



FISCAL YEAR 2025-2026 PROPOSED BUDGET

1120 D Street, Floresville, TX 78114
Office (830) 393-3105 Fax (830) 393-1211
www.floresvilletx.gov



Budget Message

June 26, 2025

Honorable Mayor and City Councilmembers:

In accordance with the provisions of Section IX – *Municipal Finance*, Section 9.03 – *Submission of Budget*, of the *Floresville City Charter*, I respectfully submit for your consideration the Proposed Annual Operating Budget for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026.

The proposed FY 2025–2026 Annual Budget reflects the City’s ongoing commitment to fiscal responsibility, transparency, and strategic investment in the community. The total budget across all departments, funds, and functions is \$22,271,233, which represents a 23.3% decrease compared to the current fiscal year. This decrease is the result of prudent financial management and one-time capital project completions in the prior year. This budget is balanced, as required by City Charter, meaning that projected revenues equal anticipated expenditures without reliance on fund balance drawdowns to sustain operational costs. All operating expenditures are supported by current-year revenues.

The City of Floresville remains in a strong financial position. The General Fund, which finances core municipal services such as police, streets, parks, and administration, is projected to close the current fiscal year with an operating surplus. This surplus will continue to strengthen the City’s fund balance, enhancing our financial flexibility and resilience.

The Fiscal Year 2025-2026 Annual Budget as proposed is outlined in seven (7) basic funding categories:

- **General Fund (\$6.83M)** – revenues and expenditures related to traditional city services whose main financial support comes from tax dollars. The General Fund includes the Administrative, Courts, Police Department, Streets, Parks, Service, Pool, Mayor/Council, and Development departments.
- **Enterprise Funds (\$6.56M)** – revenues and expenditures for the Water, Wastewater, Refuse and Cemetery Funds. Enterprise fund revenue is solely from sales revenue.
- **Debt Service Fund (\$1.6M)** – all proceeds and expenditures related to paying annual debt payments and management of various debt obligations.
- **Special Revenue Funds (\$1.05M)** – these funds account for special revenues that must be expensed for a specific purpose. The funds are supported by a dedicated revenue stream. The special revenue funds are Hotel/Motel, Street Maintenance Tax,

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Child Safety, Municipal Court Technology, Municipal Court Security, LEOSE-Officer Training, and Recreational Fee Fund.

- **Capital Projects (\$4.27M)** – revenues from debt issuance, grants and expenditures related to major capital improvement projects.
- **FEDC-4B Fund (\$1.51M)** – revenue from city sales tax, debt issuance and expenditures related to the economic development of the City.
- **4A Corporation Fund (\$0.896M)** – revenue sources are from the city sales tax, rental revenue, and expenditures related to the event center.

Property Tax

Under Texas law, the process for managing property taxes involves four key components: determining property values, ensuring values are equal and uniform, setting tax rates, and collecting taxes. While the state outlines this process, the only aspect directly controlled by the City of Floresville is the setting of the annual property tax rate. For Fiscal Year 2026, the City is proposing to maintain the current property tax rate of \$0.430778 per \$100 of assessed valuation. By keeping the rate unchanged, the City anticipates generating approximately \$2,748,058 in property tax revenue. This approach aims to balance the need for consistent revenue to support city services while minimizing additional tax burdens on residents.

Sales & Use Tax

The State of Texas imposes a 6.25% sales and use tax on most retail sales, leases, rentals, and taxable services. In addition to this, the City of Floresville imposes an extra 2.0% sales tax, bringing the total rate paid by consumers in the city to 8.25%. Of the 2.0% collected locally, 0.5% is allocated to the Floresville Economic Development Corporation (EDC), 0.25% goes to the 4A Corporation, and another 0.25% is designated for the Street Maintenance Tax. This means the City of Floresville retains just 1.0% of the total 8.25% rate to support city operations and services. While sales tax revenue has shown steady growth in recent years, the current fiscal year has seen a slowdown due to broader national economic conditions. However, the proposed budget includes a projected 3% increase in sales tax revenue, anticipating the opening of several new businesses. City officials expect sales tax growth to return to historical patterns once the national political and economic climate stabilizes.

Employee Compensation

The City recognizes the importance of providing market-competitive compensation to attract and retain qualified employees who deliver high-quality services to the community. In today's job market, characterized by increased competition for skilled workers, ensuring fair and competitive pay is essential, especially as the City continues to expand its workforce and services. As part of the proposed Fiscal Year 2025–2026 Budget, a 3.0% Cost-of-Living Adjustment (COLA) is included for all full-time employees, effective October 1. Additionally, the City has been working through a recently completed

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salary survey aimed at aligning employee pay with industry benchmarks. This year's budget includes targeted salary increases for employees who are currently earning below the midpoint identified in the survey, as part of an ongoing effort to bring all staff to competitive compensation levels.

Although analysis is still ongoing, the City currently anticipates a 10% increase in overall costs associated with employee health insurance for the upcoming fiscal year. This projected increase will impact both the City's share of premiums and the portion paid by employees. As healthcare costs continue to rise nationwide, the City is closely monitoring this area to ensure that coverage remains comprehensive and affordable, while also maintaining fiscal responsibility within the proposed budget.

General Fund Revenue

The General Fund serves as the primary operating fund for the City of Floresville, supporting essential city services and functions. It accounts for all financial resources not legally required to be reported in other funds, such as the Water and Wastewater Fund or Special Revenue Funds. Revenues that are not specifically restricted by law are deposited into the General Fund, making it the most flexible and significant funding source for the City. While the General Fund is supported by a variety of revenue streams, its primary sources of income are Property (Ad Valorem) Taxes and Sales Tax.

General Fund Expenses

The General Fund serves as the City's primary operating fund and covers all expenses traditionally associated with city government functions. For the proposed Fiscal Year 2025-2026 Annual Budget, total General Fund expenditures are projected at \$6.83 million. These expenditures support essential city services such as public safety, parks, streets, municipal court, the service department, the pool, and community development, ensuring the continued delivery of vital programs and operations to the residents of Floresville.

Capital Improvement Plan

While strengthening our financial position, the City of Floresville continues to make significant progress on numerous Capital Improvement Projects (CIP). Over the past year, we have successfully completed major projects including the Pajarito Lift Station upgrade, the Peach Street Drainage System, and the Collection System Rehabilitation. Our Supervisory Control and Data Acquisition (SCADA) interface is nearing completion, and we have officially broken ground on the new police department facility. These accomplishments reflect our ongoing commitment to infrastructure improvement and public service enhancement. Looking ahead to Fiscal Year 2026, our focus will be on completing the remaining items outlined in the current CIP plan and beginning the strategic planning process for capital needs over the next five years.

These are both challenging and exciting times for the City of Floresville, and the financial plan for the upcoming fiscal year positions us to continue making meaningful progress. The proposed Fiscal Year

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2026 budget reflects our commitment to responsible governance, as it complies with all Council-approved financial policies and incorporates the strategic measures necessary to fund City operations effectively. This budget not only addresses current needs but also supports long-term financial stability, ensuring that Floresville remains resilient and prepared for future growth and opportunity.

As you review the proposed Fiscal Year 2025–2026 Budget, please take a moment to recognize and appreciate the dedicated efforts of each department head. Their careful planning, attention to detail, and commitment to fiscal responsibility have been instrumental in preparing their individual budgets and maintaining expenditure levels. Their collaboration and stewardship are key to ensuring that the City of Floresville continues to operate efficiently while delivering high-quality services to our community.

On behalf of City staff and myself, I want to express our sincere appreciation to the Mayor and City Council for your diligent efforts throughout the year in providing guidance, direction, and support in the development of this budget. Your leadership has been instrumental in shaping a financial plan that aligns with the City's goals and priorities. I believe the proposed Fiscal Year 2025–2026 Budget accurately reflects our shared commitment to delivering the highest quality of services to the citizens of Floresville, while making the most of the resources available to us.

Respectfully,

Monica Veliz
Interim City Manager

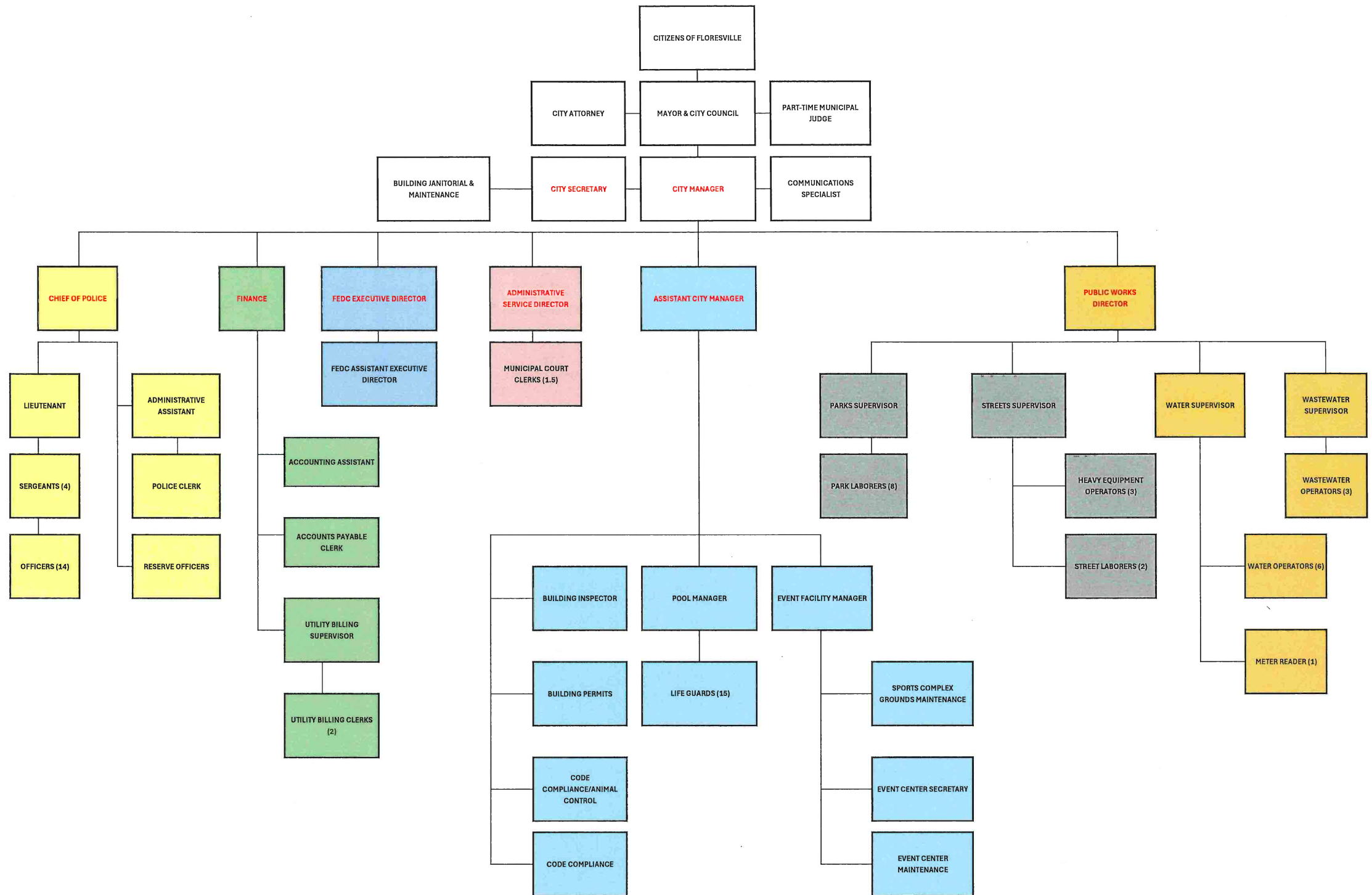
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CITY OF FLORESVILLE
PROPOSED BUDGET SUMMARY
FY 2026

This budget will raise more total property taxes than last year's budget by an amount of \$162,476 which is a 6.3% increase from last year's budget. Of that amount \$28,808 is the tax revenue to be raised from new property added to the tax roll this year.

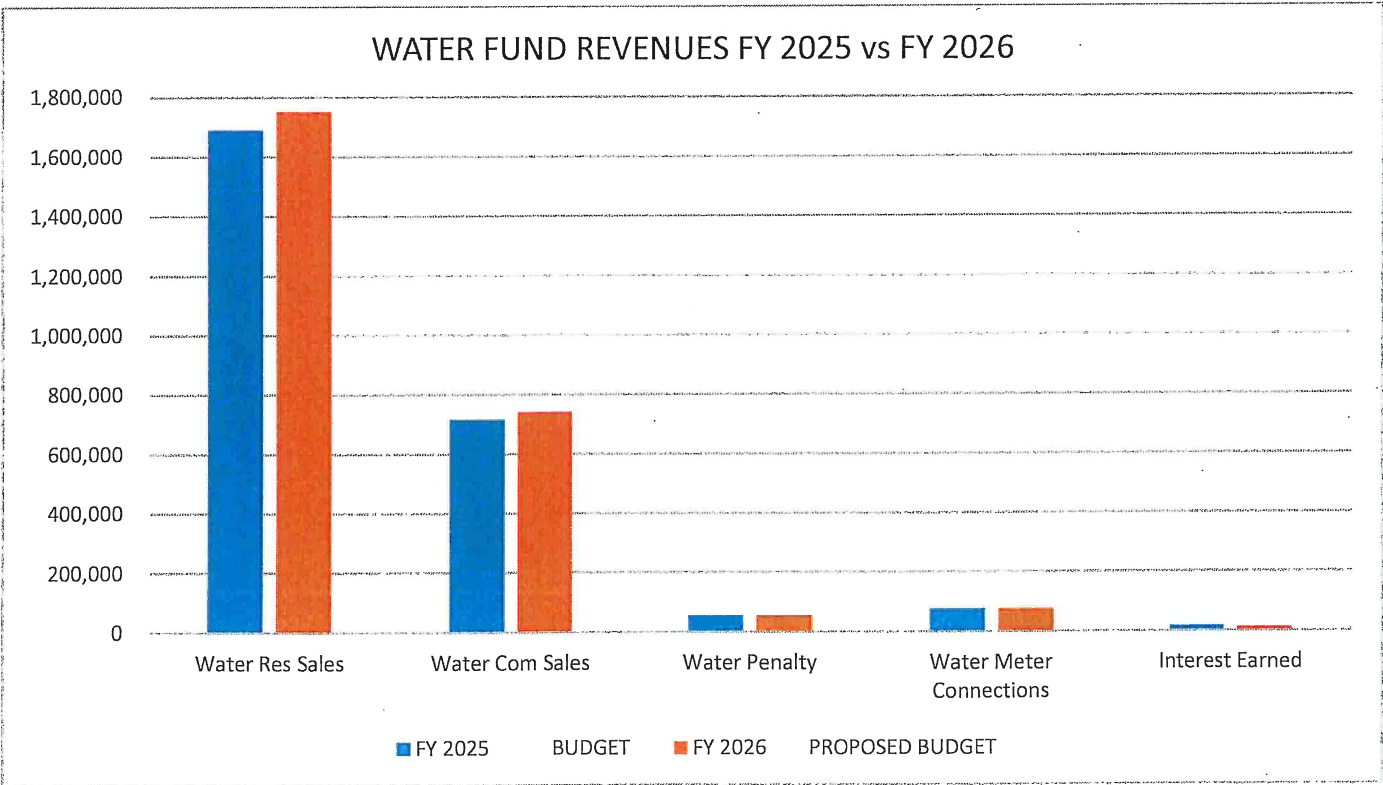
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WATER FUND REVENUE SUMMARY

In the Water Fund, the primary source of revenue for the City is water residential sales, which are projected to increase by approximately 3.55%. The next largest source is water commercial sales, with a projected increase of about 3.50%. Combined, these two revenue sources make up approximately 92.94% of all Water Fund revenues, emphasizing the City’s strong reliance on customer water usage, particularly from residential and commercial sectors, to support the financial stability of the fund.

WATER FUND REVENUE BY CATEGORY			
REVENUES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Water Res Sales	1,690,000	1,750,000	3.55%
Water Com Sales	715,000	740,000	3.50%
Water Penalty	55,000	55,000	0.00%
Extension Fees	1,500	1,500	0.00%
Reconnect Service Fees	27,500	27,500	0.00%
Connection Cut-In Fees	15,000	15,000	0.00%
Transfer of Service Fee	1,000	1,000	0.00%
Bulk Water Sales	300	500	66.67%
Water Meter Connections	75,050	75,050	0.00%
Sale of Scrap/Vehicles	1,500	1,500	0.00%
Interest Earned	15,000	12,000	-20.00%
Total	2,596,850	2,679,050	3.17%



WATER FUND EXPEDITURES SUMMARY

In the Water Fund, the largest expenditure category for the City is personnel, which is projected to increase by approximately 2.54%. The second-largest category is other expense, primarily consisting of bond payments, and is projected to decrease by approximately 1.23%. Together, these two categories account for approximately 58.63% of all Water Fund expenses, indicating that a significant portion of the fund's resources are dedicated to staffing and debt-related obligations.

WATER FUND EXPEDITURES BY CATEGORY			
EXPENDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Personnel	1,180,241	1,210,273	2.54%
Supplies/Materials	69,255	81,900	18.26%
Equip/Build Maintenance	68,438	67,000	-2.10%
Dept Materials	290,500	333,500	14.80%
Utilities	125,300	126,700	1.12%
Contractual	248,822	259,250	4.19%
Capital Outlay	249,381	239,994	-3.76%
Other	364,913	360,433	-1.23%
Total	2,596,850	2,679,050	3.17%

WATER FUND EXPEDITURES BY DEPARTMENT			
EXPENDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Administration	1,204,195	1,265,293	5.07%
Water Department	1,392,655	1,413,757	1.52%
Total	2,596,850	2,679,050	3.17%

221-WATER FUND

	2021-2022	2022-2023	2023-2024	CURRENT	(----- 2024-2025 -----)	(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
WATER DEPT								
=====								
CHARGES FOR SERVICES								
221-421-43220 WATER RES SALES	1,571,571	1,660,212	1,652,565	1,690,000	1,100,766	780,565	1,750,000	
221-421-43221 WATER COM SALES	667,084	644,710	658,842	715,000	431,196	309,245	740,000	
221-421-43222 WATER PENALTY	49,065	50,929	61,415	55,000	32,293	25,000	55,000	
221-421-43230 EXTENSION FEES	1,480	1,500	1,460	1,500	970	4,000	1,500	
221-421-43240 RECONNECT SERVICE FEES	17,495	25,409	26,740	27,500	15,379	14,000	27,500	
221-421-43250 CONNECTION CUT-IN FEES	14,625	17,850	17,325	15,000	9,900	20,000	15,000	
221-421-43260 TRANSFER OF SERVICE FEE	893	1,085	1,260	1,000	1,120	2,000	1,000	
221-421-43270 BULK WATER SALES	223	424	726	300	425	500	500	
221-421-43421 METER CHARGES	0	75	50	50	50	0	50	
221-421-43621 WATER METER CONNECTIONS	101,418	236,535	60,249	75,000	40,950	30,000	75,000	
TOTAL CHARGES FOR SERVICES	2,423,854	2,638,730	2,480,633	2,580,350	1,633,048	1,185,310	2,665,550	
TRANSFERS								
MISCELLANEOUS								
221-421-49901 MISCELLANEOUS	2,967	542	2,830	1,500	0	0	1,500	
221-421-49902 INSURANCE PROCEEDS	2,750	0	0	0	0	0	0	
221-421-49910 INTEREST EARNED	2,365	14,303	17,247	15,000	10,111	0	12,000	
TOTAL MISCELLANEOUS	8,082	14,845	20,077	16,500	10,111	0	13,500	
TOTAL WATER DEPT	2,431,936	2,653,574	2,500,711	2,596,850	1,643,159	1,185,310	2,679,050	
TOTAL REVENUES	2,431,936	2,653,574	2,500,711	2,596,850	1,643,159	1,185,310	2,679,050	

