers (Leveled Readers ER: \$1000, ER Chapters: \$1250)              | 2,000            | 1,250            | (750)              |
| Read Aloud (Picture Books \$3600, BB \$600)                                  | 4,200            | 3,725            | (475)              |
| Audio/Visual Materials (DVDs: \$1920, Digital Audio: \$5400, eBooks: \$2680) | 8,800            | -                | (8,800)            |
| DVDs                                                                         | -                | 500              | 500                |
| Hoopla                                                                       | -                | 3,525            | 3,525              |
| <b>Gifts &amp; Memorials</b>                                                 | <b>\$ 1,000</b>  | <b>\$ 1,000</b>  | <b>\$ -</b>        |
| <b>Total Supplies</b>                                                        | <b>\$ 76,250</b> | <b>\$ 47,625</b> | <b>\$ (28,625)</b> |

## LIBRARY DEPARTMENT

|                                         | FY2025           | FY2026           | VARIANCE          |
|-----------------------------------------|------------------|------------------|-------------------|
| <b>Professional Services</b>            | <b>\$ 1,338</b>  | <b>\$ 300</b>    | <b>\$ (1,038)</b> |
| Presenters Fees                         | 750              | -                | (750)             |
| Programming Fees                        | 300              | -                | (300)             |
| Cafeteria Plan                          | 288              | 300              | 12                |
| <b>Contractual Services</b>             | <b>\$ 17,244</b> | <b>\$ 22,474</b> | <b>\$ 5,230</b>   |
| 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              | -                 |
| <b>Utilities-Telephone</b>              | <b>\$ 3,000</b>  | <b>\$ 3,095</b>  | <b>\$ 95</b>      |
| <b>Utilities-Water &amp; Electric</b>   | <b>\$ 12,000</b> | <b>\$ 12,900</b> | <b>\$ 900</b>     |
| <b>Printing</b>                         | <b>\$ 750</b>    | <b>\$ 750</b>    | <b>\$ -</b>       |
| <b>Repairs &amp; Maintenance</b>        | <b>\$ 3,000</b>  | <b>\$ 1,500</b>  | <b>\$ (1,500)</b> |
| <b>Travel - Training</b>                | <b>\$ 3,000</b>  | <b>\$ 3,000</b>  | <b>\$ -</b>       |
| <b>Memberships, Dues &amp; Licenses</b> | <b>\$ 3,000</b>  | <b>\$ 4,000</b>  | <b>\$ 1,000</b>   |
| <b>Subscriptions</b>                    | <b>\$ 3,500</b>  | <b>\$ 4,000</b>  | <b>\$ 500</b>     |
| <b>Liability Insurance</b>              | <b>\$ 5,000</b>  | <b>\$ 5,214</b>  | <b>\$ 214</b>     |
| <b>Total Contractual</b>                | <b>\$ 51,832</b> | <b>\$ 57,233</b> | <b>\$ 5,401</b>   |



# Enterprise Fund

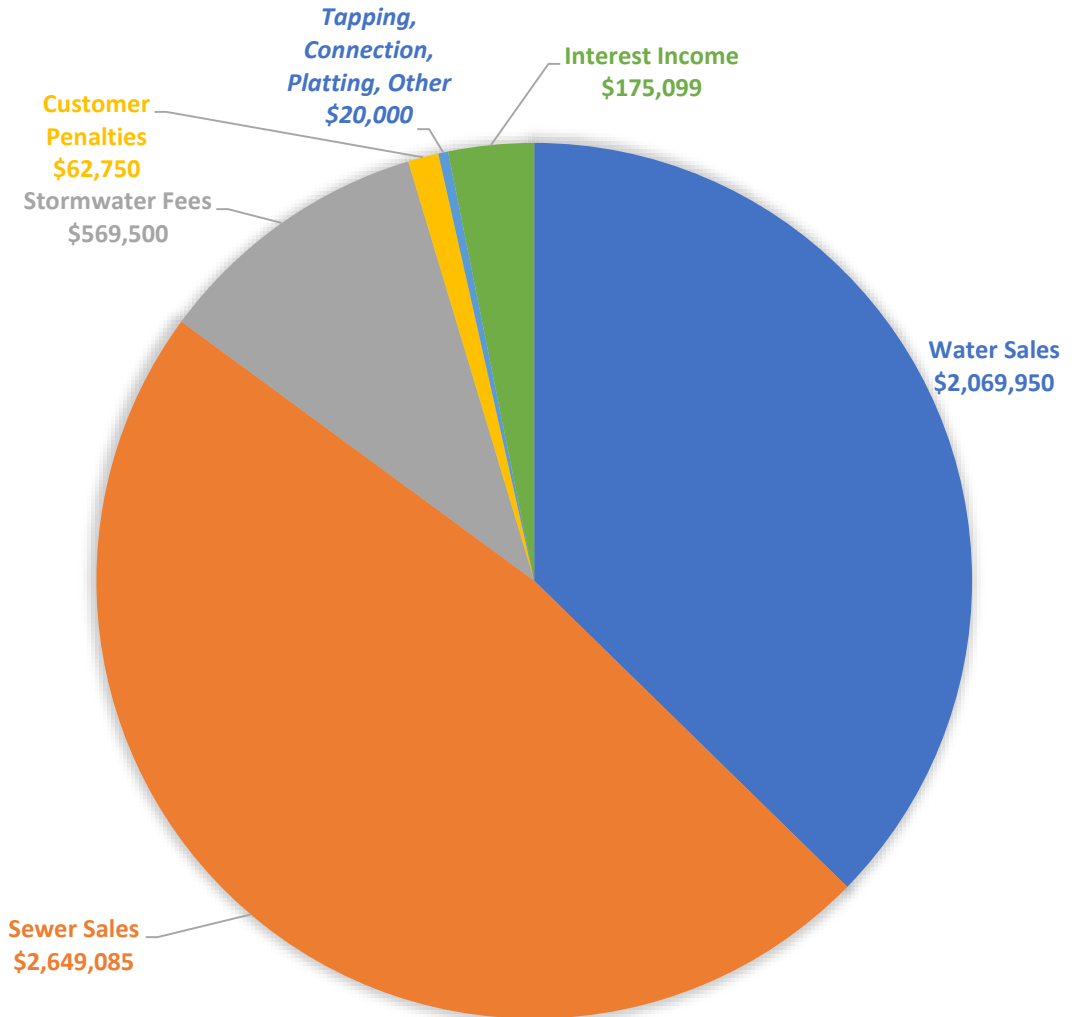
# Overview

- Budget is Balanced
- Operating Revenues
  - \$5,371,285
- Operating Expenses
  - \$3,365,059

