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APPROVED

9/24/26



# **FY 2026-2027 ADOPTED BUDGET**



# Fiscal Year 2026-2027 Budget

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# ELECTED OFFICIALS

The Hudson Oaks City Council adopted the FY27 budget at the regular City Council meeting on September 24, 2026 by approving Ordinance 2026-16 as follows: Voting Members for: 5 Voting Members against: 0 Voting Members Absent: None

**MAYOR  
TOM FITPATRICK**



**COUNCIL MEMBER PLACE 1  
TOM MARQUARDT**



**COUNCIL MEMBER PLACE 2  
JENNIFER LILES**



**COUNCIL MEMBER PLACE 3  
MARTY SCHRANTZ**



**COUNCIL MEMBER PLACE 4  
SEAN CANNON**



**COUNCIL MEMBER PLACE 5  
DANIEL CROSS**





# TRANSMITTAL LETTER

September 24, 2026

Honorable Mayor & City Council,

It is my pleasure to present the proposed budget for Fiscal Year 2026–2027, beginning October 1, 2026. This budget reflects our continued commitment to sound fiscal management for Hudson Oaks while continuing to uphold the principle that has guided us since incorporation — operating successfully without an ad valorem property tax.

## **Accomplishments**

**Business Growth** — We celebrated the grand openings of Birdie Bay Golf, Uptown Cheapskate, Bank of America, and several other new businesses this past year, continuing to strengthen our retail and service base.

**Wastewater Investment** — We completed our major wastewater infrastructure initiative for the South Fork Lift Station and Force Main project, connecting to the new Willow Park facility. This investment secures long-term wastewater goals for future development, increasing capacity by 150%.

**Workforce Investment** — Staff received a 5% cost-of-living adjustment in lieu of a split COLA and merit increase, supporting competitive compensation and continued retention across departments.

**City Beautification** — We funded irrigation repairs and landscape enhancements along the US 180 corridor, along with electrical improvements at Gene L. Voyles Park.

**Water Security** — No water rate increases were needed for customers this year, and we completed a SCADA programming software rollout for our water system as legacy vendor platforms retired their SCADA capabilities.

**Financial Stability** — Even with a conservative, flat sales tax budget and steady water rates for our customers, we were still able to complete multiple capital projects and keep pace with continued development this past year.

**Community Identity** — Our residents continue to look to the city for standout events, from CoHoHo to this year's Boomin' 4th celebration commemorating America's 250th birthday, each drawing larger crowds while keeping that small-town feel.

## **Priorities for FY2027**

Conservatively projecting sales tax and development fee revenue while we monitor the competitive market in Parker County.



Southwest Office Park's first two buildings are nearing completion and will house a service center, while new commercial development continues along I-20 and US 180, including pet supply, personal care, and healthcare tenants, to name a few. A new restaurant, retail store, and hotel are also expected to open this fiscal year.

Proposing a step-pay program for our Police Department to remain competitive with surrounding agencies and to recognize our officers' continued dedication to the city.

Continuing fleet investment through the Vehicle Equipment Replacement Fund, including additional Public Works and Police vehicles.

Maintaining stable water rates for our customers while continuing SCADA improvements to additional lift and pump stations.

Continuing City Beautification efforts with additional landscaping, plantings, lighting, and equipment improvements.

Increasing personnel across departments to continue providing excellent service to meet the growing needs of the city, reflecting recent promotions and newly added positions.

Investing in city facilities, including a Police Department remodel to accommodate Public Works staff as ESD #3 vacates the Hudson Oaks Public Safety Building and moves into their new facility across from City Hall.

Continued street maintenance and drainage projects throughout the city in accordance to the street grade analysis and engineer recommendations.

## **Methodology**

As a sales-tax-dependent city, Hudson Oaks must always plan with both caution and creativity. Our budget reflects detailed sales tax analysis, long-term capital planning, and careful weighing of policy tradeoffs. By prioritizing sustainable growth and maintaining transparency in our financial practices, we ensure that every dollar is used efficiently to benefit our residents and businesses.

## **Conclusion**

This budget represents more than just a financial plan — it reflects our city's vision, resilience, and commitment to service. I am grateful for the leadership of the City Council and the dedication of our staff who make these achievements possible. Together, we are charting a course that secures Hudson Oaks' position as a thriving, independent hub in Parker County for years to come.

Respectfully,

Sterling Naron

City Administrator



# CONSOLIDATED FUND SUMMARY

| Fund                      | Beginning Fund Balance | Projected Surplus | Projected Ending Fund | FY 2027 Budget |              | Ending Fund Balance | % Fund Balance |
|---------------------------|------------------------|-------------------|-----------------------|----------------|--------------|---------------------|----------------|
|                           |                        |                   |                       | Revenues       | Expenditures |                     |                |
| <b>General Fund</b>       | 5,262,336              | -                 | 5,262,336             | 6,325,008      | 6,325,008    | 5,262,336           | 83%            |
| Police Forfeiture Fund *  | 3,587                  | -                 | 3,587                 | -              | -            | 3,587               |                |
| Court Technology Fund *   | 2,184                  | -                 | 2,184                 | -              | -            | 2,184               |                |
| Court Security Fund *     | 13,216                 | -                 | 13,216                | -              | -            | 13,216              |                |
| Park Dedication Fund *    | 2,924                  | -                 | 2,924                 | -              | -            | 2,924               |                |
| Special Events Fund       | 21,335                 | -                 | 21,335                | 206,000        | 206,000      | 21,335              | 10%            |
| PID #1                    | 519,881                | 38,100            | 557,981               | 293,000        | 254,900      | 557,981             | 219%           |
| Water Fund                | 497,556                | 5,016             | 502,572               | 2,125,250      | 2,120,234    | 502,572             | 24%            |
| Dyegard Fund              | 294,637                | 208               | 294,845               | 311,500        | 311,292      | 294,845             | 95%            |
| Wastewater Fund           | 682,915                | 985               | 683,901               | 1,135,000      | 1,134,015    | 683,901             | 60%            |
| Stormwater Utility Fund   | 970,206                | 2,050             | 972,256               | 205,000        | 202,950      | 972,256             | 479%           |
| Internal Service Health * | 7,833                  | -                 | 7,833                 | -              | -            | 7,833               |                |
| Internal Service Vehicles | 93,322                 | -                 | 93,322                | 211,927        | 211,927      | 93,322              | 44%            |
| Hotel Occupancy *         | -                      | -                 | -                     | 5,000          | 5,000        | -                   | 0%             |
| Debt Service Fund         | 21,964                 | -                 | 21,964                | 991,485        | 991,485      | 21,964              | 2%             |

\* Beginning fund balance carried forward from the FY26 budget; FY27 revenue/expenditure activity for this fund is not yet reflected in the workbook — shown as \$0 pending CFO update. See note on the fund's page.



## GENERAL FUND



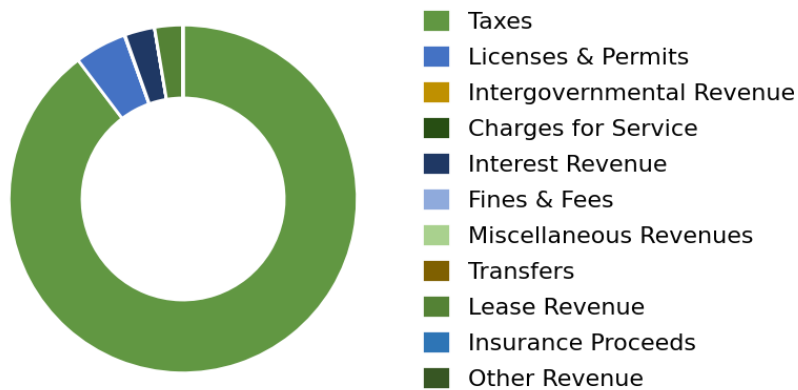
# GENERAL FUND OVERVIEW

| Revenues                  | 2024 - 2025<br>Actuals | 2025 - 2026<br>Adopted Budget | 2026 - 2027<br>Proposed Budget | Adopted FY26<br>vs Adopted FY27 |
|---------------------------|------------------------|-------------------------------|--------------------------------|---------------------------------|
| Taxes                     | 5,513,283              | 5,615,000                     | 5,668,472                      | 1%                              |
| Licenses & Permits        | 327,345                | 295,000                       | 305,000                        | 3%                              |
| Intergovernmental Revenue | 96,106                 | -                             | -                              | N/A                             |
| Charges for Service       | 9,577                  | 2,500                         | 4,000                          | 60%                             |
| Interest Revenue          | 287,157                | 150,000                       | 180,236                        | 20%                             |
| Fines & Fees              | 3,430                  | 2,730                         | -                              | -100%                           |
| Miscellaneous Revenues    | 41,688                 | 2,000                         | 1,500                          | -25%                            |
| Lease Revenue             | 17,339                 | 108,500                       | 164,300                        | 51%                             |
| Insurance Proceeds        | 75,827                 | -                             | -                              | N/A                             |
| Other Revenue             | 68,721                 | 57,766                        | 1,500                          | -97%                            |
|                           | <b>6,440,472</b>       | <b>6,233,496</b>              | <b>6,325,008</b>               | <b>1%</b>                       |

| Expenditures                 | 2024 - 2025<br>Actuals | 2025 - 2026<br>Adopted Budget | 2026 - 2027<br>Proposed Budget | Adopted FY26<br>vs Adopted FY27 |
|------------------------------|------------------------|-------------------------------|--------------------------------|---------------------------------|
| Administration               | 1,896,743              | 1,975,247                     | 1,969,824                      | -0%                             |
| Municipal Court              | 3,187                  | 5,000                         | 5,000                          | 0%                              |
| Public Safety                | 2,162,340              | 2,377,871                     | 2,594,919                      | 9%                              |
| Public Works                 | 1,220,371              | 1,236,059                     | 1,203,101                      | -3%                             |
| Parks & Recreation           | 259,259                | 491,969                       | 409,664                        | -17%                            |
| Planning & Development       | 101,581                | 137,000                       | 130,000                        | -5%                             |
| Mayor & City Council         | 1,530                  | 10,350                        | 12,500                         | 21%                             |
|                              | <b>5,645,010</b>       | <b>6,233,496</b>              | <b>6,325,008</b>               | <b>1%</b>                       |
| <b>Net Surplus (Deficit)</b> | <b>795,462</b>         | <b>-</b>                      | <b>-</b>                       | <b>N/A</b>                      |

