



PROPOSED BUDGET FY2026-2027

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TABLE OF CONTENTS

Cover info	3
Reader's Guide	5
Introduction	9
Basis of Budgeting	11
Financial Policies	13
Demographics	19
Organizational Structure	24
History of the City	25
Fund Structure	27
Executive Summary	30
Strategic Plan	34
Personnel Changes	35
Funds Summary Overview	36
General	37
Water & Sewer	58
KEDC-Type A	66
KEDC- Type B	72
Fleet	78
Grants Fund	81
Debt Service Fund	85
Capital Projects Fund	90
W/S Capital Projects Fund	93
Departments Summary	97
City Manager Office	98
City Secretary Office	102
Finance Department	105
Human Resources Department	108
Police Department	111
Fire & Rescue Department	116
Code Enforcement	122
Animal Control Department	125
Development Services Department	129
Municipal Court Department	134
Streets Department	138
Community Center	141
Non-Departmental	145
Water Administration Department	149
City Maintenance Department	154
Water Distribution Department	157
Sewer Department	163
Sanitation Department	169
Appendix	172
Glossary	173

City of Keene

Fiscal Year 2026-2027

Proposed Budget Cover Page

The following statement is included to comply with the Texas Local Government Code Section 102.005, Subsection (b).

This budget will raise more revenue from property taxes than last year's budget by an amount of \$151,520, which is a 4.73 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll is \$154,787.

Property Tax Rate Comparison

	2026-2027 Proposed	2025-2026 Adopted
Property Tax Rate:	\$0.810641/\$100	\$0.828978/\$100
No-New-Revenue Tax Rate:	\$0.810641/\$100	\$0.816257/\$100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.725977/\$100	\$0.716587/\$100
Voter-Approval Tax Rate:	\$0.828031/\$100	\$0.849332/\$100
Debt Rate:	\$0.049417/\$100	\$0.087311/\$100

Total debt obligation for Keene, Texas secured by property taxes: \$360,457.

In accordance with Section 140.0045 of the Texas Local Government Code requires the itemization of certain expenditures by political subdivision

The City of Keene is expected to expend \$2,075 notices required by law to be published in a newspaper for the year ended September 30, 2026, and has budgeted \$5,450 to be spent for such notices for the September 30, 2027, budget.

Taxpayer Impact Statement

Pursuant to Section 551.043(c) of the Texas Government Code

This notice informs taxpayers of the potential impact of the Proposed Tax Rate for Fiscal Year 2026-2027, comparing what would be paid under the No-New-Revenue Tax Rate versus the Proposed Tax Rate.

2025 Rate vs 2026 Proposed Rate vs 2026 No New Revenue Rate

	Median-Valued Homestead Property	Tax Rate per \$100 of Value	Estimated Property Tax Due
2025 Adopted Tax Rate	\$ 260,293	0.828978	\$ 2,157.77
2026 Proposed Tax Rate	\$ 248,834	0.810641	\$ 2,017.15
2026 No New Revenue Rate	\$ 248,834	0.810641	\$ 2,017.15

Reader's Guide

City of Keene

FY 2026-2027 Budget Summary

A Budget Focused on Today and Tomorrow

The City of Keene's proposed FY 2026-2027 budget focuses on maintaining the services residents depend on, investing in critical infrastructure, and preparing for continued community growth. Throughout the budget process, City staff and City Council worked to identify savings, seek outside funding opportunities, and prioritize projects that provide long-term value to residents.

As a result of these efforts, the City's day-to-day operations budget is projected to end the year with a **positive balance of approximately \$67,738**, allowing the City to continue providing services while maintaining financial stability.

The budget also continues the City's commitment to transparency, accountability, and responsible management of public funds.

How Your Tax Dollars Are Being Invested

Public Safety

Providing safe and reliable emergency services remains one of the City's highest priorities.

The budget includes funding for:

- Police body-worn cameras
- New firefighter protective gear
- Replacement radios and communication equipment
- Ongoing training and equipment maintenance
- Continued support for Fire, EMS, and Police operations

These investments help ensure that first responders have the equipment they need to serve the community safely and effectively.

Streets and Infrastructure

The budget continues funding for the Street Rehabilitation Program to help maintain and improve city streets. Regular maintenance reduces the need for larger and more expensive repairs in the future.

Water and Sewer Improvements

Keene continues to grow, and our infrastructure must grow with it.

The budget includes several significant water and wastewater improvement projects that will help:

- Improve reliability
- Support future development
- Protect critical infrastructure
- Ensure continued service for residents

In addition, the planned sewer extension along Old Betsy Road will be funded through grant dollars, reducing the cost impact on local utility customers.

Supporting City Employees

The City continues to invest in attracting and retaining qualified employees who provide services to residents every day.

During budget development, adjustments were made to employee insurance options that reduced projected benefit costs while continuing to provide competitive coverage. These changes created year-over-year savings and helped reduce pressure on the overall budget.

Where City Revenue Comes From

The City receives revenue from several different sources.

Approximately half of the City's operating revenue comes from property taxes, while the remainder comes from sales taxes, franchise fees, permits, service fees, and other local revenue sources.

Continued Community Growth

Keene continues to experience steady growth through new homes, new businesses, and increased property values. This growth helps support city services and strengthen the local economy.

The budget assumes approximately 171 new homes will be added throughout the community over the coming year, creating additional customers for city services and utilities.

Looking Ahead

General City Operations

The City's operating budget is projected to end the year with a small positive balance of approximately **\$67,738**. This reflects a careful approach to spending and project prioritization. The City removed several planned expenses and identified savings opportunities to achieve a balanced operating budget.

Water and Sewer System

The Water and Sewer Fund currently shows a projected shortfall of approximately **\$733,884**. Most of this is directly related to major infrastructure improvements at the wastewater treatment facility and other large utility projects. These much-needed improvements represent \$408,000. These are long-term investments that help maintain reliable service and support future growth. One of the other large expenses is coming from a 33.7% utility increase to power our water pumps and sewer lift stations. This is estimated at a \$411,000 increase.

While these projects create additional costs in the current year, they are intended to provide benefits for many years to come.

What This Budget Means for Residents

This budget is designed to:

- ✔ Maintain Police, Fire, EMS, and other essential city services.
- ✔ Continue investing in streets, water, and wastewater infrastructure.
- ✔ Prepare for growth while protecting existing neighborhoods.
- ✔ Use grant funding whenever possible to reduce local costs.
- ✔ Manage taxpayer dollars responsibly and maintain a balanced operating budget.
- ✔ Support reliable city services for residents today and into the future.

Frequently Asked Questions

Why is the City investing in water and wastewater projects?

Much of Keene's infrastructure serves the entire community every day. These improvements help maintain reliable service, support growth, and prevent more expensive repairs in the future.

Is the City's budget balanced?

Yes. The City's general operating budget is projected to finish with a small positive balance of approximately \$67,738.

Why does the Water and Sewer Fund show a shortfall?

Most of the projected shortfall is tied to major infrastructure projects and facility improvements rather than everyday operating expenses. These projects are investments in the long-term reliability of the utility system.

Is the Old Betsy sewer project still moving forward even though it is no longer showing in the General Fund budget?

Yes. The project remains planned and is expected to be funded through grant dollars, reducing the financial impact on local utility customers.

How is Keene planning for growth?

The budget includes funding for infrastructure improvements, utility system upgrades, public safety services, and development-related activities that support continued residential and business growth.

Will the City continue looking for grants?

Yes. City staff actively pursue grant opportunities and outside funding sources to help complete projects while reducing costs to residents whenever possible. This budget includes grant funding for the Old Betsy sewer project as

well as some of our water department expenses as examples of that effort.

A Message to Residents

Keene continues to be a growing, family-oriented community with a strong commitment to public safety, infrastructure, and quality services. This budget reflects careful planning, responsible financial management, and a focus on making investments that benefit residents both today and in the future. Together, we are building a stronger community while maintaining the values that make Keene a great place to live, work, and raise a family.

Transmittal Letter

City of Keene

Office of the City Manager

August 17, 2026

To: Citizens of Keene, Mayor Pro Tem, City Council, Department Heads, and City Employees,

It is my honor to present the City of Keene's Fiscal Year 2026-2027 Budget. This budget reflects our commitment to maintaining essential services, investing in critical infrastructure, supporting public safety, and preparing for the continued growth of our community. As Keene continues to attract new residents, businesses, and development opportunities, this budget serves as a roadmap for meeting today's needs while planning responsibly for tomorrow.

This year's budget focuses on three key principles: **maintaining financial stability, investing in infrastructure, and improving service delivery to our residents.** Through careful review of expenditures, operational efficiencies, and the pursuit of outside funding opportunities, the City has developed a budget that supports our community priorities while maintaining a positive General Fund balance.

Strengthening Financial Stewardship

One of the City's primary goals this year has been strengthening financial accountability and ensuring that we remain proactive in managing public resources. The proposed budget includes the addition of a position within the Finance Department to support ongoing financial oversight, improve reporting, and ensure the City maintains an audit-ready status throughout the year.

This investment allows departments to receive more timely financial information, improves transparency for City Council and residents, and helps ensure that taxpayer dollars are managed responsibly. By increasing financial oversight and monitoring, the City is better positioned to make informed decisions and maintain long-term financial health.

As a result of careful budgeting, strategic cost reductions, and project prioritization, the City's General Fund is projected to end the year with a positive balance.

Supporting Public Safety

Public safety remains one of the most important responsibilities of local government. This budget includes the addition of a **Fire Marshal**, a role that will help strengthen fire prevention efforts, conduct inspections, assist with development reviews, and work proactively to identify safety concerns before they become emergencies.

In addition, funding is provided for police body-worn cameras, firefighter protective equipment, and communication upgrades that support first responders in serving our community safely and effectively.

These investments not only support emergency response capabilities but also help protect lives, property, and businesses throughout Keene.

Investing in Infrastructure and Service Reliability

As Keene grows, infrastructure must keep pace. This budget includes significant investments in water and wastewater improvements designed to support future development, improve system reliability, and protect critical infrastructure assets.

Several major utility projects are planned during the coming year, including improvements at the wastewater treatment facilities and system upgrades that will serve residents for decades to come. These projects represent a significant investment in our community's future.

Importantly, the planned sewer extension along Old Betsy Road will be funded through grant dollars, allowing the project to move forward without placing the full financial burden on local utility customers.

The city also remains committed to maintaining and improving neighborhood streets through continued investment in the Street Rehabilitation Program, helping preserve roadways while reducing future maintenance costs.

Addressing Growth and Community Needs

Keene continues to experience strong residential growth and increasing demand for City services. To help meet those demands, this budget includes the addition of a new employee within the Public Works Department.

This position will increase the City's ability to maintain streets, utilities, facilities, and public infrastructure while improving response times and enhancing service delivery to residents. As our community continues to grow, investing in personnel today helps ensure that City services remain reliable and responsive tomorrow.

Growth also creates opportunities. New homes, new businesses, and continued development strengthen the City's tax base, support local commerce, and contribute to the overall quality of life enjoyed by our residents. The city remains committed to encouraging responsible development while preserving the character and values that make Keene a special place to call home.

Planning for the Future

While addressing current needs is important, successful communities must also plan for future challenges. This budget reflects a balanced approach that combines immediate service needs with long-term investment strategies.

The city will continue seeking grants, partnerships, and other funding opportunities that reduce costs to taxpayers while allowing important projects to move forward. By combining responsible budgeting with strategic planning, Keene can continue improving infrastructure, expanding services, and maintaining financial stability even as the community grows.

Closing

The Fiscal Year 2026-2027 Budget represents much more than numbers on a page. It is a reflection of our commitment to the residents of Keene, our investment in the future of the community, and our responsibility to manage public resources wisely.

This budget strengthens public safety, supports infrastructure improvements, invests in our workforce, and maintains financial stability while positioning the City for continued growth and success. I am grateful for the support and guidance of our City Council, department leaders, and staff members whose dedication and teamwork made this budget possible.

Keene has a bright future ahead, and I am confident that with God leading and by working together, we will continue building a community that is safe, vibrant, financially strong, and prepared for the opportunities of tomorrow.

Respectfully submitted,

Jonathan M. Seitz
City Manager
City of Keene, Texas

Basis of Budgeting

Basis of Budgeting

1. **Modified Accrual Basis**

- The City of Keene prepares its budget on a modified accrual basis for all governmental funds. This method recognizes revenues when they become measurable and available to finance current expenditures, and it recognizes expenditures when the related liability is incurred.
- Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, this period is 60 days after the fiscal year-end.

2. **Full Accrual Basis**

- For enterprise funds, the budget is prepared on a full accrual basis. This means that revenues are recognized when they are earned, and expenses are recognized when they are incurred, regardless of when cash is received or paid.

Key Components

1. **Revenue Recognition**

- **Governmental Funds:** Revenues are recognized in the accounting period in which they become measurable and available. Examples include property taxes, sales taxes, and grants.
- **Proprietary Funds:** Revenues are recognized when earned, such as charges for services.

2. **Expenditure Recognition**

- **Governmental Funds:** Expenditures are recorded when the related liability is incurred, with certain exceptions like unmatured principal and interest on general long-term debt, which are recognized when due.
- **Proprietary Funds:** Expenses are recognized when they are incurred.

Budgetary Control

1. **Annual Budget Adoption**

- The annual budget is adopted by the City Council prior to the beginning of the fiscal year. This budget serves as the financial plan for the city's operations for the upcoming year.
- The budget process involves input from various stakeholders, including city departments, residents, and the City Council, to ensure it reflects the community's priorities and needs.

2. **Budget Amendments**

- Amendments to the budget can be made throughout the fiscal year as necessary. These amendments must be approved by the City Council, ensuring that all changes are transparent and properly documented.

3. **Monitoring and Reporting**

- Regular financial reports are prepared and presented to the City Council and city management. These reports compare actual revenues and expenditures to budgeted amounts, allowing for timely identification of variances and necessary adjustments.

4. **Encumbrance Accounting**

- The city uses encumbrance accounting as a part of budgetary control. Encumbrances, or commitments to purchase goods or services, are recorded to ensure that expenditures do not exceed budgeted amounts. This helps maintain control over spending and ensures that funds are available for intended purposes.

Conclusion

The City of Keene's basis of budgeting, which uses the modified accrual basis for governmental funds and the full accrual basis for proprietary funds, ensures a comprehensive and transparent approach to financial management. By adhering to these principles, the city can effectively plan, monitor, and control its financial resources, ensuring fiscal responsibility and accountability to its residents.

Financial Policies

Comprehensive Financial Management Policy Statements

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policy statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Objectives:

- A. To guide City Council and management policy decisions that have significant fiscal impact.
- B. To employ balanced revenue policies that provide adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in financing.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Provide for, prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

A. Accounting Practices and Principles

The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government.

All City financial documents, except monthly interim financial reports, including official statements accompanying debt issues, Comprehensive Annual Financial Reports and continuing disclosure statements will meet these standards. Monthly interim financial reports are on a cash basis and will be reported as budgeted. At year-end, the general ledger and financials will be converted to GAAP and GASB.

B. Financial and Management Reporting

1. Interim Financial Reports will be provided quarterly to City Management and City Council that explain key economic and fiscal developments and note significant deviations from the budget. Budget detail reports will be distributed monthly by the end of each month for the prior month.
2. Quarterly, departments will report on program measures and indicators as compared to the target's last year to Finance. A quarterly report will be submitted to the City Manager, highlighting significant variations.

C. Annual Audit

Pursuant to State Statute, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by a certified public accounting (CPA) firm, licensed to practice in the State of Texas. The annual Financial statement, including the auditor's opinion, shall be filed within 120 days after the last day of the City's fiscal year.

The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. The Finance Manager shall be responsible for establishing a process to ensure timely resolution of audit recommendations.

D. Audit Committee

The City Council shall appoint or confirm the audit committee, consisting of at least three members of the City Council. The primary purpose of the audit committee is to assist City Council and the City Manager in fulfilling oversight responsibilities for financial reporting, audit processes, and effective internal control systems.

E. Annual Financial Disclosure

As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City will provide certain annual financial information to various information repositories through disclosure documents or a set of documents that include the necessary information. This will include any periodic materials event notices as required by the SEC.

F. Signature of Checks

Pursuant to the City Charter, all checks shall have two signatures, signed by the City Manager, Mayor, or City Secretary. Component unit check signers are officers elected by the board, where applicable. Type A and Type B checks shall also have two signatures.

G. Compliance with Council Policy Statements

The Financial Management Policy Statements will be reviewed bi-annually and updated, revised or refined as deemed necessary. Policy statements adopted by City Council are guidelines, and occasionally, exceptions may be appropriate and required. Exceptions will be identified, documented, and presented by the City Manager to the City Council.

BUDGET AND LONG RANGE FINANCIAL PLANNING

A. Balanced Budget

The City Manager shall file annually a structurally balanced budget for the ensuing fiscal year with City Council pursuant to prevailing state and local law. A structurally balanced budget is further defined as recurring revenues funding recurring expenditures and adherence to fund balance policies. Short-term loans should be avoided as budget balancing techniques.

B. Current Funding Basis (Recurring Revenues)

The City shall budget and operate on a current funding basis. Recurring expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis.

C. Use of Non-Recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by nonrecurring sources.

D. Tax Rate

The City Manager will recommend a tax rate that the City finances require in order to operate efficiently, yet effectively, and pay its debt.

E. Revenue Estimating for Budgeting

1. In order to protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates. The process shall include historical collection rates, trends, development, and probable economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budget estimates and should avoid mid-year service charges.

2. The City whenever possible, will seek outside sources of revenue, such as federal, state, and local grants, in order to leverage local dollars.

3. Estimates from grant sources will be projected only to the specific date on which the entitlement will end.

F. Pay Increases

The budget shall include an amount adequate to cover pay increases based on City's financial condition in relation to the overall budget.

G. Budget Preparation

1. The City Manager should prepare and submit the annual budget and CIP plan to the City Council according to the City of Keene Charter. Department Directors have responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority directions and department goals. Departments are charged with implementing them once they are approved.

2. All competing requests for City resources will be weighted within the formal annual budget process.

3. Actions on items that come up throughout the year with significant financial impacts should be withheld until they can be made in the full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves.

H. Budget Management

In accordance with the City Charter, the City Manager shall manage the budget after it is formally adopted by the City Council.

The City Manager may further delegate levels of authority for the daily operations of the budget. Expenditures/expenses are legally adopted by the fund level. Expenditures/expenses should not exceed the adopted budget, plus subsequent changes approved by the City Council.

I. Amended Budget

In order to preserve fund balances/ending balances based on projected revenues and expenditures/expenses for the current fiscal year, City Council will approve amendments to the annual budget for all funds prior to the end of the current fiscal year.

J. Performance Measurement

Performance measures will be utilized and reported in department budgets. The City will maintain a measurement system that reports trends and comparisons to targets and previous year as a management tool to monitor and improve service delivery.

K. Operating Deficits

The City shall take immediate corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that "net income" is lower than budgeted.

Corrective actions may include:

- Deferral of capital equipment purchases
- Deferral of pay-as-you go capital improvements
- Expenditure reductions
- Deferral of certain positions
- Hiring freezes
- Use of fund balance
- Use of volunteers
- Increase fees
- Reduce work hours with subsequent reduction in pay

- Eliminate positions which may require laying-off employees if there are no other vacant positions for which they are qualified. The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit, only with a subsequent approval of a plan to replenish the fund balance if it is brought down below policy level.

L. Long-Range Financial Plans

1. The City shall develop and maintain a five-year Capital Improvement Project Financial Forecast for each major operating fund, in conjunction with the annual budget process.

Major operating funds are as follows:

- General Fund
- I & S Funds (Debt)
- Water and Wastewater Utility Funds
- Capital Improvement Funds

2. The forecast should enable current services and current service levels provided to be sustained over the forecast period. Operating impacts from completed capital improvement projects in the City's five-Year CIP shall be included in the forecast. Commitments/obligations already made that require future financial resources shall also be included.

3. The forecasts should identify impact to property taxes and utility rates.

4. Major financial decisions should be made in the context of the Long-Range Plan. The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause change in the level of revenue.

REVENUES

Design, maintain and administer a revenue system that will assure reliable, equitable, diversified and sufficient revenue stream to support desired City services.

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source.

B. User Fees - General Fund

1. For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. Where services provide a general public benefit, the City shall recover the costs of those services through property and sales taxes.

2. At a minimum, the City will strive to cover direct costs.

3. User fees should be reviewed, at a minimum, every two to three years and adjusted to avoid sharp changes.

4. Factors in setting fees shall include, but not be limited to: market and competitive pricing, effect of demand for services, and impact on users, which may result in recovering something less than direct, indirect and overhead costs.

5. The City may set a different fee for residents versus non-residents to cover costs.

6. User fees should be adopted by Council Ordinance and included in the Annual Fee Schedule.

C. User Fees - Enterprise Funds

1. Utility rates and other Enterprise Fund user fees shall be set at levels sufficient to cover operating expenditures

(direct and indirect), meet debt obligations and debt service coverage, provide funding for capital improvements, and provide adequate levels of working capital.

2. The City may set a different fee for residents versus non-residents to cover costs.

D. One-Time/Unpredictable Revenue Sources

1. One-time, unpredictable revenue sources should not be used for ongoing expenses/expenditures.

E. Revenue Collection

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City. Revenues actually received will be compared to budgeted revenues by the Finance Department and any variances considered to be material will be investigated. This process will be summarized in the monthly financial report.

F. Write-Off of Uncollectible Receivables (excludes property taxes, court fines and warrant)

1. Receivables shall be considered for write-off as follows:

a. State statute authorizing the release of extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable.

b. Accounts outstanding for 1 year, identified as uncollectible, and all attempts to collect have been taken.

2. Accounts shall be written-off annually near year-end upon approval by the City Manager.

3. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.

EXPENDITURES

Identify services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

A. Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain service levels.

B. Periodic Program/Services Reviews

The City Manager and staff shall undertake periodic reviews of City programs and services for both efficiency and effectiveness. Programs or services determined to be inefficient and/or ineffective shall be recommended through the annual budget process to be reduced in scope or eliminated.

C. Purchasing

All City purchases of goods and services shall be made in accordance with the City's purchasing procedures as described in this document.

D. Property/Liability Insurance Expenses

The Property/Liability Insurance Fund accounts for uninsured and deductible claims for the City's property and liability insurance. Claims cannot be reasonably predicted and budgeted for; therefore, any extensive expenditures will be presented to City Council and adjusted through budget.

adjustments as necessary.

Demographics

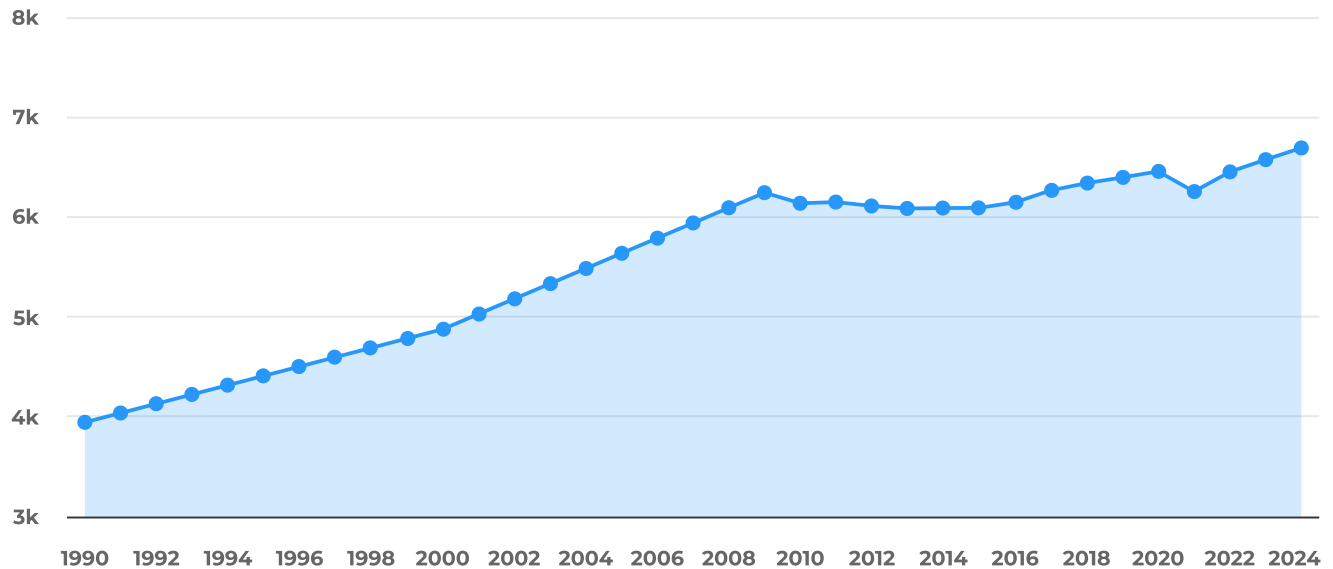
Population



TOTAL POPULATION

6,691**1.78%**
vs. 2023

GROWTH RANK

467 out of **1224** Municipalities in Texas

* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



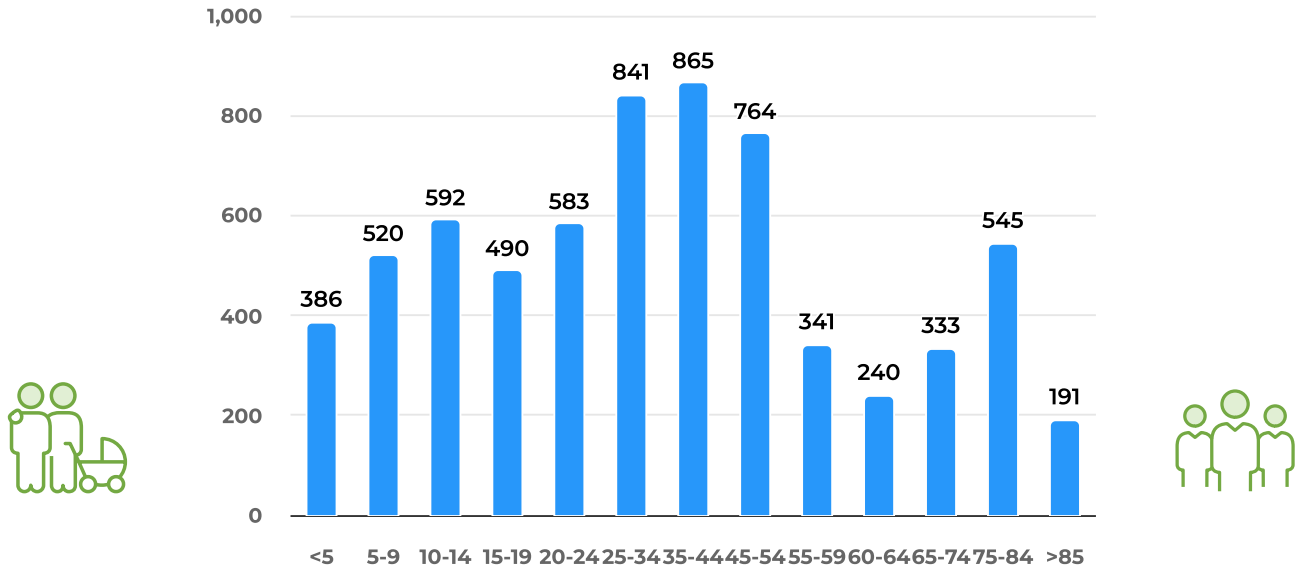
DAYTIME POPULATION

5,578

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

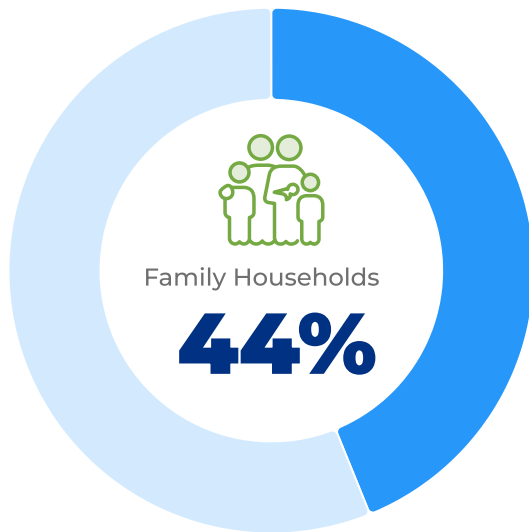
** Data Source: American Community Survey 5-year estimates*

Household

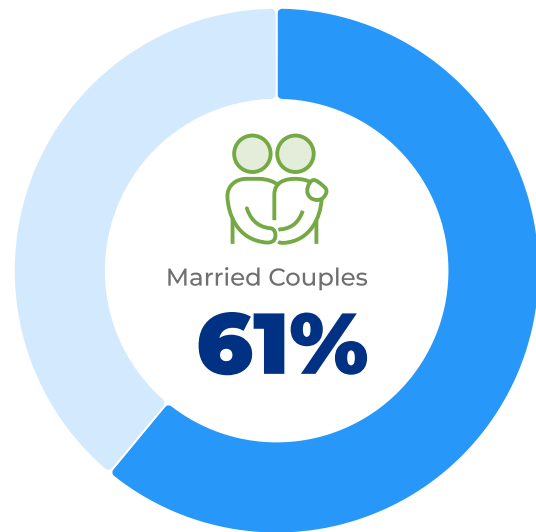
TOTAL HOUSEHOLDS

2,384

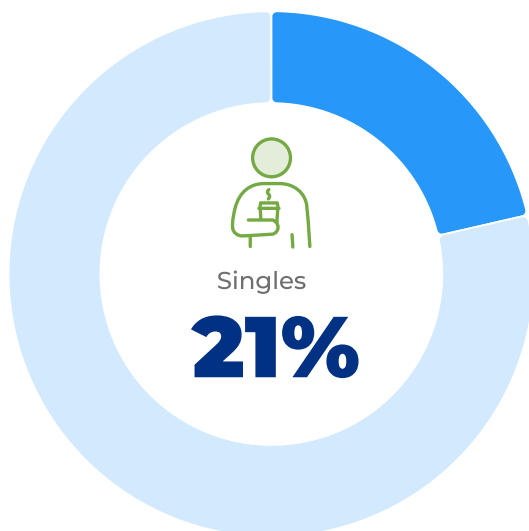
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



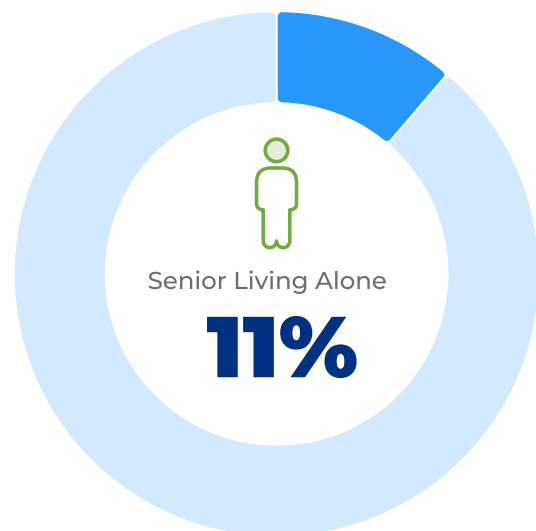
-22%
lower than state average



21%
higher than state average



-15%
lower than state average

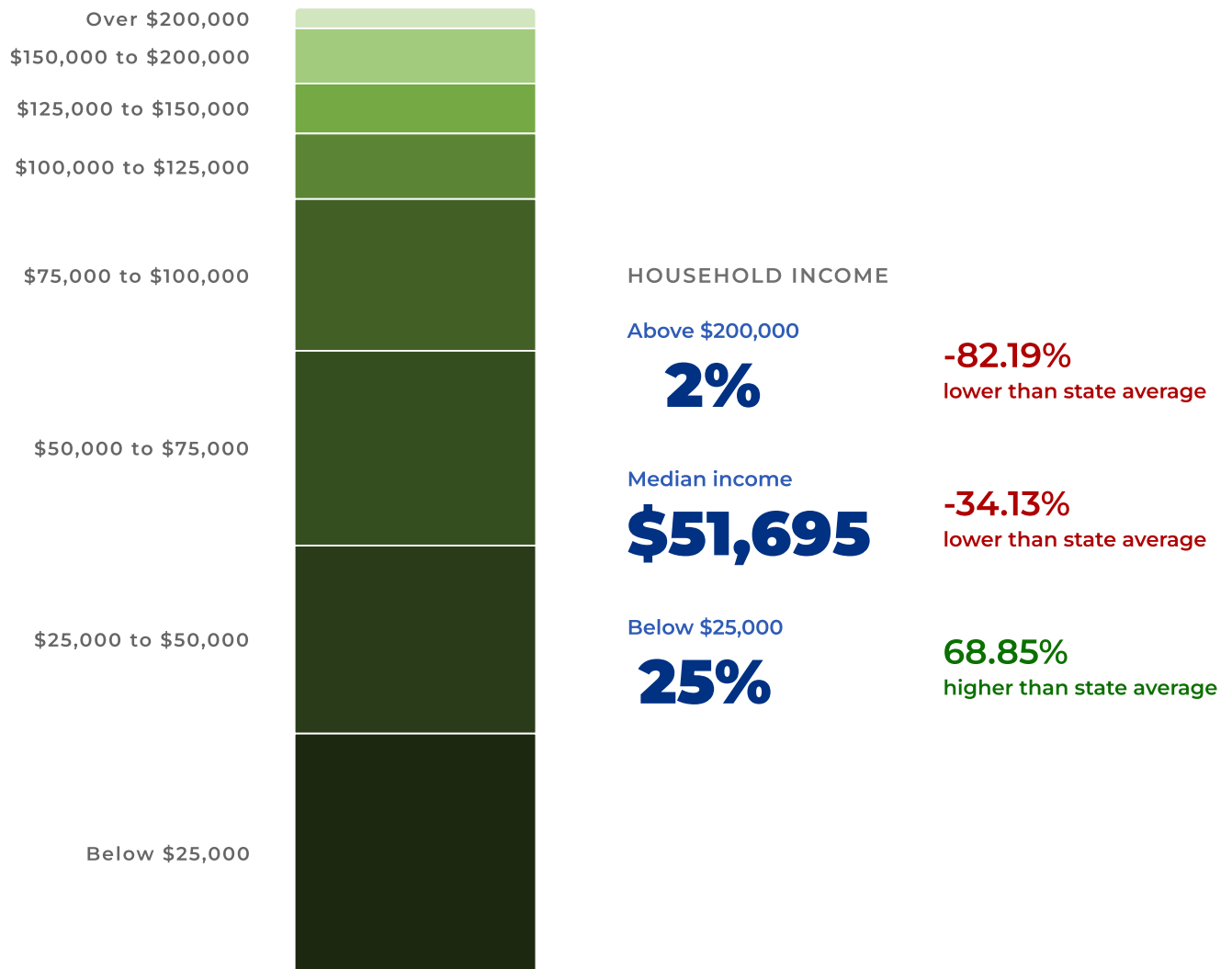


26%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

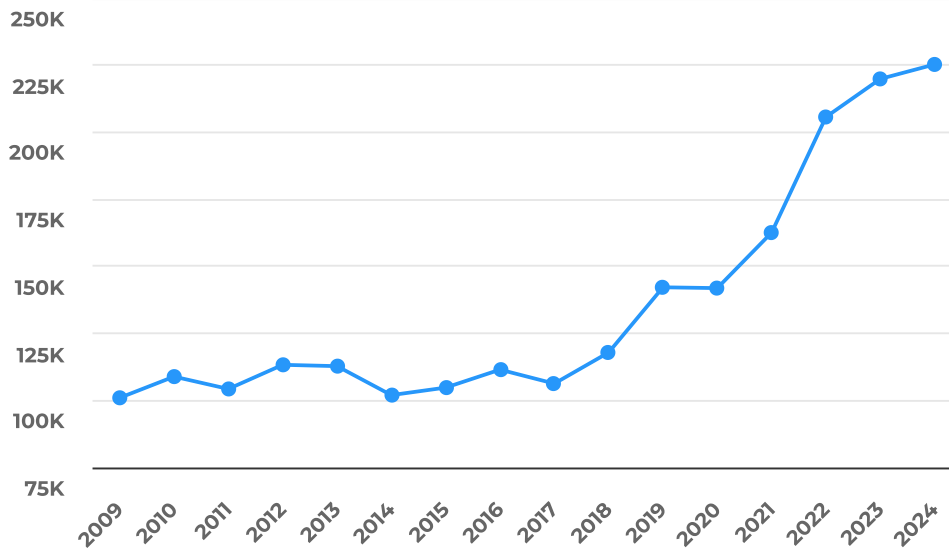


* Data Source: American Community Survey 5-year estimates

Housing

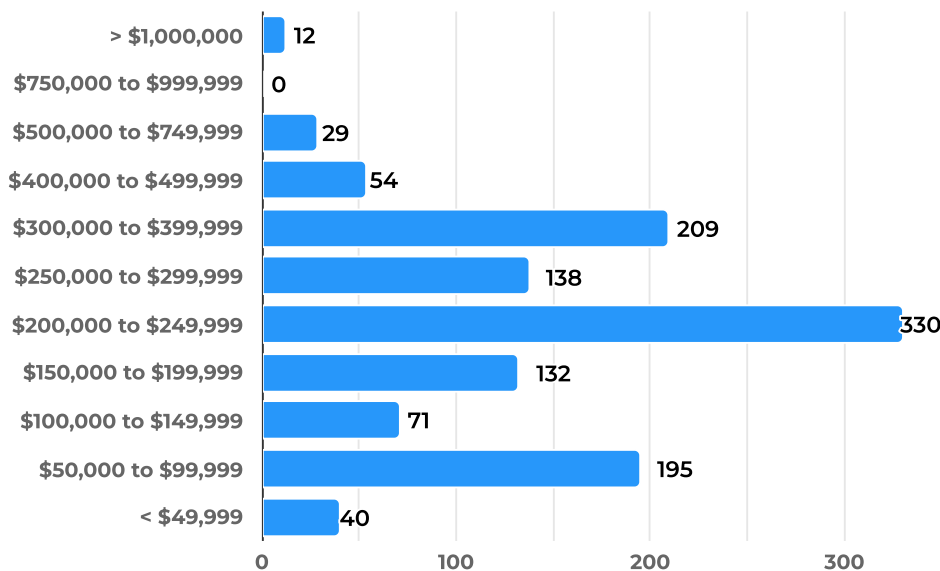


2024 MEDIAN HOME VALUE

\$225,300

* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION

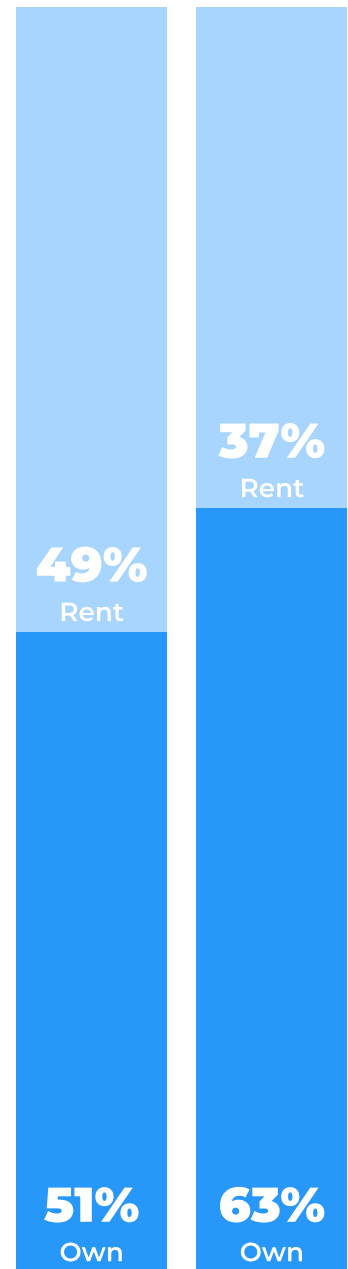


* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

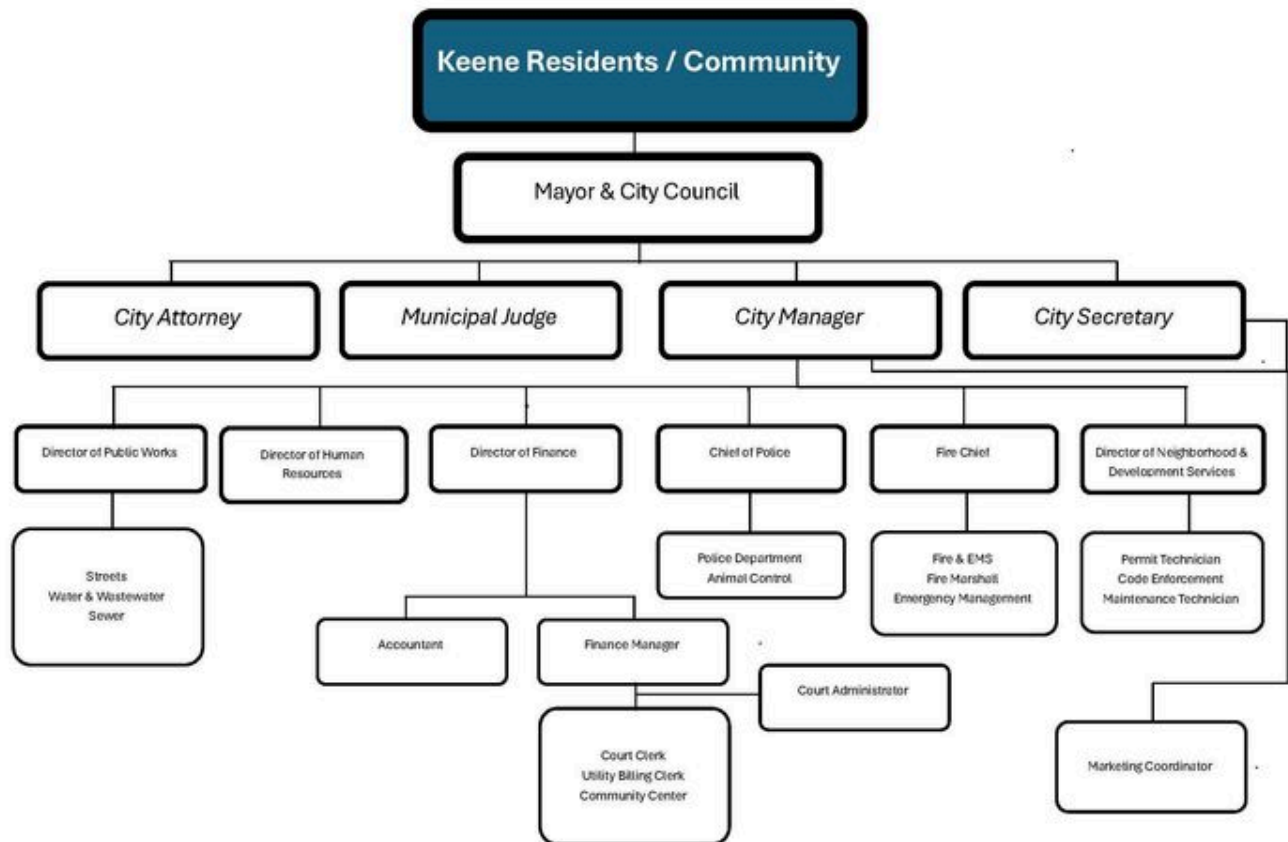
Keene

State Avg.



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart



History of Keene, Texas



Keene, Circa 1921. Photo from the Rust Family Collection, used with permission from the Adventist Heritage Center, Chan Shun Centennial Library, Southwestern Adventist University, Keene, Texas.

History & Growth of Keene, Texas

By Brian Hart

Keene is on U.S. Highway 67, Farm Road 2280, and the tracks of the Atchison, Topeka and Santa Fe Railroad five miles northeast of Cleburne in central Johnson County. The first settlers to reach the area, Jeremiah Easterwood and his family, arrived in 1852. Easterwood built a Methodist church, which also served as a school. Eventually, the community became known as Elm Grove. The Gulf, Colorado and Santa Fe Railway built into the area about 1890. A general store was established by Charlie Moore in 1893. In 1894, the General Conference of Seventh-day Adventists opened a school to train ministers on 836 acres in the community. The assembly hall was built on the campus of Southwestern Union College that year, and a post office opened. Postal Service officials selected the name Keene. The local post office closes on Saturdays rather than Sundays.

In 1896 Southwestern Union College, originally a high school, became a twelve-grade academy. New buildings were constructed, and the campus's original structure became part of an industrial training complex, which included a cannery, a laundry, and a broom factory. By 1900, Keene had a population of 500. In 1915, two additional years of education were added to the college's curriculum, and the institution became Southwestern Junior College. Keene had a population of 420 in 1926 and thirteen businesses in 1936. By the mid-1940s, the town had 350 residents and sixteen businesses. Ten years later, the population was the same, but the businesses had increased to twenty-six. Keene's proximity to Cleburne and Fort Worth contributed to rapid growth. By 1960 the population had reached 1,532. In 1966, it was 1,700. In 1963, Southwestern Junior College became Southwestern Adventist College, a four-year college. The college's operation is financed by Southwestern Diversified Industries, a collection of campus industries that

produces a variety of goods, including furniture, brooms, and baked goods and operates a car wash, a motel, and a graphics company. In 1970, the population of Keene reached 2,440, and by 1976 the town had 3,150 residents and forty-nine businesses. In 2000, Keene had a population of 5,003 and eighty-eight businesses.

Bibliography:

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<https://www.tshaonline.org/handbook/entries/keene-tx>.

Published by the Texas State Historical Association.



Keene, Circa 1945. Photo from the Rust Family Collection, used with permission from the Adventist Heritage Center, Char Shun Centennial Library, Southwestern Adventist University, Keene, Texas.

Fund Structure

The City of Keene funds are divided into two types:

- 1) Governmental Fund Types
- 2) Proprietary Fund Types

Governmental Fund

Most of the city's functions are recorded in the governmental fund group. The city utilizes four types of governmental funds: the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds.

General Fund - 100 (Primary Operating Fund)

The General Fund tracks all financial activities funded by general revenues that are not specifically designated, including property and sales taxes, permits and fees, non-designated intergovernmental revenue, franchise fees, and fines and forfeitures. It covers expenses related to general government, administration, public safety (including police and emergency medical services), etc.

Special Revenue - 550

This group of funds manages revenues and associated expenditures that have specific purposes, regulations, and designations other than debt service or capital projects. The funds within this group include: Special Events Fund, 4th July Fund, Star Fest Fund

Capital Projects Fund - 800

Capital Projects Funds are used to manage and report financial resources that are restricted, committed, or assigned for capital expenditures, such as the acquisition or construction of capital facilities and other capital assets (excluding those funded by Proprietary Funds or Trust Funds). These resources typically come from various sources, including general obligation bonds, state and federal grants, and appropriations from general or special revenue funds.

Debt Service Fund - 700

Debt Service Funds manage the collection of resources that are restricted or committed to covering the payment of principal and interest on bonds issued to support governmental activities.

Street Rehabilitation Fund - 860

Used to fund street rehabilitation projects.

Proprietary Funds

These funds manage a city's business-type activities that are partially financed through fees or charges. The City of Keene uses the following proprietary fund type:

- 1) Enterprise funds

Enterprise Fund

Enterprise funds are governmental accounting funds designed to finance and operate services like a private business. User fees are set and adjusted to ensure that revenue is sufficient to cover all related expenses. Revenues in Enterprise Funds are restricted to the specific fund they are part of.

Water Fund - 200 & 205

The City manages a water utility with seven wells. All financial transactions associated with the water utility are recorded in these Fund. The rates charged to utility customers are set and approved by the City Council.

Sewer Fund - 210

The city manages a sewer system with five lift stations. All financial transactions associated with sewer are recorded in this fund. The city is responsible for all treatment costs, and transmission lines related to the lift stations. The sewer rates charged to utility customers are set and approved by City Council.

W/S Capital Projects Fund - 225 (other fiscal years 900)

W/S Capital Projects Funds are used to manage and report on financial resources that are funded by the Enterprise Fund. This fund is used to record purchases of infrastructure, major equipment, and long-term physical improvements for public services like water, sewer, or electric systems. Unlike the general fund capital project fund backed by taxes, the W/S Capital Project Fund is typically supported by user fees, connection fees and utility fund system revenues.

Other Funds:

EDC A Fund - 300

KEDC Type A Fund is used to drive economic development within the city. The EDC-A board uses funds to foster and direct growth to attract businesses that enhance and complement the residents' lifestyle while also generating sales tax revenue and creating jobs.

EDC B Fund - 400

KEDC Type B Fund is used for fostering industries and building communities. The EDC-B board uses funds to finance parks, sports facilities, and community initiatives, in addition to the projects eligible for Type A EDCs. However, Type B EDC's fund has more administrative restrictions compared to Type A EDCs.

Internal Service Fund (Fleet) - 510

An internal service fund (ISF) is a government accounting fund used to finance and provide goods or services from one government department to other departments or agencies on a cost-reimbursement basis. ISFs are a type of proprietary fund created to track costs for internal government operations like vehicle fleets.

Grants Fund - 850

Grant Funds are financial aids issued by government agencies to support specific programs, initiatives, or services that align with public goals. To manage the growing grant funds received by the City, a project code is used to identify and report, and record transactions correctly.

Executive Summary

The proposed FY 2026-2027 Budget reflects the City of Keene's commitment to maintaining essential services, investing in infrastructure, supporting public safety, and preparing for future growth while remaining financially responsible. As Keene continues to grow, the City faces many of the same challenges affecting communities across Texas, including rising utility costs, increased operational expenses, and growing infrastructure needs.

The proposed budget addresses these challenges through careful planning and strategic investments while maintaining a balanced approach to spending. During the budget development process, City staff and City Council worked to identify cost-saving measures, prioritize capital projects, and ensure taxpayer dollars are used effectively.

Through budget adjustments, cost controls, and strategic project funding, the General Fund budget is projected to finish with a **positive net position of approximately \$67,738**, reflecting the City's commitment to maintaining sound financial practices while continuing to provide critical services to residents.

The budget also reflects continued improvements in financial reporting, transparency, and accountability as the City implements updated governmental accounting standards and strengthens its long-term financial planning processes.

Expenditures

Investing in Essential Services

The FY 2026-2027 budget continues to prioritize the services residents rely on every day while making strategic investments in infrastructure, public safety, and equipment.

Public Safety

Public Safety remains one of the City's highest priorities. The budget provides funding to support Police, Fire, and Emergency Services operations, including:

- Police body-worn cameras to enhance accountability and officer safety.
- Replacing firefighter protective equipment and radios.
- Ongoing investments in staffing, training, and equipment necessary to maintain emergency response capabilities.
- Continued support for Fire and EMS operations as call volumes increase alongside community growth.

Streets and Transportation

The City will continue to do what it can to improve the streets with the funds it has and look to future rehabilitation by funding the Street Rehabilitation Program. By investing in roadway improvements on a consistent basis, the City can preserve infrastructure and avoid larger repair costs in the future. We will use what funds we have available while continuing to apply for grants to help offset the cost of these repairs as quickly as possible.

Water and Sewer Infrastructure

The proposed budget includes several major infrastructure investments designed to support current residents and prepare for future development. The new fleet program does add additional expenses, but the new additional cost represents less than 2% of their budget while providing much-needed reliable vehicles to serve this community. There was also a 33.7% utility increase, representing an increase of \$411,596 in electricity to power the city's water pumps and lift stations.

Planned utility infrastructure investment projects include:

- Wastewater treatment plant improvements.
- Sewer infrastructure improvements serving growth areas.
- Equipment upgrades that improve reliability and operational efficiency.

In addition, the previously planned **\$200,000 Old Betsy Sewer Extension project will be funded through grant funding**, reducing the burden on utility ratepayers while allowing the project to move forward. These investments represent long-term improvements that will benefit residents for years to come.

Employee Benefits and Workforce Stability

The proposed budget continues to invest in the City's workforce while remaining mindful of long-term affordability.