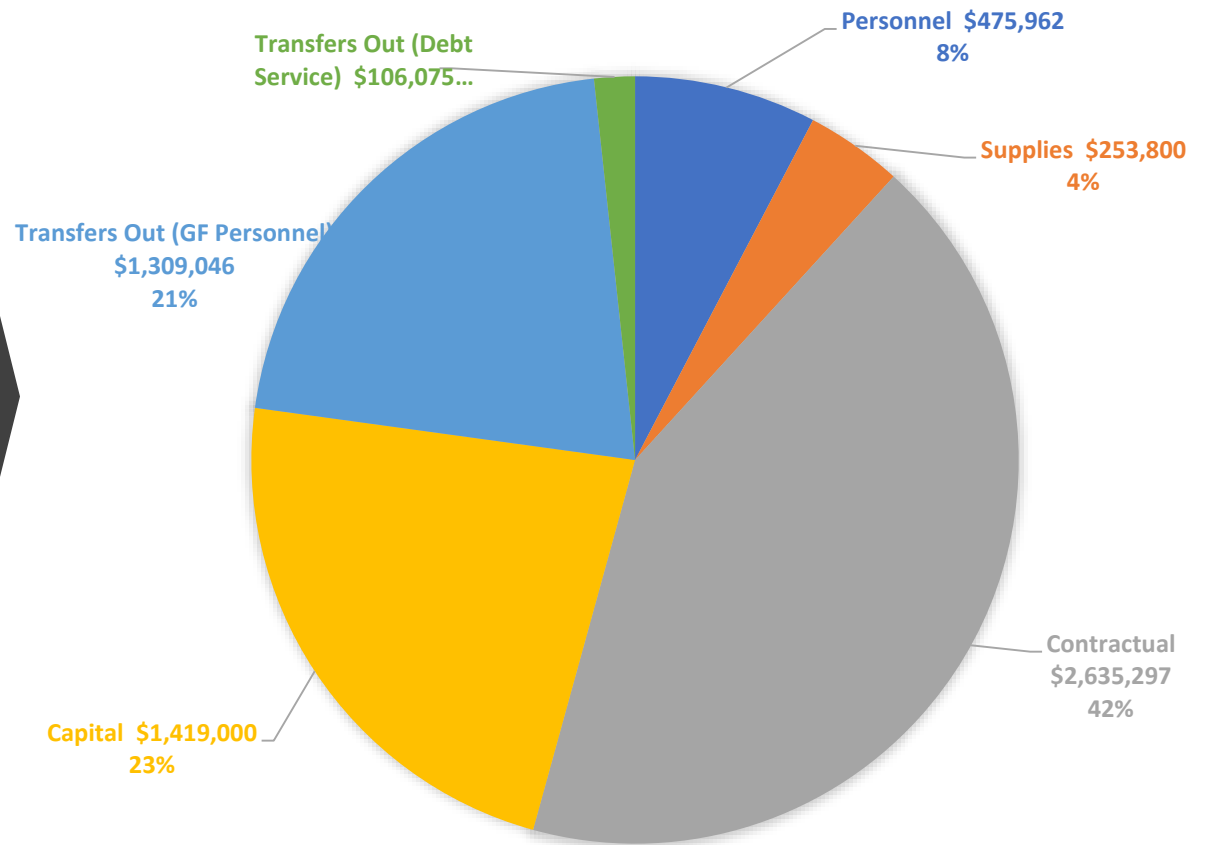
# Overview

- Transfer Out for Debt Service
  - \$106,075
- Transfer Out for Personnel Services
  - \$1,309,046
- Capital
  - \$1,419,000

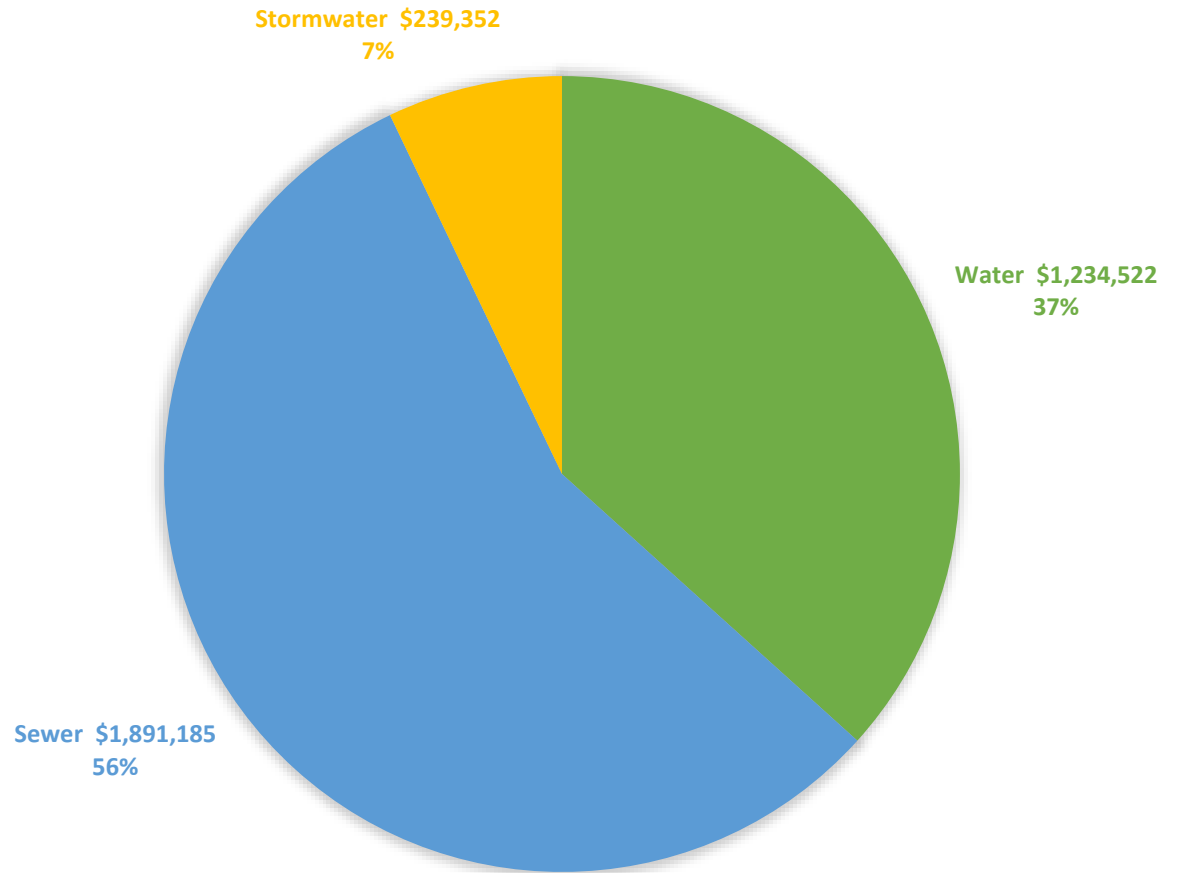
# Enterprise Fund Revenue by Category



# 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          |
| <b>OPERATING REVENUES</b>                         |                  |                    |                  |                    |
| 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            | -                  |
| <b>TOTAL OPERATING REVENUES</b>                   | <b>5,290,961</b> | <b>5,262,850</b>   | <b>5,262,850</b> | <b>5,371,285</b>   |
| <b>OPERATING EXPENSES</b>                         |                  |                    |                  |                    |
| Water System                                      | 828,558          | 1,191,607          | 1,191,607        | 1,234,522          |
| Sewer System                                      | 1,896,996        | 2,275,650          | 2,275,650        | 1,891,185          |
| Stormwater                                        | 211,994          | 184,800            | 184,800          | 239,352            |
| Depreciation                                      | 395,785          | -                  | -                | -                  |
| <b>TOTAL OPERATING EXPENSES</b>                   | <b>3,333,333</b> | <b>3,652,058</b>   | <b>3,652,058</b> | <b>3,365,059</b>   |
| <b>NET OPERATING INCOME (LOSS)</b>                | <b>1,957,628</b> | <b>1,610,792</b>   | <b>1,610,792</b> | <b>2,006,226</b>   |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>          |                  |                    |                  |                    |
| 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)      | (1,309,046)        |
| <b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>    | <b>(472,133)</b> | <b>110,765</b>     | <b>(354,972)</b> | <b>(1,230,522)</b> |
| <b>NET INCOME (LOSS)</b>                          | <b>1,485,496</b> | <b>1,721,557</b>   | <b>1,255,820</b> | <b>775,705</b>     |
| <b>CHANGES IN WORKING CAPITAL</b>                 |                  |                    |                  |                    |
| <b>SOURCES (USES) OF WORKING CAPITAL</b>          |                  |                    |                  |                    |
| Additions to Fixed Assets                         | -                | 3,773,438          | 1,700,000        | 1,419,000          |
| <b>TOTAL SOURCES (USES) OF WORKING CAPITAL</b>    | <b>-</b>         | <b>3,773,438</b>   | <b>1,700,000</b> | <b>1,419,000</b>   |
| <b>NET INCREASE (DECREASE) IN WORKING CAPITAL</b> | <b>1,485,496</b> | <b>(2,051,881)</b> | <b>(444,180)</b> | <b>(643,295)</b>   |
| 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     | \$ 3,102,295       |

