
ADOPTED ON
SEPTEMBER 25, 2025



FY 2025-2026
ADOPTED
BUDGET





Fiscal Year 2025-2026 Budget Table of Contents

| | |
|--|-----|
| Elected Officials | 3 |
| Transmittal Letter | 4-5 |
| Consolidated Fund Summary | 6 |
| General Fund..... | 7 |
| Overview | 8 |
| Revenues | 9 |
| Expenditures..... | 11 |
| Special Events Fund | 24 |
| PID Fund..... | 27 |
| Water Fund | 29 |
| Dyegard Fund | 33 |
| Wastewater Fund..... | 35 |
| Stormwater Fund..... | 38 |
| Vehicle Equipment & Replacement Fund | 40 |
| Hotel Occupancy Fund..... | 42 |

ELECTED OFFICIALS



The Hudson Oaks city council adopted the FY26 budget at the regular city council meeting on September 25, 2025 by approving Ordinance 2025-12 as follows:

Voting Members for: 4
Voting Members against: 0
Voting Members Absent: Sean Cannon, Place 4

**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 25, 2025

Honorable Mayor & City Council,

It is my pleasure to present the proposed budget for Fiscal Year 2025–2026, beginning October 1, 2025. This budget reflects our shared vision of building a stronger, more resilient Hudson Oaks while continuing to uphold the principle that has guided us since incorporation — operating successfully without an ad valorem property tax.

Accomplishments

Infrastructure Investment — We advanced a major wastewater line project, including the South Fork Lift Station and Force Main, connecting to the new Willow Park facility. This investment, along with our share of the treatment plant, secures long-term wastewater goals for future development, increasing capacity by 150%.

Transportation Improvements — Planning is underway for a \$14 million improvement to North Oakridge Drive, a Parker County initiative which ensures our road network keeps pace with traffic growth and commercial demand.

Public Safety — Parker County Emergency Services District #3 broke ground on a new fire station at a location across from City Hall, a project aimed to better serve our residents and strengthen regional emergency response.

Business Growth — Hudson Oaks continues to attract quality development, with projects such as Birdie Bay, Southwest Office Park, and new hospitality investments that expand our retail and service base.

Water Security — We finalized the connection to Fort Worth’s 36-inch main water line, ensuring reliable surface water supply for residents and businesses.

Financial Stability — Despite a slowdown in sales tax growth compared to recent years, we closed FY2025 in a strong position, supported by PILOT valuations, franchise fees, and interest revenues.

Community Identity — Through signature events such as Boomin’ 4th and CoHoHo, as well as the continued development of Gene L. Voyles Park, we are strengthening the ties that make Hudson Oaks unique.



Priorities for FY2026

Conservatively projecting sales tax revenues while maintaining fiscal discipline.

Funding critical water and wastewater projects to keep pace with growth.

Supporting our employees with industry competitive compensation adjustments that promote retention and satisfaction.

Advancing improvements to Gene L. Voyles Park and other community facilities.

Focus on economic development through existing business engagement and exploring available opportunities for the future.

Beautification/Green Ribbon- we have fund allocated this year for maintenance of irrigation and tree/plant replacement for Green Ribbon.

Continued infrastructure improvements- Street repairs that align with the city's street grad analysis.

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 is a reflection of 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 2026 Budget | | Ending Fund | |
|---------------------------|---------------------------|----------------------|--------------------------|----------------|--------------|-------------|----------------|
| | | | | Revenues | Expenditures | Balance | % Fund Balance |
| General Fund | 4,452,796 | 809,540 | 5,262,336 | 6,243,225 | 6,235,111 | 5,270,450 | 85% |
| Police Forfeiture Fund | 3,587 | - | 3,587 | - | - | 3,587 | 0% |
| Court Technology Fund | 2,172 | 13 | 2,184 | - | - | 2,184 | 0% |
| Court Security Fund | 13,206 | 9 | 13,216 | - | - | 13,216 | 0% |
| Park Dedication Fund | 2,924 | - | 2,924 | - | - | 2,924 | 0% |
| Special Events Fund | 16,692 | 4,643 | 21,335 | 221,000 | 221,000 | 21,335 | 10% |
| PID #1 | 205,362 | 314,518 | 519,881 | 365,000 | 267,140 | 617,741 | 231% |
| Water Fund | 407,013 | 90,542 | 497,556 | 2,079,600 | 1,989,260 | 587,896 | 30% |
| Dyegard Fund | 221,575 | 73,062 | 294,637 | 307,000 | 267,358 | 334,280 | 125% |
| Wastewater Fund | 453,753 | 229,162 | 682,915 | 1,075,000 | 1,115,347 | 642,569 | 58% |
| Stormwater Utility Fund | 847,384 | 122,822 | 970,206 | 201,000 | 160,125 | 1,011,081 | 631% |
| Internal Service Health | 9,688 | (1,855) | 7,833 | - | - | 7,833 | 0% |
| Internal Service Vehicles | 142,327 | (49,005) | 93,322 | 166,561 | 166,350 | 93,533 | 56% |
| Hotel Occupancy | - | - | - | 5,000 | 5,000 | - | 0% |
| Debt Service Fund | 21,964 | - | 21,964 | 994,498 | 994,498 | 21,964 | 2% |



GENERAL FUND

GENERAL FUND OVERVIEW



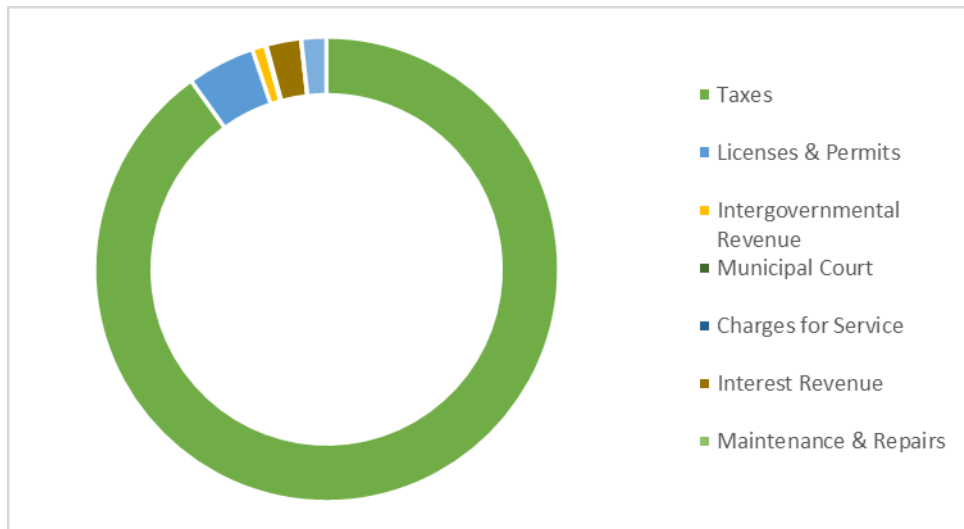
| Revenues | 2023 - 2024 | 2024 - 2025 | | 2025 - 2026 | Adopted FY 25 vs Adopted FY 26 |
|---------------------------|-------------|-------------------|------------------------|-----------------|--------------------------------------|
| | Actuals | Adopted Budget | FY 2025 Projections | Proposed Budget | |
| Taxes | 5,432,696 | 5,129,968 | 5,486,941 | 5,615,000 | 9% |
| Licenses & Permits | 273,642 | 292,500 | 270,663 | 295,000 | 1% |
| Intergovernmental Revenue | 67,692 | 67,200 | 74,566 | 57,766 | -14% |
| Charges for Service | 9,584 | 11,990 | 4,690 | 5,230 | -56% |
| Interest Revenue | 258,404 | 150,000 | 202,110 | 150,000 | 0% |
| Maintenance & Repairs | 90,905 | 44,715 | 3,290 | 2,000 | -96% |
| Lease Revenue | 13,020 | 106,000 | 107,427 | 108,500 | 2% |
| Insurance Proceeds | - | - | - | - | 0% |
| | 6,145,944 | 5,802,373 | 6,149,685 | 6,233,496 | 7% |

| Expenditures | 2023 - 2024 | 2024 - 2025 | | 2025 - 2026 | Adopted FY 25 vs Adopted FY 26 |
|------------------------------|----------------|-------------------|------------------------|-----------------|--------------------------------------|
| | Actuals | Adopted Budget | FY 2025 Projections | Proposed Budget | |
| Administration | 1,809,579 | 1,761,927 | 1,759,917 | 1,975,248 | 12% |
| Municipal Court | - | 5,000 | 3,884 | 5,000 | 0% |
| Public Safety | 2,090,006 | 2,288,973 | 1,976,147 | 2,377,870 | 4% |
| Public Works | 1,672,953 | 1,375,562 | 1,234,446 | 1,236,059 | -10% |
| Parks & Recreation | 316,240 | 207,561 | 209,651 | 491,969 | 137% |
| Planning & Development | 97,424 | 150,000 | 80,561 | 137,000 | -9% |
| Mayor & Council | 7,909 | 13,350 | 1,530 | 10,350 | -22% |
| | 5,994,111 | 5,802,373 | 5,266,136 | 6,233,496 | 7% |
| Net Surplus (Deficit) | 151,833 | - | 883,549 | 0 | 0% |