During the budget development process, adjustments were made to employee health insurance options and fringe benefits, allowing the City to reduce projected benefit cost increases and avoid the previously anticipated 9% insurance cost increase. These changes generated savings while continuing to provide competitive employee benefits and helping the City attract and retain qualified staff.

Revenues

Where City Revenue Comes From

The City relies on several revenue sources to fund services and operations.

Property taxes remain the largest source of General Fund revenue, providing approximately half of all governmental revenues. Sales tax, franchise fees, permits, development-related revenue, and service fees make up the remainder of the City's revenue mix.

Property Tax Growth

Keene continues to experience steady growth, with overall taxable property values increasing approximately 7 percent over the previous year. Growth in residential and commercial investment strengthens the City's tax base and helps support essential public services.

Sales Tax Growth

The City anticipates increased sales tax revenue resulting from new business activity and continued expansion of existing businesses. This growth helps diversify the city's revenues and reduces reliance on property taxes alone.

Additional growth is inclusive of adding the two manufacturing facilities, which will also bring higher-paying jobs, with an additional two more in the pipeline. With four manufacturing facilities, this will add between 500 and 800 new higher-paying jobs over the course of the next couple of years. These facilities will also generate revenue. There is also an O'Reilly Auto Parts store being built this upcoming year.

Utility Revenues

The FY 2026-2027 utility budget assumes continued residential growth, including approximately 171 new homes throughout the community. These new customers will support future utility revenues and help spread the cost of operating and maintaining critical infrastructure.

Strategic Alignment

Preparing Keene for the Future

The proposed budget supports the City's long-term priorities through targeted investments in five key areas.

Public Safety

The budget continues to prioritize Police, Fire, and Emergency Medical Services through equipment upgrades, staffing support, training, and technology improvements. These investments help ensure residents receive dependable emergency services while maintaining a high level of community safety.

Infrastructure Improvement

Significant funding is directed toward maintaining and improving water, wastewater, and transportation infrastructure. These investments help the City address current operational needs while preparing for future residential and commercial growth.

Responsible Financial Management

A major focus of the budget is sound financial stewardship. Through project prioritization, cost management, grant funding opportunities, and operational efficiencies, the City has developed a budget that maintains positive General Fund operations while continuing to invest in community needs.

Supporting Growth and Economic Development

Keene continues to experience new residential development and expanding business activity. The proposed budget supports planning, development review, utility expansion, and infrastructure improvements that accommodate growth while preserving the quality of life residents value.

Long-Term Utility Sustainability

The Water and Sewer Fund continues to make substantial investments in critical infrastructure. Without the transfer from reserves, the utility budget currently reflects a projected negative position of approximately **\$733,884**, driven largely by one-time capital improvement projects focused on water and wastewater infrastructure improvements rather than day-to-day operating expenses.

These investments are intended to strengthen system reliability, improve service delivery, support future growth, and protect critical infrastructure assets. As with many infrastructure projects, the benefits will be realized over many years while the costs are recognized in the current budget year.

Message to Our Residents

The FY 2026-2027 Budget reflects the City's commitment to maintaining quality services, making strategic investments in infrastructure, supporting public safety, and preparing for future growth.

The proposed budget maintains a positive position in the General Fund, utilizes grant funding where available to reduce local costs, controls employee benefit expenses, and focuses resources on projects that will provide lasting value to the community.

As Keene continues to grow, City leadership remains committed to ensuring that taxpayer dollars are spent responsibly while preserving the high quality of services residents expect and deserve.

Strategic Plan

Currently, the city is utilizing a \$250,000 grant that is designed to help create a city master / strategic plan. When this project is completed somewhere around the end of 2027, this will help ensure all city maps and data are accurate. This grant will help determine what infrastructure needs replacing first, so that as revenue resources increase, we will know which infrastructure needs to be updated first based on how critical it is. This project will take into account population shifts and areas of growth.

In the meantime, the city will continue to focus on developing the current new residential communities, which will in turn attract retail and commercial business to help increase sales tax revenue to help lessen the property tax burden on individual property owners. We will also continue to focus on bringing in manufacturing to ensure higher-paying jobs for the community to help support the retail business and citizens that call Keene home.

Personnel Changes

The proposed FY 2026-2027 budget includes three strategic staffing additions that will help the City continue providing high-quality services while preparing for future growth. These additions include a new **Fire Marshal**, an additional **Public Works employee**, and a new **Finance Department employee**.

The addition of a **Fire Marshal** will strengthen fire prevention efforts throughout the community by increasing inspections, supporting code compliance, assisting with new development reviews, and helping identify potential safety concerns before they become emergencies. This proactive approach helps protect residents, businesses, and property while supporting public safety and reducing future risks.

The additional **Public Works employee** will help the City better maintain streets, water and wastewater infrastructure, parks, facilities, and other public assets. As Keene continues to grow, this position will improve the City's ability to respond to maintenance needs more quickly, keep infrastructure operating reliably, and maintain the quality of services residents expect.

The new **Finance Department employee** is an investment in accountability, transparency, and long-term financial health. This position will help ensure the City remains audit-ready throughout the year, improve financial reporting, strengthen internal controls, and provide more timely financial information to department leaders and City Council. For residents, this means greater confidence that taxpayer dollars are being monitored carefully, resources are being managed responsibly, and City leaders have accurate information available when making decisions about community priorities.

Together, these additions are designed to improve public safety, maintain essential infrastructure, strengthen financial oversight, and support the City's ability to serve residents efficiently as Keene continues to grow.

Funds Summary Overview

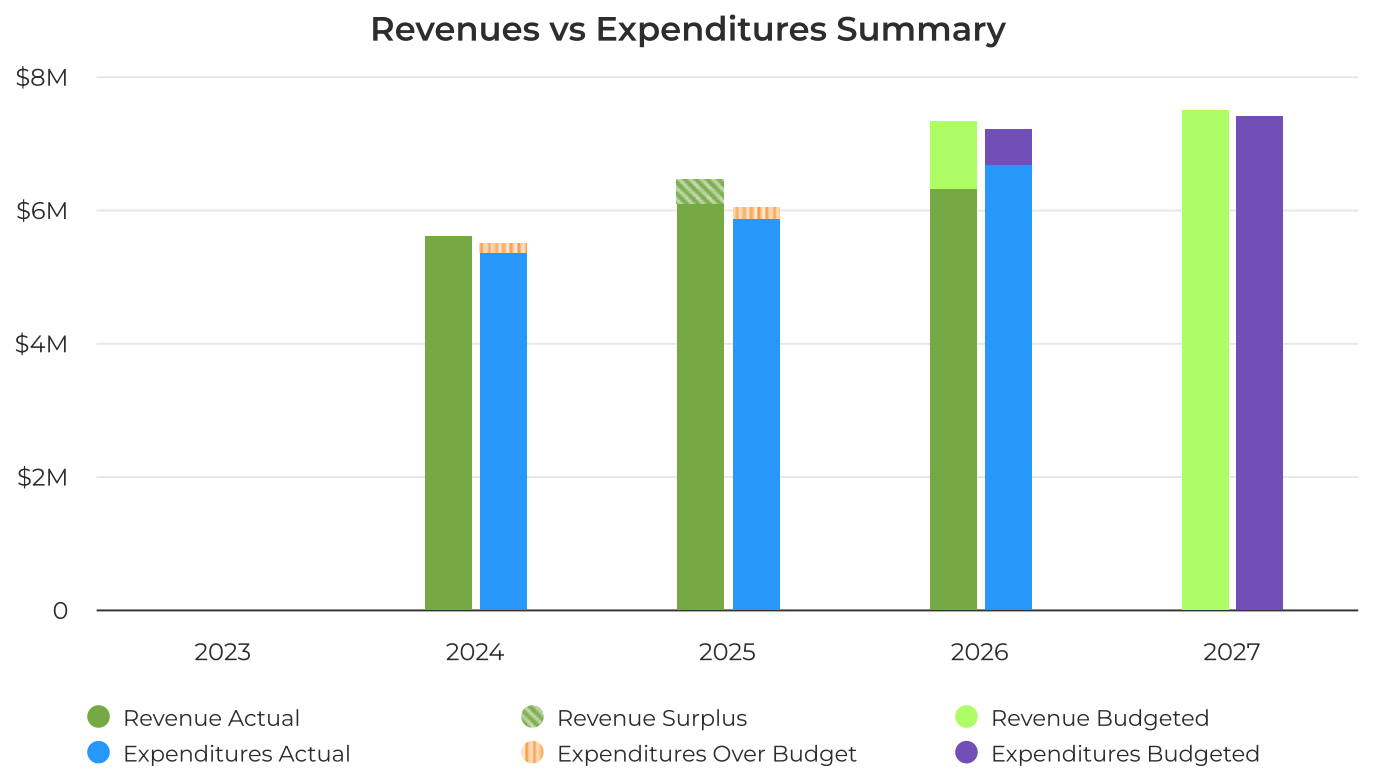


General

The General Fund is the City's primary operating fund and supports essential services that benefit the entire community. It accounts for revenues that are not specifically restricted for a particular purpose, including property taxes, sales taxes, permits and fees, intergovernmental revenue, franchise fees, and fines and forfeitures.

These resources fund the day-to-day operations of the City, including general government services, administration, and public safety programs such as police and emergency medical services. Through the General Fund, the City continues to provide the services and programs residents rely on while responsibly managing public resources.

Summary



General Fund Comprehensive Summary

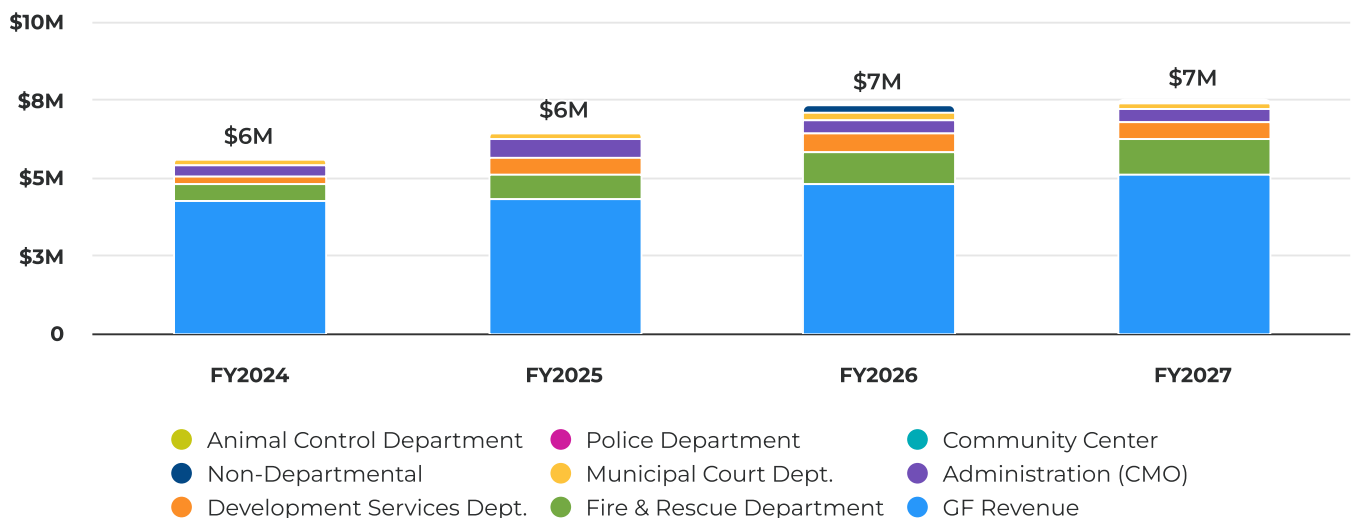
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted
Revenues				
Sales Tax	\$691,435.27	\$630,725.49	\$680,000.00	\$761,600.00
Other/Misc. Income	\$196,180.91	\$308,571.84	\$713,009.00	\$496,294.00
Property Taxes & Bonds	\$3,075,374.02	\$3,106,573.39	\$3,360,344.50	\$3,627,235.00
Franchise Fees	\$294,932.54	\$304,695.41	\$576,620.00	\$583,620.00
Permits & Licenses	\$199,302.11	\$561,366.43	\$603,200.00	\$495,291.00
FIRE & RESCUE Other Revenues	\$571,809.67	\$758,030.31	\$765,000.00	\$880,000.00

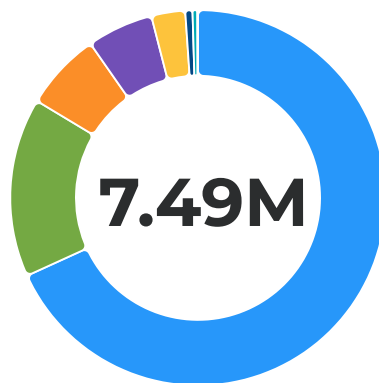
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted
POLICE Other Revenues	\$4.30			
MUNI COURT Fees & Revenues	\$217,864.35	\$192,515.26	\$210,000.00	\$218,400.00
ADMINISTRATION Other Proceeds-Asset Disposals	\$360,030.00	\$270,000.00	\$426,670.00	\$426,670.00
Transfers from W&S Fund	\$288.00	\$324,000.00		
Total Revenues	\$5,607,221.17	\$6,456,478.13	\$7,334,843.50	\$7,489,110.00
Expenditures				
PERSONNEL EXPENSES	\$3,854,826.20	\$4,320,611.15	\$5,106,026.00	\$5,392,704.00
FACILITIES	\$187,662.96	\$129,890.91	\$204,032.63	\$244,017.76
VEHICLES & REPAIRS	\$180,432.51	\$195,235.23	\$53,286.00	\$73,314.08
EQUIPMENT MAINT. & REPAIRS	\$9,806.15	\$28,846.31	\$43,560.00	\$37,489.80
OTHER EQUIP -MAINT & REPAIRS	\$32,736.86	\$46,567.84	\$70,852.91	\$30,507.49
SUPPLIES	\$99,143.16	\$92,046.19	\$129,561.72	\$150,585.88
COMPUTERS/PHONES/INTERNET	\$148,026.97	\$92,566.92	\$113,499.59	\$124,593.45
OTHER PROF SVCS/COPIERS	\$649,211.86	\$812,618.56	\$699,597.33	\$748,322.20
PROFESSIONAL EXPENSES	\$180,925.37	\$242,492.79	\$252,704.16	\$339,790.00
CAPITAL ASSETS/CIP ITEM	\$79,261.89	\$59,249.97	\$105,000.00	
TRANSFERS & ALLOCATIONS	\$75,000.00		\$446,244.00	\$280,047.00
Total Expenditures	\$5,497,033.93	\$6,020,125.87	\$7,224,364.34	\$7,421,371.66
Total Revenues Less Expenditures	\$110,187.24	\$436,352.26	\$110,479.16	\$67,738.34

Revenues by Department

Historical Revenue by Department



FY27 Revenues by Department



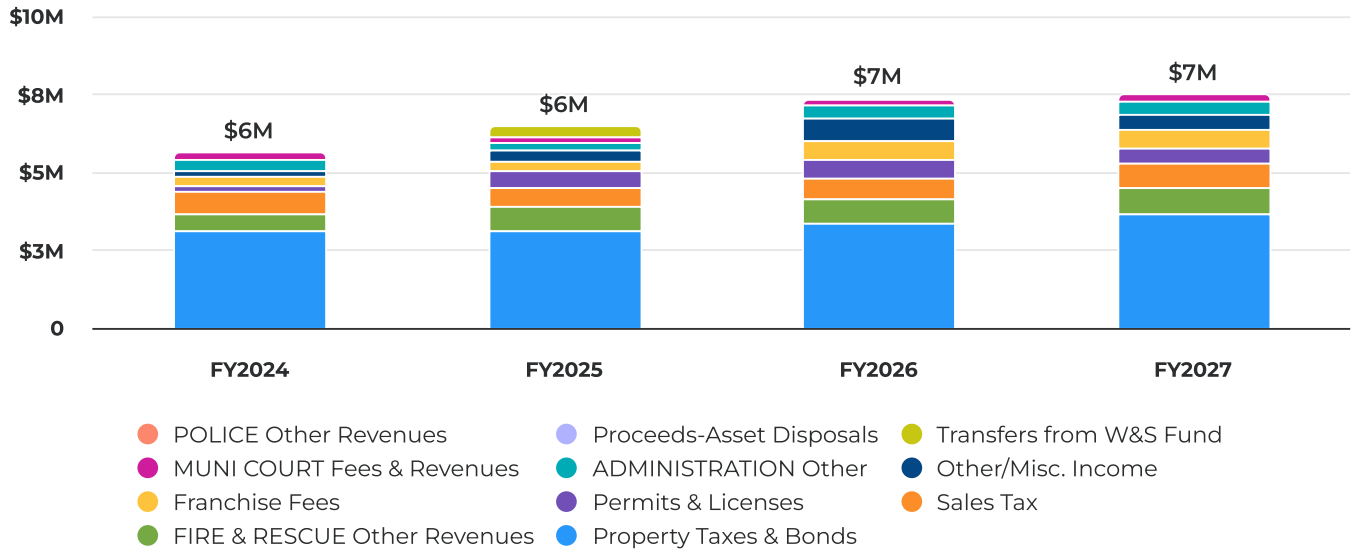
GF Revenue	\$5,107,455	68.20%
Fire & Rescue Department	\$1,155,000	15.42%
Development Services Dept.	\$500,291	6.68%
Administration (CMO)	\$426,670	5.70%
Municipal Court Dept.	\$218,400	2.92%
Non-Departmental	\$45,794	0.61%
Community Center	\$32,000	0.43%
Police Department	\$2,500	0.03%
Animal Control Department	\$1,000	0.01%

Revenues by Department

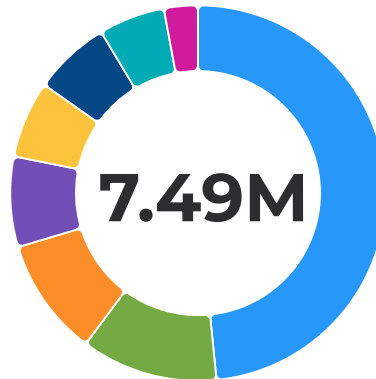
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
GF Revenue	\$4,240,312.86	\$4,293,713.79	\$4,761,964.50	\$5,107,455.00	7.26%
Administration (CMO)	\$360,000.00	\$594,000.00	\$426,670.00	\$426,670.00	
Police Department	\$1,453.91	\$4,266.74	\$5,000.00	\$2,500.00	-50.00%
Fire & Rescue Department	\$571,864.67	\$784,139.91	\$1,050,000.00	\$1,155,000.00	10.00%
Animal Control Department	\$110.00	\$120.00	\$1,000.00	\$1,000.00	
Development Services Dept.	\$201,511.76	\$567,207.43	\$608,200.00	\$500,291.00	-17.74%
Municipal Court Dept.	\$217,864.35	\$192,515.26	\$210,000.00	\$218,400.00	4.00%
Community Center	\$14,103.62	\$20,515.00	\$30,000.00	\$32,000.00	6.67%
Non-Departmental			\$242,009.00	\$45,794.00	-81.08%
Total Revenues	\$5,607,221.17	\$6,456,478.13	\$7,334,843.50	\$7,489,110.00	2.10%

Revenues by Revenue Type

Historical Revenue by Revenue Type



FY27 Revenues by Revenue Type



Property Taxes & Bonds	\$3,627,235	48.43%
FIRE & RESCUE Other Revenues	\$880,000	11.75%
Sales Tax	\$761,600	10.17%
Franchise Fees	\$583,620	7.79%
Other/Misc. Income	\$496,294	6.63%
Permits & Licenses	\$495,291	6.61%
ADMINISTRATION Other	\$426,670	5.70%
MUNI COURT Fees & Revenues	\$218,400	2.92%
POLICE Other Revenues		

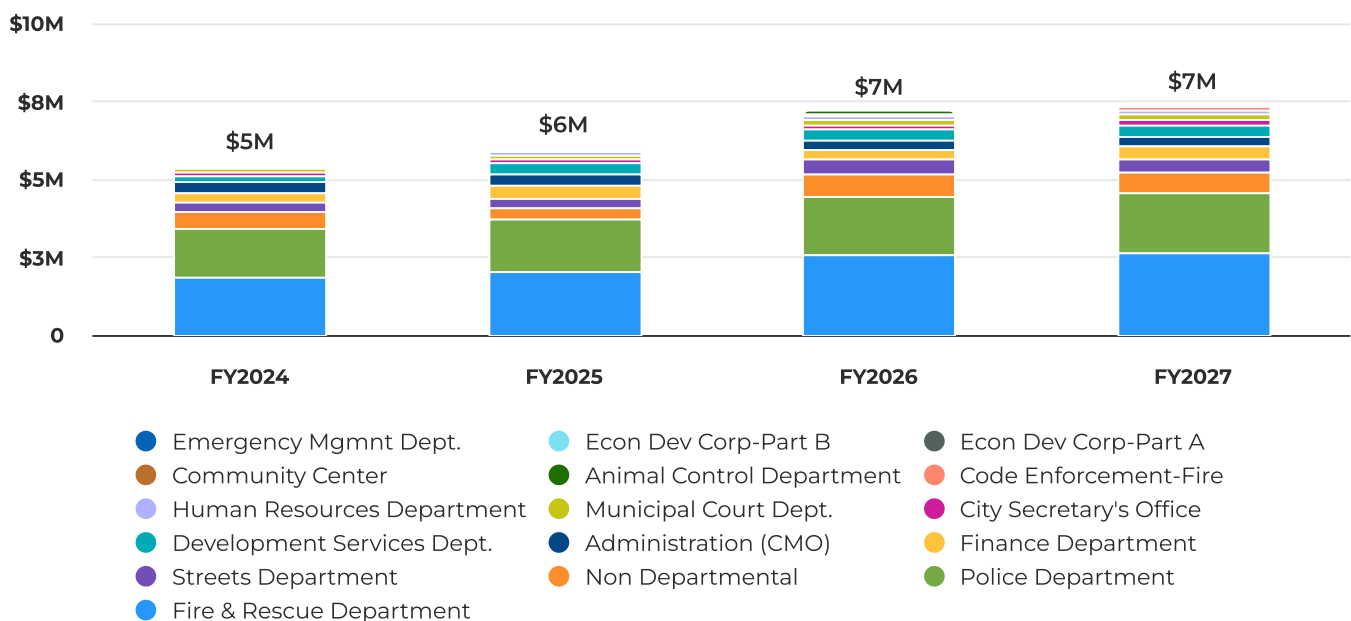
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Sales Tax	\$691,435.27	\$630,725.49	\$680,000.00	\$761,600.00	12.00%
Other/Misc. Income	\$196,180.91	\$308,571.84	\$713,009.00	\$496,294.00	-30.39%

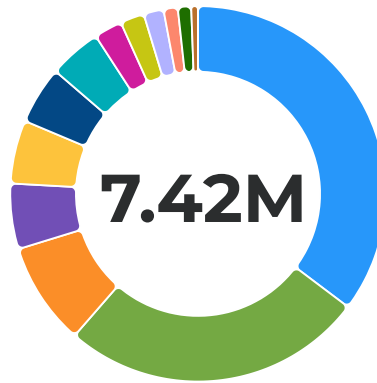
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Property Taxes & Bonds	\$3,075,374.02	\$3,106,573.39	\$3,360,344.50	\$3,627,235.00	7.94%
Franchise Fees	\$294,932.54	\$304,695.41	\$576,620.00	\$583,620.00	1.21%
Permits & Licenses	\$199,302.11	\$561,366.43	\$603,200.00	\$495,291.00	-17.89%
FIRE & RESCUE Other Revenues	\$571,809.67	\$758,030.31	\$765,000.00	\$880,000.00	15.03%
POLICE Other Revenues	\$4.30				
MUNI COURT Fees & Revenues	\$217,864.35	\$192,515.26	\$210,000.00	\$218,400.00	4.00%
ADMINISTRATION Other	\$360,030.00	\$270,000.00	\$426,670.00	\$426,670.00	
Proceeds-Asset Disposals	\$288.00				
Transfers from W&S Fund		\$324,000.00			
Total Revenues	\$5,607,221.17	\$6,456,478.13	\$7,334,843.50	\$7,489,110.00	2.10%

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



Fire & Rescue Department	\$2,618,418	35.28%
Police Department	\$1,938,411	26.12%
Non-Departmental	\$656,081	8.84%
Finance Department	\$417,987	5.63%
Streets Department	\$406,032	5.47%
Development Services Dept.	\$368,118	4.96%
Administration (CMO)	\$336,717	4.54%
City Secretary's Office	\$179,315	2.42%
Municipal Court Dept.	\$153,531	2.07%
Human Resources Department	\$127,670	1.72%
Code Enforcement-Fire	\$90,661	1.22%
Animal Control Department	\$85,534	1.15%
Community Center	\$42,896	0.58%

Expenditures by Department

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Administration (CMO)	\$329,554.72	\$395,131.10	\$325,463.02	\$336,717.02	3.46%
SALARY & WAGES	\$175,713.85	\$171,165.01	\$160,992.00	\$168,678.00	4.77%
OVERTIME WAGES	\$2,287.61	\$4,612.26	\$1,544.00	\$1,590.00	2.98%
AUTO ALLOWANCE	\$4,707.55	\$4,430.64	\$3,840.00	\$3,360.00	-12.50%
LONGEVITY	\$235.00	\$295.00		\$152.00	
PAYROLL TAXES	\$13,374.83	\$13,345.12	\$12,728.00	\$13,294.00	4.45%
WORKERS COMPENSATION			\$4,425.00	\$782.00	-82.33%
HEALTH INSURANCE	\$37,313.29	\$27,994.72	\$30,916.00	\$23,377.00	-24.39%
LIFE INSURANCE	\$199.75	\$136.48	\$157.00	\$157.00	
RETIREMENT	\$23,268.06	\$22,681.61	\$17,516.00	\$22,470.00	28.28%
LONG-TERM DISABILITY	\$437.25	\$543.57	\$480.00	\$384.00	-20.00%
SHORT-TERM DISABILITY				\$410.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
TRAINING/TRAVEL	\$75.00	\$2,591.62	\$11,365.02	\$6,695.02	-41.09%
EMPLOYEE RELATIONS				\$500.00	
DUES & SUBSCRIPTIONS		\$1,496.79	\$1,500.00	\$2,118.00	41.20%
UNIFORMS				\$750.00	
SUPPLIES				\$1,250.00	
Small Computer Equipment				\$250.00	
LEGAL SERVICES	\$71,854.53	\$126,410.22	\$80,000.00	\$90,000.00	12.50%
Other Professional Services		\$10,504.00			
JANITORIAL	\$58.00				
FILING FEES	\$30.00				
CASH SHORT/OVER		\$8,924.06		\$500.00	
City Secretary's Office	\$125,080.05	\$165,913.76	\$152,668.57	\$179,315.00	17.45%
SALARY & WAGES	\$50,352.47	\$85,057.53	\$70,067.00	\$72,100.00	2.90%
LONGEVITY				\$109.00	
CERTIFICATION PAY			\$1,400.00	\$2,500.00	78.57%
PAYROLL TAXES	\$3,702.44	\$6,096.54	\$5,467.00	\$5,715.00	4.54%
WORKERS COMPENSATION			\$1,961.00	\$336.00	-82.87%
HEALTH INSURANCE	\$9,801.40	\$15,573.60	\$10,289.00	\$10,354.00	0.63%
LIFE INSURANCE	\$61.62	\$91.64	\$57.00	\$57.00	
RETIREMENT	\$6,313.38	\$10,668.42	\$9,155.00	\$9,660.00	5.52%
LONG-TERM DISABILITY	\$130.44	\$293.32	\$172.00	\$138.00	-19.77%
SHORT-TERM DISABILITY				\$147.00	
TRAINING/TRAVEL	\$2,404.48	\$3,346.44	\$2,500.00	\$3,500.00	40.00%
DUES & SUBSCRIPTIONS	\$225.00	\$449.28	\$498.96	\$325.00	-34.86%
PROFESSIONAL LICENSES	\$71.00	\$201.21	\$100.00	\$100.00	
POSTAGE				\$100.00	
OFFICE SUPPLIES	\$606.00	\$577.69	\$500.00	\$400.00	-20.00%
SMALL COMPUTER EQUIPMENT		\$2,000.00		\$500.00	
OTHER PROFESSIONAL SERVICES	\$32,782.20	\$13,304.70	\$16,701.61	\$23,002.00	37.72%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
LEGAL PUBLICATIONS	\$6,221.25	\$1,790.20	\$3,000.00	\$5,450.00	81.67%
ELECTION EXPENSES	\$7,689.37	\$21,099.70	\$20,500.00	\$34,200.00	66.83%
MAYOR & COUNCIL	\$2,359.00	\$3,113.49	\$7,600.00	\$7,922.00	4.24%
MAYOR AND COUNCIL - PAYMENTS	\$2,360.00	\$2,250.00	\$2,700.00	\$2,700.00	
Finance Department	\$296,407.46	\$367,058.25	\$307,190.00	\$417,987.20	36.07%
SALARY & WAGES	\$129,106.40	\$126,875.87	\$125,160.00	\$175,110.00	39.91%
OVERTIME WAGES	\$171.76	\$2,467.32			
LONGEVITY	\$277.50	\$112.50	\$26.00	\$161.00	519.23%
CERTIFICATION PAY			\$1,000.00		-100.00%
PAYROLL TAXES	\$9,621.58	\$9,070.91	\$9,653.00	\$13,408.00	38.90%
WORKERS COMPENSATION			\$3,506.00	\$788.00	-77.52%
HEALTH INSURANCE	\$27,351.54	\$21,416.63	\$20,155.00	\$37,851.00	87.80%
LIFE INSURANCE	\$160.87	\$91.64	\$142.00	\$196.00	38.03%
RETIREMENT	\$16,237.55	\$15,678.22	\$16,164.00	\$22,662.00	40.20%
LONG-TERM DISABILITY	\$284.67	\$199.75	\$394.00	\$453.00	14.97%
SHORT-TERM DISABILITY				\$483.00	
TRAINING/TRAVEL	\$7,750.89	\$7,430.01	\$11,470.00	\$11,814.10	3.00%
EMPLOYEE RELATIONS			\$300.00	\$350.00	16.67%
DUES & SUBSCRIPTIONS		\$100.00	\$350.00	\$360.50	3.00%
UNIFORMS			\$200.00	\$250.00	25.00%
OPERATING SUPPLIES	\$601.73	\$676.38	\$870.00	\$886.60	1.91%
TAX ASSESSOR/COLLCTOR	\$8,773.20	\$5,408.40	\$9,000.00	\$9,270.00	3.00%
COUNTY APPRAISAL DISTRICT	\$51,538.62	\$41,510.00	\$35,000.00	\$45,000.00	28.57%
ACCOUNTING & AUDIT FEES	\$40,514.73	\$63,989.56	\$69,000.00	\$74,000.00	7.25%
OTHER PROFESSIONAL SERVICES	\$4,016.42	\$72,031.06	\$4,800.00	\$4,944.00	3.00%
TEMPORARY SERVICES				\$20,000.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Human Resources Department	\$45,318.59	\$104,536.43	\$112,774.83	\$127,670.35	13.21%
SALARY & WAGES	\$23,928.17	\$70,979.48	\$63,000.00	\$64,890.00	3.00%
LONGEVITY	\$225.00			\$77.00	
PAYROLL TAXES	\$1,800.04	\$5,305.88	\$4,822.00	\$4,972.00	3.11%
WORKERS COMPENSATION			\$1,765.00	\$292.00	-83.46%
HEALTH INSURANCE	\$3,393.29	\$7,699.79	\$6,518.00	\$8,106.00	24.36%
LIFE INSURANCE	\$31.87	\$70.20	\$57.00	\$57.00	
RETIREMENT	\$3,052.11	\$8,841.65	\$8,070.00	\$8,400.00	4.09%
LONG-TERM DISABILITY	\$52.84	\$208.42	\$172.00	\$138.00	-19.77%
SHORT-TERM DISABILITY				\$147.00	
TRAINING/TRAVEL	\$1,020.00	\$5,188.13	\$3,150.00	\$4,650.00	47.62%
EMPLOYEE RELATIONS	\$5,764.28	\$2,345.60	\$14,990.00	\$15,164.70	1.17%
DUES & SUBSCRIPTIONS	\$872.00	\$984.38	\$1,675.00	\$1,298.45	-22.48%
UNIFORMS			\$150.00	\$154.50	3.00%
OFFICE SUPPLIES	\$251.06	\$504.53	\$291.67	\$275.00	-5.72%
SMALL COMPUTER EQUIPMENT		\$598.30		\$1,000.00	
OTHER PROFESSIONAL SERVICES		\$126.00	\$1,000.00	\$9,500.00	850.00%
RECRUITMENT	\$500.00		\$108.33		-100.00%
PRE-EMPLOYMENT TESTING	\$4,427.93	\$1,434.07	\$1,505.83	\$2,471.70	64.14%
EMPLOYEE WORKSHOPS		\$250.00	\$5,500.00	\$6,077.00	10.49%
Police Department	\$1,554,149.19	\$1,676,590.35	\$1,853,186.00	\$1,938,411.01	4.60%
SALARY & WAGES	\$922,272.85	\$1,081,190.78	\$1,176,672.00	\$1,223,790.00	4.00%
OVERTIME WAGES	\$28,671.57	\$11,739.14	\$29,850.00	\$39,290.00	31.62%
LONGEVITY	\$1,365.00	\$2,125.00	\$2,870.00	\$3,710.00	29.27%
CERTIFICATION PAY			\$7,200.00		-100.00%
PAYROLL TAXES	\$69,417.35	\$80,102.82	\$93,069.00	\$96,257.00	3.43%
WORKERS COMPENSATION			\$32,964.00	\$50,854.00	54.27%
HEALTH INSURANCE	\$212,560.43	\$204,110.34	\$240,177.00	\$229,701.00	-4.36%
LIFE INSURANCE	\$1,296.25	\$1,261.52	\$1,215.00	\$1,210.00	-0.41%
RETIREMENT	\$120,974.05	\$138,495.69	\$155,845.00	\$162,694.00	4.39%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
LONG-TERM DISABILITY	\$1,473.53	\$3,937.57	\$3,690.00	\$2,955.00	-19.92%
Short-Term Disability				\$3,150.00	
MAINTENANCE & REPAIRS	\$2,288.22	\$748.15	\$2,985.00	\$3,000.00	0.50%
UTILITIES	\$377.54	\$630.08	\$500.00	\$1,800.00	260.00%
TRAINING/TRAVEL	\$2,384.07	\$3,418.45	\$4,905.00	\$7,080.00	44.34%
EMPLOYEE RELATIONS				\$1,400.00	
DUES & SUBSCRIPTIONS	\$11,993.00	\$12,317.00	\$12,705.00	\$12,705.00	
GASOLINE & OIL	\$35,776.45	\$36,464.00			
Vehicle Maintenance & Repair	\$27,387.52	\$13,892.30			
EQUIPMENT MAINT & REPAIR			\$2,400.00	\$2,400.00	
EQUIPMENT MAINT & REPAIR		\$9,605.43	\$9,000.00	\$9,270.00	3.00%
UNIFORMS	\$4,868.83	\$4,652.42	\$4,200.00	\$4,200.00	
OPERATING SUPPLIES	\$4,793.19	\$4,267.86	\$4,800.00	\$4,800.00	
DEPARTMENT ISSUED EQUIPMENT	\$20,702.67	\$6,286.15	\$5,070.00	\$5,070.00	
POSTAGE	\$189.41	\$213.54	\$700.00		-100.00%
SMALL COMPUTER EQUIPMENT	\$1,147.35	\$9,172.25	\$3,000.00	\$3,000.00	
ANNUAL SOFTWARE LICENSES	\$11,966.18	\$8,525.71	\$7,334.00	\$12,234.00	66.81%
CELL PHONES	\$965.16	\$965.46	\$1,020.00	\$1,020.00	
COMMUNICATIONS	\$568.50	\$2,333.05	\$2,775.00	\$2,858.25	3.00%
COUNTY DISPATCH SERVICES	\$69,799.54	\$39,058.75	\$43,000.00	\$48,707.76	13.27%
TRAINING SUPPLIES		\$1,025.83	\$3,800.00	\$3,800.00	
IMPOUND FEES			\$500.00	\$515.00	3.00%
PRE-EMPLOYMENT TESTING	\$270.53	\$51.06	\$940.00	\$940.00	
PATROL VEHICLE - POLICE DEPT	\$640.00				

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Fire & Rescue Department	\$1,855,149.88	\$2,009,615.44	\$2,546,416.63	\$2,618,417.90	2.83%
SALARY & WAGES	\$929,550.40	\$1,022,251.31	\$1,389,338.00	\$1,476,288.00	6.26%
OVERTIME WAGES	\$159,894.10	\$181,993.44	\$145,000.00	\$112,309.00	-22.55%
AUTO ALLOWANCE			\$3,250.00	\$3,250.00	
LONGEVITY	\$800.00	\$1,445.00	\$3,420.00	\$3,735.00	9.21%
CERTIFICATION PAY			\$4,200.00		-100.00%
PAYROLL TAXES	\$79,981.72	\$87,827.09	\$118,208.00	\$119,937.00	1.46%
WORKERS COMPENSATION			\$42,804.00	\$53,467.00	24.91%
HEALTH INSURANCE	\$213,934.54	\$214,363.77	\$314,524.00	\$286,057.00	-9.05%
LIFE INSURANCE	\$1,209.12	\$1,228.36	\$1,458.00	\$1,532.00	5.08%
RETIREMENT	\$136,814.42	\$150,101.97	\$197,525.00	\$206,309.00	4.45%
LONG-TERM DISABILITY	\$2,123.28	\$3,946.00	\$4,428.00	\$3,743.00	-15.47%
Short-Term Disability				\$3,990.00	
Esd Volunteer Staffing	\$6,714.15	\$12,773.88		\$4,000.00	
MAINTENANCE & REPAIRS	\$13,449.57	\$10,229.21	\$13,159.00	\$13,553.77	3.00%
JANITORIAL SUPPLIES	\$2,112.44	\$1,699.30	\$2,956.00	\$3,044.68	3.00%
UTILITIES	\$13,479.80	\$11,694.26	\$16,680.00	\$23,208.00	39.14%
TRAINING/TRAVEL	\$18,100.27	\$19,552.57	\$30,927.00	\$53,949.81	74.44%
EMPLOYEE RELATIONS			\$1,500.00	\$1,545.00	3.00%
Dues & Subscriptions	\$4,389.94			\$2,000.00	
PROFESSIONAL LICENSES	\$509.34	\$777.17	\$8,009.00	\$8,807.53	9.97%
Gasoline & Oil	\$5,724.37	\$7,068.35			
DIESEL & OIL	\$18,579.14	\$18,113.01	\$21,950.00	\$24,308.00	10.74%
VEHICLE M&R - AMBULANCES	\$10,822.52	\$12,292.13	\$16,450.00	\$24,763.50	50.54%
VEHICLE M&R - FIRE & OTHER APP	\$65,692.84	\$88,642.99	\$3,000.00	\$12,000.00	300.00%
SMALL EQUIPMENT (<\$5,000)	\$738.16	\$533.74	\$3,000.00	\$3,090.00	3.00%
TIFMAS - Small Equipment < \$5000		\$4,779.73			

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
EQUIPMENT MAINT & REPAIR	\$480.64	\$167.70	\$1,000.00	\$1,030.00	3.00%
RADIOS-MAINT & REPAIR	\$1,780.00		\$15,160.00	\$5,726.80	-62.22%
AIR PACKS-MAINT & REPAIR	\$6,640.89	\$2,251.79	\$8,376.80	\$8,628.10	3.00%
FIRE EXTINGUISHERS	\$191.00	\$872.00	\$985.00	\$1,014.55	3.00%
FIRE HOSES & NOZZLES	\$4,201.00	\$4,354.75	\$7,000.00	\$7,210.00	3.00%
TIFMAS - FIRE HOSES & NOZZLES		\$6,451.13			
FIRE TRUCK EQUIPMENT	\$1,560.43	\$1,182.18	\$5,100.00	\$5,253.00	3.00%
FIRE EQUIP/MAINT & REPAIR	\$19,558.54	\$31,369.99	\$48,965.78	\$7,963.74	-83.74%
UNIFORMS	\$5,748.44	\$9,839.57	\$13,990.25	\$14,409.96	3.00%
OPERATING SUPPLIES	\$2,356.20	\$3,225.57	\$4,002.00	\$4,122.06	3.00%
TRAFFIC CONTROL SUPPLIES	\$534.97		\$625.00	\$643.75	3.00%
SAFETY SUPPLIES	\$2,227.57		\$1,648.20	\$1,697.65	3.00%
OFFICE SUPPLIES	\$235.05				
MEDICAL SUPPLIES	\$30,081.35	\$49,808.38	\$40,850.00	\$59,548.00	45.77%
EE SAFETY & WELL-BEING/IMMUNIZ			\$14,500.00	\$14,935.00	3.00%
BIO-HAZARD WASTE		\$675.00	\$1,675.00	\$1,725.25	3.00%
PHYSIO CONTROL	\$8,714.36		\$12,677.60	\$10,705.50	-15.56%
SMALL COMPUTER EQUIPMENT	\$2,765.16	\$4,368.79	\$11,000.00	\$11,330.00	3.00%
COMPUTER MAINTENANCE & REPAIRS	\$241.40				
TELEPHONE & INTERNET	\$1,195.28				
CELL PHONES	\$2,080.29	\$1,931.17	\$2,000.00	\$2,060.00	3.00%
TRAINING SUPPLIES	\$1,171.41		\$1,350.00	\$1,390.50	3.00%
PRE-EMPLOYMENT TESTING	\$539.05		\$1,250.00	\$1,287.50	3.00%
FIRE MARSHALL	\$8,987.39	\$8,419.14	\$12,475.00	\$12,849.25	3.00%
CAPITAL EXPENDITURES >	\$66,375.00	\$33,385.00			

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
\$5K					
WEATHER SIREN	\$2,864.34				
Emergency Mgmt Dept.	\$2,285.00		\$10,160.00		-100.00%
REPAIRS & MAINTENANCE			\$5,000.00		-100.00%
TRAINING & TRAVEL			\$1,000.00		-100.00%
DUES & SUBSCRIPTIONS	\$2,285.00		\$4,160.00		-100.00%
Code Enforcement-Fire	\$35,472.54	\$64,729.66	\$85,659.00	\$90,660.70	5.84%
SALARY & WAGES	\$24,640.00	\$48,400.00	\$52,634.00	\$54,824.00	4.16%
LONGEVITY			\$90.00	\$150.00	66.67%
CERTIFICATION PAY			\$600.00		-100.00%
PAYROLL TAXES	\$1,884.96	\$3,835.15	\$4,079.00	\$4,206.00	3.11%
WORKER'S COMPENSATION			\$1,770.00	\$561.00	-68.31%
HEALTH INSURANCE	\$3,619.52	\$2,511.39	\$9,195.00	\$11,701.00	27.25%
LIFE INSURANCE	\$34.00	\$23.40	\$81.00	\$80.00	-1.23%
TMRS CONTRIBUTIONS	\$3,082.52	\$6,286.23	\$6,831.00	\$7,108.00	4.06%
LONG-TERM DISABILITY	\$31.40	\$50.13	\$246.00	\$197.00	-19.92%
SHORT-TERM DISABILITY				\$210.00	
TRAINING & TRAVEL	\$1,066.00	\$667.35	\$930.00	\$957.90	3.00%
DUES & SUBSCRIPTIONS			\$210.00	\$216.30	3.00%
GASOLINE & OIL	\$797.17	\$1,582.21			
VEHICLE MAINTENANCE	\$201.82	\$178.01			
UNIFORMS - NON DEPT	\$115.15	\$335.87	\$300.00	\$309.00	3.00%
OPERATING SUPPLIES		\$271.93	\$500.00	\$515.00	3.00%
SAFETY SUPPLIES		\$87.99	\$100.00	\$103.00	3.00%
ANNUAL SOFTWARE LICENSES			\$2,343.00	\$3,600.00	53.65%
DEMOLITION/CLEANUP		\$500.00	\$5,000.00	\$5,150.00	3.00%
RECORDING FEES			\$750.00	\$772.50	3.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Animal Control Department	\$31,256.38	\$60,205.34	\$84,325.00	\$85,534.00	1.43%
SALARY & WAGES	\$20,055.24	\$39,914.50	\$43,680.00	\$45,290.00	3.69%
OVERTIME WAGES		\$30.00	\$1,260.00	\$1,298.00	3.02%
LONGEVITY			\$75.00	\$135.00	80.00%
CERTIFICATION PAY			\$300.00		-100.00%
PAYROLL TAXES	\$2,124.49	\$3,273.11	\$3,467.00	\$3,574.00	3.09%
WORKERS COMPENSATION			\$1,504.00	\$2,654.00	76.46%
HEALTH INSURANCE	\$1,460.82	\$7,669.73	\$9,504.00	\$11,701.00	23.12%
LIFE INSURANCE	\$8.70	\$56.54	\$81.00	\$80.00	-1.23%
RETIREMENT	\$1,413.01	\$2,883.08	\$5,805.00	\$6,041.00	4.07%
LONG-TERM DISABILITY	\$8.01	\$105.04	\$246.00	\$197.00	-19.92%
SHORT-TERM DISABILITY				\$210.00	
MAINTENANCE & REPAIRS	\$565.29	\$992.43	\$3,000.00	\$3,000.00	
JANITORIAL SUPPLIES	\$143.92		\$200.00	\$200.00	
UTILITIES	\$2,676.12	\$2,779.86	\$3,200.00	\$4,300.00	34.38%
TRAINING/TRAVEL	\$300.00	\$337.18	\$250.00	\$250.00	
GASOLINE & OIL	\$124.08	\$599.40			
VEHICLE MAINTENANCE & REPAIR	\$220.92	\$167.11			
UNIFORMS	\$418.63	\$19.95	\$700.00	\$500.00	-28.57%
OPERATING SUPPLIES	\$593.09	\$636.23	\$1,350.00	\$1,350.00	
MEDICAL SUPPLIES	\$378.84	\$177.99	\$700.00	\$700.00	
ANNUAL SOFTWARE LICENSES			\$2,343.00	\$3,554.00	51.69%
CELL PHONE COMMUNICATIONS	\$765.22	\$563.19	\$500.00	\$500.00	
CAPITAL ITEMS			\$5,000.00		-100.00%
Development Services Dept.	\$199,543.32	\$334,294.30	\$352,854.00	\$368,118.25	4.33%
SALARY & WAGES	\$64,955.90	\$80,815.12	\$82,572.00	\$136,383.00	65.17%
OVERTIME WAGES	\$24.38	\$160.00	\$3,360.00	\$3,189.00	-5.09%
LONGEVITY	\$251.60	\$272.00	\$206.00	\$361.00	75.24%
PAYROLL TAXES	\$4,923.05	\$5,979.27	\$6,589.00	\$10,704.00	62.45%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
WORKERS COMPENSATION			\$2,313.00	\$950.00	-58.93%
HEALTH INSURANCE	\$11,532.93	\$26,019.39	\$26,175.00	\$16,577.00	-36.67%
LIFE INSURANCE	\$108.45	\$236.04	\$100.00	\$181.00	81.00%
RETIREMENT	\$8,216.06	\$9,970.89	\$11,034.00	\$18,093.00	63.97%
LONG-TERM DISABILITY	\$142.32	\$650.79	\$305.00	\$441.00	44.59%
SHORT-TERM DISABILITY				\$470.00	
TRAINING/TRAVEL		\$1,201.14	\$1,770.00	\$3,339.00	88.64%
EMPLOYEE RELATIONS		\$8.32		\$300.00	
DUES & SUBSCRIPTIONS		\$477.89	\$610.00	\$1,000.00	63.93%
GASOLINE & OIL	\$288.31	\$120.41			
VEHICLE MAINTENANCE & REPAIR	\$149.00				
UNIFORMS			\$250.00	\$500.00	100.00%
OPERATING SUPPLIES	\$1,217.48	\$1,514.61	\$1,950.00	\$1,545.00	-20.77%
SMALL COMPUTER EQUIPMENT			\$700.00	\$1,000.00	42.86%
ANNUAL SOFTWARE LICENSES			\$6,995.00	\$6,600.00	-5.65%
OTHER PROFESSIONAL SERVICES	\$6,697.08	\$5,841.00	\$40,000.00		-100.00%
CITY ENGINEER COPIER/PRINTING	\$19,825.12	\$4,953.10	\$14,250.00	\$14,000.00	-1.75%
THIRD PARTY INSPECTIONS	\$80,324.39	\$193,300.48	\$150,000.00	\$148,000.00	-1.33%
LEGAL PUBLICATIONS		\$1,899.20	\$2,750.00	\$2,832.50	3.00%
RECORDING FEES	\$887.25	\$874.65	\$925.00	\$952.75	3.00%
Municipal Court Dept.	\$99,950.45	\$121,085.10	\$148,299.00	\$153,531.42	3.53%
SALARY & WAGES	\$41,941.12	\$45,240.53	\$45,831.00	\$47,904.00	4.52%
OVERTIME WAGES	\$1,063.15	\$1,226.07	\$2,104.00	\$2,201.00	4.61%
LONGEVITY			\$284.00	\$323.00	13.73%
CERTIFICATION PAY			\$660.00		-100.00%
PAYROLL TAXES	\$3,676.20	\$4,795.12	\$3,740.00	\$3,858.00	3.16%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
WORKERS COMPENSATION			\$1,284.00	\$214.00	-83.33%
HEALTH INSURANCE	\$10,632.33	\$10,139.76	\$9,378.00	\$11,447.00	22.06%
LIFE INSURANCE	\$99.87	\$91.64	\$70.00	\$69.00	-1.43%
RETIREMENT	\$5,770.80	\$8,048.77	\$6,263.00	\$6,520.00	4.10%
LONG-TERM DISABILITY	\$128.42	\$209.02	\$212.00	\$169.00	-20.28%
SHORT-TERM DISABILITY				\$181.00	
TRAINING/TRAVEL	\$2,163.30	\$1,303.20	\$2,700.00	\$2,750.00	1.85%
EMPLOYEE RELATIONS			\$100.00	\$100.00	
DUES & SUBSCRIPTIONS			\$185.00	\$205.00	10.81%
UNIFORMS				\$150.00	
OPERATING SUPPLIES	\$2,971.50	\$1,799.82	\$3,798.00	\$4,935.42	29.95%
ANNUAL SOFTWARE MAINTENANCE	\$840.60				
COURT PROSECUTOR	\$3,060.00	\$5,295.00	\$5,000.00	\$5,000.00	
COURT JUDGE	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	
COURT INTERPRETER	\$24.35	\$18.92	\$250.00	\$100.00	-60.00%
INMATE BILLINGS	\$769.34	\$139.88	\$1,200.00	\$850.00	-29.17%
TECHNOLOGY FEE EXPENSES				\$75.00	
SECURITY FEE EXPENSES	\$2,797.47	\$4,020.04	\$5,000.00	\$5,150.00	3.00%
JURY DUTY EXPENSES			\$240.00	\$250.00	4.17%
SPECIAL EVENT	\$12.00				
MERCHANT SERVICE FEES		\$14,757.33	\$36,000.00	\$37,080.00	3.00%
Streets Department	\$315,106.44	\$338,257.29	\$467,663.00	\$406,031.88	-13.18%
SALARY & WAGES	\$92,461.02	\$109,049.89	\$111,654.00	\$118,946.00	6.53%
OVERTIME WAGES	\$8,368.04	\$12,206.91	\$10,468.00	\$11,858.00	13.28%
LONGEVITY	\$760.00	\$925.00	\$1,045.00	\$1,165.00	11.48%
CERTIFICATION PAY			\$1,500.00		-100.00%
PAYROLL TAXES	\$7,666.11	\$9,018.69	\$9,537.00	\$10,096.00	5.86%
WORKERS COMPENSATION			\$3,127.00	\$12,378.00	295.84%
HEALTH INSURANCE	\$21,264.67	\$26,689.64	\$23,891.00	\$23,376.00	-2.16%