## WATER EXPENSES

|                                    | ACTUAL            | BUDGET              | ESTIMATED           | BUDGET              |
|------------------------------------|-------------------|---------------------|---------------------|---------------------|
|                                    | 2023-2024         | 2024-2025           | 2024-2025           | 2025-2026           |
| <b>PERSONNEL SERVICES</b>          |                   |                     |                     |                     |
| Salaries                           | 202,996           | 220,292             | 220,292             | 228,680             |
| Retirement Plan                    | (100,635)         | 45,395              | 45,395              | 50,947              |
| Group Insurance                    | 34,165            | 40,593              | 40,593              | 46,682              |
| Worker Compensation                | 4,382             | 4,521               | 4,521               | 3,106               |
| 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               |
| <b>Total Personnel Services</b>    | <b>198,751</b>    | <b>348,921</b>      | <b>348,921</b>      | <b>376,923</b>      |
| <b>SUPPLIES</b>                    |                   |                     |                     |                     |
| 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               |
| <b>Total Supplies</b>              | <b>96,036</b>     | <b>209,550</b>      | <b>209,550</b>      | <b>218,200</b>      |
| <b>CONTRACTUAL SERVICES</b>        |                   |                     |                     |                     |
| Professional Services              | 59,469            | 24,501              | 24,501              | 43,401              |
| Contractual Services               | 219,866           | 282,250             | 282,250             | 298,013             |
| 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              | 26,070              |
| <b>Total Contractual Services</b>  | <b>533,771</b>    | <b>633,136</b>      | <b>633,136</b>      | <b>639,399</b>      |
| <b>CAPITAL OUTLAY</b>              |                   |                     |                     |                     |
| Water Rights                       | -                 | 1,350,000           | 1,350,000           | 143,000             |
| Improvements                       | -                 | 825,000             | 100,000             | 500,000             |
| <b>Total Capital Outlay</b>        | <b>-</b>          | <b>2,175,000</b>    | <b>1,450,000</b>    | <b>643,000</b>      |
| <b>TOTAL EXPENSES</b>              | <b>\$ 828,558</b> | <b>\$ 3,366,607</b> | <b>\$ 2,641,607</b> | <b>\$ 1,877,522</b> |





**WATER DEPARTMENT**

|                                                            | <b>FY2025</b>     | <b>FY2026</b>     | <b>VARIANCE</b>    |
|------------------------------------------------------------|-------------------|-------------------|--------------------|
| <b>Office Supplies</b>                                     | <b>\$ 2,000</b>   | <b>\$ 2,500</b>   | <b>\$ 500</b>      |
| Normal Supplies                                            | 1,000             | 1,500             | 500                |
| Administrative Reporting                                   | 1,000             | 1,000             | -                  |
| <b>Operating Supplies</b>                                  | <b>\$ 50,550</b>  | <b>\$ 84,200</b>  | <b>\$ 33,650</b>   |
| 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             |
| <b>Repairs and Maintenance - Internal</b>                  | <b>\$ 140,000</b> | <b>\$ 122,500</b> | <b>\$ (17,500)</b> |
| 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)           |
| <b>Miscellaneous Supplies</b>                              | <b>\$ 15,000</b>  | <b>\$ 7,000</b>   | <b>\$ (8,000)</b>  |
| Other Unplanned Supplies                                   | 15,000            | 7,000             | (8,000)            |
| <b>Conservation</b>                                        | <b>\$ 2,000</b>   | <b>\$ 2,000</b>   | <b>\$ -</b>        |
| Rebates for Low Flow Toilets, HE Washers                   | 1,000             | 1,000             | -                  |
| Rebates for Rain Barrels & Xeriscaping                     | 1,000             | 1,000             | -                  |
| <b>Total Supplies</b>                                      | <b>\$ 209,550</b> | <b>\$ 218,200</b> | <b>\$ 8,650</b>    |

**WATER DEPARTMENT**

|                                               | <b>FY2025</b>     | <b>FY2026</b>     | <b>VARIANCE</b>    |
|-----------------------------------------------|-------------------|-------------------|--------------------|
| <b>Professional Services</b>                  | <b>\$ 24,501</b>  | <b>\$ 43,401</b>  | <b>\$ 18,900</b>   |
| 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)            |
| <b>Contractual Services</b>                   | <b>\$ 282,250</b> | <b>\$ 298,013</b> | <b>\$ 15,763</b>   |
| Uniforms                                      | 4,000             | 8,500             | 4,500              |
| Techlead - 10%                                | -                 | 5,664             | 5,664              |
| 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            | 5,034             | (4,966)            |
| SCADA System license                          | 1,500             | 6,000             | 4,500              |
| Chlorine                                      | 6,500             | 5,000             | (1,500)            |
| Pump Maintenance (Emergency Contractual)      | 25,000            | 25,000            | -                  |
| <b>Utilities-Telephone</b>                    | <b>\$ 17,000</b>  | <b>\$ 140</b>     | <b>\$ (16,860)</b> |
| <b>Utilities-Water &amp; Electric</b>         | <b>\$ 100,000</b> | <b>\$ 113,175</b> | <b>\$ 13,175</b>   |
| <b>Printing</b>                               | <b>\$ 3,000</b>   | <b>\$ 4,000</b>   | <b>\$ 1,000</b>    |
| <b>Advertising</b>                            | <b>\$ 10,000</b>  | <b>\$ 3,600</b>   | <b>\$ (6,400)</b>  |
| <b>Repairs &amp; Maintenance - External</b>   | <b>\$ 145,000</b> | <b>\$ 140,000</b> | <b>\$ (5,000)</b>  |
| <b>Equipment Rental</b>                       | <b>\$ 8,000</b>   | <b>\$ 5,000</b>   | <b>\$ (3,000)</b>  |
| <b>Travel - Training</b>                      | <b>\$ 7,000</b>   | <b>\$ 5,000</b>   | <b>\$ (2,000)</b>  |
| <b>Memberships, Dues &amp; Licenses</b>       | <b>\$ 1,500</b>   | <b>\$ 1,000</b>   | <b>\$ (500)</b>    |
| <b>Liability Insurance</b>                    | <b>\$ 34,885</b>  | <b>\$ 26,070</b>  | <b>\$ (8,815)</b>  |
| <b>Total Contractual</b>                      | <b>\$ 633,136</b> | <b>\$ 639,399</b> | <b>\$ 6,263</b>    |



# Water Capital

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

## SEWER EXPENSES

|                                    | ACTUAL              | BUDGET              | ESTIMATED           | BUDGET              |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | 2023-2024           | 2024-2025           | 2024-2025           | 2025-2026           |
| <b>PERSONNEL SERVICES</b>          |                     |                     |                     |                     |
| Salaries                           | 50,227              | 55,073              | 55,073              | 57,170              |
| Retirement Plan                    | 10,245              | 12,495              | 12,495              | 13,290              |
| Group Insurance                    | 8,541               | 10,148              | 10,148              | 11,671              |
| Worker Compensation                | 1,207               | 1,244               | 1,244               | 2,071               |
| 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                 |
| <b>Total Personnel Services</b>    | <b>75,917</b>       | <b>94,809</b>       | <b>94,809</b>       | <b>99,039</b>       |
| <b>SUPPLIES</b>                    |                     |                     |                     |                     |
| 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               |
| <b>Total Supplies</b>              | <b>4,692</b>        | <b>53,152</b>       | <b>53,152</b>       | <b>22,000</b>       |
| <b>CONTRACTUAL SERVICES</b>        |                     |                     |                     |                     |
| Professional Services              | 22,334              | 59,285              | 59,285              | 33,113              |
| Contractual Services               | 1,765,088           | 1,980,276           | 1,980,276           | 1,636,763           |
| 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              | 26,070              |
| Sewer Surcharge                    | 12,222              | 14,000              | 14,000              | 12,000              |
| <b>Total Contractual Services</b>  | <b>1,816,387</b>    | <b>2,127,689</b>    | <b>2,127,689</b>    | <b>1,770,146</b>    |
| <b>CAPITAL OUTLAY</b>              |                     |                     |                     |                     |
| Improvements                       | -                   | 937,633             | 150,000             | 500,000             |
| <b>Total Capital Outlay</b>        | <b>-</b>            | <b>937,633</b>      | <b>150,000</b>      | <b>500,000</b>      |
| <b>TOTAL EXPENSES</b>              | <b>\$ 1,896,996</b> | <b>\$ 3,213,283</b> | <b>\$ 2,425,650</b> | <b>\$ 2,391,185</b> |