221-WATER FUND
ADMINISTRATION

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL</u>								
221-501-00101 SALARIES	240,772	315,266	380,704	425,631	252,473	0	453,159	
221-501-00110 OVERTIME WAGES	1,749	7,607	7,753	5,664	2,866	0	5,664	
221-501-00201 PAYROLL TAXES	16,838	22,614	28,757	32,762	19,506	0	34,801	
221-501-00301 RETIREMENT	(3,197)	28,528	36,283	43,044	25,752	0	45,325	
221-501-00501 EMPLOYEE INSURANCE	31,932	39,280	50,175	55,965	31,480	0	61,562	
221-501-00505 WORKERS COMP INSURANCE	409	471	618	1,200	0	0	1,200	
TOTAL PERSONNEL	288,504	413,767	504,290	564,266	332,077	0	601,711	
<u>SUPPLIES/MATERIALS</u>								
221-501-10201 DUES	600	282	1,000	900	838	0	900	
221-501-10205 LEGAL NOTICES/PRINTING	2,116	2,303	4,382	775	0	0	2,000	
221-501-10220 EMPLOYEE APPRECIATION	2,636	4,035	4,287	4,280	968	0	4,500	
221-501-10601 POSTAGE	14,059	13,042	15,736	15,500	12,787	0	15,000	
221-501-10701 OFFICE SUPPLIES	4,731	5,607	6,348	4,500	3,176	0	4,500	
221-501-10705 MEETING EXPENSE	72	946	760	1,000	272	0	1,000	
221-501-12401 TRAVEL AND TRAINING	4,057	6,886	11,759	9,000	5,964	0	15,000	
TOTAL SUPPLIES/MATERIALS	28,271	33,101	44,272	35,955	24,004	0	42,900	
<u>EQUIP/BUILD MAINTENANCE</u>								
221-501-27101 BUILDING MAINTENANCE	7,254	9,790	8,684	11,438	10,918	0	10,000	
221-501-30103 FUEL, TIRES & LUBE	43,820	0	(108)	0	0	0	0	
221-501-30107 VEHICLE EQUIP & MINOR REPAIRS	5,444	0	(122)	0	0	0	0	
221-501-30108 VEHICLE MAJOR REPAIRS	(2,027)	0	0	0	0	0	0	
221-501-30110 EQUIPMENT MAJOR REPAIRS	6,539	0	0	0	0	0	0	
TOTAL EQUIP/BUILD MAINTENANCE	61,030	9,790	8,454	11,438	10,918	0	10,000	
<u>DEPT MATERIALS</u>								
221-501-49101 ANIMAL CONTROL	3,232	6,990	2,764	7,500	572	0	7,500	
221-501-49201 MOSQUITO CONTROL	3,573	5,755	5,348	3,500	1,830	0	5,000	
TOTAL DEPT MATERIALS	6,805	12,745	8,112	11,000	2,402	0	12,500	
<u>UTILITIES</u>								
221-501-51101 UTILITIES - TELEPHONE	4,275	3,149	3,369	3,600	2,567	0	3,800	
221-501-51201 UTILITIES - CELL PHONE	1,800	2,308	6,000	5,000	1,983	0	5,000	
221-501-51301 UTILITIES - INTERNET	4,543	3,888	6,067	5,500	2,139	0	5,700	
TOTAL UTILITIES	10,617	9,344	15,436	14,100	6,688	0	14,500	
<u>CONTRACTURAL</u>								
221-501-60100 ETS CREDIT CARD FEES	27,582	32,193	28,154	25,000	20,819	0	30,000	
221-501-60102 LEGAL FEES	27,500	21,602	14,390	15,000	7,588	0	15,000	
221-501-60103 CONTRACT ITECH SERVICES	17,363	19,208	12,385	20,000	10,458	0	20,000	
221-501-60104 CONTRACT SERVICES	2,716	3,785	4,490	4,468	1,326	0	5,000	
221-501-60105 PROFESSIONAL - AUDIT FEES	23,770	30,800	22,462	25,532	25,532	0	25,000	
221-501-60109 HEALTH REIMBURSE AGREEMENT	102	2,162	840	2,000	0	0	2,000	
221-501-60116 TWC-UNEMPLOYMENT	0	0	0	750	0	0	750	

221-WATER FUND
ADMINISTRATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET WORKSPACE
221-501-60901 CONTRACT OFFICE EQUIP-COPIER	11,682	13,560	16,484	16,500	9,255	0	16,500	
221-501-60940 WEBSITE/TECHNOLOGY	14,523	14,449	13,543	14,000	10,325	0	15,000	
221-501-60950 COMPUTER SOFTWARE/SERVICES	20,628	30,721	25,242	30,000	22,792	0	40,000	
221-501-65005 LIABILITY INSURANCE	23,786	28,039	31,144	35,572	34,643	0	45,000	
TOTAL CONTRACTURAL	169,650	196,520	169,135	188,822	142,738	0	214,250	
CAPITAL OUTLAY								
221-501-80115 ENTERPRISE FLEET VEHICLES	0	0	838	13,701	5,065	0	9,000	
TOTAL CAPITAL OUTLAY	0	0	838	13,701	5,065	0	9,000	
OTHER								
221-501-99301 TRANSFER OUT-GENERAL FUND	122,500	122,500	122,500	120,000	0	0	115,000	
221-501-99932 USDA WATER BOND - PRINCIPAL	0	0	8,000	69,000	0	0	71,000	
221-501-99933 USDA WATER BOND - INTEREST	78,061	76,666	75,113	75,015	36,792	0	73,463	
221-501-99934 USDA 2021 BOND - PRINCIPAL	0	0	0	45,000	0	0	46,000	
221-501-99935 USDA 2021 BOND - INTEREST	0	26,670	40,140	40,828	20,414	0	40,040	
221-501-99936 SERIES 2021A BOND - PRINIPAL	0	0	0	8,000	0	0	8,000	
221-501-99937 SERIES 2021A BOND - INTEREST	0	7,268	1,874	7,070	1,085	0	6,930	
TOTAL OTHER	200,561	233,104	247,627	364,913	58,290	0	360,433	
TOTAL ADMINISTRATION								
	765,437	908,371	998,163	1,204,195	582,183	0	1,265,294	

221-WATER FUND
WATER DEPT

	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED
					ACTUAL	YEAR END	BUDGET
							DR
							WORKSPACE
<u>PERSONNEL</u>							
221-521-00101 SALARIES	332,980	291,263	343,067	409,831	233,941	0	397,324
221-521-00110 OVERTIME WAGES	25,818	42,879	40,753	40,000	23,387	0	40,000
221-521-00201 PAYROLL TAXES	26,103	24,128	28,885	34,504	19,238	0	33,547
221-521-00301 RETIREMENT	(4,536)	30,249	35,987	45,013	25,291	0	43,765
221-521-00501 EMPLOYEE INSURANCE	46,194	42,191	57,927	73,008	36,933	0	80,309
221-521-00505 WORKERS COMP INSURANCE	7,538	10,132	10,909	13,619	0	0	13,619
221-521-00701 UNEMPLOYMENT	0	889	0	0	0	0	0
TOTAL PERSONNEL	434,097	441,730	517,528	615,975	338,790	0	608,564
<u>SUPPLIES/MATERIALS</u>							
221-521-10105 MED AM/DRUG SCREENING	298	866	173	800	76	0	500
221-521-10201 DUES	0	217	0	500	0	0	500
221-521-10710 JANITORIAL/BUILDING SUPPLIES	2,332	2,528	6,245	4,500	2,424	0	4,500
221-521-10801 SMALL TOOLS & SUPPLIES	4,554	4,642	6,121	7,542	1,866	0	7,000
221-521-11401 SAFETY SUPPLIES/ EQUIPMENT	3,644	1,998	3,528	2,458	965	0	4,000
221-521-12401 TRAVEL AND TRAINING	3,114	4,934	3,190	7,500	2,963	0	9,000
221-521-13801 UNIFORMS	9,204	8,366	10,712	10,000	8,146	0	13,500
TOTAL SUPPLIES/MATERIALS	23,146	23,551	29,969	33,300	16,439	0	39,000
<u>EQUIP/BUILD MAINTENANCE</u>							
221-521-27101 BUILDING MAINTENANCE	1,148	1,028	0	2,000	943	0	2,000
221-521-30103 FUEL, TIRES & LUBE	0	43,380	43,662	40,000	33,111	0	40,000
221-521-30107 VEHICLE EQUIP & MINOR REPAIRS	0	1,332	3,650	5,024	4,674	0	5,000
221-521-30108 VEHICLE MAJOR REPAIRS	0	0	0	5,000	0	0	5,000
221-521-30110 EQUIPMENT MAJOR REPAIRS	0	4,138	0	4,976	1,541	0	5,000
TOTAL EQUIP/BUILD MAINTENANCE	1,148	49,878	47,312	57,000	40,268	0	57,000
<u>DEPT MATERIALS</u>							
221-521-43210 TCEQ PERMIT FEES	6,585	6,984	6,984	7,000	6,984	0	7,000
221-521-43211 TCEQ PENALTY FEES	0	0	4,400	6,700	6,700	0	7,000
221-521-43501 CHEMICALS	28,339	39,048	35,379	28,000	22,432	0	35,000
221-521-48021 WATER SAMPLING	5,703	4,471	1,790	7,000	0	0	7,000
221-521-48220 FIRE HYDRANTS/VALVES	0	14,435	5,486	5,800	854	0	15,000
221-521-48250 METERS & BOXES	22,571	35,214	22,534	37,343	21,566	0	40,000
221-521-48255 RIVERBEND METERS & BOXES	14,429	5,054	0	4,389	0	0	10,000
221-521-48451 TANK MAINTENANCE	14,525	6,502	6,934	15,000	0	0	15,000
221-521-48601 PIPES/CONNECTIONS, ETC.	75,950	62,401	86,330	110,918	65,428	0	125,000
221-521-48721 WATER PLANT #3 B. STREET	38,592	13,949	35,537	22,350	11,804	0	25,000
221-521-48821 WATER PLANT #1 HOSPITAL BLVD	18,058	153,715	40,704	20,000	4,361	0	20,000
221-521-48921 WATER PLANT #2 HWY 181-PLAZA	0	31,251	11,427	15,000	6,383	0	15,000
TOTAL DEPT MATERIALS	224,751	373,023	257,505	279,500	146,511	0	321,000

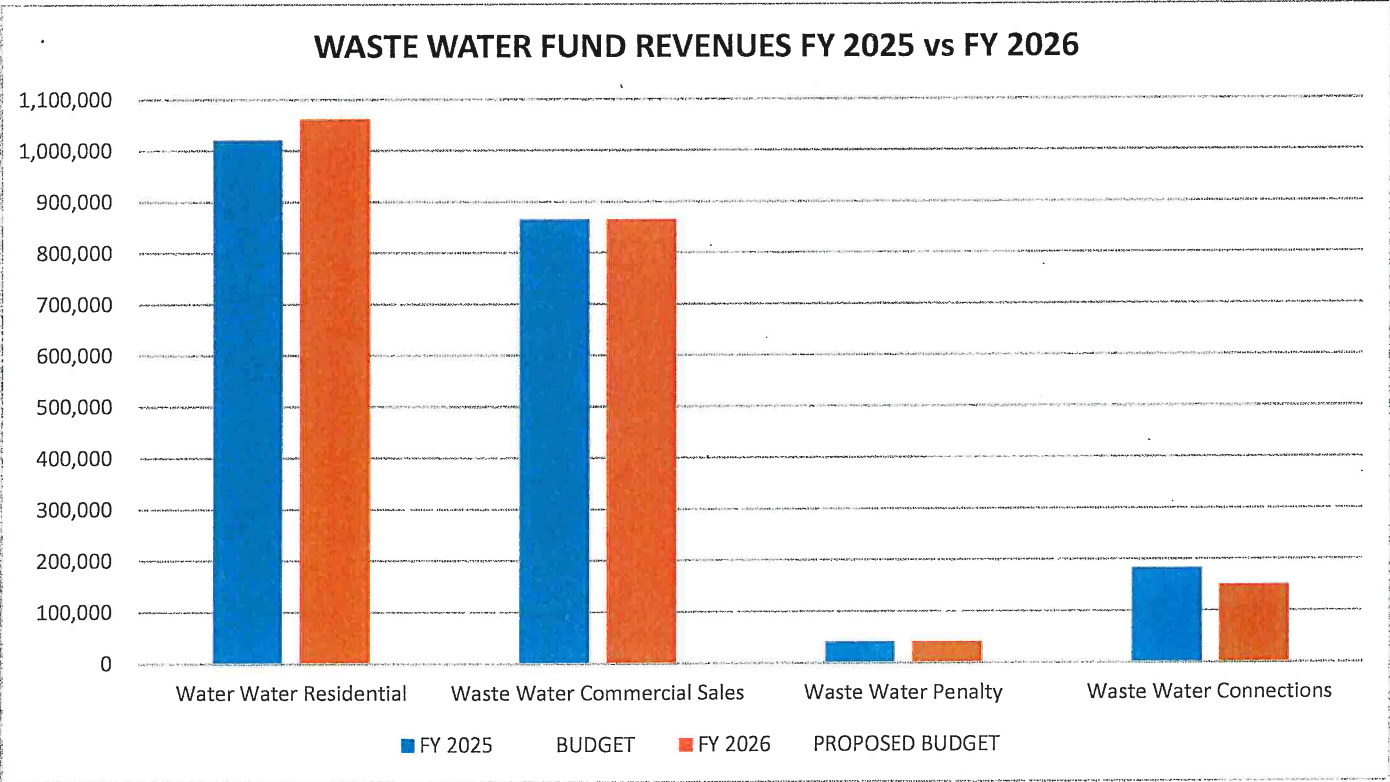
221-WATER FUND
WATER DEPT

		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE		
UTILITIES											
221-521-51101 UTILITIES - TELEPHONE	0	0	(46)	0	0	0	0	0			
221-521-51201 UTILITIES - CELL PHONE	2,276	2,403	2,968	2,800	1,950	0	3,000				
221-521-51301 UTILITIES - INTERNET	1,525	1,462	3,241	3,600	727	0	3,600				
221-521-56101 UTILITIES-ELECTRIC	103,176	122,309	96,603	100,000	68,950	0	100,000				
221-521-56102 UTILITIES-WATER	3,219	2,878	4,064	3,800	3,108	0	4,600				
221-521-56103 UTILITIES-NATURAL GAS	544	936	620	1,000	537	0	1,000				
TOTAL UTILITIES	110,740	129,989	107,451	111,200	75,273	0	112,200				
CONTRACTURAL											
221-521-60101 PROFESSIONAL/ENGINEERING FEES	15,838	50,377	66,657	60,000	16,207	0	45,000				
TOTAL CONTRACTURAL	15,838	50,377	66,657	60,000	16,207	0	45,000				
EXP CATEGORY 70 THRU 79											
CAPITAL OUTLAY											
221-521-80100 CAPITAL OUTLAY	0	0	0	190,708	81,670	0	184,992				
221-521-80115 ENTERPRISE FLEET VEHICLE	0	0	2,427	44,972	38,965	0	46,000				
TOTAL CAPITAL OUTLAY	0	0	2,427	235,680	120,635	0	230,992				
OTHER											
221-521-90110 DEPRECIATION EXPENSE	288,549	310,917	0	0	0	0	0				
TOTAL OTHER	288,549	310,917	0	0	0	0	0				
TOTAL WATER DEPT	1,098,269	1,379,466	1,028,849	1,392,655	754,123	0	1,413,756				
TOTAL EXPENDITURES	1,863,707	2,287,837	2,027,012	2,596,850	1,336,306	0	2,679,050				
REVENUE OVER/ (UNDER) EXPENDITURES	568,229	365,737	473,699	1	306,854	1,185,310	0				

WASTE WATER FUND REVENUE SUMMARY

In the Waste Water Fund, the largest revenue source for the City is waste water residential sales, which are projected to increase by approximately 3.97%. The next largest source, waste water commercial sales, is expected to remain unchanged from the current fiscal year. Combined, these two revenue sources account for approximately 88.07% of all Waste Water Fund revenues, reflecting the City’s continued dependence on residential and commercial usage to sustain the financial health of the fund.

WASTE WATER FUND REVENUE BY CATEGORY			
REVENUES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Extension Fees	1,350	1,350	0.00%
Reconnect Service Fees	350	350	0.00%
Connection Cut-In Fees	15,000	15,000	0.00%
Transfer of Service Fee	1,000	1,000	0.00%
Waste Water Residential	1,020,000	1,060,500	3.97%
Waste Water Commercial Sales	865,200	865,200	0.00%
Waste Water Penalty	40,000	40,000	0.00%
Waste Water Connections	182,750	150,000	-17.92%
Interest Earned	15,000	12,000	-20.00%
Reserve Balance Draw	364,198	0	-100.00%
Total	2,504,848	2,145,400	-14.35%



WASTE WATER FUND EXPEDITURES SUMMARY

In the Waste Water Fund, the largest expenditure category for the City is personnel, which is projected to increase by approximately 6.08%. The second-largest category, other expense (primarily bond payments), is expected to decrease by approximately 1.20%. Together, these two categories represent approximately 60.51% of all Waste Water Fund expenses, highlighting the significant portion of the fund dedicated to staffing and long-term financial obligations.

WASTE WATER FUND EXPEDITURES BY CATEGORY			
EXPEDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Personnel	852,840	904,702	6.08%
Supplies/Materials	82,650	89,400	8.17%
Equip/Build Maintenance	68,378	68,000	-0.55%
Dept Materials	198,060	197,500	-0.28%
Utilities	138,200	143,900	4.12%
Contractual	170,833	200,400	17.31%
Capital Outlay	595,681	148,001	-75.15%
Other	398,206	393,431	-1.20%
Total	2,504,848	2,145,334	-14.35%

WASTE WATER FUND EXPEDITURES BY DEPARTMENT			
EXPEDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Administration	1,064,465	1,115,492	4.79%
Water Department	1,440,383	1,029,842	-28.50%
Total	2,504,848	2,145,334	-14.35%

222-WASTE WATER FUND

				(-----)	2024-2025	(-----)	2025-2026	(-----)
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
ADMINISTRATION								
=====								
MISCELLANEOUS								
222-401-49701 TRF IN - 623	48,000	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	48,000	0	0	0	0	0	0	
TOTAL ADMINISTRATION	48,000	0	0	0	0	0	0	
WASTE WATER DEPT								
=====								
CHARGES FOR SERVICES								
222-422-43230 EXTENSION FEES	1,500	1,500	1,460	1,350	970	0	1,350	
222-422-43240 RECONNECT SERVICE FEES	225	388	250	350	275	0	350	
222-422-43250 CONNECTION CUT-IN FEES	14,700	17,850	17,325	15,000	9,900	0	15,000	
222-422-43260 TRANSFER OF SERVICE FEE	893	1,085	1,260	1,000	1,120	0	1,000	
222-422-43320 WASTE WATER RESIDENTIAL	940,542	986,138	1,028,576	1,020,000	711,459	0	1,060,500	
222-422-43321 WASTE WATER COMMERCIAL SALES	793,854	773,491	802,357	865,200	527,210	0	865,200	
222-422-43322 WASTE WATER PENALTY	35,440	37,080	47,995	40,000	26,848	0	40,000	
222-422-43721 WASTE WATER CONNECTIONS	88,500	234,963	116,959	182,750	75,290	0	150,000	
TOTAL CHARGES FOR SERVICES	1,875,653	2,052,493	2,016,182	2,125,650	1,353,072	0	2,133,400	
MISCELLANEOUS								
222-422-49901 MISCELLOUS	1,603	0	0	0	0	0	0	
222-422-49910 INTEREST EARNED	2,239	13,540	16,327	15,000	9,572	0	12,000	
222-422-49950 RESERVE BALANCE DRAW	0	0	0	364,198	0	0	0	
TOTAL MISCELLANEOUS	3,842	13,540	16,327	379,198	9,572	0	12,000	
TOTAL WASTE WATER DEPT	1,879,495	2,066,033	2,032,509	2,504,848	1,362,643	0	2,145,400	
TOTAL REVENUES	1,927,495	2,066,033	2,032,509	2,504,848	1,362,643	0	2,145,400	

222-WASTE WATER FUND
ADMINISTRATION

EXPENDITURES	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED
					ACTUAL	YEAR END	BUDGET
							DR
							WORKSPACE
<u>PERSONNEL</u>							
222-501-00101 SALARIES	220,424	254,278	311,409	332,970	203,806	0	355,167
222-501-00110 OVERTIME WAGES	388	232	3,484	2,750	2,310	0	2,750
222-501-00201 PAYROLL TAXES	15,212	17,853	23,282	25,415	15,925	0	27,044
222-501-00301 RETIREMENT	(2,914)	23,034	29,260	31,196	20,786	0	35,205
222-501-00501 EMPLOYEE INSURANCE	29,524	32,689	42,151	45,086	26,472	0	49,595
222-501-00505 WORKERS COMP INSURANCE	409	471	618	1,200	0	0	1,200
TOTAL PERSONNEL	263,042	328,556	410,204	438,617	269,299	0	470,961
<u>SUPPLIES/MATERIALS</u>							
222-501-10201 DUES	600	232	956	900	838	0	900
222-501-10205 LEGAL NOTICES/PRINTING	142	59	336	1,500	0	0	1,500
222-501-10220 EMPLOYEE APPRECIATION	88	4,875	2,103	4,500	(3,405)	0	4,500
222-501-10601 POSTAGE	13,641	12,819	15,528	15,500	11,687	0	15,000
222-501-10701 OFFICE SUPPLIES	3,249	4,141	5,659	4,500	2,434	0	4,500
222-501-10705 MEETING EXPENSES	72	109	683	750	271	0	1,000
222-501-12401 TRAVEL & TRAINING	4,374	6,439	11,737	9,000	5,859	0	15,000
TOTAL SUPPLIES/MATERIALS	22,166	28,674	37,003	36,650	17,683	0	42,400
<u>EQUIP/BUILD MAINTENANCE</u>							
222-501-27101 BUILDING MAINTENANCE	7,990	9,738	8,430	10,878	10,878	0	10,000
222-501-30103 FUEL/TIRES/LUBE SUPPLIES	42,989	0	0	0	0	0	0
222-501-30107 VEHICLE & EQUIP MINOR REPAIRS	2,950	0	(196)	0	0	0	0
222-501-30110 EQUIPMENT MAJOR REPAIRS	2,635	0	0	0	0	0	0
TOTAL EQUIP/BUILD MAINTENANCE	56,564	9,738	8,234	10,878	10,878	0	10,000
<u>DEPT MATERIALS</u>							
222-501-49201 MOSQUITO CONTROL	5,713	5,997	6,206	5,000	915	0	5,000
TOTAL DEPT MATERIALS	5,713	5,997	6,206	5,000	915	0	5,000
<u>UTILITIES</u>							
222-501-51101 UTILITIES - TELEPHONE	2,991	2,539	3,521	3,100	2,559	0	3,600
222-501-51201 UTILITIES - CELL PHONE	1,736	3,052	5,981	6,000	1,998	0	5,000
222-501-51301 UTILITIES - INTERNET	4,543	3,888	5,068	4,500	2,139	0	5,700
TOTAL UTILITIES	9,270	9,478	14,570	13,600	6,696	0	14,300
<u>CONTRACTURAL</u>							
222-501-60100 ETS CREDIT CARD FEES	27,582	32,193	28,154	25,000	20,819	0	30,000
222-501-60102 LEGAL FEES	27,500	21,602	14,281	13,122	7,588	0	15,000
222-501-60103 CONTRACT ITECH SERVICES	16,723	19,431	12,133	20,000	10,458	0	22,000
222-501-60104 CONTRACT SERVICES	2,871	3,785	4,490	4,968	1,326	0	5,000
222-501-60105 PROFESSIONAL- AUDIT FEES	23,770	30,802	22,462	25,532	25,532	0	25,000
222-501-60109 HEALTH REIMBURSE AGREEMENT	102	2,162	840	2,000	0	0	2,000
222-501-60116 TWC-UNEMPLOYMENT	0	0	0	750	0	0	750
222-501-60901 CONTRACT OFFICE EQUIPMENT	13,954	17,948	14,190	15,500	8,517	0	15,500
222-501-60940 WEBSITE/TECHNOLOGY	14,523	14,449	13,543	14,000	10,325	0	15,000