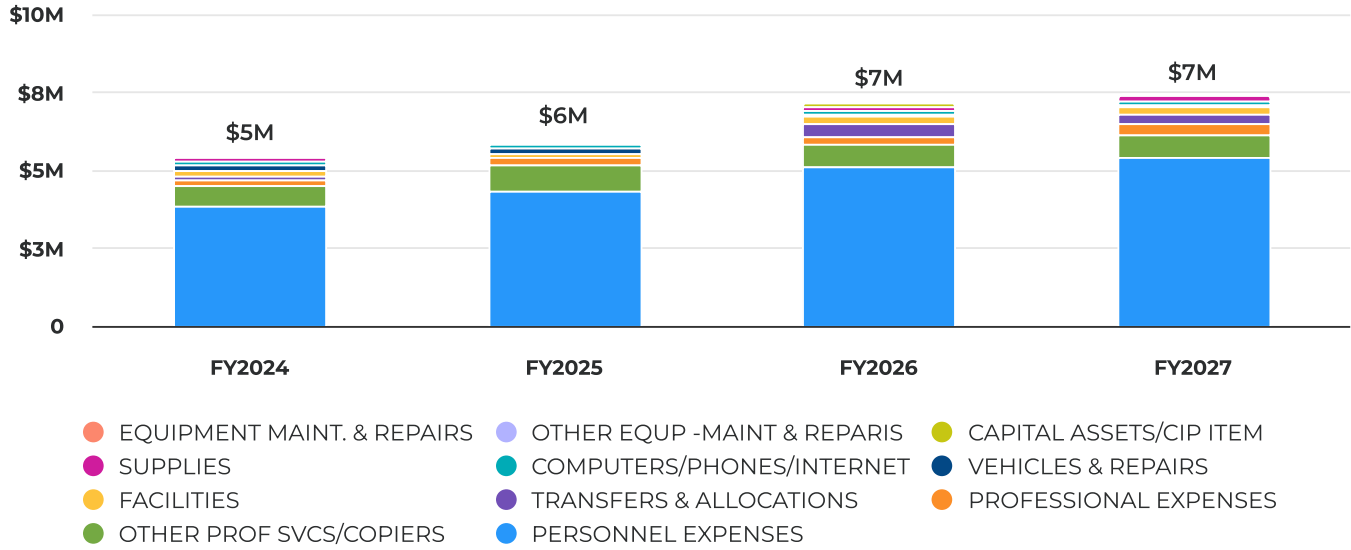
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
LIFE INSURANCE	\$199.75	\$188.56	\$161.00	\$160.00	-0.62%
RETIREMENT	\$12,785.47	\$15,325.39	\$15,969.00	\$17,063.00	6.85%
LONG-TERM DISABILITY	\$123.61	\$405.53	\$491.00	\$393.00	-19.96%
SHORT-TERM DISABILITY				\$420.00	
UTILITIES	\$397.79				
TRAINING/TRAVEL			\$4,500.00	\$4,500.00	
GASOLINE & OIL	\$4,358.59	\$5,205.13			
DIESEL & OIL	\$9,170.48	\$9,660.88	\$11,886.00	\$12,242.58	3.00%
VEHICLE MAINTENANCE & REPAIR	\$1,139.30	\$1,249.30			
EQUIPMENT RENTAL	\$577.99		\$3,000.00	\$3,000.00	
HEAVY EQUIPMENT MAINT & REPAIR	\$6,229.36	\$13,759.71	\$10,000.00	\$10,300.00	3.00%
UNIFORMS	\$973.29	\$979.59	\$1,184.00	\$2,000.00	68.92%
STREET SIGNS	\$343.72	\$1,558.36	\$5,050.00	\$5,000.00	-0.99%
TRAFFIC CONTROL SUPPLIES		\$326.98	\$2,590.00	\$2,500.00	-3.47%
ANNUAL SOFTWARE LICENSES				\$2,100.00	
ENGINEERING SERVICES	\$3,159.68		\$10,000.00	\$10,000.00	
STREET MAINTENANCE & REPAIRS	\$102,584.71	\$105,130.36	\$100,810.00	\$103,834.30	3.00%
STREET LIGHTS ELECTRICITY	\$35,660.31	\$26,577.37	\$40,800.00	\$54,700.00	34.07%
CAPITAL - STREET IMPROVEMENTS	\$6,882.55		\$100,000.00		-100.00%
Community Center	\$12,532.21	\$13,416.58	\$36,857.76	\$42,896.00	16.38%
SALARY & WAGES	\$3,691.60	\$7,011.43	\$20,000.00	\$20,000.00	
OVERTIME	\$898.45				
PAYROLL TAXES			\$1,573.00	\$1,532.00	-2.61%
WORKER'S COMPENSATION			\$575.00	\$90.00	-84.35%
RETIREMENT			\$2,630.00	\$2,586.00	-1.67%
REPAIRS & MAINTENANCE	\$2,285.23	\$1,245.04	\$7,900.00	\$7,900.00	
JANITORIAL SUPPLIES	\$78.42	\$157.21	\$500.00	\$515.00	3.00%
SMALL EQUIPMENT				\$2,673.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
(<\$5,000)					
OPERATING SUPPLIES	\$1,823.75	\$428.14	\$500.00	\$600.00	20.00%
JANITORIAL SERVICES	\$3,754.76	\$4,574.76	\$3,179.76	\$7,000.00	120.14%
Econ Dev Corp-Part A	\$31,118.47				
SALARY & WAGES	\$23,475.41				
LONGEVITY	\$244.20				
PAYROLL TAXES	\$1,720.06				
HEALTH INSURANCE	\$2,612.75				
LIFE INSURANCE	\$24.50				
RETIREMENT	\$2,984.85				
LONG-TERM DISABILITY	\$56.70				
Econ Dev Corp-Part B	\$31,012.87				
SALARY & WAGES	\$23,369.81				
LONGEVITY	\$244.20				
PAYROLL TAXES	\$1,720.06				
HEALTH INSURANCE	\$2,612.75				
LIFE INSURANCE	\$24.50				
RETIREMENT	\$2,984.85				
LONG-TERM DISABILITY	\$56.70				
Non Departmental	\$533,096.36	\$369,292.27	\$740,847.53	\$656,080.93	-11.44%
MAINTENANCE & REPAIRS	\$37,077.96	\$17,371.08	\$7,042.65	\$9,500.00	34.89%
JANITORIAL SUPPLIES	\$1,089.86	\$427.03	\$500.00	\$515.00	3.00%
UTILITIES	\$41,176.61	\$14,887.10	\$15,000.00	\$20,100.00	34.00%
DUES & SUBSCRIPTIONS	\$9,090.62	\$2,836.43	\$3,050.00	\$5,400.00	77.05%
FIRE EXTINGUISHERS	\$585.00	\$86.00	\$425.33	\$438.09	3.00%
UNIFORMS - NON DEPT	\$1,123.51		\$500.00	\$515.00	3.00%
OPERATING SUPPLIES		\$39.99			
POSTAGE	\$2,246.74	\$1,071.59	\$1,840.00	\$1,895.20	3.00%
OFFICE SUPPLIES	\$5,026.63	\$2,070.06	\$1,500.00	\$1,545.00	3.00%
SMALL COMPUTER EQUIPMENT	\$1,814.65	\$1,515.14	\$1,000.00	\$1,030.00	3.00%
CLETRAN SYSTEM	\$5,505.91	\$1,927.07	\$2,000.00		-100.00%

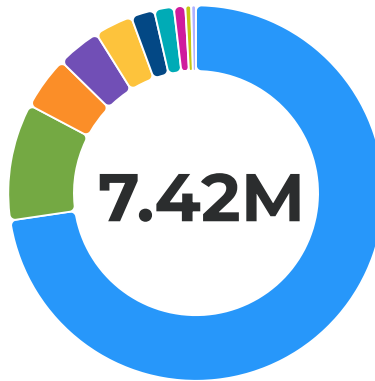
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
ANNUAL SOFTWARE MAINTENANCE	\$52,528.52	\$28,408.57	\$45,000.00	\$60,425.00	34.28%
ANNUAL SOFTWARE LICENSES	\$38,330.34	\$18,851.56	\$13,429.59		-100.00%
OFFICE TELEPHONES	\$1,676.46	\$1,641.09	\$1,740.00	\$1,792.20	3.00%
CELL PHONES	\$4,047.10	\$1,159.60	\$1,160.00	\$1,500.00	29.31%
INTERNET SERVICES	\$21,588.85	\$8,605.97	\$8,000.00	\$8,240.00	3.00%
OTHER PROFESSIONAL SERVICES	\$38,366.42	\$6,010.95	\$5,000.00	\$20,000.00	300.00%
INFORMATION TECHNOLOGY (IT)	\$43,283.33	\$43,306.74	\$20,000.00	\$20,600.00	3.00%
JANITORIAL SERVICES	\$7,419.24	\$2,483.08	\$3,600.00	\$3,708.00	3.00%
PROPERTY LIABILITY INSURANCE	\$118,457.70	\$141,912.00	\$150,000.00	\$154,500.00	3.00%
COPIER/PRINTING	\$21,502.55	\$8,079.84	\$10,815.96	\$11,140.44	3.00%
380 AGREEMENTS / BUS. INCENTIVES		\$40,000.00		\$50,000.00	
BANK FEES	\$170.00	\$15.00		\$100.00	
PUBLIC PROGRAMS/EVEN TS	\$2,139.36	\$721.41	\$1,500.00	\$1,545.00	3.00%
CONTINGENCY	\$1,349.00		\$1,500.00	\$1,545.00	3.00%
CAPITAL EXPENDITURES	\$2,500.00				
CAPITAL EXP - TECHNOLOGY (FIN SOFTWARE)		\$25,864.97			
TRANSFER TO CAP PROJ FUND	\$75,000.00			\$173,479.00	
TRANSFER FROM GENERAL FIND			\$446,244.00	\$106,568.00	-76.12%
Total Expenditures	\$5,497,033.93	\$6,020,125.87	\$7,224,364.34	\$7,421,371.66	2.73%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



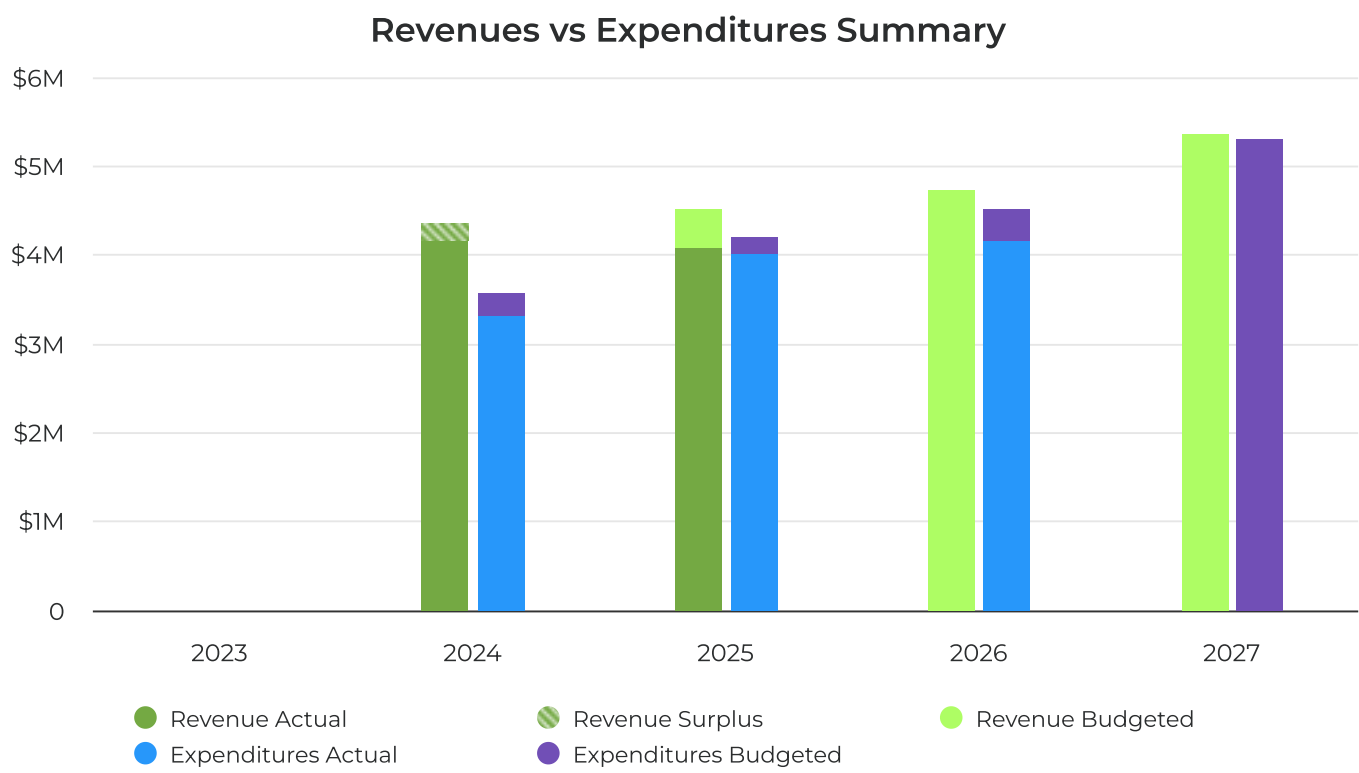
PERSONNEL EXPENSES	\$5,392,704	72.66%
OTHER PROF SVCS/COPIERS	\$748,322	10.08%
PROFESSIONAL EXPENSES	\$339,790	4.58%
TRANSFERS & ALLOCATIONS	\$280,047	3.77%
FACILITIES	\$244,018	3.29%
SUPPLIES	\$150,586	2.03%
COMPUTERS/PHONES/INTERNET	\$124,593	1.68%
VEHICLES & REPAIRS	\$73,314	0.99%
EQUIPMENT MAINT. & REPAIRS	\$37,490	0.51%
OTHER EQUIP -MAINT & REPAIRS	\$30,507	0.41%

Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$3,854,826.20	\$4,320,611.15	\$5,106,026.00	\$5,392,704.00	5.61%
FACILITIES	\$187,662.96	\$129,890.91	\$204,032.63	\$244,017.76	19.60%
VEHICLES & REPAIRS	\$180,432.51	\$195,235.23	\$53,286.00	\$73,314.08	37.59%
EQUIPMENT MAINT. & REPAIRS	\$9,806.15	\$28,846.31	\$43,560.00	\$37,489.80	-13.94%
OTHER EQUIP -MAINT & REPAIRS	\$32,736.86	\$46,567.84	\$70,852.91	\$30,507.49	-56.94%
SUPPLIES	\$99,143.16	\$92,046.19	\$129,561.72	\$150,585.88	16.23%
COMPUTERS/PHONE S/INTERNET	\$148,026.97	\$92,566.92	\$113,499.59	\$124,593.45	9.77%
OTHER PROF SVCS/COPIERS	\$649,211.86	\$812,618.56	\$699,597.33	\$748,322.20	6.96%
PROFESSIONAL EXPENSES	\$180,925.37	\$242,492.79	\$252,704.16	\$339,790.00	34.46%
CAPITAL ASSETS/CIP ITEM	\$79,261.89	\$59,249.97	\$105,000.00		-100.00%
TRANSFERS & ALLOCATIONS	\$75,000.00		\$446,244.00	\$280,047.00	-37.24%
Total Expenditures	\$5,497,033.93	\$6,020,125.87	\$7,224,364.34	\$7,421,371.66	2.73%

Water & Sewer

Summary



Comprehensive Fund Summary

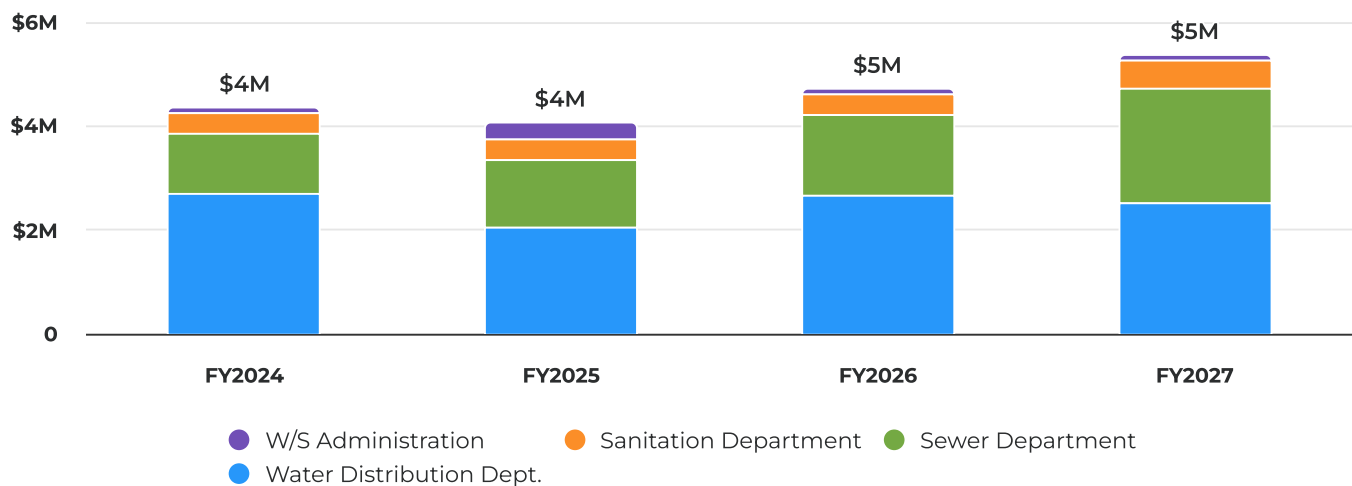
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted
Beginning Fund Balance				
Revenues				
Other/Misc. Income	\$87,335.61	\$285,746.94	\$81,000.00	\$81,000.00
TRANSFERS & ALLOCATIONS				\$800,000.00
WATER Revenues	\$2,707,133.27	\$2,308,218.64	\$2,963,000.00	\$2,587,196.00
SEWER & Rental Revenues	\$1,153,852.67	\$1,079,094.65	\$1,302,000.00	\$1,381,125.00
SANITATION Revenues	\$409,197.83	\$397,333.86	\$381,000.00	\$527,369.00
Total Revenues	\$4,357,519.38	\$4,070,394.09	\$4,727,000.00	\$5,376,690.00
Expenditures				
PERSONNEL EXPENSES	\$1,114,986.47	\$1,156,058.75	\$1,515,321.00	\$1,735,712.00
FACILITIES	\$491,683.78	\$526,642.80	\$575,160.04	\$642,758.50
VEHICLES & REPAIRS	\$28,663.97	\$34,101.26	\$7,500.00	\$7,725.00

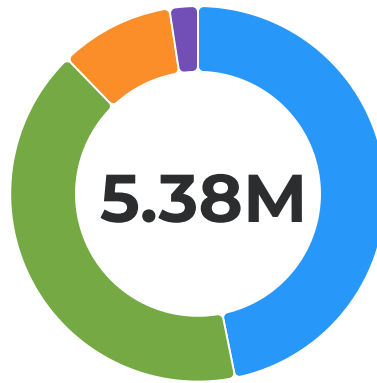
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted
EQUIPMENT MAINT. & REPAIRS	\$12,908.57	\$17,322.06	\$68,000.00	\$19,890.00
OTHER EQUIP -MAINT & REPAIRS	\$878.00		\$500.00	\$515.00
SUPPLIES	\$118,864.23	\$146,122.84	\$140,408.00	\$145,552.74
COMPUTERS/PHONES/INTERNET	\$43,320.64	\$44,647.64	\$51,351.00	\$74,825.53
OTHER PROF SVCS/COPIERS	\$903,647.23	\$991,377.62	\$961,612.02	\$1,071,881.85
PROFESSIONAL EXPENSES	\$143,837.64	\$471,594.57	\$1,041,064.52	\$1,122,865.00
LOANS & DEBT OBLIGATIONS	\$60,001.00			
CAPITAL ASSETS/CIP ITEM	\$27,999.58	\$360,776.60	\$134,000.00	
TRANSFERS & ALLOCATIONS	\$360,000.00	\$270,000.00	\$24,471.00	\$488,848.00
Total Expenditures	\$3,306,791.11	\$4,018,644.14	\$4,519,387.58	\$5,310,573.62
Total Revenues Less Expenditures	\$1,050,728.27	\$51,749.95	\$207,612.42	\$66,116.38
Ending Fund Balance	\$1,050,728.27	\$51,749.95	\$207,612.42	\$66,116.38

Revenues by Department

Historical Revenue by Department



FY27 Revenues by Department



Water Distribution Dept.	\$2,517,196	46.82%
Sewer Department	\$2,201,125	40.94%
Sanitation Department	\$527,369	9.81%
W/S Administration	\$131,000	2.44%

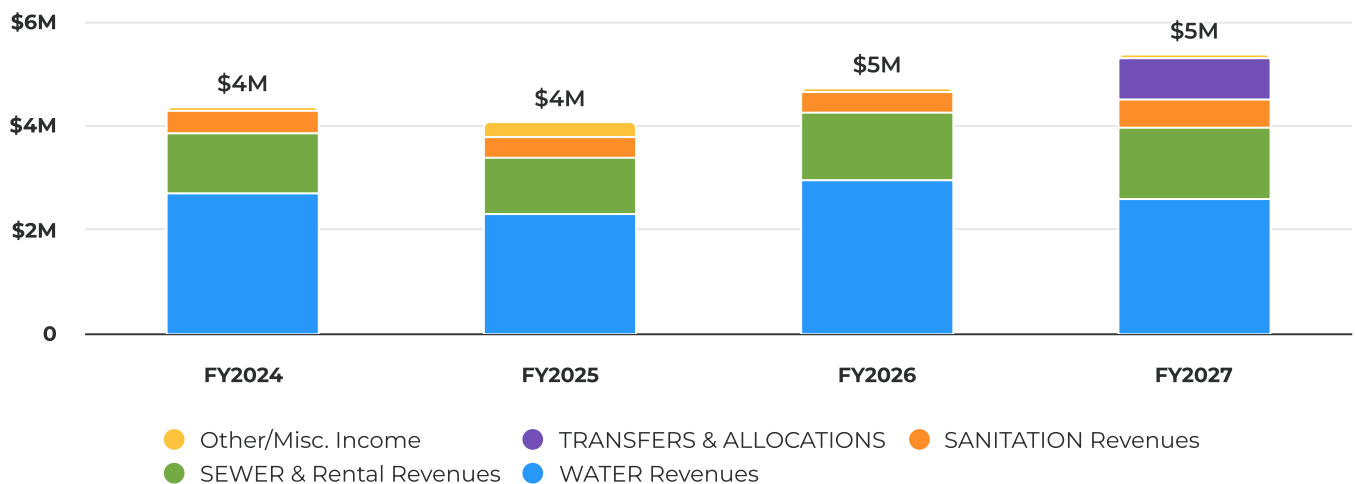
Revenues by Department

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
W/S Administration	\$96,133.37	\$337,713.52	\$131,000.00	\$131,000.00	
GRANT REVENUE - CDBG	\$13,000.00	\$208,186.08			
MISCELLANEOUS REVENUES		\$54.79			
INTEREST INCOME	\$102,642.28	\$78,983.01	\$82,000.00	\$82,000.00	
NSF FEES	-\$626.43	-\$135.00			
BANK ACH RETURNED ITEMS	-\$27,680.24	-\$1,341.94	-\$1,000.00	-\$1,000.00	
CUT-OFF ADMIN FEES	\$53,526.95	\$55,050.00	\$50,000.00	\$50,000.00	
IMPACT FEES	-\$45,409.19	-\$3,683.92			
NSF CHECK FEE	\$680.00	\$600.00			
OVERAGE (SHORTAGE) AMT - UB		\$0.50			
Water Distribution Dept.	\$2,698,335.51	\$2,055,791.97	\$2,663,000.00	\$2,517,196.00	-5.48%
RESIDENTIAL WATER BILLING	\$2,181,516.01	\$1,548,875.20	\$2,070,000.00	\$1,938,000.00	-6.38%
COMMERCIAL WATER BILLING	\$486,758.50	\$448,513.77	\$480,000.00	\$495,000.00	3.13%
WATER TAPS	\$18,625.00	\$33,875.00	\$45,500.00	\$63,000.00	38.46%
WATER METER BOX FEE	\$1,615.00	\$6,200.00	\$10,100.00	\$13,500.00	33.66%

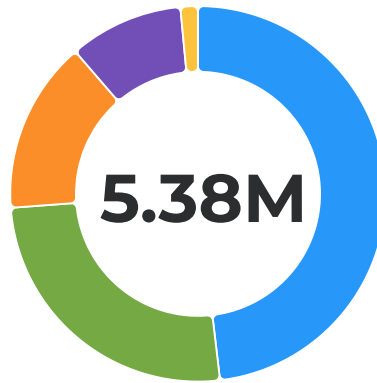
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
WATER METER SET	\$1,570.00	\$3,750.00	\$6,100.00	\$6,344.00	4.00%
WATER STREET CUTS	\$1,250.00	\$2,500.00	\$1,300.00	\$1,352.00	4.00%
IMPACT FEES		\$12,078.00	\$50,000.00		-100.00%
GAIN (LOSS) SALE OF ASSETS	\$7,001.00				
Sewer Department	\$1,153,852.67	\$1,279,554.74	\$1,552,000.00	\$2,201,125.00	41.83%
IMPACT FEES		\$200,460.59	\$250,000.00	\$20,000.00	-92.00%
SEWER BILLING	\$1,137,227.67	\$1,023,001.83	\$1,258,000.00	\$1,258,000.00	
SEWER TAPS	\$16,625.00	\$39,375.00	\$44,000.00	\$73,125.00	66.19%
RESIDENTIAL SEWER - ASHTON HOMES		\$16,717.32		\$50,000.00	
TRANSFER FROM RESERVES				\$800,000.00	
Sanitation Department	\$409,197.83	\$397,333.86	\$381,000.00	\$527,369.00	38.42%
SANITATION BILLING	\$409,197.83	\$397,333.86	\$381,000.00	\$527,369.00	38.42%
Total Revenues	\$4,357,519.38	\$4,070,394.09	\$4,727,000.00	\$5,376,690.00	13.74%

Revenues by Revenue Type

Historical Revenue by Revenue Type



FY27 Revenues by Revenue Type



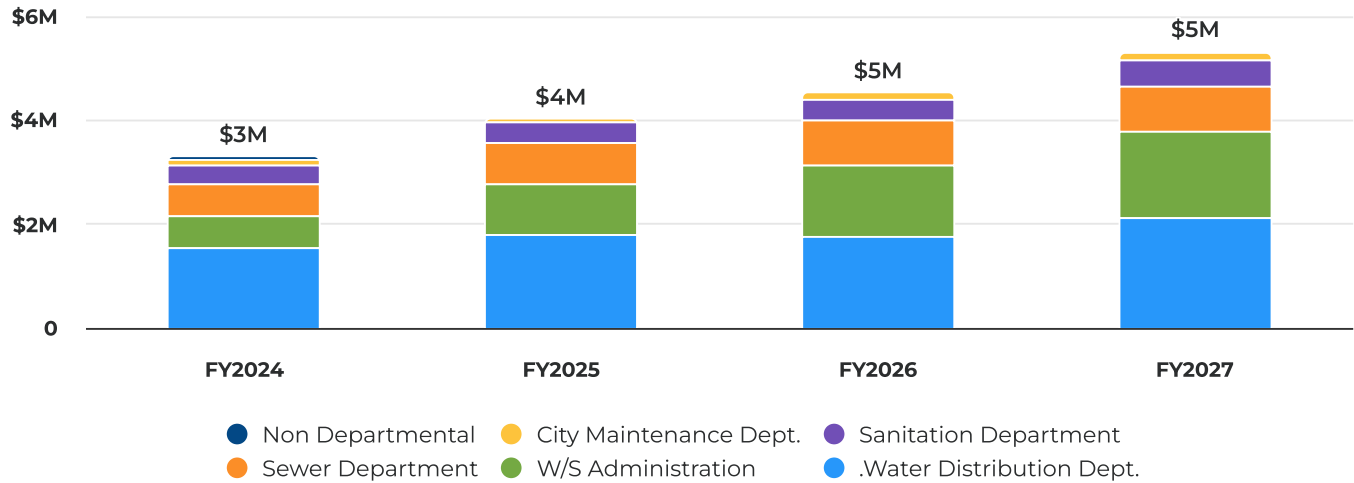
● WATER Revenues	\$2,587,196	48.12%
● SEWER & Rental Revenues	\$1,381,125	25.69%
● TRANSFERS & ALLOCATIONS	\$800,000	14.88%
● SANITATION Revenues	\$527,369	9.81%
● Other/Misc. Income	\$81,000	1.51%

Revenues by Revenue Type

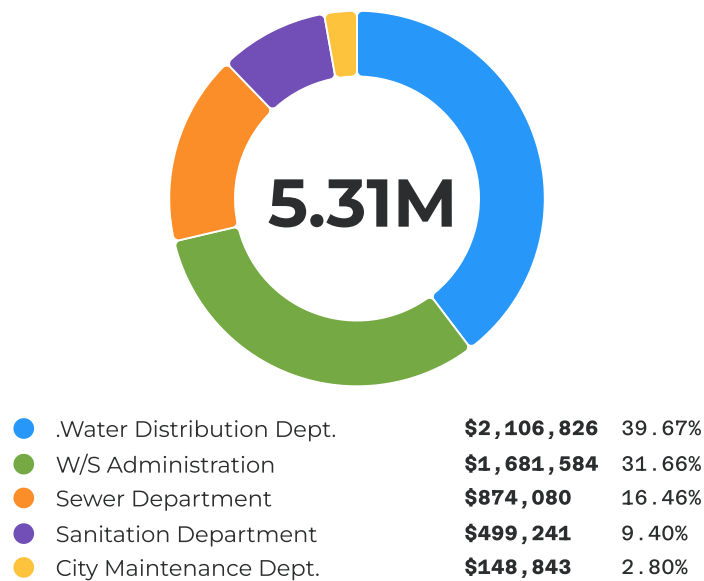
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income	\$87,335.61	\$285,746.94	\$81,000.00	\$81,000.00	
TRANSFERS & ALLOCATIONS				\$800,000.00	
WATER Revenues	\$2,707,133.27	\$2,308,218.64	\$2,963,000.00	\$2,587,196.00	-12.68%
SEWER & Rental Revenues	\$1,153,852.67	\$1,079,094.65	\$1,302,000.00	\$1,381,125.00	6.08%
SANITATION Revenues	\$409,197.83	\$397,333.86	\$381,000.00	\$527,369.00	38.42%
Total Revenues	\$4,357,519.38	\$4,070,394.09	\$4,727,000.00	\$5,376,690.00	13.74%

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



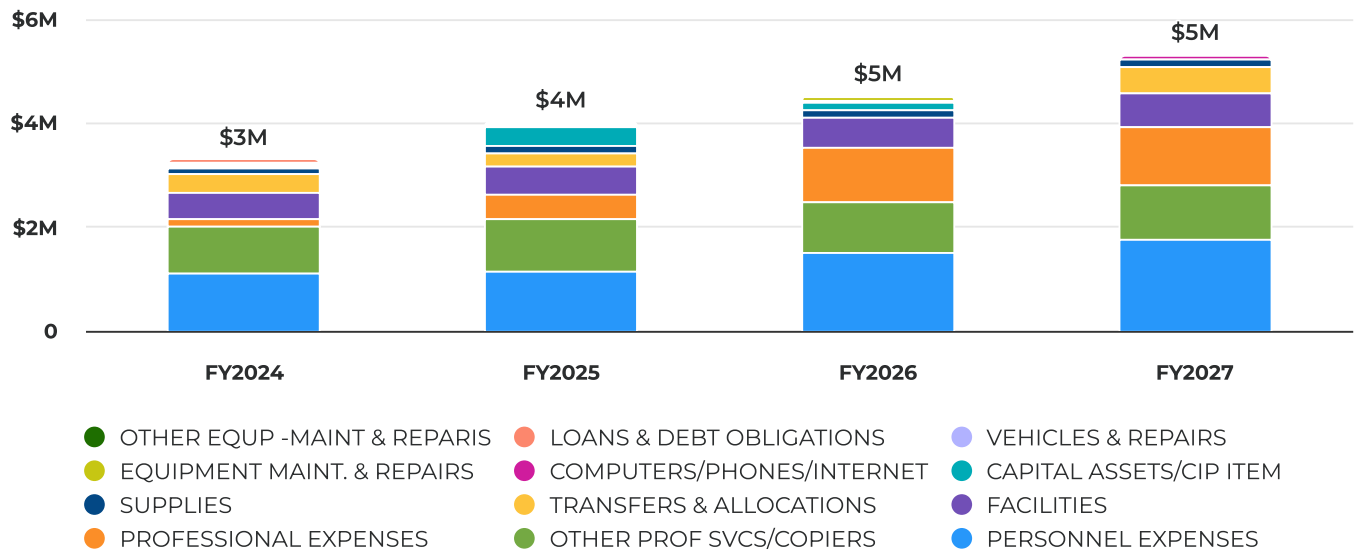
Expenditures by Department

Category	FY 2026 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
W/S Administration	\$1,026,190.44	\$1,354,070.18	\$1,681,583.59	24.19%
City Maintenance Dept.	\$97,786.86	\$141,395.00	\$148,842.55	5.27%
.Water Distribution Dept.	\$1,588,043.63	\$1,768,696.79	\$2,106,826.05	19.12%
Sewer Department	\$606,698.55	\$884,527.04	\$874,080.43	-1.18%
Sanitation Department	\$316,017.05	\$370,698.57	\$499,241.00	34.68%

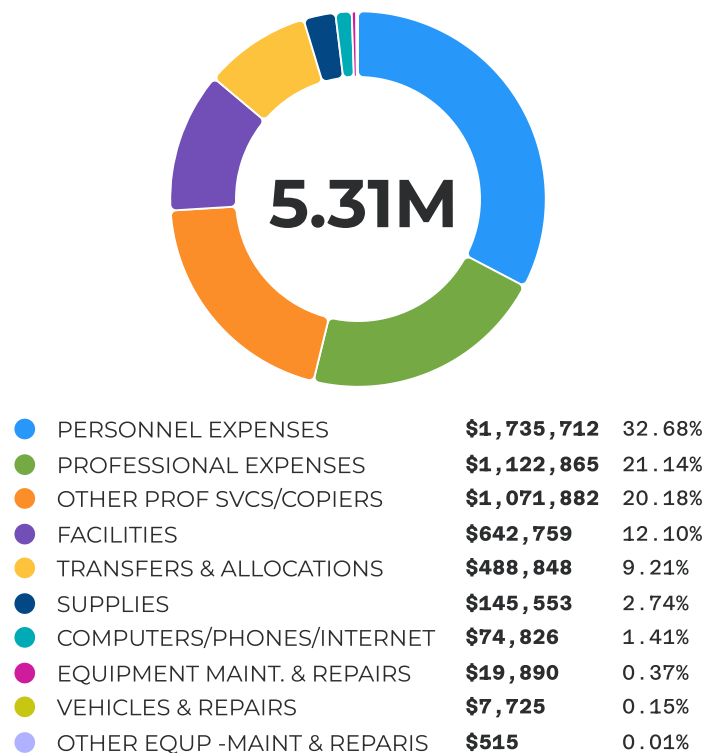
Category	FY 2026 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$3,634,736.53	\$4,519,387.58	\$5,310,573.62	17.51%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



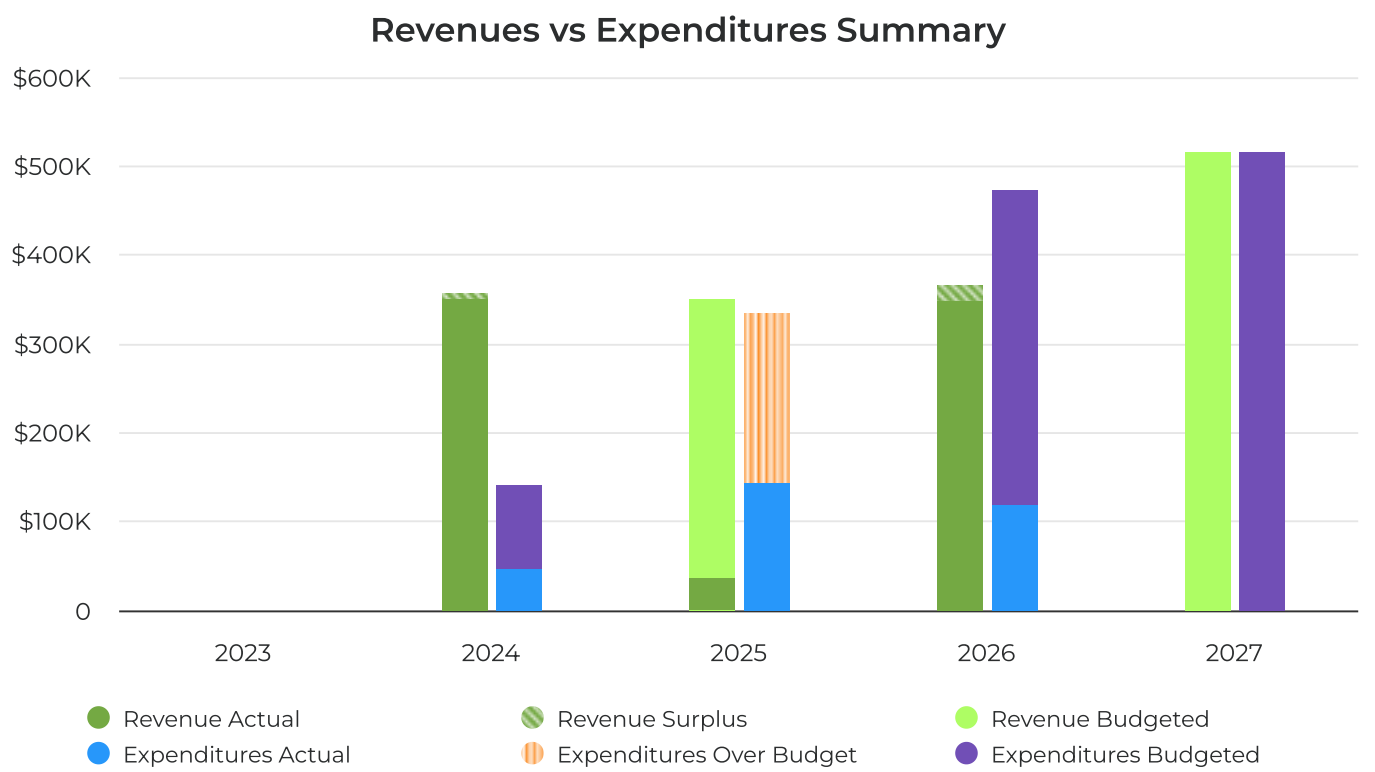
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$1,114,986.47	\$1,156,058.75	\$1,515,321.00	\$1,735,712.00	14.54%
FACILITIES	\$491,683.78	\$526,642.80	\$575,160.04	\$642,758.50	11.75%
VEHICLES & REPAIRS	\$28,663.97	\$34,101.26	\$7,500.00	\$7,725.00	3.00%
EQUIPMENT MAINT. & REPAIRS	\$12,908.57	\$17,322.06	\$68,000.00	\$19,890.00	-70.75%
OTHER EQUIP -MAINT & REPAIRS	\$878.00		\$500.00	\$515.00	3.00%
SUPPLIES	\$118,864.23	\$146,122.84	\$140,408.00	\$145,552.74	3.66%
COMPUTERS/PHONE S/INTERNET	\$43,320.64	\$44,647.64	\$51,351.00	\$74,825.53	45.71%
OTHER PROF SVCS/COPIERS	\$903,647.23	\$991,377.62	\$961,612.02	\$1,071,881.85	11.47%
PROFESSIONAL EXPENSES	\$143,837.64	\$471,594.57	\$1,041,064.52	\$1,122,865.00	7.86%
LOANS & DEBT OBLIGATIONS	\$60,001.00				
CAPITAL ASSETS/CIP ITEM	\$27,999.58	\$360,776.60	\$134,000.00		-100.00%
TRANSFERS & ALLOCATIONS	\$360,000.00	\$270,000.00	\$24,471.00	\$488,848.00	1,897.66%
Total Expenditures	\$3,306,791.11	\$4,018,644.14	\$4,519,387.58	\$5,310,573.62	17.51%

KEDC-Type A

The City of Keene Economic Development Corporation Type A Board (Keene EDC-A) focuses on industrial growth, manufacturing expansion, and infrastructure projects. The board holds regular public meetings on the third Wednesday of each month at 9:00 a.m. at Keene City Hall

Summary



Comprehensive Fund Summary

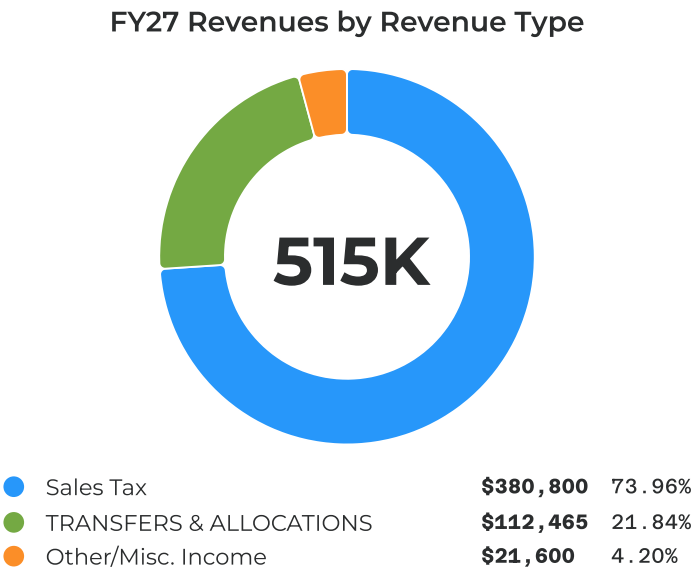
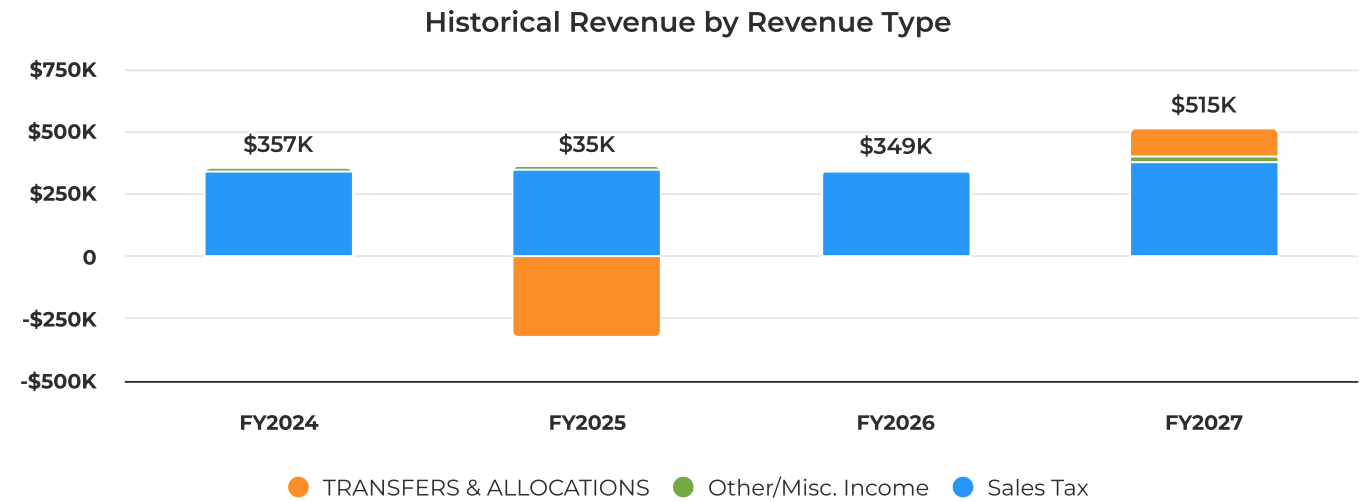
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 FY2027 Operating Budget 8.13.26 @ 7:06pm
Revenues				
Sales Tax				
Sales Tax Revenue	\$336,701.56	\$344,154.53	\$340,000.00	\$380,800.00
Total Sales Tax	\$336,701.56	\$344,154.53	\$340,000.00	\$380,800.00
Other/Misc. Income				
Interest Income	\$21,492.72	\$15,132.76	\$8,500.00	\$21,600.00
Miscellaneous Income	-\$1,607.67			
Total Other/Misc. Income	\$19,885.05	\$15,132.76	\$8,500.00	\$21,600.00

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 FY2027 Operating Budget 8.13.26 @ 7:06pm
TRANSFERS & ALLOCATIONS				
TRANSFER FROM RESERVES		-\$324,000.00		\$112,464.83
Total TRANSFERS & ALLOCATIONS		-\$324,000.00		\$112,464.83
Total Revenues	\$356,586.61	\$35,287.29	\$348,500.00	\$514,864.83
Expenditures				
PERSONNEL EXPENSES				
SALARY & WAGES		\$70,040.00	\$33,000.00	\$75,180.00
OVERTIME			\$1,240.00	
AUTO ALLOWANCE				\$240.00
LONGEVITY			\$310.00	\$330.00
PAYROLL TAXES			\$3,870.00	\$5,795.00
WORKERS COMPENSATION			\$1,380.00	\$1,421.40
HEALTH INSURANCE			\$8,338.50	\$10,266.00
LIFE INSURANCE			\$110.00	\$67.00
RETIREMENT			\$6,320.00	\$6,509.60
LONG-TERM DISABILITY			\$160.00	\$164.00
Total PERSONNEL EXPENSES		\$70,040.00	\$54,728.50	\$99,973.00
FACILITIES				
Office Rent	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
TRAINING/CONFERENCES/ DUES/EDU			\$2,775.40	\$6,545.00
Dues & Subscriptions	\$1,258.94	\$2,671.38	\$3,166.22	\$2,737.83
Total FACILITIES	\$7,258.94	\$8,671.38	\$11,941.62	\$15,282.83
VEHICLES & REPAIRS				
Vehicle Maint (Including Fuel)	\$727.66	\$383.88	\$1,582.75	
Total VEHICLES & REPAIRS	\$727.66	\$383.88	\$1,582.75	
EQUIPMENT MAINT. & REPAIRS				
Small Office Equipment	\$18.10		\$750.00	\$750.00
Total EQUIPMENT MAINT. & REPAIRS	\$18.10		\$750.00	\$750.00
OTHER PROF SVCS/COPIERS				
Attorney Fees	\$4,500.00	\$300.00	\$20,000.00	\$5,000.00
Ed Director Support	\$13,003.56			
Other Professional Services	\$1,188.56	\$18,007.80	\$5,000.00	\$11,570.00
Secretarial/City Services	\$4,008.48	\$7,660.00	\$37,000.00	\$38,110.00
Total OTHER PROF SVCS/COPIERS	\$22,700.60	\$25,967.80	\$62,000.00	\$54,680.00

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 FY2027 Operating Budget 8.13.26 @ 7:06pm
PROFESSIONAL EXPENSES				
Advertising/Promotions	\$9,650.00	\$7,943.26	\$12,400.00	\$12,550.00
BUSINESS DEVELOP. & INCENTIVES		\$218,506.85	\$62,000.00	\$52,060.00
MEDIA & WEB PAGE			\$5,000.00	\$1,250.00
PROPERTY TAX		\$1,596.06	\$117.00	
INDUSTRIAL PARK MAINTENANCE			\$5,000.00	\$2,500.00
Administration	\$5,600.00	\$1,737.50	\$7,116.00	\$20,528.00
Total PROFESSIONAL EXPENSES	\$15,250.00	\$229,783.67	\$91,633.00	\$88,888.00
LOANS & DEBT OBLIGATIONS				
Principal - Loan Payment	\$439.54			
Total LOANS & DEBT OBLIGATIONS	\$439.54			
CAPITAL ASSETS/CIP ITEM				
CAPITAL EXPENDITURES - EDC A			\$250,000.00	\$250,000.00
Total CAPITAL ASSETS/CIP ITEM			\$250,000.00	\$250,000.00
TRANSFERS & ALLOCATIONS				
TRANSFER TO GOVERNMENT ACTIVITY				\$5,291.00
Total TRANSFERS & ALLOCATIONS				\$5,291.00
Total Expenditures	\$46,394.84	\$334,846.73	\$472,635.87	\$514,864.83
Total Revenues Less Expenditures	\$310,191.77	-\$299,559.44	-\$124,135.87	

Revenues by Revenue Type



For the fiscal year, the KEDC-Type A's revenue by revenue type consists primarily of Sales Tax, which amounts to \$380,800 and represents 94.63% of the total revenue. Other/Misc. Income contributes \$21,600, making up 5.37% of the total revenue. Transfers & Allocations reflects \$112,464.83, the amount of funds transferred from reserves to fund Capital Projects in 2027; the work on CR 317

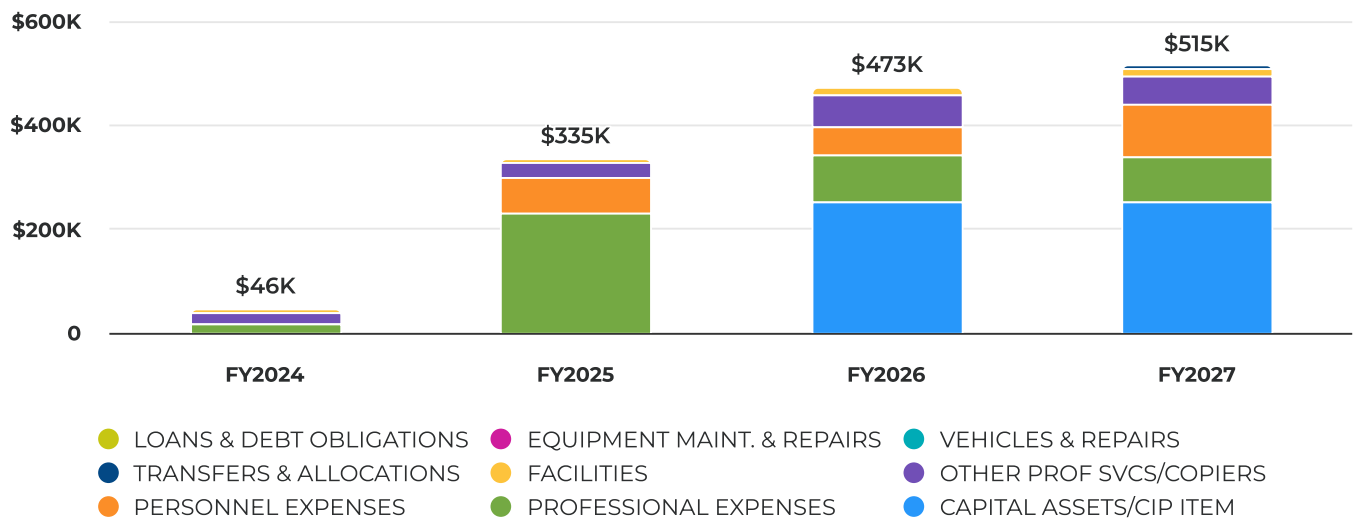
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Sales Tax	\$336,701.56	\$344,154.53	\$340,000.00	\$380,800.00	12.00%
Other/Misc. Income	\$19,885.05	\$15,132.76	\$8,500.00	\$21,600.00	154.12%
TRANSFERS & ALLOCATIONS		-\$324,000.00		\$112,464.83	

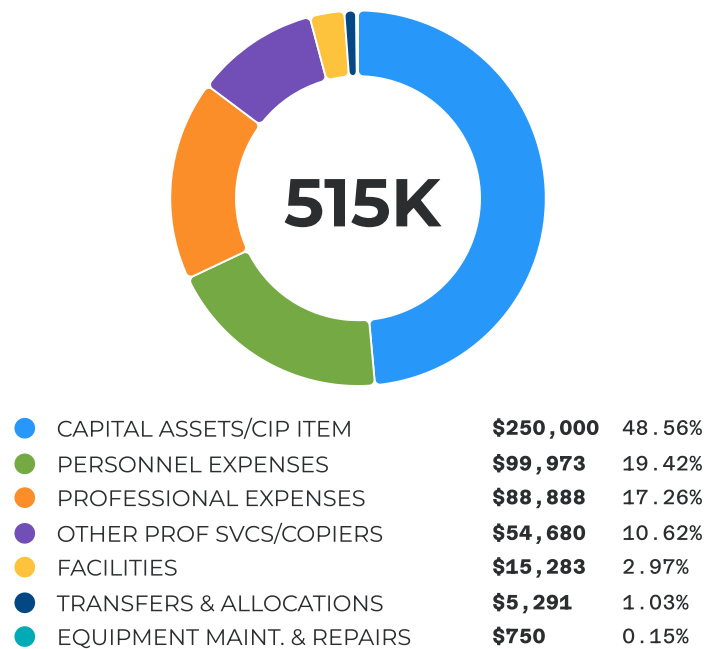
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Total Revenues	\$356,586.61	\$35,287.29	\$348,500.00	\$514,864.83	47.74%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



For the fiscal year expenditures by expense type in KEDC-Type A, Capital Assets/CIP Item accounts for \$250,000, representing 48.56% of the total. Personnel Expenses amount to \$99,973, which is 19.42%. Professional Expenses are \$88,888, making up 17.26%. Other Professional Services/Copiers total \$54,680, or 10.62%. Facilities expenses are \$15,283, comprising 2.97%. There is no Vehicle & Repairs budgeted, this is moved to Transfers & Allocations that reflects Fleet

funding for KEDC-A vehicle in the amount of \$5,291, equal to 1.03% (50% - the other 50% is funded by KEDC-B).
Equipment Maintenance & Repairs are \$750, representing 0.15% of the expenditures.