## SEWER DEPARTMENT

|                                             | FY2025           | FY2026           | VARIANCE           |
|---------------------------------------------|------------------|------------------|--------------------|
| <b>Operating Supplies</b>                   | <b>\$ 8,152</b>  | <b>\$ 3,000</b>  | <b>\$ (5,152)</b>  |
| Fuel 10% Allocation                         | 3,152            | 3,000            | (152)              |
| Personnel - PPE                             | 5,000            | -                | (5,000)            |
| <b>Repairs &amp; Maintenance - Internal</b> | <b>\$ 17,500</b> | <b>\$ 13,000</b> | <b>\$ (4,500)</b>  |
| 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)            |
| <b>Miscellaneous Supplies</b>               | <b>\$ 27,500</b> | <b>\$ 6,000</b>  | <b>\$ (21,500)</b> |
| Manhole Lids, PVC Pipe                      | 25,000           | 5,000            | (20,000)           |
| Hand Tools, Clamps Fasteners, Nuts, Bolts   | 2,500            | 1,000            | (1,500)            |
| <b>Total Supplies</b>                       | <b>\$ 53,152</b> | <b>\$ 22,000</b> | <b>\$ (31,152)</b> |

## SEWER DEPARTMENT

|                                             | FY2025              | FY2026              | VARIANCE            |
|---------------------------------------------|---------------------|---------------------|---------------------|
| <b>Professional Services</b>                | <b>\$ 59,285</b>    | <b>\$ 33,113</b>    | <b>\$ (26,172)</b>  |
| Cafeteria Plan                              | 72                  | -                   | (72)                |
| Engineering Service                         | 50,000              | 25,000              | (25,000)            |
| External Audit                              | 9,213               | 8,113               | (1,100)             |
| <b>Contractual Services</b>                 | <b>\$ 1,980,276</b> | <b>\$ 1,636,763</b> | <b>\$ (343,513)</b> |
| SAWS Sewer Service                          | 1,710,747           | 1,600,000           | (110,747)           |
| Techlead                                    | -                   | 5,664               | 5,664               |
| Sewer Video Program                         | 250,000             | -                   | (250,000)           |
| TCEQ Water Sampling                         | -                   | 100                 | 100                 |
| Rate Software                               | -                   | 3,800               | 3,800               |
| Quadient - 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%           | -                   | 3,020               | 3,020               |
| <b>Advertising</b>                          | <b>\$ 2,500</b>     | <b>\$ 2,200</b>     | <b>\$ (300)</b>     |
| <b>Repairs &amp; Maintenance - External</b> | <b>\$ 60,000</b>    | <b>\$ 60,000</b>    | <b>\$ -</b>         |
| <b>Liability Insurance</b>                  | <b>\$ 11,628</b>    | <b>\$ 26,070</b>    | <b>\$ 14,442</b>    |
| <b>Sewer Surcharge</b>                      | <b>\$ 14,000</b>    | <b>\$ 12,000</b>    | <b>\$ (2,000)</b>   |
| <b>Total Contractual</b>                    | <b>\$ 2,127,689</b> | <b>\$ 1,770,146</b> | <b>\$ (357,543)</b> |

# Sewer Capital

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

## STORMWATER EXPENSES

|                                    | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | -                   | -                   | -                      | -                   |
| Retirement Plan                    | -                   | -                   | -                      | -                   |
| Group Insurance                    | -                   | -                   | -                      | -                   |
| Overtime                           | -                   | -                   | -                      | -                   |
| Social Security                    | -                   | -                   | -                      | -                   |
| Longevity Pay                      | -                   | -                   | -                      | -                   |
| <b>Total Personnel Services</b>    | -                   | -                   | -                      | -                   |
| <b>SUPPLIES</b>                    |                     |                     |                        |                     |
| 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               |
| <b>Total Supplies</b>              | 7,778               | 28,000              | 28,000                 | 13,600              |
| <b>Contractual Services</b>        |                     |                     |                        |                     |
| Professional Services              | 24,863              | 30,000              | 30,000                 | 25,000              |
| Contractual Services               | 41,761              | 58,500              | 58,500                 | 146,952             |
| 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                 | -                   |
| <b>Total Contractual Services</b>  | 204,216             | 156,800             | 156,800                | 225,752             |
| <b>CAPITAL OUTLAY</b>              |                     |                     |                        |                     |
| Improvements                       | -                   | 660,805             | 100,000                | -                   |
| Other Machinery & Equipment        | -                   | -                   | -                      | 276,000             |
| <b>Total Capital Outlay</b>        | -                   | 660,805             | 100,000                | 276,000             |
| <b>TOTAL EXPENSES</b>              | <b>\$ 211,994</b>   | <b>\$ 845,605</b>   | <b>\$ 284,800</b>      | <b>\$ 515,352</b>   |





## STORMWATER DEPARTMENT

|                                             | FY2025           | FY2026           | VARIANCE           |
|---------------------------------------------|------------------|------------------|--------------------|
| <b>Operating Supplies</b>                   | <b>\$ 12,000</b> | <b>\$ 8,500</b>  | <b>\$ (3,500)</b>  |
| 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)            |
| <b>Repairs &amp; Maintenance - Internal</b> | <b>\$ 10,000</b> | <b>\$ 1,500</b>  | <b>\$ (8,500)</b>  |
| Fleet - Oil, Fluids, Lubricant, Brooms      | 10,000           | 1,500            | (8,500)            |
| <b>Miscellaneous Supplies</b>               | <b>\$ 6,000</b>  | <b>\$ 3,600</b>  | <b>\$ (2,400)</b>  |
| ROW Maintenance                             | 6,000            | 3,600            | (2,400)            |
| <b>Total Supplies</b>                       | <b>\$ 28,000</b> | <b>\$ 13,600</b> | <b>\$ (14,400)</b> |

## STORMWATER DEPARTMENT

|                                             | FY2025            | FY2026            | VARIANCE           |
|---------------------------------------------|-------------------|-------------------|--------------------|
| <b>Professional Services</b>                | <b>\$ 30,000</b>  | <b>\$ 25,000</b>  | <b>\$ (5,000)</b>  |
| Engineering Service                         | 30,000            | 25,000            | (5,000)            |
| <b>Contractual Services</b>                 | <b>\$ 58,500</b>  | <b>\$ 146,952</b> | <b>\$ 88,452</b>   |
| Uniforms                                    | 1,100             | 2,500             | 1,400              |
| Techlead - 10%                              | -                 | 5,664             | 5,664              |
| 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%           | -                 | 2,013             | 2,013              |
| <b>Printing</b>                             | <b>\$ 3,000</b>   | <b>\$ 1,000</b>   | <b>\$ (2,000)</b>  |
| <b>Travel</b>                               | <b>\$ 5,000</b>   | <b>\$ 2,500</b>   | <b>\$ (2,500)</b>  |
| <b>Repairs &amp; Maintenance - External</b> | <b>\$ 50,000</b>  | <b>\$ 50,000</b>  | <b>\$ -</b>        |
| <b>Memberships, Dues &amp; Licenses</b>     | <b>\$ 300</b>     | <b>\$ 300</b>     | <b>\$ -</b>        |
| <b>Liability Insurance</b>                  | <b>\$ 10,000</b>  | <b>\$ -</b>       | <b>\$ (10,000)</b> |
| <b>Total Contractual</b>                    | <b>\$ 156,800</b> | <b>\$ 225,752</b> | <b>\$ 68,952</b>   |

# Storm Water Capital

| <i>Item</i>                     | <i>Acquisition<br/>Date</i> | <i>Purchase<br/>Type</i> | <i>FY 25-26</i>   |
|---------------------------------|-----------------------------|--------------------------|-------------------|
| STW - Wood chipper 9" throat    | New                         | New                      | 41,000            |
| STW- M2 Case Backhoe            | 2010                        | Replacement              | 150,000           |
| STW - 2 ton Brush removal truck | New                         | New                      | 85,000            |
| <b>TOTAL BY FISCAL YEAR</b>     |                             |                          | <b>\$ 276,000</b> |