# GENERAL FUND REVENUES

| Revenues                  | 2024 - 2025<br>Actuals | 2025 - 2026<br>Adopted Budget | 2026 - 2027<br>Proposed Budget | Adopted FY26<br>vs Adopted FY27 |
|---------------------------|------------------------|-------------------------------|--------------------------------|---------------------------------|
| Taxes                     | 5,513,283              | 5,615,000                     | 5,668,472                      | 1%                              |
| Licenses & Permits        | 327,345                | 295,000                       | 305,000                        | 3%                              |
| Intergovernmental Revenue | 96,106                 | -                             | -                              | N/A                             |
| Charges for Service       | 9,577                  | 2,500                         | 4,000                          | 60%                             |
| Interest Revenue          | 287,157                | 150,000                       | 180,236                        | 20%                             |
| Fines & Fees              | 3,430                  | 2,730                         | -                              | -100%                           |
| Miscellaneous Revenues    | 41,688                 | 2,000                         | 1,500                          | -25%                            |
| Lease Revenue             | 17,339                 | 108,500                       | 164,300                        | 51%                             |
| Insurance Proceeds        | 75,827                 | -                             | -                              | N/A                             |
| Other Revenue             | 68,721                 | 57,766                        | 1,500                          | -97%                            |
|                           | <b>6,440,472</b>       | <b>6,233,496</b>              | <b>6,325,008</b>               | <b>1%</b>                       |



| Revenues by Department | 2024 - 2025<br>Actuals | 2025 - 2026<br>Adopted Budget | 2026 - 2027<br>Proposed Budget | Adopted FY26<br>vs Adopted FY27 |
|------------------------|------------------------|-------------------------------|--------------------------------|---------------------------------|
| Administration         | 5,957,548              | 5,875,500                     | 6,014,508                      | 2%                              |
| Municipal Court        | 3,430                  | 2,730                         | -                              | -100%                           |
| Public Safety          | 68,721                 | 57,766                        | 1,500                          | -97%                            |
| Planning & Development | 334,947                | 297,500                       | 309,000                        | 4%                              |
| Other Financing Uses   | 75,827                 | -                             | -                              | N/A                             |
|                        | <b>6,440,472</b>       | <b>6,233,496</b>              | <b>6,325,008</b>               | <b>1%</b>                       |



# GENERAL FUND REVENUES

Detail by Line Item

| Description                 | 2024 - 2025<br>Actuals | 2025 - 2026<br>Adopted Budget | 2026 - 2027<br>Proposed Budget | Adopted FY26<br>vs Adopted FY27 |
|-----------------------------|------------------------|-------------------------------|--------------------------------|---------------------------------|
| LOCAL SALES & USE TAX       | 4,881,051              | 4,870,000                     | 5,040,000                      | 3%                              |
| MIXED BEVERAGE TAX          | 38,795                 | 40,000                        | 35,000                         | -13%                            |
| OPIOID SETTLEMENT REVENUES  | 4,659                  | -                             | -                              | N/A                             |
| PAYMENT IN LIEU OF TAXES    | 311,150                | 420,000                       | 303,472                        | -28%                            |
| FRANCHISE FEES              | 277,488                | 285,000                       | 290,000                        | 2%                              |
| IN-KIND PEG FEES            | 139                    | -                             | -                              | N/A                             |
| ALCOHOLIC BEVERAGE PERMIT   | 1,975                  | -                             | -                              | N/A                             |
| STATE GRANT REV             | 96,106                 | -                             | -                              | N/A                             |
| INTEREST REVENUE            | 287,157                | 150,000                       | 180,236                        | 20%                             |
| MISCELLANEOUS REVENUE       | 2,974                  | 2,000                         | 1,500                          | -25%                            |
| ROADWAY ASSESSMENTS         | 38,715                 | -                             | -                              | N/A                             |
| T-MOBILE GROUND LEASE       | 17,339                 | 26,500                        | 26,300                         | -1%                             |
| NEXLINK FIBER LEASE         | -                      | 82,000                        | 138,000                        | 68%                             |
| TRAFFIC FINES               | 3,010                  | 2,000                         | -                              | -100%                           |
| ARREST FEES                 | 31                     | 100                           | -                              | N/A                             |
| WARRANT FEES                | 381                    | 600                           | -                              | N/A                             |
| TFC FEES                    | 6                      | 20                            | -                              | N/A                             |
| JFCI REVENUE                | 1                      | 10                            | -                              | N/A                             |
| TCLEOSE EDUCATION ALLOWANCE | 2,721                  | 1,496                         | 1,500                          | 0%                              |
| ESD#3 BUILDING LEASE        | 66,000                 | 56,271                        | -                              | -100%                           |
| BUILDING PERMITS            | 305,687                | 275,000                       | 285,000                        | 4%                              |
| SIGN PERMITS                | 100                    | -                             | -                              | N/A                             |
| BILLBOARD PERMITS           | 100                    | -                             | -                              | N/A                             |
| SEPTIC PERMITS              | 473                    | -                             | -                              | N/A                             |
| HEALTH PERMITS              | 19,010                 | 20,000                        | 20,000                         | 0%                              |
| PLAT FEES                   | 655                    | 1,500                         | 1,000                          | -33%                            |
| DEVELOPMENT REVIEW FEES     | 8,797                  | 1,000                         | 3,000                          | 200%                            |
| ZONING FEES                 | 125                    | -                             | -                              | N/A                             |
| INSURANCE PROCEEDS          | 75,827                 | -                             | -                              | N/A                             |
| <b>Total</b>                | <b>6,440,472</b>       | <b>6,233,496</b>              | <b>6,325,008</b>               | <b>1%</b>                       |



# GENERAL FUND EXPENDITURES

## ADMINISTRATION DEPARTMENT

|                                    | ACTUAL         | BUDGET         | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |            |
|------------------------------------|----------------|----------------|------------------|------------------------------|------------|
|                                    | FY 25          | FY 26          | FY 27            | AMOUNT                       | %          |
| <b>ADMINISTRATION</b>              |                |                |                  |                              |            |
| <b>PERSONNEL SERVICES</b>          |                |                |                  |                              |            |
| REGULAR PAY                        | 654,169        | 693,048        | 774,944          | 81,896                       | 12%        |
| MEDICAL INSURANCE                  | 86,048         | 67,046         | 91,400           | 24,354                       | 36%        |
| DENTAL INSURANCE                   | 4,306          | 6,314          | 8,045            | 1,731                        | 27%        |
| LIFE INSURANCE                     | 576            | 711            | 813              | 102                          | N/A        |
| AD&D INSURANCE                     | 117            | 184            | 112              | (71)                         | N/A        |
| TMRS                               | 87,984         | 119,152        | 152,509          | 33,357                       | 28%        |
| INSURANCE POOL CONTRIBUTION        | 7,000          | 7,000          | 8,000            | 1,000                        | 14%        |
| LONGEVITY PAY                      | -              | 1,344          | 1,632            | 288                          | 21%        |
| MEDICARE TAXES                     | 8,917          | 10,049         | 11,237           | 1,188                        | 12%        |
| UNEMPLOYMENT INSURANCE             | 820            | 748            | 1,505            | 757                          | N/A        |
| INSURANCE-P & L                    | 2,091          | 180            | -                | (180)                        | N/A        |
| WORKER'S COMPENSATION              | -              | 9,724          | 11,824           | 2,100                        | 22%        |
| EMPLOYEE'S FITNESS PROGRAM         | 17,987         | 7,000          | 12,000           | 5,000                        | 71%        |
| FICA                               | 4,108          | 2,312          | -                | (2,312)                      | -100%      |
| <b>TOTAL PERSONNEL SERVICES</b>    | <b>874,124</b> | <b>924,811</b> | <b>1,074,021</b> | <b>149,210</b>               | <b>16%</b> |
| <b>PROFESSIONAL SERVICES</b>       |                |                |                  |                              |            |
| CONTRACT LABOR                     | 60             | -              | -                | -                            | N/A        |
| AUDITING & ACCOUNTING              | 8,333          | 8,500          | 8,500            | -                            | 0%         |
| PROFESSIONAL SERVICES              | 100,151        | 100,000        | 100,000          | -                            | 0%         |
| LEGAL FEES                         | 28,209         | 30,000         | 30,000           | -                            | 0%         |
| EQUIPMENT RENTAL                   | 2,182          | 3,000          | 5,000            | 2,000                        | 67%        |
| BUILDING INSPECTIONS (FIRE)        | -              | -              | 10,000           | 10,000                       | N/A        |
| HEALTH INSPECTIONS                 | 15,260         | 19,000         | 20,000           | 1,000                        | 5%         |
| <b>TOTAL PROFESSIONAL SERVICES</b> | <b>154,195</b> | <b>160,500</b> | <b>173,500</b>   | <b>13,000</b>                | <b>8%</b>  |
| <b>SUPPLIES</b>                    |                |                |                  |                              |            |
| GENERAL OFFICE SUPPLIES            | 7,096          | 11,500         | 12,000           | 500                          | 4%         |
| COMPUTER SUPPLIES                  | 93             | 3,000          | 1,000            | (2,000)                      | -67%       |
| MISCELLANEOUS SUPPLIES             | 1,870          | 4,000          | 4,000            | -                            | 0%         |
| MISCELLANEOUS EXPENSE              | 3,335          | 4,000          | 4,000            | -                            | 0%         |
| <b>TOTAL SUPPLIES</b>              | <b>12,395</b>  | <b>22,500</b>  | <b>21,000</b>    | <b>(1,500)</b>               | <b>-7%</b> |
| <b>OPERATIONS</b>                  |                |                |                  |                              |            |
| PRINTING                           | 1,260          | 1,300          | 2,000            | 700                          | 54%        |
| POSTAGE                            | 1,816          | 2,000          | 2,000            | -                            | 0%         |
| BANK FEES                          | -              | 500            | -                | (500)                        | N/A        |
| SEMINARS & TRAINING                | 1,030          | 6,000          | 8,000            | 2,000                        | 33%        |
| COMMUNITY EVENTS                   | 6,133          | 7,000          | 7,000            | -                            | 0%         |
| TRAVEL EXPENSES                    | 5,920          | 6,000          | 6,000            | -                            | 0%         |