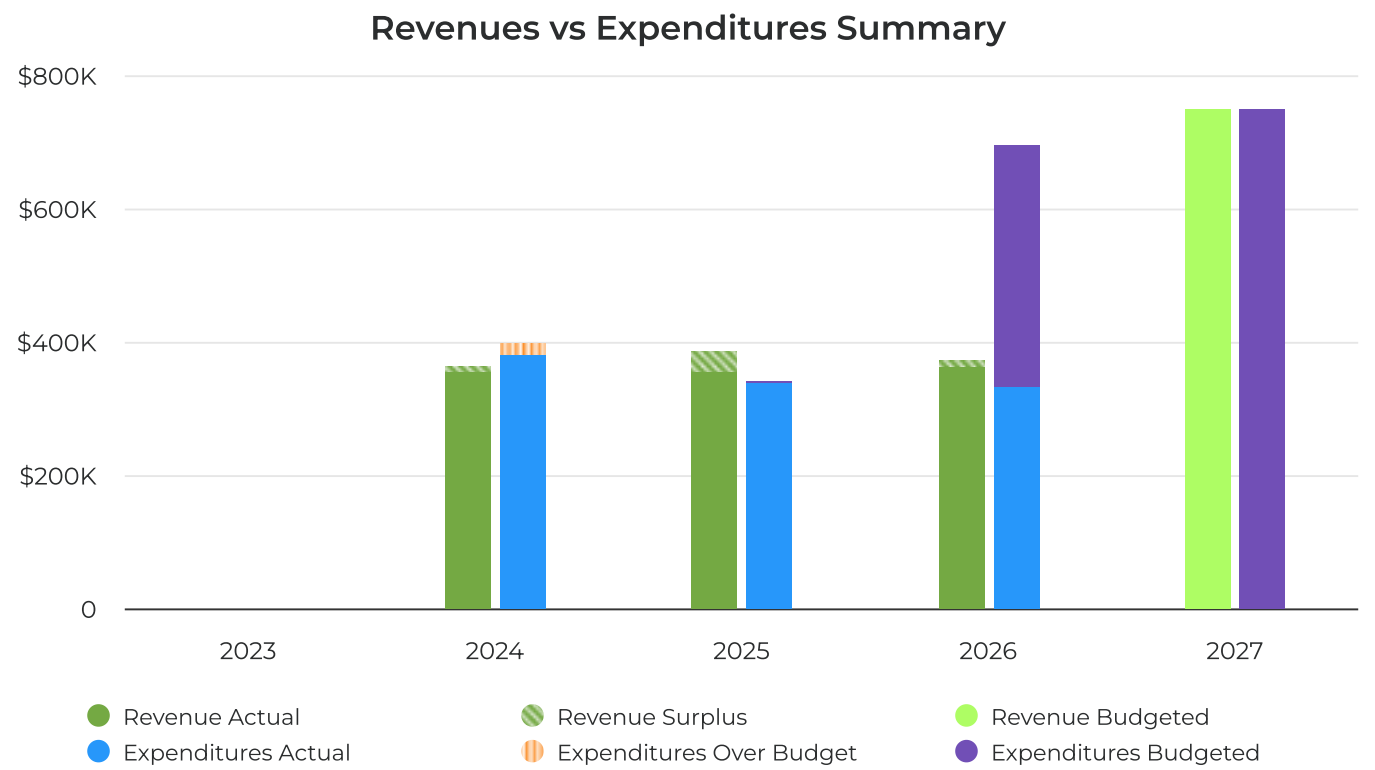
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES		\$70,040.00	\$54,728.50	\$99,973.00	82.67%
FACILITIES	\$7,258.94	\$8,671.38	\$11,941.62	\$15,282.83	27.98%
VEHICLES & REPAIRS	\$727.66	\$383.88	\$1,582.75		-100.00%
EQUIPMENT MAINT. & REPAIRS	\$18.10		\$750.00	\$750.00	
OTHER PROF SVCS/COPIERS	\$22,700.60	\$25,967.80	\$62,000.00	\$54,680.00	-11.81%
PROFESSIONAL EXPENSES	\$15,250.00	\$229,783.67	\$91,633.00	\$88,888.00	-3.00%
LOANS & DEBT OBLIGATIONS	\$439.54				
CAPITAL ASSETS/CIP ITEM			\$250,000.00	\$250,000.00	
TRANSFERS & ALLOCATIONS				\$5,291.00	
Total Expenditures	\$46,394.84	\$334,846.73	\$472,635.87	\$514,864.83	8.93%

KEDC- Type B

The Keene Community Development Corporation is a Type "B" Economic Development Sales Tax Corporation for the City of Keene, Texas. It manages local sales tax proceeds to finance community growth, infrastructure enhancements, and public projects like downtown improvements and safety upgrades.

Summary



Comprehensive Fund Summary

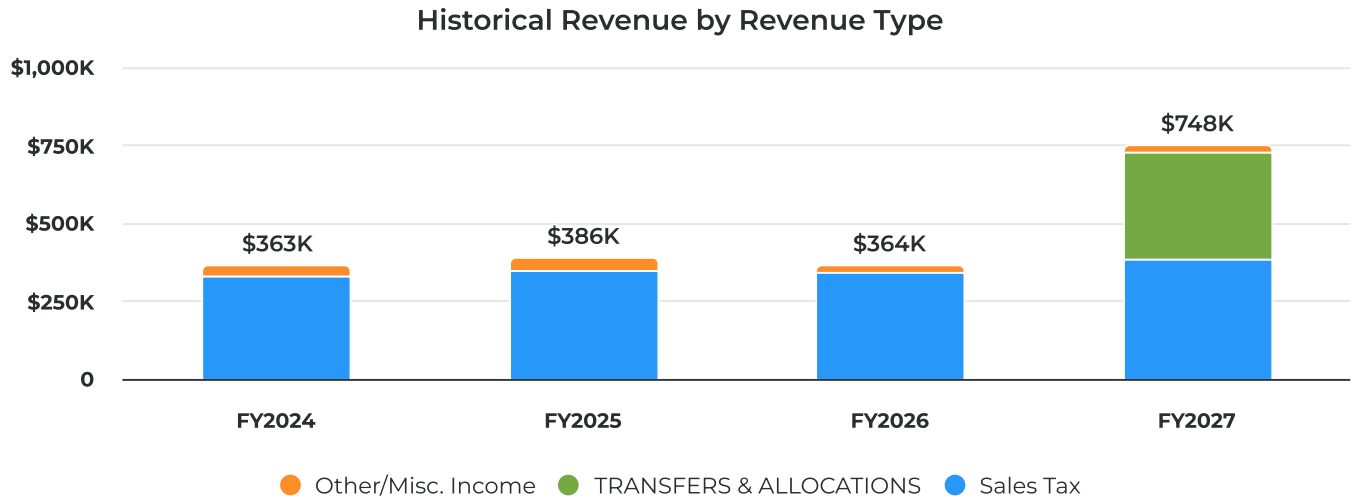
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Revenues					
Sales Tax					
SALES TAX REVENUE	\$330,789.26	\$344,154.55	\$340,000.00	\$380,800.00	12.00%
Total Sales Tax	\$330,789.26	\$344,154.55	\$340,000.00	\$380,800.00	12.00%
Other/Misc. Income					
INTEREST INCOME	\$25,924.19	\$22,645.20	\$18,000.00	\$14,400.00	-20.00%

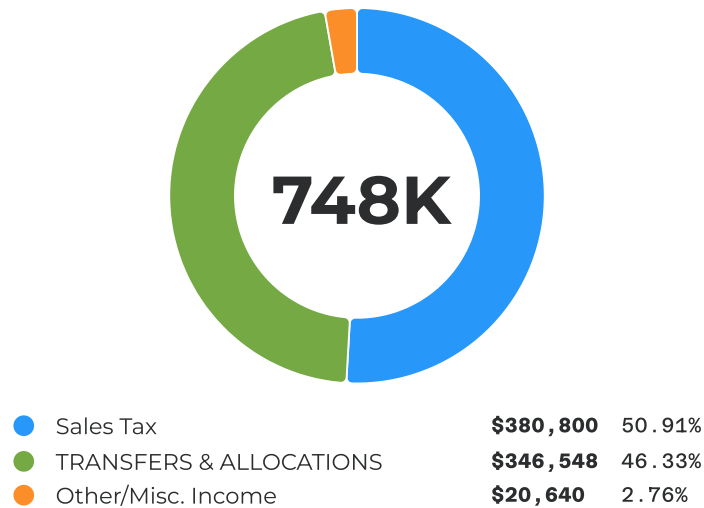
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25- 26 vs. FY 2027 Budgeted (% Change)
MISCELLANEOUS REVENUES	\$6,530.61	\$19,280.31	\$6,000.00	\$6,240.00	4.00%
Total Other/Misc. Income	\$32,454.80	\$41,925.51	\$24,000.00	\$20,640.00	-14.00%
TRANSFERS & ALLOCATIONS					
TRANSFER FROM RESERVES				\$346,548.35	
Total TRANSFERS & ALLOCATIONS				\$346,548.35	
Total Revenues	\$363,244.06	\$386,080.06	\$364,000.00	\$747,988.35	105.49%
Expenditures					
PERSONNEL EXPENSES					
SALARY & WAGES		\$70,040.00	\$55,000.00	\$79,786.00	45.07%
OVERTIME			\$1,240.00		-100.00%
AUTO ALLOWANCE				\$340.00	
LONGEVITY			\$310.00	\$330.00	6.45%
PAYROLL TAXES			\$3,870.00	\$6,147.00	58.84%
WORKER'S COMPENSATION			\$1,380.00	\$1,421.40	3.00%
HEALTH INSURANCE			\$7,650.00	\$11,398.00	48.99%
LIFE INSURANCE			\$110.00	\$75.00	-31.82%
TMRS CONTRIBUTIONS			\$6,320.00	\$6,509.60	3.00%
LONG-TERM DISABILITY			\$160.00	\$183.00	14.38%
SHORT-TERM DISABILITY				\$195.00	
Total PERSONNEL EXPENSES		\$70,040.00	\$76,040.00	\$106,385.00	39.91%
FACILITIES					
Maintenance & Repairs	\$874.10			\$2,500.00	
CITY PARK MAINTENANCE	\$64,168.60	\$68,295.27	\$65,850.00	\$67,825.50	3.00%
TRAINING/EDU/CONFERENCE DUES		\$45.00	\$3,175.40	\$6,957.00	119.09%
DUES & SUBSCRIPTIONS	\$1,258.94	\$2,671.39	\$4,336.72	\$2,817.83	-35.02%
Total FACILITIES	\$66,301.64	\$71,011.66	\$73,362.12	\$80,100.33	9.18%
VEHICLES & REPAIRS					
VEHICLE MAINT (INCLUDING FUEL)	\$1,553.44	\$658.15	\$1,583.00		-100.00%
Total VEHICLES & REPAIRS	\$1,553.44	\$658.15	\$1,583.00		-100.00%
OTHER PROF SVCS/COPIERS					
LEGAL SERVICES	\$4,500.00		\$2,500.00	\$500.00	-80.00%
ED DIRECTOR SUPPORT	\$13,003.56				
OTHER PROFESSIONAL SERVICES	\$1,188.55	\$18,007.81	\$7,500.00	\$7,400.00	-1.33%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25- 26 vs. FY 2027 Budgeted (% Change)
ENGINEERING SERVICES			\$7,500.00	\$7,500.00	
JANITORIAL	\$191.24	\$186.43	\$1,170.00	\$1,205.10	3.00%
SECRETARIAL/CITY SERVICES	\$4,008.48	\$9,591.00	\$42,000.00		-100.00%
Total OTHER PROF SVCS/COPIERS	\$22,891.83	\$27,785.24	\$60,670.00	\$16,605.10	-72.63%
PROFESSIONAL EXPENSES					
ADVERTISING/PROMOTIO N	\$8,422.13	\$7,026.76	\$9,400.00	\$14,400.00	53.19%
BUSINESS DEV./INCENTIVES			\$4,000.00	\$4,000.00	
MEDIA & WEB PAGE			\$5,000.00	\$1,250.00	-75.00%
ADMINISTRATIVE EXPENSE	\$5,900.68	\$2,170.23	\$7,616.00	\$16,628.00	118.33%
PARK MAINTENANCE	\$1,903.06		\$13,164.00	\$13,558.92	3.00%
PARK COMMUNITY PROJECTS	\$8,182.50	\$11,199.21	\$24,000.00	\$21,600.00	-10.00%
PARK COMMUNITY PROJECTS - CHRISTMAS MARKET				\$1,500.00	
Total PROFESSIONAL EXPENSES	\$24,408.37	\$20,396.20	\$63,180.00	\$72,936.92	15.44%
LOANS & DEBT OBLIGATIONS					
ANNUAL PMT - COMMUNITY CTR	\$66,666.96	\$66,667.00	\$66,667.00	\$66,670.00	
Total LOANS & DEBT OBLIGATIONS	\$66,666.96	\$66,667.00	\$66,667.00	\$66,670.00	
CAPITAL ASSETS/CIP ITEM					
CAPITAL EXPENDITURES	\$216,447.77	\$80,280.50	\$355,000.00	\$400,000.00	12.68%
Total CAPITAL ASSETS/CIP ITEM	\$216,447.77	\$80,280.50	\$355,000.00	\$400,000.00	12.68%
TRANSFERS & ALLOCATIONS					
TRANSFER TO GOVERNMENT ACTIVITY				\$5,291.00	
Total TRANSFERS & ALLOCATIONS				\$5,291.00	
Total Expenditures	\$398,270.01	\$336,838.75	\$696,502.12	\$747,988.35	7.39%
Total Revenues Less Expenditures	-\$35,025.95	\$49,241.31	-\$332,502.12		-100.00%

Revenues by Revenue Type



FY27 Revenues by Revenue Type



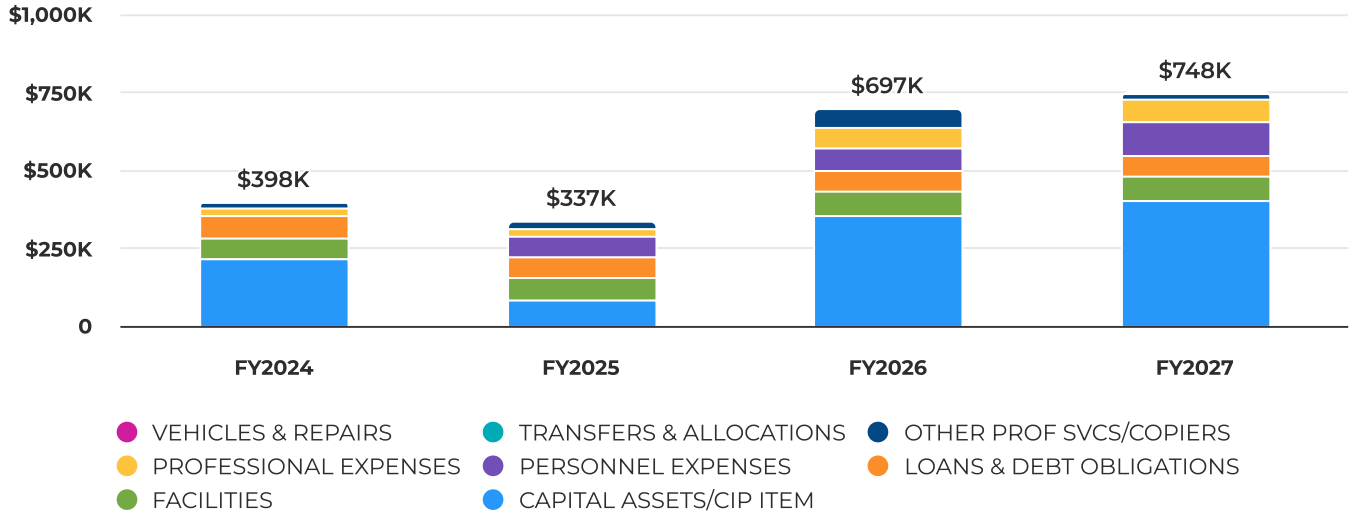
For the fiscal year revenue by revenue type in KEDC- Type B, Sales Tax accounts for \$380,800, representing 94.86% of the total revenue. Other/Misc. Income contributes \$20,640, which is 5.14% of the total revenue. Transfers and Allocations in the amount of \$346,548.35 to show funds transferred from Fund Balance to fund the various Capital Projects in 2027.

Revenues by Revenue Type

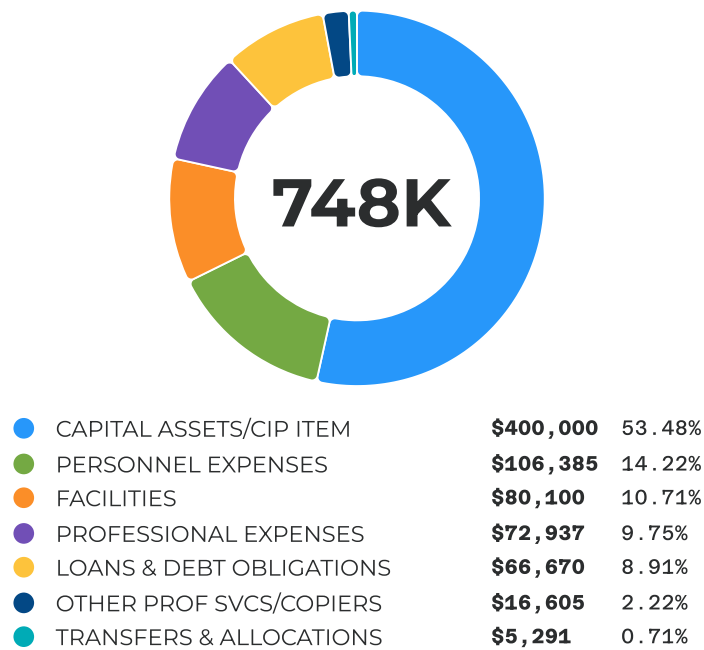
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Sales Tax	\$330,789.26	\$344,154.55	\$340,000.00	\$380,800.00	12.00%
Other/Misc. Income	\$32,454.80	\$41,925.51	\$24,000.00	\$20,640.00	-14.00%
TRANSFERS & ALLOCATIONS				\$346,548.35	
Total Revenues	\$363,244.06	\$386,080.06	\$364,000.00	\$747,988.35	105.49%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



For the fiscal year expenditures by expense type in KEDC- Type B, CAPITAL ASSETS/CIP ITEM accounts for \$400,000, representing 53.48% of the total. PERSONNEL EXPENSES total \$106,385, which is 14.22%. FACILITIES expenses are \$80,100, making up 10.71%. PROFESSIONAL EXPENSES amount to \$72,937 or 9.75%. LOANS & DEBT OBLIGATIONS are \$66,670, comprising 8.91%. OTHER PROF SVCS/COPIERS total \$16,605, which is 2.22%. There is no Vehicle & Repairs budgeted this fiscal year. This is moved to Transfers & Allocations, which reflects Fleet funding for KEDC-B vehicle in the amount of \$5,291, representing 0.71% of the expenditures (this is 50% of the vehicle expenses — the other 50% is funded by KEDC-A)

Expenditures by Expense Type

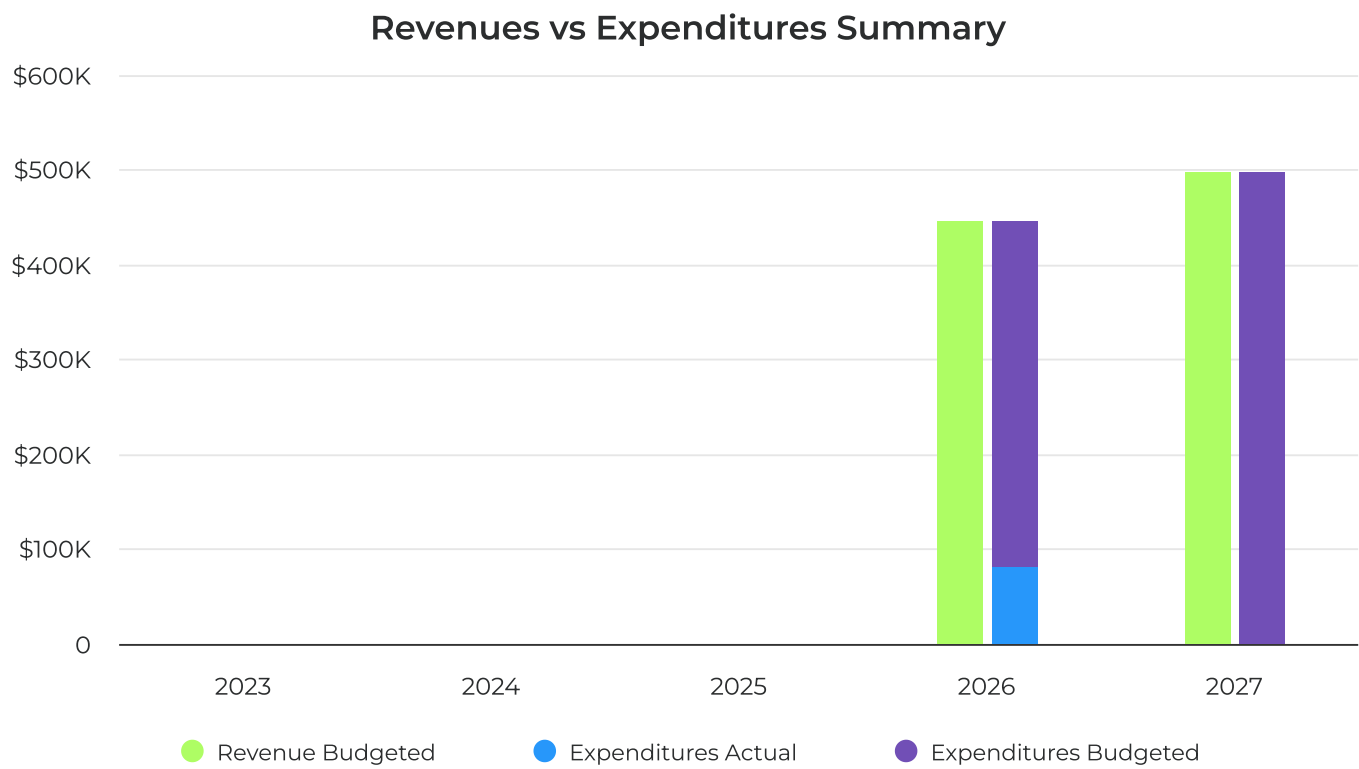
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES		\$70,040.00	\$76,040.00	\$106,385.00	39.91%
FACILITIES	\$66,301.64	\$71,011.66	\$73,362.12	\$80,100.33	9.18%
VEHICLES & REPAIRS	\$1,553.44	\$658.15	\$1,583.00		-100.00%
OTHER PROF SVCS/COPIERS	\$22,891.83	\$27,785.24	\$60,670.00	\$16,605.10	-72.63%
PROFESSIONAL EXPENSES	\$24,408.37	\$20,396.20	\$63,180.00	\$72,936.92	15.44%
LOANS & DEBT OBLIGATIONS	\$66,666.96	\$66,667.00	\$66,667.00	\$66,670.00	
CAPITAL ASSETS/CIP ITEM	\$216,447.77	\$80,280.50	\$355,000.00	\$400,000.00	12.68%
TRANSFERS & ALLOCATIONS				\$5,291.00	
Total Expenditures	\$398,270.01	\$336,838.75	\$696,502.12	\$747,988.35	7.39%

Fleet

The Fleet Fund is an Internal Services Fund that accounts for the leasing of the estimated 28 vehicles for the City of Keene. Based on the Fleet Synopsis calculation that was submitted by Enterprise. Last year's estimated income \$217,000 from equity resale was not received and therefore is accounted for and will be recorded as income in 2027. This year's estimated total equity resale for W/S is \$34,000. Total vehicle and leasing expenses total of \$496,998 The total City payment for 2027 is estimated to be \$245,998

The total estimated amount that will be funded by General Fund is \$106,568; the total amount that estimated that will need to be be funded by W/S Fund is \$128,848. This amount is reflected in the transfer to the general fund account under W/S Transfer & Allocation for Water portion \$108,246 and Sewer portion \$20,602

Summary



Comprehensive Fund Summary

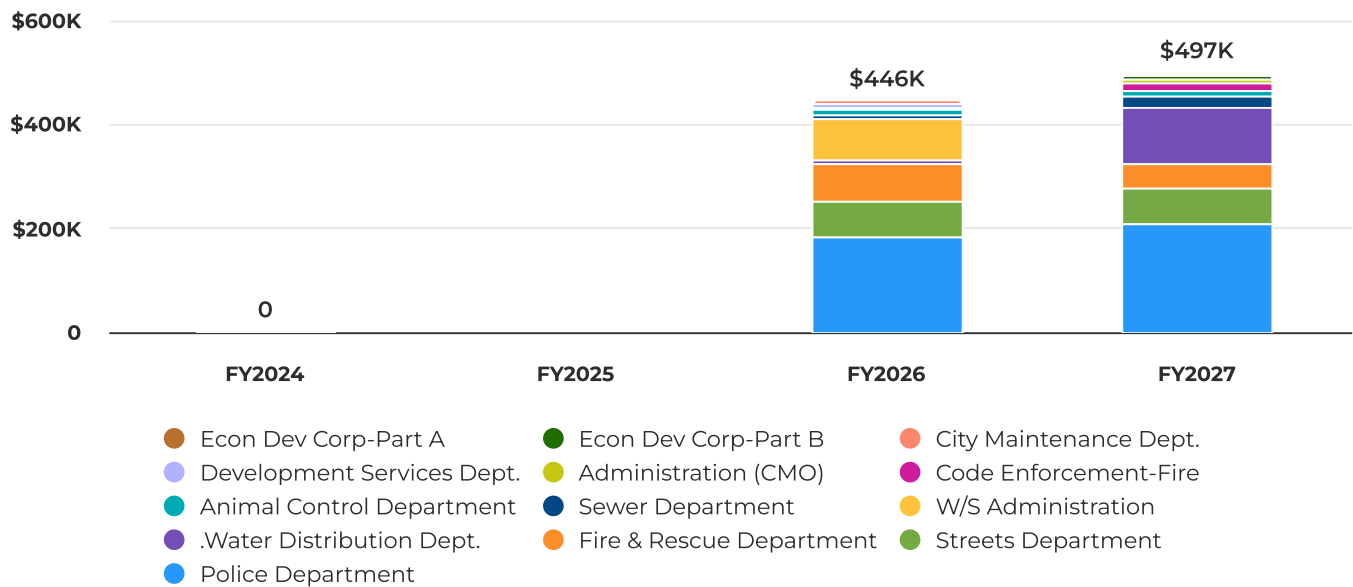
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted
Revenues				
Other/Misc. Income			\$446,244.00	\$496,998.00
Total Revenues			\$446,244.00	\$496,998.00
Expenditures				
VEHICLES & REPAIRS			\$264,744.00	\$496,998.00
CAPITAL ASSETS/CIP ITEM			\$181,500.00	

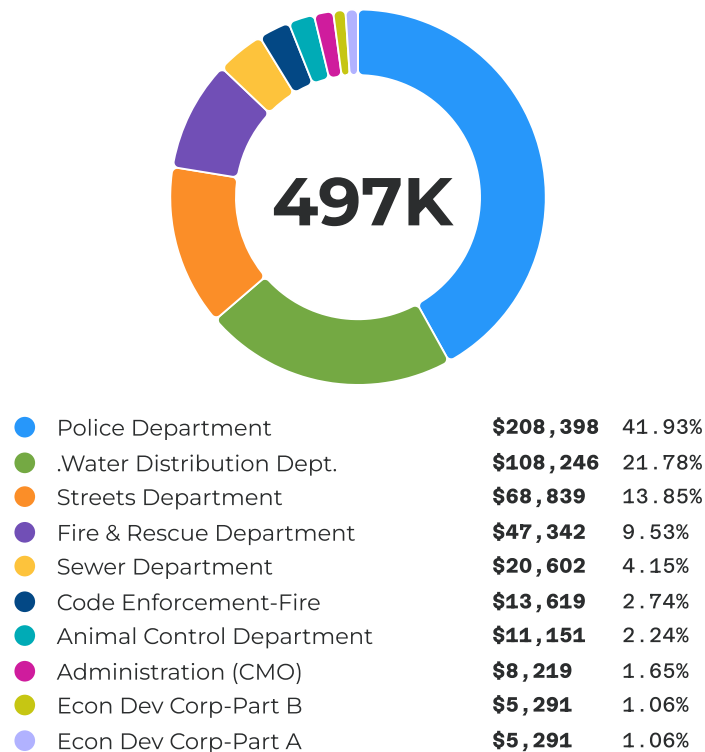
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted
Total Expenditures			\$446,244.00	\$496,998.00
Total Revenues Less Expenditures				

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

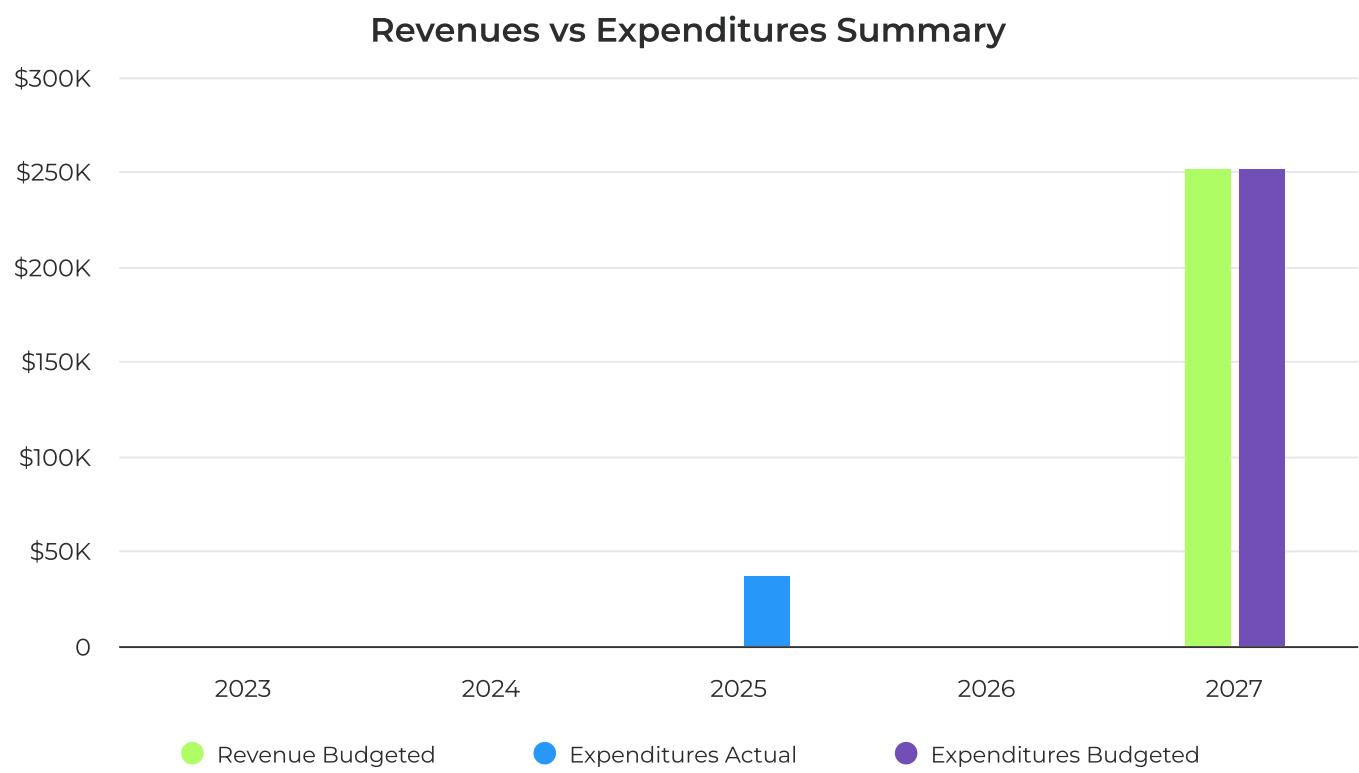


Expenditures by Department

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Administration (CMO)				\$8,219.00	
Police Department			\$183,517.00	\$208,398.00	13.56%
Fire & Rescue Department			\$71,452.00	\$47,342.00	-33.74%
Code Enforcement- Fire			\$6,078.00	\$13,619.00	124.07%
Animal Control Department			\$8,663.00	\$11,151.00	28.72%
Development Services Dept.			\$6,992.00		-100.00%
Streets Department			\$67,257.00	\$68,839.00	2.35%
W/S Administration			\$79,107.00		-100.00%
City Maintenance Dept.			\$5,540.00		-100.00%
.Water Distribution Dept.			\$8,862.00	\$108,246.00	1,121.46%
Sewer Department			\$8,776.00	\$20,602.00	134.75%
Econ Dev Corp-Part A				\$5,291.00	
Econ Dev Corp-Part B				\$5,291.00	
Total Expenditures			\$446,244.00	\$496,998.00	11.37%

Grants Fund

Summary



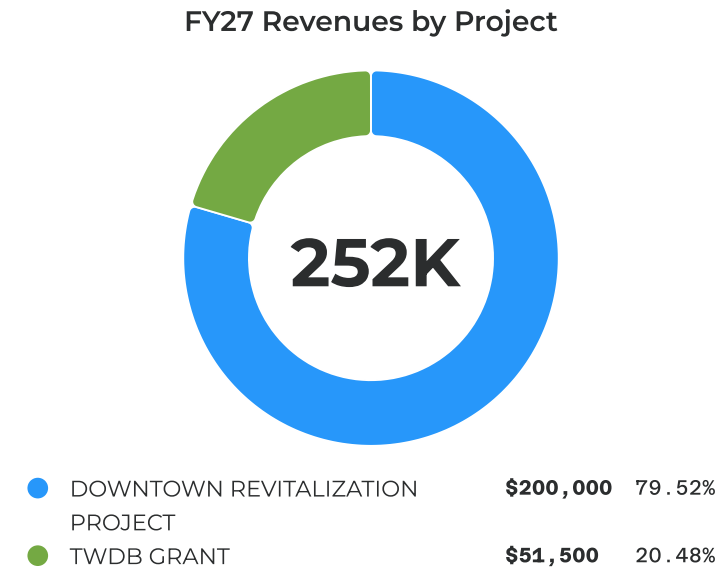
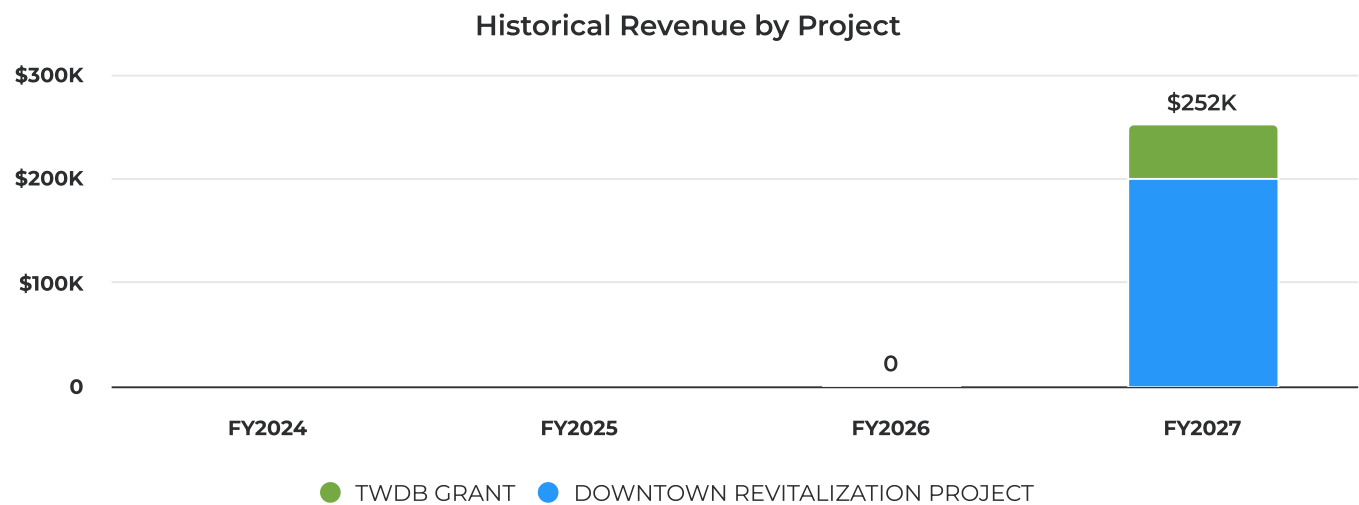
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 FY2027 Operating Budget 8.13.26 @ 7:06pm
Revenues				
ADMINISTRATION Other				
Grant Fund Revenues				\$51,500.00
Grant Fund Revenues				\$200,000.00
Total ADMINISTRATION Other				\$251,500.00
Total Revenues				\$251,500.00
Expenditures				
OTHER PROF SVCS/COPIERS				
City Engineer - Prof Svcs		\$36,238.40		
Total OTHER PROF SVCS/COPIERS		\$36,238.40		

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 FY2027 Operating Budget 8.13.26 @ 7:06pm
CAPITAL ASSETS/CIP ITEM				
CAPITAL OUTLAY				\$51,500.00
Capital Outlay				\$200,000.00
Total CAPITAL ASSETS/CIP ITEM				\$251,500.00
Total Expenditures		\$36,238.40		\$251,500.00
Total Revenues Less Expenditures		-\$36,238.40		

Revenues by Project



In 2027, the City of Keene will dedicate \$200,000 of the received grant fund to work on Old Betsy sewer line replacement This budget item requests funds to replace 1,100 linear feet of deteriorated clay sewer main along Old

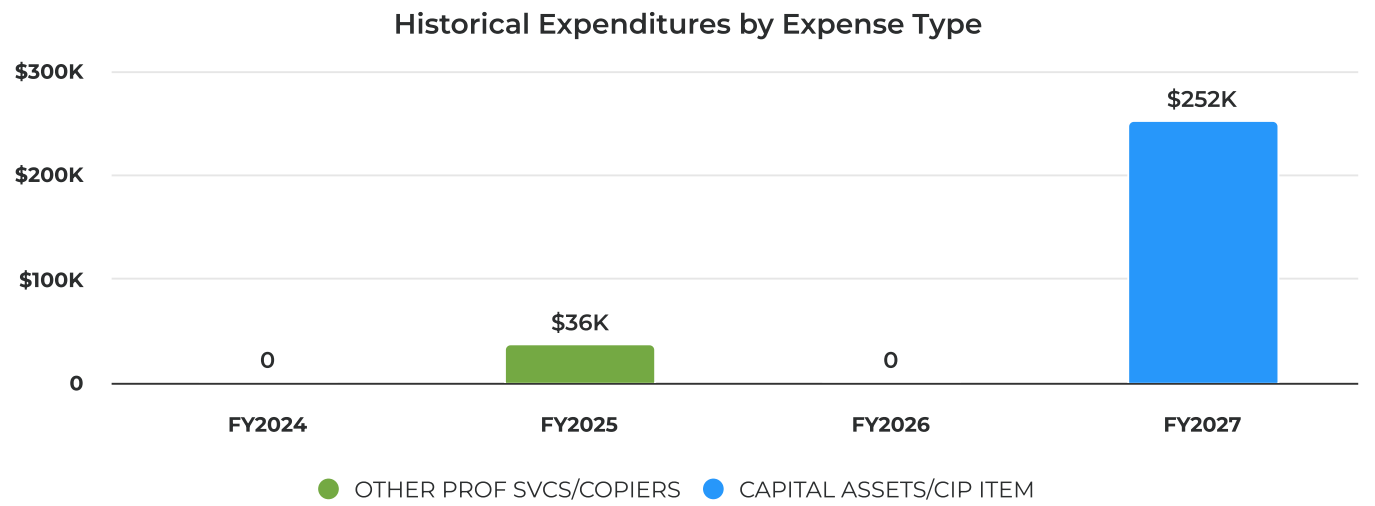
Betsy Road, specifically between Greenbrier Drive and Hillcrest Avenue, to prevent structural collapse and reduce system maintenance costs.

The TWDB grant will fund water meter purchases for 2027 to keep in inventory and continue on the meter replacement project. These meters will replace aging infrastructure, reduce water loss and ensure accurate utility billing for the community.

Revenues by Project

Category	FY 2026 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
TWDB GRANT	\$89,887.81		\$51,500.00	
GRANT RCP (RESILIENT COMMUNITY PROGRAM)	\$12,500.00			
DOWNTOWN REVITALIZATION PROJECT			\$200,000.00	
Total Revenues	\$102,387.81		\$251,500.00	

Expenditures by Expense Type



FY27 Expenditures by Expense Type



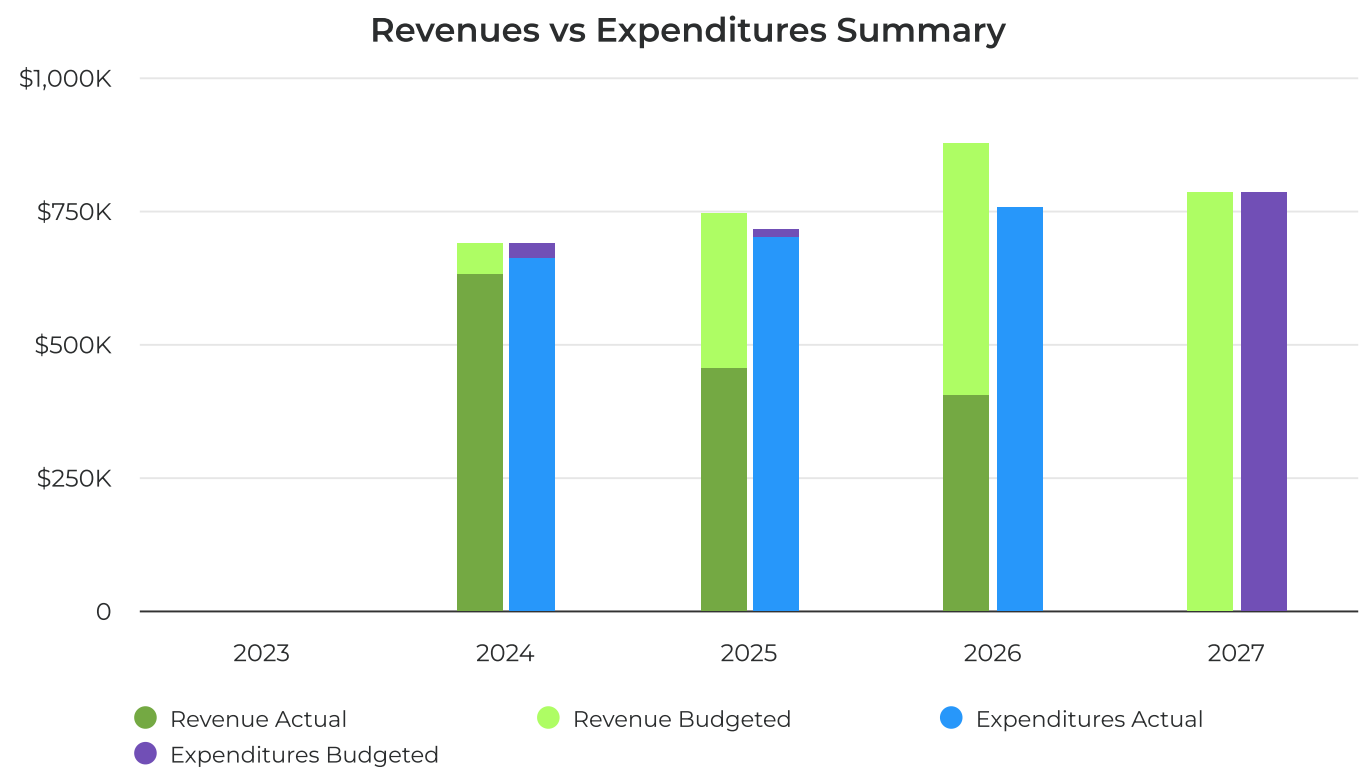
● CAPITAL ASSETS/CIP ITEM \$251,500 100.00%

Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
OTHER PROF SVCS/COPIERS		\$36,238.40			
CAPITAL ASSETS/CIP ITEM				\$251,500.00	
Total Expenditures		\$36,238.40		\$251,500.00	

Debt Service Fund

Summary



Comprehensive Fund Summary

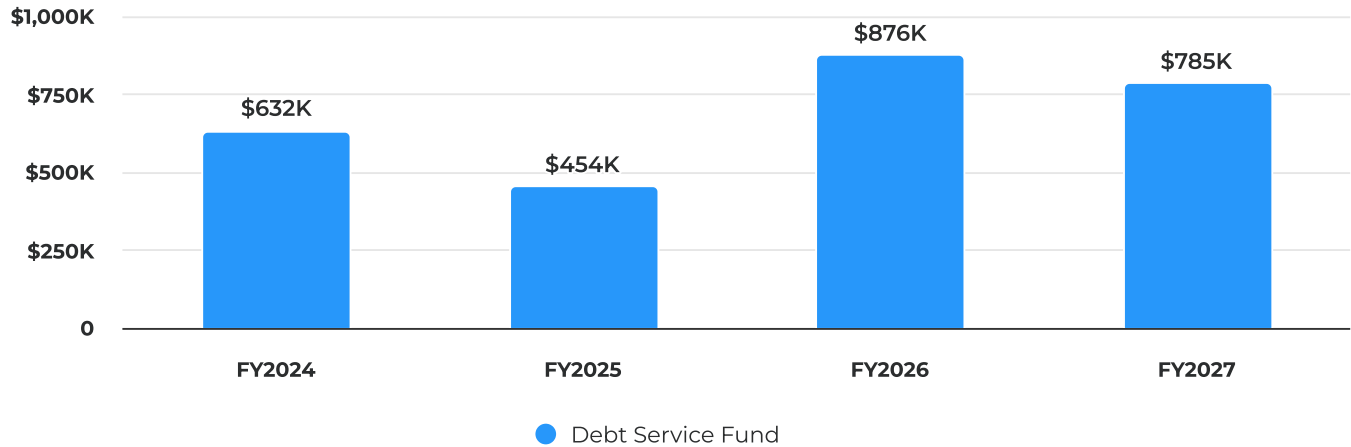
Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 FY2027 Operating Budget 8.13.26 @ 7:06pm
Revenues				
Other/Misc. Income				
TRANSFER FROM GENERAL FUND			\$50,000.00	\$114,481.85
Interest Income	\$29,196.98	\$19,189.63		
Total Other/Misc. Income	\$29,196.98	\$19,189.63	\$50,000.00	\$114,481.85
Property Taxes & Bonds				
Property Tax Revenue	\$372,078.22	\$428,949.24	\$390,879.73	\$335,975.00
Delinquent Property Taxes	\$4,910.30	\$4,827.29	\$7,500.00	\$7,000.00
Penalty & Interest	\$1,897.06	\$1,232.89	\$2,500.00	\$3,000.00
Total Property Taxes & Bonds	\$378,885.58	\$435,009.42	\$400,879.73	\$345,975.00
ADMINISTRATION Other				

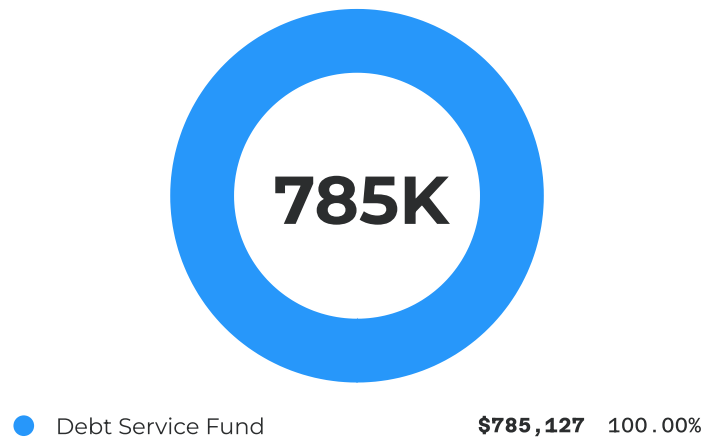
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 FY2027 Operating Budget 8.13.26 @ 7:06pm
Bond Contract Agree - Fire Engine & Truck	\$223,866.51			
ECONOMIC DEVELOPMENT SUPPORT			\$66,670.00	\$66,670.00
TRANSFERS FROM UTILITY FUND			\$358,000.00	\$258,000.00
Total ADMINISTRATION Other	\$223,866.51		\$424,670.00	\$324,670.00
Total Revenues	\$631,949.07	\$454,199.05	\$875,549.73	\$785,126.85
Expenditures				
LOANS & DEBT OBLIGATIONS				
Southside Bank Note/Loan - Principle	\$45,431.18			
AMEGY BANK LOAN - FIRE ENG & TRUCK - PRINCIPLE		\$29,000.00	\$95,000.00	\$125,000.00
Principal - WILM 2021A Bond Series	\$104,000.00	\$135,000.00	\$135,000.00	\$140,000.00
Interest - WILM 2021A Bond Series	\$188,790.00	\$211,675.00	\$206,625.00	\$202,500.00
PRINCIPAL - WILM 2021B BOND SERIES	\$100,000.00	\$105,500.00	\$110,000.00	\$115,000.00
Interest - WILM 2021B Bond Series	\$19,225.00	\$33,875.00	\$30,650.00	\$27,275.00
Principal - WILM 2021 Tax Notes Series	\$120,000.00	\$125,000.00	\$125,000.00	\$130,000.00
INTEREST - WILM 2021 TAX NOTES SERIES	\$9,525.00	\$13,575.00	\$9,825.00	\$6,000.00
Interest - Southside Bank Note/Loan	\$2,598.45			
Interest - Amegy Bank Loan - Fire Eng & Truck	\$70,820.71	\$46,856.18	\$44,158.85	\$39,351.85
Total LOANS & DEBT OBLIGATIONS	\$660,390.34	\$700,481.18	\$756,258.85	\$785,126.85
Total Expenditures	\$660,390.34	\$700,481.18	\$756,258.85	\$785,126.85
Total Revenues Less Expenditures	-\$28,441.27	-\$246,282.13	\$119,290.88	