# Red Light Camera

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

|                                     | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATED</b>    | <b>BUDGET</b>       |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                     | <b>2023-2024</b>    | <b>2024-2025</b>    | <b>2024-2025</b>    | <b>2025-2026</b>    |
| <b>BEGINNING FUND BALANCE</b>       | <b>\$1,077,147</b>  | <b>\$944,823</b>    | <b>\$944,823</b>    | <b>\$329,920</b>    |
| <b>Revenues</b>                     |                     |                     |                     |                     |
| 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)             | -                   | -                   | -                   |
| <b>Total Revenue</b>                | <b>2,345,248</b>    | <b>2,317,791</b>    | <b>1,887,041</b>    | <b>2,129,258</b>    |
| <b>Other Funding Sources</b>        |                     |                     |                     |                     |
| ARP Funds                           | -                   | -                   | -                   | -                   |
| <b>Total Other Funding Sources</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>TOTAL RESOURCES</b>              | <b>\$ 3,422,395</b> | <b>\$ 3,262,614</b> | <b>\$ 2,831,864</b> | <b>\$ 2,459,178</b> |
| <b>Expenditures</b>                 |                     |                     |                     |                     |
| Personnel Services                  | 787,991             | 881,984             | 881,984             | 925,408             |
| Supplies                            | 9,198               | 46,275              | 46,275              | 82,400              |
| Contractual Services                | 904,200             | 986,803             | 986,803             | 1,048,886           |
| Capital Outlay                      | 433,625             | 216,618             | 216,618             | -                   |
| <b>Total Expenditures</b>           | <b>2,135,014</b>    | <b>2,131,680</b>    | <b>2,131,680</b>    | <b>2,056,694</b>    |
| <b>Other Financing Uses</b>         |                     |                     |                     |                     |
| Shared Personnel Services to GF-RLC | 342,558             | 370,264             | 370,264             | 289,253             |
| <b>Total Other Financing Uses</b>   | <b>342,558</b>      | <b>370,264</b>      | <b>370,264</b>      | <b>289,253</b>      |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 2,477,572</b> | <b>\$ 2,501,944</b> | <b>\$ 2,501,944</b> | <b>\$ 2,345,947</b> |
| <b>ENDING FUND BALANCE</b>          | <b>\$ 944,823</b>   | <b>\$ 760,670</b>   | <b>\$ 329,920</b>   | <b>\$ 113,231</b>   |

## RED LIGHT CAMERA EXPENDITURES

|                                   | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>         |                     |                     |                        |                     |
| Salaries                          | 388,347             | 432,204             | 432,204                | 460,481             |
| Retirement Plan                   | 82,550              | 89,927              | 89,927                 | 98,616              |
| Group Insurance                   | 43,395              | 60,890              | 60,890                 | 70,023              |
| Worker Compensation               | 10,280              | 10,606              | 10,606                 | 6,212               |
| 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               |
| <b>Total Personnel Services</b>   | <b>595,027</b>      | <b>664,154</b>      | <b>664,154</b>         | <b>710,020</b>      |
| <b>SUPPLIES</b>                   |                     |                     |                        |                     |
| Office Supplies                   | -                   | 200                 | 200                    | 200                 |
| Operating Supplies                | 1,781               | 8,350               | 8,350                  | 18,450              |
| <b>Total Supplies</b>             | <b>1,781</b>        | <b>8,550</b>        | <b>8,550</b>           | <b>18,650</b>       |
| <b>CONTRACTUAL SERVICES</b>       |                     |                     |                        |                     |
| Professional Services             | 193                 | 820                 | 820                    | 920                 |
| Contractual Services              | 846,961             | 907,000             | 907,000                | 884,328             |
| Liability Insurance               | -                   | -                   | -                      | 26,070              |
| <b>Total Contractual Services</b> | <b>847,154</b>      | <b>907,820</b>      | <b>907,820</b>         | <b>911,318</b>      |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,443,962</b> | <b>\$ 1,580,524</b> | <b>\$ 1,580,524</b>    | <b>\$ 1,639,988</b> |



**RED LIGHT CAMERA DEPARTMENT**

|                                                    | <b>FY2025</b>   | <b>FY2026</b>    | <b>VARIANCE</b>  |
|----------------------------------------------------|-----------------|------------------|------------------|
| <b>Office Supplies</b>                             | <b>\$ 200</b>   | <b>\$ 200</b>    | <b>\$ -</b>      |
| Foray board/ Expo Markers/ Self ink Stamps         | 200             | 200              | -                |
| <b>Operating Supplies</b>                          | <b>\$ 8,350</b> | <b>\$ 18,450</b> | <b>\$ 10,100</b> |
| 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            | -                |
| <b>Total Supplies</b>                              | <b>\$ 8,550</b> | <b>\$ 18,650</b> | <b>\$ 10,100</b> |

**RED LIGHT CAMERA DEPARTMENT**

|                                           | <b>FY 2025</b>    | <b>FY 2026</b>    | <b>VARIANCE</b>    |
|-------------------------------------------|-------------------|-------------------|--------------------|
| <b>Professional Services</b>              | <b>\$ 820</b>     | <b>\$ 920</b>     | <b>\$ 100</b>      |
| Cafeteria Plan                            | 360               | 360               | -                  |
| New Hires                                 | 460               | 560               | 100                |
| <b>Contractual Services</b>               | <b>\$ 907,000</b> | <b>\$ 884,328</b> | <b>\$ (22,672)</b> |
| City Attorney Contract (RLC Allocation)   | 15,000            | 15,000            | -                  |
| Techlead - 20%                            | -                 | 11,328            | 11,328             |
| RLC ATSC Contract                         | 798,000           | 798,000           | M                  |
| 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                   | -                 | -                 | -                  |
| <b>Liability Insurance</b>                | <b>\$ -</b>       | <b>\$ 26,070</b>  | <b>\$ 26,070</b>   |
| <b>Total Contractual</b>                  | <b>\$ 907,820</b> | <b>\$ 911,318</b> | <b>\$ 3,498</b>    |



**TRAFFIC SAFETY  
EXPENDITURES**

|                                    | ACTUAL            | BUDGET            | ESTIMATED         | BUDGET            |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026         |
| <b>PERSONNEL SERVICES</b>          |                   |                   |                   |                   |
| Salaries                           | 113,315           | 124,540           | 124,540           | 126,261           |
| Retirement Plan                    | 26,176            | 29,737            | 29,737            | 29,872            |
| Group Insurance                    | 15,961            | 20,297            | 20,297            | 23,341            |
| Worker Compensation                | 4,794             | 3,508             | 3,508             | 2,071             |
| 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               |
| <b>Total Personnel Services</b>    | <b>192,964</b>    | <b>217,831</b>    | <b>217,831</b>    | <b>215,388</b>    |
| <b>SUPPLIES</b>                    |                   |                   |                   |                   |
| Office Supplies                    | 56                | 500               | 500               | 700               |
| Operating Supplies                 | 6,861             | 19,900            | 19,900            | 40,200            |
| Misc. Supplies                     | 500               | 17,325            | 17,325            | 22,850            |
| <b>Total Supplies</b>              | <b>7,417</b>      | <b>37,725</b>     | <b>37,725</b>     | <b>63,750</b>     |
| <b>CONTRACTUAL SERVICES</b>        |                   |                   |                   |                   |
| 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            |
| Liability Insurance                | -                 | -                 | -                 | 26,070            |
| <b>Total Contractual Services</b>  | <b>57,046</b>     | <b>78,983</b>     | <b>78,983</b>     | <b>137,568</b>    |
| <b>CAPITAL OUTLAY</b>              |                   |                   |                   |                   |
| Vehicles                           | 152,898           | 187,102           | 187,102           | -                 |
| Other Machinery & Equipment        | 181,222           | -                 | -                 | -                 |
| Improvements other than Building   | 99,505            | 29,516            | 29,516            | -                 |
| <b>Total Capital Outlay</b>        | <b>433,625</b>    | <b>216,618</b>    | <b>216,618</b>    | <b>-</b>          |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 691,052</b> | <b>\$ 551,157</b> | <b>\$ 551,157</b> | <b>\$ 416,706</b> |

**TRAFFIC SAFETY DEPARTMENT**

|                                                        | <b>FY2025</b>    | <b>FY2026</b>    | <b>VARIANCE</b>  |
|--------------------------------------------------------|------------------|------------------|------------------|
| <b>Office Supplies</b>                                 | <b>\$ 500</b>    | <b>\$ 700</b>    | <b>\$ 200</b>    |
| Computer cables/ HDMI, Misc. Equipment                 | 500              | 700              | 200              |
| <b>Operating Supplies</b>                              | <b>\$ 19,900</b> | <b>\$ 40,200</b> | <b>\$ 20,300</b> |
| 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            | 9,200            | 5,800            |
| <b>Miscellaneous Supplies</b>                          | <b>\$ 17,325</b> | <b>\$ 22,850</b> | <b>\$ 5,525</b>  |
| 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            | -                |
| <b>Total Supplies</b>                                  | <b>\$ 37,725</b> | <b>\$ 63,750</b> | <b>\$ 26,025</b> |