GENERAL FUND REVENUES



| | 2023 -2024 Actuals | 2024 - 2025 Adopted Budget | FY 2025 Projections | 2025 - 2026 Proposed Budget | Adopted FY 25 vs Adopted FY 26 |
|---------------------------|-----------------------|-------------------------------|------------------------|--------------------------------|--------------------------------------|
| Taxes | 5,432,696 | 5,130,068 | 5,486,941 | 5,615,000 | 9% |
| Licenses & Permits | 273,642 | 315,000 | 270,663 | 295,000 | -6% |
| Intergovernmental Revenue | 67,692 | 74,106 | 67,685 | 57,766 | -22% |
| Municipal Court | 4,605 | 5,740 | 1,217 | 2,730 | -52% |
| Charges for Service | 4,979 | 6,250 | 3,473 | 2,500 | -60% |
| Interest Revenue | 258,404 | 150,000 | 202,110 | 150,000 | 0% |
| Maintenance & Repairs | 90,905 | 44,715 | 3,290 | 2,000 | -96% |
| Lease Revenue | 13,020 | 106,000 | 107,427 | 108,500 | 2% |
| Insurance Proceeds | - | - | - | - | 0% |
| | 6,145,944 | 5,831,879 | 6,142,804 | 6,233,496 | 7% |



| | 2023 -2024 Actuals | 2024 - 2025 Adopted Budget | FY 2025 Projections | 2025 - 2026 Proposed Budget | Adopted FY 25 vs Adopted FY 26 |
|------------------------|-----------------------|-------------------------------|------------------------|--------------------------------|--------------------------------------|
| Administration | 5,795,025 | 5,437,664 | 5,799,767 | 5,875,500 | 8% |
| Municipal Court | 4,605 | 5,740 | 1,217 | 2,730 | -52% |
| Public Safety | 67,692 | 67,226 | 67,685 | 57,766 | -14% |
| Planning & Development | 278,621 | 321,250 | 274,135 | 297,500 | -7% |
| | 6,145,944 | 5,831,879 | 6,142,804 | 6,233,496 | 7% |

GENERAL FUND REVENUES



| Description | 2023 -2024 Actuals | 2024 - 2025 Adopted Budget | FY 2025 Projections | 2025 - 2026 Proposed Budget | Adopted FY 25 vs Adopted FY 26 |
|------------------------------|-----------------------|-------------------------------|------------------------|--------------------------------|--------------------------------------|
| LOCAL SALES & USE TAX | 4,634,490 | 4,476,267 | 4,864,573 | 4,870,000 | 9% |
| MIXED BEVERAGES TAX | 20,007 | 15,000 | 35,671 | 40,000 | 167% |
| OPIOID SETTLEMENT REVENUES | 955 | - | - | - | |
| PAYMENT IN LIEU OF TAXES | 491,404 | 363,701 | 311,150 | 420,000 | 15% |
| FRANCHISE FEES | 285,690 | 275,000 | 275,417 | 285,000 | 4% |
| IN-KIND PEG FEES | 150 | 100 | 130 | - | -100% |
| STATE GRANT REV | - | 6,881 | - | - | -100% |
| INTEREST REVENUE | 258,404 | 150,000 | 202,110 | 150,000 | 0% |
| MISCELLANEOUS REVENUE | 52,191 | 5,000 | 3,290 | 2,000 | -60% |
| CREDIT CARD REV-MISC | - | 1,000 | - | - | -100% |
| ROADWAY ASSESSMENTS | 38,715 | 38,715 | - | - | -100% |
| T-MOBILE GROUND LEASE | 13,020 | 24,000 | 25,427 | 26,500 | 10% |
| NEXTLINK FIBER LEASE | - | 82,000 | 82,000 | 82,000 | 0% |
| TRAFFIC FINES | 3,826 | 5,000 | 908 | 2,000 | -60% |
| ARREST FEES | 115 | 100 | 21 | 100 | 0% |
| COURT ADMINISTRATIVE FEES | 10 | 10 | - | - | -100% |
| WARRANT FEES | 600 | 600 | 281 | 600 | 0% |
| COURT SPECIAL EXPENSE FEE | 23 | | | | |
| TFC FEES | 12 | 20 | 6 | 20 | 0% |
| JFCI REVENUE | 5 | 10 | 1 | 10 | 0% |
| CREDIT CARD REVENUE-COURT | 14 | - | - | - | 0% |
| TCLEOSE EDUCATION ALLOWANCE | 2,125 | 1,226 | 2,721 | 1,495 | 22% |
| ESD#3 BUILDING LEASE | 65,567 | 66,000 | 64,964 | 56,271 | -15% |
| MISCELLANEOUS REVENUE-POLICE | - | - | - | - | 0% |
| BUILDING PERMITS | 268,489 | 275,000 | 249,706 | 275,000 | 0% |
| ALCOHOLIC BEV PERMIT | 1,378 | 25,000 | 1,947 | - | -100% |
| SIGN PERMITS | - | - | - | - | 0% |
| BILLBOARD PERMITS | 150 | - | - | - | 0% |
| SEPTIC PERMITS | - | - | - | - | 0% |
| HEALTH PERMITS | 3,625 | 15,000 | 19,010 | 20,000 | 33% |
| PLAT FEES | 1,254 | 2,250 | 1,500 | 1,500 | -33% |
| DEVELOPMENT REVIEW FEES | 3,726 | 4,000 | 1,973 | 1,000 | -75% |
| | 6,145,944 | 5,831,879 | 6,142,804 | 6,233,496 | 7% |

GENERAL FUND EXPENDITURES



ADMINISTRATION DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|------------------------------------|----------------|----------------|----------------|----------------|-----------------------------------|----------------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| ADMINISTRATION | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| REGULAR PAY | 686,911 | 722,783 | 652,807 | 693,048 | 40,241 | 6.16% |
| MEDICAL INSURANCE | 62,661 | 81,069 | 64,835 | 67,046 | 2,212 | 3.41% |
| DENTAL INSURANCE | 6,521 | 3,587 | 5,936 | 6,314 | 377 | 6.36% |
| LIFE INSURANCE | 954 | 925 | 743 | 711 | (33) | -4.38% |
| AD&D INSURANCE | 214 | 364 | 154 | 184 | 30 | 19.48% |
| TMRS | 90,973 | 98,753 | 87,301 | 119,152 | 31,852 | 36.49% |
| INSURANCE POOL CONTRIBUTION | - | 7,000 | 7,000 | 7,000 | - | -22.39% |
| LONGEVITY PAY | - | 2,016 | - | 1,344 | 1,344 | 0.00% |
| MEDICARE TAXES | 10,580 | 10,427 | 9,020 | 10,049 | 1,029 | 0.00% |
| UNEMPLOYMENT INSURANCE | 3,471 | 3,192 | 1,661 | 748 | (913) | -54.95% |
| INSURANCE-P & L | - | 173 | 198 | 180 | (18) | -8.87% |
| WORKER'S COMPENSATION | 9,756 | - | 17,987 | 9,724 | (8,264) | -45.94% |
| EMPLOYEE'S FITNESS PROGRAM | 782 | 10,016 | 3,969 | 7,000 | 3,031 | 76.35% |
| FICA | - | 5,500 | - | 2,312 | 2,312 | |
| - | - | - | - | - | - | |
| TOTAL PERSONAL SERVICES | 872,823 | 945,805 | 851,612 | 924,812 | 73,201 | 8.60% |
| PROFESSIONAL SERVICES | | | | | | |
| CONTRACT LABOR | - | - | 60 | - | (60) | -100.00% |
| AUDITING & ACCOUNTING | 7,133 | 5,000 | 8,333 | 8,500 | 167 | 2.00% |
| PROFESSIONAL SERVICES | 110,789 | 100,000 | 113,638 | 100,000 | (13,638) | -12.00% |
| LEGAL FEES | 47,529 | 30,020 | 25,769 | 30,000 | 4,231 | 16.42% |
| EQUIPMENT RENTAL | 2,677 | 3,000 | 2,182 | 3,000 | 818 | 37.50% |
| HEALTH INSPECTIONS | 19,450 | 13,970 | 21,665 | 19,000 | (2,665) | -12.30% |
| TOTAL PROFESSIONAL SERVICES | 187,579 | 151,990 | 171,647 | 160,500 | (11,147) | -6.49% |
| SUPPLIES | | | | | | |
| GENERAL OFFICE SUPPLIES | 4,507 | 5,500 | 4,772 | 11,500 | 6,728 | 141.00% |
| COMPUTER SUPPLIES | 4,112 | 3,000 | 50 | 3,000 | 2,950 | 5902.40% |
| MISCELLANEOUS SUPPLIES | 826 | 4,000 | 1,838 | 4,000 | 2,162 | 117.60% |
| MISCELLANEOUS EXPENSE | 5,592 | 5,000 | 3,771 | 4,000 | 229 | 6.06% |
| TOTAL SUPPLIES | 15,037 | 17,500 | 10,431 | 22,500 | 12,069 | 115.70% |