Revenues by Fund

Historical Revenue by Fund



FY27 Revenues by Fund

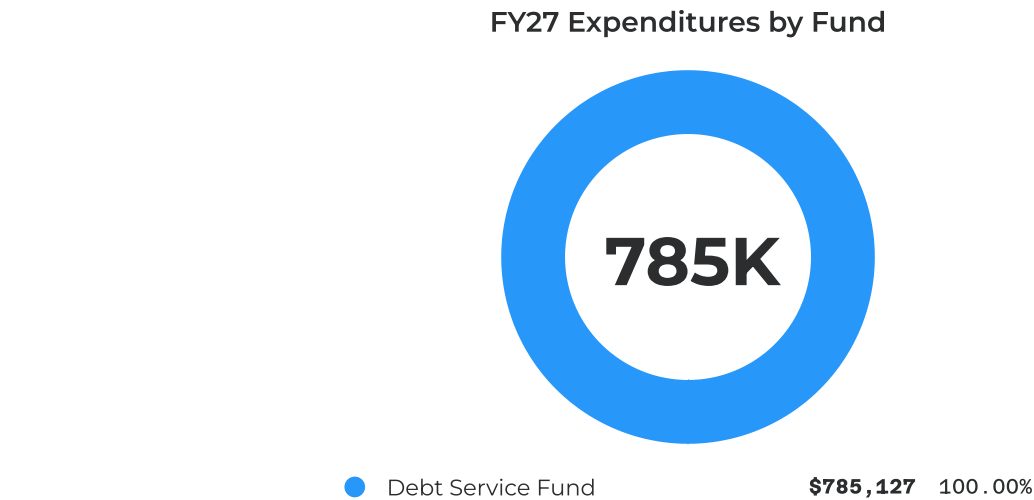
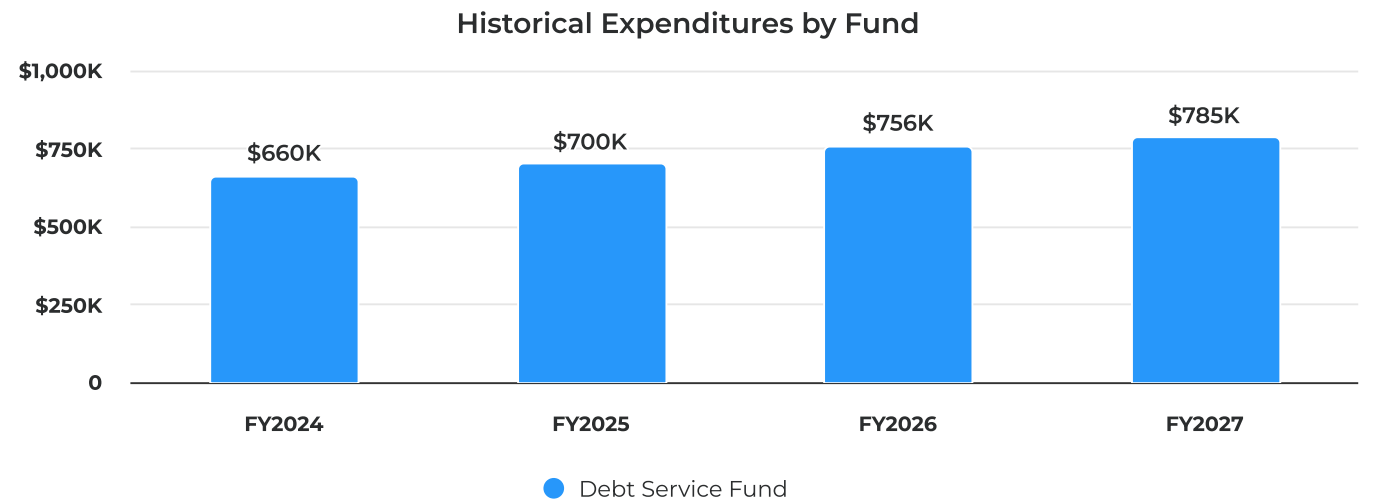


Revenues by Fund

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Debt Service Fund	\$631,949.07	\$454,199.05	\$875,549.73	\$785,126.85	-10.33%
PROPERTY TAX REVENUE	\$372,078.22	\$428,949.24	\$390,879.73	\$335,975.00	-14.05%
DELINQUENT PROPERTY TAXES	\$4,910.30	\$4,827.29	\$7,500.00	\$7,000.00	-6.67%
PENALTY & INTEREST	\$1,897.06	\$1,232.89	\$2,500.00	\$3,000.00	20.00%
BOND CONTRACT AGREE - FIRE ENGINE & TRUCK	\$223,866.51				
ECONOMIC DEVELOPMENT SUPPORT			\$66,670.00	\$66,670.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (%) Change)
TRANSFERS FROM UTILITY FUND			\$358,000.00	\$258,000.00	-27.93%
TRANSFER FROM GENERAL FUND			\$50,000.00	\$114,481.85	128.96%
INTEREST INCOME	\$29,196.98	\$19,189.63			
Total Revenues	\$631,949.07	\$454,199.05	\$875,549.73	\$785,126.85	-10.33%

Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY25-26 Vs FY 2027 Budgeted (%)
Debt Service Fund	\$660,390.34	\$700,481.18	\$756,258.85	\$785,126.85	3.82%
Total Expenditures	\$660,390.34	\$700,481.18	\$756,258.85	\$785,126.85	3.82%

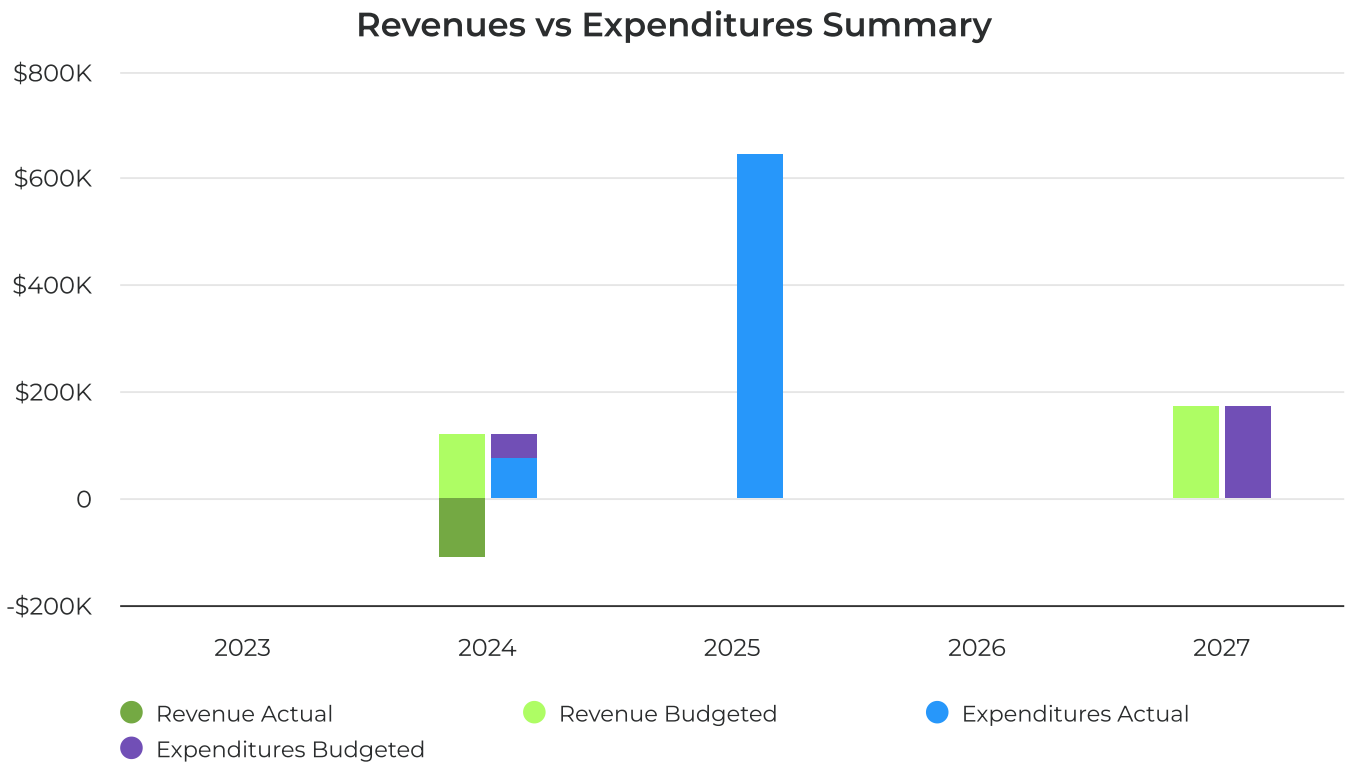
Capital Projects Fund

In the 2027 Budget, the City of Keene General Fund is investing \$173,479.32 to work on the following projects:

- 1. Second year funding of Axon Body Worn Cameras for the Police Department — \$9,943
Outfitting police officers with body-worn cameras provides an objective record of events that increases transparency, deters aggressive behavior from both officers and civilians, reduces public complaints and use-of-force incidents and supplies vital digital evidence for criminal investigations.
- 2. Purchase of 8 Full Set Turn-out Gears for the Fire Department — \$48,538.32
Investing in full turnout gear—such as coats, pants, boots, helmets, and hoods that meet National Fire Protection Association (NFPA) standards—protects firefighters from extreme heat, toxic smoke, and physical trauma. For a city, this investment reduces line-of-duty injuries and long-term health costs like cancer, lowers legal liabilities, and ensures reliable emergency response times for the community
- 3. Purchase of Portable Radios for the Fire Department — \$9,998
Investing in modern portable radios for firefighters gives a city a direct way to protect first responder lives, improve on-scene coordination during emergencies, and maintain reliable communications when cellular networks fail or get overloaded
- 4. Purchase chairs for both conference rooms at City Hall — \$5,000

Purchasing replacement conference room chairs for City Hall costs \$5,000 including shipping. This upgrade replaces 22 worn out chairs. New ergonomic chairs improve safety, support public meetings.

Summary



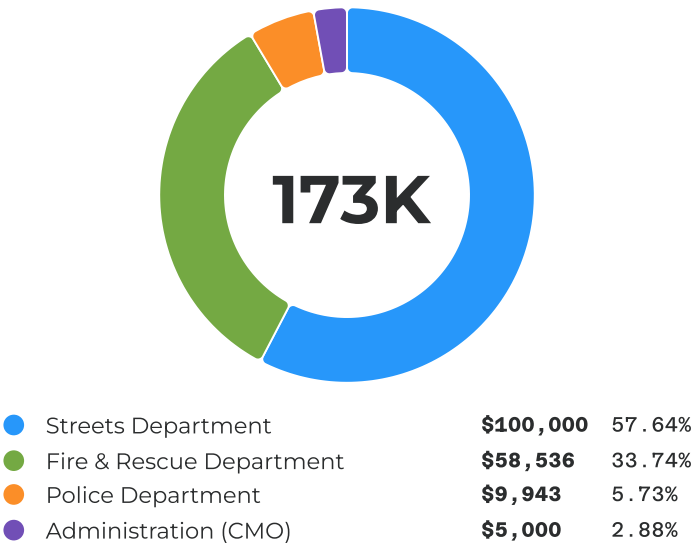
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25- 26	FY 2027 Budgeted	FY 2026 Final Budget FY 25- 26 vs. FY 2027 Budgeted (% Change)
Revenues					
Proceeds-Asset Disposals	-\$106,850.00				
Bond Proceeds - Sewer Improvements	-\$106,850.00				
Transfers from W&S Fund				\$173,479.32	
TRANSFER FROM GENERAL FUND				\$173,479.32	
Total Revenues	-\$106,850.00			\$173,479.32	
Expenditures					
CAPITAL ASSETS/CIP ITEM	\$74,301.00	\$646,417.06		\$173,479.32	
Building Construction		\$646,417.06			
FY Capital Items	\$12,599.00			\$5,000.00	
Sidewalk - Capital Project	\$61,702.00				
FY CAPITAL ITEMS				\$9,943.00	
FY CAPITAL ITEMS				\$58,536.32	
FY CAPITAL ITEMS				\$100,000.00	
Total Expenditures	\$74,301.00	\$646,417.06		\$173,479.32	
Total Revenues Less Expenditures	-\$181,151.00	-\$646,417.06			

Expenditures by Department

FY27 Expenditures by Department



Expenditures by Department

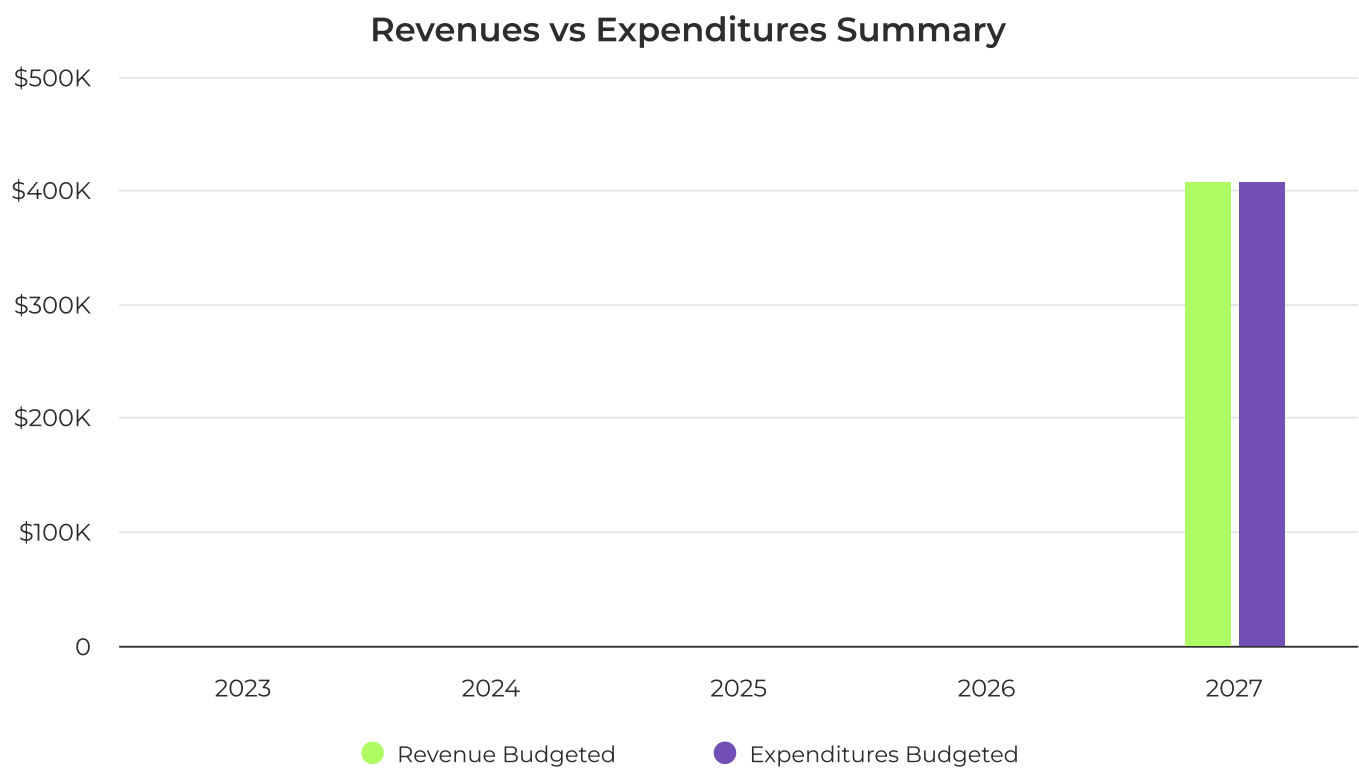
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Administration (CMO)	\$74,301.00			\$5,000.00	
Police Department				\$9,943.00	
Fire & Rescue Department				\$58,536.32	
Streets Department				\$100,000.00	
Non-Departmental Capital		\$646,417.06			
Total Expenditures	\$74,301.00	\$646,417.06		\$173,479.32	

W/S Capital Projects Fund

In the 2027 Budget, the City of Keene Enterprise Fund is investing \$407,980 from its Enterprise Fund to work on the following W/S Capital Projects:

- 1. Belt Press with Awning at Sewer Plant — \$300,000
This project funds a new belt press for the wastewater treatment plant to dewater sludge. Increased sludge production raised plant ammonia levels, risking Texas Commission on Environmental Quality (TCEQ) fines. The press reduces hauling weight and lowers solid waste removal and labor costs.
- 2. Purchase of Sand Filters — \$7,980
This funding request supports the essential replacement and maintenance of the wastewater treatment plant's tertiary effluent filtration system, which removes residual suspended solids before public waterway discharge to maintain regulatory compliance and prevent environmental contamination.
- 3. The Canyons Sewer Line Relocation — \$100,000
This covers the sewer line relocation for the Canyon subdivision under the Chapter 380 agreement. It details the public infrastructure costs to realign existing utility lines, supporting local development compliance and ensuring proper wastewater service capacity for the project area

Summary

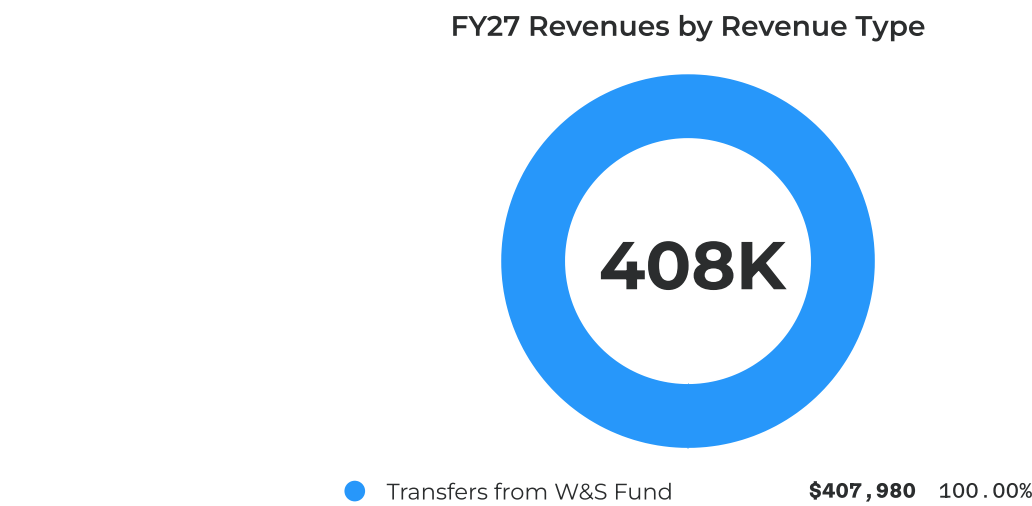
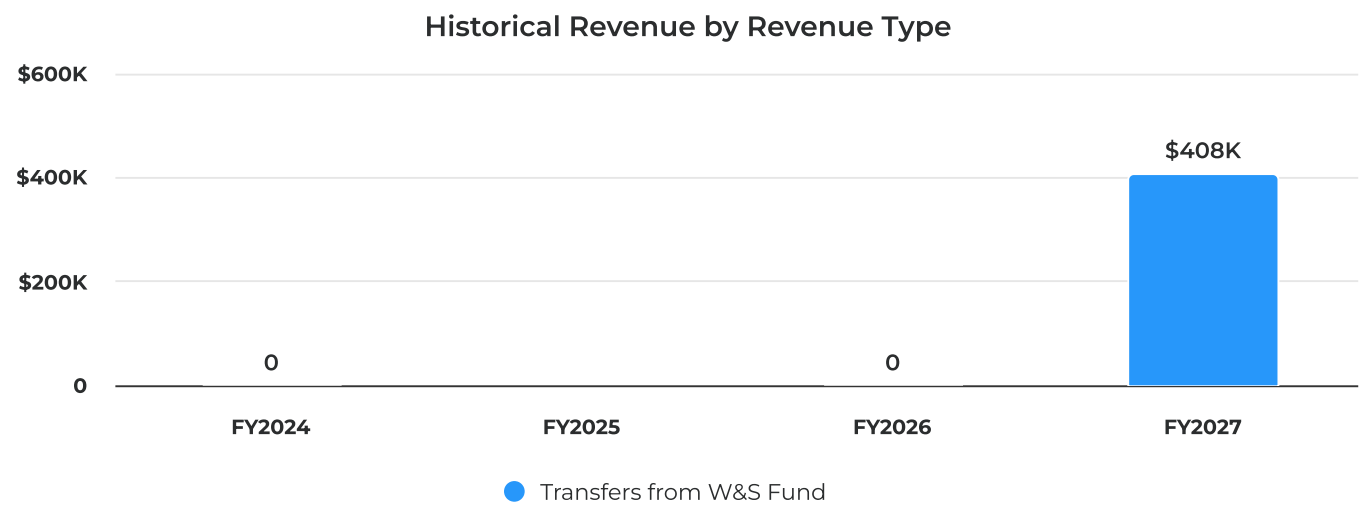


Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2026 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted
Revenues			
Transfers from W&S Fund			\$407,980.00
Total Revenues			\$407,980.00
Expenditures			
CAPITAL ASSETS/CIP ITEM			\$407,980.00
Total Expenditures			\$407,980.00
Total Revenues Less Expenditures			

Revenues by Revenue Type

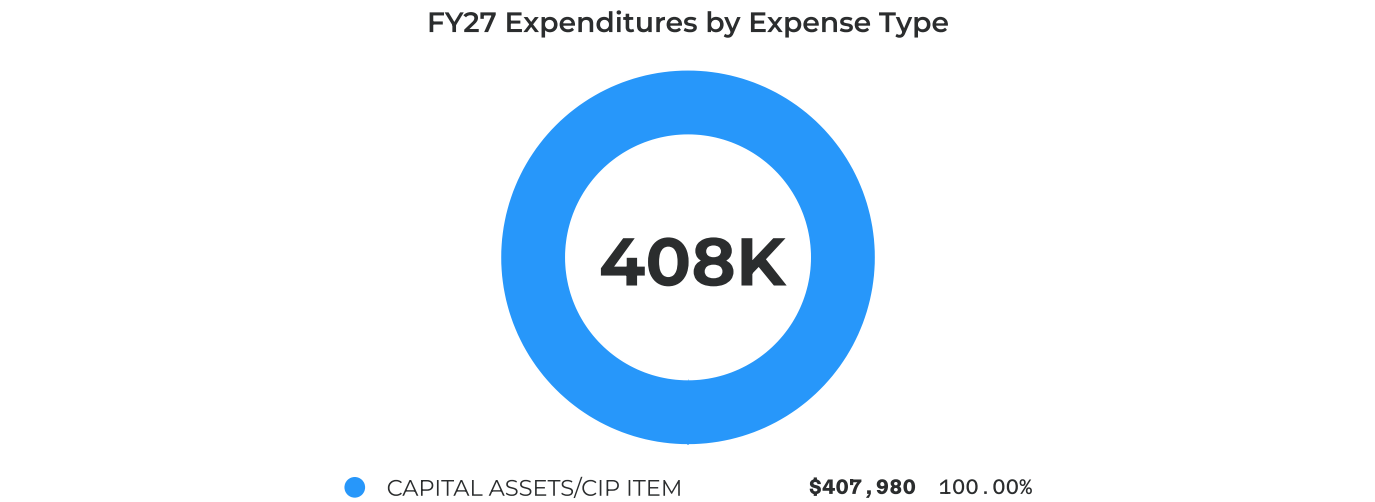
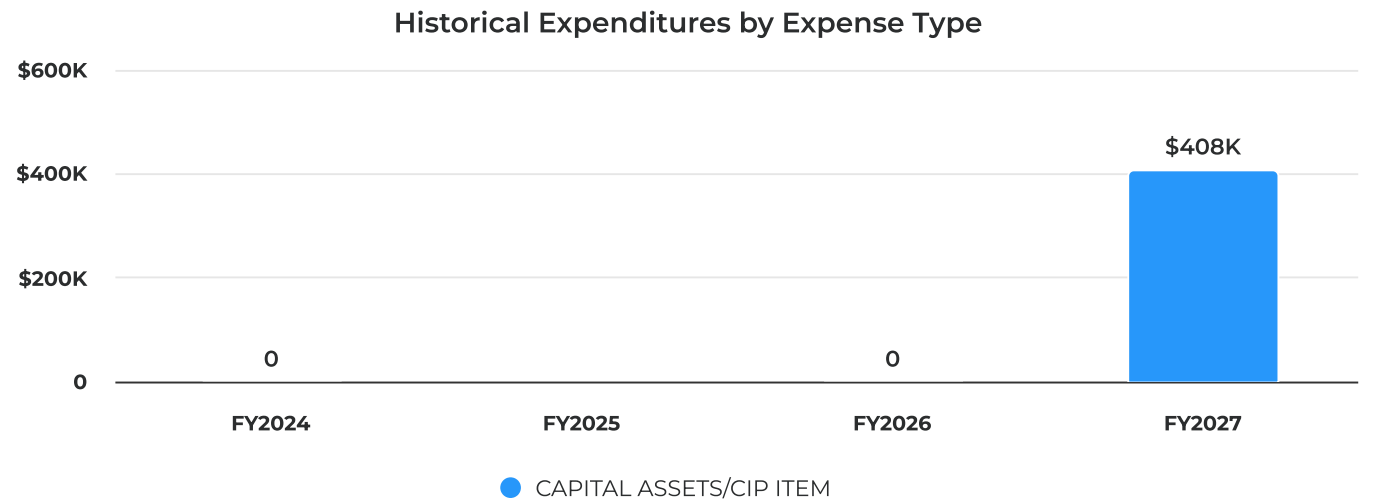


For the W/S Capital Projects Fund in the fiscal year, the total revenue of \$407,980, representing 100% of the revenue, comes entirely from Transfers from reserves

Revenues by Revenue Type

Category	FY 2026 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Transfers from W&S Fund			\$407,980.00	
Total Revenues			\$407,980.00	

Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
CAPITAL ASSETS/CIP ITEM				\$407,980.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Total Expenditures				\$407,980.00	

Departments Summary

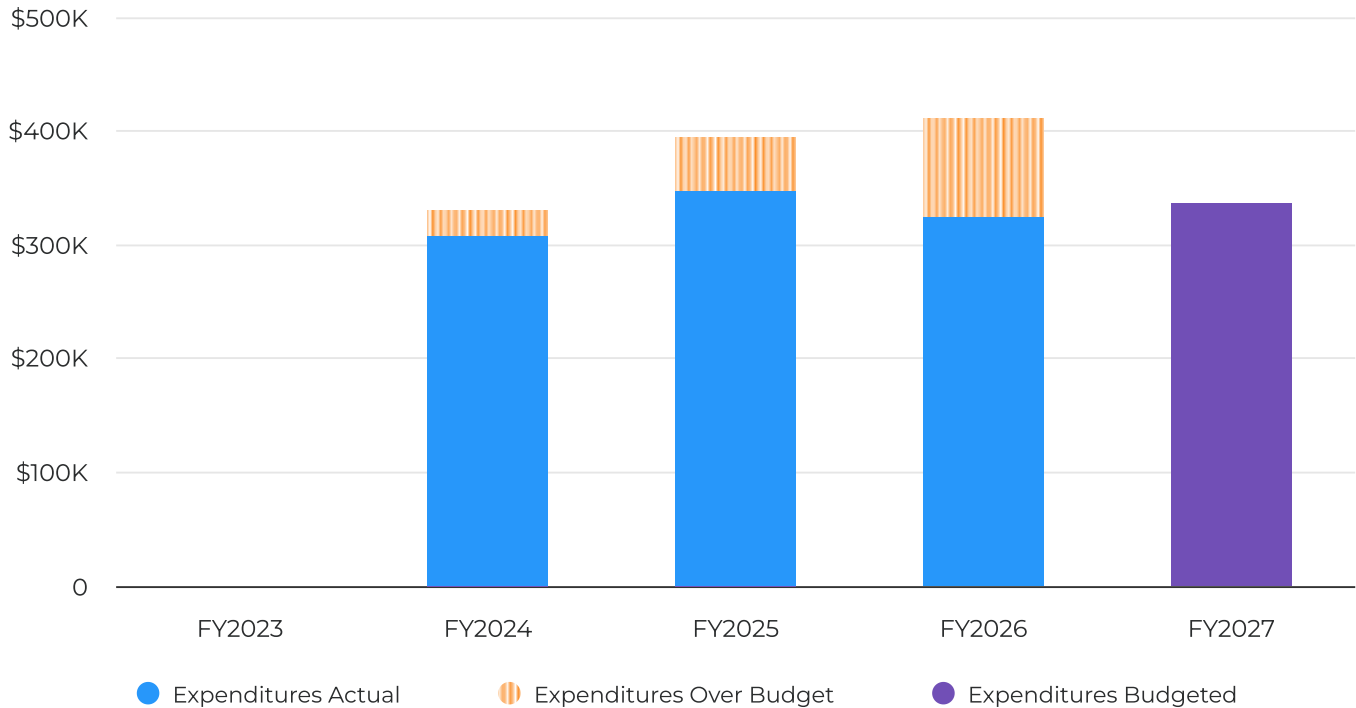
Authorized Positions by Department Summary

Department & Fund Relationship

City Manager Office

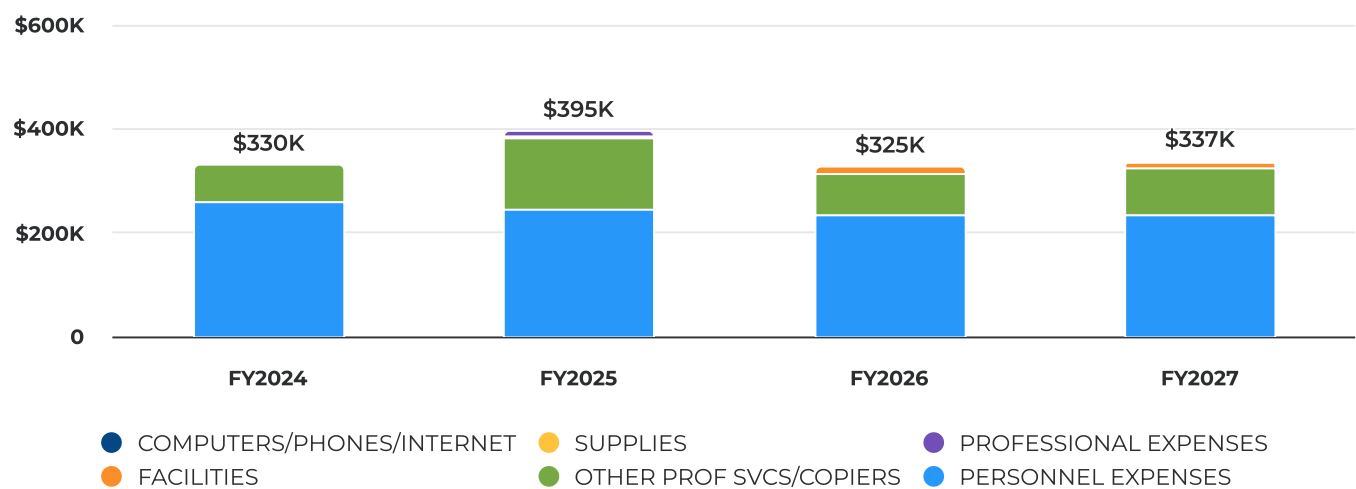
Expenditure Summary

Historical Expenditures Across Department

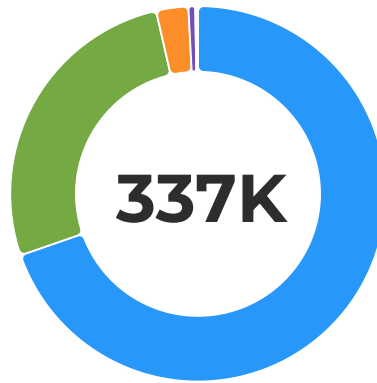


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$234,654	69.69%
OTHER PROF SVCS/COPIERS	\$90,000	26.73%
FACILITIES	\$9,313	2.77%
SUPPLIES	\$2,000	0.59%
PROFESSIONAL EXPENSES	\$500	0.15%
COMPUTERS/PHONES/INTERNET	\$250	0.07%

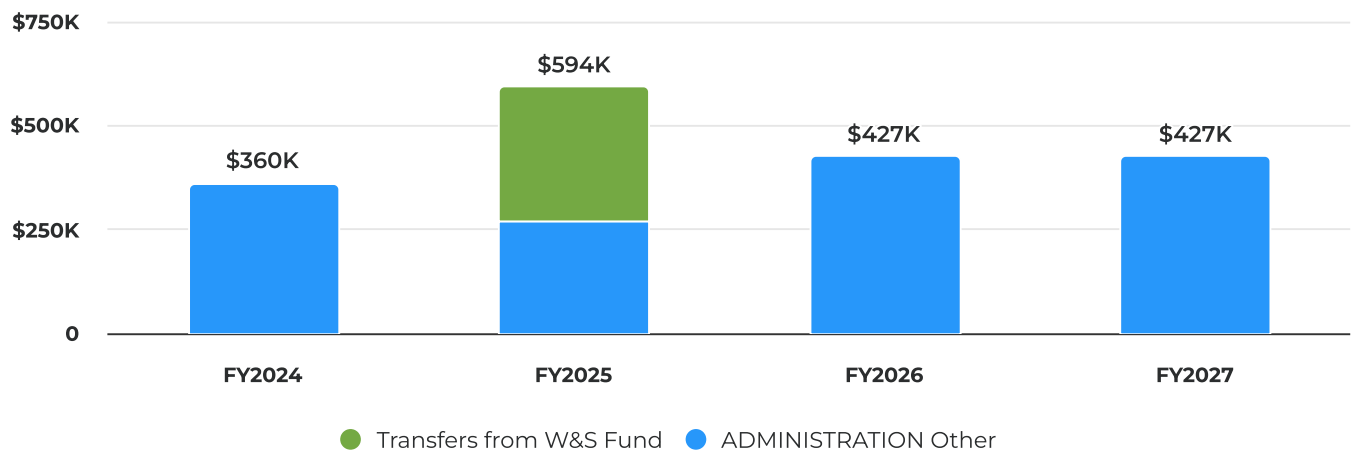
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$257,537.19	\$245,204.41	\$232,598.00	\$234,654.00	0.88%
SALARY & WAGES	\$175,713.85	\$171,165.01	\$160,992.00	\$168,678.00	4.77%
OVERTIME WAGES	\$2,287.61	\$4,612.26	\$1,544.00	\$1,590.00	2.98%
AUTO ALLOWANCE	\$4,707.55	\$4,430.64	\$3,840.00	\$3,360.00	-12.50%
LONGEVITY	\$235.00	\$295.00		\$152.00	
PAYROLL TAXES	\$13,374.83	\$13,345.12	\$12,728.00	\$13,294.00	4.45%
WORKERS COMPENSATION			\$4,425.00	\$782.00	-82.33%
HEALTH INSURANCE	\$37,313.29	\$27,994.72	\$30,916.00	\$23,377.00	-24.39%
LIFE INSURANCE	\$199.75	\$136.48	\$157.00	\$157.00	
RETIREMENT	\$23,268.06	\$22,681.61	\$17,516.00	\$22,470.00	28.28%
LONG-TERM DISABILITY	\$437.25	\$543.57	\$480.00	\$384.00	-20.00%
SHORT-TERM DISABILITY				\$410.00	
FACILITIES	\$75.00	\$4,088.41	\$12,865.02	\$9,313.02	-27.61%
TRAINING/TRAVEL	\$75.00	\$2,591.62	\$11,365.02	\$6,695.02	-41.09%
EMPLOYEE RELATIONS				\$500.00	
DUES & SUBSCRIPTIONS		\$1,496.79	\$1,500.00	\$2,118.00	41.20%
SUPPLIES				\$2,000.00	
UNIFORMS				\$750.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
SUPPLIES				\$1,250.00	
COMPUTERS/PHONE S/INTERNET				\$250.00	
Small Computer Equipment				\$250.00	
OTHER PROF SVCS/COPIERS	\$71,912.53	\$136,914.22	\$80,000.00	\$90,000.00	12.50%
LEGAL SERVICES	\$71,854.53	\$126,410.22	\$80,000.00	\$90,000.00	12.50%
Other Professional Services		\$10,504.00			
JANITORIAL	\$58.00				
PROFESSIONAL EXPENSES	\$30.00	\$8,924.06		\$500.00	
FILING FEES	\$30.00				
CASH SHORT/OVER		\$8,924.06		\$500.00	
Total Expenditures	\$329,554.72	\$395,131.10	\$325,463.02	\$336,717.02	3.46%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



● ADMINISTRATION Other \$426,670 100.00%

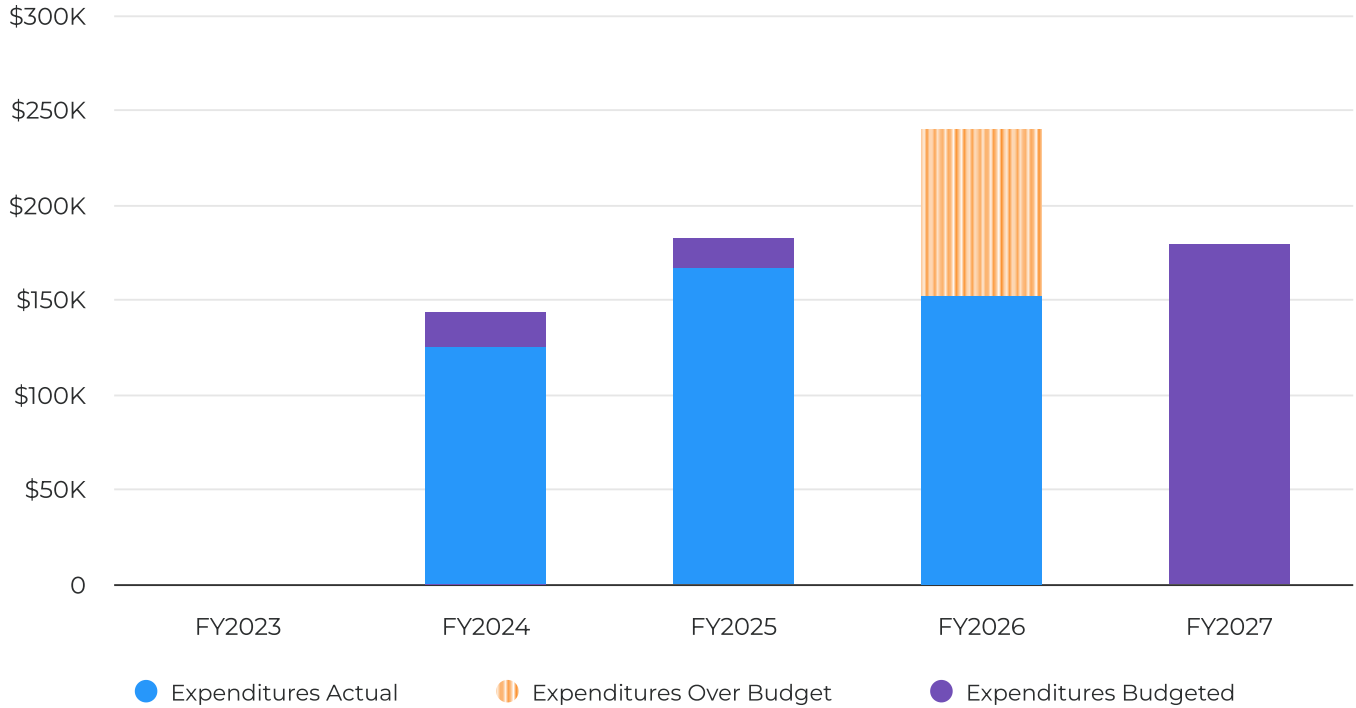
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
ADMINISTRATION Other	\$360,000.00	\$270,000.00	\$426,670.00	\$426,670.00	
ECONOMIC DEVELOPMENT SUPPORT			\$66,670.00	\$66,670.00	
ADMINISTRATIVE ALLOCATION UF	\$360,000.00	\$270,000.00	\$360,000.00	\$360,000.00	
Transfers from W&S Fund		\$324,000.00			
TRANSFER FROM ECONOMIC DEVELOPMENT		\$324,000.00			
Total Revenues	\$360,000.00	\$594,000.00	\$426,670.00	\$426,670.00	

City Secretary Office

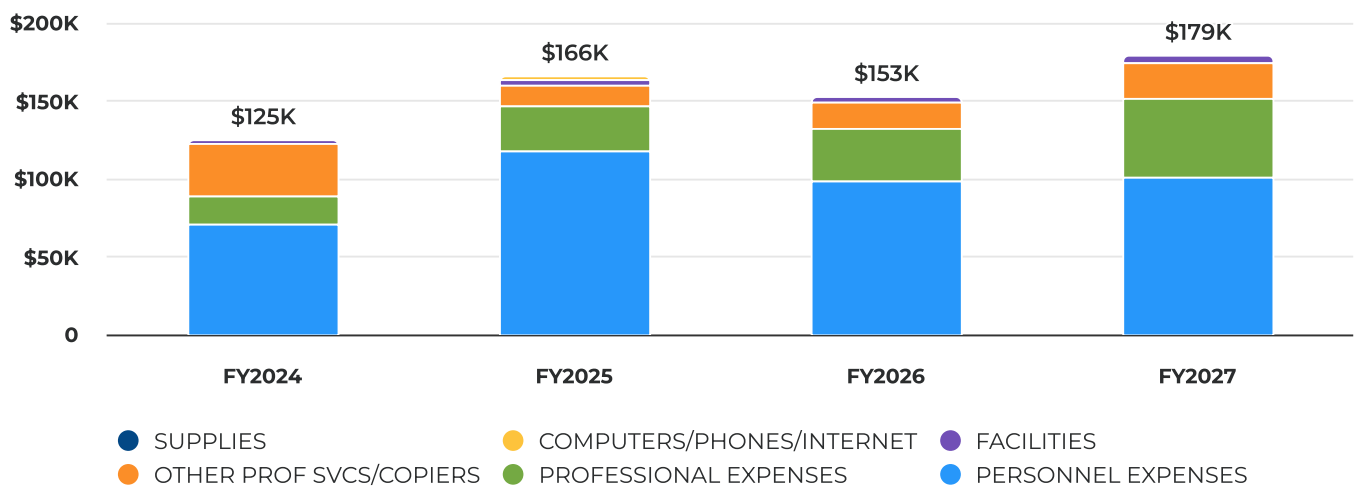
Expenditure Summary

Historical Expenditures Across Department

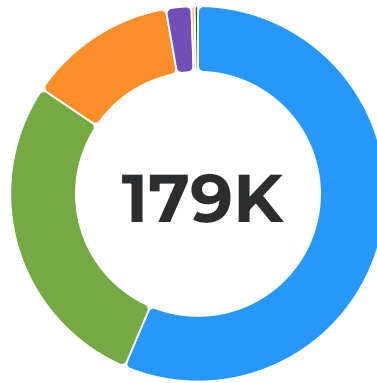


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$101,116	56.39%
PROFESSIONAL EXPENSES	\$50,272	28.04%
OTHER PROF SVCS/COPIERS	\$23,002	12.83%
FACILITIES	\$3,925	2.19%
COMPUTERS/PHONES/INTERNET	\$500	0.28%
SUPPLIES	\$500	0.28%

Expenditures by Expense Type

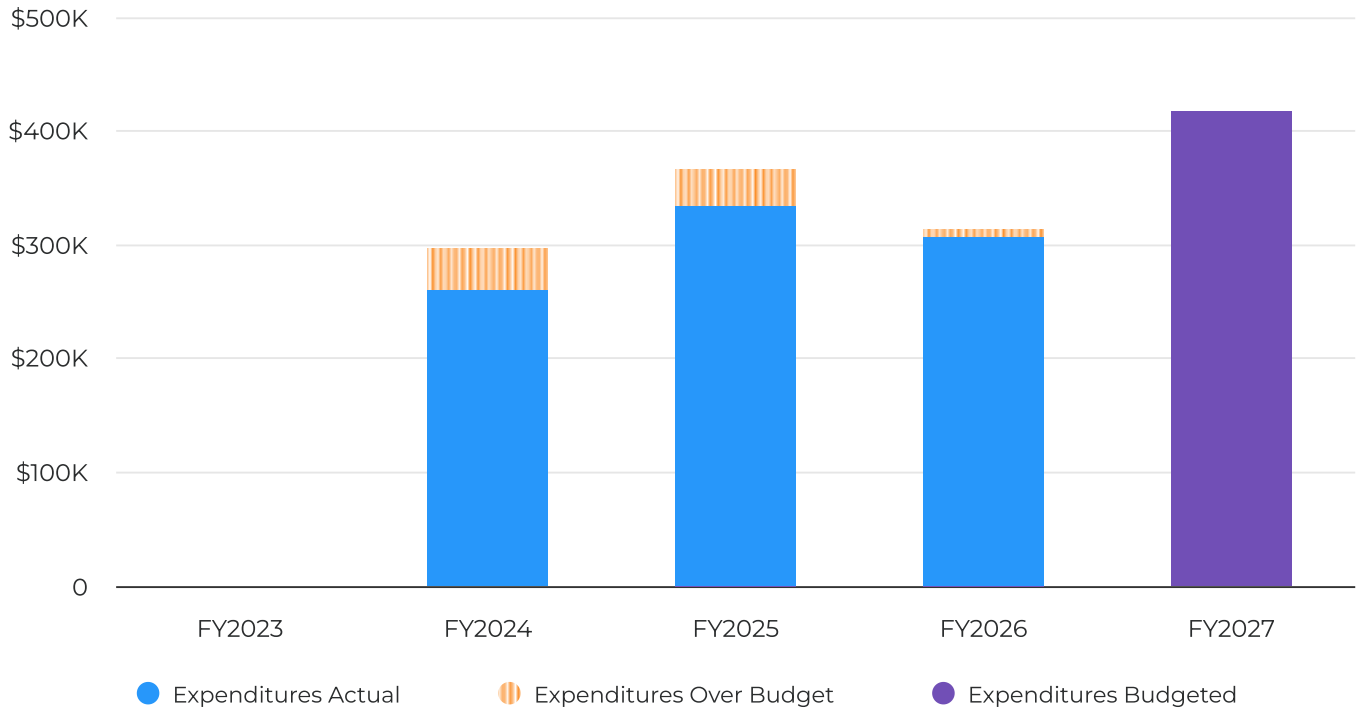
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$70,361.75	\$117,781.05	\$98,568.00	\$101,116.00	2.59%
SALARY & WAGES	\$50,352.47	\$85,057.53	\$70,067.00	\$72,100.00	2.90%
LONGEVITY				\$109.00	
CERTIFICATION PAY			\$1,400.00	\$2,500.00	78.57%
PAYROLL TAXES	\$3,702.44	\$6,096.54	\$5,467.00	\$5,715.00	4.54%
WORKERS COMPENSATION			\$1,961.00	\$336.00	-82.87%
HEALTH INSURANCE	\$9,801.40	\$15,573.60	\$10,289.00	\$10,354.00	0.63%
LIFE INSURANCE	\$61.62	\$91.64	\$57.00	\$57.00	
RETIREMENT	\$6,313.38	\$10,668.42	\$9,155.00	\$9,660.00	5.52%
LONG-TERM DISABILITY	\$130.44	\$293.32	\$172.00	\$138.00	-19.77%
SHORT-TERM DISABILITY				\$147.00	
FACILITIES	\$2,700.48	\$3,996.93	\$3,098.96	\$3,925.00	26.66%
TRAINING/TRAVEL	\$2,404.48	\$3,346.44	\$2,500.00	\$3,500.00	40.00%
DUES & SUBSCRIPTIONS	\$225.00	\$449.28	\$498.96	\$325.00	-34.86%
PROFESSIONAL LICENSES	\$71.00	\$201.21	\$100.00	\$100.00	
SUPPLIES	\$606.00	\$577.69	\$500.00	\$500.00	
POSTAGE				\$100.00	
OFFICE SUPPLIES	\$606.00	\$577.69	\$500.00	\$400.00	-20.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
COMPUTERS/PHONE S/INTERNET		\$2,000.00		\$500.00	
SMALL COMPUTER EQUIPMENT		\$2,000.00		\$500.00	
OTHER PROF SVCS/COPIERS	\$32,782.20	\$13,304.70	\$16,701.61	\$23,002.00	37.72%
OTHER PROFESSIONAL SERVICES	\$32,782.20	\$13,304.70	\$16,701.61	\$23,002.00	37.72%
PROFESSIONAL EXPENSES	\$18,629.62	\$28,253.39	\$33,800.00	\$50,272.00	48.73%
LEGAL PUBLICATIONS	\$6,221.25	\$1,790.20	\$3,000.00	\$5,450.00	81.67%
ELECTION EXPENSES	\$7,689.37	\$21,099.70	\$20,500.00	\$34,200.00	66.83%
MAYOR & COUNCIL	\$2,359.00	\$3,113.49	\$7,600.00	\$7,922.00	4.24%
MAYOR AND COUNCIL - PAYMENTS	\$2,360.00	\$2,250.00	\$2,700.00	\$2,700.00	
Total Expenditures	\$125,080.05	\$165,913.76	\$152,668.57	\$179,315.00	17.45%

Finance Department

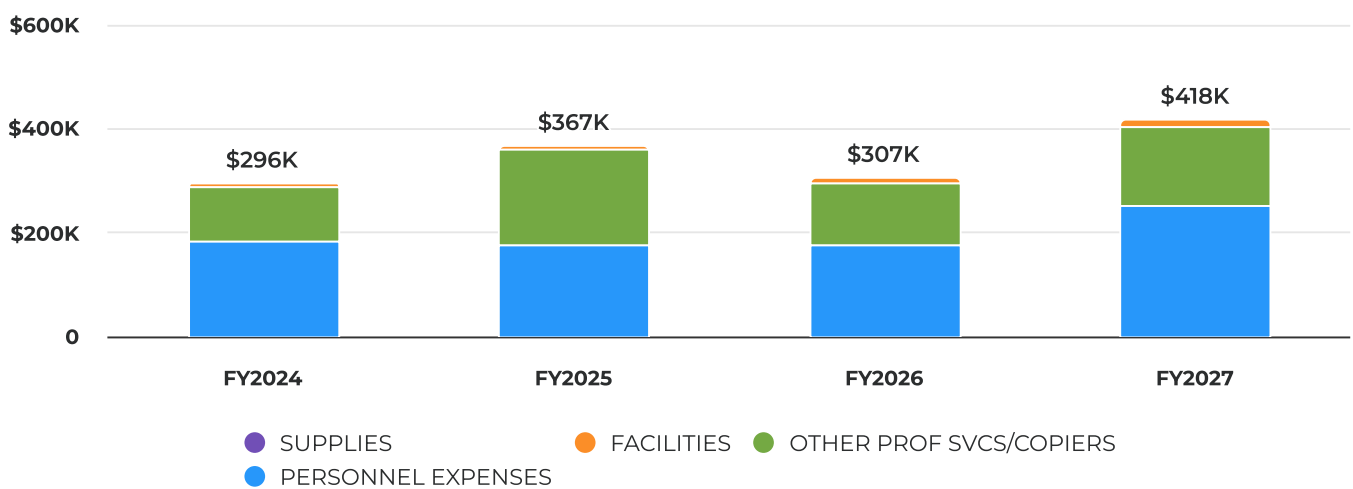
Expenditure Summary

Historical Expenditures Across Department

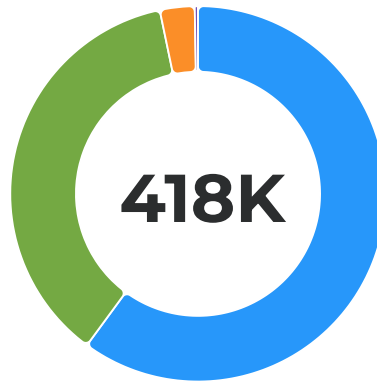


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$251,112	60.08%
OTHER PROF SVCS/COPIERS	\$153,214	36.66%
FACILITIES	\$12,525	3.00%
SUPPLIES	\$1,137	0.27%