222-WASTE WATER FUND
ADMINISTRATION

	(----- 2024-2025 -----)			(----- 2025-2026 -----)				
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
222-501-60950 COMPUTER SOFTWARE/SERVICES	20,629	30,879	25,243	30,000	22,777	0	40,000	
222-501-65005 LIABILITY INSURANCE	150	150	150	150	150	0	150	
TOTAL CONTRACTURAL	147,802	173,402	135,485	151,022	107,492	0	170,400	
<u>CAPITAL OUTLAY</u>								
222-501-80115 ENTERPRISE FLEET VEHICLES	0	0	838	10,492	5,065	0	9,000	
TOTAL CAPITAL OUTLAY	0	0	838	10,492	5,065	0	9,000	
<u>OTHER</u>								
222-501-99301 TRANSFER OUT - GENERAL FUND	219,500	219,500	168,000	130,000	0	0	125,000	
222-501-99901 MISCELLANEOUS EXPENSE	1,376	0	0	0	0	0	0	
222-501-99932 USDA SEWER BOND-PRINCIPAL	0	0	0	148,000	0	0	151,000	
222-501-99933 USDA SEWER BOND- INTEREST	128,231	125,606	122,925	120,206	60,103	0	117,431	
TOTAL OTHER	349,107	345,106	290,925	398,206	60,103	0	393,431	
TOTAL ADMINISTRATION	853,664	900,951	903,464	1,064,465	478,132	0	1,115,492	

222-WASTE WATER FUND
WASTE WATER DEPT

EXPENDITURES	(----- 2024-2025 -----) (----- 2025-2026 -----)							
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
222-510-00101 SALARIES	166,468	188,998	229,480	283,178	178,149	0	294,950	
222-510-00110 OVERTIME WAGES	20,530	16,317	20,555	25,500	14,513	0	25,500	
222-510-00201 PAYROLL TAXES	13,513	15,338	18,995	23,653	14,522	0	24,569	
222-510-00301 RETIREMENT	(2,409)	19,096	22,682	30,857	19,349	0	32,052	
222-510-00501 EMPLOYEE INSURANCE	22,805	25,328	31,975	43,535	25,050	0	49,237	
222-510-00505 WORKERS COMP INSURANCE	3,338	2,723	5,047	7,500	0	0	7,500	
TOTAL PERSONNEL	224,245	267,799	328,732	414,223	251,584	0	433,808	
<u>SUPPLIES/MATERIALS</u>								
222-510-10105 MED AM/DRUG SCREENING	0	610	141	500	0	0	500	
222-510-10201 DUES	0	0	0	500	0	0	500	
222-510-10705 MEETING EXPENSES	52	0	16	500	0	0	500	
222-510-10710 JANITORIAL/BUILDING SUPPLIES	12,697	21,864	16,718	20,000	6,955	0	17,500	
222-510-10801 SMALL TOOLS & SUPPLIES	1,931	1,665	8,995	3,500	1,415	0	3,500	
222-510-11401 SAFETY EQUIPMENT	2,159	1,661	1,503	3,000	870	0	3,000	
222-510-12401 TRAVEL & TRAINING	5,444	8,135	6,488	8,000	4,614	0	10,000	
222-510-13801 UNIFORMS	8,224	6,912	9,826	10,000	6,540	0	11,500	
TOTAL SUPPLIES/MATERIALS	30,507	40,847	43,688	46,000	20,395	0	47,000	
<u>EQUIP/BUILD MAINTENANCE</u>								
222-510-27101 BUILDING MAINTENANCE	1,360	1,659	7,763	5,196	5,196	0	7,000	
222-510-30103 FUEL/TIRES/LUBE SUPPLIES	0	42,721	45,715	37,000	28,263	0	37,000	
222-510-30107 VEHICLE & EQUIP MINOR REPAIRS	0	5,437	3,159	6,500	1,436	0	5,000	
222-510-30108 VEHICLE MAJOR REPAIRS	0	7,129	4,389	5,000	0	0	5,000	
222-510-30110 EQUIPMENT MAJOR REPAIRS	0	0	1,808	3,804	1,999	0	4,000	
222-510-30300 WASTE WATER CAMERA	0	750	0	0	0	0	0	
TOTAL EQUIP/BUILD MAINTENANCE	1,360	57,696	62,834	57,500	36,894	0	58,000	
<u>DEPT MATERIALS</u>								
222-510-43210 TECQ PERMIT FEES	7,507	7,557	7,507	8,892	8,892	0	9,000	
222-510-43211 TECQ PENALTY FEES	0	0	0	1,000	0	0	1,000	
222-510-43307 ROCK/SAND/GRAVEL	0	0	0	1,500	0	0	1,500	
222-510-43501 WASTE WATER CHEMICALS	25,130	34,235	38,788	35,668	15,794	0	35,000	
222-510-47000 WASTE WATER PLANT MAINTENANCE	0	23,272	32,591	35,000	17,885	0	40,000	
222-510-47005 MANHOLE/PIPES/FITTINGS	9,812	18,050	19,469	8,000	2,177	0	8,000	
222-510-47010 WASTE WATER DISPOSAL FEE	49,079	50,040	35,923	50,000	21,985	0	45,000	
222-510-47031 WASTE WATER SAMPLING	11,935	14,078	14,737	15,000	10,560	0	15,000	
222-510-47121 LIFT STATION #1 H181 PAJARITO	251	1,367	3,038	4,000	858	0	4,000	
222-510-47221 LIFT STATION #2 HWY 97W	3,696	2,711	2,622	9,573	4,280	0	5,000	
222-510-47321 LIFT STATION #3 SEWER PLANT	5,426	19	1,040	3,000	0	0	3,000	
222-510-47421 LIFT STATION #4 4D	4,702	0	0	2,000	850	0	2,000	
222-510-47521 LIFT STATION #5 RIVER PARK	4,015	1,828	9,722	2,427	0	0	7,000	
222-510-47621 LIFT STATION #6 WAL-MART	0	(95)	0	3,500	0	0	3,500	
222-510-47721 LIFT STATION #7 RIVERBEND	2,483	9,915	6,964	10,000	4,668	0	10,000	
222-510-47821 LIFT STATION #8 CIVIC CENTER	1,607	0	0	2,000	3,198	0	2,000	

222-WASTE WATER FUND
WASTE WATER DEPT

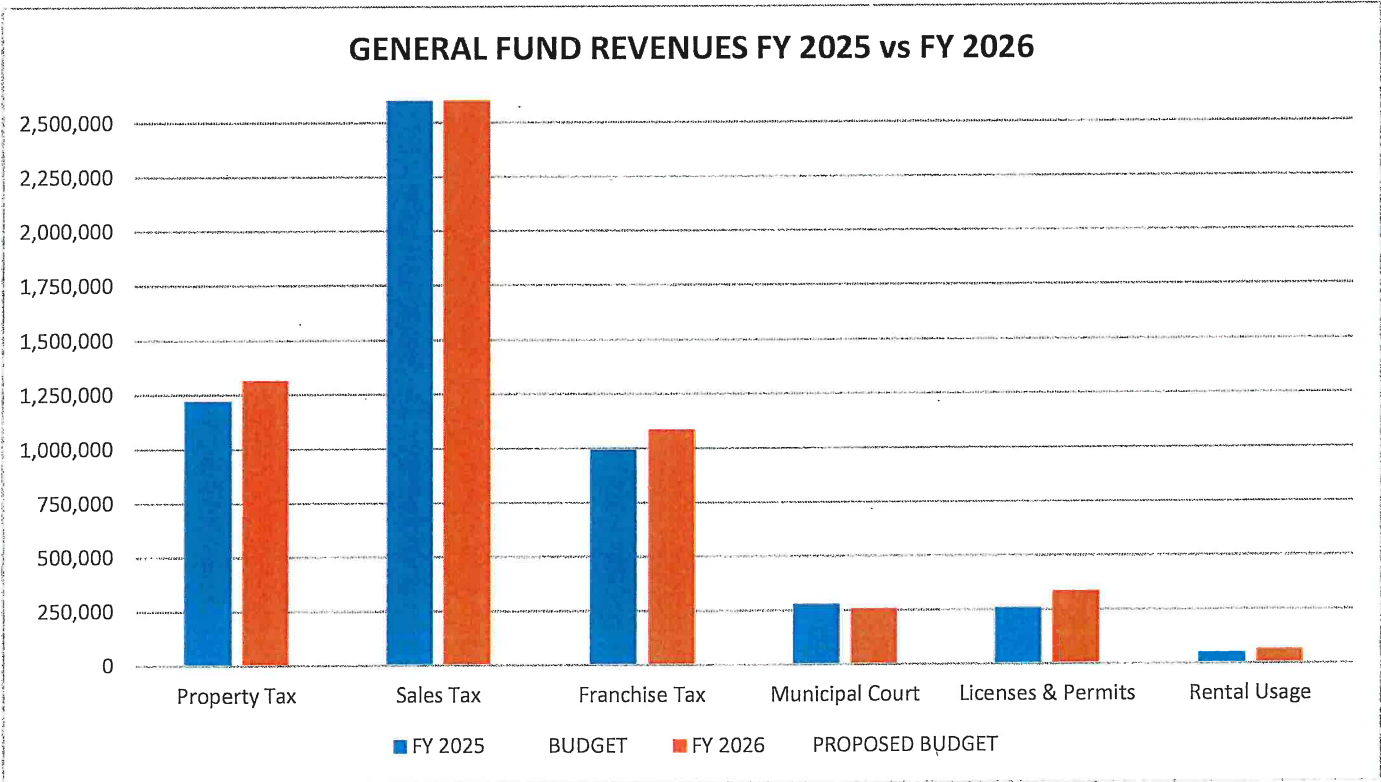
EXPENDITURES	(----- 2024-2025 -----) (----- 2025-2026 -----)							
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET DR	BUDGET WORKSPACE
222-510-48018 EQUIPMENT RENTAL	2,516	773	0	1,500	0	0	1,500	
TOTAL DEPT MATERIALS	128,159	163,749	172,401	193,060	91,147	0	192,500	
UTILITIES								
222-510-51101 UTILITIES - TELEPHONE	10,902	4,535	7,133	1,500	768	0	1,500	
222-510-51201 UTILITIES - CELL PHONE	1,045	965	3,377	3,500	1,078	0	3,500	
222-510-51301 UTILITIES - INTERNET	4,060	4,062	3,989	4,000	2,620	0	4,000	
222-510-56101 UTILITIES - ELECTRIC	95,035	111,316	115,521	115,000	82,823	0	120,000	
222-510-56102 UTILITIES - WATER	608	618	608	600	456	0	600	
TOTAL UTILITIES	111,650	121,496	130,628	124,600	87,747	0	129,600	
CONTRACTURAL								
222-510-60101 PROFESSIONAL/ENGINEERING FEES	9,615	26,455	18,522	19,811	11,965	0	30,000	
TOTAL CONTRACTURAL	9,615	26,455	18,522	19,811	11,965	0	30,000	
EXP CATEGORY 70 THRU 79								
222-510-70100 LOSS ON SALE OF FIXED ASSET	65,833	0	0	0	0	0	0	
TOTAL EXP CATEGORY 70 THRU 79	65,833	0	0	0	0	0	0	
CAPITAL OUTLAY								
222-510-80100 CAPITAL OUTLAY	0	0	0	580,000	434,361	0	133,000	
222-510-80115 ENTERPRISE FLEET VEHICLES	0	0	2,427	5,189	3,292	0	6,000	
TOTAL CAPITAL OUTLAY	0	0	2,427	585,189	437,653	0	139,000	
OTHER								
222-510-90110 DEPRECIATION EXPENSE	389,262	411,043	0	0	0	0	0	
TOTAL OTHER	389,262	411,043	0	0	0	0	0	
TOTAL WASTE WATER DEPT								
	960,632	1,089,085	759,231	1,440,383	937,384	0	1,029,908	
TOTAL EXPENDITURES								
	1,814,296	1,990,036	1,662,695	2,504,848	1,415,516	0	2,145,400	
REVENUE OVER/ (UNDER) EXPENDITURES								
	113,199	75,997	369,814	(0)	(52,873)	0	0	

FY 2026 PROPOSED BUDGET SUMMARY

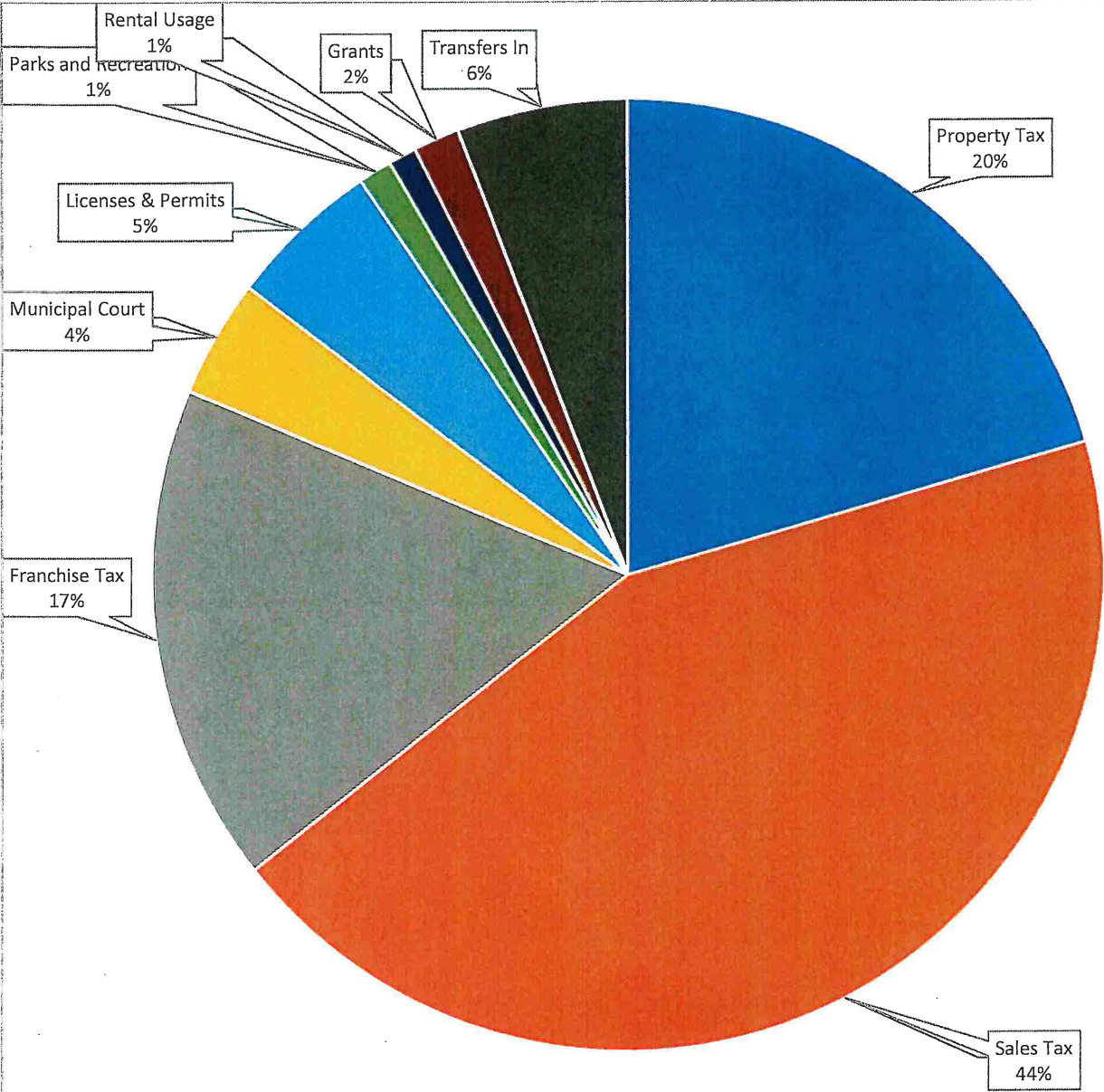
GENERAL FUND REVENUE SUMMARY

The General Fund relies heavily on two primary revenue sources: sales tax and property tax (Ad Valorem tax). Sales tax, the largest single source, is projected to increase by approximately 3.00%. The second largest source, property tax, is expected to rise by about 7.59%. These two revenue streams account for approximately 60.23% of all General Fund revenues, highlighting their importance in supporting the City’s core services and day-to-day operations.

GENERAL FUND REVENUE BY CATEGORY			
REVENUES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Property Tax	1,219,808	1,312,367	7.59%
Sales Tax	2,719,500	2,801,085	3.00%
Mixed Beverage Tax	16,000	16,000	0.00%
Franchise Tax	991,704	1,083,929	9.30%
Municipal Court	278,050	254,580	-8.44%
Licenses & Permits	257,500	332,500	29.13%
Inspections	5,500	5,500	0.00%
Parks and Recreation	72,000	73,500	2.08%
Rental Usage	47,287	61,445	29.94%
Grants	100,000	100,000	0.00%
Transfers In	400,000	370,000	-7.50%
Miscellaneous	797,000	419,000	-47.43%
Total	6,904,349	6,829,906	-1.08%



FY 2026 GENERAL FUND REVENUE

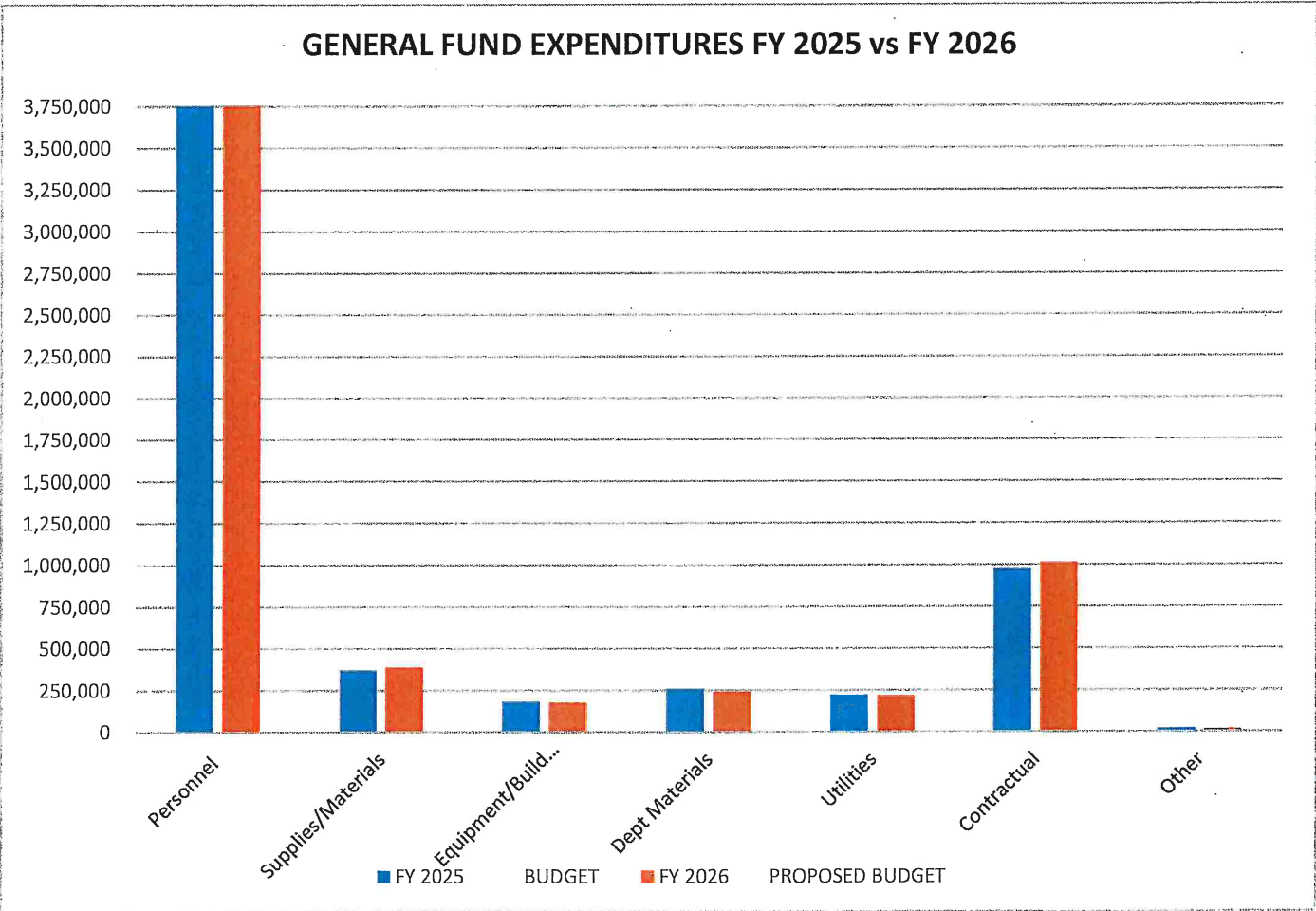


- Property Tax
- Sales Tax
- Franchise Tax
- Municipal Court
- Licenses & Permits
- Parks and Recreation
- Rental Usage
- Grants
- Transfers In