GENERAL FUND EXPENDITURES



ADMINISTRATION DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|--|----------------|----------------|----------------|----------------|-----------------------------------|----------------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| OPERATIONS | | | | | | |
| PRINTING | 1,184 | 2,000 | 1,121 | 1,300 | 179 | 15.98% |
| POSTAGE | 2,291 | 2,000 | 1,537 | 2,000 | 463 | 30.10% |
| BANK FEES | 94 | 500 | - | 500 | 500 | 0.00% |
| SEMINARS & TRAINING | 5,352 | 6,000 | 1,671 | 6,000 | 4,329 | 259.06% |
| COMMUNITY EVENTS | 710 | 7,000 | 5,787 | 7,000 | 1,214 | 20.97% |
| TRAVEL EXPENSES | 8,985 | 8,000 | 3,929 | 6,000 | 2,071 | 52.72% |
| MEALS & EXPENSES | 5,847 | 12,000 | 1,826 | 12,000 | 10,174 | 557.13% |
| CASH OVER/SHORT | | - | 142 | - | (142) | -100.00% |
| DUES & SUBSCRIPTIONS | 21,205 | 12,000 | 19,772 | 15,000 | (4,772) | -24.14% |
| TELEPHONE | 6,579 | 6,000 | 11,564 | 6,446 | (5,118) | -44.26% |
| ELECTRIC UTILITIES | 10,088 | 12,000 | 12,773 | 15,000 | 2,227 | 17.44% |
| ECON DEV AGREEMENTS | 170,814 | 200,000 | 256,443 | 250,000 | (6,443) | -2.51% |
| SOFTWARE MAINTENANCE | 97,140 | 100,000 | 122,136 | 100,000 | (22,136) | -18.12% |
| GENERAL LIABILITY INSURANCE | 7,352 | 60,000 | 21,407 | 30,000 | 8,593 | 40.14% |
| CITY SECRETARY'S OFFICE | | | | | | |
| ADVERTISING & LEGAL NOTICES | 2,560 | 4,500 | 1,522 | 4,500 | 2,978 | 195.60% |
| FILING FEES | 1,122 | 2,000 | 261 | 2,000 | 1,739 | 667.55% |
| ELECTION ADMINISTRATION | | | | | | |
| ELECTION COSTS | - | 5,000 | | 5,000 | 5,000 | 0.00% |
| OPERATIONS | 341,323 | 439,000 | 461,890 | 462,746 | 856 | 0.19% |
| MAINTENANCE & REPAIRS | | | | | | |
| OFFICE EQUIPMENT MAINTENANCE | - | 250 | - | 250 | 250 | 0.00% |
| TOTAL MAINTENANCE & REPAIRS | - | 250 | | 250 | 250 | 0.00% |
| CAPITAL OUTLAYS | | | | | | |
| OFFICE MACHINES | 944 | 3,048 | 2,015 | 2,300 | 285 | 14.13% |
| MODULAR BUILDING | | - | 23,450 | - | (23,450) | -100.00% |
| TOTAL CAPITAL OUTLAYS | 57,990 | 3,048 | 25,465 | 2,300 | (23,165) | -90.97% |

GENERAL FUND EXPENDITURES



ADMINISTRATION DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|--|------------------|------------------|------------------|------------------|-----------------------------------|--------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| DEBT SERVICES | | | | | | |
| TRANSFER OUT - PID | 187,112 | 62,354 | 238,872 | 242,140 | 3,268 | 1.37% |
| TRANSFER OUT - SPECIAL EVENTS | 123,845 | 141,980 | | 160,000 | | |
| LEASE FINANCING - PRINCIPLE | 22,292 | - | | | - | 0.00% |
| LEASE FINANCING INTEREST | 1,579 | - | | | - | 0.00% |
| TOTAL DEBT SERVICES | 334,828 | 204,334 | 238,872 | 402,140 | 163,268 | 68.35% |
| TOTAL ADMINISTRATION EXPENDITURES | 1,809,579 | 1,761,927 | 1,759,917 | 1,975,248 | 215,332 | 12.24% |

GENERAL FUND EXPENDITURES



COURT DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|---|--------------|--------------|--------------|--------------|-----------------------------------|----------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| MUNICIPAL COURT | | | | | | |
| PROFESSIONAL SERVICES | | | | | | |
| CONTRACT LABOR | | - | - | - | - | 0.00% |
| AUDITING & ACCOUNTING | | - | - | - | - | 0.00% |
| PROFESSIONAL SERVICES | 4,773 | 5,000 | 3,750 | 5,000 | 1,250 | 33.33% |
| TOTAL PROFESSIONAL SERVICES | 4,773 | 5,000 | 3,750 | 5,000 | 1,250 | 33.33% |
| CAPITAL OUTLAYS | | | | | | |
| FURNITURE & FIXTURES | | - | 134 | - | (134) | -100.00% |
| TOTAL CAPITAL OUTLAYS | | - | 134 | - | (134) | -100.00% |
| TOTAL MUNICIPAL COURT EXPENDITURES | | 5,000 | 3,884 | 5,000 | 1,116 | 28.75% |

GENERAL FUND EXPENDITURES



POLICE DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|------------------------------------|------------------|------------------|------------------|------------------|-----------------------------------|---------------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| PUBLIC SAFETY | | | | | | |
| PERSONAL SERVICES | | | | | | |
| REGULAR PAY | 1,148,180 | 1,201,308 | 1,035,563 | 1,242,243 | 206,679 | 19.96% |
| OVERTIME PAY | 91,693 | 70,000 | 137,865 | 80,000 | (57,865) | -41.97% |
| CERTIFICATION PAY | 24,964 | 22,560 | 40,108 | 18,000 | (22,108) | -55.12% |
| SHIFT DIFFERENTIAL | - | 32,500 | - | 32,500 | | |
| MEDICAL INSURANCE | 106,767 | 162,139 | 95,535 | 134,389 | 38,854 | 40.67% |
| DENTAL INSURANCE | 11,396 | 7,174 | 12,202 | 12,627 | 425 | 3.49% |
| LIFE INSURANCE | 1,843 | 1,849 | 1,204 | 1,421 | 217 | 18.05% |
| AD&D INSURANCE | 632 | 728 | 329 | 368 | 39 | 11.91% |
| DENTAL, LIFE, AD&D INS-PUB S | - | 9,751 | - | | | |
| TMRS | 172,983 | 163,131 | 175,580 | 216,009 | 40,428 | 23.03% |
| INSURANCE POOL CONTRIBUTION | 14,000 | 14,000 | 14,000 | 14,000 | - | 0.00% |
| LONGEVITY PAY | - | 4,900 | - | 4,560 | 4,560 | 0.00% |
| MEDICARE TAXES | 17,018 | 16,626 | 17,470 | 17,238 | (232) | -1.33% |
| UNEMPLOYMENT INSURANCE | - | 347 | - | 1,497 | 1,497 | 0.00% |
| WORKER'S COMPENSATION | 15,610 | 20,030 | 19,404 | 19,448 | 44 | 0.23% |
| TOTAL PERSONAL SERVICES | 1,605,086 | 1,727,043 | 1,549,260 | 1,794,299 | 245,040 | 15.82% |
| PROFESSIONAL SERVICES | | | | | | |
| CONTRACT LABOR | 38,027 | 39,128 | 33,190 | 39,188 | 5,998 | 18.07% |
| AUDITING & ACCOUNTING | 7,133 | 5,000 | 8,333 | 8,500 | 167 | 2.00% |
| PROFESSIONAL SERVICES | 5,529 | 6,741 | 1,337 | 6,750 | 5,413 | 404.99% |
| TOTAL PROFESSIONAL SERVICES | 50,689 | 50,869 | 41,523 | 54,438 | 12,915 | 31.10% |
| SUPPLIES | | | | | | |
| GENERAL OFFICE SUPPLIES | 5,949 | 2,950 | 4,037 | 2,950 | (1,087) | -26.93% |
| COMPUTER SUPPLIES | - | 6,000 | 3,124 | 6,000 | 2,876 | 92.06% |
| MISC SUPPLIES | 979 | 4,400 | 4,041 | 4,400 | 359 | 8.88% |
| AMMUNITION | 1,084 | 4,100 | 2,662 | 2,500 | (162) | -6.10% |
| UNIFORMS | 18,826 | 30,000 | 7,122 | 18,700 | 11,578 | 162.57% |
| TOTAL SUPPLIES | 26,838 | 47,450 | 20,986 | 34,550 | 13,564 | 64.63% |