Expenditures by Expense Type

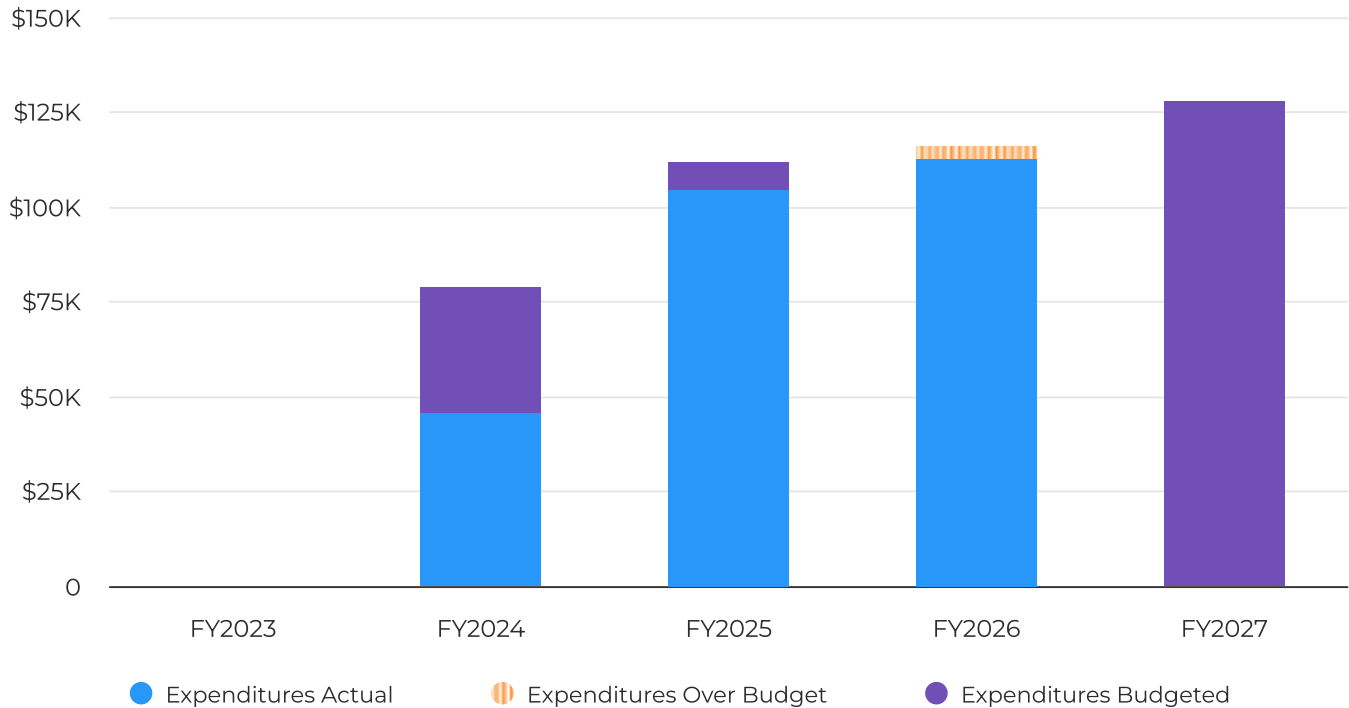
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$183,211.87	\$175,912.84	\$176,200.00	\$251,112.00	42.52%
SALARY & WAGES	\$129,106.40	\$126,875.87	\$125,160.00	\$175,110.00	39.91%
OVERTIME WAGES	\$171.76	\$2,467.32			
LONGEVITY	\$277.50	\$112.50	\$26.00	\$161.00	519.23%
CERTIFICATION PAY			\$1,000.00		-100.00%
PAYROLL TAXES	\$9,621.58	\$9,070.91	\$9,653.00	\$13,408.00	38.90%
WORKERS COMPENSATION			\$3,506.00	\$788.00	-77.52%
HEALTH INSURANCE	\$27,351.54	\$21,416.63	\$20,155.00	\$37,851.00	87.80%
LIFE INSURANCE	\$160.87	\$91.64	\$142.00	\$196.00	38.03%
RETIREMENT	\$16,237.55	\$15,678.22	\$16,164.00	\$22,662.00	40.20%
LONG-TERM DISABILITY	\$284.67	\$199.75	\$394.00	\$453.00	14.97%
SHORT-TERM DISABILITY				\$483.00	
FACILITIES	\$7,750.89	\$7,530.01	\$12,120.00	\$12,524.60	3.34%
TRAINING/TRAVEL	\$7,750.89	\$7,430.01	\$11,470.00	\$11,814.10	3.00%
EMPLOYEE RELATIONS			\$300.00	\$350.00	16.67%
DUES & SUBSCRIPTIONS		\$100.00	\$350.00	\$360.50	3.00%
SUPPLIES	\$601.73	\$676.38	\$1,070.00	\$1,136.60	6.22%
UNIFORMS			\$200.00	\$250.00	25.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
OPERATING SUPPLIES	\$601.73	\$676.38	\$870.00	\$886.60	1.91%
OTHER PROF SVCS/COPIERS	\$104,842.97	\$182,939.02	\$117,800.00	\$153,214.00	30.06%
TAX ASSESSOR/COLLE CTOR	\$8,773.20	\$5,408.40	\$9,000.00	\$9,270.00	3.00%
COUNTY APPRAISAL DISTRICT	\$51,538.62	\$41,510.00	\$35,000.00	\$45,000.00	28.57%
ACCOUNTING & AUDIT FEES	\$40,514.73	\$63,989.56	\$69,000.00	\$74,000.00	7.25%
OTHER PROFESSIONAL SERVICES	\$4,016.42	\$72,031.06	\$4,800.00	\$4,944.00	3.00%
TEMPORARY SERVICES				\$20,000.00	
Total Expenditures	\$296,407.46	\$367,058.25	\$307,190.00	\$417,987.20	36.07%

Human Resources Department

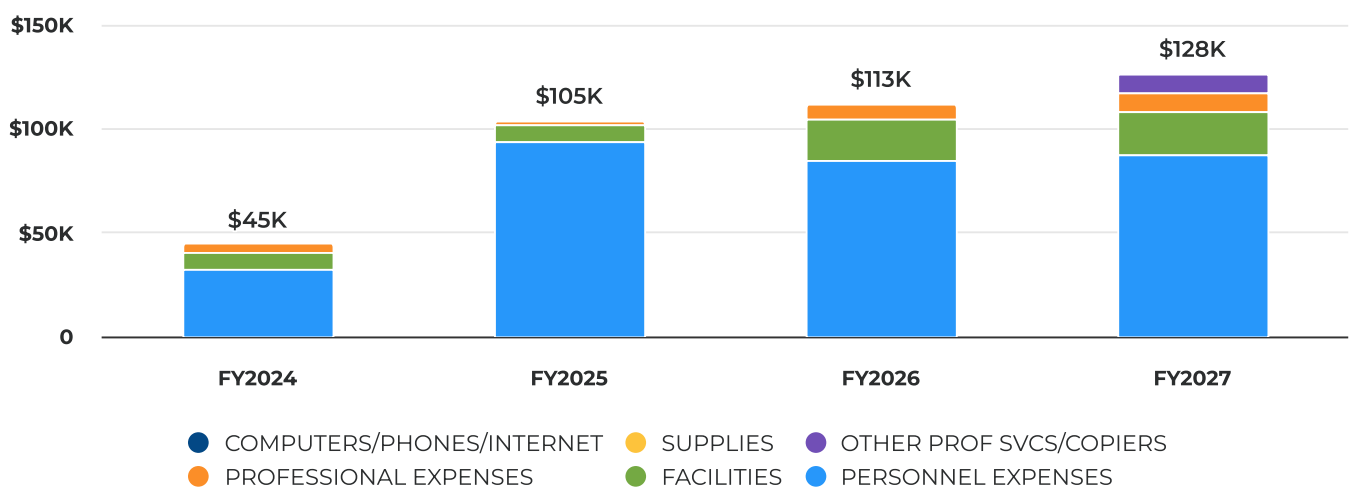
Expenditure Summary

Historical Expenditures Across Department

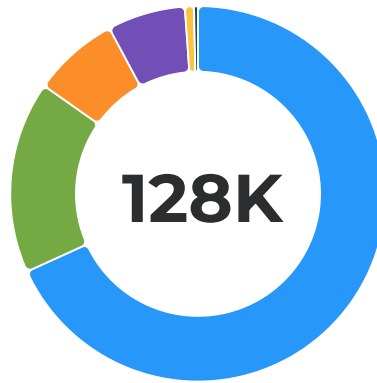


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$87,079	68.21%
FACILITIES	\$21,113	16.54%
OTHER PROF SVCS/COPIERS	\$9,500	7.44%
PROFESSIONAL EXPENSES	\$8,549	6.70%
COMPUTERS/PHONES/INTERNET	\$1,000	0.78%
SUPPLIES	\$430	0.34%

Expenditures by Expense Type

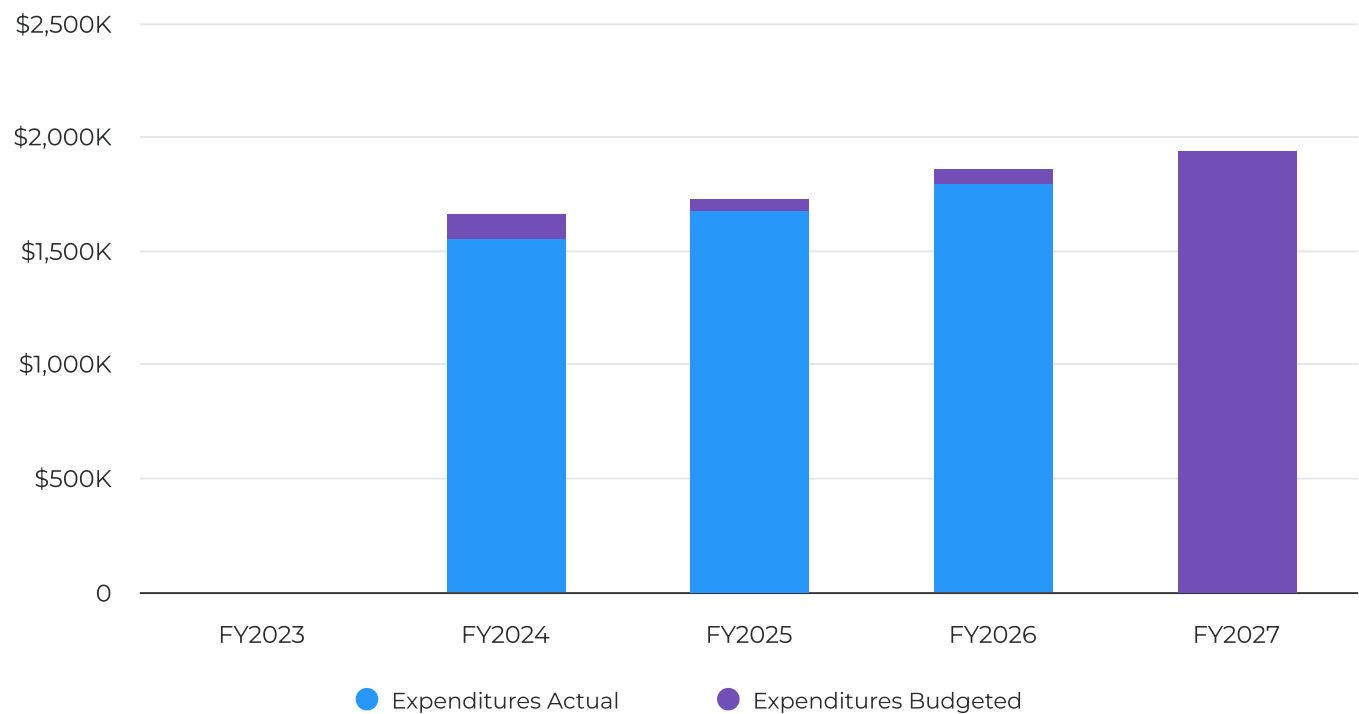
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$32,483.32	\$93,105.42	\$84,404.00	\$87,079.00	3.17%
SALARY & WAGES	\$23,928.17	\$70,979.48	\$63,000.00	\$64,890.00	3.00%
LONGEVITY	\$225.00			\$77.00	
PAYROLL TAXES	\$1,800.04	\$5,305.88	\$4,822.00	\$4,972.00	3.11%
WORKERS COMPENSATION			\$1,765.00	\$292.00	-83.46%
HEALTH INSURANCE	\$3,393.29	\$7,699.79	\$6,518.00	\$8,106.00	24.36%
LIFE INSURANCE	\$31.87	\$70.20	\$57.00	\$57.00	
RETIREMENT	\$3,052.11	\$8,841.65	\$8,070.00	\$8,400.00	4.09%
LONG-TERM DISABILITY	\$52.84	\$208.42	\$172.00	\$138.00	-19.77%
SHORT-TERM DISABILITY				\$147.00	
FACILITIES	\$7,656.28	\$8,518.11	\$19,815.00	\$21,113.15	6.55%
TRAINING/TRAVEL	\$1,020.00	\$5,188.13	\$3,150.00	\$4,650.00	47.62%
EMPLOYEE RELATIONS	\$5,764.28	\$2,345.60	\$14,990.00	\$15,164.70	1.17%
DUES & SUBSCRIPTIONS	\$872.00	\$984.38	\$1,675.00	\$1,298.45	-22.48%
SUPPLIES	\$251.06	\$504.53	\$441.67	\$429.50	-2.76%
UNIFORMS			\$150.00	\$154.50	3.00%
OFFICE SUPPLIES	\$251.06	\$504.53	\$291.67	\$275.00	-5.72%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
COMPUTERS/PHONE S/INTERNET		\$598.30		\$1,000.00	
SMALL COMPUTER EQUIPMENT		\$598.30		\$1,000.00	
OTHER PROF SVCS/COPIERS		\$126.00	\$1,000.00	\$9,500.00	850.00%
OTHER PROFESSIONAL SERVICES		\$126.00	\$1,000.00	\$9,500.00	850.00%
PROFESSIONAL EXPENSES	\$4,927.93	\$1,684.07	\$7,114.16	\$8,548.70	20.16%
RECRUITMENT	\$500.00		\$108.33		-100.00%
PRE-EMPLOYMENT TESTING	\$4,427.93	\$1,434.07	\$1,505.83	\$2,471.70	64.14%
EMPLOYEE WORKSHOPS		\$250.00	\$5,500.00	\$6,077.00	10.49%
Total Expenditures	\$45,318.59	\$104,536.43	\$112,774.83	\$127,670.35	13.21%

Police Department

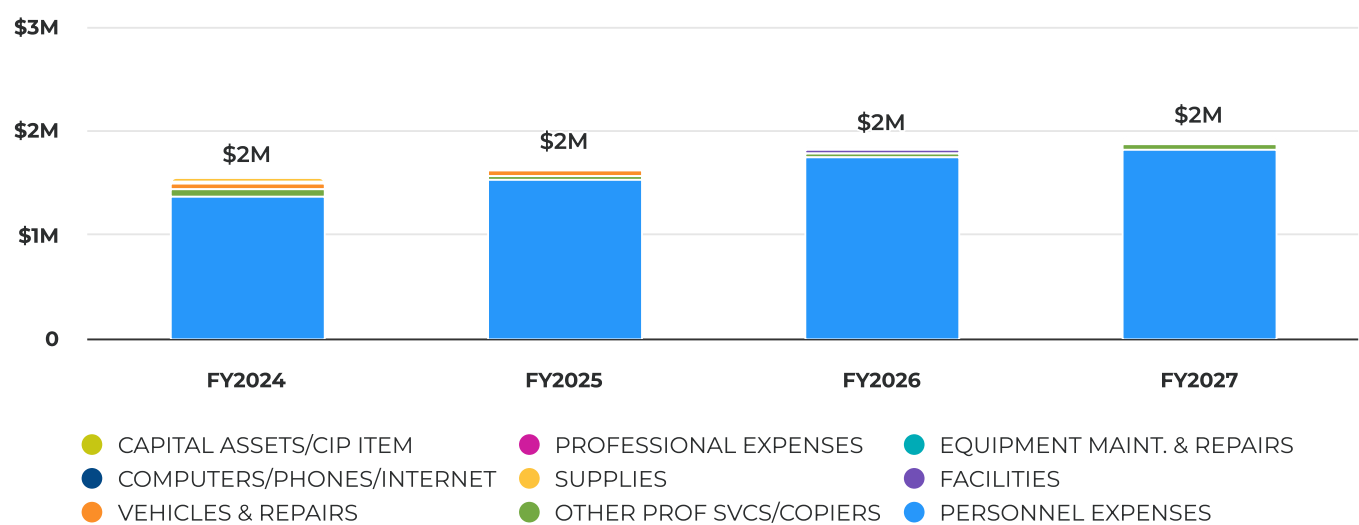
Expenditure Summary

Historical Expenditures Across Department

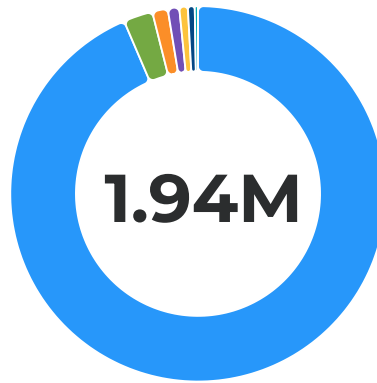


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$1,813,611	93.56%
OTHER PROF SVCS/COPIERS	\$48,708	2.51%
FACILITIES	\$25,985	1.34%
COMPUTERS/PHONES/INTERNET	\$19,112	0.99%
SUPPLIES	\$14,070	0.73%
EQUIPMENT MAINT. & REPAIRS	\$11,670	0.60%
PROFESSIONAL EXPENSES	\$5,255	0.27%

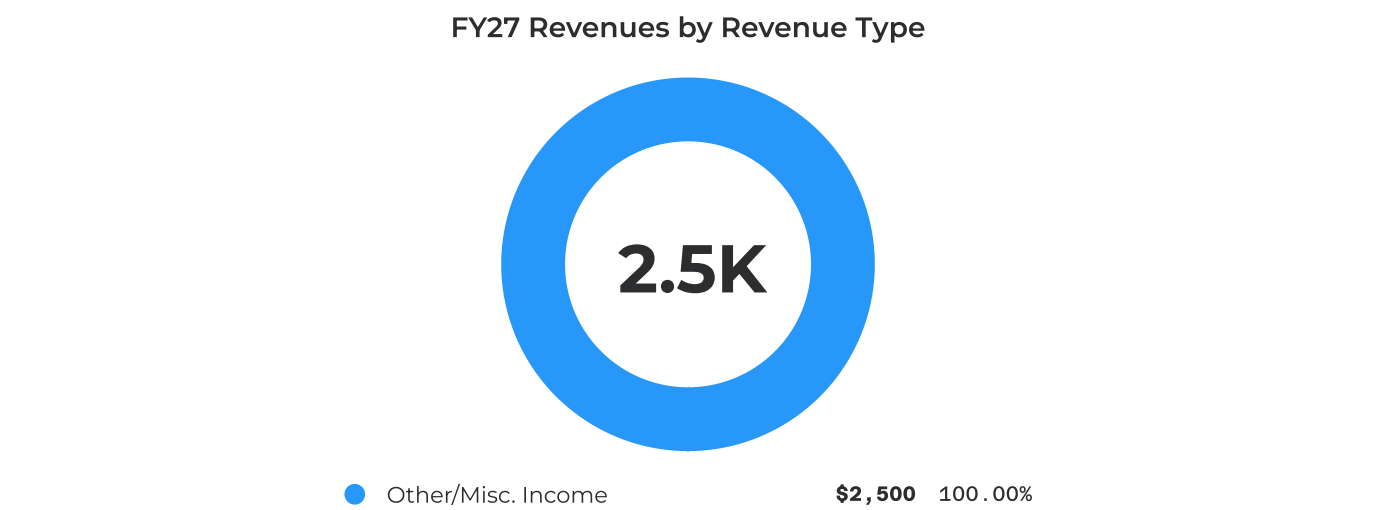
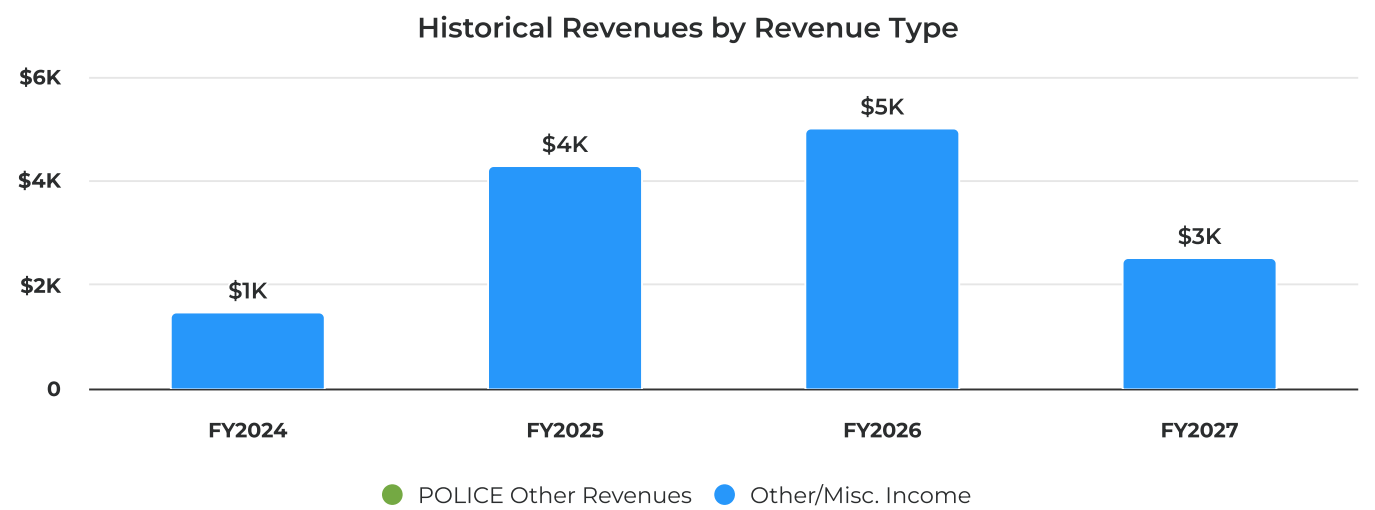
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$1,358,031.03	\$1,522,962.86	\$1,743,552.00	\$1,813,611.00	4.02%
SALARY & WAGES	\$922,272.85	\$1,081,190.78	\$1,176,672.00	\$1,223,790.00	4.00%
OVERTIME WAGES	\$28,671.57	\$11,739.14	\$29,850.00	\$39,290.00	31.62%
LONGEVITY	\$1,365.00	\$2,125.00	\$2,870.00	\$3,710.00	29.27%
CERTIFICATION PAY			\$7,200.00		-100.00%
PAYROLL TAXES	\$69,417.35	\$80,102.82	\$93,069.00	\$96,257.00	3.43%
WORKERS COMPENSATION			\$32,964.00	\$50,854.00	54.27%
HEALTH INSURANCE	\$212,560.43	\$204,110.34	\$240,177.00	\$229,701.00	-4.36%
LIFE INSURANCE	\$1,296.25	\$1,261.52	\$1,215.00	\$1,210.00	-0.41%
RETIREMENT	\$120,974.05	\$138,495.69	\$155,845.00	\$162,694.00	4.39%
LONG-TERM DISABILITY	\$1,473.53	\$3,937.57	\$3,690.00	\$2,955.00	-19.92%
Short-Term Disability				\$3,150.00	
FACILITIES	\$17,042.83	\$17,113.68	\$21,095.00	\$25,985.00	23.18%
MAINTENANCE & REPAIRS	\$2,288.22	\$748.15	\$2,985.00	\$3,000.00	0.50%
UTILITIES	\$377.54	\$630.08	\$500.00	\$1,800.00	260.00%
TRAINING/TRAVEL	\$2,384.07	\$3,418.45	\$4,905.00	\$7,080.00	44.34%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
EMPLOYEE RELATIONS				\$1,400.00	
DUES & SUBSCRIPTIONS	\$11,993.00	\$12,317.00	\$12,705.00	\$12,705.00	
VEHICLES & REPAIRS	\$63,163.97	\$50,356.30			
GASOLINE & OIL	\$35,776.45	\$36,464.00			
Vehicle Maintenance & Repair	\$27,387.52	\$13,892.30			
EQUIPMENT MAINT. & REPAIRS		\$9,605.43	\$11,400.00	\$11,670.00	2.37%
EQUIPMENT MAINT & REPAIR			\$2,400.00	\$2,400.00	
EQUIPMENT MAINT & REPAIR		\$9,605.43	\$9,000.00	\$9,270.00	3.00%
SUPPLIES	\$30,554.10	\$15,419.97	\$14,770.00	\$14,070.00	-4.74%
UNIFORMS	\$4,868.83	\$4,652.42	\$4,200.00	\$4,200.00	
OPERATING SUPPLIES	\$4,793.19	\$4,267.86	\$4,800.00	\$4,800.00	
DEPARTMENT ISSUED EQUIPMENT	\$20,702.67	\$6,286.15	\$5,070.00	\$5,070.00	
POSTAGE	\$189.41	\$213.54	\$700.00		-100.00%
COMPUTERS/PHONES/INTERNET	\$14,647.19	\$20,996.47	\$14,129.00	\$19,112.25	35.27%
SMALL COMPUTER EQUIPMENT	\$1,147.35	\$9,172.25	\$3,000.00	\$3,000.00	
ANNUAL SOFTWARE LICENSES	\$11,966.18	\$8,525.71	\$7,334.00	\$12,234.00	66.81%
CELL PHONES	\$965.16	\$965.46	\$1,020.00	\$1,020.00	
COMMUNICATIONS	\$568.50	\$2,333.05	\$2,775.00	\$2,858.25	3.00%
OTHER PROF SVCS/COPIERS	\$69,799.54	\$39,058.75	\$43,000.00	\$48,707.76	13.27%
COUNTY DISPATCH SERVICES	\$69,799.54	\$39,058.75	\$43,000.00	\$48,707.76	13.27%
PROFESSIONAL EXPENSES	\$270.53	\$1,076.89	\$5,240.00	\$5,255.00	0.29%
TRAINING SUPPLIES		\$1,025.83	\$3,800.00	\$3,800.00	
IMPOUND FEES			\$500.00	\$515.00	3.00%
PRE-EMPLOYMENT	\$270.53	\$51.06	\$940.00	\$940.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
TESTING					
CAPITAL ASSETS/CIP ITEM	\$640.00				
PATROL VEHICLE - POLICE DEPT	\$640.00				
Total Expenditures	\$1,554,149.19	\$1,676,590.35	\$1,853,186.00	\$1,938,411.01	4.60%

Revenues by Revenue Type



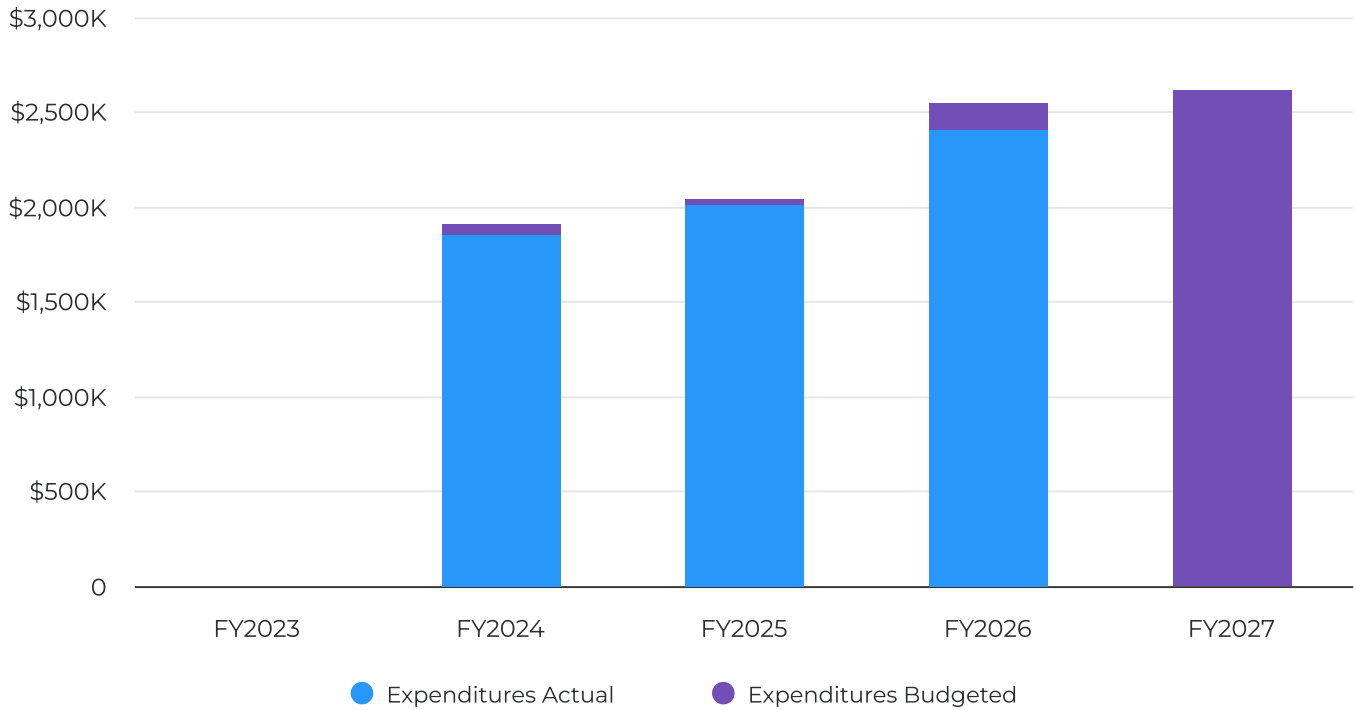
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income	\$1,449.61	\$4,266.74	\$5,000.00	\$2,500.00	-50.00%
MISC REVENUE - POLICE DEPT	\$399.61	\$3,816.74	\$2,000.00	\$2,000.00	
DONATIONS - POLICE	\$1,050.00	\$450.00	\$3,000.00	\$500.00	-83.33%
POLICE Other Revenues	\$4.30				
POLICE REPORTS	\$4.30				
Total Revenues	\$1,453.91	\$4,266.74	\$5,000.00	\$2,500.00	-50.00%

Fire & Rescue Department

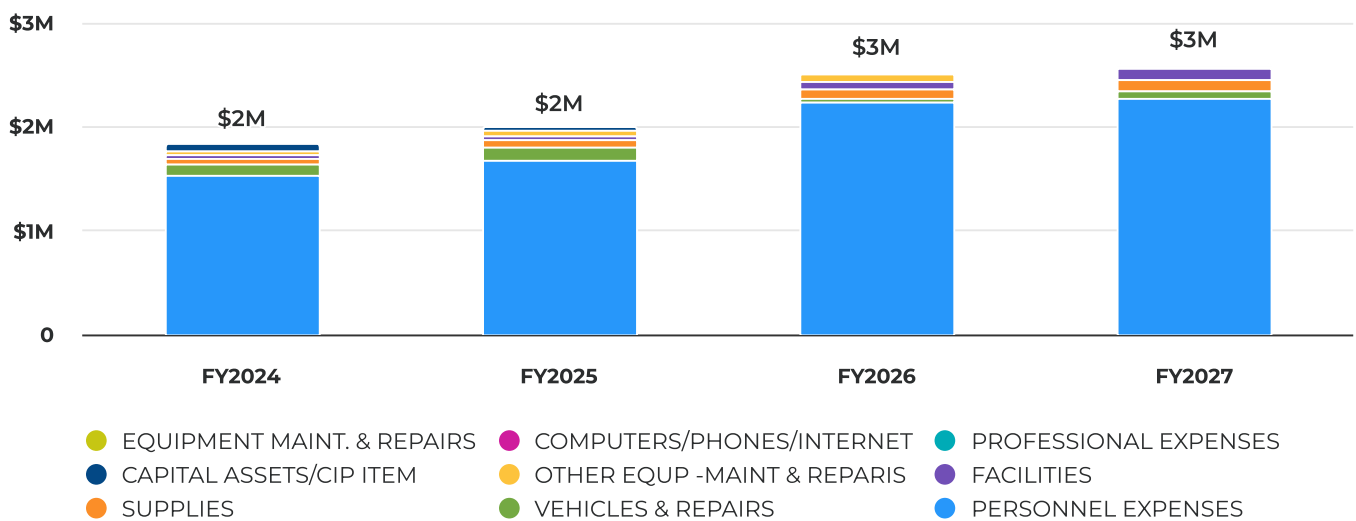
Expenditure Summary

Historical Expenditures Across Department

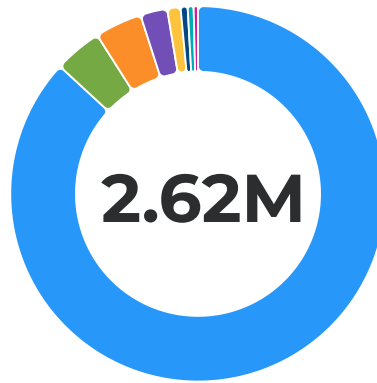


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$2,274,617	86.87%
SUPPLIES	\$107,787	4.12%
FACILITIES	\$106,109	4.05%
VEHICLES & REPAIRS	\$61,072	2.33%
OTHER EQUIP -MAINT & REPAIRS	\$30,069	1.15%
PROFESSIONAL EXPENSES	\$15,527	0.59%
COMPUTERS/PHONES/INTERNET	\$13,390	0.51%
EQUIPMENT MAINT. & REPAIRS	\$9,847	0.38%

Expenditures by Expense Type

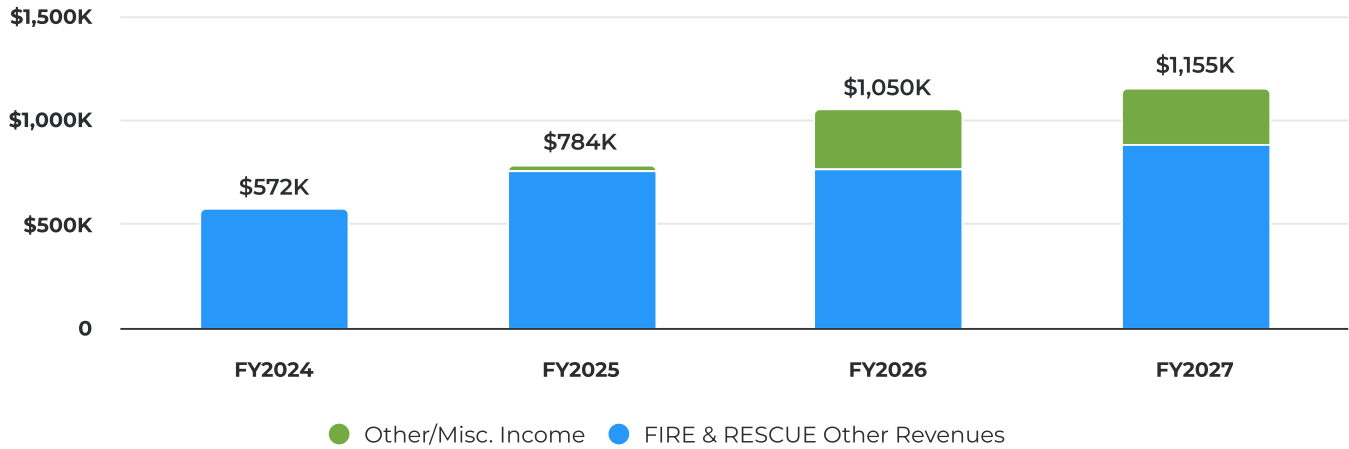
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$1,531,021.73	\$1,675,930.82	\$2,224,155.00	\$2,274,617.00	2.27%
SALARY & WAGES	\$929,550.40	\$1,022,251.31	\$1,389,338.00	\$1,476,288.00	6.26%
OVERTIME WAGES	\$159,894.10	\$181,993.44	\$145,000.00	\$112,309.00	-22.55%
AUTO ALLOWANCE			\$3,250.00	\$3,250.00	
LONGEVITY	\$800.00	\$1,445.00	\$3,420.00	\$3,735.00	9.21%
CERTIFICATION PAY			\$4,200.00		-100.00%
PAYROLL TAXES	\$79,981.72	\$87,827.09	\$118,208.00	\$119,937.00	1.46%
WORKERS COMPENSATION			\$42,804.00	\$53,467.00	24.91%
HEALTH INSURANCE	\$213,934.54	\$214,363.77	\$314,524.00	\$286,057.00	-9.05%
LIFE INSURANCE	\$1,209.12	\$1,228.36	\$1,458.00	\$1,532.00	5.08%
RETIREMENT	\$136,814.42	\$150,101.97	\$197,525.00	\$206,309.00	4.45%
LONG-TERM DISABILITY	\$2,123.28	\$3,946.00	\$4,428.00	\$3,743.00	-15.47%
Short-Term Disability				\$3,990.00	
Esd Volunteer Staffing	\$6,714.15	\$12,773.88		\$4,000.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
FACILITIES	\$52,041.36	\$43,952.51	\$73,231.00	\$106,108.79	44.90%
MAINTENANCE & REPAIRS	\$13,449.57	\$10,229.21	\$13,159.00	\$13,553.77	3.00%
JANITORIAL SUPPLIES	\$2,112.44	\$1,699.30	\$2,956.00	\$3,044.68	3.00%
UTILITIES	\$13,479.80	\$11,694.26	\$16,680.00	\$23,208.00	39.14%
TRAINING/TRAVEL	\$18,100.27	\$19,552.57	\$30,927.00	\$53,949.81	74.44%
EMPLOYEE RELATIONS			\$1,500.00	\$1,545.00	3.00%
Dues & Subscriptions	\$4,389.94			\$2,000.00	
PROFESSIONAL LICENSES	\$509.34	\$777.17	\$8,009.00	\$8,807.53	9.97%
VEHICLES & REPAIRS	\$100,818.87	\$126,116.48	\$41,400.00	\$61,071.50	47.52%
Gasoline & Oil	\$5,724.37	\$7,068.35			
DIESEL & OIL	\$18,579.14	\$18,113.01	\$21,950.00	\$24,308.00	10.74%
VEHICLE M&R - AMBULANCES	\$10,822.52	\$12,292.13	\$16,450.00	\$24,763.50	50.54%
VEHICLE M&R - FIRE & OTHER APP	\$65,692.84	\$88,642.99	\$3,000.00	\$12,000.00	300.00%
EQUIPMENT MAINT. & REPAIRS	\$2,998.80	\$5,481.17	\$19,160.00	\$9,846.80	-48.61%
SMALL EQUIPMENT (<\$5,000)	\$738.16	\$533.74	\$3,000.00	\$3,090.00	3.00%
TIFMAS - Small Equipment < \$5000		\$4,779.73			
EQUIPMENT MAINT & REPAIR	\$480.64	\$167.70	\$1,000.00	\$1,030.00	3.00%
RADIOS-MAINT & REPAIR	\$1,780.00		\$15,160.00	\$5,726.80	-62.22%
OTHER EQUIP - MAINT & REPAIRS	\$32,151.86	\$46,481.84	\$70,427.58	\$30,069.40	-57.30%
AIR PACKS-MAINT & REPAIR	\$6,640.89	\$2,251.79	\$8,376.80	\$8,628.10	3.00%
FIRE EXTINGUISHERS	\$191.00	\$872.00	\$985.00	\$1,014.55	3.00%
FIRE HOSES & NOZZLES	\$4,201.00	\$4,354.75	\$7,000.00	\$7,210.00	3.00%
TIFMAS - FIRE HOSES & NOZZLES		\$6,451.13			
FIRE TRUCK EQUIPMENT	\$1,560.43	\$1,182.18	\$5,100.00	\$5,253.00	3.00%

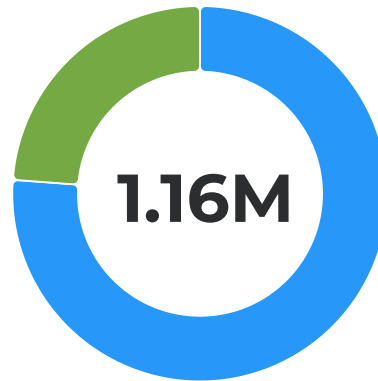
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
FIRE EQUIP/MAINT & REPAIR	\$19,558.54	\$31,369.99	\$48,965.78	\$7,963.74	-83.74%
SUPPLIES	\$49,897.94	\$63,548.52	\$89,968.05	\$107,787.16	19.81%
UNIFORMS	\$5,748.44	\$9,839.57	\$13,990.25	\$14,409.96	3.00%
OPERATING SUPPLIES	\$2,356.20	\$3,225.57	\$4,002.00	\$4,122.06	3.00%
TRAFFIC CONTROL SUPPLIES	\$534.97		\$625.00	\$643.75	3.00%
SAFETY SUPPLIES	\$2,227.57		\$1,648.20	\$1,697.65	3.00%
OFFICE SUPPLIES	\$235.05				
MEDICAL SUPPLIES	\$30,081.35	\$49,808.38	\$40,850.00	\$59,548.00	45.77%
EE SAFETY & WELL-BEING/IMMUNIZ			\$14,500.00	\$14,935.00	3.00%
BIO-HAZARD WASTE		\$675.00	\$1,675.00	\$1,725.25	3.00%
PHYSIO CONTROL	\$8,714.36		\$12,677.60	\$10,705.50	-15.56%
COMPUTERS/PHONES/INTERNET	\$6,282.13	\$6,299.96	\$13,000.00	\$13,390.00	3.00%
SMALL COMPUTER EQUIPMENT	\$2,765.16	\$4,368.79	\$11,000.00	\$11,330.00	3.00%
COMPUTER MAINTENANCE & REPAIRS	\$241.40				
TELEPHONE & INTERNET	\$1,195.28				
CELL PHONES	\$2,080.29	\$1,931.17	\$2,000.00	\$2,060.00	3.00%
PROFESSIONAL EXPENSES	\$10,697.85	\$8,419.14	\$15,075.00	\$15,527.25	3.00%
TRAINING SUPPLIES	\$1,171.41		\$1,350.00	\$1,390.50	3.00%
PRE-EMPLOYMENT TESTING	\$539.05		\$1,250.00	\$1,287.50	3.00%
FIRE MARSHALL	\$8,987.39	\$8,419.14	\$12,475.00	\$12,849.25	3.00%
CAPITAL ASSETS/CIP ITEM	\$69,239.34	\$33,385.00			
CAPITAL EXPENDITURES > \$5K	\$66,375.00	\$33,385.00			
WEATHER SIREN	\$2,864.34				
Total Expenditures	\$1,855,149.88	\$2,009,615.44	\$2,546,416.63	\$2,618,417.90	2.83%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



FIRE & RESCUE Other Revenues	\$880,000	76.19%
Other/Misc. Income	\$275,000	23.81%

Revenues by Revenue Type

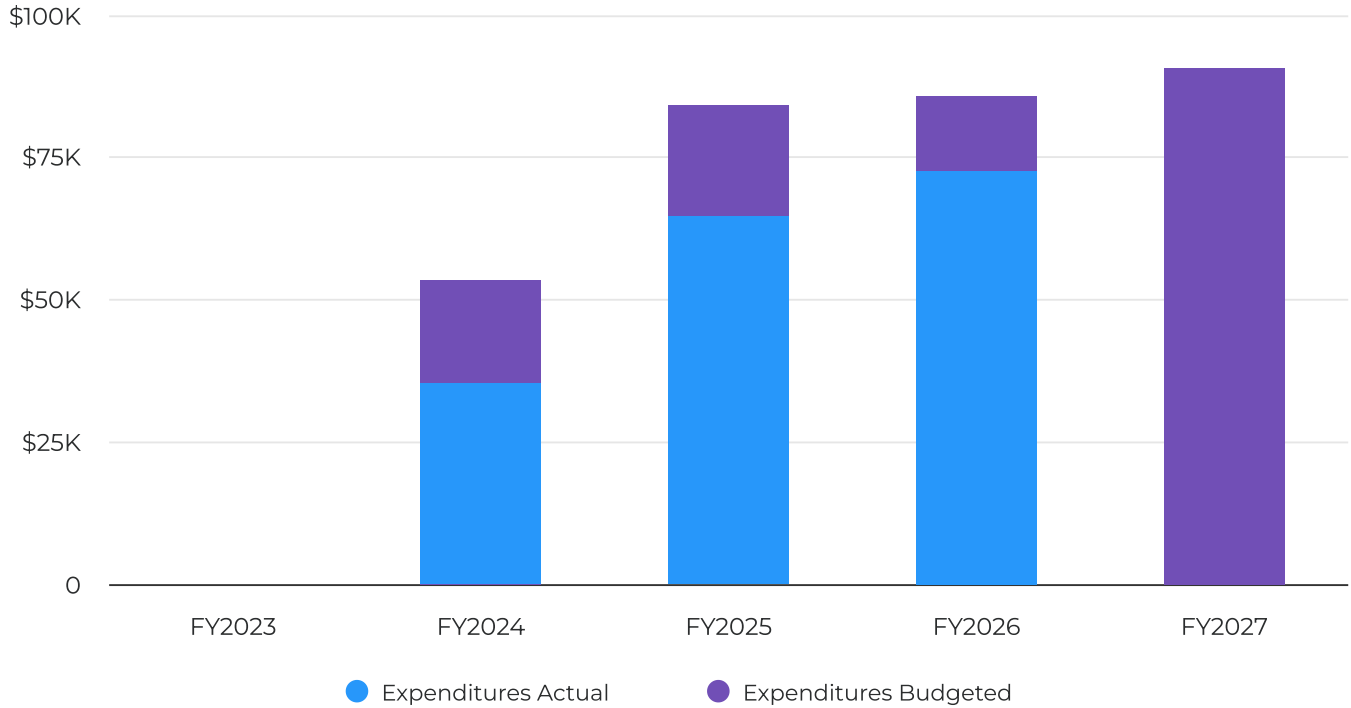
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income	\$55.00	\$26,109.60	\$285,000.00	\$275,000.00	-3.51%
MISC REVENUE - FIRE & RESCUE		\$25,909.60	\$20,000.00	\$20,000.00	
DONATIONS - FIRE	\$55.00	\$200.00	\$5,000.00	\$5,000.00	
REIMBURSEMENTS			\$260,000.00	\$250,000.00	-3.85%
FIRE & RESCUE Other Revenues	\$571,809.67	\$758,030.31	\$765,000.00	\$880,000.00	15.03%
COUNTY EMERGENCY DISTRICT	\$266,053.00	\$304,448.00	\$380,000.00	\$320,000.00	-15.79%
FIRE SERVICES	\$3,595.00		\$5,000.00	\$10,000.00	100.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
AMBULANCE SERVICES	\$302,161.67	\$453,582.31	\$380,000.00	\$550,000.00	44.74%
Total Revenues	\$571,864.67	\$784,139.91	\$1,050,000.00	\$1,155,000.00	10.00%

Code Enforcement

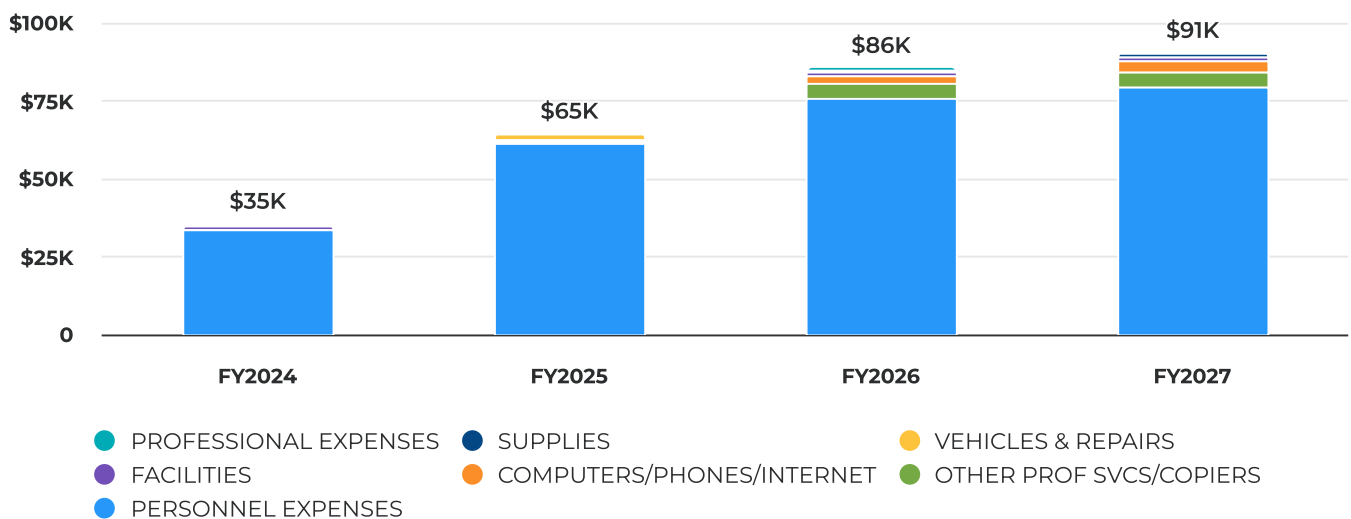
Expenditure Summary

Historical Expenditures Across Department

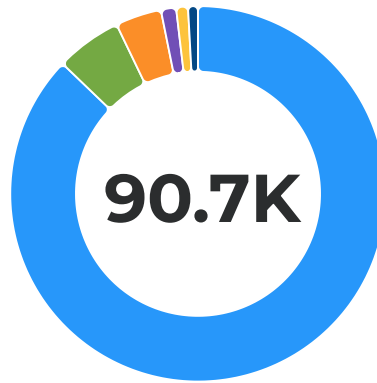


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$79,037	87.18%
OTHER PROF SVCS/COPIERS	\$5,150	5.68%
COMPUTERS/PHONES/INTERNET	\$3,600	3.97%
FACILITIES	\$1,174	1.30%
SUPPLIES	\$927	1.02%
PROFESSIONAL EXPENSES	\$773	0.85%