|                                          | ACTUAL           | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |             |
|------------------------------------------|------------------|------------------|------------------|------------------------------|-------------|
|                                          | FY 25            | FY 26            | FY 27            | AMOUNT                       | %           |
| MEALS & EXPENSES                         | 4,474            | 12,000           | 12,000           | -                            | 0%          |
| CASH OVER/SHORT                          | 142              | -                | -                | -                            | N/A         |
| DUES & SUBSCRIPTIONS                     | 21,072           | 15,000           | 25,000           | 10,000                       | 67%         |
| TELEPHONE                                | 13,984           | 6,446            | 4,000            | (2,446)                      | -38%        |
| ELECTRIC UTILITIES                       | 12,321           | 15,000           | 15,000           | -                            | 0%          |
| ECON DEV AGREEMENTS                      | 167,103          | 250,000          | 250,000          | -                            | 0%          |
| SOFTWARE MAINTENANCE                     | 190,958          | 100,000          | 140,000          | 40,000                       | 40%         |
| GENERAL LIABILITY INSURANCE              | 21,407           | 30,000           | 71,303           | 41,303                       | 138%        |
| <b>TOTAL OPERATIONS</b>                  | <b>447,619</b>   | <b>451,246</b>   | <b>542,303</b>   | <b>91,057</b>                | <b>20%</b>  |
|                                          |                  |                  |                  |                              |             |
| <b>MAINTENANCE &amp; REPAIRS</b>         |                  |                  |                  |                              |             |
| OFFICE EQUIPMENT MAINTENANCE             | -                | 250              | -                | (250)                        | N/A         |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>   | <b>-</b>         | <b>250</b>       | <b>-</b>         | <b>(250)</b>                 | <b>N/A</b>  |
|                                          |                  |                  |                  |                              |             |
| <b>CAPITAL OUTLAYS</b>                   |                  |                  |                  |                              |             |
| OFFICE MACHINES                          | 1,870            | 2,300            | 3,000            | 700                          | 30%         |
| MODULAR BUILDING                         | 23,450           | -                | -                | -                            | N/A         |
| <b>TOTAL CAPITAL OUTLAYS</b>             | <b>25,320</b>    | <b>2,300</b>     | <b>3,000</b>     | <b>700</b>                   | <b>30%</b>  |
|                                          |                  |                  |                  |                              |             |
| <b>DEBT SERVICES</b>                     |                  |                  |                  |                              |             |
| TRANSFER OUT - PID                       | 238,872          | 242,140          | -                | (242,140)                    | -100%       |
| TRANSFER OUT - SPECIAL EVENTS            | 141,980          | 160,000          | 150,000          | (10,000)                     | -6%         |
| <b>TOTAL DEBT SERVICES</b>               | <b>380,852</b>   | <b>402,140</b>   | <b>150,000</b>   | <b>(252,140)</b>             | <b>-63%</b> |
|                                          |                  |                  |                  |                              |             |
| <b>CITY SECRETARY'S OFFICE</b>           |                  |                  |                  |                              |             |
| ADVERTISING & LEGAL NOTICES              | 1,451            | 4,500            | 4,000            | (500)                        | -11%        |
| FILING FEES                              | 788              | 2,000            | 2,000            | -                            | 0%          |
| <b>TOTAL CITY SECRETARY'S OFFICE</b>     | <b>2,239</b>     | <b>6,500</b>     | <b>6,000</b>     | <b>(500)</b>                 | <b>-8%</b>  |
|                                          |                  |                  |                  |                              |             |
| <b>ELECTION ADMINISTRATION</b>           |                  |                  |                  |                              |             |
| ELECTION COSTS                           | -                | 5,000            | -                | (5,000)                      | -100%       |
| <b>TOTAL ELECTION ADMINISTRATION</b>     | <b>2,239</b>     | <b>11,500</b>    | <b>6,000</b>     | <b>(5,500)</b>               | <b>-48%</b> |
|                                          |                  |                  |                  |                              |             |
| <b>TOTAL ADMINISTRATION EXPENDITURES</b> | <b>1,896,743</b> | <b>1,975,247</b> | <b>1,969,824</b> | <b>(5,423)</b>               | <b>-0%</b>  |



# GENERAL FUND EXPENDITURES

## MUNICIPAL COURT DEPARTMENT

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|                                           | ACTUAL       | BUDGET       | PROPOSED     | CHANGE FROM<br>ADOPTED FY 26 |     |
|-------------------------------------------|--------------|--------------|--------------|------------------------------|-----|
|                                           | FY 25        | FY 26        | FY 27        | AMOUNT                       | %   |
| <b>MUNICIPAL COURT</b>                    |              |              |              |                              |     |
| <b>PROFESSIONAL SERVICES</b>              |              |              |              |                              |     |
| PROFESSIONAL SERVICES                     | 3,050        | 5,000        | 5,000        | -                            | 0%  |
| <b>TOTAL PROFESSIONAL SERVICES</b>        | <b>3,050</b> | <b>5,000</b> | <b>5,000</b> | -                            | 0%  |
|                                           |              |              |              |                              |     |
| <b>OPERATIONS</b>                         |              |              |              |                              |     |
| SOFTWARE MAINTENANCE                      | 3            | -            | -            | -                            | N/A |
| <b>TOTAL OPERATIONS</b>                   | <b>3</b>     | <b>-</b>     | <b>-</b>     | -                            | N/A |
|                                           |              |              |              |                              |     |
| <b>CAPITAL OUTLAYS</b>                    |              |              |              |                              |     |
| FURNITURE & FIXTURES                      | 134          | -            | -            | -                            | N/A |
| <b>TOTAL CAPITAL OUTLAYS</b>              | <b>134</b>   | <b>-</b>     | <b>-</b>     | -                            | N/A |
|                                           |              |              |              |                              |     |
| <b>TOTAL MUNICIPAL COURT EXPENDITURES</b> | <b>3,187</b> | <b>5,000</b> | <b>5,000</b> | -                            | 0%  |



# GENERAL FUND EXPENDITURES

## PUBLIC SAFETY DEPARTMENT

|                                    | ACTUAL           | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |            |
|------------------------------------|------------------|------------------|------------------|------------------------------|------------|
|                                    | FY 25            | FY 26            | FY 27            | AMOUNT                       | %          |
| <b>PUBLIC SAFETY</b>               |                  |                  |                  |                              |            |
| <b>PERSONAL SERVICES</b>           |                  |                  |                  |                              |            |
| REGULAR PAY                        | 1,040,619        | 1,242,243        | 1,305,897        | 63,654                       | 5%         |
| OVERTIME PAY                       | 147,640          | 80,000           | 90,000           | 10,000                       | 13%        |
| CERTIFICATION PAY                  | 40,175           | 18,000           | 24,600           | 6,600                        | 37%        |
| SHIFT DIFFERENTIAL                 | -                | 32,500           | 32,500           | -                            | 0%         |
| MEDICAL INSURANCE                  | 95,535           | 134,389          | 138,458          | 4,069                        | 3%         |
| DENTAL INSURANCE                   | 9,347            | 12,627           | 14,079           | 1,452                        | 12%        |
| LIFE INSURANCE                     | 929              | 1,421            | 1,423            | 2                            | 0%         |
| AD&D INSURANCE                     | 264              | 368              | 197              | (171)                        | N/A        |
| TMRS                               | 176,007          | 216,009          | 247,161          | 31,152                       | 14%        |
| INSURANCE POOL CONTRIBUTION        | 14,000           | 14,000           | 14,000           | -                            | 0%         |
| LONGEVITY PAY                      | -                | 4,560            | 5,136            | 576                          | 13%        |
| MEDICARE TAXES                     | 16,762           | 17,238           | 18,211           | 973                          | 6%         |
| UNEMPLOYMENT INSURANCE             | -                | 1,497            | 2,633            | 1,136                        | 76%        |
| WORKER'S COMPENSATION              | 15,616           | 19,448           | 20,693           | 1,245                        | 6%         |
| <b>TOTAL PERSONAL SERVICES</b>     | <b>1,556,894</b> | <b>1,794,300</b> | <b>1,914,987</b> | <b>120,687</b>               | <b>7%</b>  |
| <b>PROFESSIONAL SERVICES</b>       |                  |                  |                  |                              |            |
| CONTRACT LABOR                     | 33,159           | 39,188           | 50,000           | 10,812                       | 28%        |
| AUDITING & ACCOUNTING              | 8,333            | 8,500            | 8,500            | -                            | 0%         |
| PROFESSIONAL SERVICES              | 1,208            | 6,750            | 4,870            | (1,880)                      | -28%       |
| <b>TOTAL PROFESSIONAL SERVICES</b> | <b>42,700</b>    | <b>54,438</b>    | <b>63,370</b>    | <b>8,932</b>                 | <b>16%</b> |
| <b>SUPPLIES</b>                    |                  |                  |                  |                              |            |
| GENERAL OFFICE SUPPLIES            | 18,635           | 2,950            | 6,400            | 3,450                        | 117%       |
| COMPUTER SUPPLIES                  | 3,124            | 6,000            | 5,000            | (1,000)                      | -17%       |
| MISC SUPPLIES                      | 3,003            | 4,400            | 4,400            | -                            | 0%         |
| AMMUNITION                         | 2,662            | 2,500            | 2,900            | 400                          | 16%        |
| UNIFORMS                           | 12,731           | 18,700           | 17,000           | (1,700)                      | -9%        |
| <b>TOTAL SUPPLIES</b>              | <b>40,155</b>    | <b>34,550</b>    | <b>35,700</b>    | <b>1,150</b>                 | <b>3%</b>  |
| <b>OPERATIONS</b>                  |                  |                  |                  |                              |            |
| PRINTING                           | 551              | 1,000            | 1,000            | -                            | 0%         |
| POSTAGE                            | 150              | 300              | 200              | (100)                        | N/A        |
| SEMINARS & TRAINING                | 1,991            | 5,000            | 5,375            | 375                          | 8%         |
| TRAVEL EXPENSES                    | 1,972            | 2,000            | 2,000            | -                            | 0%         |
| MEALS & EXPENSES                   | 1,092            | 500              | 500              | -                            | N/A        |
| DUES & SUBSCRIPTIONS               | 1,330            | 1,300            | 1,260            | (40)                         | -3%        |
| TELEPHONE                          | -                | 8,646            | 9,000            | 354                          | 4%         |
| ELECTRIC UTILITIES                 | 16,790           | 18,000           | 18,000           | -                            | 0%         |
| SOFTWARE MAINTENANCE               | 79,069           | 69,000           | 80,000           | 11,000                       | 16%        |