GENERAL FUND EXPENDITURES



POLICE DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|--|----------------|----------------|----------------|----------------|-----------------------------------|---------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| OPERATIONS | | | | | | |
| PRINTING | 489 | 1,000 | 250 | 1,000 | 750 | 299.27% |
| POSTAGE | 173 | 300 | 111 | 300 | 189 | 171.15% |
| SEMINARS & TRAINING | 1,468 | 16,500 | 2,286 | 5,000 | 2,714 | 118.76% |
| TRAVEL EXPENSES | 2,696 | 1,000 | 665 | 2,000 | 1,335 | 200.59% |
| MEALS & EXPENSES | - | 1,000 | 1,092 | 500 | (592) | -54.21% |
| DUES & SUBSCRIPTIONS | 1,223 | 1,205 | 1,330 | 1,300 | (30) | -2.26% |
| TELEPHONE | 5,202 | 12,000 | - | 8,646 | 8,646 | 0.00% |
| ELECTRIC UTILITIES | 15,694 | 18,000 | 18,319 | 18,000 | (319) | -1.74% |
| SOFTWARE MAINTENANCE | 21,856 | 68,000 | 64,130 | 69,000 | 4,870 | 7.59% |
| PRE-EMPLOYMENT SCREENING | - | 100 | - | 100 | 100 | 0.00% |
| GEN LIABILITY INSURANCE | 28,640 | 34,250 | 35,066 | 33,000 | (2,066) | -5.89% |
| INMATE HOUSING | 212 | 1,000 | 236 | 1,000 | 765 | 324.63% |
| CRIME LAB FEES | 3,089 | 1,360 | - | 3,000 | 3,000 | 0.00% |
| DISPATCH | 68,975 | 101,526 | 99,136 | 107,908 | 8,772 | 8.85% |
| TOTAL OPERATIONS | 149,716 | 257,241 | 222,621 | 250,754 | 28,133 | 12.64% |
| MAINTENANCE & REPAIRS | | | | | | |
| VEHICLE MAINTENANCE | 13,625 | 11,500 | 5,882 | 10,000 | 4,118 | 70.02% |
| GAS & OIL | 29,250 | 26,000 | 26,562 | 27,500 | 938 | 3.53% |
| EQUIPMENT MAINTENANCE | 452 | 250 | - | 250 | 250 | 0.00% |
| OFFICE EQUIPMENT MAINTENANCE | 400 | 3,000 | 2,195 | 3,000 | 805 | 36.68% |
| RADIO REPAIR & MAINTENANCE | | | - | 3,000 | 3,000 | 0.00% |
| TOTAL MAINTENANCE & REPAIRS | 43,727 | 40,750 | 34,639 | 43,750 | 9,111 | 26.30% |
| CAPITAL OUTLAYS | | | | | | |
| Vehicles | 28,192 | 29,300 | 73,777 | 54,775 | (19,002) | -25.76% |
| PUBLIC SAFETY BUILDING | 24,761 | 21,900 | 12,168 | 21,900 | 9,732 | 79.97% |
| TRANSFER - VEHICLES/VERF | 100,000 | 92,701 | - | 72,383 | | |
| TOTAL CAPITAL OUTLAYS | 52,954 | 143,901 | 85,946 | 149,058 | 63,112 | 73.43% |

GENERAL FUND EXPENDITURES



POLICE DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|---|------------------|------------------|------------------|------------------|-----------------------------------|---------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| DEBT SERVICE | | | | | | |
| CAPITAL LEASE - PRINCIPAL | 56,265 | 19,494 | 19,932 | 42,102 | 22,170 | 111.23% |
| CAPITAL LEASE - INTEREST | 4,731 | 1,125 | 1,241 | 8,919 | 7,678 | 618.81% |
| TOTAL CAPITAL OUTLAYS | 60,997 | 20,619 | 21,172 | 51,021 | 29,849 | 140.98% |
| TOTAL PUBLIC SAFETY EXPENDITURES | 2,090,006 | 2,287,873 | 1,976,147 | 2,377,870 | 401,723 | 20.33% |

GENERAL FUND EXPENDITURES



PUBLIC WORKS DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|------------------------------------|---------------|----------------|----------------|---------------|-----------------------------------|-----------------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| PUBLIC WORKS | | | | | | |
| PROFESSIONAL SERVICES | | | | | | |
| PROFESSIONAL SERVICES | 78,174 | 135,000 | 103,042 | 90,000 | (13,042) | -12.66% |
| EQUIPMENT RENTAL | 2,230 | 12,000 | - | 6,000 | 6,000 | 0.00% |
| TOTAL PROFESSIONAL SERVICES | 80,404 | 147,000 | 103,042 | 96,000 | (7,042) | -6.83% |
| SUPPLIES | | | | | | |
| COMPUTER SUPPLIES | 240 | - | - | - | - | 0.00% |
| MISCELLANEOUS EXPENSE | 2,452 | - | 118 | - | (118) | -100.00% |
| UNIFORMS | 185 | - | - | - | - | 0.00% |
| TOTAL SUPPLIES | 2,878 | - | 118 | - | (118) | -100.00% |
| OPERATIONS | | | | | | |
| GENERAL LIABILITY INSURANCE | 2,485 | 17,500 | 4,147 | 555 | (3,592) | -86.62% |
| PRINTING | 3,808 | 5,000 | 8,420 | 6,000 | (2,420) | -28.74% |
| POSTAGE | 2,472 | 1,000 | 4,064 | 5,700 | 1,636 | 40.25% |
| BANK CHARGES | 25,756 | 50,000 | 95,707 | 50,000 | (45,707) | -47.76% |
| SEMINARS & TRAINING | 1,334 | 2,000 | 2,034 | 2,000 | (34) | -1.66% |
| TRAVEL EXPENSES | 303 | 500 | 710 | 1,200 | 490 | 68.97% |
| MEALS & EXPENSES | - | 500 | 616 | 500 | (116) | -18.84% |
| DUES & SUBSCRIPTIONS | 1,774 | 2,000 | 95 | 500 | 405 | 426.32% |
| TELEPHONE | - | 6,000 | - | 7,346 | 7,346 | 0.00% |
| ELECTRIC UTILITIES | 8,253 | 18,000 | 8,290 | 10,000 | 1,710 | 20.63% |
| TOTAL OPERATIONS | 46,185 | 102,500 | 124,083 | 83,801 | (40,282) | -32.46% |