# TRAFFIC SAFETY DEPARTMENT

|                                             | FY2025           | FY2026            | VARIANCE         |
|---------------------------------------------|------------------|-------------------|------------------|
| <b>Professional Services</b>                | <b>\$ 1,216</b>  | <b>\$ 1,216</b>   | <b>\$ -</b>      |
| Cafeteria Plan                              | 216              | 216               | -                |
| New Hires                                   | 1,000            | 1,000             | -                |
| <b>Contractual Services</b>                 | <b>\$ 67,767</b> | <b>\$ 98,282</b>  | <b>\$ 30,515</b> |
| 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            |
| <b>Repairs &amp; Maintenance - External</b> | <b>\$ 10,000</b> | <b>\$ 12,000</b>  | <b>\$ 2,000</b>  |
| <b>Liability Insurance</b>                  | <b>\$ -</b>      | <b>\$ 26,070</b>  | <b>\$ 26,070</b> |
| <b>Total Contractual</b>                    | <b>\$ 78,983</b> | <b>\$ 137,568</b> | <b>\$ 58,585</b> |

# American Rescue Plan

**AMERICAN RESCUE PLAN (ARP)  
SUMMARY OF REVENUES AND EXPENDITURES**

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

# Crime Control and Prevention District

# Crime Control and Prevention Budget Overview

- Budget is Balanced
  - Operating Revenues: \$440,300
  - Operating Expenditures: \$429,755
- 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<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>BEGINNING FUND BALANCE</b>      | <b>\$624,621</b>    | <b>\$738,579</b>    | <b>\$738,579</b>       | <b>\$808,957</b>    |
| <b>Revenues</b>                    |                     |                     |                        |                     |
| Crime Control Sales Tax            | 411,883             | 407,595             | 407,595                | 415,747             |
| Interest                           | 24,348              | 24,072              | 24,072                 | 24,553              |
| Miscellaneous                      | 845                 | -                   | -                      | -                   |
| <b>Total Revenue</b>               | <b>437,076</b>      | <b>431,667</b>      | <b>431,667</b>         | <b>440,300</b>      |
| <b>Other Funding Sources</b>       |                     |                     |                        |                     |
| ARP Funds                          | -                   | -                   | -                      | -                   |
| <b>Total Other Funding Sources</b> | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>-</b>            |
| <b>TOTAL RESOURCES</b>             | <b>\$ 1,061,697</b> | <b>\$ 1,170,246</b> | <b>\$ 1,170,246</b>    | <b>\$ 1,249,257</b> |
| <b>Expenditures</b>                |                     |                     |                        |                     |
| Personnel Services                 | 232,064             | 266,652             | 266,652                | 269,511             |
| Supplies                           | -                   | -                   | -                      | 4,200               |
| Contractual Services               | 10,403              | 10,572              | 10,572                 | 13,179              |
| Capital Outlay                     | -                   | -                   | -                      | 65,000              |
| <b>Total Expenditures</b>          | <b>242,467</b>      | <b>277,224</b>      | <b>277,224</b>         | <b>351,890</b>      |
| <b>Other Financing Uses</b>        |                     |                     |                        |                     |
| Shared Personnal Services to GF    | 80,651              | 84,065              | 84,065                 | 77,865              |
| <b>Total Other Financing Uses</b>  | <b>80,651</b>       | <b>84,065</b>       | <b>84,065</b>          | <b>77,865</b>       |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 323,118</b>   | <b>\$ 361,289</b>   | <b>\$ 361,289</b>      | <b>\$ 429,755</b>   |
| <b>ENDING FUND BALANCE</b>         | <b>\$ 738,579</b>   | <b>\$ 808,957</b>   | <b>\$ 808,957</b>      | <b>\$ 819,503</b>   |



# CRIME CONTROL DISTRICT EXPENDITURES

|                                   | ACTUAL<br>2023-2024 | BUDGET<br>2024-2025 | ESTIMATED<br>2024-2025 | BUDGET<br>2025-2026 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>         |                     |                     |                        |                     |
| Salaries                          | 119,967             | 144,818             | 144,818                | 145,912             |
| Retirement Plan                   | 32,159              | 36,717              | 36,717                 | 38,066              |
| Group Insurance                   | 15,201              | 20,297              | 20,297                 | 23,341              |
| Worker Compensation               | -                   | 4,331               | 4,331                  | 2,071               |
| 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               |
| Shared Services                   | -                   | -                   | -                      | -                   |
| <b>Total Personnel Services</b>   | <b>232,064</b>      | <b>266,652</b>      | <b>266,652</b>         | <b>269,511</b>      |
| <b>SUPPLIES</b>                   |                     |                     |                        |                     |
| Operating Supplies                | -                   | -                   | -                      | 4,200               |
| <b>Total Supplies</b>             | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>4,200</b>        |
| <b>CONTRACTUAL SERVICES</b>       |                     |                     |                        |                     |
| Professional Services             | 6                   | -                   | -                      | -                   |
| Contractual Services              | 10,397              | 10,572              | 10,572                 | 10,572              |
| Liability Insurance               | -                   | -                   | -                      | 2,607               |
| <b>Total Contractual Services</b> | <b>10,403</b>       | <b>10,572</b>       | <b>10,572</b>          | <b>13,179</b>       |
| <b>CAPITAL OUTLAY</b>             |                     |                     |                        |                     |
| Vehicles                          | -                   | -                   | -                      | 65,000              |
| <b>Total Capital Outlay</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>65,000</b>       |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 242,467</b>   | <b>\$ 277,224</b>   | <b>\$ 277,224</b>      | <b>\$ 351,890</b>   |

# Community Center Fund

# Community Center Budget Overview

- Budget is Balanced
- Operating Revenues
  - \$168,24
- Operating Expenditures
  - \$166,245

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

|                                    | ACTUAL            | BUDGET            | ESTIMATED         | BUDGET            |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026         |
| <b>BEGINNING FUND BALANCE</b>      | <b>\$290,939</b>  | <b>\$294,009</b>  | <b>\$294,009</b>  | <b>\$266,482</b>  |
| <b>Revenues</b>                    |                   |                   |                   |                   |
| 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            | -                 | -                 | -                 |
| <b>Total Revenue</b>               | <b>197,669</b>    | <b>161,360</b>    | <b>161,360</b>    | <b>168,242</b>    |
| <b>Other Funding Sources</b>       |                   |                   |                   |                   |
| Transfers in from PEG Reserve      | -                 | -                 | -                 | -                 |
| <b>Total Other Funding Sources</b> | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>TOTAL RESOURCES</b>             | <b>\$ 488,608</b> | <b>\$ 455,369</b> | <b>\$ 455,369</b> | <b>\$ 434,724</b> |
| <b>Expenditures</b>                |                   |                   |                   |                   |
| Personnel Services                 | 88,848            | 93,284            | 93,284            | 101,057           |
| Supplies                           | 5,306             | 11,725            | 11,725            | 13,650            |
| Contractual Services               | 40,788            | 50,101            | 50,101            | 51,538            |
| Capital Outlay                     | 59,657            | 12,000            | 12,000            | -                 |
| <b>Total Expenditures</b>          | <b>194,599</b>    | <b>167,110</b>    | <b>167,110</b>    | <b>166,245</b>    |
| <b>Other Financing Uses</b>        |                   |                   |                   |                   |
| Shared Personnal Services to GF    | -                 | 21,777            | 21,777            | 22,354            |
| <b>Total Other Financing Uses</b>  | <b>-</b>          | <b>21,777</b>     | <b>21,777</b>     | <b>22,354</b>     |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 194,599</b> | <b>\$ 188,887</b> | <b>\$ 188,887</b> | <b>\$ 188,598</b> |
| <b>ENDING FUND BALANCE</b>         | <b>\$ 294,009</b> | <b>\$ 266,482</b> | <b>\$ 266,482</b> | <b>\$ 246,125</b> |