|                                         | ACTUAL           | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |            |
|-----------------------------------------|------------------|------------------|------------------|------------------------------|------------|
|                                         | FY 25            | FY 26            | FY 27            | AMOUNT                       | %          |
| PRE-EMPLOYMENT SCREENING                | -                | 100              | -                | (100)                        | N/A        |
| GEN LIABILITY INSURANCE                 | 31,739           | 33,000           | 15,801           | (17,199)                     | -52%       |
| INMATE HOUSING                          | 236              | 1,000            | 500              | (500)                        | -50%       |
| CRIME LAB FEES                          | 79               | 3,000            | 1,360            | (1,640)                      | -55%       |
| DISPATCH                                | 99,136           | 107,908          | 126,240          | 18,332                       | 17%        |
| <b>TOTAL OPERATIONS</b>                 | <b>234,135</b>   | <b>250,754</b>   | <b>261,236</b>   | <b>10,482</b>                | <b>4%</b>  |
|                                         |                  |                  |                  |                              |            |
| <b>MAINTENANCE &amp; REPAIRS</b>        |                  |                  |                  |                              |            |
| VEHICLE MAINTENANCE                     | 7,007            | 10,000           | 9,000            | (1,000)                      | -10%       |
| GAS & OIL                               | 27,008           | 27,500           | 27,500           | -                            | 0%         |
| EQUIPMENT MAINTENANCE                   | -                | 250              | 250              | -                            | N/A        |
| OFFICE EQUIPMENT MAINTENANCE            | 2,212            | 3,000            | 2,000            | (1,000)                      | -33%       |
| RADIO REPAIR & MAINTENANCE              | 3,486            | 3,000            | 3,000            | -                            | 0%         |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>  | <b>39,713</b>    | <b>43,750</b>    | <b>41,750</b>    | <b>(2,000)</b>               | <b>-5%</b> |
|                                         |                  |                  |                  |                              |            |
| <b>CAPITAL OUTLAYS</b>                  |                  |                  |                  |                              |            |
| VEHICLES                                | 11,249           | 54,775           | 45,828           | (8,947)                      | -16%       |
| PUBLIC SAFETY BUILDING                  | 17,201           | 21,900           | 95,000           | 73,100                       | 334%       |
| <b>TOTAL CAPITAL OUTLAYS</b>            | <b>28,450</b>    | <b>76,675</b>    | <b>140,828</b>   | <b>64,153</b>                | <b>84%</b> |
|                                         |                  |                  |                  |                              |            |
| <b>DEBT SERVICE</b>                     |                  |                  |                  |                              |            |
| TRANSFER - VEHICLES/VERF                | 160,000          | 72,383           | 97,927           | 25,544                       | 35%        |
| CAPITAL LEASE - PRINCIPAL               | 19,932           | 42,102           | 32,633           | (9,469)                      | -22%       |
| LEASE FINANCING-PRINCIPAL               | 39,121           | 8,919            | -                | (8,919)                      | -100%      |
| CAPITAL LEASE - INTEREST                | 1,241            | -                | 6,488            | 6,488                        | N/A        |
| <b>TOTAL DEBT SERVICE</b>               | <b>220,293</b>   | <b>123,404</b>   | <b>137,048</b>   | <b>13,644</b>                | <b>11%</b> |
|                                         |                  |                  |                  |                              |            |
| <b>TOTAL PUBLIC SAFETY EXPENDITURES</b> | <b>2,162,340</b> | <b>2,377,871</b> | <b>2,594,919</b> | <b>217,048</b>               | <b>9%</b>  |



# GENERAL FUND EXPENDITURES

## PUBLIC WORKS DEPARTMENT

|                                          | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |             |
|------------------------------------------|----------------|----------------|----------------|------------------------------|-------------|
|                                          | FY 25          | FY 26          | FY 27          | AMOUNT                       | %           |
| <b>PUBLIC WORKS</b>                      |                |                |                |                              |             |
| <b>PERSONAL SERVICES</b>                 |                |                |                |                              |             |
| HEALTH REIMBURSEMENT AGREEMENT           | 1,000          | -              | -              | -                            | N/A         |
| MEDICARE TAXES                           | 1              | -              | -              | -                            | N/A         |
| WORKER'S COMPENSATION                    | 651            | -              | -              | -                            | N/A         |
| <b>TOTAL PERSONAL SERVICES</b>           | <b>1,652</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>                     | <b>N/A</b>  |
| <b>PROFESSIONAL SERVICES</b>             |                |                |                |                              |             |
| PROFESSIONAL SERVICES                    | 1,108          | 90,000         | 22,500         | (67,500)                     | -75%        |
| EQUIPMENT RENTAL                         | -              | 6,000          | -              | (6,000)                      | -100%       |
| <b>TOTAL PROFESSIONAL SERVICES</b>       | <b>1,108</b>   | <b>96,000</b>  | <b>22,500</b>  | <b>(73,500)</b>              | <b>-77%</b> |
| <b>SUPPLIES</b>                          |                |                |                |                              |             |
| MISCELLANEOUS EXPENSE                    | 89,343         | -              | 8,000          | 8,000                        | N/A         |
| <b>TOTAL SUPPLIES</b>                    | <b>89,343</b>  | <b>-</b>       | <b>8,000</b>   | <b>8,000</b>                 | <b>N/A</b>  |
| <b>OPERATIONS</b>                        |                |                |                |                              |             |
| PRINTING                                 | -              | 6,000          | -              | (6,000)                      | -100%       |
| POSTAGE                                  | -              | 5,700          | -              | (5,700)                      | -100%       |
| BANK CHARGES                             | 61,090         | 50,000         | 55,000         | 5,000                        | 10%         |
| SEMINARS & TRAINING                      | -              | 2,000          | -              | (2,000)                      | -100%       |
| TRAVEL EXPENSES                          | -              | 1,200          | -              | (1,200)                      | -100%       |
| MEALS & EXPENSES                         | -              | 500            | -              | (500)                        | N/A         |
| DUES & SUBSCRIPTIONS                     | -              | 500            | -              | (500)                        | N/A         |
| TELEPHONE                                | -              | 7,346          | 5,000          | (2,346)                      | -32%        |
| ELECTRIC UTILITIES                       | 8,440          | 10,000         | 3,000          | (7,000)                      | -70%        |
| GENERAL LIABILITY INSURANCE              | 2,593          | 555            | 7,016          | 6,461                        | N/A         |
| <b>TOTAL OPERATIONS</b>                  | <b>72,123</b>  | <b>83,801</b>  | <b>70,016</b>  | <b>(13,785)</b>              | <b>-16%</b> |
| <b>CAPITAL OUTLAYS</b>                   |                |                |                |                              |             |
| VEHICLES                                 | 51             | 18,150         | -              | (18,150)                     | -100%       |
| STREET SIGNS                             | -              | 2,000          | 3,000          | 1,000                        | 50%         |
| STREET IMPROVEMENTS                      | 194,308        | 150,000        | 154,000        | 4,000                        | 3%          |
| STREET REPAIRS                           | 34,634         | 75,000         | 75,000         | -                            | 0%          |
| <b>TOTAL CAPITAL OUTLAYS</b>             | <b>228,994</b> | <b>245,150</b> | <b>232,000</b> | <b>(13,150)</b>              | <b>-5%</b>  |
| <b>DEBT SERVICE</b>                      |                |                |                |                              |             |
| TRANSFER OUT STREET DEBT                 | 757,152        | 752,358        | 756,585        | 4,227                        | 1%          |
| TRANSFER OUT TO EQUIPMENT<br>REPLACEMENT | 70,000         | 58,750         | 114,000        | 55,250                       | 94%         |
| <b>TOTAL DEBT SERVICE</b>                | <b>827,152</b> | <b>811,108</b> | <b>870,585</b> | <b>59,477</b>                | <b>7%</b>   |



|                                        | ACTUAL           | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |            |
|----------------------------------------|------------------|------------------|------------------|------------------------------|------------|
|                                        | FY 25            | FY 26            | FY 27            | AMOUNT                       | %          |
|                                        |                  |                  |                  |                              |            |
| <b>TOTAL PUBLIC WORKS EXPENDITURES</b> | <b>1,220,371</b> | <b>1,236,059</b> | <b>1,203,101</b> | <b>(32,958)</b>              | <b>-3%</b> |



# GENERAL FUND EXPENDITURES

## PARKS & RECREATION DEPARTMENT

|                                                  | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |             |
|--------------------------------------------------|----------------|----------------|----------------|------------------------------|-------------|
|                                                  | FY 25          | FY 26          | FY 27          | AMOUNT                       | %           |
| <b>PARKS &amp; RECREATION</b>                    |                |                |                |                              |             |
| <b>PERSONAL SERVICES</b>                         |                |                |                |                              |             |
| REGULAR PAY                                      | 49,322         | 60,060         | 63,063         | 3,003                        | 5%          |
| OVERTIME PAY                                     | 2,837          | 3,200          | 5,000          | 1,800                        | 56%         |
| MEDICAL INSURANCE                                | 8,415          | 9,917          | 11,058         | 1,141                        | 12%         |
| DENTAL INSURANCE                                 | 672            | 902            | 1,006          | 104                          | N/A         |
| LIFE INSURANCE                                   | -              | 102            | 102            | -                            | N/A         |
| DENTAL, LIFE, AD&D INS-FACIL                     | -              | 26             | 14             | (12)                         | N/A         |
| TMRS                                             | 7,417          | 10,913         | 12,411         | 1,498                        | 14%         |
| INSURANCE POOL CONTRIBUTION                      | -              | 1,000          | 1,000          | -                            | 0%          |
| LONGEVITY PAY                                    | -              | 48             | 96             | 48                           | N/A         |
| MEDICARE TAXES                                   | 652            | 871            | 914            | 43                           | N/A         |
| UNEMPLOYMENT INSURANCE                           | -              | 107            | 188            | 81                           | N/A         |
| WORKER'S COMPENSATION                            | 1,301          | 1,389          | 1,478          | 89                           | 6%          |
| <b>TOTAL PERSONAL SERVICES</b>                   | <b>70,617</b>  | <b>88,535</b>  | <b>96,330</b>  | <b>7,795</b>                 | <b>9%</b>   |
| <b>PROFESSIONAL SERVICES</b>                     |                |                |                |                              |             |
| PROFESSIONAL SERVICES                            | 179            | 500            | 500            | -                            | N/A         |
| GV PARK MASTER PLAN                              | 61,800         | 42,100         | 15,000         | (27,100)                     | -64%        |
| <b>TOTAL PROFESSIONAL SERVICES</b>               | <b>61,979</b>  | <b>42,600</b>  | <b>15,500</b>  | <b>(27,100)</b>              | <b>-64%</b> |
| <b>SUPPLIES</b>                                  |                |                |                |                              |             |
| GENERAL OFFICE SUPPLIES                          | -              | 500            | -              | (500)                        | N/A         |
| MISCELLANEOUS SUPPLIES                           | -              | 6,000          | 2,000          | (4,000)                      | -67%        |
| <b>TOTAL SUPPLIES</b>                            | <b>-</b>       | <b>6,500</b>   | <b>2,000</b>   | <b>(4,500)</b>               | <b>-69%</b> |
| <b>OPERATIONS</b>                                |                |                |                |                              |             |
| GENERAL LIABILITY INSURANCE                      | 487            | 834            | 10,835         | 10,001                       | N/A         |
| <b>TOTAL OPERATIONS</b>                          | <b>487</b>     | <b>834</b>     | <b>10,835</b>  | <b>10,001</b>                | <b>N/A</b>  |
| <b>MAINTENANCE &amp; REPAIRS</b>                 |                |                |                |                              |             |
| EQUIPMENT MAINTENANCE                            | -              | 3,500          | -              | (3,500)                      | -100%       |
| GROUNDKEEPING                                    | 81,359         | 90,000         | 90,000         | -                            | 0%          |
| BUILDING MAINTENANCE                             | 38,439         | 40,000         | 40,000         | -                            | 0%          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>           | <b>119,798</b> | <b>133,500</b> | <b>130,000</b> | <b>(3,500)</b>               | <b>-3%</b>  |
| <b>CAPITAL OUTLAYS</b>                           |                |                |                |                              |             |
| PROPERTY                                         | 6,379          | 220,000        | 155,000        | (65,000)                     | -30%        |
| <b>TOTAL CAPITAL OUTLAYS</b>                     | <b>6,379</b>   | <b>220,000</b> | <b>155,000</b> | <b>(65,000)</b>              | <b>-30%</b> |
| <b>TOTAL PARKS &amp; RECREATION EXPENDITURES</b> | <b>259,259</b> | <b>491,969</b> | <b>409,664</b> | <b>(82,305)</b>              | <b>-17%</b> |