GENERAL FUND EXPENDITURES



PUBLIC WORKS DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|--|------------------|----------------|------------------|------------------|-----------------------------------|---------------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| CAPITAL OUTLAYS | | | | | | |
| VEHICLES | - | 75,000 | 51 | 18,150 | | |
| STREET SIGNS | 2,778 | 5,000 | - | 2,000 | 2,000 | 0.00% |
| STREET IMPROVEMENTS | 362,194 | 237,264 | 200,000 | 150,000 | (50,000) | -25.00% |
| STREET REPAIRS | 69,718 | 114,000 | 50,000 | 75,000 | 25,000 | 50.00% |
| TOTAL CAPITAL OUTLAYS | 434,691 | 431,264 | 250,051 | 245,150 | (4,901) | -1.96% |
| DEBT SERVICE | | | | | | |
| TRANSFER OUT STREET DEBT | | | 757,152 | 752,358 | | |
| TRANSFER OUT - GENERAL CAP PROJ | 241,457 | - | - | - | - | 0.00% |
| TRANSFER OUT TO EQUIPMENT REPLACEMENT | 50,000 | | - | 58,750 | 58,750 | 0.00% |
| TOTAL DEBT SERVICE | 291,457 | - | 757,152 | 811,108 | 53,956 | 7.13% |
| TOTAL PUBLIC WORKS EXPENDITURES | 1,672,953 | 680,764 | 1,234,446 | 1,236,059 | 1,612 | 0.13% |

GENERAL FUND EXPENDITURES



PARKS AND RECREATION DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|------------------------------------|---------------|---------------|---------------|---------------|-----------------------------------|------------------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| PARKS & RECREATION | | | | | | |
| PERSONAL SERVICES | | | | | | |
| REGULAR PAY | 31,176 | 47,250 | 49,322 | 60,060 | 10,738 | 21.77% |
| OVERTIME PAY | 1,041 | 5,000 | 2,058 | 3,200 | 1,142 | 55.50% |
| MEDICAL INSURANCE | 6,127 | 11,581 | 8,415 | 9,917 | 1,502 | 17.85% |
| DENTAL INSURANCE | 692 | 697 | 915 | 902 | (13) | -1.43% |
| LIFE INSURANCE | 6 | - | - | 102 | 102 | 0.00% |
| DENTAL, LIFE, AD&D INS-FACIL | 3 | - | - | 26 | 26 | 0.00% |
| TMRS | 4,359 | 6,722 | 7,253 | 10,913 | 3,660 | 50.47% |
| HEALTH REIMBURSEMENT AGREEMENT | - | - | - | - | - | 0.00% |
| INSURANCE POOL CONTRIBUTION | 8,000 | 1,000 | - | 1,000 | 1,000 | 0.00% |
| LONGEVITY PAY | - | - | - | 48 | 48 | 0.00% |
| MEDICARE TAXES | 381 | 685 | 662 | 871 | 209 | 31.49% |
| UNEMPLOYMENT INSURANCE | - | 25 | - | 107 | 107 | 0.00% |
| WORKER'S COMPENSATION | 488 | 1,431 | 1,301 | 1,389 | 88 | 6.75% |
| TOTAL PERSONAL SERVICES | 52,273 | 74,391 | 69,927 | 88,535 | 18,608 | 26.61% |
| PROFESSIONAL SERVICES | | | | | | |
| CONTRACT LABOR | - | - | - | - | - | 0.00% |
| PROFESSIONAL SERVICES | 6,650 | - | 280 | 500 | 220 | 78.50% |
| GV PARK MASTER PLAN | - | - | - | 42,100 | 42,100 | 0.00% |
| TOTAL PROFESSIONAL SERVICES | 6,650 | - | 280 | 42,600 | 42,320 | 15108.31% |
| SUPPLIES | | | | | | |
| GENERAL OFFICE SUPPLIES | - | 500 | - | 500 | 500 | 0.00% |
| MISCELLANEOUS SUPPLIES | 1,972 | 1,000 | - | 6,000 | 6,000 | 0.00% |
| TOTAL SUPPLIES | 1,972 | 1,500 | - | 6,500 | 6,500 | 0.00% |

GENERAL FUND EXPENDITURES



PARKS AND RECREATION DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|--|----------------|----------------|----------------|----------------|-----------------------------------|----------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| OPERATIONS | | | | | | |
| GENERAL LIABILITY INSURANCE | 207 | 350 | 385 | 834 | 449 | 116.61% |
| TOTAL OPERATIONS | 207 | 350 | 385 | 834 | 449 | 116.61% |
| MAINTENANCE & REPAIRS | | | | | | |
| EQUIPMENT MAINTENANCE | 2,646 | 3,500 | - | 3,500 | 3,500 | 0.00% |
| GROUNDSKEEPING | 92,316 | 85,000 | 86,508 | 90,000 | 3,492 | 4.04% |
| BUILDING MAINTENANCE | 62,539 | 42,820 | 39,793 | 40,000 | 208 | 0.52% |
| TOTAL MAINTENANCE & REPAIRS | 157,500 | 131,320 | 126,301 | 133,500 | 7,199 | 5.70% |
| CAPITAL OUTLAYS | | | | | | |
| PROPERTY (CITY BEAUTIFICATION) | 97,638 | - | 12,758 | 220,000 | 207,242 | 1624.39% |
| TOTAL CAPITAL OUTLAYS | 97,638 | - | 12,758 | 220,000 | 207,242 | 1624.39% |
| TOTAL PARKS & RECREATION | 316,240 | 207,561 | 209,651 | 491,969 | 282,318 | 134.66% |

GENERAL FUND EXPENDITURES



PLANNING AND DEVELOPMENT DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|--|---------------|----------------|---------------|----------------|-----------------------------------|--------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| <i>PLANNING & DEVELOPMENT</i> | | | | | | |
| PROFESSIONAL SERVICES | | | | | | |
| PROFESSIONAL SERVICES | 19,891 | 50,000 | 30,154 | 50,000 | 19,846 | 65.82% |
| BUILDING INSPECTIONS | 77,533 | 100,000 | 50,408 | 87,000 | 36,592 | 72.59% |
| TOTAL PROFESSIONAL SERVICES | 97,424 | 150,000 | 80,561 | 137,000 | 56,439 | 70.06% |
| TOTAL PLANNING & DEVELOPMENT EXPENDITURES | 97,424 | 150,000 | 80,561 | 137,000 | 56,439 | 70.06% |

GENERAL FUND EXPENDITURES



MAYOR AND CONCIL DEPARTMENT

| | ACTUAL | BUDGET | PROJECTED | PROPOSED | CHANGE FROM PROJECTED FY 25 | |
|---------------------------------------|--------------|---------------|--------------|---------------|-----------------------------------|----------------|
| | FY 24 | FY 25 | FY 25 | FY 26 | AMOUNT | % |
| MAYOR & CITY COUNCIL | | | | | | |
| SUPPLIES | | | | | | |
| COMPUTER & SUPPLIES | 2,694 | 3,000 | - | 3,000 | 3,000 | 0.00% |
| UNIFORMS | - | 500 | - | 500 | 500 | 0.00% |
| TOTAL SUPPLIES | 2,694 | 3,500 | - | 3,500 | 3,500 | 0.00% |
| OPERATIONS | | | | | | |
| COMMUNITY EVENTS | 500 | 5,000 | - | 2,000 | 2,000 | 0.00% |
| TRAVEL EXPENSE | 4,714 | 3,850 | 794 | 3,850 | 3,056 | 384.89% |
| MEALS & EXPENSES | | 1,000 | 736 | 1,000 | 264 | 35.91% |
| DUES & SUBSCRIPTIONS | | - | - | - | - | 0.00% |
| TOTAL OPERATIONS | 5,214 | 9,850 | 1,530 | 6,850 | 5,320 | 347.77% |
| TOTAL MAYOR & CITY COUNCIL | 7,909 | 13,350 | 1,530 | 10,350 | 8,820 | 576.56% |



SPECIAL EVENTS FUND

SPECIAL EVENTS



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY 25 | |
|--------------------------------------|-----------------|------------------|--------------------|-------------------|--------------------------------|----------------|
| | | | | | AMOUNT | % |
| MISCELLANEOUS REVENUES | | | | | | |
| SPONSORSHIPS - BOOMIN 4TH | 71,000 | 50,000 | 69,250 | 50,000 | (19,250) | -27.80% |
| SPONSORSHIPS - CHRISTMAS | 5,500 | 6,000 | 22,000 | 6,000 | (16,000) | -72.73% |
| SPONSORSHIPS NAT DA | | | - | | - | 0.00% |
| SPONSORSHIPS - EASTER | 2,870 | | 1,400 | | (1,400) | -100.00% |
| SPONSORSHIPS - TRUNK OR TREAT | 2,800 | | - | | - | 0.00% |
| TOTAL MISCELLANEOUS REVENUE | 82,170 | 56,000 | 92,650 | 56,000 | (36,650) | -39.56% |
| TRANSFERS | | | | | | |
| TRANSFER IN FROM GENERAL FUND | 123,845 | 141,980 | 141,980 | 160,000 | 18,020 | 12.69% |
| TRANSFER IN FROM HOT FUND | | 5,000 | - | 5,000 | 5,000 | 0.00% |
| TOTAL MISCELLANEOUS REVENUE | 123,845 | 146,980 | 141,980 | 165,000 | 23,020 | 16.21% |
| TOTAL SPECIAL EVENTS REVENUES | 206,015 | 202,980 | 234,630 | 221,000 | (13,630) | -5.81% |