GENERAL FUND EXPENDITURE SUMMARY

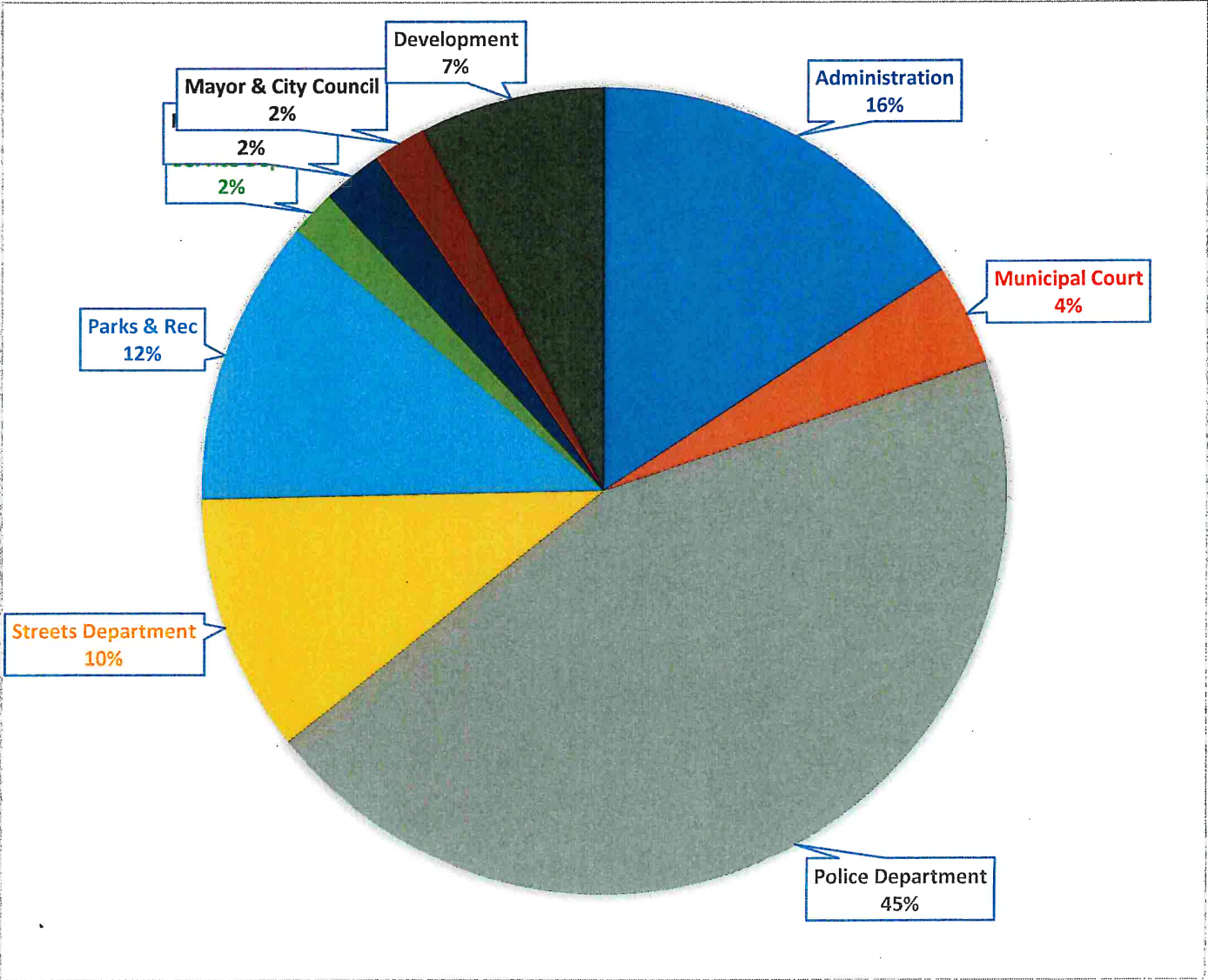
In the General Fund, personnel expenses represent the largest share of expenditures, although they are projected to decrease by approximately 1.42%. Contractual expenses, the second-largest category, are expected to increase by about 3.99%. Together, these two categories account for approximately 77.57% of all General Fund expenses, highlighting their significant influence on the City’s overall budget.

GENERAL FUND EXPENDITURES BY CATEGORY			
EXPENDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Personnel	4,348,953	4,287,341	-1.42%
Supplies/Materials	368,810	387,250	5.00%
Equipment/Build Maintenance	180,612	174,000	-3.66%
Dept Materials	258,736	239,700	-7.36%
Utilities	220,668	214,500	-2.80%
Contractual	971,864	1,010,615	3.99%
Other	534,964	501,000	-6.35%
Capital Outlay	19,521	15,500	-20.60%
Total	6,904,128	6,829,906	-1.08%



GENERAL FUND EXPENDITURES BY DEPARTMENT			
EXPENDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Administration	1,022,084	1,082,187	5.88%
Municipal Court	268,997	272,962	1.47%
Police Department	3,121,778	3,038,958	-2.65%
Streets Department	761,208	706,702	-7.16%
Parks & Rec	787,421	784,765	-0.34%
Service Dept	133,082	126,073	-5.27%
Pool Department	151,817	164,671	8.47%
Mayor & City Council	172,800	147,800	-14.47%
Development	484,941	505,788	4.30%
Total	6,904,128	6,829,906	-1.08%

FY 2025 GENERAL FUND EXPENDITURES BY DEPARTMENT



301-GENERAL FUND

	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2024-2025	2025-2026	
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
GENERAL ADMINISTRATION								
=====								
TAXES								
301-401-41001 CURRENT ADVALOREM TAX	818,133	941,381	1,114,350	1,178,808	1,038,756	370,428	1,271,367	
301-401-41101 DISCOUNTS	0	0	0	0	0	(8,000)	0	
301-401-41201 DELINQUENT ADVALOREM TAX	17,100	28,114	30,681	25,000	11,949	28,000	25,000	
301-401-41301 PENALTIES & INTEREST	15,149	16,202	21,542	16,000	8,156	20,000	16,000	
301-401-41401 CITY SALES TAX	2,394,286	2,439,880	2,548,809	2,719,500	1,773,060	1,350,000	2,801,085	
301-401-41405 MIXED BEVERAGE TAX	10,714	10,724	15,431	16,000	10,083	0	16,000	
301-401-41501 FRANCHISE TAX - ELECTRIC	657,186	777,530	862,947	862,704	570,704	578,000	935,229	
301-401-41601 FRANCHISE TAX - GAS	61,825	82,396	70,048	55,000	51,776	40,000	70,000	
301-401-41621 FRANCHISE TAX-REFUSE	2,425	5,363	8,709	8,500	8,747	0	13,200	
301-401-41701 FRANCHISE TAX - PHONE	9,284	9,487	10,689	9,500	3,425	12,000	9,500	
301-401-41801 FRANCHISE TAX - CABLE	56,685	53,244	45,613	56,000	35,266	0	47,500	
301-401-41810 CABLE PEG FEES	2,489	4,883	8,670	0	4,318	0	8,500	
TOTAL TAXES	4,045,276	4,369,204	4,737,489	4,947,012	3,516,238	2,390,428	5,213,381	
RENTALS								
301-401-41910 CREDIT CARD PROCESSING FEES	0	3,226	10,393	10,000	7,068	0	12,000	
TOTAL RENTALS	0	3,226	10,393	10,000	7,068	0	12,000	
FINES								
301-401-42101 MUNICIPAL COURT FINES	135,418	233,173	214,566	275,000	153,376	147,000	250,000	
301-401-42103 COURT JURY REV	34	64	81	50	65	0	80	
301-401-42104 TRUANACY PREVENTION	2,059	3,523	4,185	3,000	3,346	0	4,500	
TOTAL FINES	137,512	236,760	218,832	278,050	156,787	147,000	254,580	
LICENSES & PERMITS								
301-401-43101 LICENSE, PERMITS, ETC.	207,023	380,094	226,291	200,000	146,213	130,000	275,000	
301-401-43102 PROCESSING FEES	22,417	63,872	16,281	30,000	16,195	0	30,000	
301-401-43103 FOOD PERMIT	20,650	20,965	21,330	25,000	21,155	0	25,000	
301-401-43105 REGISTRATION FEES CONTRACTORS/	3,600	300	2,600	2,500	1,900	0	2,500	
TOTAL LICENSES & PERMITS	253,690	465,231	266,502	257,500	185,464	130,000	332,500	
INSPECTIONS								
301-401-44101 INSPECTION FEES (ENGR)	5,301	5,600	3,267	5,500	3,789	10,000	5,500	
TOTAL INSPECTIONS	5,301	5,600	3,267	5,500	3,789	10,000	5,500	
PARKS & RECREATION FEES								
301-401-46101 PARK PAVILLION RENTAL	3,325	5,287	3,175	5,000	2,675	3,000	3,500	
301-401-46110 POOL RENTAL	22,163	18,350	21,955	20,000	15,379	15,000	20,000	
301-401-46120 POOL ADMISSIONS	32,796	39,484	40,177	37,000	4,538	25,000	40,000	
301-401-46401 POOL CLASSES/LESSONS	7,932	10,688	11,463	10,000	60	5,500	10,000	
TOTAL PARKS & RECREATION FEES	66,217	73,809	76,770	72,000	22,652	48,500	73,500	

301-GENERAL FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>RENTAL USAGE</u>								
301-401-47201 RENTAL USAGE	22,000	26,000	26,000	24,000	16,150	90,000	24,000	
301-401-47202 BEER WAREHOUSE RENTALS	20,264	17,010	13,500	17,000	11,900	0	18,000	
301-401-47901 TOWER RENTAL	4,983	3,850	6,703	5,287	10,176	18,000	17,445	
301-401-47905 BRUSH PICK UP	925	1,925	1,700	1,000	1,650	0	2,000	
TOTAL RENTAL USAGE	48,172	48,785	47,903	47,287	39,876	108,000	61,445	
<u>GRANTS/DONATIONS</u>								
301-401-48500 GRANT-POLICE DEPT	0	185,036	131,233	100,000	60,946	0	100,000	
301-401-48504 DONATIONS-BLUE SANTA	0	533	100	0	0	0	0	
301-401-48520 DONATIONS-SENIOR COALITION	0	0	0	0	0	500	0	
TOTAL GRANTS/DONATIONS	0	185,569	131,333	100,000	60,946	500	100,000	
<u>TRANSFERS</u>								
301-401-49221 TRF IN - WATER FUND	122,500	122,500	122,500	120,000	0	0	115,000	
301-401-49222 TRF IN - WASTE WATER FUND	219,500	219,500	168,000	130,000	0	0	125,000	
301-401-49311 TRF IN -REFUSE FUND	124,000	165,000	115,451	150,000	0	200,000	130,000	
301-401-49400 TRF IN - HOTEL/MOTEL FUND	0	0	0	0	0	300,000	0	
301-401-49460 TRF IN - RECREATION FUND	0	0	0	0	0	30,000	0	
301-401-49570 TRF IN - 4A CORPORATION	0	0	0	0	0	100,000	0	
301-401-49580 TRF IN - 4B CORPORATION	0	0	0	0	0	114,000	0	
TOTAL TRANSFERS	466,000	507,000	405,951	400,000	0	744,000	370,000	
<u>MISCELLANEOUS</u>								
301-401-49850 COVID-19 GRANT	1,995,408	0	0	0	0	0	0	
301-401-49901 MISCELLANEOUS	8,046	25,431	(46,276)	7,500	6,873	2,300	7,500	
301-401-49904 POLICE AUCTION FUNDS	3,375	0	0	0	0	0	0	
301-401-49905 SALE OF SCRAP/VEHICLES	0	800	0	0	0	0	0	
301-401-49910 INTEREST EARNED	1	104,796	517,449	500,000	210,538	0	350,000	
301-401-49915 CONTRIBUTIONS RECEIVED 4A & 4B	0	403,223	374,725	0	0	0	0	
301-401-49916 FEDC 4B ACCOUNTING SERVICES	4,200	7,050	0	0	0	0	0	
301-401-49917 FEDC 4B ACCOUNTING/CITY SVCS	0	0	36,000	48,000	36,000	0	48,000	
301-401-49920 ACCIDENT REPORTS-PD	1,207	1,339	888	1,000	762	0	1,000	
301-401-49921 WILSON COUNTY RESTITUTION-PD	1,134	1,090	649	500	89	0	500	
301-401-49950 RESERVE FUND BALANCE DRAW	0	0	0	230,000	0	0	0	
TOTAL MISCELLANEOUS	2,013,371	543,730	883,434	787,000	254,262	2,300	407,000	
TOTAL GENERAL ADMINISTRATION	7,035,538	6,438,913	6,781,874	6,904,349	4,247,082	3,580,728	6,829,906	
TOTAL REVENUES	7,035,538	6,438,913	6,781,874	6,904,349	4,247,082	3,580,728	6,829,906	

301-GENERAL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
PERSONNEL								
301-501-00101 SALARIES	180,424	210,332	268,034	306,942	173,006	357,000	304,960	
301-501-00110 OVERTIME WAGES	1,838	1,861	3,721	3,174	2,101	0	2,840	
301-501-00201 PAYROLL TAXES	12,607	14,820	20,019	23,729	13,926	28,000	23,554	
301-501-00301 RETIREMENT	16,340	17,730	25,232	30,956	17,823	44,000	30,727	
301-501-00501 EMPLOYEE INSURANCE	21,517	26,969	33,590	37,832	20,957	50,000	41,616	
301-501-00505 WORKERS COMP INSURANCE	287	315	396	1,200	0	0	1,200	
TOTAL PERSONNEL	233,012	272,028	350,992	403,833	227,813	479,000	404,897	
SUPPLIES/MATERIALS								
301-501-10105 MED AM/DRUG SCREENING	56	535	0	300	0	0	250	
301-501-10201 DUES	1,146	473	1,123	1,000	959	1,000	1,000	
301-501-10205 LEGAL NOTICE	1,769	514	1,619	1,747	0	2,000	3,500	
301-501-10220 EMPLOYEE APPRECIATION	3,136	6,645	5,135	7,500	1,506	0	4,500	
301-501-10601 POSTAGE	1,504	1,009	1,621	3,000	1,249	3,100	3,000	
301-501-10701 OFFICE SUPPLIES	3,912	7,895	12,962	8,000	2,213	13,000	8,000	
301-501-10705 MEETING EXPENSE	238	133	696	300	193	0	300	
301-501-10710 JANITORIAL/BUILDING SUPPLIES	4,486	5,646	5,423	6,000	3,924	0	6,000	
301-501-10711 BEER WHS JANITORIAL SUPPLIES	84	178	57	1,000	107	0	1,000	
301-501-10801 TOOLS & SUPPLIES	156	29	8	90	10	2,100	100	
301-501-11204 ADVERTISING	4,215	7,329	11,512	6,151	4,711	0	5,000	
301-501-12401 TRAVEL AND TRAINING	4,764	7,344	13,450	7,500	3,990	12,500	12,000	
TOTAL SUPPLIES/MATERIALS	25,464	37,731	53,605	42,588	18,863	33,700	44,650	
EQUIP/BUILD MAINTENANCE								
301-501-27101 BUILDING/GROUNDS MAINTENANCE	6,713	6,822	11,783	9,253	9,253	4,000	7,500	
301-501-27102 WIC BUILDING MAINTENANCE	755	1,410	874	2,859	2,859	0	3,000	
301-501-27103 BEERWHS BUILDING/GROUNDS	35,945	6,944	7,509	6,500	5,790	0	6,500	
TOTAL EQUIP/BUILD MAINTENANCE	43,414	15,176	20,165	18,612	17,902	4,000	17,000	
DEPT MATERIALS								
301-501-49575 TRF OUT - DEBT SERVICE	0	0	80,056	0	0	0	0	
TOTAL DEPT MATERIALS	0	0	80,056	0	0	0	0	
UTILITIES								
301-501-51101 UTILITES-TELEPHONE	6,194	3,730	4,826	4,500	3,200	10,000	4,500	
301-501-51201 UTILITIES - CELL PHONE	6,785	4,718	5,737	6,000	1,589	0	6,000	
301-501-51301 UTILITIES - INTERNET	4,543	3,977	5,494	4,500	2,139	0	5,000	
301-501-56101 UTILITIES-ELECTRIC	19,851	22,121	21,520	25,000	12,108	15,000	22,000	
301-501-56102 UTILITIES-WATER	1,465	1,345	1,465	2,000	856	0	1,500	
301-501-56103 UTILITIES-NATURAL GAS	934	959	1,398	1,800	973	0	1,800	
TOTAL UTILITIES	39,773	36,851	40,440	43,800	20,865	25,000	40,800	

301-GENERAL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	BUDGET	BUDGET
					ACTUAL		DR	WORKSPACE
<u>CONTRACTURAL</u>								
301-501-60100 BANK ACCT SERVICE FEES	16,084	15,575	22,668	20,000	17,787	0	25,000	
301-501-60102 LEGAL FEES	27,500	27,781	17,657	17,500	7,599	90,000	17,500	
301-501-60103 CONTRACT ITECH SERVICES	9,933	15,912	13,903	20,000	12,636	0	20,000	
301-501-60104 CONTRACT SERVICES	12,412	43,966	90,717	75,000	129,753	0	100,000	
301-501-60105 PROFESSIONAL - AUDIT FEES	26,654	30,799	22,461	25,532	25,532	20,000	25,000	
301-501-60109 HEALTH REIMBURSE ARANGEMENT	8,681	13,808	18,642	9,398	4,506	22,000	14,000	
301-501-60901 CONTRACT OFFICE EQUIPMENT	9,014	9,539	10,281	10,000	6,494	15,000	10,000	
301-501-60940 WEBSITE/TECHNOLOGY	15,303	14,439	18,893	14,000	10,460	10,000	14,000	
301-501-60942 TML-MEMBERSHIP SERVICE FEES	0	0	0	500	0	0	500	
301-501-60950 COMPUTER SOFTWARE/SERVICES	7,101	12,618	25,427	13,000	8,899	10,000	13,000	
301-501-65005 LIABILITY INSURANCE	64,310	75,809	84,204	88,441	87,977	71,500	105,000	
301-501-65101 DONATION-FELPS SUMMER PROGRAM	0	0	2	0	0	0	0	
301-501-65110 COMMUNITY/CIVIC CONTRIBUTIONS	0	0	0	35,000	35,000	0	35,000	
301-501-66601 EMS CONTRIBUTION	0	0	0	0	0	20,000	0	
301-501-66604 PUBLIC LIBRARY CONTRIBUTION	0	0	0	0	0	700	0	
301-501-66606 WILSON CNTY HEALTH INSPECTIOS	0	0	0	1,500	0	0	1,500	
301-501-66607 BEAUTIFICATION EXPENSE	0	21,578	40,525	35,000	10,320	0	35,000	
301-501-66610 COMMUNITY OUTREACH	0	0	0	15,000	8,000	0	15,000	
301-501-67101 TAX COLLECTOR	12,049	12,049	16,640	12,052	9,120	4,200	18,240	
301-501-67301 TAX APPRAISAL FEES	39,726	46,420	49,169	49,200	31,516	11,000	63,100	
301-501-67701 UNEMPLOYMENT	0	0	0	4,137	4,137	0	0	
TOTAL CONTRACTURAL	248,766	340,293	431,192	445,260	409,735	274,400	511,840	
<u>CAPITAL OUTLAY</u>								
301-501-80100 CAPITAL OUTLAY	0	94,275	50,431	41,236	67,400	0	40,000	
301-501-80115 ENTERPRISE FLEET VEHICLES	0	0	838	7,234	1,065	0	8,000	
TOTAL CAPITAL OUTLAY	0	94,275	51,269	48,470	68,466	0	48,000	
<u>OTHER</u>								
301-501-99901 MISCELLANEOUS	17,613	12,176	13,386	19,521	19,264	0	15,000	
TOTAL OTHER	17,613	12,176	13,386	19,521	19,264	0	15,000	
TOTAL GENERAL ADMINISTRATION	608,042	808,530	1,041,106	1,022,085	782,906	816,100	1,082,187	