**COMMUNITY/CONFERENCE CENTER  
EXPENDITURES**

|                                    | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATED</b>  | <b>BUDGET</b>     |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | <b>2023-2024</b>  | <b>2024-2025</b>  | <b>2024-2025</b>  | <b>2025-2026</b>  |
| <b>PERSONNEL SERVICES</b>          |                   |                   |                   |                   |
| Salaries                           | 64,704            | 67,175            | 67,175            | 71,294            |
| Retirement Plan                    | 12,741            | 13,113            | 13,113            | 14,344            |
| Group Insurance                    | 6,515             | 7,611             | 7,611             | 8,753             |
| Worker Compensation                | -                 | 119               | 119               | 1,035             |
| Social Security                    | 4,816             | 5,139             | 5,139             | 5,454             |
| Longevity Pay                      | 72                | 128               | 128               | 176               |
| <b>Total Personnel Services</b>    | <b>88,848</b>     | <b>93,284</b>     | <b>93,284</b>     | <b>101,057</b>    |
| <b>SUPPLIES</b>                    |                   |                   |                   |                   |
| 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             |
| <b>Total Supplies</b>              | <b>5,306</b>      | <b>11,725</b>     | <b>11,725</b>     | <b>13,650</b>     |
| <b>CONTRACTUAL SERVICES</b>        |                   |                   |                   |                   |
| 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             | 2,607             |
| <b>Total Contractual Services</b>  | <b>40,788</b>     | <b>50,101</b>     | <b>50,101</b>     | <b>51,538</b>     |
| <b>CAPITAL OUTLAY</b>              |                   |                   |                   |                   |
| Office Equipment                   | -                 | 12,000            | 12,000            | -                 |
| Improvements                       | 59,657            | -                 | -                 | -                 |
| <b>Total Capital Outlay</b>        | <b>59,657</b>     | <b>12,000</b>     | <b>12,000</b>     | <b>-</b>          |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 194,599</b> | <b>\$ 167,110</b> | <b>\$ 167,110</b> | <b>\$ 166,245</b> |



## COMMUNITY CENTER

|                                                 | FY 2025          | FY 2026          | VARIANCE        |
|-------------------------------------------------|------------------|------------------|-----------------|
| <b>Office Supplies</b>                          | <b>\$ 1,375</b>  | <b>\$ 2,500</b>  | <b>\$ 1,125</b> |
| General Supplies                                | 375              | 1,750            | 1,375           |
| Toner                                           | 1,000            | 750              | (250)           |
| <b>Operating Supplies</b>                       | <b>\$ 4,100</b>  | <b>\$ 4,400</b>  | <b>\$ 300</b>   |
| Solar Light Cleaning                            | 600              | 600              | -               |
| Chair cleaning                                  | 2,000            | 2,000            | -               |
| Reception Chair                                 | -                | 300              | 300             |
| Miscellaneous - Window cleaning                 | 1,500            | 1,500            | -               |
| <b>Repairs &amp; Maintenance - Internal</b>     | <b>\$ 5,250</b>  | <b>\$ 5,750</b>  | <b>\$ 500</b>   |
| 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            | -               |
| <b>Miscellaneous Supplies</b>                   | <b>\$ 1,000</b>  | <b>\$ 1,000</b>  | <b>\$ -</b>     |
| Replace Soap Dispensers                         | 1,000            | 1,000            | -               |
| <b>Total Supplies</b>                           | <b>\$ 11,725</b> | <b>\$ 13,650</b> | <b>\$ 1,925</b> |

## COMMUNITY CENTER

|                                             | FY2025           | FY2026           | VARIANCE          |
|---------------------------------------------|------------------|------------------|-------------------|
| <b>Professional Services</b>                | <b>\$ 2,626</b>  | <b>\$ 2,626</b>  | <b>\$ -</b>       |
| Security System                             | 2,500            | 2,500            | -                 |
| Cafeteria Plan                              | 126              | 126              | -                 |
| <b>Contractual Services</b>                 | <b>\$ 3,425</b>  | <b>\$ 5,045</b>  | <b>\$ 1,620</b>   |
| 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            | -                 |
| <b>Utilities-Telephone</b>                  | <b>\$ 5,200</b>  | <b>\$ 4,700</b>  | <b>\$ (500)</b>   |
| <b>Utilities-Water &amp; Electric</b>       | <b>\$ 20,000</b> | <b>\$ 21,550</b> | <b>\$ 1,550</b>   |
| <b>Printing</b>                             | <b>\$ 750</b>    | <b>\$ 750</b>    | <b>\$ -</b>       |
| <b>Advertising</b>                          | <b>\$ 3,100</b>  | <b>\$ 3,100</b>  | <b>\$ -</b>       |
| <b>Repairs &amp; Maintenance - External</b> | <b>\$ 5,000</b>  | <b>\$ 5,000</b>  | <b>\$ -</b>       |
| <b>Equipment Rental</b>                     | <b>\$ 2,000</b>  | <b>\$ 2,000</b>  | <b>\$ -</b>       |
| <b>Travel - Training</b>                    | <b>\$ 1,500</b>  | <b>\$ 3,075</b>  | <b>\$ 1,575</b>   |
| <b>Memberships, Dues &amp; Licenses</b>     | <b>\$ 1,500</b>  | <b>\$ 1,085</b>  | <b>\$ (415)</b>   |
| <b>Liability Insurance</b>                  | <b>\$ 5,000</b>  | <b>\$ 2,607</b>  | <b>\$ (2,393)</b> |
| <b>Total Contractual</b>                    | <b>\$ 50,101</b> | <b>\$ 51,538</b> | <b>\$ 1,437</b>   |

# Street Maintenance Tax Fund



# STREET MAINTENANCE

## SUMMARY OF REVENUES AND EXPENDITURES

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

# 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         |

|                                     | General Fund | Salary Allocations |       |             | Economic Dev. | Community Center Fund | RLC Fund | Crime Control Fund | Child Safety Fund |
|-------------------------------------|--------------|--------------------|-------|-------------|---------------|-----------------------|----------|--------------------|-------------------|
|                                     |              | Water              | Sewer | Storm Water |               |                       |          |                    |                   |
| Department                          |              |                    |       |             |               |                       |          |                    |                   |
| Court (4 Employees)                 |              |                    |       |             |               |                       |          |                    |                   |
| Municipal Court Clerk               | -            | -                  | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Court Clerk/Cashier                 | -            | -                  | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Sr. Court Clerk                     | 40%          | 20%                | 20%   | -           | -             | -                     | 20%      | -                  | -                 |
| Court Administrator                 | 40%          | 20%                | 20%   | -           | -             | -                     | 20%      | -                  | -                 |
| Finance (3 Employees)               |              |                    |       |             |               |                       |          |                    |                   |
| Receptionist                        | 30%          | 20%                | 20%   | 10%         | -             | -                     | 20%      | -                  | -                 |
| Assistant Finance Director          | 30%          | 20%                | 20%   | 10%         | -             | -                     | 20%      | -                  | -                 |
| Finance Director                    | 30%          | 20%                | 20%   | 10%         | -             | -                     | 20%      | -                  | -                 |
| City Manager (4 Employees)          |              |                    |       |             |               |                       |          |                    |                   |
| City Manager                        | 35%          | 10%                | 10%   | 5%          | 40%           | -                     | -        | -                  | -                 |
| City Secretary                      | 60%          | 15%                | 15%   | 10%         | -             | -                     | -        | -                  | -                 |
| HR Manager                          | 50%          | 20%                | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Exec. Asst. to CM                   | 50%          | 20%                | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| IT (0 Employee)                     |              |                    |       |             |               |                       |          |                    |                   |
|                                     | 50%          | 10%                | 10%   | 10%         | -             | -                     | 20%      | -                  | -                 |
| Police (29 Employees)               |              |                    |       |             |               |                       |          |                    |                   |
| PD Admin                            | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Police Chief                        | 75%          | -                  | -     | -           | -             | -                     | 25%      | -                  | -                 |
| Assistant Police Chief              | 25%          | -                  | -     | -           | -             | -                     | 25%      | 50%                | -                 |
| Lieutenant                          | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Sergeant/Patrol                     | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Sergeant/Patrol                     | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| DEA Task Force/Detective            | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| DEA Task Force/Detective            | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer/Property Room        | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Detective/CID                       | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Detective/CID                       | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Detective/CID                       | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol - Corporal                   | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol - Corporal                   | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol - Corporal                   | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Patrol Officer                      | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Code & Animal Control (2 Employees) |              |                    |       |             |               |                       |          |                    |                   |
| Animal Control/Code Enf.            | 100%         | -                  | -     | -           | -             | -                     | 0%       | -                  | -                 |
| Animal Control/Code Enf.            | 100%         | -                  | -     | -           | -             | -                     | 0%       | -                  | -                 |
| Traffic Safety (2 Employees)        |              |                    |       |             |               |                       |          |                    |                   |
| Patrol Officer                      | -            | -                  | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Patrol Officer                      | -            | -                  | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Fire (28 Employees)                 |              |                    |       |             |               |                       |          |                    |                   |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Assistant Fire Chief                | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Lieutenant                          | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Captain                             | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Captain/Deputy Fire Marshall        | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Fire Chief                          | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Captain                             | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Lieutenant                          | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Engineer                            | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Captain                             | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Fire/Engineer                       | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Lieutenant                          | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| FD Admin                            | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Engineer                            | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |
| Firefighter/Paramedic               | 100%         | -                  | -     | -           | -             | -                     | -        | -                  | -                 |