SPECIAL EVENTS



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED AMOUNT | % |
|--|-----------------|------------------|--------------------|-------------------|---------------------------------|------------|
| EXPENDITURES | | | | | | |
| PERSONAL SERVICES | | | | | | |
| Overtime Pay | 5,094 | 22,000 | 7,153 | 10,000 | | 40% |
| Insurance | - | 5,000 | - | - | | 0% |
| | | - | - | | | 0% |
| TOTAL PERSONAL SERVICES | 5,094 | 27,000 | 7,153 | 10,000 | | 40% |
| PROFESSIONAL SERVICES | | | | | | |
| Contract Labor | 11,953 | 10,000 | 6,690 | 10,000 | | 49% |
| TOTAL PROFESSIONAL SERVICES | 11,953 | 10,000 | 6,690 | 10,000 | | 49% |
| SUPPLIES | | | | | | |
| Miscellaneous Supplies | 4,639 | 10,000 | - | 10,000 | | |
| Advertising - Boomin' 4th | - | 1,000 | - | 1,000 | | |
| TOTAL SUPPLIES | 4,639 | 11,000 | - | 11,000 | | 0% |
| OPERATIONS | | | | | | |
| Printing | - | 300 | 410 | 500 | | 22% |
| Comm Events - Boomin' Fourth | 123,257 | 125,000 | 121,057 | 175,000 | | 45% |
| Event Rentals - Boomin' 4th | 5,528 | 7,000 | 6,994 | 7,000 | | 0% |
| Comm Events - Christmas Corridor | 25,659 | 20,000 | 18,076 | 4,000 | | -78% |
| Event Rentals - Christmas Corridor | 2,433 | 3,000 | 2,527 | 3,000 | | 19% |
| Event Rentals - Trunk or Treat | 207 | 1,000 | 100 | 500 | | 400% |
| Community Events - Easter | | | - | | | 0% |
| TOTAL OPERATIONS | 157,084 | 156,300 | 149,164 | 190,000 | - | 27% |
| TOTAL SPECIAL EVENTS REVENUES | 206,015 | 202,980 | 234,630 | 221,000 | (13,630) | 27% |
| TOTAL SPECIAL EVENTS EXPENDITURES | 178,769 | 204,300 | 163,007 | 221,000 | - | 36% |



PID FUND

PID FUND



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY AMOUNT | % |
|--|-----------------|------------------|--------------------|-------------------|------------------------------------|----------|
| REVENUES | | | | | | |
| PID Assessments | 104,499 | 311,521 | 309,425 | 360,000 | | 0% |
| Interest Revenue | 5,094 | | 5,094 | 5,000 | | -2% |
| TOTAL DEBT SERVICE REVENUES | | 311,521 | 314,518 | 365,000 | | 16% |
| PROFESSIONAL SERVICES | | | | | | |
| Professional Services | - | 25,000 | - | 25,000 | | |
| Repairs | | | | | | |
| DEBT SERVICE | | | | | | |
| Transfer Out - Debt Service | 112,980 | 238,875 | - | 242,140 | | 0% |
| TOTAL DEBT SERVICE EXPENDITURES | | 238,875 | - | 267,140 | | 0% |
| DIFFERENCE (REV-EXP) | | 72,646 | 314,518 | 97,860 | - | - |



WATER FUND

WATER FUND



REVENUES

| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY 25 | |
|----------------------------------|------------------|------------------|--------------------|-------------------|--------------------------------|------|
| | | | | | AMOUNT | % |
| CHARGES FOR SERVICE | | | | | | |
| Water Sales | 1,929,904 | 2,020,097 | 1,973,630 | 2,000,000 | | 1% |
| UTGCD - Hudson Oaks | 47,676 | 40,000 | 41,891 | 40,000 | | -5% |
| Services Charges | 1,360 | 1,500 | 1,583 | 1,500 | | -5% |
| Reconnect Fees | 640 | 500 | 1,886 | 600 | | -68% |
| Late Payment Penalties | 10,915 | 8,000 | 13,917 | 8,000 | | -43% |
| Water Impact Fees - COHO | 1,381 | 10,000 | 17,567 | 10,000 | | -43% |
| Water Tap Fee | 1,000 | 5,000 | 2,214 | 1,500 | | -32% |
| Meter Fees | 295 | 2,000 | 7,355 | 3,000 | | -59% |
| Water Meter Fee | 199 | 2,000 | - | - | | 0% |
| TOTAL CHARGES FOR SERVICE | 1,993,370 | 2,089,097 | 2,060,042 | 2,064,600 | | 0% |
| INTEREST REVENUE | | | | | | 0% |
| Interest Revenue | 41,859 | 50,000 | 10,168 | 15,000 | | 48% |
| TOTAL INTEREST REVENUE | 41,859 | 50,000 | 10,168 | 15,000 | | 48% |
| TRANSFERS | | | | | | |
| Transfer in/Debt Service | 200,000 | 105,000 | - | - | | |
| TOTAL TRANSFERS | 200,000 | 105,000 | - | - | | 0% |
| TOTAL WATER REVENUE | 2,235,229 | 2,244,097 | 2,070,210 | 2,079,600 | | 48% |

WATER FUND



EXPENSES

| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED AMOUNT | % |
|------------------------------------|-----------------|------------------|--------------------|-------------------|---------------------------------|-------|
| EXPENDITURES | | | | | | |
| PERSONAL SERVICES | | | | | | |
| Regular Pay | 155,011 | 215,773 | 220,076 | 281,042 | | 28% |
| Overtime Pay | 7,754 | 27,000 | 19,321 | 20,000 | | 4% |
| Certification Pay | - | 3,000 | - | | | 0% |
| Medical Insurance | 24,633 | 57,907 | 105,170 | 48,451 | | -54% |
| Dental | 2,592 | 3,483 | 4,345 | 4,510 | | 4% |
| Life Insurance | 378 | | 413 | 508 | | 23% |
| AD & D | 148 | | 121 | 132 | | 9% |
| TMRS | 40,587 | 30,699 | 37,925 | 50,982 | | 34% |
| Insurance Pool Contribution | 4,000 | 5,000 | - | 5,000 | | 0% |
| Longevity Pay | - | 336 | - | 432 | | 0% |
| Medicare Taxes | 2,465 | 3,129 | 3,845 | 4,068 | | 6% |
| Unemployment Insurance | | 124 | - | 535 | | 0% |
| Worker's Compensation | 8,455 | 7,154 | 8,894 | 6,946 | | -22% |
| | - | | | | | |
| TOTAL PERSONAL SERVICES | 246,023 | 353,605 | 400,109 | 422,605 | | 6% |
| PROFESSIONAL SERVICES | | | | | | |
| Auditing and Accounting | 7,133 | 5,000 | 8,334 | 8,000 | | -4% |
| Professional Services | 47,905 | 70,000 | 172,026 | 60,000 | | -65% |
| Equipment Rental | 3,030 | 1,000 | 1,197 | 3,000 | | 151% |
| Well Tank & Inspections | 2,500 | 4,000 | - | 4,000 | | 0% |
| Water Sampling | 6,650 | 6,000 | 23,247 | 10,000 | | -57% |
| TOTAL PROFESSIONAL SERVICES | 67,218 | 86,000 | 204,804 | 85,000 | | -58% |
| SUPPLIES | | | | | | |
| Gen Office Supplies | 2,460 | 1,000 | 5,295 | 1,000 | | -81% |
| Computer Supplies | 30 | 1,500 | 88 | 1,500 | | 1606% |
| Miscellaneous Supplies | 4,618 | 4,000 | 9,363 | 4,000 | | -57% |
| Uniforms | 8,325 | 9,000 | 9,112 | 9,200 | | 1% |
| Water System Supplies | 79,988 | 45,000 | 58,181 | 60,000 | | 3% |
| Chemicals | 11,227 | 13,500 | 15,959 | 15,000 | | -6% |
| Meters & Couplings | 54,736 | 44,000 | 65,332 | 10,000 | | -85% |
| TOTAL SUPPLIES | 161,384 | 118,000 | 163,330 | 100,700 | | -38% |