# GENERAL FUND EXPENDITURES

## PLANNING & DEVELOPMENT DEPARTMENT

|                                                          | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|----------------------------------------------------------|----------------|----------------|----------------|------------------------------|------------|
|                                                          | FY 25          | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>PLANNING &amp; DEVELOPMENT</b>                        |                |                |                |                              |            |
| <b>PROFESSIONAL SERVICES</b>                             |                |                |                |                              |            |
| PROFESSIONAL SERVICES                                    | 30,398         | 50,000         | 45,000         | (5,000)                      | -10%       |
| BUILDING INSPECTIONS                                     | 70,399         | 87,000         | 85,000         | (2,000)                      | -2%        |
| <b>TOTAL PROFESSIONAL SERVICES</b>                       | <b>100,797</b> | <b>137,000</b> | <b>130,000</b> | <b>(7,000)</b>               | <b>-5%</b> |
|                                                          |                |                |                |                              |            |
| <b>SUPPLIES</b>                                          |                |                |                |                              |            |
| GENERAL OFFICE SUPPLIES                                  | 169            | -              | -              | -                            | N/A        |
| <b>TOTAL SUPPLIES</b>                                    | <b>169</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>                     | <b>N/A</b> |
|                                                          |                |                |                |                              |            |
| <b>OPERATIONS</b>                                        |                |                |                |                              |            |
| SOFTWARE MAINTENANCE                                     | 615            | -              | -              | -                            | N/A        |
| <b>TOTAL OPERATIONS</b>                                  | <b>615</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>                     | <b>N/A</b> |
|                                                          |                |                |                |                              |            |
| <b>TOTAL PLANNING &amp; DEVELOPMENT<br/>EXPENDITURES</b> | <b>101,581</b> | <b>137,000</b> | <b>130,000</b> | <b>(7,000)</b>               | <b>-5%</b> |



# GENERAL FUND EXPENDITURES

## MAYOR & CITY COUNCIL DEPARTMENT

|                                                        | ACTUAL       | BUDGET        | PROPOSED      | CHANGE FROM<br>ADOPTED FY 26 |             |
|--------------------------------------------------------|--------------|---------------|---------------|------------------------------|-------------|
|                                                        | FY 25        | FY 26         | FY 27         | AMOUNT                       | %           |
| <b>MAYOR &amp; CITY COUNCIL</b>                        |              |               |               |                              |             |
| <b>SUPPLIES</b>                                        |              |               |               |                              |             |
| COMPUTER & SUPPLIES                                    | -            | 3,000         | 1,000         | (2,000)                      | -67%        |
| UNIFORMS                                               | -            | 500           | 500           | -                            | N/A         |
| <b>TOTAL SUPPLIES</b>                                  | -            | <b>3,500</b>  | <b>1,500</b>  | <b>(2,000)</b>               | <b>-57%</b> |
|                                                        |              |               |               |                              |             |
| <b>OPERATIONS</b>                                      |              |               |               |                              |             |
| COMMUNITY EVENTS                                       | 500          | 2,000         | 1,000         | (1,000)                      | -50%        |
| TRAVEL EXPENSE                                         | 294          | 3,850         | 6,000         | 2,150                        | 56%         |
| MEALS & EXPENSES                                       | 736          | 1,000         | 4,000         | 3,000                        | 300%        |
| <b>TOTAL OPERATIONS</b>                                | <b>1,530</b> | <b>6,850</b>  | <b>11,000</b> | <b>4,150</b>                 | <b>61%</b>  |
|                                                        |              |               |               |                              |             |
| <b>TOTAL MAYOR &amp; CITY COUNCIL<br/>EXPENDITURES</b> | <b>1,530</b> | <b>10,350</b> | <b>12,500</b> | <b>2,150</b>                 | <b>21%</b>  |



## SPECIAL EVENTS FUND



# SPECIAL EVENTS FUND

## Revenues

|                                          | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|------------------------------------------|----------------|----------------|----------------|------------------------------|------------|
|                                          | FY 25          | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>MISCELLANEOUS REVENUES</b>            |                |                |                |                              |            |
| SPONSORSHIPS - BOOMIN 4TH                | 69,250         | 50,000         | 50,000         | -                            | 0%         |
| SPONSORSHIPS - CHRISTMAS                 | 28,000         | 6,000          | 6,000          | -                            | 0%         |
| SPONSORSHIPS - EASTER                    | 1,400          | -              | -              | -                            | N/A        |
| <b>TOTAL MISCELLANEOUS REVENUES</b>      | <b>98,650</b>  | <b>56,000</b>  | <b>56,000</b>  | <b>-</b>                     | <b>0%</b>  |
|                                          |                |                |                |                              |            |
| <b>TRANSFERS</b>                         |                |                |                |                              |            |
| TRANSFER IN FROM GENERAL FUND            | 141,980        | 160,000        | 150,000        | (10,000)                     | -6%        |
| TRANSFER IN FROM HOT FUND                | -              | 5,000          | -              | (5,000)                      | -100%      |
| <b>TOTAL TRANSFERS</b>                   | <b>141,980</b> | <b>165,000</b> | <b>150,000</b> | <b>(15,000)</b>              | <b>-9%</b> |
|                                          |                |                |                |                              |            |
| <b>TOTAL SPECIAL EVENTS FUND REVENUE</b> | <b>240,630</b> | <b>221,000</b> | <b>206,000</b> | <b>(15,000)</b>              | <b>-7%</b> |



# SPECIAL EVENTS FUND

## Expenditures

|                                               | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |             |
|-----------------------------------------------|----------------|----------------|----------------|------------------------------|-------------|
|                                               | FY 25          | FY 26          | FY 27          | AMOUNT                       | %           |
| <b>PERSONAL SERVICES</b>                      |                |                |                |                              |             |
| MEDICAL INSURANCE                             | 332            | -              | -              | -                            | N/A         |
| DENTAL INSURANCE                              | 23             | -              | -              | -                            | N/A         |
| LIFE INSURANCE                                | 2              | -              | -              | -                            | N/A         |
| DENTAL, LIFE, AD&D INS-FACIL                  | 1              | -              | -              | -                            | N/A         |
| TMRS                                          | 851            | -              | -              | -                            | N/A         |
| MEDICARE TAXES                                | 82             | -              | -              | -                            | N/A         |
| Overtime Pay                                  | 5,861          | 10,000         | 6,500          | (3,500)                      | -35%        |
| <b>TOTAL PERSONAL SERVICES</b>                | <b>7,152</b>   | <b>10,000</b>  | <b>6,500</b>   | <b>(3,500)</b>               | <b>-35%</b> |
|                                               |                |                |                |                              |             |
| <b>PROFESSIONAL SERVICES</b>                  |                |                |                |                              |             |
| Contract Labor                                | 7,140          | 10,000         | 7,000          | (3,000)                      | -30%        |
| <b>TOTAL PROFESSIONAL SERVICES</b>            | <b>7,140</b>   | <b>10,000</b>  | <b>7,000</b>   | <b>(3,000)</b>               | <b>-30%</b> |
|                                               |                |                |                |                              |             |
| <b>SUPPLIES</b>                               |                |                |                |                              |             |
| Miscellaneous Supplies                        | 696            | -              | 750            | 750                          | N/A         |
| Advertising - Boomin' 4th                     | 59             | 1,000          | 1,500          | 500                          | 50%         |
| Miscellaneous Supplies                        | 270            | 10,000         | -              | (10,000)                     | -100%       |
| <b>TOTAL SUPPLIES</b>                         | <b>1,025</b>   | <b>11,000</b>  | <b>2,250</b>   | <b>(8,750)</b>               | <b>-80%</b> |
|                                               |                |                |                |                              |             |
| <b>OPERATIONS</b>                             |                |                |                |                              |             |
| Printing                                      | 410            | 500            | 500            | -                            | N/A         |
| Comm Events - Boomin' Fourth                  | 132,195        | 175,000        | 130,000        | (45,000)                     | -26%        |
| Event Rentals - Boomin 4th                    | 6,994          | 7,000          | 6,000          | (1,000)                      | -14%        |
| Comm Events - Christmas Corridor              | 51,019         | 4,000          | 50,000         | 46,000                       | 1150%       |
| Event Rentals - Christmas Corridor            | 2,527          | 3,000          | 3,000          | -                            | 0%          |
| Event Rentals - Trunk or Treat                | 100            | 500            | -              | (500)                        | N/A         |
| Community Events - Easter                     | 400            | -              | 750            | 750                          | N/A         |
| <b>TOTAL OPERATIONS</b>                       | <b>193,645</b> | <b>190,000</b> | <b>190,250</b> | <b>250</b>                   | <b>0%</b>   |
|                                               |                |                |                |                              |             |
| <b>TOTAL SPECIAL EVENTS FUND EXPENDITURES</b> | <b>208,962</b> | <b>221,000</b> | <b>206,000</b> | <b>(15,000)</b>              | <b>-7%</b>  |