Expenditures by Expense Type

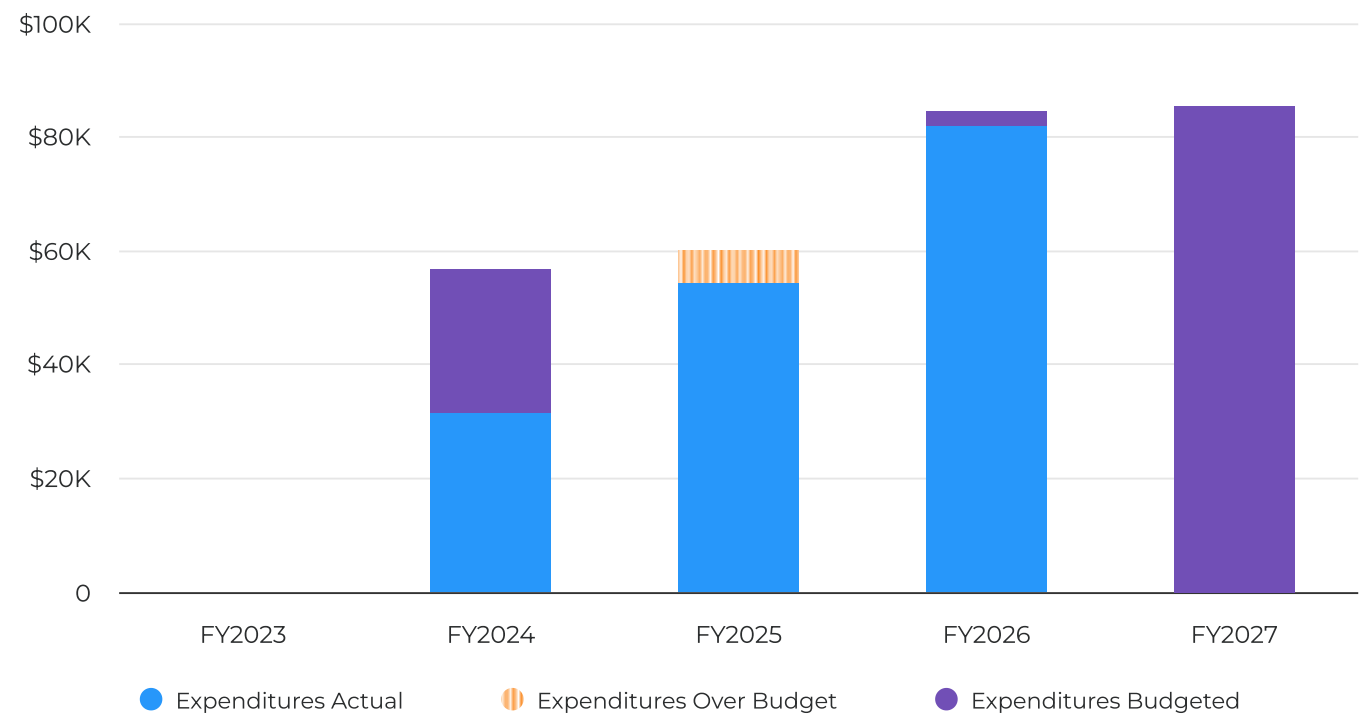
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$33,292.40	\$61,106.30	\$75,526.00	\$79,037.00	4.65%
SALARY & WAGES	\$24,640.00	\$48,400.00	\$52,634.00	\$54,824.00	4.16%
LONGEVITY			\$90.00	\$150.00	66.67%
CERTIFICATION PAY			\$600.00		-100.00%
PAYROLL TAXES	\$1,884.96	\$3,835.15	\$4,079.00	\$4,206.00	3.11%
WORKER'S COMPENSATION			\$1,770.00	\$561.00	-68.31%
HEALTH INSURANCE	\$3,619.52	\$2,511.39	\$9,195.00	\$11,701.00	27.25%
LIFE INSURANCE	\$34.00	\$23.40	\$81.00	\$80.00	-1.23%
TMRS CONTRIBUTIONS	\$3,082.52	\$6,286.23	\$6,831.00	\$7,108.00	4.06%
LONG-TERM DISABILITY	\$31.40	\$50.13	\$246.00	\$197.00	-19.92%
SHORT-TERM DISABILITY				\$210.00	
FACILITIES	\$1,066.00	\$667.35	\$1,140.00	\$1,174.20	3.00%
TRAINING & TRAVEL	\$1,066.00	\$667.35	\$930.00	\$957.90	3.00%
DUES & SUBSCRIPTIONS			\$210.00	\$216.30	3.00%
VEHICLES & REPAIRS	\$998.99	\$1,760.22			
GASOLINE & OIL	\$797.17	\$1,582.21			
VEHICLE MAINTENANCE	\$201.82	\$178.01			

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
SUPPLIES	\$115 . 15	\$695 . 79	\$900 . 00	\$927 . 00	3 . 00%
UNIFORMS - NON DEPT	\$115 . 15	\$335 . 87	\$300 . 00	\$309 . 00	3 . 00%
OPERATING SUPPLIES		\$271 . 93	\$500 . 00	\$515 . 00	3 . 00%
SAFETY SUPPLIES		\$87 . 99	\$100 . 00	\$103 . 00	3 . 00%
COMPUTERS/PHONE S/INTERNET			\$2 , 343 . 00	\$3 , 600 . 00	53 . 65%
ANNUAL SOFTWARE LICENSES			\$2 , 343 . 00	\$3 , 600 . 00	53 . 65%
OTHER PROF SVCS/COPIERS		\$500 . 00	\$5 , 000 . 00	\$5 , 150 . 00	3 . 00%
DEMOLITION/CLEA NUP		\$500 . 00	\$5 , 000 . 00	\$5 , 150 . 00	3 . 00%
PROFESSIONAL EXPENSES			\$750 . 00	\$772 . 50	3 . 00%
RECORDING FEES			\$750 . 00	\$772 . 50	3 . 00%
Total Expenditures	\$35 , 472 . 54	\$64 , 729 . 66	\$85 , 659 . 00	\$90 , 660 . 70	5 . 84%

Animal Control Department

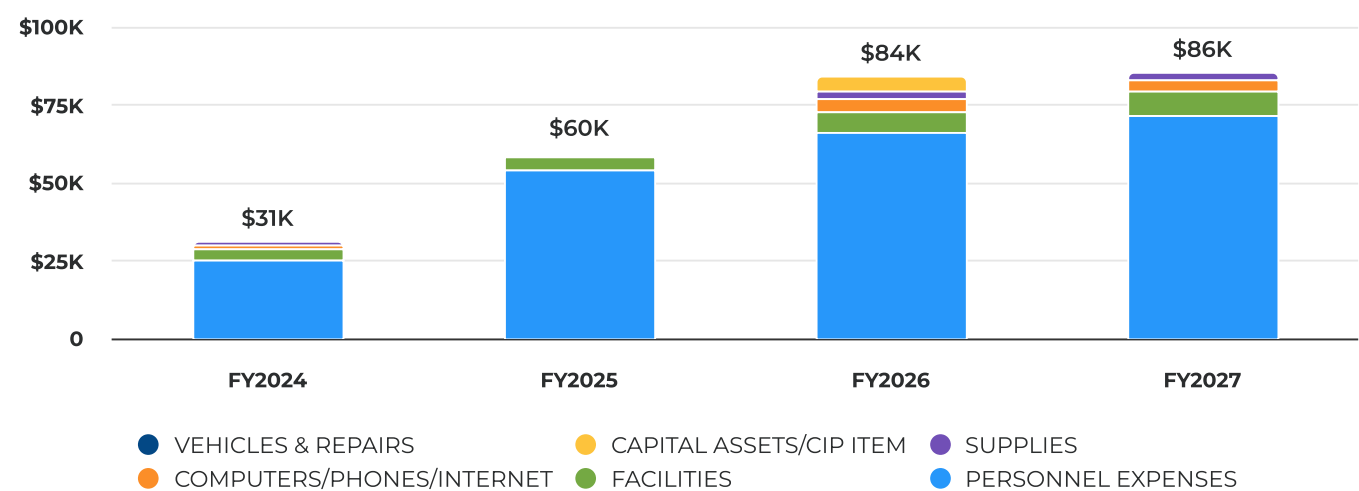
Expenditure Summary

Historical Expenditures Across Department

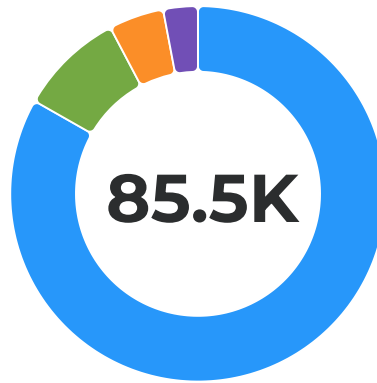


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$71,180	83.22%
FACILITIES	\$7,750	9.06%
COMPUTERS/PHONES/INTERNET	\$4,054	4.74%
SUPPLIES	\$2,550	2.98%

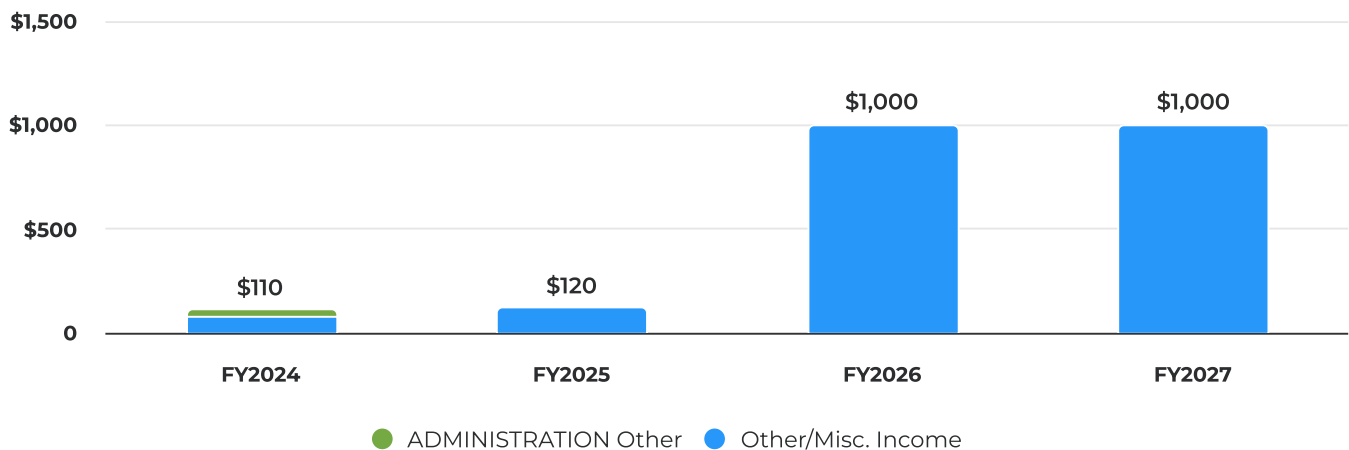
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$25,070.27	\$53,932.00	\$65,922.00	\$71,180.00	7.98%
SALARY & WAGES	\$20,055.24	\$39,914.50	\$43,680.00	\$45,290.00	3.69%
OVERTIME WAGES		\$30.00	\$1,260.00	\$1,298.00	3.02%
LONGEVITY			\$75.00	\$135.00	80.00%
CERTIFICATION PAY			\$300.00		-100.00%
PAYROLL TAXES	\$2,124.49	\$3,273.11	\$3,467.00	\$3,574.00	3.09%
WORKERS COMPENSATION			\$1,504.00	\$2,654.00	76.46%
HEALTH INSURANCE	\$1,460.82	\$7,669.73	\$9,504.00	\$11,701.00	23.12%
LIFE INSURANCE	\$8.70	\$56.54	\$81.00	\$80.00	-1.23%
RETIREMENT	\$1,413.01	\$2,883.08	\$5,805.00	\$6,041.00	4.07%
LONG-TERM DISABILITY	\$8.01	\$105.04	\$246.00	\$197.00	-19.92%
SHORT-TERM DISABILITY				\$210.00	
FACILITIES	\$3,685.33	\$4,109.47	\$6,650.00	\$7,750.00	16.54%
MAINTENANCE & REPAIRS	\$565.29	\$992.43	\$3,000.00	\$3,000.00	
JANITORIAL SUPPLIES	\$143.92		\$200.00	\$200.00	
UTILITIES	\$2,676.12	\$2,779.86	\$3,200.00	\$4,300.00	34.38%
TRAINING/TRAVEL	\$300.00	\$337.18	\$250.00	\$250.00	
VEHICLES & REPAIRS	\$345.00	\$766.51			
GASOLINE & OIL	\$124.08	\$599.40			

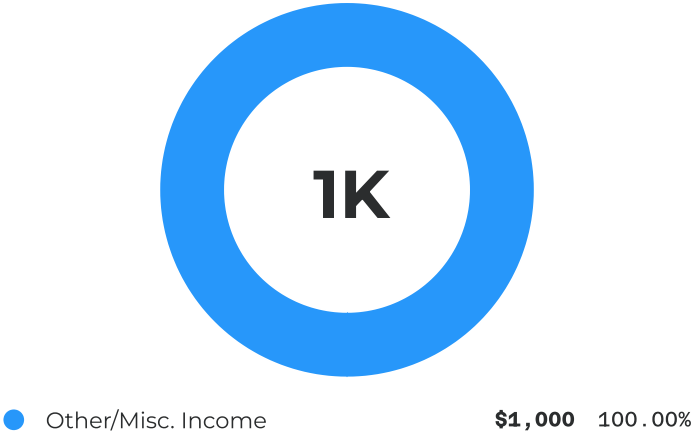
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
VEHICLE MAINTENANCE & REPAIR	\$220.92	\$167.11			
SUPPLIES	\$1,390.56	\$834.17	\$2,750.00	\$2,550.00	-7.27%
UNIFORMS	\$418.63	\$19.95	\$700.00	\$500.00	-28.57%
OPERATING SUPPLIES	\$593.09	\$636.23	\$1,350.00	\$1,350.00	
MEDICAL SUPPLIES	\$378.84	\$177.99	\$700.00	\$700.00	
COMPUTERS/PHONE S/INTERNET	\$765.22	\$563.19	\$4,003.00	\$4,054.00	1.27%
ANNUAL SOFTWARE LICENSES			\$2,343.00	\$3,554.00	51.69%
CELL PHONE	\$765.22	\$563.19	\$500.00	\$500.00	
COMMUNICATIONS			\$1,160.00		-100.00%
CAPITAL ASSETS/CIP ITEM			\$5,000.00		-100.00%
CAPITAL ITEMS			\$5,000.00		-100.00%
Total Expenditures	\$31,256.38	\$60,205.34	\$84,325.00	\$85,534.00	1.43%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



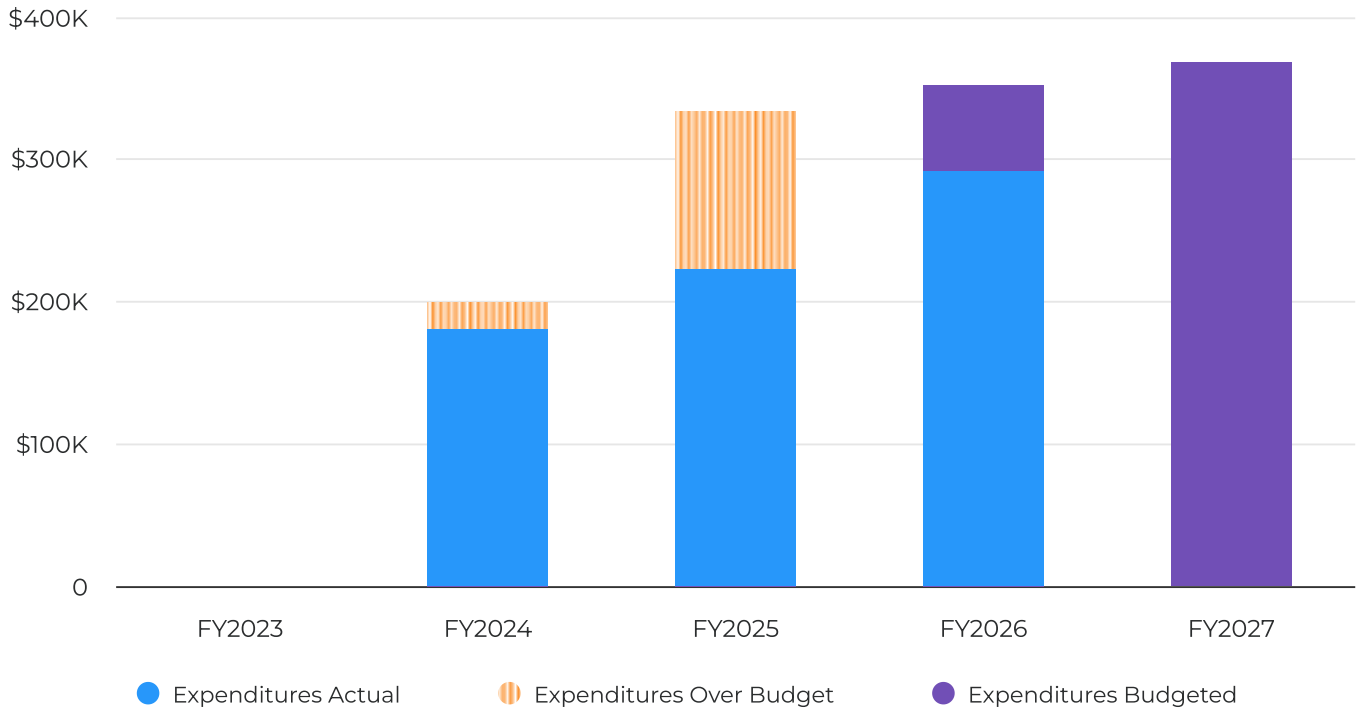
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income	\$80.00	\$120.00	\$1,000.00	\$1,000.00	
DONATIONS - ANIMAL CONTROL			\$500.00	\$500.00	
ADOPTION FEE			\$100.00	\$100.00	
IMPOUND FEE	\$30.00	\$30.00	\$200.00	\$200.00	
LICENSE FEE	\$50.00	\$90.00	\$200.00	\$200.00	
ADMINISTRATION Other	\$30.00				
ANIMAL CONTROL	\$30.00				
Total Revenues	\$110.00	\$120.00	\$1,000.00	\$1,000.00	

Development Services Department

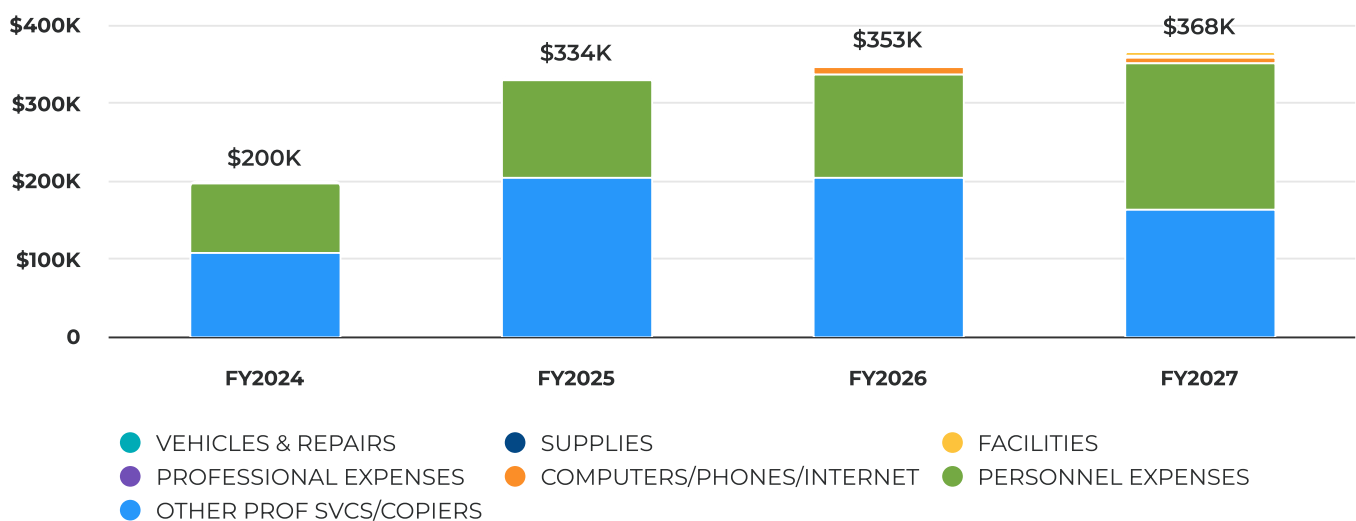
Expenditure Summary

Historical Expenditures Across Department

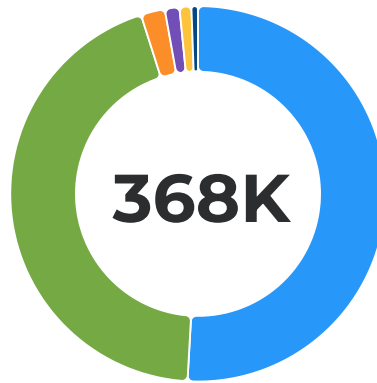


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$187,349	50.89%
OTHER PROF SVCS/COPIERS	\$162,700	44.20%
COMPUTERS/PHONES/INTERNET	\$7,600	2.06%
FACILITIES	\$4,639	1.26%
PROFESSIONAL EXPENSES	\$3,785	1.03%
SUPPLIES	\$2,045	0.56%

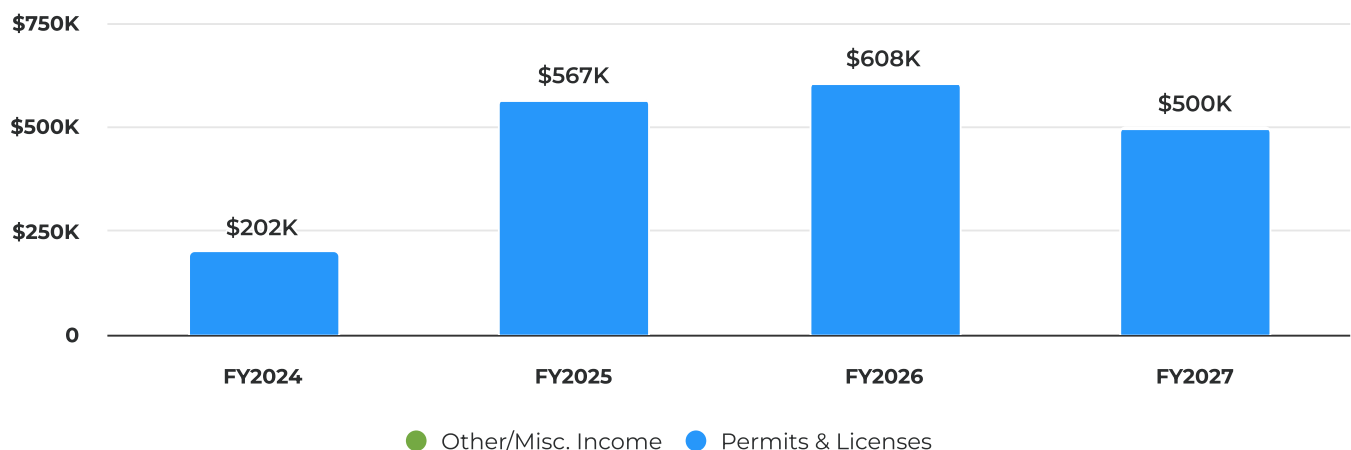
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$90,154.69	\$124,103.50	\$132,654.00	\$187,349.00	41.23%
SALARY & WAGES	\$64,955.90	\$80,815.12	\$82,572.00	\$136,383.00	65.17%
OVERTIME WAGES	\$24.38	\$160.00	\$3,360.00	\$3,189.00	-5.09%
LONGEVITY	\$251.60	\$272.00	\$206.00	\$361.00	75.24%
PAYROLL TAXES	\$4,923.05	\$5,979.27	\$6,589.00	\$10,704.00	62.45%
WORKERS COMPENSATION			\$2,313.00	\$950.00	-58.93%
HEALTH INSURANCE	\$11,532.93	\$26,019.39	\$26,175.00	\$16,577.00	-36.67%
LIFE INSURANCE	\$108.45	\$236.04	\$100.00	\$181.00	81.00%
RETIREMENT	\$8,216.06	\$9,970.89	\$11,034.00	\$18,093.00	63.97%
LONG-TERM DISABILITY	\$142.32	\$650.79	\$305.00	\$441.00	44.59%
SHORT-TERM DISABILITY				\$470.00	
FACILITIES		\$1,687.35	\$2,380.00	\$4,639.00	94.92%
TRAINING/TRAVEL		\$1,201.14	\$1,770.00	\$3,339.00	88.64%
EMPLOYEE RELATIONS		\$8.32		\$300.00	
DUES & SUBSCRIPTIONS		\$477.89	\$610.00	\$1,000.00	63.93%
VEHICLES & REPAIRS	\$437.31	\$120.41			
GASOLINE & OIL	\$288.31	\$120.41			

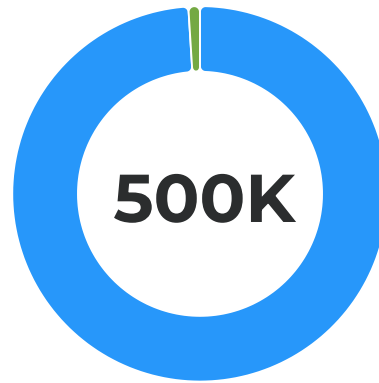
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
VEHICLE MAINTENANCE & REPAIR	\$149.00				
SUPPLIES	\$1,217.48	\$1,514.61	\$2,200.00	\$2,045.00	-7.05%
UNIFORMS			\$250.00	\$500.00	100.00%
OPERATING SUPPLIES	\$1,217.48	\$1,514.61	\$1,950.00	\$1,545.00	-20.77%
COMPUTERS/PHONE S/INTERNET			\$7,695.00	\$7,600.00	-1.23%
SMALL COMPUTER EQUIPMENT			\$700.00	\$1,000.00	42.86%
ANNUAL SOFTWARE LICENSES			\$6,995.00	\$6,600.00	-5.65%
OTHER PROF SVCS/COPIERS	\$106,846.59	\$204,094.58	\$204,250.00	\$162,700.00	-20.34%
OTHER PROFESSIONAL SERVICES	\$6,697.08	\$5,841.00	\$40,000.00		-100.00%
CITY ENGINEER	\$19,825.12	\$4,953.10	\$14,250.00	\$14,000.00	-1.75%
COPIER/PRINTING				\$700.00	
THIRD PARTY INSPECTIONS	\$80,324.39	\$193,300.48	\$150,000.00	\$148,000.00	-1.33%
PROFESSIONAL EXPENSES	\$887.25	\$2,773.85	\$3,675.00	\$3,785.25	3.00%
LEGAL PUBLICATIONS		\$1,899.20	\$2,750.00	\$2,832.50	3.00%
RECORDING FEES	\$887.25	\$874.65	\$925.00	\$952.75	3.00%
Total Expenditures	\$199,543.32	\$334,294.30	\$352,854.00	\$368,118.25	4.33%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



● Permits & Licenses	\$495,291	99.00%
● Other/Misc. Income	\$5,000	1.00%

Revenues by Revenue Type

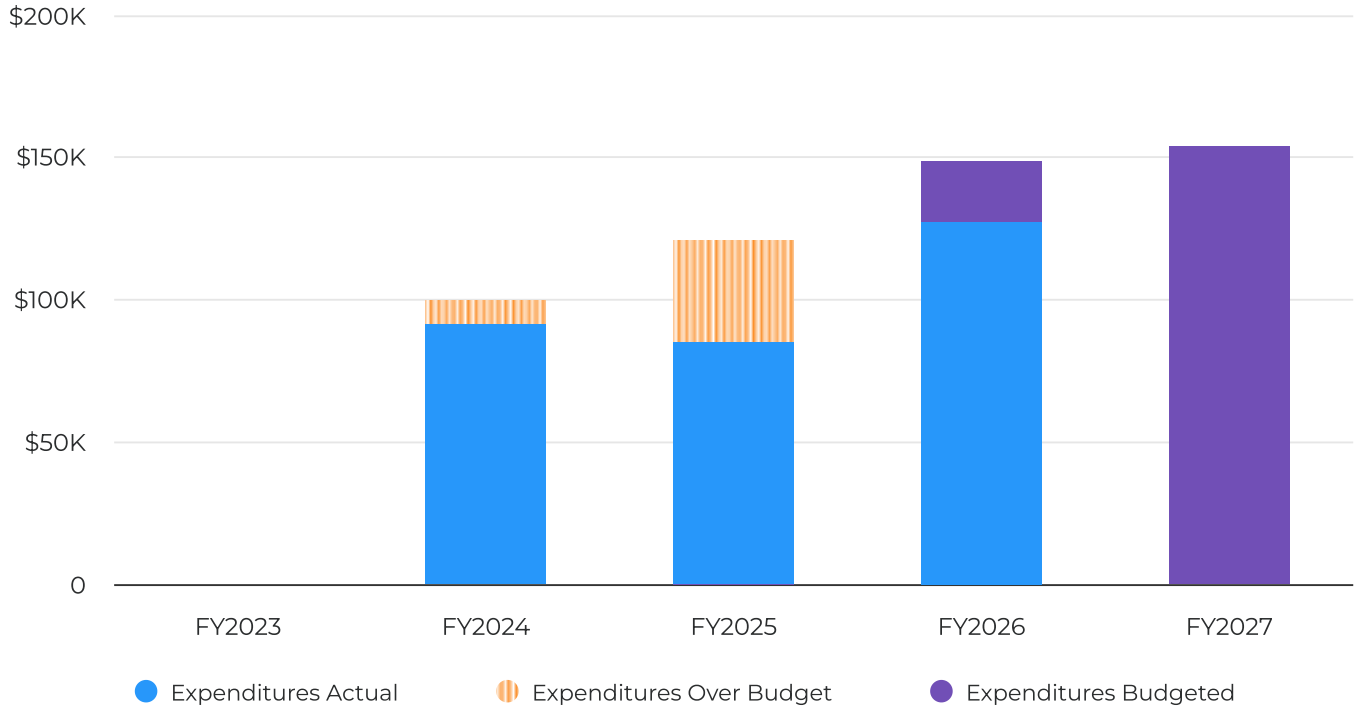
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income	\$2,209.65	\$5,841.00	\$5,000.00	\$5,000.00	
MISC REVENUE - DEVELOP SERVICES	\$2,209.65	\$5,841.00	\$5,000.00	\$5,000.00	
Permits & Licenses	\$199,302.11	\$561,366.43	\$603,200.00	\$495,291.00	-17.89%
BUILDING PERMITS	\$161,273.94	\$401,057.21	\$333,500.00	\$418,095.00	25.37%
PLAT FEES	\$500.00		\$22,000.00	\$5,000.00	-77.27%
MISC. LICENSES & PERMITS			\$44,500.00	\$1,000.00	-97.75%
DEVELOP SVC - ENGINEERING FEES	\$9,015.17	\$127,527.22	\$179,400.00	\$14,000.00	-92.20%
ELECTRIC PERMIT	\$3,515.00	\$3,060.00	\$2,800.00	\$2,000.00	-28.57%
MECHANICAL PERMIT	\$2,010.00	\$780.00	\$1,500.00	\$1,500.00	
PLUMBING PERMIT	\$3,825.00	\$3,230.00	\$3,200.00	\$2,000.00	-37.50%
FENCE PERMIT (RESIDENTIAL)	\$765.00	\$4,140.00	\$1,900.00	\$1,020.00	-46.32%
ACCESSORY BUILDING/BARN	\$245.00	\$85.00	\$200.00	\$500.00	150.00%
GARAGE SALE PERMIT	\$539.00	\$518.00	\$500.00	\$400.00	-20.00%
RESIDENTIAL ADD/ALTER				\$4,000.00	
QUICK MISC PERMIT	\$80.00	\$70.00	\$100.00	\$185.00	85.00%
FIRE BURN PERMIT	\$845.00	\$1,040.00	\$700.00	\$200.00	-71.43%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
FIRE INSPECTION - ANNUAL	\$1,210.00	\$985.00	\$1,400.00	\$1,456.00	4.00%
SOLAR PANELS	\$765.00	\$1,190.00	\$1,100.00	\$1,330.00	20.91%
MANUFACTURED HOME MOVE IN/OUT	\$1,715.00	\$170.00	\$900.00	\$200.00	-77.78%
CURB CUT/DRIVE APPROACH	\$420.00	\$2,475.00	\$1,000.00	\$3,000.00	200.00%
RESIDENTIAL PLAN REVIEW FEE	\$1,400.00	\$7,375.00	\$3,400.00	\$31,635.00	830.44%
CONTRACTOR REGISTRATION	\$600.00	\$1,100.00	\$600.00	\$700.00	16.67%
CERTIFICATE OF OCCUPANCY	\$1,084.00	\$500.00	\$400.00	\$400.00	
MINOR PLAT	\$1,000.00	\$750.00	\$700.00	\$1,000.00	42.86%
REQUEST FOR ZONING CHANGE	\$225.00		\$100.00	\$800.00	700.00%
IRRIGATION	\$760.00	\$3,990.00	\$1,900.00	\$4,000.00	110.53%
REPLAT	\$1,300.00	\$825.00	\$1,000.00	\$300.00	-70.00%
COMMERCIAL ADD/ALTER	\$285.00		\$200.00	\$200.00	
FENCE PERMIT (COMMERCIAL)	\$100.00	\$500.00	\$200.00	\$170.00	-15.00%
ROOF REPLACEMENT	\$60.00				
DEMOLITION OF STRUCTURE				\$200.00	
FIELD RENTALS	\$5,765.00	-\$1.00			
Total Revenues	\$201,511.76	\$567,207.43	\$608,200.00	\$500,291.00	-17.74%

Municipal Court Department

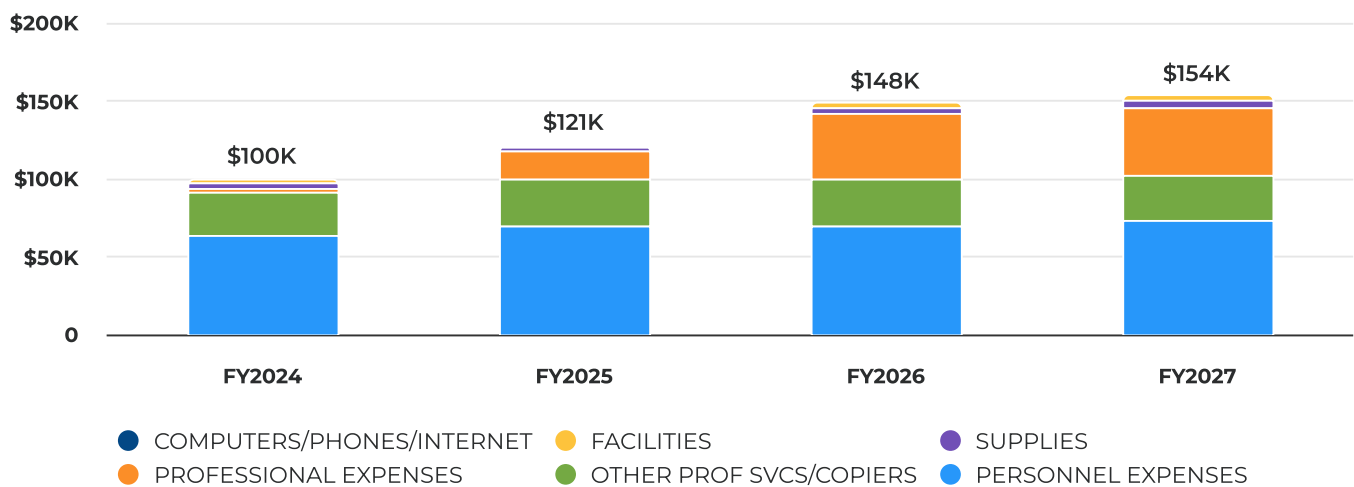
Expenditure Summary

Historical Expenditures Across Department

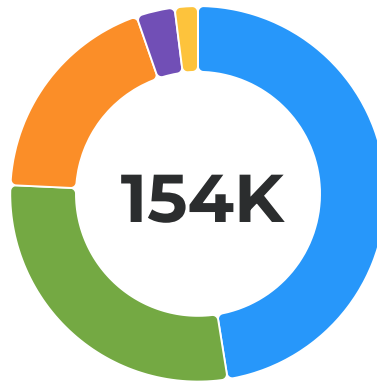


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$72,886	47.47%
PROFESSIONAL EXPENSES	\$43,405	28.27%
OTHER PROF SVCS/COPIERS	\$29,100	18.95%
SUPPLIES	\$5,085	3.31%
FACILITIES	\$3,055	1.99%

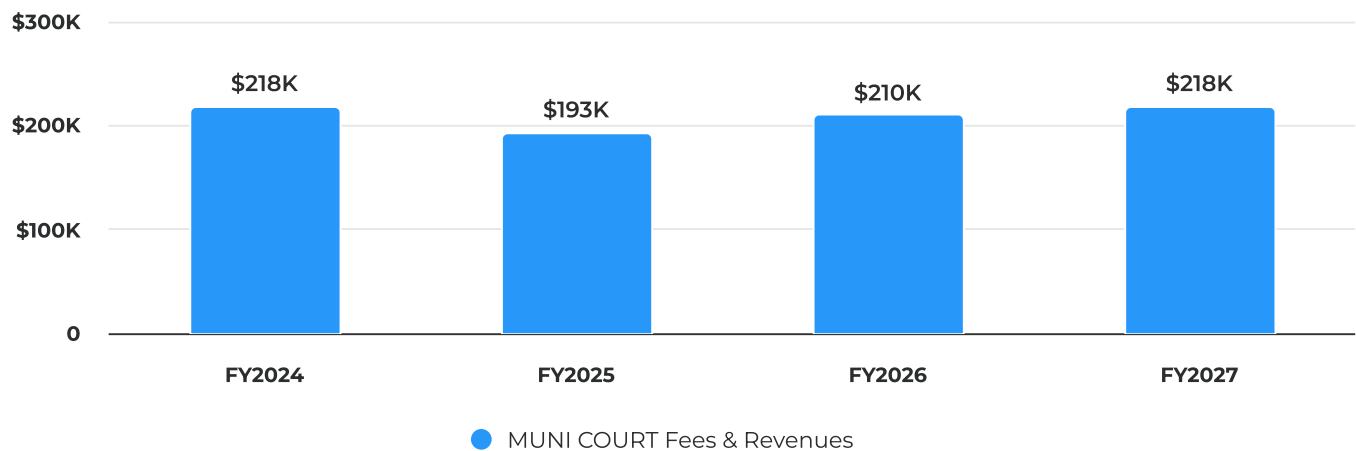
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$63,311.89	\$69,750.91	\$69,826.00	\$72,886.00	4.38%
SALARY & WAGES	\$41,941.12	\$45,240.53	\$45,831.00	\$47,904.00	4.52%
OVERTIME WAGES	\$1,063.15	\$1,226.07	\$2,104.00	\$2,201.00	4.61%
LONGEVITY			\$284.00	\$323.00	13.73%
CERTIFICATION PAY			\$660.00		-100.00%
PAYROLL TAXES	\$3,676.20	\$4,795.12	\$3,740.00	\$3,858.00	3.16%
WORKERS COMPENSATION			\$1,284.00	\$214.00	-83.33%
HEALTH INSURANCE	\$10,632.33	\$10,139.76	\$9,378.00	\$11,447.00	22.06%
LIFE INSURANCE	\$99.87	\$91.64	\$70.00	\$69.00	-1.43%
RETIREMENT	\$5,770.80	\$8,048.77	\$6,263.00	\$6,520.00	4.10%
LONG-TERM DISABILITY	\$128.42	\$209.02	\$212.00	\$169.00	-20.28%
SHORT-TERM DISABILITY				\$181.00	
FACILITIES	\$2,163.30	\$1,303.20	\$2,985.00	\$3,055.00	2.35%
TRAINING/TRAVEL	\$2,163.30	\$1,303.20	\$2,700.00	\$2,750.00	1.85%
EMPLOYEE RELATIONS			\$100.00	\$100.00	
DUES & SUBSCRIPTIONS			\$185.00	\$205.00	10.81%
SUPPLIES	\$2,971.50	\$1,799.82	\$3,798.00	\$5,085.42	33.90%
UNIFORMS				\$150.00	

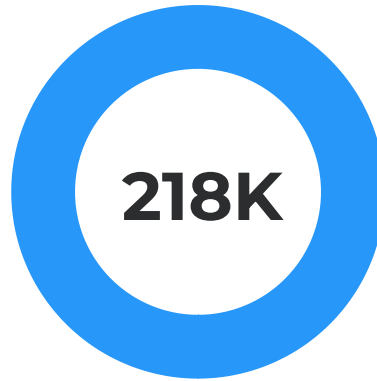
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (%) Change)
OPERATING SUPPLIES	\$2,971.50	\$1,799.82	\$3,798.00	\$4,935.42	29.95%
COMPUTERS/PHONE S/INTERNET	\$840.60				
ANNUAL SOFTWARE MAINTENANCE	\$840.60				
OTHER PROF SVCS/COPIERS	\$27,084.35	\$29,313.92	\$29,250.00	\$29,100.00	-0.51%
COURT PROSECUTOR	\$3,060.00	\$5,295.00	\$5,000.00	\$5,000.00	
COURT JUDGE	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	
COURT INTERPRETER	\$24.35	\$18.92	\$250.00	\$100.00	-60.00%
PROFESSIONAL EXPENSES	\$3,578.81	\$18,917.25	\$42,440.00	\$43,405.00	2.27%
INMATE BILLINGS	\$769.34	\$139.88	\$1,200.00	\$850.00	-29.17%
TECHNOLOGY FEE EXPENSES				\$75.00	
SECURITY FEE EXPENSES	\$2,797.47	\$4,020.04	\$5,000.00	\$5,150.00	3.00%
JURY DUTY EXPENSES			\$240.00	\$250.00	4.17%
SPECIAL EVENT	\$12.00				
MERCHANT SERVICE FEES		\$14,757.33	\$36,000.00	\$37,080.00	3.00%
Total Expenditures	\$99,950.45	\$121,085.10	\$148,299.00	\$153,531.42	3.53%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



● MUNI COURT Fees & Revenues **\$218,400** 100.00%

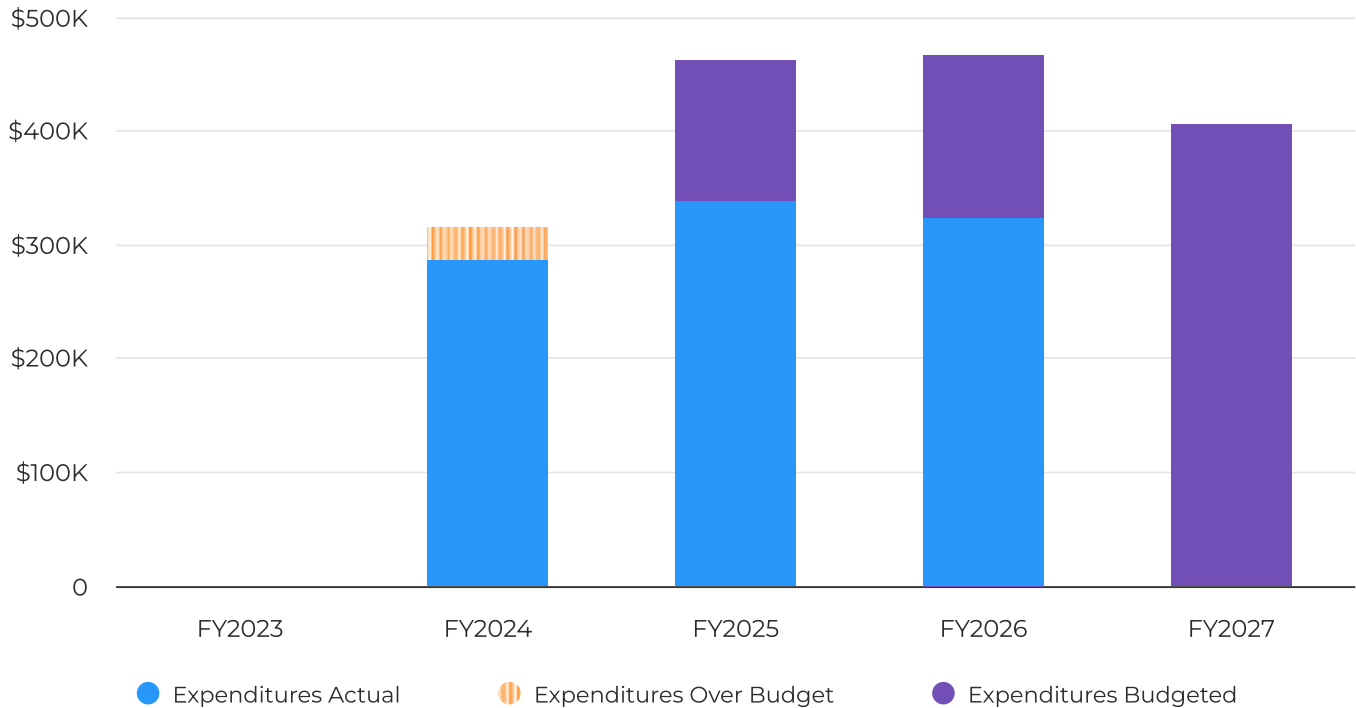
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
MUNI COURT Fees & Revenues	\$217,864.35	\$192,515.26	\$210,000.00	\$218,400.00	4.00%
COURT SECURITY FEES	\$6,590.69	\$4,765.85	\$5,500.00	\$5,720.00	4.00%
SPECIAL EXPENSE FEE-DEFERRED	\$10,436.92	\$7,863.19	\$10,000.00	\$10,400.00	4.00%
ADMINISTRATIVE FEES ON FINES	\$3,500.00	\$2,250.00	\$3,000.00	\$3,120.00	4.00%
CONSOLIDATED SECURITY AND TECHNOLOGY FUND		\$951.54			
STATE FEES ON FINES	\$191,078.66	\$171,586.14	\$185,000.00	\$192,400.00	4.00%
TECHNOLOGY FEE	\$5,442.60	\$3,948.04	\$5,000.00	\$5,200.00	4.00%
CHILD SAFETY	\$755.50	\$1,150.50	\$1,500.00	\$1,560.00	4.00%
CREDIT CARD FEE - REVENUE	\$59.98				
Total Revenues	\$217,864.35	\$192,515.26	\$210,000.00	\$218,400.00	4.00%

Streets Department

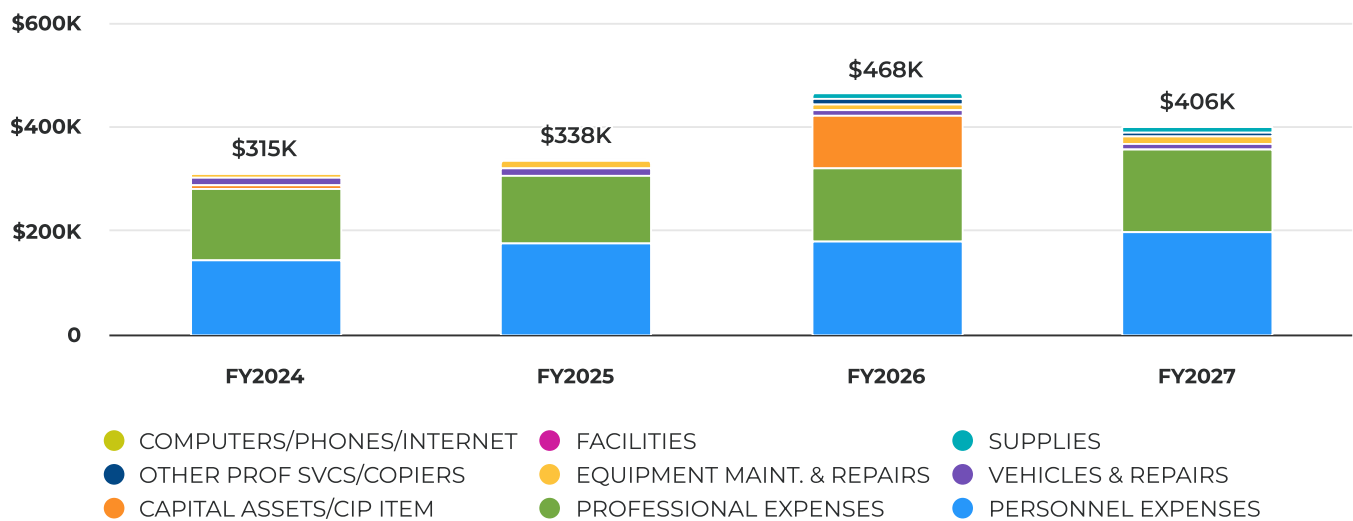
Expenditure Summary

Historical Expenditures Across Department

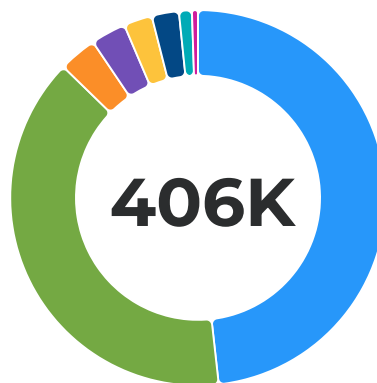


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$195,855	48.24%
PROFESSIONAL EXPENSES	\$158,534	39.04%
EQUIPMENT MAINT. & REPAIRS	\$13,300	3.28%
VEHICLES & REPAIRS	\$12,243	3.02%
OTHER PROF SVCS/COPIERS	\$10,000	2.46%
SUPPLIES	\$9,500	2.34%
FACILITIES	\$4,500	1.11%
COMPUTERS/PHONES/INTERNET	\$2,100	0.52%

Expenditures by Expense Type

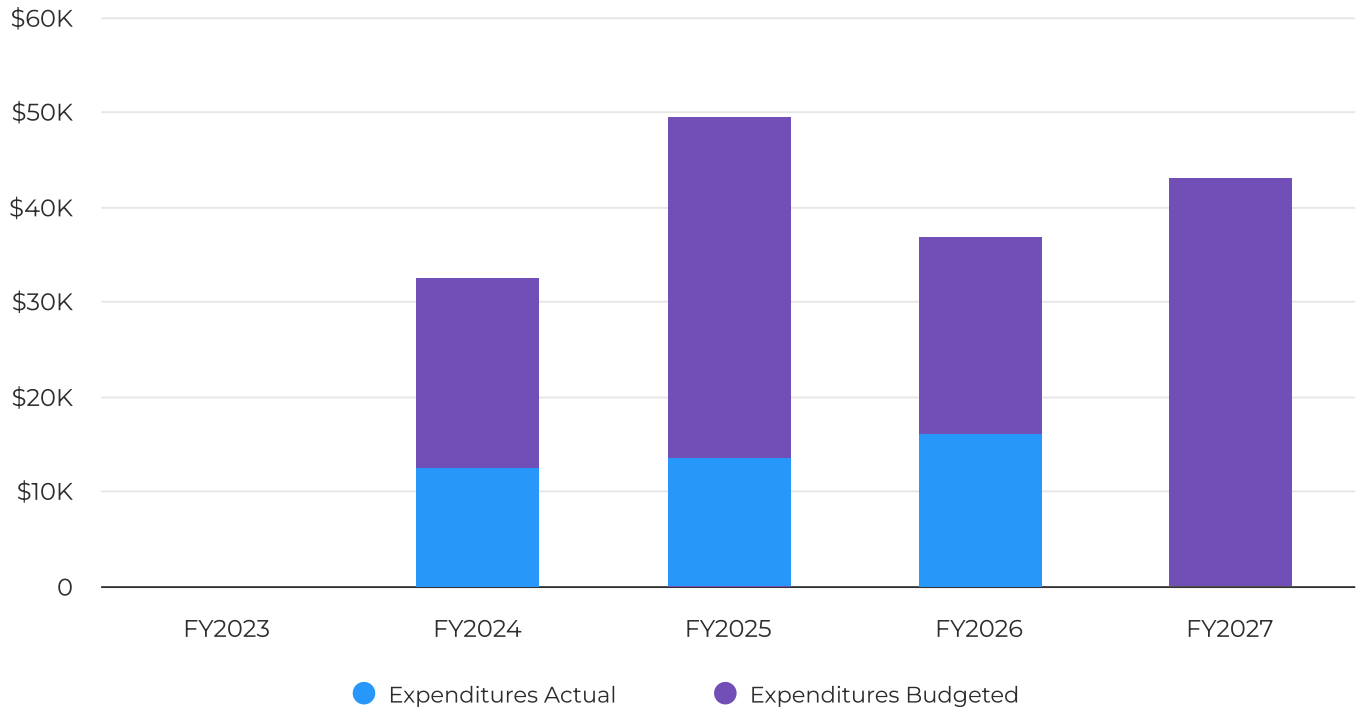
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$143,628.67	\$173,809.61	\$177,843.00	\$195,855.00	10.13%
SALARY & WAGES	\$92,461.02	\$109,049.89	\$111,654.00	\$118,946.00	6.53%
OVERTIME WAGES	\$8,368.04	\$12,206.91	\$10,468.00	\$11,858.00	13.28%
LONGEVITY	\$760.00	\$925.00	\$1,045.00	\$1,165.00	11.48%
CERTIFICATION PAY			\$1,500.00		-100.00%
PAYROLL TAXES	\$7,666.11	\$9,018.69	\$9,537.00	\$10,096.00	5.86%
WORKERS COMPENSATION			\$3,127.00	\$12,378.00	295.84%
HEALTH INSURANCE	\$21,264.67	\$26,689.64	\$23,891.00	\$23,376.00	-2.16%
LIFE INSURANCE	\$199.75	\$188.56	\$161.00	\$160.00	-0.62%
RETIREMENT	\$12,785.47	\$15,325.39	\$15,969.00	\$17,063.00	6.85%
LONG-TERM DISABILITY	\$123.61	\$405.53	\$491.00	\$393.00	-19.96%
SHORT-TERM DISABILITY				\$420.00	
FACILITIES	\$397.79		\$4,500.00	\$4,500.00	
UTILITIES	\$397.79				
TRAINING/TRAVEL			\$4,500.00	\$4,500.00	
VEHICLES & REPAIRS	\$14,668.37	\$16,115.31	\$11,886.00	\$12,242.58	3.00%
GASOLINE & OIL	\$4,358.59	\$5,205.13			
DIESEL & OIL	\$9,170.48	\$9,660.88	\$11,886.00	\$12,242.58	3.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
VEHICLE MAINTENANCE & REPAIR	\$1,139.30	\$1,249.30			
EQUIPMENT MAINT. & REPAIRS	\$6,807.35	\$13,759.71	\$13,000.00	\$13,300.00	2.31%
EQUIPMENT RENTAL	\$577.99		\$3,000.00	\$3,000.00	
HEAVY EQUIPMENT MAINT & REPAIR	\$6,229.36	\$13,759.71	\$10,000.00	\$10,300.00	3.00%
SUPPLIES	\$1,317.01	\$2,864.93	\$8,824.00	\$9,500.00	7.66%
UNIFORMS	\$973.29	\$979.59	\$1,184.00	\$2,000.00	68.92%
STREET SIGNS	\$343.72	\$1,558.36	\$5,050.00	\$5,000.00	-0.99%
TRAFFIC CONTROL SUPPLIES		\$326.98	\$2,590.00	\$2,500.00	-3.47%
COMPUTERS/PHONE S/INTERNET				\$2,100.00	
ANNUAL SOFTWARE LICENSES				\$2,100.00	
OTHER PROF SVCS/COPIERS	\$3,159.68		\$10,000.00	\$10,000.00	
ENGINEERING SERVICES	\$3,159.68		\$10,000.00	\$10,000.00	
PROFESSIONAL EXPENSES	\$138,245.02	\$131,707.73	\$141,610.00	\$158,534.30	11.95%
STREET MAINTENANCE & REPAIRS	\$102,584.71	\$105,130.36	\$100,810.00	\$103,834.30	3.00%
STREET LIGHTS ELECTRICITY	\$35,660.31	\$26,577.37	\$40,800.00	\$54,700.00	34.07%
CAPITAL ASSETS/CIP ITEM	\$6,882.55		\$100,000.00		-100.00%
CAPITAL - STREET IMPROVEMENTS	\$6,882.55		\$100,000.00		-100.00%
Total Expenditures	\$315,106.44	\$338,257.29	\$467,663.00	\$406,031.88	-13.18%