WATER FUND



EXPENSES

| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED AMOUNT | % |
|--|------------------|------------------|--------------------|-------------------|---------------------------------|--------------|
| OPERATIONS | | | | | | |
| Electric Utilites | | | 3,932 | | | |
| Water Utilities | - | - | 27,732 | 30,000 | | |
| Well Site Utilites | 71,304 | 112,000 | 76,496 | 75,000 | | 0% |
| Software Maintenance | 49,724 | 60,000 | 17,843 | 25,000 | | 40% |
| Pre-Employment Screening | - | 100 | - | 100 | | 0% |
| Gen Liability Insurance | 1,544 | 10,000 | 7,944 | 13,000 | | 64% |
| UTGCD | 39,817 | 35,000 | 16,740 | 30,000 | | 79% |
| Regional Water Purchases | 320,669 | 300,000 | 166,157 | 186,761 | | 12% |
| Regional Demand Fees | 225,070 | 150,000 | 103,167 | 115,960 | | 12% |
| TOTAL MAINTENANCE & REPAIRS | 708,129 | 667,100 | 420,013 | 475,820 | | 13% |
| MAINTENANCE & REPAIRS | | | | | | |
| Vehicle Maintenance | 20,953 | 9,000 | 2,849 | 7,000 | | 146% |
| Gas & Oil | 20,188 | 20,000 | 20,007 | 20,000 | | 0% |
| Equipment Maintenance | 4,258 | 5,000 | 72 | 3,000 | | 4076% |
| Office Equipment Maintenance | - | 500 | 38 | - | | -100% |
| Building | 937 | 2,500 | 150 | - | | -100% |
| Water Plant Maintenance | 30,042 | 25,000 | 7,741 | 15,000 | | 94% |
| Water Plant Improvements | 6,150 | 25,000 | 13,040 | 150,000 | | 1050% |
| Water Distribution Repair | 4,477 | 66,041 | 4,440 | 20,000 | | 350% |
| Water Well Repairs | 8,797 | 25,000 | 6,725 | 20,000 | | 197% |
| | | | | | | 0% |
| TOTAL MAINTENANCE & REPAIRS | 95,801 | 178,041 | 55,061 | 235,000 | | 327% |
| DEBT SERVICE | | | | | | |
| Transfer Out - Debt Service | 664,375 | 736,351 | 736,351 | 668,989 | (67,362.21) | -9% |
| Transfer Out - Capital | 868,966 | - | | 135,000 | | |
| TOTAL DEBT SERVICE | 1,533,342 | 736,351 | 736,351 | 803,989 | | 9% |
| TOTAL WATER EXPENDITURES | 2,811,897 | 2,139,097 | 1,979,668 | 2,123,114 | - | 296% |
| DIFFERENCE (REV-EXP) | | 105,000 | 90,542 | (43,514) | - | -249% |



DYEGARD FUND

DYEGARD FUND



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY 25 | |
|--------------------------------------|-----------------|------------------|--------------------|-------------------|--------------------------------|--------------|
| | | | | | AMOUNT | % |
| CHARGES FOR SERVICE | | | | | | |
| WATER SALES - DYEGARD | 328,951 | 301,016 | 276,755 | 305,000 | 28,245.24 | 10% |
| LATE PAYMENT PENALTIES | 2,259 | 2,000 | 2,026 | 2,000 | | -1% |
| WATER IMPACT FEES - DYEGARD | | - | | | | |
| METER FEES - DYEGARD | | - | | | | |
| TOTAL CHARGES FOR SERVICE | 331,210 | 303,016 | 278,781 | 307,000 | | 10% |
| TOTAL DYEGARD REVENUE | 331,210 | 303,016 | 278,781 | 307,000 | | 10% |
| | | | | | | 0% |
| PROFESSIONAL SERVICES | | | | | | |
| AUDITING AND ACCOUNTING - DYE | 2,500 | 3,000 | - | 3,000 | | 0% |
| PROFESSIONAL SERVICES - DYE | 12,603 | 2,500 | 12,931 | 500 | | -96% |
| EQUIPMENT RENTAL - DYE | - | 500 | - | - | | 0% |
| WELL TANK INSPECTIONS AND REPAIR | 900 | 1,000 | 3,400 | 4,000 | | 18% |
| WATER SAMPLING - DYE | 300 | 2,000 | 290 | 2,000 | | 590% |
| TOTAL PROFESSIONAL SERVICES | 16,303 | 9,000 | 16,621 | 9,500 | | -43% |
| SUPPLIES | | | | | | |
| WATER SYSTEM SUPPLIES - DYEGARD | - | 2,000 | - | 500 | | 0% |
| CHEMICALS - DYEGARD | - | 2,000 | 302 | 1,000 | | |
| METERS- DYEGARD | | | - | | | |
| TOTAL SUPPLIES | - | 4,000 | 302 | 1,500 | | 396% |
| OPERATIONS | | | | | | |
| PRINTING - DYEGARD | 1,400 | 1,500 | 1,936 | 1,500 | | |
| POSTAGE - DYEGARD | 1,809 | 1,500 | 1,466 | 1,500 | | |
| WELL SITE UTILITIES - DYEGARD | 41,772 | 40,000 | 41,221 | 45,000 | | |
| SOFTWARE MAINTENANCE | 1,534 | 2,400 | 1,725 | 1,500 | | |
| TOTAL OPERATIONS | 46,515 | 45,400 | 44,412 | 49,500 | | 11% |
| MAINTENANCE AND REPAIRS | | | | | | |
| EQUIPMENT MAINTENANCE - DYEGARD | - | 1,000 | - | 40,000 | | |
| WATER PLANT MAINTENANCE - DYEGARD | 220 | 20,000 | - | 20,000 | | |
| TOTAL MAINTENANCE AND REPAIRS | 220 | 21,000 | | 60,000 | | 0% |
| DEBT SERVICE | | | | | | |
| TRANSFER OUT - DYEGARD | 346,363 | 144,380 | 144,384 | 146,858 | | |
| TOTAL DEBT SERVICE | 346,363 | 144,380 | 144,384 | 146,858 | | 2% |
| TOTAL DYEGARD EXPENDITURES | 409,401 | 223,780 | 205,719 | 267,358 | - | 367% |
| DIFFERENCE (REV-EXP) | (78,191) | 79,236 | 73,062 | 39,642 | - | -356% |



WASTEWATER FUND

WASTEWATER FUND



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY | |
|------------------------------------|-----------------|------------------|--------------------|-------------------|--------------------------|--------------|
| | | | | | AMOUNT | % |
| REVENUES | | | | | | |
| CHARGES FOR SERVICE | | | | | | |
| Wastewater Charges | 714,498 | 882,262 | 1,044,727 | 1,000,000 | (44,727) | -4% |
| Wastewater Impact Fee | | | - | | | |
| WW Contract - Aledo ISD | 58,300 | - | 58,300 | 60,000 | 1,700 | 3% |
| TOTAL CHARGES FOR SERVICE | 772,798 | 882,262 | 1,103,027 | 1,060,000 | (43,027) | -4% |
| INTEREST REVENUE | | | | | | |
| Interest Revenue | 72,794 | 15,000 | 501,425 | 15,000 | (486,425) | -97% |
| TOTAL INTEREST REVENUE | 72,794 | 15,000 | 501,425 | 15,000 | (486,425) | -97% |
| MISCELLANEOUS REVENUES | | | | | | |
| Miscellaneous Revenues | 72,794 | - | 842 | - | (842) | -100% |
| TOTAL MISCELLANEOUS REVENUE | 72,794 | - | 842 | - | (842) | -100% |
| TOTAL WASTEWATER REVENUE | 845,592 | 897,262 | 1,604,452 | 1,075,000 | (529,452) | -101% |