## PID FUND



# PID FUND

## Revenues

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|                               | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |             |
|-------------------------------|----------------|----------------|----------------|------------------------------|-------------|
|                               | FY 25          | FY 26          | FY 27          | AMOUNT                       | %           |
| <b>REVENUES</b>               |                |                |                |                              |             |
| PID Assessments               | 306,101        | 360,000        | 288,000        | (72,000)                     | -20%        |
| Interest Revenue              | 6,445          | 5,000          | 5,000          | -                            | 0%          |
| <b>TOTAL REVENUES</b>         | <b>312,546</b> | <b>365,000</b> | <b>293,000</b> | <b>(72,000)</b>              | <b>-20%</b> |
|                               |                |                |                |                              |             |
| <b>TOTAL PID FUND REVENUE</b> | <b>312,546</b> | <b>365,000</b> | <b>293,000</b> | <b>(72,000)</b>              | <b>-20%</b> |



# PID FUND

## Expenditures

|                                    | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |             |
|------------------------------------|----------------|----------------|----------------|------------------------------|-------------|
|                                    | FY 25          | FY 26          | FY 27          | AMOUNT                       | %           |
| <b>PROFESSIONAL SERVICES</b>       |                |                |                |                              |             |
| Professional Services              | -              | 25,000         | 20,000         | (5,000)                      | -20%        |
| <b>TOTAL PROFESSIONAL SERVICES</b> | -              | <b>25,000</b>  | <b>20,000</b>  | <b>(5,000)</b>               | <b>-20%</b> |
|                                    |                |                |                |                              |             |
| <b>DEBT SERVICE</b>                |                |                |                |                              |             |
| Transfer Out - Debt Service        | 330,000        | 242,140        | 234,900        | (7,240)                      | -3%         |
| <b>TOTAL DEBT SERVICE</b>          | <b>330,000</b> | <b>267,140</b> | <b>254,900</b> | <b>(12,240)</b>              | <b>-5%</b>  |
|                                    |                |                |                |                              |             |
| <b>TOTAL PID FUND EXPENDITURES</b> | <b>330,000</b> | <b>267,140</b> | <b>254,900</b> | <b>(12,240)</b>              | <b>-5%</b>  |

## WATER FUND



# WATER FUND

## Revenues

|                                  | ACTUAL           | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |             |
|----------------------------------|------------------|------------------|------------------|------------------------------|-------------|
|                                  | FY 25            | FY 26            | FY 27            | AMOUNT                       | %           |
| <b>CHARGES FOR SERVICE</b>       |                  |                  |                  |                              |             |
| Water Sales                      | 2,109,567        | 2,000,000        | 2,050,000        | 50,000                       | 3%          |
| UTGCD - Hudson Oaks              | 46,583           | 40,000           | 40,000           | -                            | 0%          |
| Services Charges                 | 1,680            | 1,500            | 750              | (750)                        | -50%        |
| Reconnect Fees                   | 1,520            | 600              | 1,000            | 400                          | N/A         |
| Late Payment Penalties           | 15,255           | 8,000            | 12,000           | 4,000                        | 50%         |
| Water Impact Fees - COHO         | 20,876           | 10,000           | 12,000           | 2,000                        | 20%         |
| Water Tap Fee                    | 3,000            | 1,500            | 3,000            | 1,500                        | 100%        |
| Meter Fees                       | 6,203            | 3,000            | 4,000            | 1,000                        | 33%         |
| Water Meter Fee                  | 1,118            | -                | -                | -                            | N/A         |
| Returned Check Fee               | 40               | -                | -                | -                            | N/A         |
| <b>TOTAL CHARGES FOR SERVICE</b> | <b>2,205,842</b> | <b>2,064,600</b> | <b>2,122,750</b> | <b>58,150</b>                | <b>3%</b>   |
|                                  |                  |                  |                  |                              |             |
| <b>INTEREST REVENUE</b>          |                  |                  |                  |                              |             |
| Interest Revenue                 | 12,980           | 15,000           | 2,500            | (12,500)                     | -83%        |
| <b>TOTAL INTEREST REVENUE</b>    | <b>12,980</b>    | <b>15,000</b>    | <b>2,500</b>     | <b>(12,500)</b>              | <b>-83%</b> |
|                                  |                  |                  |                  |                              |             |
| <b>TOTAL WATER FUND REVENUE</b>  | <b>2,218,822</b> | <b>2,079,600</b> | <b>2,125,250</b> | <b>45,650</b>                | <b>2%</b>   |



# WATER FUND

## Expenditures

|                                    | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|------------------------------------|----------------|----------------|----------------|------------------------------|------------|
|                                    | FY 25          | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>PERSONAL SERVICES</b>           |                |                |                |                              |            |
| Regular Pay                        | 220,875        | 281,042        | 326,104        | 45,062                       | 16%        |
| Overtime Pay                       | 21,844         | 20,000         | 28,000         | 8,000                        | 40%        |
| Medical Insurance                  | 47,918         | 48,451         | 57,802         | 9,351                        | 19%        |
| Dental                             | 3,061          | 4,510          | 6,034          | 1,524                        | 34%        |
| Life Insurance                     | 288            | 508            | 610            | 102                          | N/A        |
| AD & D                             | 88             | 132            | 84             | (48)                         | N/A        |
| TMRS                               | 38,160         | 50,982         | 64,177         | 13,195                       | 26%        |
| Insurance Pool Contribution        | -              | 5,000          | 6,000          | 1,000                        | 20%        |
| Longevity Pay                      | -              | 432            | 96             | (336)                        | N/A        |
| Medicare Taxes                     | 3,527          | 4,068          | 4,729          | 661                          | 16%        |
| Unemployment Insurance             | -              | 535            | 1,129          | 594                          | N/A        |
| Worker's Compensation              | 7,157          | 6,946          | 8,868          | 1,922                        | 28%        |
| <b>TOTAL PERSONAL SERVICES</b>     | <b>342,918</b> | <b>422,606</b> | <b>503,633</b> | <b>81,027</b>                | <b>19%</b> |
|                                    |                |                |                |                              |            |
| <b>PROFESSIONAL SERVICES</b>       |                |                |                |                              |            |
| Auditing and Accounting            | 8,334          | 8,000          | 8,000          | -                            | 0%         |
| Professional Services              | 52,651         | 60,000         | 60,000         | -                            | 0%         |
| Equipment Rental                   | 2,017          | 3,000          | 3,000          | -                            | 0%         |
| Well Tank & Inspections            | -              | 4,000          | 10,000         | 6,000                        | 150%       |
| Water Sampling                     | 19,141         | 10,000         | 20,000         | 10,000                       | 100%       |
| <b>TOTAL PROFESSIONAL SERVICES</b> | <b>82,143</b>  | <b>85,000</b>  | <b>101,000</b> | <b>16,000</b>                | <b>19%</b> |
|                                    |                |                |                |                              |            |
| <b>SUPPLIES</b>                    |                |                |                |                              |            |
| Gen Office Supplies                | 6,587          | 1,000          | 1,000          | -                            | 0%         |
| Computer Supplies                  | 110            | 1,500          | 1,500          | -                            | 0%         |
| Miscellaneous Supplies             | 8,749          | 4,000          | 4,000          | -                            | 0%         |
| Uniforms                           | 8,420          | 9,200          | 9,200          | -                            | 0%         |
| Water System Supplies              | 55,267         | 60,000         | 50,000         | (10,000)                     | -17%       |
| Chemicals                          | 15,620         | 15,000         | 20,000         | 5,000                        | 33%        |
| Meters & Couplings                 | 66,332         | 10,000         | 50,000         | 40,000                       | 400%       |
| <b>TOTAL SUPPLIES</b>              | <b>161,085</b> | <b>100,700</b> | <b>135,700</b> | <b>35,000</b>                | <b>35%</b> |
|                                    |                |                |                |                              |            |
| <b>OPERATIONS</b>                  |                |                |                |                              |            |
| Printing                           | 7,831          | -              | 6,000          | 6,000                        | N/A        |
| Postage                            | 6,120          | -              | 5,000          | 5,000                        | N/A        |
| Seminars and Training              | 2,490          | -              | 2,500          | 2,500                        | N/A        |
| Travel Expenses                    | 710            | -              | 1,000          | 1,000                        | N/A        |
| Meals & Expenses                   | 642            | -              | 500            | 500                          | N/A        |
| Dues & Subscriptions               | 834            | -              | 1,000          | 1,000                        | N/A        |
| Electric Utilities                 | 3,936          | -              | 4,000          | 4,000                        | N/A        |
| Water Utilities                    | 31,667         | 30,000         | 20,000         | (10,000)                     | -33%       |
| Well Site Utilities                | 72,845         | 75,000         | 70,000         | (5,000)                      | -7%        |



|                                        | ACTUAL           | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |             |
|----------------------------------------|------------------|------------------|------------------|------------------------------|-------------|
|                                        | FY 25            | FY 26            | FY 27            | AMOUNT                       | %           |
| Software Maintenance                   | 22,228           | 25,000           | 20,000           | (5,000)                      | -20%        |
| Pre-Employment Screening               | -                | 100              | 100              | -                            | N/A         |
| Gen Liability Insurance                | 7,944            | 13,000           | 8,000            | (5,000)                      | -38%        |
| <b>TOTAL OPERATIONS</b>                | <b>157,247</b>   | <b>143,100</b>   | <b>138,100</b>   | <b>(5,000)</b>               | <b>-3%</b>  |
|                                        |                  |                  |                  |                              |             |
| <b>MAINTENANCE &amp; REPAIRS</b>       |                  |                  |                  |                              |             |
| Vehicle Maintenance                    | 5,475            | 7,000            | 7,000            | -                            | 0%          |
| Gas & Oil                              | 20,357           | 20,000           | 25,000           | 5,000                        | 25%         |
| Equipment Maintenance                  | 586              | 3,000            | 2,000            | (1,000)                      | -33%        |
| Office Equipment Maintenance           | 38               | -                | -                | -                            | N/A         |
| Building                               | 698              | -                | 750              | 750                          | N/A         |
| Water Plant Maintenance                | 7,741            | 15,000           | 15,000           | -                            | 0%          |
| Water Plant Improvements               | 13,040           | 150,000          | 75,000           | (75,000)                     | -50%        |
| Water Distribution Repair              | 4,440            | 20,000           | 67,000           | 47,000                       | 235%        |
| Water Well Repairs                     | 6,725            | 20,000           | 20,000           | -                            | 0%          |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b> | <b>59,101</b>    | <b>235,000</b>   | <b>211,750</b>   | <b>(23,250)</b>              | <b>-10%</b> |
|                                        |                  |                  |                  |                              |             |
| <b>DEBT SERVICE</b>                    |                  |                  |                  |                              |             |
| Transfer Out - Debt Service            | 669,504          | 668,989          | 670,051          | 1,062                        | 0%          |
| Transfer Out - Capital                 | -                | 135,000          | -                | (135,000)                    | -100%       |
| <b>TOTAL DEBT SERVICE</b>              | <b>669,504</b>   | <b>803,989</b>   | <b>670,051</b>   | <b>(133,938)</b>             | <b>-17%</b> |
|                                        |                  |                  |                  |                              |             |
| <b>WATER SERVICES</b>                  |                  |                  |                  |                              |             |
| UTGCD                                  | 31,622           | 30,000           | 40,000           | 10,000                       | 33%         |
| Regional Water Purchases               | 161,626          | 186,761          | 190,000          | 3,239                        | 2%          |
| Regional Demand Fees                   | 94,327           | 115,960          | 130,000          | 14,040                       | 12%         |
| <b>TOTAL WATER SERVICES</b>            | <b>255,952</b>   | <b>332,721</b>   | <b>360,000</b>   | <b>27,279</b>                | <b>8%</b>   |
|                                        |                  |                  |                  |                              |             |
| <b>TOTAL WATER FUND EXPENDITURES</b>   | <b>1,727,950</b> | <b>2,123,116</b> | <b>2,120,234</b> | <b>(2,882)</b>               | <b>-0%</b>  |