301-GENERAL FUND
MUNICIPAL COURT

	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
301-502-00101 SALARIES	113,670	122,151	109,802	120,335	74,989	66,000	125,225	
301-502-00110 OVERTIME WAGES	24	0	453	500	209	0	500	
301-502-00201 PAYROLL TAXES	8,522	7,506	8,736	9,283	5,803	5,000	9,619	
301-502-00301 RETIREMENT	7,429	7,731	5,578	5,955	3,888	8,000	6,158	
301-502-00501 EMPLOYEE INSURANCE	11,100	11,938	8,353	9,349	5,806	5,700	10,284	
301-502-00505 WORKERS COMP INSURANCE	149	120	184	250	0	0	250	
301-502-00701 UNEMPLOYMENT	1,934	0	0	0	0	0	0	
TOTAL PERSONNEL	142,828	149,446	133,106	145,672	90,694	84,700	152,036	
<u>SUPPLIES/MATERIALS</u>								
301-502-10601 POSTAGE	232	548	116	1,500	0	300	1,000	
301-502-10701 OFFICE SUPPLIES	638	1,429	1,714	2,000	699	2,000	2,000	
301-502-10740 FORMS PRINTING	0	290	314	350	260	0	350	
301-502-12401 TRAVEL AND TRAINING	2,034	1,965	2,370	5,000	2,445	1,000	5,000	
301-502-13001 COMPTROLLERS COURT FEES	50,990	25,703	33,229	35,000	34,907	0	40,000	
301-502-17201 DELINQUENT COLLECTION EXP	799	1,986	6,914	3,600	722	0	3,600	
TOTAL SUPPLIES/MATERIALS	54,694	31,920	44,658	47,450	39,032	3,300	51,950	
<u>EQUIP/BUILD MAINTENANCE</u>								
301-502-20901 OFFICE EQUIPMENT	1,150	1,249	1,808	2,000	0	1,500	2,000	
TOTAL EQUIP/BUILD MAINTENANCE	1,150	1,249	1,808	2,000	0	1,500	2,000	
<u>UTILITIES</u>								
301-502-51101 UTILITES-TELEPHONE	2,591	2,106	3,405	2,800	2,394	1,000	3,400	
301-502-51201 UTILITIES - CELL PHONE	1,381	1,752	1,857	2,000	1,044	0	2,000	
301-502-51301 UTILITIES - INTERNET	3,691	4,102	2,073	3,500	2,239	0	3,500	
TOTAL UTILITIES	7,662	7,960	7,334	8,300	5,676	1,000	8,900	
<u>CONTRACTURAL</u>								
301-502-60100 ETS CREDIT CARD FEES	2,483	4,111	0	5,000	0	0	0	
301-502-60101 PROFESSIONAL FEES	0	0	0	0	0	500	0	
301-502-60102 LEGAL FEES	34,966	24,921	14,441	16,642	6,079	7,000	15,000	
301-502-60103 CONTRACT ITECH SERVICES	12,163	16,696	16,692	18,000	8,626	0	18,000	
301-502-60901 CONTRACT OFFICE EQUIPMENT	0	433	3,852	6,000	4,000	0	5,000	
301-502-60950 INCODE RENEWAL	3,433	3,987	8,579	11,858	11,858	1,500	12,000	
301-502-60951 COPSNC SOFTWARE RENEWAL	1,200	2,575	0	2,575	0	0	2,575	
301-502-69202 RECORDS CONTRACT	2,505	2,412	1,764	2,500	1,826	500	2,500	
301-502-69203 WARRANT COURT SYNC RENEWAL	0	3,000	4,200	3,000	3,000	0	3,000	
TOTAL CONTRACTURAL	56,750	58,134	49,528	65,575	35,389	9,500	58,075	
TOTAL MUNICIPAL COURT	263,084	248,710	236,434	268,997	170,791	100,000	272,961	

301-GENERAL FUND
POLICE DEPT

EXPENDITURES	(----- 2024-2025 -----) (----- 2025-2026 -----)							
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
301-503-00101 SALARIES	1,222,377	1,287,125	1,264,842	1,757,610	1,199,452	701,000	1,602,915	
301-503-00102 INCENTIVE PAY	74,919	62,420	55,953	87,880	55,951	0	93,340	
301-503-00103 HOLIDAY PAY	30,877	25,132	37,059	35,000	31,487	0	72,500	
301-503-00110 OVERTIME WAGES	25,703	43,215	53,889	79,500	50,858	9,000	45,000	
301-503-00201 PAYROLL TAXES	99,784	104,208	106,919	131,962	81,886	54,500	137,051	
301-503-00301 RETIREMENT	117,341	118,466	130,752	172,154	110,720	86,000	178,793	
301-503-00501 EMPLOYEE INSURANCE	132,949	162,859	167,607	210,872	116,724	90,000	231,959	
301-503-00505 WORKERS COMP INSURANCE	24,444	25,129	26,284	30,000	0	0	30,000	
301-503-00701 UNEMPLOYMENT	0	0	0	4,500	0	0	0	
301-503-00801 PHYSICAL FITNESS	144	0	0	1,900	0	4,000	0	
TOTAL PERSONNEL	1,728,538	1,828,554	1,843,306	2,511,378	1,647,078	944,500	2,391,558	
<u>SUPPLIES/MATERIALS</u>								
301-503-10105 MED AM/DRUG SCREENING	1,037	2,562	512	3,000	176	0	1,000	
301-503-10220 EMPLOYEE APPRECIATION	833	5,984	4,186	5,500	635	0	4,000	
301-503-10601 POSTAGE	281	390	81	500	41	0	500	
301-503-10701 OFFICE SUPPLIES	4,504	8,388	8,198	7,500	2,086	7,800	7,500	
301-503-10710 JANITORIAL SUPPLIES	5,439	6,884	5,636	6,000	3,528	0	6,000	
301-503-10740 FORMS PRINTING	87	60	0	500	59	0	500	
301-503-10801 TOOLS & SUPPLIES	1,857	135	75	4,000	0	1,000	2,500	
301-503-11401 PD SAFETY EQUIP/VEST/FIRST AID	850	11,003	3,260	11,000	2,338	0	11,000	
301-503-11402 GRANT-POLICE DEPT	0	243,085	72,828	100,000	0	0	100,000	
301-503-12401 TRAVEL AND TRAINING	12,242	14,068	12,022	20,000	11,940	7,300	20,000	
301-503-13801 OFFICERS UNIFORMS	18,116	17,745	13,829	20,000	9,928	14,000	20,000	
301-503-16703 NEW OFFICER UNIFORMS	5,309	2,023	3,814	7,500	6,378	500	5,000	
TOTAL SUPPLIES/MATERIALS	50,555	312,327	124,442	185,500	37,110	30,600	178,000	
<u>EQUIP/BUILD MAINTENANCE</u>								
301-503-27101 BUILDING MAINTENANCE	3,059	(322)	3,150	5,000	3,484	2,500	5,000	
301-503-27102 VEHICLE MAINTENANCE	12,598	17,715	35,058	30,000	18,269	0	30,000	
TOTAL EQUIP/BUILD MAINTENANCE	15,658	17,393	38,208	35,000	21,753	2,500	35,000	
<u>DEPT MATERIALS</u>								
301-503-40950 FIREARMS EQUIPMENT	11,483	3,439	5,211	15,000	47	5,500	15,000	
301-503-41301 COMM/RADAR EQUIP/CAMERA	16,221	31,764	13,053	20,000	3,229	10,000	20,000	
301-503-43901 K-9 UNIT	1,156	3,607	221	3,500	0	1,000	3,500	
301-503-43904 BIKE PATROL UNITS	815	0	743	1,000	150	0	1,000	
301-503-43920 NATIONAL NIGHT OUT SUPPLIES	806	374	167	500	0	0	500	
301-503-43925 BLUE SANTA EXPENSES	51	(707)	1,450	0	0	0	0	
301-503-46803 INVESTIGATIVE SUPPLIES/PROCESS	21,470	11,839	8,587	20,000	5,639	1,000	20,000	
TOTAL DEPT MATERIALS	52,002	50,317	29,432	60,000	9,064	17,500	60,000	

301-GENERAL FUND
POLICE DEPT

EXPENDITURES	2021-2022	2022-2023	2023-2024	(-----	2024-2025	(-----	2025-2026	(-----)
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>UTILITIES</u>								
301-503-51101 UTILITIES-TELEPHONE	9,124	11,375	11,490	11,500	6,292	20,000	11,500	
301-503-51102 UTILITIES-WIFI	10,524	10,950	7,611	9,000	2,436	0	9,000	
301-503-51103 UTILITIES-CELL PHONE	18,592	19,007	19,011	20,000	12,090	0	20,000	
301-503-56101 UTILITIES-ELECTRIC	9,138	9,247	8,770	10,000	4,857	8,300	10,000	
301-503-56102 UTILITIES-WATER	1,465	1,344	1,355	1,500	956	0	1,500	
301-503-56103 UTILITIES-NATURAL GAS	684	771	933	1,200	602	0	1,200	
TOTAL UTILITIES	49,527	52,694	49,170	53,200	27,233	28,300	53,200	
<u>CONTRACTURAL</u>								
301-503-60101 PROFESSIONAL FEES	0	0	0	0	0	500	0	
301-503-60102 LEGAL FEES	27,500	21,602	30,263	25,917	24,667	3,500	20,000	
301-503-60103 CONTRACT ITECH SERVICES	21,008	22,036	15,529	25,000	13,685	0	20,000	
301-503-60901 CONTRACT OFFICE EQUIPMENT	9,702	11,314	8,331	9,000	4,934	5,000	10,000	
301-503-60950 COMPUTER SOFTWARE/SERVICES	23,267	24,254	32,621	36,988	18,122	5,000	41,500	
301-503-61201 DISPATCHER	7,200	47,000	47,000	60,000	50,000	7,200	60,000	
301-503-61206 CONTRACT SERVICES	1,865	2,320	22,320	7,000	5,376	0	7,000	
301-503-63701 JANITOR SERVICES	0	0	0	0	0	2,400	5,000	
301-503-65005 LIABILITY INSURANCE	14,672	15,333	21,520	17,200	12,895	10,000	17,200	
301-503-66603 JUVENILE TRANSPORT	0	0	0	0	0	500	0	
TOTAL CONTRACTURAL	105,213	143,858	177,583	181,105	129,678	34,100	180,700	
<u>CAPITAL OUTLAY</u>								
301-503-80100 CAPITAL OUTLAY	109,170	0	152,749	0	0	0	0	
301-503-80115 ENTERPRISE FLEET VEHICLES	0	0	0	45,000	33,103	0	90,000	
301-503-82200 NON-CAPITAL OUTLAY	0	9,892	0	50,595	0	0	50,000	
TOTAL CAPITAL OUTLAY	109,170	9,892	152,749	95,595	33,103	0	140,000	
<u>OTHER</u>								
301-503-99901 MISCELLANEOUS	1,738	(600)	178	0	(1,119)	0	500	
TOTAL OTHER	1,738	(600)	178	0	(1,119)	0	500	
TOTAL POLICE DEPT	2,112,401	2,414,436	2,415,068	3,121,778	1,903,900	1,057,500	3,038,958	

301-GENERAL FUND
STREETS DEPT

EXPENDITURES	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
301-505-00101 SALARIES	197,531	240,124	200,120	242,277	179,296	244,000	261,448	
301-505-00110 OVERTIME WAGES	14,584	25,617	18,233	20,000	12,406	4,000	20,000	
301-505-00201 PAYROLL TAXES	15,579	19,279	16,470	20,095	14,275	18,700	21,577	
301-505-00301 RETIREMENT	19,195	22,634	20,499	26,216	18,999	30,000	28,149	
301-505-00501 EMPLOYEE INSURANCE	30,628	42,535	32,809	46,571	31,081	44,000	51,228	
301-505-00505 WORKERS COMP INSURANCE	9,378	10,641	12,096	10,500	0	0	12,100	
301-505-00701 UNEMPLOYMENT	0	0	0	3,500	0	0	0	
TOTAL PERSONNEL	286,895	360,828	300,227	369,159	256,057	340,700	394,502	
<u>SUPPLIES/MATERIALS</u>								
301-505-10105 MED AM/DRUG SCREENING	228	0	71	293	293	0	300	
301-505-10701 OFFICE SUPPLIES	120	180	4	207	206	300	200	
301-505-10710 JANITORIAL/BUILDING SUPPLIES	2,928	2,409	5,926	4,000	2,182	0	4,000	
301-505-10801 TOOLS & SUPPLIES	3,864	2,490	9,035	4,000	2,586	3,500	4,000	
301-505-11401 STREET SAFETY EQUIPMENT	172	1,007	3,413	1,936	386	500	2,500	
301-505-12401 TRAVEL AND TRAINING	365	0	1,568	6,064	5,274	500	6,000	
301-505-13801 UNIFORMS	10,273	8,756	8,761	10,250	7,011	2,000	11,500	
TOTAL SUPPLIES/MATERIALS	17,950	14,841	28,778	26,750	17,940	6,800	28,500	
<u>DEPT MATERIALS</u>								
301-505-43501 CHEMICALS	82	0	0	500	0	500	500	
301-505-45005 SIGN MAINTENANCE	4,180	8,852	15,610	15,000	8,123	2,500	15,000	
301-505-49300 STREET/CURE/DRAINAGE	2,600	10,772	23,310	36,200	35,450	0	36,200	
TOTAL DEPT MATERIALS	6,862	19,624	38,920	51,700	43,573	3,000	51,700	
<u>UTILITIES</u>								
301-505-51101 UTILITIES-TELEPHONE	0	0	0	0	0	700	0	
301-505-51201 UTILITIES - CELL PHONE	1,484	1,183	1,930	2,000	962	0	1,500	
301-505-51301 UTILITIES - INTERNET	1,603	1,463	408	1,700	623	0	1,500	
301-505-56101 UTILITIES-ELECTRIC	42,850	47,181	47,134	50,000	30,222	52,000	50,000	
TOTAL UTILITIES	45,937	49,827	49,471	53,700	31,807	52,700	53,000	
<u>CAPITAL OUTLAY</u>								
301-505-80100 CAPITAL OUTLAY	162,462	258,009	272,505	205,899	52,162	0	125,000	
301-505-80115 ENTERPRISE FLEET VEHICLES	0	0	13,454	54,000	40,735	0	54,000	
TOTAL CAPITAL OUTLAY	162,462	258,009	285,959	259,899	92,897	0	179,000	
TOTAL STREETS DEPT	520,107	703,129	703,355	761,208	442,273	403,200	706,702	

301-GENERAL FUND
PARKS & REC

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL</u>								
301-506-00101 SALARIES	263,510	285,790	308,550	416,509	256,063	331,000	420,749	
301-506-00110 OVERTIME WAGES	11,347	26,010	16,659	18,000	7,561	4,000	18,000	
301-506-00201 PAYROLL TAXES	19,806	21,606	23,718	33,268	18,962	25,500	33,606	
301-506-00301 RETIREMENT	24,909	25,391	29,959	39,700	25,382	40,500	39,567	
301-506-00501 EMPLOYEE INSURANCE	41,898	48,953	55,122	83,994	41,767	62,000	92,393	
301-506-00505 WORKERS COMP INSURANCE	5,781	5,322	6,330	7,500	0	0	7,500	
301-506-00701 UNEMPLOYMENT	5,567	0	0	0	0	0	0	
TOTAL PERSONNEL	372,818	413,073	440,339	598,971	349,734	463,000	611,815	
<u>SUPPLIES/MATERIALS</u>								
301-506-10105 MED AM/DRUG SCREENING	112	349	212	370	370	0	300	
301-506-10710 JANITORIAL/BUILDING SUPPLIES	4,647	6,683	9,058	7,430	5,004	0	7,500	
301-506-10801 TOOLS & SUPPLIES	940	4,038	2,307	2,356	2,386	5,500	2,500	
301-506-11401 SAFETY/SUPPLIES EQUIPMENT	828	1,650	660	1,678	587	500	2,000	
301-506-12401 TRAVEL AND TRAINING	240	213	77	1,689	1,379	500	4,000	
301-506-13801 UNIFORMS	7,002	8,098	11,338	12,500	9,626	2,600	15,000	
TOTAL SUPPLIES/MATERIALS	13,769	21,031	23,651	26,023	19,352	9,100	31,300	
<u>DEPT MATERIALS</u>								
301-506-43501 CHEMICALS & FERTILIZERS	550	96	347	1,150	925	1,500	1,000	
301-506-47601 GROUNDS MAINTENANCE	8,746	10,634	27,627	10,023	9,827	12,000	15,000	
301-506-49201 MOSQUITO CONTROL	642	45	1,716	2,379	915	0	3,000	
TOTAL DEPT MATERIALS	9,938	10,775	29,690	13,551	11,667	13,500	19,000	
<u>UTILITIES</u>								
301-506-51101 UTILITIES-TELEPHONE	0	0	0	0	0	1,000	0	
301-506-51201 UTILITIES - CELL PHONE	1,549	1,447	2,366	2,226	1,040	0	2,500	
301-506-51301 UTILITIES - INTERNET	984	1,462	408	1,650	831	0	1,650	
301-506-56101 UTILITIES-ELECTRIC	13,765	13,576	12,882	13,594	8,928	20,000	13,500	
301-506-56102 UTILITIES-WATER	19,007	12,959	16,294	18,906	17,441	0	18,000	
TOTAL UTILITIES	35,306	29,445	31,950	36,376	28,241	21,000	35,650	
<u>CAPITAL OUTLAY</u>								
301-506-80100 CAPITAL OUTLAY	32,688	31,829	124,429	50,000	65,440	0	30,000	
301-506-80115 ENTERPRISE FLEET VEHICLES	0	0	8,617	62,500	54,779	0	57,000	
TOTAL CAPITAL OUTLAY	32,688	31,829	133,046	112,500	120,219	0	87,000	
TOTAL PARKS & REC	464,518	506,152	658,676	787,421	529,212	506,600	784,765	

301-GENERAL FUND
SERVICE DEPT

EXPENDITURES	(----- 2024-2025 -----) (----- 2025-2026 -----)							
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
301-507-00101 SALARIES	16,139	7,058	0	16,277	1,387	0	14,713	
301-507-00110 OVERTIME	664	109	0	1,500	1	0	1,500	
301-507-00201 PAYROLL TAXES	1,240	571	0	1,360	106	0	1,244	
301-507-00301 RETIREMENT	1,418	658	0	1,670	0	0	1,623	
301-507-00501 EMPLOYEE INSURANCE	2,119	1,054	0	3,175	1	0	3,493	
301-507-00505 WORKERS COMP INSURANCE	930	1,023	331	1,100	0	0	500	
TOTAL PERSONNEL	22,510	10,472	331	25,082	1,495	0	23,073	
<u>SUPPLIES/MATERIALS</u>								
301-507-10801 TOOLS/SUPPLIES	1,472	1,133	1,218	2,000	324	0	2,000	
TOTAL SUPPLIES/MATERIALS	1,472	1,133	1,218	2,000	324	0	2,000	
<u>EQUIP/BUILD MAINTENANCE</u>								
301-507-30103 FUEL,TIRES	43,077	50,294	47,138	45,000	29,762	0	45,000	
301-507-30105 TIRES	100	802	340	1,000	522	0	1,000	
301-507-30107 LUBE & SUPPLIES/MINOR REPAIR	17,335	27,479	21,003	20,327	18,708	0	20,000	
301-507-30108 VEHICLE MAJOR REPAIRS	7,749	3,261	4,447	9,673	0	0	5,000	
301-507-30110 EQUIPMENT MAJOR REPAIRS	40,430	48,330	18,362	30,000	24,588	0	30,000	
TOTAL EQUIP/BUILD MAINTENANCE	108,691	130,166	91,290	106,000	73,580	0	101,000	
<u>CAPITAL OUTLAY</u>								
TOTAL SERVICE DEPT	132,673	141,771	92,839	133,082	75,398	0	126,073	

301-GENERAL FUND
POOL DEPT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)					
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE	
<u>PERSONNEL</u>									
301-508-00101 SALARIES	57,855	62,734	72,650	71,316	11,531	28,000	83,164		
301-508-00110 OVERTIME WAGES	0	476	0	0	0	0	0		
301-508-00201 PAYROLL TAXES	4,430	4,839	5,525	5,501	888	2,200	6,407		
301-508-00505 WORKERS COMP INSURANCE	1,065	1,143	1,448	1,500	0	0	1,600		
301-508-00701 UNEMPLOYMENT	408	0	0	1,000	0	0	0		
TOTAL PERSONNEL	63,758	69,192	79,622	79,317	12,419	30,200	91,171		
<u>SUPPLIES/MATERIALS</u>									
301-508-10220 EMPLOYEE APPRECIATION	258	214	402	250	0	0	250		
301-508-10701 OFFICE SUPPLIES	(9)	173	107	374	159	500	200		
301-508-12401 TRAVEL AND TRAINING	450	1,528	0	1,326	311	250	1,500		
TOTAL SUPPLIES/MATERIALS	699	1,915	509	1,950	470	750	1,950		
<u>EQUIP/BUILD MAINTENANCE</u>									
301-508-27601 MAINTENANCE	18,555	11,507	13,628	19,000	10,416	2,500	19,000		
TOTAL EQUIP/BUILD MAINTENANCE	18,555	11,507	13,628	19,000	10,416	2,500	19,000		
<u>DEPT MATERIALS</u>									
301-508-43501 CHEMICALS	22,650	27,971	35,712	30,000	(4,795)	16,000	30,000		
301-508-43908 MINOR POOL SUPPLIES/EQUIPMENT	3,171	2,960	4,541	4,000	695	1,500	4,000		
TOTAL DEPT MATERIALS	25,821	30,930	40,253	34,000	(4,100)	17,500	34,000		
<u>UTILITIES</u>									
301-508-51101 UTILITIES-TELEPHONE	357	1,000	442	550	262	1,200	550		
301-508-56101 UTILITIES-ELECTRIC	8,126	8,157	12,756	12,000	3,741	10,000	13,000		
TOTAL UTILITIES	8,483	9,157	13,198	12,550	4,003	11,200	13,550		
<u>CAPITAL OUTLAY</u>									
301-508-80100 CAPITAL OUTLAY	0	8,936	0	5,000	5,000	0	5,000		
TOTAL CAPITAL OUTLAY	0	8,936	0	5,000	5,000	0	5,000		
TOTAL POOL DEPT	117,315	131,636	147,211	151,817	28,208	62,150	164,671		