| Salary Allocations                |              |                 |       |             |               |                       |          |                    |                   |
|-----------------------------------|--------------|-----------------|-------|-------------|---------------|-----------------------|----------|--------------------|-------------------|
|                                   | General Fund | Enterprise Fund |       |             | Economic Dev. | Community Center Fund | RLC Fund | Crime Control Fund | Child Safety Fund |
|                                   |              | Water           | Sewer | Storm Water |               |                       |          |                    |                   |
| Department                        |              |                 |       |             |               |                       |          |                    |                   |
| Public Works (21 Employees)       |              |                 |       |             |               |                       |          |                    |                   |
| PW Director                       | 35%          | 25%             | 25%   | 15%         | -             | -                     | -        | -                  | -                 |
| Assistant PW Director             | 35%          | 25%             | 25%   | 15%         | -             | -                     | -        | -                  | -                 |
| Construction Foreman              | 50%          | 20%             | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Construction Crewman Leader       | 50%          | 20%             | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Construction Crewman              | 50%          | 20%             | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Construction Crewman              | 50%          | 20%             | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Foreman               | 90%          | -               | -     | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewleader            | 90%          | -               | -     | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewman (Laborer)     | 90%          | -               | -     | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewman (Laborer)     | 90%          | -               | -     | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewleader            | 80%          | -               | -     | 10%         | -             | 10%                   | -        | -                  | -                 |
| PW Maintenance (Laborer)          | 80%          | 5%              | -     | -           | -             | 10%                   | -        | -                  | -                 |
| Maintenance Crewman (Laborer)     | 80%          | 20%             | -     | -           | -             | -                     | -        | -                  | -                 |
| Maintenance Crewman (Laborer)     | 50%          | 20%             | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewman (Laborer)     | 50%          | 20%             | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewleader            | 90%          | -               | -     | 10%         | -             | -                     | -        | -                  | -                 |
| Laborer - ROW Parks (Laborer)     | 80%          | -               | -     | 10%         | -             | 10%                   | -        | -                  | -                 |
| Laborer - ROW (Laborer)           | 90%          | -               | -     | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewman (Laborer)     | 90%          | -               | -     | 10%         | -             | -                     | -        | -                  | -                 |
| Fleet Foreman                     | 50%          | 20%             | 20%   | 10%         | -             | -                     | -        | -                  | -                 |
| Maintenance Crewman (Laborer)     | 80%          | 20%             | -     | -           | -             | -                     | -        | -                  | -                 |
| Planning & Zoning (2 Employees)   |              |                 |       |             |               |                       |          |                    |                   |
| PLANNER I                         | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Planning Director                 | 75%          | 10%             | 10%   | 5%          | -             | -                     | -        | -                  | -                 |
| Library (5.5 Employees)           |              |                 |       |             |               |                       |          |                    |                   |
| Asst. Library Director            | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Library Assistant II              | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Library Aid - PT                  | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Library Director                  | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Library Assistant I -PT           | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Technician                        | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Library Assistant I PT            | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Water System (5 Employees)        |              |                 |       |             |               |                       |          |                    |                   |
| Water Utility Billing             | -            | 80%             | 20%   | -           | -             | -                     | -        | -                  | -                 |
| Laborer - W/S                     | -            | 80%             | 20%   | -           | -             | -                     | -        | -                  | -                 |
| Foreman - Utilities               | -            | 80%             | 20%   | -           | -             | -                     | -        | -                  | -                 |
| Laborer - W/S                     | -            | 80%             | 20%   | -           | -             | -                     | -        | -                  | -                 |
| Crew Leader - W/S                 | -            | 80%             | 20%   | -           | -             | -                     | -        | -                  | -                 |
| OVERTIME                          | -            | 100%            | -     | -           | -             | -                     | -        | -                  | -                 |
| OVERTIME                          | -            | -               | 100%  | -           | -             | -                     | -        | -                  | -                 |
| OVERTIME                          | -            | -               | -     | 100%        | -             | -                     | -        | -                  | -                 |
| OVERTIME                          | -            | 100%            | -     | -           | -             | -                     | -        | -                  | -                 |
| OVERTIME                          | -            | -               | 100%  | -           | -             | -                     | -        | -                  | -                 |
| Red Light Camera (6 Employees)    |              |                 |       |             |               |                       |          |                    |                   |
| Detective -TS                     | -            | -               | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Admin Officer / Patrol Officer    | -            | -               | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Officer - RLC                     | -            | -               | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Sergeant/RLC                      | -            | -               | -     | -           | -             | -                     | 100%     | -                  | -                 |
| RLC Lieutenant                    | -            | -               | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Officer - RLC                     | -            | -               | -     | -           | -             | -                     | 100%     | -                  | -                 |
| Impound Lot (1 Employee)          |              |                 |       |             |               |                       |          |                    |                   |
| Detective/Impound Lot             | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Economic Development (1 Employee) |              |                 |       |             |               |                       |          |                    |                   |
| Executive / ED Manager            | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |
| Crime Control (2 Employees)       |              |                 |       |             |               |                       |          |                    |                   |
| Patrol Officer/CCD                | -            | -               | -     | -           | -             | -                     | -        | 100%               | -                 |
| Sergeant/CID                      | -            | -               | -     | -           | -             | -                     | -        | 100%               | -                 |
| Child Safety (0 Employee)         |              |                 |       |             |               |                       |          |                    |                   |
|                                   | -            | -               | -     | -           | -             | -                     | -        | -                  | 100%              |
| Community Center (1 Employee)     |              |                 |       |             |               |                       |          |                    |                   |
| Community Relations Director      | 25%          | -               | -     | -           | -             | 75%                   | -        | -                  | -                 |
| Forfeiture (1 Employee)           |              |                 |       |             |               |                       |          |                    |                   |
| Patrol Officer                    | 100%         | -               | -     | -           | -             | -                     | -        | -                  | -                 |

# Personnel

- Funding 117 positions
  - Does not include school crossing guard and 7 hour week library aide
- 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 20.12% effective January 1, 2026.

# Personnel Holidays

- Current Holiday

|                                |                               |
|--------------------------------|-------------------------------|
| *New Year's Day                | * *Fourth of July             |
| *Veteran's Day                 | *Thanksgiving Day             |
| *Presidents' Day               | Friday following Thanksgiving |
| *Memorial Day                  | Christmas Eve                 |
| *Labor Day                     | *Christmas Day                |
| *Martin Luther King's Birthday | Day after Christmas           |
| Battle of Flowers              | New's Years Eve               |

\* Paid double time; \*\* Working Holiday

- Christmas Holidays – City is Closed
  - Wednesday, December 24 to Thursday, January 1
    - The City will Reopen Friday, January 2
    - Staff is required to use 2 PTO days
- If your RDO falls on a holiday, you are not compensated or observe it on another day
- Do you want to add Juneteen?

# Next Steps

- 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