## DYEGARD FUND



# DYEGARD FUND

## Revenues

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|                                   | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |           |
|-----------------------------------|----------------|----------------|----------------|------------------------------|-----------|
|                                   | FY 25          | FY 26          | FY 27          | AMOUNT                       | %         |
| <b>CHARGES FOR SERVICE</b>        |                |                |                |                              |           |
| WATER SALES - DYEGARD             | 337,101        | 305,000        | 310,000        | 5,000                        | 2%        |
| LATE PAYMENT PENALTIES            | 2,301          | 2,000          | 1,500          | (500)                        | -25%      |
| <b>TOTAL CHARGES FOR SERVICE</b>  | <b>339,402</b> | <b>307,000</b> | <b>311,500</b> | <b>4,500</b>                 | <b>1%</b> |
|                                   |                |                |                |                              |           |
| <b>TOTAL DYEGARD FUND REVENUE</b> | <b>339,402</b> | <b>307,000</b> | <b>311,500</b> | <b>4,500</b>                 | <b>1%</b> |



# DYEGARD FUND

## Expenditures

|                                        | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |             |
|----------------------------------------|----------------|----------------|----------------|------------------------------|-------------|
|                                        | FY 25          | FY 26          | FY 27          | AMOUNT                       | %           |
| <b>PROFESSIONAL SERVICES</b>           |                |                |                |                              |             |
| AUDITING AND ACCOUNTING - DYE          | -              | 3,000          | -              | (3,000)                      | -100%       |
| PROFESSIONAL SERVICES - DYE            | 12,931         | 500            | 500            | -                            | N/A         |
| WELL TANK INSPECTIONS AND REPAIR       | 3,400          | 4,000          | 1,500          | (2,500)                      | -63%        |
| WATER SAMPLING - DYE                   | 240            | 2,000          | 500            | (1,500)                      | -75%        |
| <b>TOTAL PROFESSIONAL SERVICES</b>     | <b>16,571</b>  | <b>9,500</b>   | <b>2,500</b>   | <b>(7,000)</b>               | <b>-74%</b> |
|                                        |                |                |                |                              |             |
| <b>SUPPLIES</b>                        |                |                |                |                              |             |
| WATER SYSTEM SUPPLIES - DYEGARD        | 302            | 500            | 500            | -                            | N/A         |
| CHEMICALS - DYEGARD                    | -              | 1,000          | 500            | (500)                        | -50%        |
| <b>TOTAL SUPPLIES</b>                  | <b>302</b>     | <b>1,500</b>   | <b>1,000</b>   | <b>(500)</b>                 | <b>-33%</b> |
|                                        |                |                |                |                              |             |
| <b>OPERATIONS</b>                      |                |                |                |                              |             |
| PRINTING - DYEGARD                     | 1,928          | 1,500          | 1,500          | -                            | 0%          |
| POSTAGE - DYEGARD                      | 1,466          | 1,500          | 1,500          | -                            | 0%          |
| WELL SITE UTILITIES - DYEGARD          | 44,160         | 45,000         | 40,000         | (5,000)                      | -11%        |
| SOFTWARE MAINTENANCE                   | 1,725          | 1,500          | 75,000         | 73,500                       | 4900%       |
| <b>TOTAL OPERATIONS</b>                | <b>49,278</b>  | <b>49,500</b>  | <b>118,000</b> | <b>68,500</b>                | <b>138%</b> |
|                                        |                |                |                |                              |             |
| <b>MAINTENANCE AND REPAIRS</b>         |                |                |                |                              |             |
| EQUIPMENT MAINTENANCE - DYEGARD        | -              | 40,000         | -              | (40,000)                     | -100%       |
| WATER PLANT MAINTENANCE - DYEGARD      | -              | 20,000         | 45,000         | 25,000                       | 125%        |
| <b>TOTAL MAINTENANCE AND REPAIRS</b>   | <b>-</b>       | <b>60,000</b>  | <b>45,000</b>  | <b>(15,000)</b>              | <b>-25%</b> |
|                                        |                |                |                |                              |             |
| <b>DEBT SERVICE</b>                    |                |                |                |                              |             |
| TRANSFER OUT - DYEGARD                 | 144,384        | 146,858        | 144,792        | (2,066)                      | -1%         |
| <b>TOTAL DEBT SERVICE</b>              | <b>144,384</b> | <b>146,858</b> | <b>144,792</b> | <b>(2,066)</b>               | <b>-1%</b>  |
|                                        |                |                |                |                              |             |
| <b>TOTAL DYEGARD FUND EXPENDITURES</b> | <b>210,535</b> | <b>267,358</b> | <b>311,292</b> | <b>43,934</b>                | <b>16%</b>  |



## WASTEWATER FUND



# WASTEWATER FUND

## Revenues

|                                      | ACTUAL           | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |             |
|--------------------------------------|------------------|------------------|------------------|------------------------------|-------------|
|                                      | FY 25            | FY 26            | FY 27            | AMOUNT                       | %           |
| <b>CHARGES FOR SERVICE</b>           |                  |                  |                  |                              |             |
| Wastewater Charges                   | 1,079,924        | 1,000,000        | 1,045,000        | 45,000                       | 5%          |
| Wastewater Impact Fee                | 7,438            | -                | -                | -                            | N/A         |
| WW Contract - Aledo ISD              | 61,145           | 60,000           | 60,000           | -                            | 0%          |
| <b>TOTAL CHARGES FOR SERVICE</b>     | <b>1,148,507</b> | <b>1,060,000</b> | <b>1,105,000</b> | <b>45,000</b>                | <b>4%</b>   |
|                                      |                  |                  |                  |                              |             |
| <b>INTEREST REVENUE</b>              |                  |                  |                  |                              |             |
| Interest Revenue                     | 23,178           | 15,000           | 30,000           | 15,000                       | 100%        |
| <b>TOTAL INTEREST REVENUE</b>        | <b>23,178</b>    | <b>15,000</b>    | <b>30,000</b>    | <b>15,000</b>                | <b>100%</b> |
|                                      |                  |                  |                  |                              |             |
| <b>MISCELLANEOUS REVENUES</b>        |                  |                  |                  |                              |             |
| Miscellaneous Revenues               | 842              | -                | -                | -                            | N/A         |
| <b>TOTAL MISCELLANEOUS REVENUES</b>  | <b>842</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>                     | <b>N/A</b>  |
|                                      |                  |                  |                  |                              |             |
| <b>TOTAL WASTEWATER FUND REVENUE</b> | <b>1,172,527</b> | <b>1,075,000</b> | <b>1,135,000</b> | <b>60,000</b>                | <b>6%</b>   |



# WASTEWATER FUND

## Expenditures

|                                           | ACTUAL         | BUDGET           | PROPOSED         | CHANGE FROM<br>ADOPTED FY 26 |             |
|-------------------------------------------|----------------|------------------|------------------|------------------------------|-------------|
|                                           | FY 25          | FY 26            | FY 27            | AMOUNT                       | %           |
| <b>PERSONNEL SERVICES</b>                 |                |                  |                  |                              |             |
| Regular Pay                               | 66,473         | 60,060           | 69,888           | 9,828                        | 16%         |
| Overtime Pay                              | -              | 2,500            | 4,000            | 1,500                        | 60%         |
| Medical Insurance                         | 5,742          | 9,446            | 10,532           | 1,086                        | 11%         |
| Dental Insurance                          | 603            | 902              | 1,006            | 104                          | N/A         |
| Life Insurance                            | 73             | 102              | 102              | -                            | N/A         |
| AD&D                                      | 24             | 26               | 14               | (12)                         | N/A         |
| TMRS                                      | 9,413          | 10,913           | 13,754           | 2,841                        | 26%         |
| Insurance Pool Contribution               | -              | 1,000            | 1,000            | -                            | 0%          |
| Longevity Pay                             | -              | 48               | 96               | 48                           | N/A         |
| Medicare Taxes                            | 989            | 871              | 1,013            | 142                          | N/A         |
| Unemployment Insurance                    | -              | 107              | 188              | 81                           | N/A         |
| Worker's Compensation                     | -              | 1,389            | 1,478            | 89                           | 6%          |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>83,317</b>  | <b>87,364</b>    | <b>103,071</b>   | <b>15,707</b>                | <b>18%</b>  |
|                                           |                |                  |                  |                              |             |
| <b>PROFESSIONAL SERVICES</b>              |                |                  |                  |                              |             |
| Professional Services                     | 13,923         | 13,000           | 5,000            | (8,000)                      | -62%        |
| <b>TOTAL PROFESSIONAL SERVICES</b>        | <b>13,923</b>  | <b>13,000</b>    | <b>5,000</b>     | <b>(8,000)</b>               | <b>-62%</b> |
|                                           |                |                  |                  |                              |             |
| <b>SUPPLIES</b>                           |                |                  |                  |                              |             |
| Wastewater System Supplies                | 5,541          | 6,000            | 3,000            | (3,000)                      | -50%        |
| <b>TOTAL SUPPLIES</b>                     | <b>5,541</b>   | <b>6,000</b>     | <b>3,000</b>     | <b>(3,000)</b>               | <b>-50%</b> |
|                                           |                |                  |                  |                              |             |
| <b>OPERATIONS</b>                         |                |                  |                  |                              |             |
| Wastewater Treatment Service              | 239,722        | 240,000          | 100,000          | (140,000)                    | -58%        |
| Electric Utilities                        | 3,541          | 5,000            | 4,000            | (1,000)                      | -20%        |
| <b>TOTAL OPERATIONS</b>                   | <b>243,263</b> | <b>245,000</b>   | <b>104,000</b>   | <b>(141,000)</b>             | <b>-58%</b> |
|                                           |                |                  |                  |                              |             |
| <b>DEBT SERVICE</b>                       |                |                  |                  |                              |             |
| Transfer Out - Debt Service               | 560,400        | 765,954          | -                | (765,954)                    | -100%       |
| Transfer Out - Debt Service               | -              | -                | 918,944          | 918,944                      | N/A         |
| <b>TOTAL DEBT SERVICE</b>                 | <b>560,400</b> | <b>765,954</b>   | <b>918,944</b>   | <b>152,990</b>               | <b>20%</b>  |
|                                           |                |                  |                  |                              |             |
| <b>TOTAL WASTEWATER FUND EXPENDITURES</b> | <b>906,443</b> | <b>1,117,318</b> | <b>1,134,015</b> | <b>16,697</b>                | <b>1%</b>   |