301-GENERAL FUND
MAYOR & CITY COUNCIL

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL</u>								
301-509-00101 SALARIES	4,750	5,700	4,500	5,700	3,650	5,700	5,700	
TOTAL PERSONNEL	4,750	5,700	4,500	5,700	3,650	5,700	5,700	
<u>SUPPLIES/MATERIALS</u>								
301-509-10201 DUES & MEMBERSHIPS-PL 1	100	175	75	350	0	0	350	
301-509-10202 DUES & MEMBERSHIPS - PL 2	100	100	114	350	0	0	350	
301-509-10203 DUES & MEMBERSHIPS - PL3	190	100	95	350	0	0	350	
301-509-10204 DUES & MEMBERSHIPS - PL4	100	100	75	350	0	0	350	
301-509-10205 DUES & MEMBERSHIPS - PL5	190	100	75	350	0	0	350	
301-509-10206 DUES & MEMBERSHIPS - MAYOR	100	100	114	350	0	0	350	
301-509-10701 OFFICE SUPPLIES	3,675	2,529	1,658	2,273	874	1,000	2,500	
301-509-10705 MEETING EXPENSES	1,785	5,003	5,710	3,227	3,145	0	5,000	
301-509-12401 TRAVEL & TRAINING COUNCIL PL 1	827	1,099	1,448	2,515	2,515	5,000	3,500	
301-509-12402 TRAVEL & TRAINING COUNCIL PL 2	1,932	149	1,727	2,000	266	0	3,500	
301-509-12403 TRAVEL & TRAINING COUNCIL PL 3	2,281	1,465	1,593	2,000	817	0	3,500	
301-509-12404 TRAVEL & TRAINING COUNCIL PL 4	1,617	769	3,770	2,000	(438)	0	3,500	
301-509-12405 TRAVEL & TRAINING COUNCIL PL 5	2,365	1,832	4,628	2,000	239	0	3,500	
301-509-12406 TRAVEL & TRAINING MAYOR	128	1,361	3,843	2,000	1,300	0	3,500	
TOTAL SUPPLIES/MATERIALS	15,391	14,882	24,925	20,115	8,718	6,000	30,600	
<u>DEPT MATERIALS</u>								
301-509-40301 ELECTION EXPENSE-CITY	14,078	30,773	20,273	99,485	12,466	26,000	75,000	
TOTAL DEPT MATERIALS	14,078	30,773	20,273	99,485	12,466	26,000	75,000	
<u>UTILITIES</u>								
301-509-51101 UTILITIES-TELEPHONE	0	0	0	0	0	4,400	0	
301-509-51201 UTILITIES - CELL PHONE	5,606	5,535	4,186	5,000	2,303	0	6,500	
TOTAL UTILITIES	5,606	5,535	4,186	5,000	2,303	4,400	6,500	
<u>CONTRACTURAL</u>								
301-509-60202 LEGAL FEES - SPECIAL COUNCIL	14,708	73,167	18,471	42,500	13,445	0	30,000	
TOTAL CONTRACTURAL	14,708	73,167	18,471	42,500	13,445	0	30,000	
TOTAL MAYOR & CITY COUNCIL	54,532	130,056	72,356	172,800	40,582	42,100	147,800	

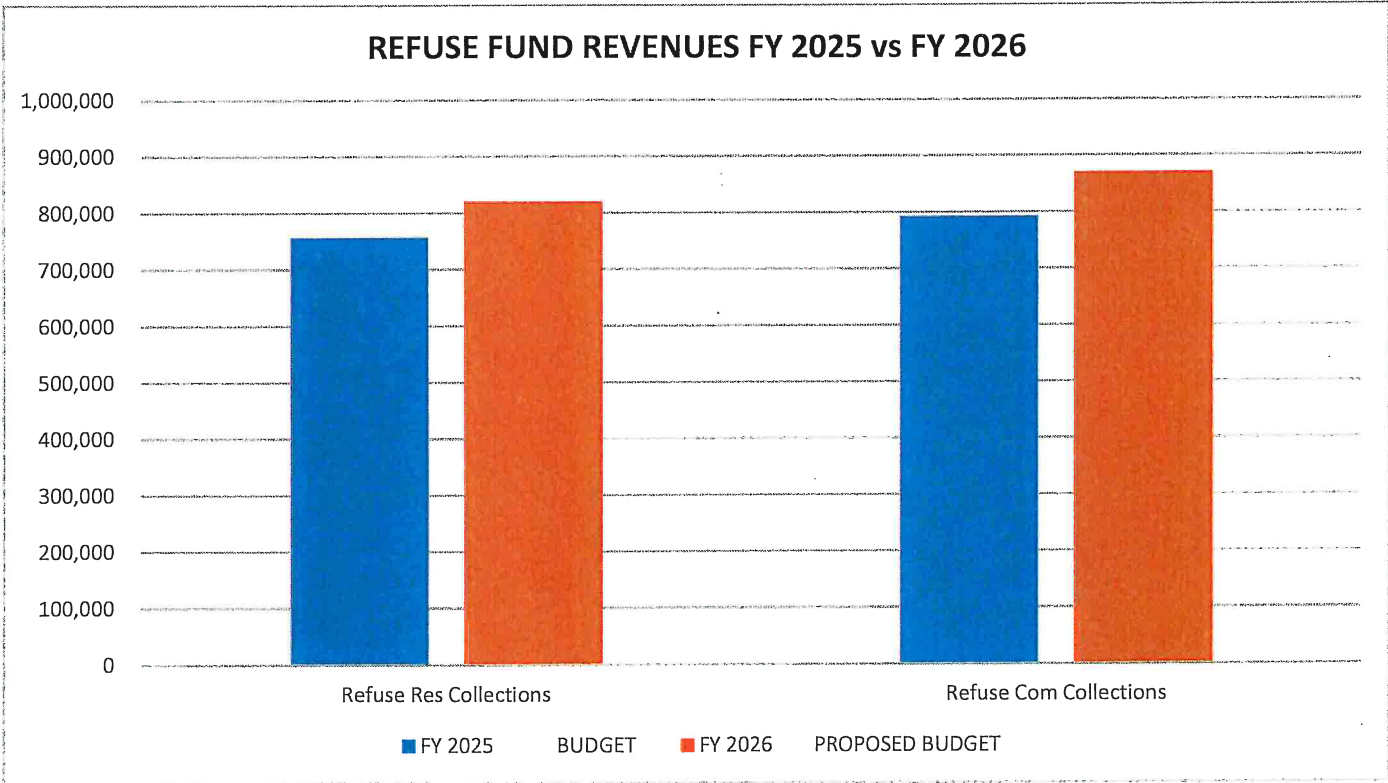
301-GENERAL FUND
DEVELOPMENT DEPT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL</u>								
301-511-00101 SALARIES	62,818	69,809	93,160	154,428	98,350	0	155,209	
301-511-00110 OVERTIME WAGES	274	470	3,239	2,500	4,638	0	2,500	
301-511-00201 PAYROLL TAXES	4,799	5,371	7,190	12,009	7,722	0	12,071	
301-511-00301 RETIREMENT	5,670	5,702	8,034	15,667	10,646	0	15,748	
301-511-00501 EMPLOYEE INSURANCE	10,495	10,660	10,529	23,237	15,944	0	25,561	
301-511-00505 WORKERS COMP INSURANCE	419	444	786	1,500	0	0	1,500	
301-511-00701 UNEMPLOYMENT	0	0	191	500	80	0	0	
TOTAL PERSONNEL	84,474	92,456	123,130	209,841	137,380	0	212,589	
<u>SUPPLIES/MATERIALS</u>								
301-511-10105 MED AM/DRUG SCREENING	56	65	203	100	0	0	100	
301-511-10205 LEGAL NOTICES/ADVERTISING	53	76	9,351	3,853	1,815	0	5,000	
301-511-10601 POSTAGE	232	550	179	1,539	0	0	2,000	
301-511-10701 OFFICE SUPPLIES	2,050	1,519	1,016	1,500	1,156	0	1,500	
301-511-10740 FORMS PRINTING	0	514	329	1,000	454	0	1,000	
301-511-10801 TOOLS & SUPPLIES	203	170	39	300	0	0	300	
301-511-12401 TRAVEL AND TRAINING	450	2,211	5,006	5,742	2,214	0	6,000	
301-511-13801 UNIFORMS	640	(17)	1,304	2,400	1,366	0	2,400	
TOTAL SUPPLIES/MATERIALS	3,683	5,088	17,425	16,434	7,004	0	18,300	
<u>UTILITIES</u>								
301-511-51101 UTILITIES-TELEPHONE	1,963	2,214	3,320	3,000	2,431	0	3,400	
301-511-51201 UTILITIES - CELL PHONE	817	993	2,130	2,000	1,314	0	2,000	
301-511-51301 UTILITIES - INTERNET	3,691	3,905	2,203	2,742	2,039	0	4,000	
TOTAL UTILITIES	6,472	7,112	7,654	7,742	5,784	0	9,400	
<u>CONTRACTURAL</u>								
301-511-60100 CC ACCT SERVICE FEES	0	107	0	0	0	0	0	
301-511-60101 PROFESSIONAL/ENGINEERING FEES	42,352	19,773	32,038	10,644	3,598	0	20,500	
301-511-60102 LEGAL FEES	27,500	23,494	55,106	35,000	29,378	0	35,000	
301-511-60103 CONTRACT ITECH SERIVCES	4,590	10,209	11,772	15,000	10,458	0	15,000	
301-511-60106 CONTRACT BLDG/INSPECT SERVICES	82,666	246,368	89,038	142,352	139,467	0	150,000	
301-511-60107 CODIFICATION SERVICES	1,295	0	0	5,000	0	0	5,000	
301-511-60901 CONTRACT OFFICE EQUIP-COPIER	4,250	2,391	2,228	4,428	2,970	0	3,000	
301-511-60950 COMPUTER SOFTWARE/SERVICES	1,533	2,312	6,315	7,000	4,635	0	7,000	
301-511-61000 WILSON CNTY HEALTH INSPECTIONS	19,600	15,980	3,720	18,000	16,520	0	18,000	
TOTAL CONTRACTURAL	183,786	320,635	200,217	237,424	207,025	0	253,500	
<u>CAPITAL OUTLAY</u>								
301-511-80115 ENTERPRISE FLEET VEHICLES	0	0	5,153	13,500	7,401	0	12,000	
TOTAL CAPITAL OUTLAY	0	0	5,153	13,500	7,401	0	12,000	
TOTAL DEVELOPMENT DEPT	278,415	425,291	353,579	484,941	364,595	0	505,789	
TOTAL EXPENDITURES	4,551,087	5,509,711	5,720,623	6,904,129	4,337,864	3,015,650	6,829,906	
REVENUE OVER/ (UNDER) EXPENDITURES	2,484,451	929,203	1,061,251	220	(90,782)	565,078	0	

REFUSE FUND REVENUE SUMMARY

In the Refuse Fund, the largest revenue source for the City is refuse commercial collections, which are projected to increase by approximately 9.85%. The next largest source is refuse residential collections, with a projected increase of approximately 8.47%. Combined, these two revenue sources account for approximately 98.43% of all Refuse Fund revenues, indicating the City's strong reliance on both commercial and residential collection fees to support the financial sustainability of the fund.

REFUSE FUND REVENUE BY CATEGORY			
REVENUES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Refuse Res Collections	756,000	820,000	8.47%
Refuse Com Collections	792,000	870,000	9.85%
Refuse Rate Discount	(10,000)	(10,000)	0.00%
Refuse Penalty	37,000	37,000	0.00%
Total	1,575,000	1,717,000	9.02%



REFUSE FUND EXPEDITURES SUMMARY

In the Refuse Fund, the largest expenditure category for the City is allied waste commercial, which is projected to increase by approximately 11.71%. The second largest category is allied waste residential, with a projected increase of 11.03%. Together, these two categories make up approximately 92.43% of all Refuse Fund expenses.

REFUSE FUND EXPENDITURES BY CATEGORY			
EXPENDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Allied Waste Residential	700,000	782,000	11.71%
Allied Waste Commercial	725,000	805,000	11.03%
Transfer Out - General Fund	150,000	130,000	-13.33%
Total	1,575,000	1,717,000	9.02%

311-REFUSE FUND

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
REFUSE								
=====								
COLLECTIONS								
311-441-43010 REFUSE RES COLLECTIONS	645,396	679,720	745,824	756,000	540,282	490,000	820,000	
311-441-43011 REFUSE COM COLLECTIONS	686,619	725,075	789,683	792,000	576,482	400,000	870,000	
311-441-43012 REFUSE RATE DISCOUNT	(9,117)	(10,026)	(10,278)	(10,000)	(6,894)	0	(10,000)	
311-441-43022 REFUSE PENALTY	27,776	30,526	37,259	37,000	22,627	20,000	37,000	
311-441-43030 REFUSE BRUSH	0	0	0	0	0	3,000	0	
TOTAL COLLECTIONS	1,350,674	1,425,294	1,562,488	1,575,000	1,132,497	913,000	1,717,000	
MISCELLANEOUS								
TOTAL REFUSE	1,350,674	1,425,294	1,562,488	1,575,000	1,132,497	913,000	1,717,000	
TOTAL REVENUES	1,350,674	1,425,294	1,562,488	1,575,000	1,132,497	913,000	1,717,000	

311-REFUSE FUND
REFUSE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>CONTRACTURAL</u>								
311-541-60120 ALLIED WASTE RESIDENTIAL	513,181	637,726	708,752	700,000	531,844	355,000	782,000	
311-541-60125 ALLIED WASTE COMMERCIAL	618,977	676,603	738,285	725,000	462,935	340,000	805,000	
TOTAL CONTRACTURAL	1,132,158	1,314,328	1,447,037	1,425,000	994,779	695,000	1,587,000	
<u>EXP CATEGORY 70 THRU 79</u>								
<u>OTHER</u>								
311-541-90000 CONTINGENCY ALLOCATION	0	0	0	0	0	18,000	0	
311-541-90301 TRANSFER OUT - GENERAL FUND	124,000	165,000	115,451	150,000	0	200,000	130,000	
TOTAL OTHER	124,000	165,000	115,451	150,000	0	218,000	130,000	
TOTAL REFUSE	1,256,158	1,479,328	1,562,488	1,575,000	994,779	913,000	1,717,000	
TOTAL EXPENDITURES	1,256,158	1,479,328	1,562,488	1,575,000	994,779	913,000	1,717,000	
REVENUE OVER/ (UNDER) EXPENDITURES	94,517	(54,035)	0	0	137,718	0	0	

331-CEMETERY FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							DR	WORKSPACE
CEMETERY								
=====								
CEMETERY PLOT SALES								
331-431-49031 SALE OF CEMETERY LOTS	16,350	15,725	19,075	17,500	17,816	150,000	(17,500)	
TOTAL CEMETERY PLOT SALES	16,350	15,725	19,075	17,500	17,816	150,000	(17,500)	
TRANSFERS								
MISCELLANEOUS								
TOTAL CEMETERY	16,350	15,725	19,075	17,500	17,816	150,000	(17,500)	
TOTAL REVENUES	16,350	15,725	19,075	17,500	17,816	150,000	(17,500)	

331-CEMETERY FUND
CEMETERY

EXPENDITURES	(----- 2024-2025 -----) (----- 2025-2026 -----)							
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
331-531-00101 SALARIES	0	3,082	15,014	0	0	0	0	
331-531-00201 PAYROLL TAXES	0	188	1,196	0	0	0	0	
331-531-00505 WORKERS COMP INSURANCE	0	45	339	0	0	0	0	
TOTAL PERSONNEL	0	3,315	16,550	0	0	0	0	
<u>SUPPLIES/MATERIALS</u>								
331-531-10801 TOOLS & SUPPLIES	225	(14)	747	2,037	1,230	500	1,000	
331-531-11206 CONTRACT SERVICES	1,509	450	0	0	0	0	0	
331-531-13501 CHEMICALS	0	2,012	2,012	2,000	1,006	2,000	2,000	
TOTAL SUPPLIES/MATERIALS	1,733	2,448	2,759	4,037	2,236	2,500	3,000	
<u>EQUIP/BUILD MAINTENANCE</u>								
331-531-27101 GROUND MAINTENANCE	2,578	3,934	3,188	3,978	3,883	0	3,000	
TOTAL EQUIP/BUILD MAINTENANCE	2,578	3,934	3,188	3,978	3,883	0	3,000	
<u>CONTRACTURAL</u>								
331-531-60950 COMPUTER SOFTWARE/SERVICES	1,202	1,398	2,578	1,500	984	0	1,500	
331-531-65005 LIABILITY INSURANCE	0	0	0	0	0	4,800	0	
TOTAL CONTRACTURAL	1,202	1,398	2,578	1,500	984	4,800	1,500	
<u>CAPITAL OUTLAY</u>								
331-531-80100 CAPITAL OUTLAY	0	5,650	0	7,984	0	0	10,000	
TOTAL CAPITAL OUTLAY	0	5,650	0	7,984	0	0	10,000	
<u>OTHER</u>								
331-531-94102 DEPRECIATION	1,214	2,811	0	0	0	150	0	
TOTAL OTHER	1,214	2,811	0	0	0	150	0	
TOTAL CEMETERY	6,727	19,555	25,074	17,500	7,103	7,450	17,500	
TOTAL EXPENDITURES	6,727	19,555	25,074	17,500	7,103	7,450	17,500	
REVENUE OVER/ (UNDER) EXPENDITURES	9,623	(3,830)	(5,999)	0	10,713	142,550	(35,000)	

400-HOTEL/MOTEL FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
GENERAL ADMINISTRATION								
=====								
TAXES								
400-401-41802 HOTEL/MOTEL TAX	140,087	393,580	281,775	275,000	175,100	300,000	275,000	
TOTAL TAXES	140,087	393,580	281,775	275,000	175,100	300,000	275,000	
TRANSFERS								
MISCELLANEOUS								
400-401-49950 RESERVE BALANCE DRAW	0	0	0	80,000	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	80,000	0	0	0	
TOTAL GENERAL ADMINISTRATION	140,087	393,580	281,775	355,000	175,100	300,000	275,000	
TOTAL REVENUES	140,087	393,580	281,775	355,000	175,100	300,000	275,000	

400-HOTEL/MOTEL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
				CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET DR
PERSONNEL								
400-501-00101 SALARIES	121,297	116,576	149,941	113,486	67,181	0	111,513	
400-501-00110 OVERTIME WAGES	8,326	13,372	5,743	5,625	346	0	5,625	
400-501-00201 PAYROLL TAXES	8,891	9,422	12,122	8,682	5,197	0	8,974	
400-501-00301 RETIREMENT	10,007	10,462	14,709	10,657	6,886	0	11,707	
400-501-00501 EMPLOYEE INSURANCE	16,448	23,011	24,401	23,289	9,910	0	25,618	
400-501-00505 WORKERS COMP INSURANCE	1,096	940	1,744	1,000	0	0	1,800	
400-501-00701 UNEMPLOYMENT	644	0	0	2,500	0	0	0	
TOTAL PERSONNEL	166,709	173,784	208,660	165,239	89,520	0	165,237	
SUPPLIES/MATERIALS								
400-501-11204 ADVERTISING/SIGNS	0	0	0	25,000	0	0	15,000	
TOTAL SUPPLIES/MATERIALS	0	0	0	25,000	0	0	15,000	
OTHER								
400-501-97401 VISITOR/TRAVEL BUREAU REQUESTS	16,200	50,000	83,000	84,761	32,500	0	94,763	
400-501-99301 TRANSFER OUT - GENERAL FUND	0	0	0	0	0	300,000	0	
400-501-99570 TRANSFER OUT - 4A CIVIC CENTER	0	0	0	80,000	0	0	0	
TOTAL OTHER	16,200	50,000	83,000	164,761	32,500	300,000	94,763	
TOTAL GENERAL ADMINISTRATION	182,909	223,784	291,660	355,000	122,020	300,000	275,000	
TOTAL EXPENDITURES	182,909	223,784	291,660	355,000	122,020	300,000	275,000	
REVENUE OVER/ (UNDER) EXPENDITURES	(42,822)	169,796	(9,885)	0	53,080	0	0	

415-STREET MAINTENANCE TAX

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
STREET MAINTENANCE								
=====								
TAXES								
415-410-41401 STREET MAINTENANCE TAX	583,541	609,970	637,202	679,875	443,265	380,000	700,271	
TOTAL TAXES	583,541	609,970	637,202	679,875	443,265	380,000	700,271	
RENTALS								
MISCELLANEOUS								
TOTAL STREET MAINTENANCE	583,541	609,970	637,202	679,875	443,265	380,000	700,271	
TOTAL REVENUES	583,541	609,970	637,202	679,875	443,265	380,000	700,271	