WASTEWATER FUND



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY AMOUNT % | |
|--|-----------------|------------------|--------------------|-------------------|--------------------------------------|--------------|
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| Regular Pay | 68,269 | 73,528 | 59,850 | 60,060 | 210 | 0% |
| Overtime Pay | 9,337 | | - | 2,500 | 2,500 | 0% |
| Medical Insurance | 6,469 | 11,581 | 5,491 | 9,446 | 3,955 | 72% |
| Dental Insurance | 824 | 697 | 626 | 902 | 276 | 44% |
| Life Insurance | 132 | | 80 | 102 | 22 | 27% |
| AD&D | 52 | | 26 | 26 | 0 | 1% |
| TMRS | 10,305 | 10,461 | 9,463 | 10,913 | 1,450 | 15% |
| Insurance Pool Contribution | 1,000 | - | - | 1,000 | 1,000 | 0% |
| Longevity Pay | - | 720 | - | 48 | 48 | 0% |
| Medicare Taxes | 1,065 | 1,066 | 1,022 | 871 | (151) | -15% |
| Unemployment Insurance | - | | - | 107 | 107 | 0% |
| Worker's Compensation | - | 1,431 | - | 1,389 | 1,389 | 0% |
| TOTAL PERSONNEL SERVICES | 97,454 | 99,484 | 76,557 | 87,363 | 10,806 | 14% |
| PROFESSIONAL SERVICES | | | | | | |
| Professional Services | 13,185 | 30,000 | 1,700 | 13,000 | 11,300 | 665% |
| Wastewater Sampling | 1,862 | | - | | | |
| TOTAL PROFESSIONAL SERVICES | 13,185 | 30,000 | 1,700 | 13,000 | 11,300 | 665% |
| SUPPLIES | | | | | | |
| Wastewater System Supplies | | 6,500 | 5,541 | 6,000 | | |
| TOTAL SUPPLIES | - | 6,500 | 5,541 | 6,000 | - | 8% |
| OPERATIONS | | | | | | |
| Wastewater Treatment Service | 241,655 | 240,000 | 236,262 | 240,000 | 3,738 | 2% |
| Wastewater Engineering | - | - | - | - | - | 0% |
| Electric Utilities | 4,546 | - | 3,555 | 5,000 | 1,445 | 41% |
| Wastewater System Supplies | | - | 250 | - | (250) | -100% |
| TOTAL MAINTENANCE & REPAIRS | 246,201 | 240,000 | 240,067 | 245,000 | 5,183 | 2% |
| MAINTENANCE & REPAIRS | | | | | | |
| Sewer Maintenance | - | 3,000 | - | - | - | 0% |
| TOTAL MAINTENANCE & REPAIRS | - | 3,000 | - | - | - | 0% |
| DEBT SERVICE | | | | | | |
| Transfer Out - Debt Service | 197,051 | - | 560,500 | 765,954 | 205,454 | 37% |
| Capital Outlay Transfer Out - | 25,744 | - | | | | 0% |
| TOTAL DEBT SERVICE | 222,795 | - | 560,500 | 765,954 | 205,454 | 37% |
| TOTAL WASTEWATER EXPENDITURES | 579,635 | 378,984 | 884,365 | 1,117,317 | 232,743 | 718% |
| DIFFERENCE (REV-EXP) | | 518,278 | 720,087 | (42,317) | (762,195) | -818% |



STORMWATER FUND

STORMWATER FUND



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY 25 AMOUNT | % |
|--|-------------------|-------------------|--------------------|-------------------|--|------------|
| CHARGES FOR SERVICE | | | | | | |
| Stormwater Fee | 215,860.14 | 201,000.00 | 213,516.51 | 201,000.00 | | -6% |
| | | | | | | 0% |
| | | | | | | 0% |
| TOTAL CHARGES FOR SERVICE | 215,860.14 | 201,000.00 | 213,516.51 | 201,000.00 | | -6% |
| TOTAL STORMWATER REVENUE | 215,860.14 | 201,000.00 | 213,516.51 | 201,000.00 | | -6% |
| | | | | | | 0% |
| PROFESSIONAL SERVICES | | | | | | |
| Professional Services | - | - | 3,520.00 | 20,000.00 | | 468% |
| | | | | | | 0% |
| TOTAL PROFESSIONAL SERVICES | - | - | 3,520.00 | 20,000.00 | | 468% |
| MAINTENANCE & REPAIRS | | | | | | |
| Drainage System Repairs | 18,300.08 | 62,825.00 | - | 50,000.00 | | 0% |
| | | | | | | 0% |
| TOTAL MAINTENANCE & REPAIRS | 18,300.08 | 62,825.00 | - | 50,000.00 | | 0% |
| CAPITAL OUTLAYS | | | | | | |
| Street Repairs | 50,000.00 | 50,000.00 | - | 20,000.00 | | |
| TOTAL CAPITAL OUTLAYS | 50,000.00 | 50,000.00 | - | 20,000.00 | | 0% |
| DEBT SERVICE | | | | | | |
| Debt Service - Principal | - | 50,000.00 | 50,000.00 | 55,000.00 | | |
| Debt Service - Interest | 35,501.26 | 37,175.00 | 37,175.00 | 35,125.00 | | |
| TOTAL DEBT SERVICE | 35,501.26 | 87,175.00 | 87,175.00 | 90,125.00 | | 3% |
| TOTAL STORMWATER EXPENDITURES | 103,801.34 | 200,000.00 | 90,695.00 | 180,125.00 | - | 3% |
| DIFFERENCE (REV-EXP) | 112,058.80 | 1,000.00 | 122,821.51 | 20,875.00 | - | -9% |



VEHICLE EQUIPMENT & REPLACEMENT FUND

VEHICLE EQUIPMENT & REPLACEMENT FUND



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY 25 | |
|----------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------------------|------|
| | | | | | AMOUNT | % |
| Transfers in | | | | | | |
| Transfer from Public Safety | 100,000.00 | 92,701.00 | | 72,383.00 | | 0% |
| Transfer from Insurance Proceeds | | | | 35,428.00 | | |
| Transfer from Public Works | 50,000.00 | 75,000.00 | | 58,750.00 | | 0% |
| Interest Revenue | - | - | | | | 0% |
| TOTAL TRANSFERS | 150,000.00 | 167,701.00 | | 166,561.00 | | 0% |
| TOTAL VERF REVENUES | 150,000.00 | 167,701.00 | | 166,561.00 | | 0% |
| CAPITAL PURCHASES | | | | | | |
| Vehicle Purchases PD | 49,005.00 | 53,581.00 | 49,005.00 | 107,600.00 | | 120% |
| Vehicle Purchases PW | - | 75,000.00 | | 58,750.00 | | |
| Other Capital Purchases | - | 39,120.00 | | | | 0% |
| TOTAL CAPITAL PURCHASES | 49,005.00 | 167,701.00 | | 166,350.00 | | 0% |
| TOTAL VERF REVENUES | 150,000.00 | 167,701.00 | 49,005.00 | 166,561.00 | - | 0% |
| TOTAL VERF EXPENDITURES | 49,005.00 | 167,701.00 | - | 166,350.00 | - | - |
| DIFFERENCE (REV-EXP) | 100,995.00 | - | - | 211.00 | - | - |



HOTEL OCCUPANCY FUND

HOTEL OCCPUANCY FUND



| | ACTUAL FY 24 | ADOPTED FY 25 | PROJECTED FY 25 | PROPOSED FY 26 | CHANGE FROM PROJECTED FY 25 | |
|------------------------------------|-----------------|------------------|--------------------|-------------------|-----------------------------|----|
| | | | | | AMOUNT | % |
| Taxes | | | | | | |
| Hotel/Motel Occupancy Tax | - | 5,000.00 | - | 5,000.00 | (5,000.00) | 0% |
| | | - | - | - | - | 0% |
| TOTAL HOT REVENUES | | 5,000.00 | - | 5,000.00 | (5,000.00) | 0% |
| | | | | | | 0% |
| TRANSFERS OUT | | | | | | |
| TRANSFER OUT - SPECIAL EVENTS FUND | - | 5,000.00 | - | 5,000.00 | (5,000.00) | 0% |
| | | | | | | 0% |
| TOTAL TRANSFERS | - | 5,000.00 | - | 5,000.00 | (5,000.00) | 0% |
| | | | | | | |
| TOTAL HOT EXPENDITURES | - | 5,000.00 | - | 5,000.00 | (5,000.00) | 0% |
| | | | | | | |
| DIFFERENCE (REV-EXP) | - | - | - | - | (5,000.00) | - |