## STORMWATER FUND



# STORMWATER FUND

## Revenues

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|                                      | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |           |
|--------------------------------------|----------------|----------------|----------------|------------------------------|-----------|
|                                      | FY 25          | FY 26          | FY 27          | AMOUNT                       | %         |
| <b>CHARGES FOR SERVICE</b>           |                |                |                |                              |           |
| Stormwater Fee                       | 213,654        | 201,000        | 205,000        | 4,000                        | 2%        |
| <b>TOTAL CHARGES FOR SERVICE</b>     | <b>213,654</b> | <b>201,000</b> | <b>205,000</b> | <b>4,000</b>                 | <b>2%</b> |
|                                      |                |                |                |                              |           |
| <b>TOTAL STORMWATER FUND REVENUE</b> | <b>213,654</b> | <b>201,000</b> | <b>205,000</b> | <b>4,000</b>                 | <b>2%</b> |



# STORMWATER FUND

## Expenditures

|                                              | ACTUAL        | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|----------------------------------------------|---------------|----------------|----------------|------------------------------|------------|
|                                              | FY 25         | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>PROFESSIONAL SERVICES</b>                 |               |                |                |                              |            |
| Professional Services                        | 3,520         | 20,000         | 35,000         | 15,000                       | 75%        |
| <b>TOTAL PROFESSIONAL SERVICES</b>           | <b>3,520</b>  | <b>20,000</b>  | <b>35,000</b>  | <b>15,000</b>                | <b>75%</b> |
|                                              |               |                |                |                              |            |
| <b>MAINTENANCE &amp; REPAIRS</b>             |               |                |                |                              |            |
| Drainage System Repairs                      | -             | 50,000         | 60,000         | 10,000                       | 20%        |
| <b>TOTAL MAINTENANCE &amp; REPAIRS</b>       | <b>-</b>      | <b>50,000</b>  | <b>60,000</b>  | <b>10,000</b>                | <b>20%</b> |
|                                              |               |                |                |                              |            |
| <b>CAPITAL OUTLAYS</b>                       |               |                |                |                              |            |
| Street Repairs                               | -             | 20,000         | 20,000         | -                            | 0%         |
| <b>TOTAL CAPITAL OUTLAYS</b>                 | <b>-</b>      | <b>20,000</b>  | <b>20,000</b>  | <b>-</b>                     | <b>0%</b>  |
|                                              |               |                |                |                              |            |
| <b>DEPRECIATION &amp; AMORTIZATION</b>       |               |                |                |                              |            |
| Depreciation Expense                         | 36,588        | -              | -              | -                            | N/A        |
| <b>TOTAL DEPRECIATION &amp; AMORTIZATION</b> | <b>36,588</b> | <b>-</b>       | <b>-</b>       | <b>-</b>                     | <b>N/A</b> |
|                                              |               |                |                |                              |            |
| <b>DEBT SERVICE</b>                          |               |                |                |                              |            |
| Debt Service - Principal                     | -             | 55,000         | 55,000         | -                            | 0%         |
| Debt Service - Interest                      | 33,468        | 35,125         | 32,950         | (2,175)                      | -6%        |
| <b>TOTAL DEBT SERVICE</b>                    | <b>33,468</b> | <b>90,125</b>  | <b>87,950</b>  | <b>(2,175)</b>               | <b>-2%</b> |
|                                              |               |                |                |                              |            |
| <b>TOTAL STORMWATER FUND EXPENDITURES</b>    | <b>73,576</b> | <b>180,125</b> | <b>202,950</b> | <b>22,825</b>                | <b>13%</b> |



## VEHICLE EQUIPMENT & REPLACEMENT FUND



# VEHICLE EQUIPMENT & REPLACEMENT FUND

## Revenues

|                                                                   | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|-------------------------------------------------------------------|----------------|----------------|----------------|------------------------------|------------|
|                                                                   | FY 25          | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>Transfers in</b>                                               |                |                |                |                              |            |
| Transfer from Public Safety                                       | 160,000        | 72,383         | 97,927         | 25,544                       | 35%        |
| <b>TOTAL Transfers in</b>                                         | <b>160,000</b> | <b>72,383</b>  | <b>97,927</b>  | <b>25,544</b>                | <b>35%</b> |
|                                                                   |                |                |                |                              |            |
| <b>Transfer from Insurance Proceeds</b>                           |                |                |                |                              |            |
| Transfer from Public Works                                        | 70,000         | 58,750         | 114,000        | 55,250                       | 94%        |
| Transfer from Insurance Proceeds                                  | -              | 35,428         | -              | (35,428)                     | -100%      |
| <b>TOTAL Transfer from Insurance Proceeds</b>                     | <b>230,000</b> | <b>166,561</b> | <b>211,927</b> | <b>45,366</b>                | <b>27%</b> |
|                                                                   |                |                |                |                              |            |
| <b>TOTAL VEHICLE EQUIPMENT &amp;<br/>REPLACEMENT FUND REVENUE</b> | <b>230,000</b> | <b>166,561</b> | <b>211,927</b> | <b>45,366</b>                | <b>27%</b> |



# VEHICLE EQUIPMENT & REPLACEMENT FUND

## Expenditures

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|                                                                        | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------|------------|
|                                                                        | FY 25          | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>CAPITAL PURCHASES</b>                                               |                |                |                |                              |            |
| Vehicle Purchases PD                                                   | 160,000        | 107,600        | 97,927         | (9,673)                      | -9%        |
| Vehicle Purchases PW                                                   | 68,374         | 58,750         | 114,000        | 55,250                       | 94%        |
| <b>TOTAL CAPITAL PURCHASES</b>                                         | <b>228,374</b> | <b>166,350</b> | <b>211,927</b> | <b>45,577</b>                | <b>27%</b> |
|                                                                        |                |                |                |                              |            |
| <b>TOTAL VEHICLE EQUIPMENT &amp;<br/>REPLACEMENT FUND EXPENDITURES</b> | <b>228,374</b> | <b>166,350</b> | <b>211,927</b> | <b>45,577</b>                | <b>27%</b> |



## HOTEL OCCUPANCY FUND



# HOTEL OCCUPANCY FUND

## Revenues

**[PENDING FY27 UPDATE — the workbook's Hotel Occupancy Tax Fund tab was not advanced to this budget cycle. Figures below are the FY26 proposed amounts carried forward as a placeholder; the CFO should confirm or update for FY27.]**

|                                           | ACTUAL | BUDGET | PROPOSED | CHANGE FROM<br>ADOPTED FY 26 |     |
|-------------------------------------------|--------|--------|----------|------------------------------|-----|
|                                           | FY 25  | FY 26  | FY 27    | AMOUNT                       | %   |
| <b>Taxes</b>                              |        |        |          |                              |     |
| Hotel/Motel Occupancy Tax                 | -      | 5,000  | 5,000    | -                            | 0%  |
| <b>TOTAL Taxes</b>                        | -      | -      | 5,000    | 5,000                        | N/A |
|                                           |        |        |          |                              |     |
| <b>TOTAL HOTEL OCCUPANCY FUND REVENUE</b> | -      | 5,000  | 5,000    | -                            | 0%  |



# HOTEL OCCUPANCY FUND

## Expenditures

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|                                                    | ACTUAL | BUDGET       | PROPOSED     | CHANGE FROM<br>ADOPTED FY 26 |           |
|----------------------------------------------------|--------|--------------|--------------|------------------------------|-----------|
|                                                    | FY 25  | FY 26        | FY 27        | AMOUNT                       | %         |
| <b>TRANSFERS OUT</b>                               |        |              |              |                              |           |
| TRANSFER OUT - SPECIAL EVENTS FUND                 | -      | 5,000        | 5,000        | -                            | 0%        |
| <b>TOTAL TRANSFERS OUT</b>                         | -      | <b>5,000</b> | <b>5,000</b> | -                            | <b>0%</b> |
|                                                    |        |              |              |                              |           |
| <b>TOTAL HOTEL OCCUPANCY FUND<br/>EXPENDITURES</b> | -      | <b>5,000</b> | <b>5,000</b> | -                            | <b>0%</b> |



## DEBT SERVICE FUND



# DEBT SERVICE FUND

## Revenues

|                                        | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|----------------------------------------|----------------|----------------|----------------|------------------------------|------------|
|                                        | FY 25          | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>TRANSFERS IN</b>                    |                |                |                |                              |            |
| Transfer IN                            | 876,902        | 752,358        | 756,585        | 4,227                        | 1%         |
| Transfer in - PID                      | 112,980        | 242,140        | 234,900        | (7,240)                      | -3%        |
| <b>TOTAL TRANSFERS IN</b>              | <b>876,902</b> | <b>994,498</b> | <b>991,485</b> | <b>(3,013)</b>               | <b>-0%</b> |
|                                        |                |                |                |                              |            |
| <b>TOTAL DEBT SERVICE FUND REVENUE</b> | <b>876,902</b> | <b>994,498</b> | <b>991,485</b> | <b>(3,013)</b>               | <b>-0%</b> |



# DEBT SERVICE FUND

## Expenditures

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|                                                                                       | ACTUAL         | BUDGET         | PROPOSED       | CHANGE FROM<br>ADOPTED FY 26 |            |
|---------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------|------------|
|                                                                                       | FY 25          | FY 26          | FY 27          | AMOUNT                       | %          |
| <b>DEBT SERVICE</b>                                                                   |                |                |                |                              |            |
| Principal and interest, all outstanding bond issues (General Fund- and PID-supported) | 876,902        | 994,498        | 991,485        | (3,013)                      | -0%        |
| <b>TOTAL DEBT SERVICE</b>                                                             | <b>876,902</b> | <b>994,498</b> | <b>991,485</b> | <b>(3,013)</b>               | <b>-0%</b> |
|                                                                                       |                |                |                |                              |            |
| <b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>                                           | <b>876,902</b> | <b>994,498</b> | <b>991,485</b> | <b>(3,013)</b>               | <b>-0%</b> |