415-STREET MAINTENANCE TAX
STREET MAINTENANCE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>DEPT MATERIALS</u>								
415-505-49305 STREET MAINTENANCE COST	51,963	75,358	192,451	200,000	64,175	380,000	200,000	
415-505-49306 STREET REPAIR PROJECT	894,560	154,186	0	0	0	0	0	
TOTAL DEPT MATERIALS	946,523	229,544	192,451	200,000	64,175	380,000	200,000	
<u>CONTRACTURAL</u>								
<u>CAPITAL OUTLAY</u>								
<u>OTHER</u>								
TOTAL STREET MAINTENANCE	946,523	229,544	192,451	200,000	64,175	380,000	200,000	
TOTAL EXPENDITURES	946,523	229,544	192,451	200,000	64,175	380,000	200,000	
REVENUE OVER/(UNDER) EXPENDITURES	(362,982)	380,426	444,751	479,875	379,089	0	500,271	

420-CHILD SAFETY

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
CHILD SAFETY								
=====								
FINES								
420-401-42101 MUNICIPAL COURT FINES	212	373	957	500	1,536	400	500	
TOTAL FINES	212	373	957	500	1,536	400	500	
MISCELLANEOUS								
420-401-49910 INTEREST INCOME	5	27	39	25	23	0	0	
TOTAL MISCELLANEOUS	5	27	39	25	23	0	0	
TOTAL CHILD SAFETY	217	400	997	525	1,559	400	500	
TOTAL REVENUES	217	400	997	525	1,559	400	500	

420-CHILD SAFETY
MUNICIPAL COURT

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>SUPPLIES/MATERIALS</u>								
420-502-10801 TOOLS & SUPPLIES	0	0	350	500	0	400	500	
TOTAL SUPPLIES/MATERIALS	0	0	350	500	0	400	500	
TOTAL MUNICIPAL COURT	0	0	350	500	0	400	500	
TOTAL EXPENDITURES	0	0	350	500	0	400	500	
REVENUE OVER/ (UNDER) EXPENDITURES	217	400	647	25	1,559	0	0	

430-MUNICIPAL COURT TECHNOLOG

	(----- 2024-2025 -----)				(----- 2025-2026 -----)			
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
COURT TECHNOLOGY =====								
FINES								
430-401-42101 MUNICIPAL COURT FINES	2,025	3,200	3,528	3,500	2,787	3,500	3,500	
TOTAL FINES	2,025	3,200	3,528	3,500	2,787	3,500	3,500	
MISCELLANEOUS								
430-401-49910 INTEREST INCOME	29	78	129	80	74	0	0	
TOTAL MISCELLANEOUS	29	78	129	80	74	0	0	
TOTAL COURT TECHNOLOGY	2,054	3,278	3,657	3,580	2,862	3,500	3,500	
TOTAL REVENUES	2,054	3,278	3,657	3,580	2,862	3,500	3,500	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2025

430-MUNICIPAL COURT TECHNOLOG
MUNICIPAL COURT

	2021-2022	2022-2023	2023-2024	(-----	2024-2025	-----)	(-----	2025-2026	-----)
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED	
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	WORKSPACE
							DR		
<u>CONTRACTURAL</u>									
430-502-60101 PROFESSIONAL FEES	0	900	0	2,500	0	0	2,500		
TOTAL CONTRACTURAL	0	900	0	2,500	0	0	2,500		
<u>CAPITAL OUTLAY</u>									
430-502-84101 CAPITAL OUTLAY	6,820	0	0	0	0	3,500	0		
TOTAL CAPITAL OUTLAY	6,820	0	0	0	0	3,500	0		
TOTAL MUNICIPAL COURT	6,820	900	0	2,500	0	3,500	2,500		
TOTAL EXPENDITURES	6,820	900	0	2,500	0	3,500	2,500		
REVENUE OVER/ (UNDER) EXPENDITURES	(4,766)	2,378	3,657	1,080	2,862	0	1,000		

440-MUNICIPAL COURT -SECURITY

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
COURT SECURTY								
=====								
FINES								
440-401-42101 MUNICIPAL COURT FINES	2,183	3,623	4,180	3,500	3,327	2,600	3,500	
TOTAL FINES	2,183	3,623	4,180	3,500	3,327	2,600	3,500	
MISCELLANEOUS								
440-401-49910 INTEREST INCOME	43	218	313	200	161	0	0	
TOTAL MISCELLANEOUS	43	218	313	200	161	0	0	
TOTAL COURT SECURTY	2,226	3,841	4,492	3,700	3,488	2,600	3,500	
TOTAL REVENUES	2,226	3,841	4,492	3,700	3,488	2,600	3,500	

440-MUNICIPAL COURT -SECURITY
MUNCIPAL COURT

	(----- 2024-2025 -----)			(----- 2025-2026 -----)				
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
SUPPLIES/MATERIALS								
440-502-10701 OFFICE SUPPLIES	0	0	0	2,500	0	0	2,500	
TOTAL SUPPLIES/MATERIALS	0	0	0	2,500	0	0	2,500	
EQUIP/BUILD MAINTENANCE								
CONTRACTURAL								
440-502-60101 PROFESSIONAL FEES	0	0	0	0	0	2,600	0	
TOTAL CONTRACTURAL	0	0	0	0	0	2,600	0	
TOTAL MUNCIPAL COURT	0	0	0	2,500	0	2,600	2,500	
TOTAL EXPENDITURES	0	0	0	2,500	0	2,600	2,500	
REVENUE OVER/ (UNDER) EXPENDITURES	2,226	3,841	4,492	1,200	3,488	0	1,000	

453-LEOSE-OFFICER TRAINING

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
ADMINISTRATION								
=====								
GRANTS/DONATIONS								
453-401-48512 LEOSE ALLOCATION	1,281	1,237	3,481	3,000	3,138	0	3,000	
TOTAL GRANTS/DONATIONS	1,281	1,237	3,481	3,000	3,138	0	3,000	
TOTAL ADMINISTRATION	1,281	1,237	3,481	3,000	3,138	0	3,000	
TOTAL REVENUES	1,281	1,237	3,481	3,000	3,138	0	3,000	

453-LEOSE-OFFICER TRAINING
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>SUPPLIES/MATERIALS</u>								
453-503-12401 TRAVEL AND TRAINING	0	835	2,810	1,500	310	0	3,000	
TOTAL SUPPLIES/MATERIALS	0	835	2,810	1,500	310	0	3,000	
TOTAL POLICE DEPARTMENT	0	835	2,810	1,500	310	0	3,000	
TOTAL EXPENDITURES	0	835	2,810	1,500	310	0	3,000	
REVENUE OVER/ (UNDER) EXPENDITURES	1,281	402	671	1,500	2,828	0	0	

460-RECREATIONAL FEE FUND

	(----- 2024-2025 -----)				(----- 2025-2026 -----)			
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
NON DEPARTMENTAL								
=====								
PARKS & RECREATION FEES								
460-401-46101 SPORT COMPLEX RENTAL	10,398	9,729	18,129	10,000	1,650	0	10,000	
TOTAL PARKS & RECREATION FEES	10,398	9,729	18,129	10,000	1,650	0	10,000	
TOTAL NON DEPARTMENTAL	10,398	9,729	18,129	10,000	1,650	0	10,000	
RECREATIONAL FEE								
=====								
CHARGES FOR SERVICES								
460-421-43701 RECREATIONAL UTILITY FEES	34,599	35,890	37,368	37,000	25,365	30,000	38,400	
TOTAL CHARGES FOR SERVICES	34,599	35,890	37,368	37,000	25,365	30,000	38,400	
GRANTS/DONATIONS								
TRANSFERS								
MISCELLANEOUS								
460-421-49915 CONTRIBUTIONS 4B	50,000	50,000	25,000	25,000	0	0	25,000	
TOTAL MISCELLANEOUS	50,000	50,000	25,000	25,000	0	0	25,000	
TOTAL RECREATIONAL FEE	84,599	85,890	62,368	62,000	25,365	30,000	63,400	
TOTAL REVENUES	94,997	95,619	80,497	72,000	27,015	30,000	73,400	

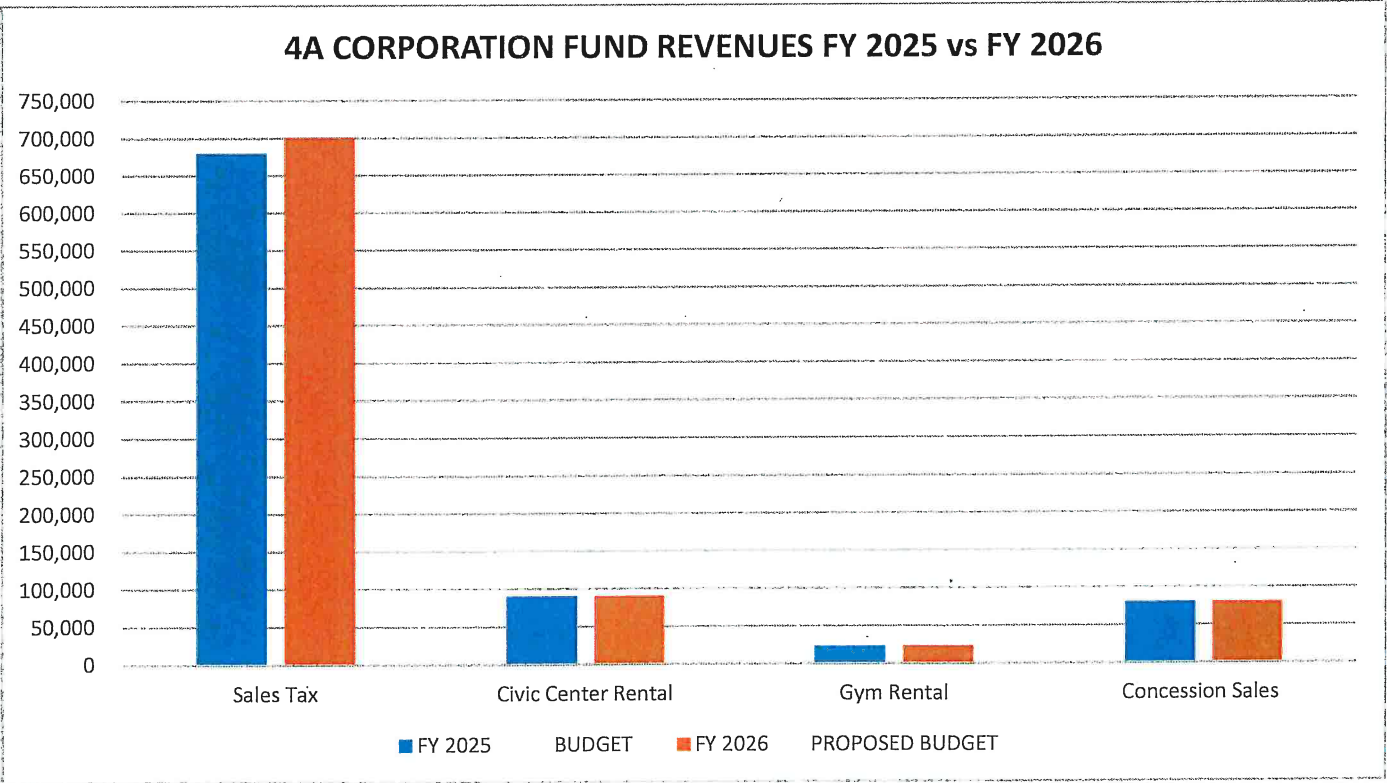
460-RECREATIONAL FEE FUND
PARKS & REC

	(----- 2024-2025 -----)				(----- 2025-2026 -----)			
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>SUPPLIES/MATERIALS</u>								
460-506-10710 JANITORIAL/BUILDING SUPPLIES	6,054	5,791	10,271	7,000	2,907	0	8,400	
TOTAL SUPPLIES/MATERIALS	6,054	5,791	10,271	7,000	2,907	0	8,400	
<u>DEPT MATERIALS</u>								
460-506-43501 CHEMICALS & FERTILIZERS	9,453	3,653	8,680	5,853	3,207	0	6,000	
460-506-47601 GROUNDS MAINTENANCE	23,237	7,332	7,045	9,455	1,246	0	5,000	
460-506-47610 MOWING SERVICE	23,056	11,872	0	0	0	0	0	
460-506-49201 MOSQUITO CONTROL	858	4,081	1,308	2,000	185	0	2,000	
TOTAL DEPT MATERIALS	56,603	26,938	17,033	17,309	4,638	0	13,000	
<u>UTILITIES</u>								
460-506-56101 UTILITIES - ELECTRIC	22,095	17,586	21,298	21,000	13,898	0	21,000	
TOTAL UTILITIES	22,095	17,586	21,298	21,000	13,898	0	21,000	
<u>CONTRACTURAL</u>								
460-506-61206 CONTRACT SERVICES	0	850	92	1,000	0	0	1,000	
TOTAL CONTRACTURAL	0	850	92	1,000	0	0	1,000	
<u>EXP CATEGORY 70 THRU 79</u>								
<u>CAPITAL OUTLAY</u>								
460-506-80100 CAPITAL OUTLAY	0	9,047	28,533	25,691	0	0	30,000	
TOTAL CAPITAL OUTLAY	0	9,047	28,533	25,691	0	0	30,000	
<u>OTHER</u>								
460-506-90301 TRF OUT - GENERAL FUND	0	0	0	0	0	30,000	0	
TOTAL OTHER	0	0	0	0	0	30,000	0	
TOTAL PARKS & REC	84,752	60,212	77,227	72,000	21,443	30,000	73,400	
TOTAL EXPENDITURES	84,752	60,212	77,227	72,000	21,443	30,000	73,400	
REVENUE OVER/(UNDER) EXPENDITURES	10,245	35,407	3,270	0	5,572	0	0	

4A CORPORATION FUND REVENUE SUMMARY

In the 4A Corporation Fund, the primary revenue source for the City is sales tax, which is projected to increase by 3.00%. This single source accounts for approximately 76.65% of all revenues within the fund, highlighting the fund’s strong dependence on local sales tax collections to support maintenance, operations, and related activities.

4A CORPORATION FUND REVENUE BY CATEGORY			
REVENUES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Sales Tax	679,875	700,217	2.99%
Civic Center Rental	90,000	90,000	0.00%
Arena Rental	2,000	1,000	-50.00%
Gym Rental	22,500	22,500	0.00%
Concession Sales	80,000	80,000	0.00%
Miscellaneous	82,760	2,760	-96.67%
Total	957,135	896,477	-6.34%



4A CORPORATION FUND EXPEDITURES SUMMARY

In the 4A Corporation Fund, the largest expenditure category for the City is capital outlay, which is projected to decrease by approximately 5.83%. The second largest category is salaries, which is projected to increase slightly by 0.12%. Combined, these two categories represent approximately 46.86% of all 4A Corporation Fund expenses.

4A CORPORATION FUND EXPEDITURES BY CATEGORY			
EXPENDITURES	FY 2025 BUDGET	FY 2026 PROPOSED BUDGET	FY 2025 vs FY 2026
Salaries	165,240	165,435	0.12%
Supplies/Materials	60,100	61,900	3.00%
Equip/Build Maintenance	65,000	62,000	-4.62%
Dept Materials	158,500	131,500	-17.03%
Utilities	110,500	97,000	-12.22%
Contractual	127,300	124,000	-2.59%
Capital Outlay	270,400	254,642	-5.83%
Total	957,040	896,477	-6.33%

570-4A CORPORATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
NON-DEPARTMENTAL								
=====								
TAXES								
570-401-41401 SALES TAX	583,541	609,970	637,202	679,875	443,265	380,000	700,217	
TOTAL TAXES	583,541	609,970	637,202	679,875	443,265	380,000	700,217	
PARKS & RECREATION FEES								
570-401-46405 ARENA RENTAL	0	3,600	800	2,000	0	0	1,000	
570-401-46410 CIVIC CENTER RENTAL	53,780	123,521	96,793	90,000	61,763	0	90,000	
570-401-46415 GYM RENTAL	31,300	27,938	21,810	22,500	17,475	0	22,500	
570-401-46420 CONCESSION SALES	60,825	86,911	102,941	80,000	44,705	65,000	80,000	
570-401-46516 JULY 4th EVENT	1,825	1,600	2,400	0	0	0	0	
570-401-46517 HOLIDAY EXTRAVAGANZA	0	605	0	0	2,330	0	0	
570-401-46518 CINCO DE MAYO CELEBRATION	0	375	0	0	0	0	0	
TOTAL PARKS & RECREATION FEES	147,730	244,550	224,744	194,500	126,273	65,000	193,500	
TRANSFERS								
570-401-49300 CONTRIBUTION FROM GOVERNMENT	0	572,138	0	0	0	0	0	
570-401-49400 TRF IN - HOTEL/MOTEL FUND	0	0	0	80,000	0	0	0	
TOTAL TRANSFERS	0	572,138	0	80,000	0	0	0	
MISCELLANEOUS								
570-401-49901 MISCELLANEOUS	2,835	3,930	2,760	2,760	1,840	0	2,760	
570-401-49910 INTEREST	8	1	(2)	0	9	0	0	
TOTAL MISCELLANEOUS	2,843	3,931	2,758	2,760	1,849	0	2,760	
TOTAL NON-DEPARTMENTAL								
	734,114	1,430,589	864,704	957,135	571,387	445,000	896,477	
TOTAL REVENUES								
	734,114	1,430,589	864,704	957,135	571,387	445,000	896,477	

570-4A CORPORATION
CIVIC CENTER

EXPENDITURES	(----- 2024-2025 -----) (----- 2025-2026 -----)							
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
570-520-00101 SALARIES	0	0	0	113,487	49,664	0	111,710	
570-520-00110 OVERTIME WAGES	0	0	0	5,625	922	0	5,625	
570-520-00201 PAYROLL TAXES	0	0	0	8,682	3,856	0	8,975	
570-520-00301 RETIREMENT	0	0	0	10,657	4,448	0	11,707	
570-520-00501 EMPLOYEE INSURANCE	0	0	0	23,289	8,173	0	25,618	
570-520-00505 WORKERS COMP INSURANCE	0	0	0	1,000	0	0	1,800	
570-520-00701 UNEMPLOYMENT	0	0	0	2,500	0	0	0	
TOTAL PERSONNEL	0	0	0	165,240	67,063	0	165,435	
<u>SUPPLIES/MATERIALS</u>								
570-520-10105 MED AM/DRUG SCREENING	0	196	282	200	141	0	200	
570-520-10201 DUES	36	60	0	100	0	0	100	
570-520-10601 POSTAGE	150	390	119	1,200	0	0	1,000	
570-520-10701 OFFICE SUPPLIES	1,400	1,340	973	3,000	221	0	3,000	
570-520-10710 JANITORIAL/BUILDING SUPPLIES	29,793	37,177	46,148	40,000	28,642	0	40,000	
570-520-11204 ADVERTISING/MARKETING	10,306	751	21	6,000	3,589	0	6,000	
570-520-11207 DUES/LICENSING	778	444	445	500	445	0	500	
570-520-12401 TRAVEL AND TRAINING	2,809	1,098	0	2,500	0	0	4,000	
570-520-13801 UNIFORMS	2,541	1,262	4,089	3,500	2,397	0	4,000	
570-520-17412 ALCOHOL LICENSING FEE'S	3,068	0	3,068	3,100	0	2,600	3,100	
TOTAL SUPPLIES/MATERIALS	50,882	42,719	55,146	60,100	35,435	2,600	61,900	
<u>EQUIP/BUILD MAINTENANCE</u>								
570-520-27102 BUILDING EXPENSES	(8,408)	49,335	70,399	50,000	34,138	0	50,000	
570-520-31100 SALES TAX-COMPTROLLER	2,712	4,041	10,678	15,000	6,397	9,000	12,000	
TOTAL EQUIP/BUILD MAINTENANCE	(5,697)	53,376	81,077	65,000	40,536	9,000	62,000	
<u>DEPT MATERIALS</u>								
570-520-41205 EQUIPMENT RENTAL	0	0	415	500	0	0	500	
570-520-43701 CONTRACT LABOR & CLEANING	18,429	21,138	11,456	50,000	6,267	0	25,000	
570-520-47410 CONCESSION-BEVERAGES	19,169	33,476	26,921	40,000	14,599	34,130	40,000	
570-520-47411 CONCESSION-SUPPLIES	2,955	12,757	8,029	11,000	3,034	29,130	11,000	
570-520-47450 SPONSORED EVENTS	849	0	96	10,000	2,795	0	10,000	
570-520-47451 HOLIDAY EXTRAVAGANZA	1,072	0	(175)	10,000	8,004	0	10,000	
570-520-47452 JULY 4TH EVENT	23,640	22,572	32,432	30,000	2,714	0	30,000	
570-520-47453 CINCO DE MAYO CELEBRATION	3,675	6,045	0	5,000	0	0	5,000	
570-520-47456 LOTERIA EVENT	0	0	0	2,000	0	0	0	
570-520-47457 FALL FEST	0	2,758	0	0	0	0	0	
570-520-47458 MARIACHI EVENT	0	11,978	0	0	0	0	0	
TOTAL DEPT MATERIALS	69,789	110,723	79,174	158,500	37,413	63,260	131,500	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2025

PAGE: 3

570-4A CORPORATION
CIVIC CENTER

	2021-2022	2022-2023	2023-2024	(-----)	2024-2025	(-----)	2025-2026	(-----)
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
UTILITIES								
570-520-51101 UTILITIES-TELEPHONE	6,814	4,505	3,907	4,500	2,250	0	4,500	
570-520-51301 UTILITIES - INTERNET	6,750	9,750	7,750	9,000	6,000	0	9,000	
570-520-56101 UTILITIES-ELECTRIC	85,941	92,402	65,427	90,000	36,059	0	75,000	
570-520-56102 UTILITIES-WATER	6,594	7,219	8,657	7,000	5,953	0	8,500	
TOTAL UTILITIES	106,099	113,876	85,742	110,500	50,262	0	97,000	
CONTRACTURAL								
570-520-60100 BANK SERVICE FEES	0	0	0	300	0	0	0	
570-520-60101 PROFESSIONAL FEES	56	0	0	0	0	0	0	
570-520-60102 LEGAL FEES	24,320	24,000	23,999	24,000	17,960	0	24,000	
570-520-60103 CONTRACT ITECH SERVICES	11,962	11,323	15,493	18,000	12,636	0	18,000	
570-520-60105 PROFESSIONAL AUDITORS	15,000	11,500	14,400	14,500	13,000	0	14,500	
570-520-60106 HOTEL/MOTEL-SALES TAX- AUDIT	13,940	12,336	4,833	12,500	754	0	10,000	
570-520-60901 CONTRACT OFFICE EQUIPMENT	1,321	1,298	2,129	4,703	3,005	0	2,500	
570-520-60940 WEBSITE/TECHNOLOGY	5,117	14,449	13,543	15,000	10,325	0	15,000	
570-520-60950 COMPUTER SOFTWARE/SERVICE	1,991	16,730	7,350	15,000	9,797	0	15,000	
570-520-61206 CONTRACT SERVICES	13,600	21,195	32,437	23,297	8,656	0	25,000	
TOTAL CONTRACTURAL	87,306	112,831	114,184	127,300	76,132	0	124,000	
CAPITAL OUTLAY								
570-520-80100 CAPITAL OUTLAY	765	8,248	89,191	180,000	70,139	0	180,000	
570-520-80109 2007 BOND PRINCIPAL - LAND	0	0	0	60,000	60,000	13,000	62,000	
570-520-80110 2007 BOND-INTEREST - LAND	19,368	17,755	16,099	14,400	7,632	71,566	12,642	
570-520-80115 ENTERPRISE FLEET VEHICLES	0	0	1,027	16,000	4,785	0	0	
TOTAL CAPITAL OUTLAY	20,133	26,003	106,317	270,400	142,556	84,566	254,642	
OTHER								
570-520-90110 DEPRECIATION EXPENSE	2,378	24,199	0	0	0	0	0	
570-520-99850 TRANSFER OUT - DEBT SERVICE	0	0	0	0	0	122,155	0	
TOTAL OTHER	2,378	24,199	0	0	0	122,155	0	
TOTAL CIVIC CENTER	330,891	483,727	521,639	957,040	449,396	281,581	896,477	
TOTAL EXPENDITURES	330,891	483,727	521,639	957,040	449,396	281,581	896,477	
REVENUE OVER/ (UNDER) EXPENDITURES	403,223	946,863	343,065	95	121,990	163,419	0	

580-FEDC - 4B

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
ADMINISTRATION								
=====								
TAXES								
580-401-41401 SALES TAX	1,167,082	1,219,940	1,274,404	1,359,750	886,530	0	1,400,542	
TOTAL TAXES	1,167,082	1,219,940	1,274,404	1,359,750	886,530	0	1,400,542	
GRANTS/DONATIONS								
580-401-48502 SALE OF MEMORIAL BRICKS	50	250	250	0	0	0	0	
TOTAL GRANTS/DONATIONS	50	250	250	0	0	0	0	
MISCELLANEOUS								
580-401-49901 MISCELLANEOUS	8,044	14,618	13,224	15,000	6,000	0	10,000	
580-401-49908 PROCEEDS-SALE OF PROPOERTY	143,352	0	0	0	0	0	0	
580-401-49910 BANK INTEREST	5,984	28,616	109,961	80,000	87,221	0	100,000	
580-401-49950 FUND BALANCE DRAW	0	0	0	409,202	0	0	0	
TOTAL MISCELLANEOUS	157,380	43,234	123,185	504,202	93,221	0	110,000	
TOTAL ADMINISTRATION	1,324,512	1,263,424	1,397,840	1,863,952	979,750	0	1,510,542	
TOTAL REVENUES	1,324,512	1,263,424	1,397,840	1,863,952	979,750	0	1,510,542	

580-FEDC - 4B
ADMINISTRATION

	(----- 2024-2025 -----)				(----- 2025-2026 -----)			
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL</u>								
580-501-00101 SALARIES	135,601	128,933	130,813	195,031	72,684	0	210,680	
580-501-00110 OVERTIME WAGES	928	1,595	0	0	0	0	0	
580-501-00201 PAYROLL TAXES	9,782	10,248	9,642	14,920	5,499	0	16,125	
580-501-00301 RETIREMENT	12,226	12,660	11,161	18,313	8,177	0	21,036	
580-501-00501 EMPLOYEE INSURANCE	14,812	15,315	14,231	18,622	3,664	0	20,484	
580-501-00505 WORKERS COMP INSURANCE	266	266	271	350	0	0	350	
580-501-00701 UNEMPLOYMENT	0	0	0	5,000	0	0	0	
TOTAL PERSONNEL	173,615	169,017	166,118	252,236	90,024	0	268,675	
<u>SUPPLIES/MATERIALS</u>								
580-501-10201 MEMBERSHIP DUES	3,544	1,478	5,247	4,757	914	0	5,500	
580-501-10202 SUBSCRIPTIONS	2,039	3,320	3,432	3,220	3,220	0	3,500	
580-501-10208 FILING FEES	77	17	53	89	89	0	100	
580-501-10601 POSTAGE	203	409	94	500	0	0	500	
580-501-10701 OFFICE SUPPLIES	1,297	2,291	7,201	3,418	1,153	0	2,500	
580-501-10705 MEETING EXPENSE	3,301	2,949	1,951	6,507	6,203	0	5,500	
580-501-10801 VETERANS MONUMENT PARK	0	912	3,168	0	0	0	0	
580-501-11204 ADVERTISING/MARKETING	30,955	36,499	34,752	129,500	51,631	0	140,054	
580-501-11205 CELEBRATE AMERICA	15,000	15,000	0	0	0	0	0	
580-501-11206 CHRISTMAS DECORATIONS	10,252	17,634	10,428	30	30	0	0	
580-501-11207 POW WOW	0	10,000	10,000	0	0	0	0	
580-501-12401 TRAVEL/TRAINING	11,828	19,732	16,451	31,479	12,222	0	25,000	
580-501-12501 RETAIL COACH	10,000	10,000	10,000	0	0	0	0	
TOTAL SUPPLIES/MATERIALS	88,496	120,242	102,777	179,500	75,462	0	182,654	
<u>EQUIP/BUILD MAINTENANCE</u>								
580-501-30103 FUEL	1,505	1,091	864	2,500	539	0	1,500	
580-501-30107 LUBE & SUPPLIES	1,082	740	953	1,500	391	0	1,500	
TOTAL EQUIP/BUILD MAINTENANCE	2,587	1,832	1,816	4,000	930	0	3,000	
<u>UTILITIES</u>								
580-501-51101 UTILITIES - TELEPHONE	621	692	1,727	0	0	0	0	
580-501-51102 UTILITIES-WIRELESS	4,106	5,677	3,870	6,500	2,880	0	6,000	
580-501-56101 UTILITIES-ELECTRIC	4,895	3,021	3,476	6,353	5,853	0	4,000	
TOTAL UTILITIES	9,622	9,389	9,073	12,853	8,733	0	10,000	
<u>CONTRACTURAL</u>								
580-501-60004 PROFESSIONAL/SERVICE/GRANTS	49,881	60,500	60,000	328,500	34,504	0	75,000	
580-501-60100 BANK ACCT SERVICE FEES	2,355	0	1,322	2,400	1,115	0	1,600	
580-501-60101 CONTRACT SERVICES	0	0	68,585	87,482	5,420	0	70,000	
580-501-60102 LEGAL FEES	39,585	66,074	30,674	40,000	9,363	0	35,000	
580-501-60103 CONTRACT ITECH SERVICES	9,266	8,776	10,915	13,700	5,234	0	10,000	
580-501-60104 FACADE GRANTS	36,947	19,490	15,084	0	0	0	0	
580-501-60105 PROFESSIONAL - AUDIT FEES	11,732	10,000	15,400	15,400	14,000	0	15,400	
580-501-60106 SPECIAL COUNCIL/LITIGATION	0	0	0	60,000	0	0	30,000	

580-FEDC - 4B
ADMINISTRATION

EXPENDITURES	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
580-501-60107 SOFTWARE	0	0	13,500	18,365	17,631	0	20,000	
580-501-60109 HEALTH REIMBURSEMENT ARAGNMENT	3,065	2,000	2,000	3,400	0	0	4,000	
580-501-60110 FELPS C ST MAINTENANCE/OPERATI	0	39,847	25,755	33,000	14,517	0	30,000	
580-501-60111 FELPS 181 MAINTENANCE/OPERATIN	0	15,192	17,618	20,000	10,883	0	20,000	
580-501-60112 BUISINESS LOOP MAINT/OPERATING	0	0	7,560	0	0	0	0	
580-501-60113 VETERAN'S BUS PARK MAINTENANCE	0	0	1,300	1,700	35	0	1,500	
580-501-60115 GENERAL ACCOUNTING/CITY SVCS	4,200	6,000	36,000	48,000	36,000	0	48,000	
580-501-60116 CITY PARKS MAINTENANCE & DEVEL	36,208	7,016	12,461	30,000	322	0	30,000	
580-501-60117 NEW BUSINESS DEVELOPMENT	106,135	66,687	0	160,000	68,252	0	100,000	
580-501-60119 DOWNTOWN SIDEWALK LIGHTING	0	0	910	0	0	0	0	
580-501-60122 CONTINGENT - FUND DRAW	10,704	0	0	0	0	0	0	
580-501-60123 FELPS RENOVATIONS	22,176	51,345	167,446	0	100	0	0	
580-501-60125 HIKE AND BIKE MATCH	7,653	0	8,968	0	0	0	0	
580-501-60126 FELPS PURCHASE	467	0	0	0	0	0	0	
580-501-60127 DOWNTOWN BUILDING LIGHTING	0	1,360	219	0	0	0	0	
580-501-60128 FEDC BUSINESS LOOP PROJECT	0	420	0	6,000	0	0	0	
580-501-60130 CHAMBER MEMBERSHIPS	0	0	3,580	10,000	7,880	0	10,000	
580-501-60910 LEASED OFFICE EQUIPMENT	12,228	12,950	17,120	12,000	10,279	0	12,000	
580-501-60940 WEBSITE/TECHNOLOGY	4,429	8,787	10,495	10,000	2,745	0	13,000	
580-501-65005 LIABILITY INSURANCE	25,316	25,316	27,747	23,000	17,060	0	28,000	
580-501-65010 DEBT EXPENSE	72,275	0	0	0	0	0	0	
TOTAL CONTRACTURAL	454,623	401,760	554,661	922,947	255,340	0	553,500	
CAPITAL OUTLAY								
OTHER								
580-501-90110 DEPRECIATION EXPENSE	83,775	0	0	0	0	0	0	
580-501-90202 PARK BOND PAYMENT-PRINCIPAL	0	0	0	75,000	75,000	0	75,000	
580-501-90203 PARK BOND PAYMENT-INTEREST	27,747	25,906	23,999	22,027	11,506	0	20,054	
580-501-90212 FELPS BOND PAYMENT - PRINCIPAL	0	0	0	120,000	120,000	0	125,000	
580-501-90213 FELPS BOND PAYMENT - INTEREST	38,955	44,651	41,834	38,955	20,213	0	35,954	
580-501-90214 FELPS BOND PAYMENT - ADMIN FEE	0	0	400	400	400	0	400	
580-501-90460 SPORT PARK MAINT	50,000	50,000	25,000	25,000	0	0	25,000	
580-501-90465 CITY OF FLORESVILLE TRANSPORT	0	0	0	76,500	0	0	76,500	
580-501-90850 DEBT SERVICE - BOND PAYMENT	28,989	25,376	21,423	123,234	0	0	123,505	
TOTAL OTHER	229,465	145,933	112,655	481,116	227,119	0	481,413	
TOTAL ADMINISTRATION	958,408	848,173	947,100	1,852,652	657,607	0	1,499,242	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2025

580-FEDC - 4B
RANCHO GRANDE BUS/MARTIN

	2021-2022	2022-2023	2023-2024	(-----)	2024-2025	(-----)	2025-2026	(-----)
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>DEPT MATERIALS</u>								
580-505-45005 SIGN MAINTENANCE	0	0	0	300	0	0	300	
TOTAL DEPT MATERIALS	0	0	0	300	0	0	300	
<u>UTILITIES</u>								
580-505-56101 UTILITIES - ELECTRIC	697	1,112	1,002	1,000	618	0	1,000	
TOTAL UTILITIES	697	1,112	1,002	1,000	618	0	1,000	
<u>CONTRACTURAL</u>								
580-505-60107 PROFESSIONAL/MOWING	15,435	5,800	9,100	10,000	1,300	0	10,000	
TOTAL CONTRACTURAL	15,435	5,800	9,100	10,000	1,300	0	10,000	
<u>OTHER</u>								
580-505-90110 DEPRECIATION EXPENSE	0	87,636	0	0	0	0	0	
TOTAL OTHER	0	87,636	0	0	0	0	0	
TOTAL RANCHO GRANDE BUS/MARTIN	16,132	94,548	10,102	11,300	1,918	0	11,300	
TOTAL EXPENDITURES	974,541	942,721	957,202	1,863,952	659,525	0	1,510,542	
REVENUE OVER/ (UNDER) EXPENDITURES	349,971	320,704	440,637	0	320,225	0	0	

615-CAPITAL PROJ- 2023 BONDS

	(----- 2024-2025 -----)				(----- 2025-2026 -----)			
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
GENERAL GOVERNMENT								
=====								
MISCELLANEOUS								
615-401-49909 BOND PROCEEDS	0	14,442,245	0	0	0	0	0	
615-401-49910 INTEREST EARNED	0	334,652	682,288	150,000	121,551	0	20,000	
615-401-49950 FUND BALANCE RESERVE	0	0	0	9,854,864	0	0	4,269,490	
TOTAL MISCELLANEOUS	0	14,776,897	682,288	10,004,864	121,551	0	4,289,490	
TOTAL GENERAL GOVERNMENT	0	14,776,897	682,288	10,004,864	121,551	0	4,289,490	
TOTAL REVENUES	0	14,776,897	682,288	10,004,864	121,551	0	4,289,490	

615-CAPITAL PROJ- 2023 BONDS
GENERAL GOVERNMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							DR	WORKSPACE
CAPITAL OUTLAY								
615-501-80100 CITY POOL RENOVATIONS	0	0	0	250,000	250,000	0	0	
615-501-80102 STREETS	0	288,101	810,497	3,372,022	607,582	0	2,000,000	
615-501-80104 PD VEHICLE RADIO EQUIPMENT	0	0	75,000	75,000	0	0	0	
615-501-80106 NEW POLICE DEPARTMENT	0	224,087	416,384	2,650,567	1,044,911	0	0	
TOTAL CAPITAL OUTLAY	0	512,188	1,301,880	6,347,589	1,902,493	0	2,000,000	
TOTAL GENERAL GOVERNMENT	0	512,188	1,301,880	6,347,589	1,902,493	0	2,000,000	

615-CAPITAL PROJ- 2023 BONDS
PARKS & RECREATION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
CAPITAL OUTLAY								
615-506-80100 SPORTS COMPLEX ADA REPAIRS	0	0	88,002	1,000,000	307,245	0	774,308	
TOTAL CAPITAL OUTLAY	0	0	88,002	1,000,000	307,245	0	774,308	
TOTAL PARKS & RECREATION	0	0	88,002	1,000,000	307,245	0	774,308	

615-CAPITAL PROJ- 2023 BONDS
WASTEWATER

				(----- 2024-2025 -----)			(----- 2025-2026 -----)	
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>								
615-510-80100 COLLECTION SYSTEM REHAB	0	0	423,375	383,375	385,847	0	0	
615-510-80102 97 LIFT STATION	0	16,975	57,605	376,993	27,488	0	349,506	
615-510-80103 DEBT ISSUANCE COSTS	0	213,308	0	0	0	0	0	
615-510-80104 PAJARITO LIFT STATION	0	0	301,125	269,625	255,865	0	0	
615-510-80106 SEWER TO ANNEXATION	0	60,743	51,165	175,595	89,949	0	85,646	
615-510-80108 ANNEXATION LIFT STATION	0	0	0	500,000	146	0	494,386	
615-510-80110 SCADA	0	77,692	269,236	551,687	85,272	0	432,373	
TOTAL CAPITAL OUTLAY	0	368,718	1,102,506	2,257,275	844,567	0	1,361,910	
TOTAL WASTEWATER	0	368,718	1,102,506	2,257,275	844,567	0	1,361,910	

615-CAPITAL PROJ- 2023 BONDS
CIVIC CENTER

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>CONTRACTURAL</u>								
615-520-69100 PAYMENT TO COMPONENT UNIT	0	572,138	0	0	0	0	0	
TOTAL CONTRACTURAL	0	572,138	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
615-520-80100 HVAC & CONTROL SYSTEM	0	108,415	104,915	0	0	0	0	
615-520-80102 PARKING LOT	0	3,000	796,812	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	111,415	901,726	0	0	0	0	
TOTAL CIVIC CENTER	0	683,553	901,726	0	0	0	0	

615-CAPITAL PROJ- 2023 BONDS
WATER

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
CAPITAL OUTLAY								
615-521-80100 WATER TO ANNEXATION	0	0	0	250,000	95,549	0	133,212	
TOTAL CAPITAL OUTLAY	0	0	0	250,000	95,549	0	133,212	
TOTAL WATER	0	0	0	250,000	95,549	0	133,212	
TOTAL EXPENDITURES	0	1,564,458	3,394,115	9,854,864	3,149,854	0	4,269,430	
REVENUE OVER/ (UNDER) EXPENDITURES	0	13,212,438	(2,711,827)	150,000	(3,028,303)	0	20,060	

850-DEBT SERVICE

				(----- 2024-2025 -----)			(----- 2025-2026 -----)	
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
INTEREST/SINKING								
=====								
TAXES								
850-401-41001 ADVALOREM TAX	1,111,213	1,161,748	1,140,229	1,405,798	1,305,745	417,011	1,436,692	
850-401-41101 DISCOUNTS	0	11,797	0	0	0	0	0	
850-401-41201 DELINQUENT ADVALOREM TAX	24,923	38,489	38,637	25,300	13,936	0	25,000	
850-401-41301 PENALTIES & INTEREST	19,271	20,259	23,546	15,000	9,888	0	15,000	
TOTAL TAXES	1,155,407	1,232,292	1,202,412	1,446,098	1,329,570	417,011	1,476,692	
TRANSFERS								
850-401-49575 TRF IN - GENERAL FUND	0	0	80,056	0	0	0	0	
TOTAL TRANSFERS	0	0	80,056	0	0	0	0	
MISCELLANEOUS								
850-401-49915 CONTRIBUTIONS 4B	121,389	122,176	122,623	123,234	0	0	123,505	
850-401-49950 RESERVE FUND BALANCE DRAW	0	1,239	0	0	0	0	0	
TOTAL MISCELLANEOUS	121,389	123,415	122,623	123,234	0	0	123,505	
TOTAL INTEREST/SINKING	1,276,796	1,355,707	1,405,091	1,569,332	1,329,570	417,011	1,600,197	
TOTAL REVENUES	1,276,796	1,355,707	1,405,091	1,569,332	1,329,570	417,011	1,600,197	

850-DEBT SERVICE
INTEREST/SINKING

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
OTHER								
850-501-90103 2008 CERT OBLIG-PRINCIPAL	210,000	220,000	230,000	240,000	0	135,000	250,000	
850-501-90104 2008 CERT OBLIG-INTEREST	65,884	57,673	48,688	40,078	20,039	124,338	30,694	
850-501-90105 2008 CERT OBLIG-PAYING AGENT	0	0	0	0	0	162	0	
850-501-90106 2015 GO REFUNDING-PRINCIPAL	360,000	370,000	385,000	400,000	0	96,695	415,000	
850-501-90107 2015 GO REFUNDING-INTEREST	147,000	136,200	121,400	106,000	53,000	3,305	90,000	
850-501-90108 2015 GO REFUND-PAYING AGENT	400	400	600	400	200	0	400	
850-501-90109 2015 SERIES TAX NOTE-PRINCIPAL	58,290	0	0	0	0	0	0	
850-501-90110 2015 SERIES TAX NOTE-INTEREST	1,011	0	0	0	0	0	0	
850-501-90111 2016 SERIES TAX NOTE-PRINCIPAL	425,000	435,000	0	0	0	0	0	
850-501-90112 2016 SERIES TAX NOTE-INTEREST	13,846	7,004	0	0	0	0	0	
850-501-90113 2023 CERT OBLIGATION-PRINCIPAL	0	0	140,000	175,000	0	0	215,000	
850-501-90114 2023 CERT OBLIGATION-INTEREST	0	322,588	614,453	607,453	303,726	0	598,703	
850-501-90115 2023 CERT OBLIGATION- PAY AGEN	0	200	200	400	200	0	400	
TOTAL OTHER	1,281,431	1,549,064	1,540,341	1,569,331	377,165	359,500	1,600,197	
TOTAL INTEREST/SINKING	1,281,431	1,549,064	1,540,341	1,569,331	377,165	359,500	1,600,197	
TOTAL EXPENDITURES	1,281,431	1,549,064	1,540,341	1,569,331	377,165	359,500	1,600,197	
REVENUE OVER/ (UNDER) EXPENDITURES	(4,635)	(193,357)	(135,250)	1	952,405	57,511	0	