Community Center

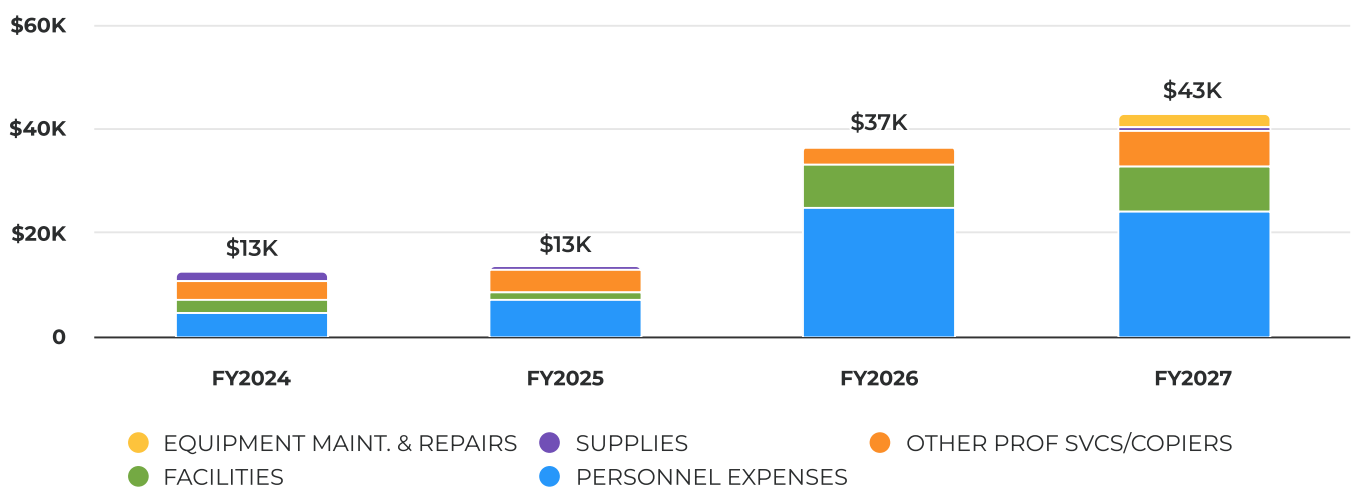
Expenditure Summary

Historical Expenditures Across Department

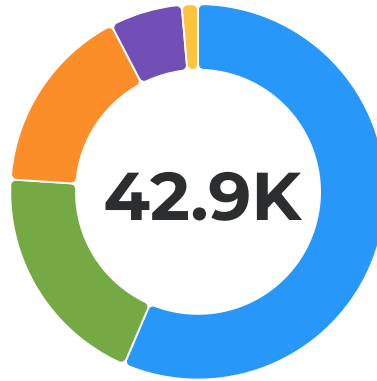


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



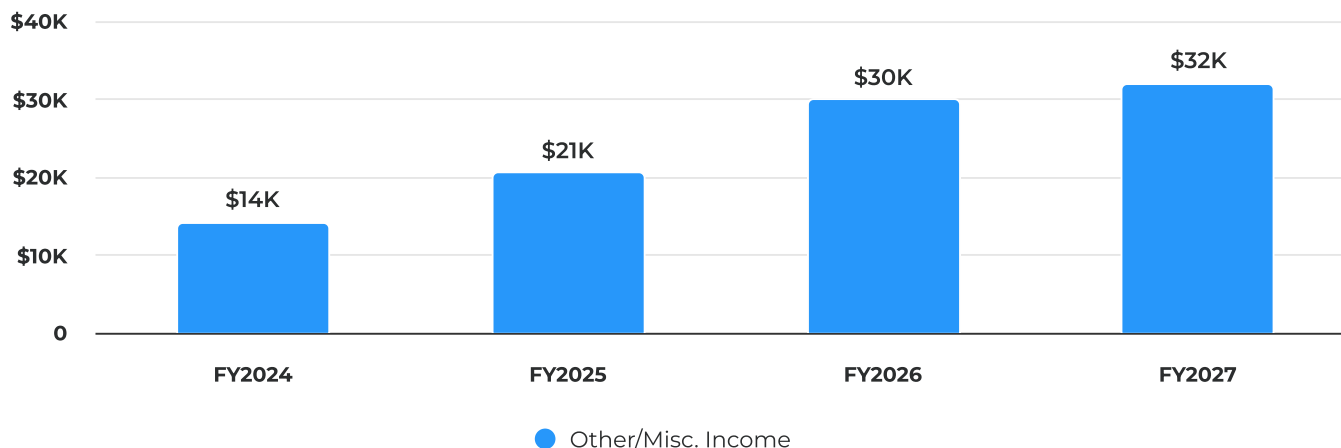
PERSONNEL EXPENSES	\$24,208	56.43%
FACILITIES	\$8,415	19.62%
OTHER PROF SVCS/COPIERS	\$7,000	16.32%
EQUIPMENT MAINT. & REPAIRS	\$2,673	6.23%
SUPPLIES	\$600	1.40%

Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$4,590.05	\$7,011.43	\$24,778.00	\$24,208.00	-2.30%
SALARY & WAGES	\$3,691.60	\$7,011.43	\$20,000.00	\$20,000.00	
OVERTIME	\$898.45				
PAYROLL TAXES			\$1,573.00	\$1,532.00	-2.61%
WORKER'S COMPENSATION			\$575.00	\$90.00	-84.35%
RETIREMENT			\$2,630.00	\$2,586.00	-1.67%
FACILITIES	\$2,363.65	\$1,402.25	\$8,400.00	\$8,415.00	0.18%
REPAIRS & MAINTENANCE	\$2,285.23	\$1,245.04	\$7,900.00	\$7,900.00	
JANITORIAL SUPPLIES	\$78.42	\$157.21	\$500.00	\$515.00	3.00%
EQUIPMENT MAINT. & REPAIRS				\$2,673.00	
SMALL EQUIPMENT (<\$5,000)				\$2,673.00	
SUPPLIES	\$1,823.75	\$428.14	\$500.00	\$600.00	20.00%
OPERATING SUPPLIES	\$1,823.75	\$428.14	\$500.00	\$600.00	20.00%
OTHER PROF SVCS/COPIERS	\$3,754.76	\$4,574.76	\$3,179.76	\$7,000.00	120.14%
JANITORIAL SERVICES	\$3,754.76	\$4,574.76	\$3,179.76	\$7,000.00	120.14%
Total Expenditures	\$12,532.21	\$13,416.58	\$36,857.76	\$42,896.00	16.38%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



● Other/Misc. Income \$32,000 100.00%

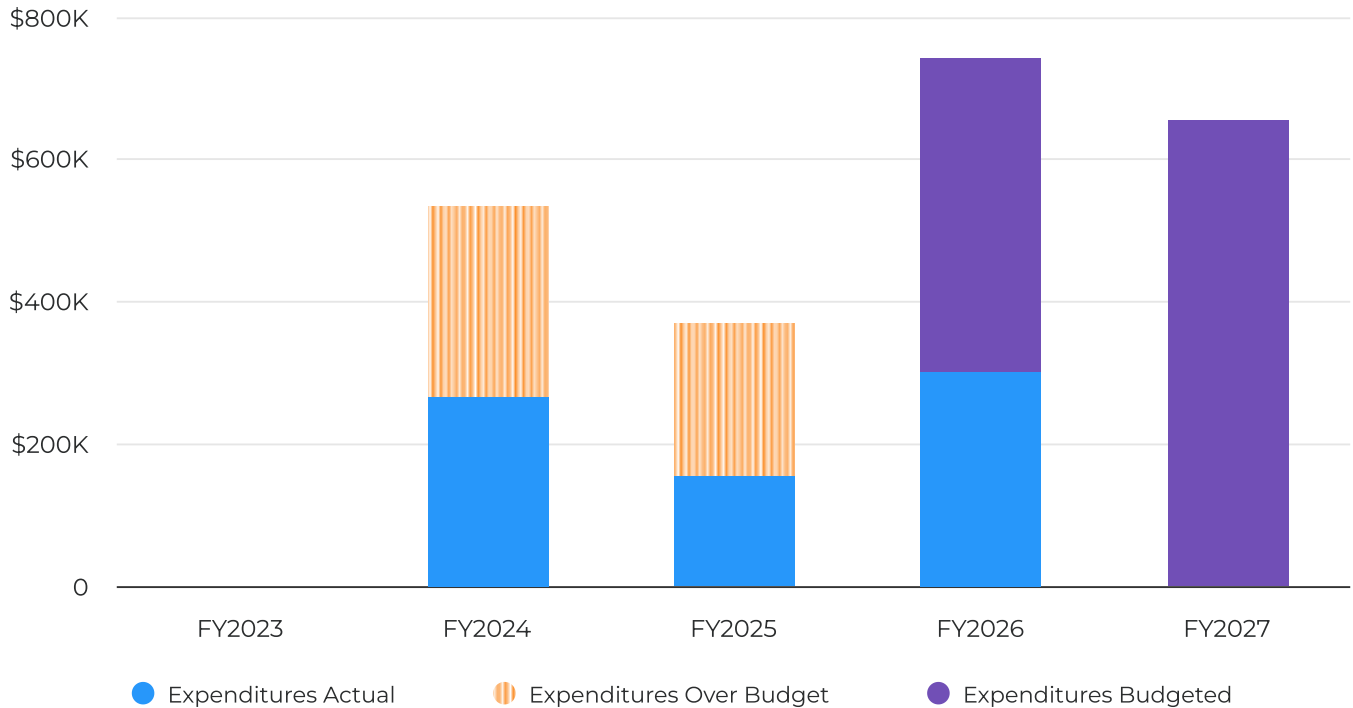
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income	\$14,103.62	\$20,515.00	\$30,000.00	\$32,000.00	6.67%
MISCELLANEOUS REVENUE - COMM C	-\$2,721.38				
RENTAL FEES	\$16,525.00	\$17,560.00	\$27,800.00	\$25,000.00	-10.07%
CLEANING FEES	\$300.00	\$2,955.00	\$2,200.00	\$7,000.00	218.18%
Total Revenues	\$14,103.62	\$20,515.00	\$30,000.00	\$32,000.00	6.67%

Non-Departmental

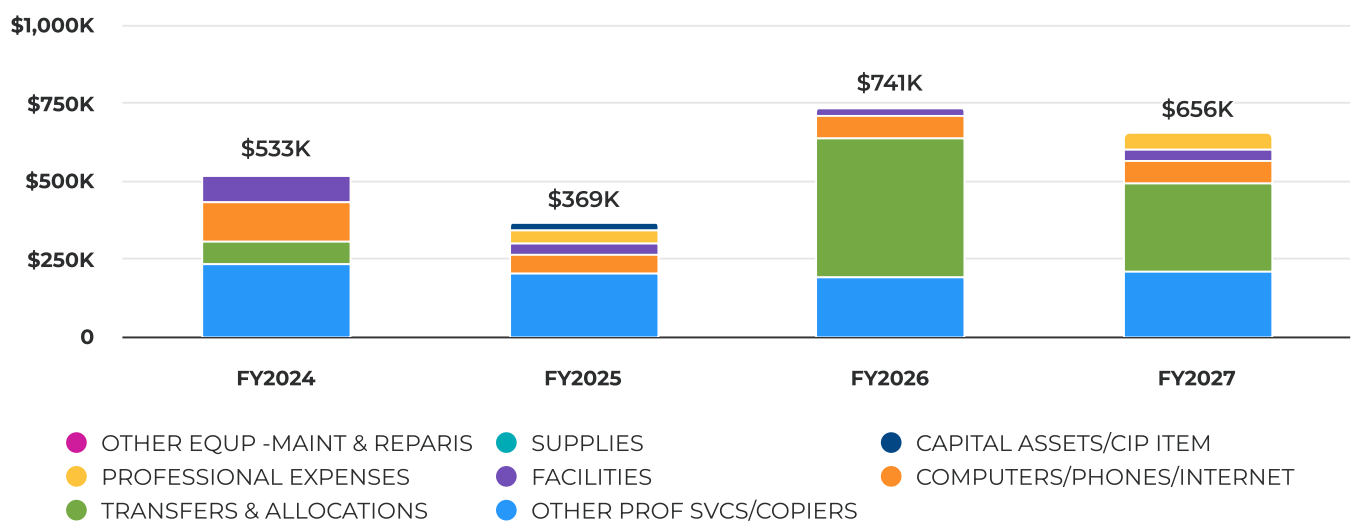
Expenditure Summary

Historical Expenditures Across Department

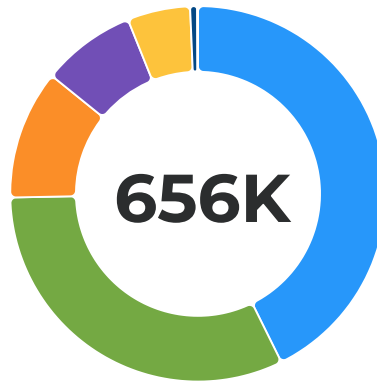


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



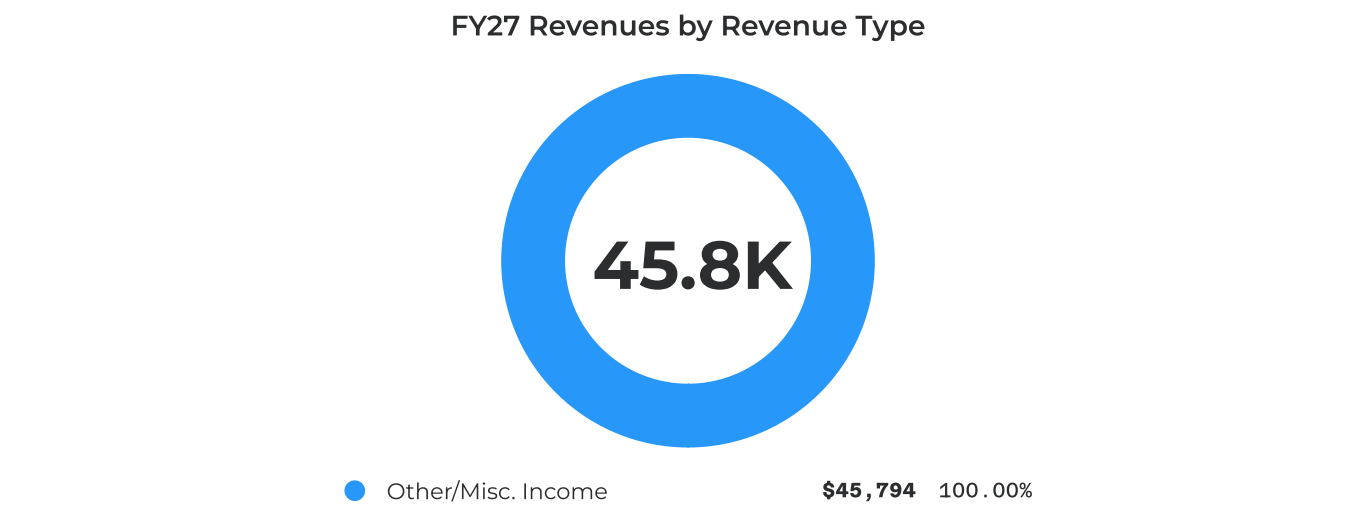
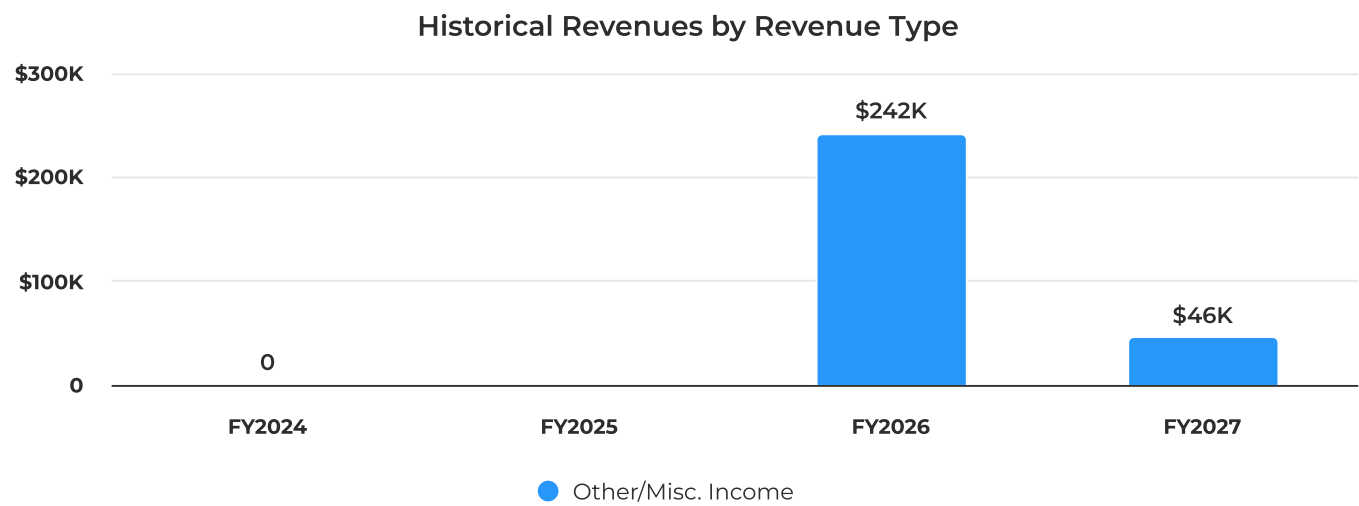
● TRANSFERS & ALLOCATIONS	\$280,047	42.68%
● OTHER PROF SVCS/COPIERS	\$209,948	32.00%
● COMPUTERS/PHONES/INTERNET	\$72,987	11.12%
● PROFESSIONAL EXPENSES	\$53,190	8.11%
● FACILITIES	\$35,515	5.41%
● SUPPLIES	\$3,955	0.60%
● OTHER EQUP -MAINT & REPARIS	\$438	0.07%

Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
FACILITIES	\$88,435.05	\$35,521.64	\$25,592.65	\$35,515.00	38.77%
MAINTENANCE & REPAIRS	\$37,077.96	\$17,371.08	\$7,042.65	\$9,500.00	34.89%
JANITORIAL SUPPLIES	\$1,089.86	\$427.03	\$500.00	\$515.00	3.00%
UTILITIES	\$41,176.61	\$14,887.10	\$15,000.00	\$20,100.00	34.00%
DUES & SUBSCRIPTIONS	\$9,090.62	\$2,836.43	\$3,050.00	\$5,400.00	77.05%
OTHER EQUP -MAINT & REPARIS	\$585.00	\$86.00	\$425.33	\$438.09	3.00%
FIRE EXTINGUISHERS	\$585.00	\$86.00	\$425.33	\$438.09	3.00%
SUPPLIES	\$8,396.88	\$3,181.64	\$3,840.00	\$3,955.20	3.00%
UNIFORMS - NON DEPT	\$1,123.51		\$500.00	\$515.00	3.00%
OPERATING SUPPLIES		\$39.99			
POSTAGE	\$2,246.74	\$1,071.59	\$1,840.00	\$1,895.20	3.00%
OFFICE SUPPLIES	\$5,026.63	\$2,070.06	\$1,500.00	\$1,545.00	3.00%
COMPUTERS/PHONE S/INTERNET	\$125,491.83	\$62,109.00	\$72,329.59	\$72,987.20	0.91%
SMALL COMPUTER EQUIPMENT	\$1,814.65	\$1,515.14	\$1,000.00	\$1,030.00	3.00%
CLETRAN SYSTEM	\$5,505.91	\$1,927.07	\$2,000.00		-100.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
ANNUAL SOFTWARE MAINTENANCE	\$52,528.52	\$28,408.57	\$45,000.00	\$60,425.00	34.28%
ANNUAL SOFTWARE LICENSES	\$38,330.34	\$18,851.56	\$13,429.59		-100.00%
OFFICE TELEPHONES	\$1,676.46	\$1,641.09	\$1,740.00	\$1,792.20	3.00%
CELL PHONES	\$4,047.10	\$1,159.60	\$1,160.00	\$1,500.00	29.31%
INTERNET SERVICES	\$21,588.85	\$8,605.97	\$8,000.00	\$8,240.00	3.00%
OTHER PROF SVCS/COPIERS	\$229,029.24	\$201,792.61	\$189,415.96	\$209,948.44	10.84%
OTHER PROFESSIONAL SERVICES	\$38,366.42	\$6,010.95	\$5,000.00	\$20,000.00	300.00%
INFORMATION TECHNOLOGY (IT)	\$43,283.33	\$43,306.74	\$20,000.00	\$20,600.00	3.00%
JANITORIAL SERVICES	\$7,419.24	\$2,483.08	\$3,600.00	\$3,708.00	3.00%
PROPERTY LIABILITY INSURANCE	\$118,457.70	\$141,912.00	\$150,000.00	\$154,500.00	3.00%
COPIER/PRINTING	\$21,502.55	\$8,079.84	\$10,815.96	\$11,140.44	3.00%
PROFESSIONAL EXPENSES	\$3,658.36	\$40,736.41	\$3,000.00	\$53,190.00	1,673.00%
380 AGREEMENTS / BUS. INCENTIVES		\$40,000.00		\$50,000.00	
BANK FEES	\$170.00	\$15.00		\$100.00	
PUBLIC PROGRAMS/EVENTS	\$2,139.36	\$721.41	\$1,500.00	\$1,545.00	3.00%
CONTINGENCY	\$1,349.00		\$1,500.00	\$1,545.00	3.00%
CAPITAL ASSETS/CIP ITEM	\$2,500.00	\$25,864.97			
CAPITAL EXPENDITURES	\$2,500.00				
CAPITAL EXP - TECHNOLOGY (FIN SOFTWARE)		\$25,864.97			
TRANSFERS & ALLOCATIONS	\$75,000.00		\$446,244.00	\$280,047.00	-37.24%
TRANSFER TO CAP PROJ FUND	\$75,000.00			\$173,479.00	
TRANSFER FROM GENERAL FUND			\$446,244.00	\$106,568.00	-76.12%
Total Expenditures	\$533,096.36	\$369,292.27	\$740,847.53	\$656,080.93	-11.44%

Revenues by Revenue Type



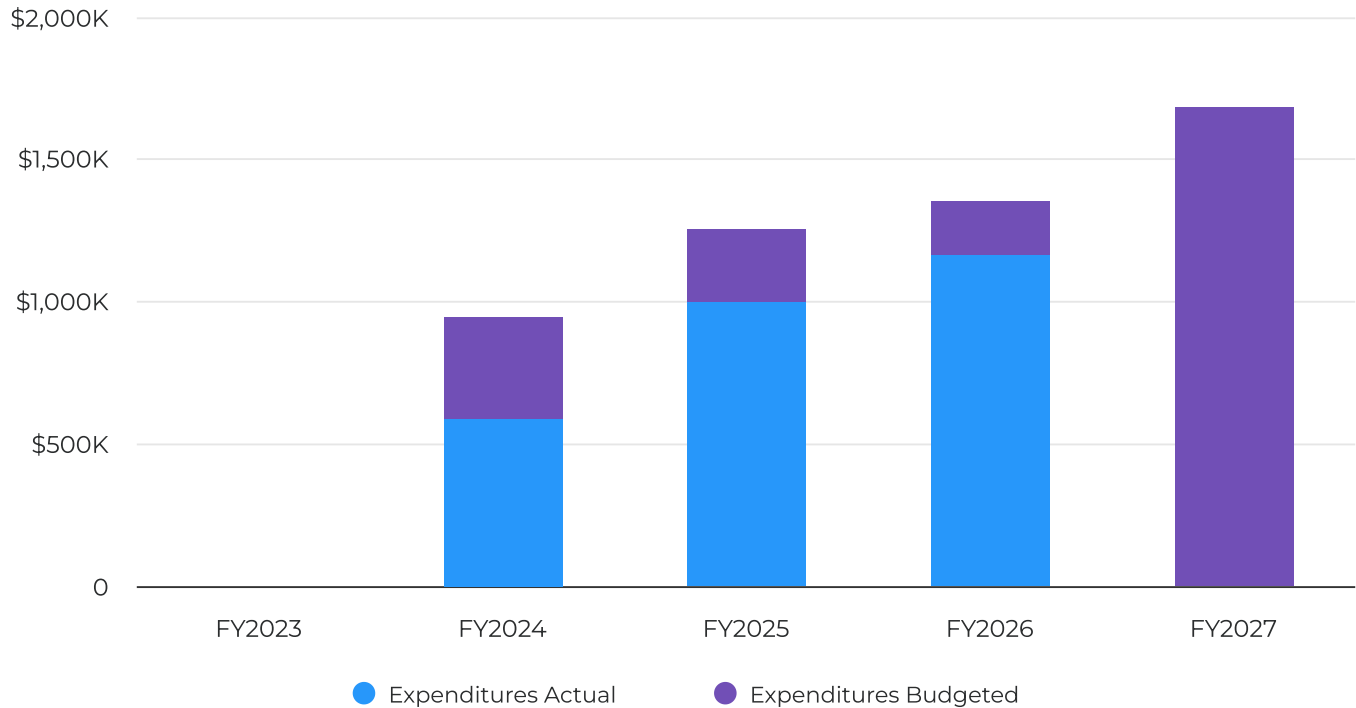
Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income			\$242,009.00	\$45,794.00	-81.08%
MISCELLANEOUS INCOME			\$242,009.00	\$45,794.00	-81.08%
Total Revenues			\$242,009.00	\$45,794.00	-81.08%

Water Administration Department

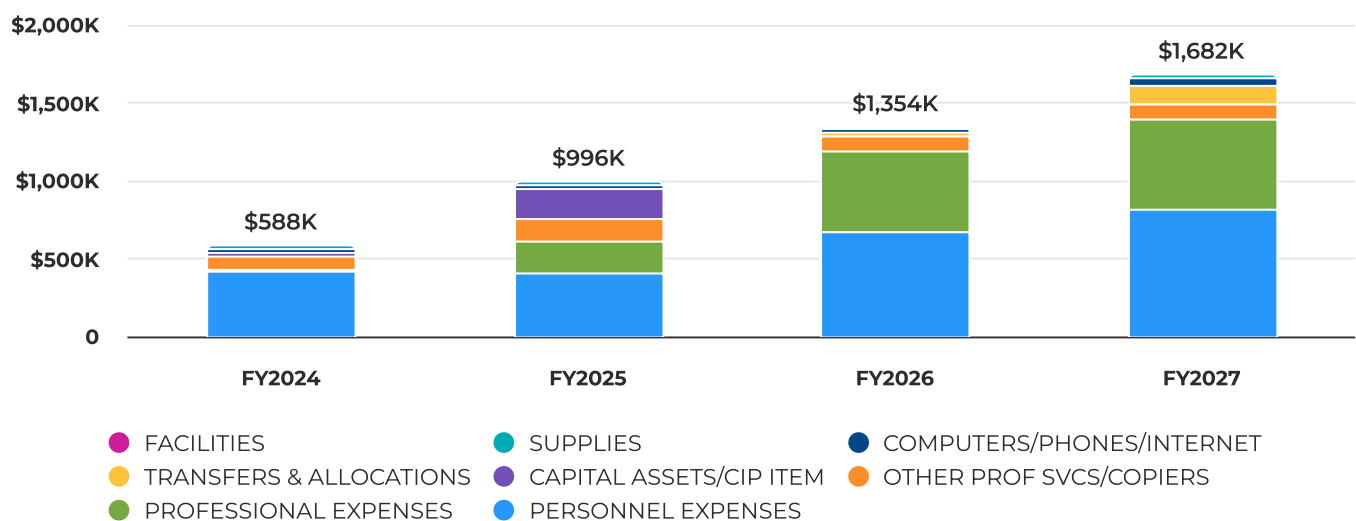
Expenditure Summary

Historical Expenditures Across Department

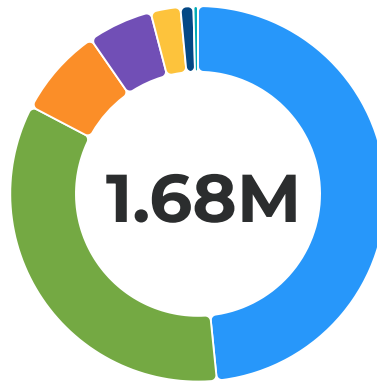


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$813,949	48.40%
PROFESSIONAL EXPENSES	\$576,440	34.28%
TRANSFERS & ALLOCATIONS	\$128,848	7.66%
OTHER PROF SVCS/COPIERS	\$94,108	5.60%
COMPUTERS/PHONES/INTERNET	\$43,099	2.56%
SUPPLIES	\$18,733	1.11%
FACILITIES	\$6,407	0.38%

Expenditures by Expense Type

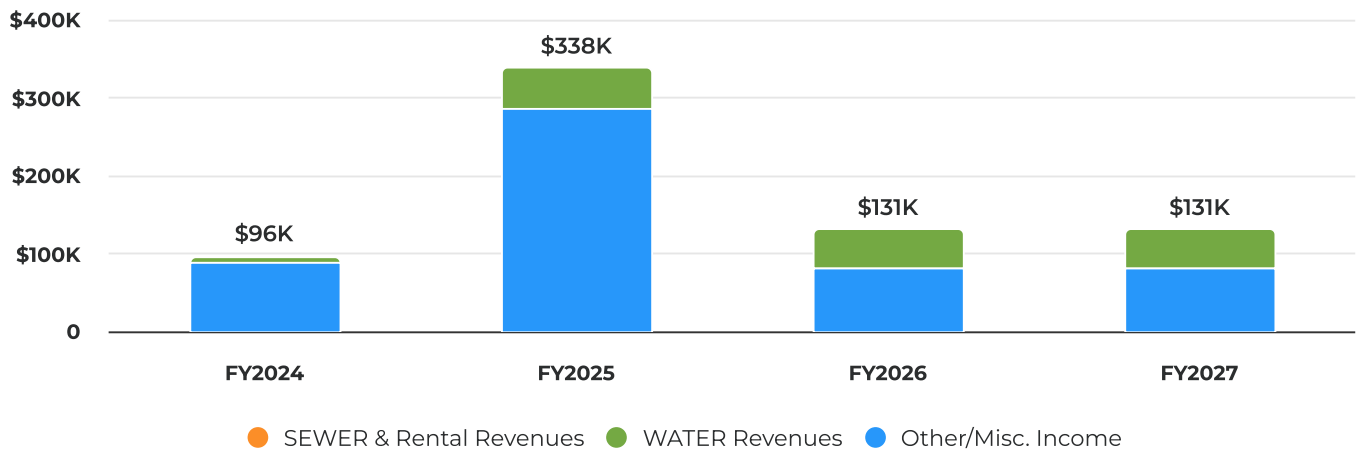
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$418,001.55	\$398,345.94	\$662,957.00	\$813,949.00	22.78%
SALARY & WAGES	\$285,002.53	\$274,648.08	\$446,167.00	\$544,544.00	22.05%
OVERTIME WAGES	\$2,374.26	\$3,654.49	\$4,446.00	\$4,510.00	1.44%
AUTO ALLOWANCE			\$480.00	\$480.00	
LONGEVITY	\$287.50	\$567.50	\$807.00	\$1,296.00	60.59%
CERTIFICATION PAY			\$2,200.00		-100.00%
PAYROLL TAXES	\$20,300.01	\$20,861.68	\$34,739.00	\$42,138.00	21.30%
WORKERS COMPENSATION			\$12,552.00	\$12,018.00	-4.25%
HEALTH INSURANCE	\$72,741.13	\$61,618.92	\$101,436.00	\$134,040.00	32.14%
LIFE INSURANCE	\$429.87	\$371.72	\$501.00	\$612.00	22.16%
RETIREMENT	\$36,249.65	\$35,599.39	\$58,109.00	\$71,222.00	22.57%
LONG-TERM DISABILITY	\$616.60	\$1,024.16	\$1,520.00	\$1,495.00	-1.64%
SHORT-TERM DISABILITY				\$1,594.00	
FACILITIES	\$5,557.00	\$2,333.07	\$6,220.00	\$6,406.60	3.00%
TRAINING / TRAVEL	\$149.50		\$2,350.00	\$2,420.50	3.00%
DUES & SUBSCRIPTION	\$5,407.50	\$2,333.07	\$3,870.00	\$3,986.10	3.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
SUPPLIES	\$19,406.52	\$22,199.20	\$16,100.00	\$18,733.00	16.35%
UNIFORMS (PW ADMIN)				\$900.00	
OPERATING SUPPLIES	\$412.67	\$681.92	\$500.00	\$1,765.00	253.00%
POSTAGE	\$18,993.85	\$21,517.28	\$15,600.00	\$16,068.00	3.00%
COMPUTERS/PHONE S/INTERNET	\$27,759.48	\$23,913.95	\$26,811.00	\$43,099.33	60.75%
ANNUAL SOFTWARE MAINTENANCE	\$26,966.02	\$23,551.88	\$26,311.00	\$42,584.33	61.85%
CELL PHONES	\$793.46	\$362.07	\$500.00	\$515.00	3.00%
OTHER PROF SVCS/COPIERS	\$79,180.89	\$144,582.26	\$91,366.66	\$94,107.66	3.00%
OTHER PROFESSIONAL SERVICES	\$4,754.20	\$67,831.08	\$17,500.00	\$18,025.00	3.00%
CONTRACTED SERVICES-DATA PROSE	\$5,958.39	\$5,795.18	\$7,200.00	\$7,416.00	3.00%
PROPERTY LIABILITY INSURANCE FEES	\$68,468.30	\$70,956.00	\$66,666.66	\$68,666.66	3.00%
PROFESSIONAL EXPENSES	\$9,265.02	\$206,569.13	\$526,144.52	\$576,440.00	9.56%
ADMINISTRATIVE ALLOCATION		\$4,200.00	\$360,000.00	\$360,000.00	
DEPT EXP ALLOC - NONDEPT CONTRACT & PROF SVCS		\$88,771.70	\$73,757.43	\$77,940.00	5.67%
DEPT EXP ALLOC - NONDEPT OPERATING EXPENSES	\$7,916.66	\$59,878.98	\$81,119.27	\$84,000.00	3.55%
DEPT EXP ALLOC - NONDEPT OTHER EXPENSES ALLOCATIONS		\$2,080.99	\$7,767.82	\$8,000.00	2.99%
BANK FEES		\$3,633.12			
MERCHANT SERVICE FEES	\$1,348.36	\$48,004.34	\$3,500.00	\$46,500.00	1,228.57%
CAPITAL ASSETS/CIP ITEM	\$28,000.00	\$196,776.60			
CDBG CAPITAL ITEMS	\$28,000.00	\$196,776.60			
TRANSFERS & ALLOCATIONS	\$1,155.08	\$866.31	\$24,471.00	\$128,848.00	426.53%

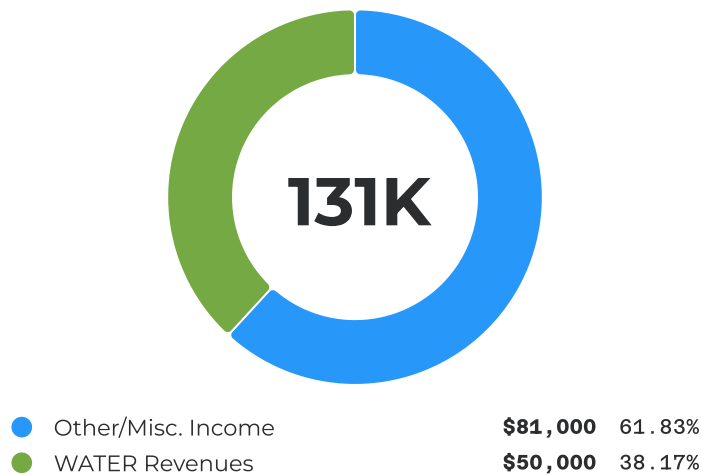
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
TRANSFER TO GENERAL FUND	\$1,155.08	\$866.31	\$24,471.00	\$128,848.00	426.53%
Total Expenditures	\$588,325.54	\$995,586.46	\$1,354,070.18	\$1,681,583.59	24.19%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



Revenues by Revenue Type

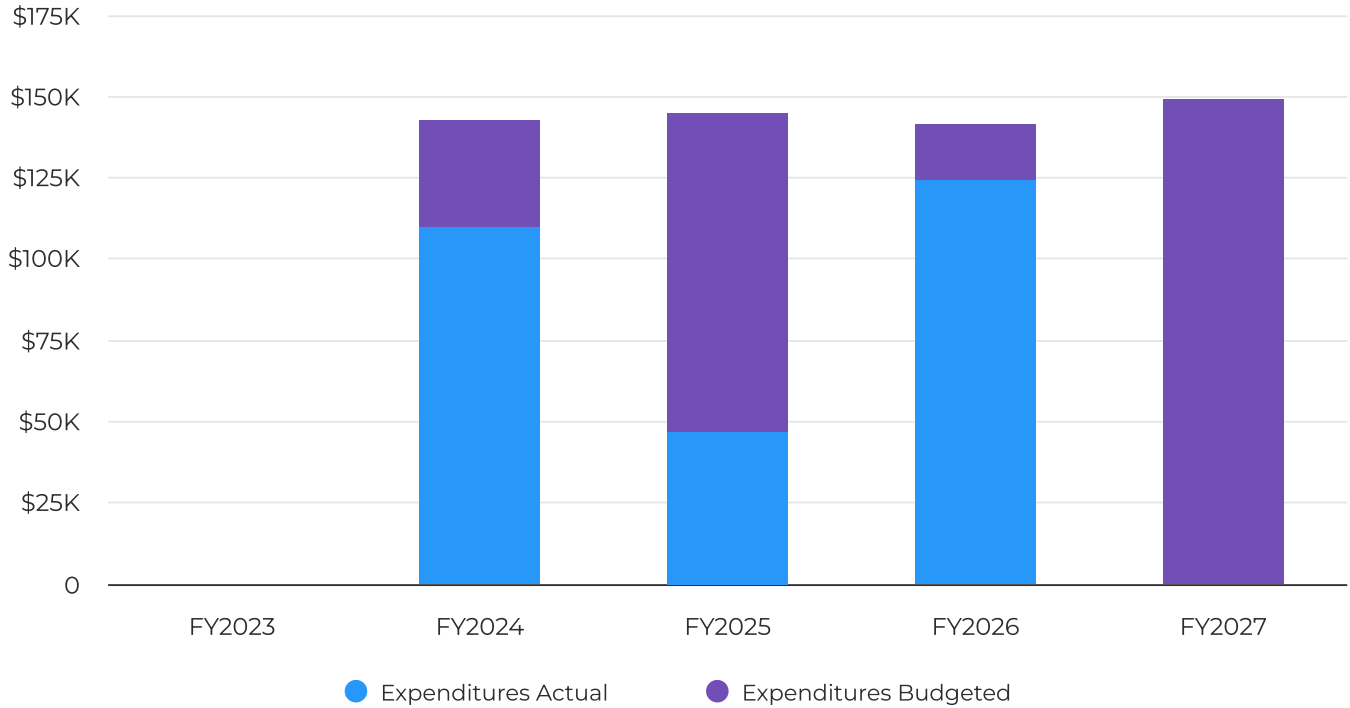
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
Other/Misc. Income	\$87,335.61	\$285,746.94	\$81,000.00	\$81,000.00	
GRANT REVENUE - CDBG	\$13,000.00	\$208,186.08			

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
MISCELLANEOUS REVENUES		\$54.79			
INTEREST INCOME	\$102,642.28	\$78,983.01	\$82,000.00	\$82,000.00	
NSF FEES	-\$626.43	-\$135.00			
BANK ACH RETURNED ITEMS	-\$27,680.24	-\$1,341.94	-\$1,000.00	-\$1,000.00	
WATER Revenues	\$8,797.76	\$51,966.08	\$50,000.00	\$50,000.00	
CUT-OFF ADMIN FEES	\$53,526.95	\$55,050.00	\$50,000.00	\$50,000.00	
IMPACT FEES	-\$45,409.19	-\$3,683.92			
NSF CHECK FEE	\$680.00	\$600.00			
SEWER & Rental Revenues		\$0.50			
OVERAGE (SHORTAGE) AMT - UB		\$0.50			
Total Revenues	\$96,133.37	\$337,713.52	\$131,000.00	\$131,000.00	

City Maintenance Department

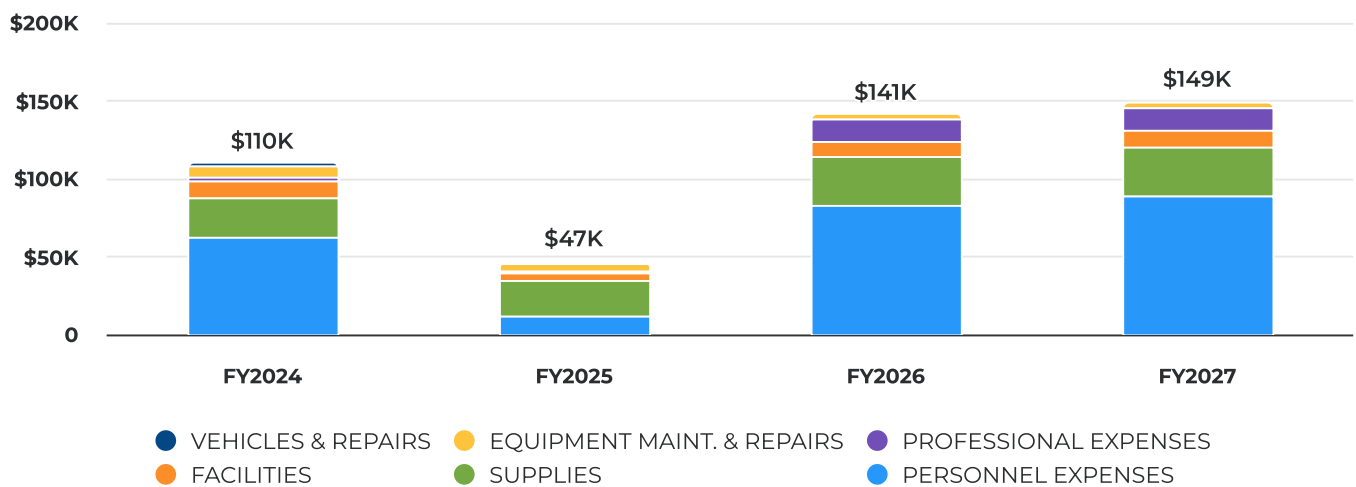
Expenditure Summary

Historical Expenditures Across Department

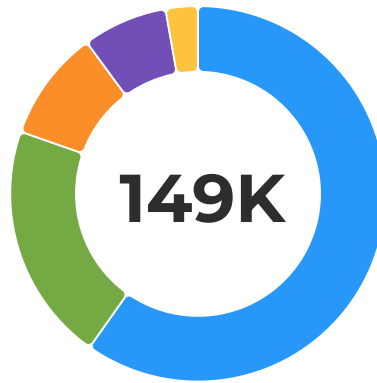


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$88,990	59.79%
SUPPLIES	\$30,625	20.58%
PROFESSIONAL EXPENSES	\$14,214	9.55%
FACILITIES	\$10,894	7.32%
EQUIPMENT MAINT. & REPAIRS	\$4,120	2.77%

Expenditures by Expense Type

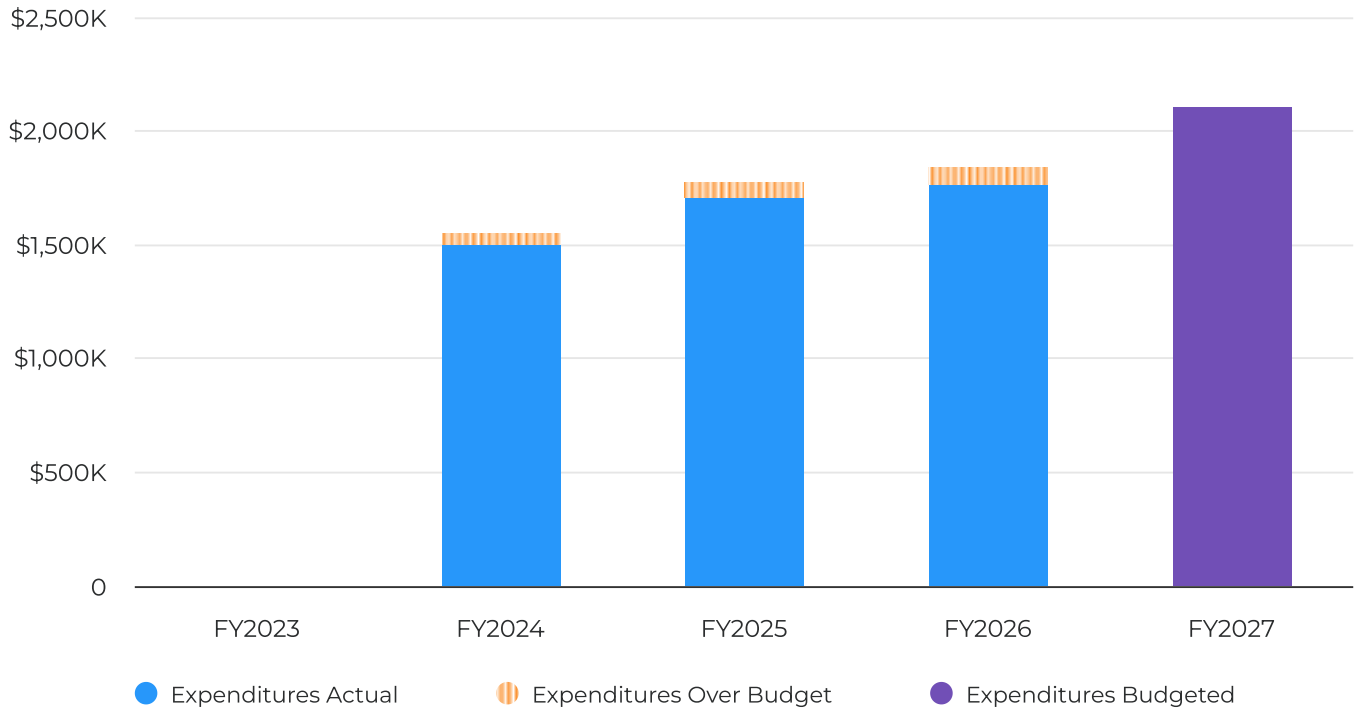
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$61,939.94	\$11,365.70	\$82,460.00	\$88,990.00	7.92%
SALARY & WAGES	\$41,840.00	\$7,949.84	\$54,995.00	\$56,645.00	3.00%
OVERTIME WAGES	\$678.75		\$4,125.00	\$4,248.00	2.98%
LONGEVITY		\$80.00	\$60.00	\$120.00	100.00%
PAYROLL TAXES	\$3,228.70	\$614.28	\$4,526.00	\$4,667.00	3.12%
WORKERS COMPENSATION			\$1,342.00	\$3,233.00	140.91%
HEALTH INSURANCE	\$10,632.33	\$1,674.26	\$9,504.00	\$11,701.00	23.12%
LIFE INSURANCE	\$99.87	\$13.64	\$81.00	\$80.00	-1.23%
RETIREMENT	\$5,351.39	\$1,004.55	\$7,581.00	\$7,889.00	4.06%
LONG-TERM DISABILITY	\$108.90	\$29.13	\$246.00	\$197.00	-19.92%
SHORT-TERM DISABILITY				\$210.00	
FACILITIES	\$10,348.02	\$4,980.49	\$10,220.00	\$10,893.60	6.59%
MAINT/REPAIRS - GF	\$10,203.04	\$4,925.10	\$9,560.00	\$10,213.80	6.84%
JANITORIAL SUPPLIES	\$144.98	\$55.39	\$660.00	\$679.80	3.00%
VEHICLES & REPAIRS	\$2,527.48	\$1,932.76			
GASOLINE & OIL	\$2,214.12	\$1,577.83			
Diesel & Oil	\$313.36	\$354.93			
EQUIPMENT MAINT. & REPAIRS	\$6,726.51	\$4,233.64	\$4,000.00	\$4,120.00	3.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
EQUIPMENT RENTAL - GF	\$938.40	\$538.64	\$2,500.00	\$2,575.00	3.00%
SMALL EQUIPMENT MAINT & REPAIR	\$5,788.11	\$3,695.00	\$1,500.00	\$1,545.00	3.00%
SUPPLIES	\$25,616.34	\$23,290.00	\$30,915.00	\$30,624.95	-0.94%
HAND TOOLS	\$6,204.20	\$7,127.94	\$8,030.00	\$8,270.90	3.00%
UNIFORMS (PW MAINTENANCE)	\$1,391.10	\$670.51	\$1,350.00	\$1,100.00	-18.52%
SHOP SUPPLIES - GF	\$13,930.36	\$12,507.52	\$16,760.00	\$17,262.80	3.00%
TRAFFIC CONTROL SUPPLIES		\$1,738.22	\$1,440.00	\$1,483.20	3.00%
SAFETY SUPPLIES	\$4,090.68	\$1,245.81	\$3,335.00	\$2,508.05	-24.80%
PROFESSIONAL EXPENSES	\$2,627.76	\$874.86	\$13,800.00	\$14,214.00	3.00%
TOPSOIL & BASE ROCK	\$2,627.76	\$874.86	\$13,800.00	\$14,214.00	3.00%
Total Expenditures	\$109,786.05	\$46,677.45	\$141,395.00	\$148,842.55	5.27%

Water Distribution Department

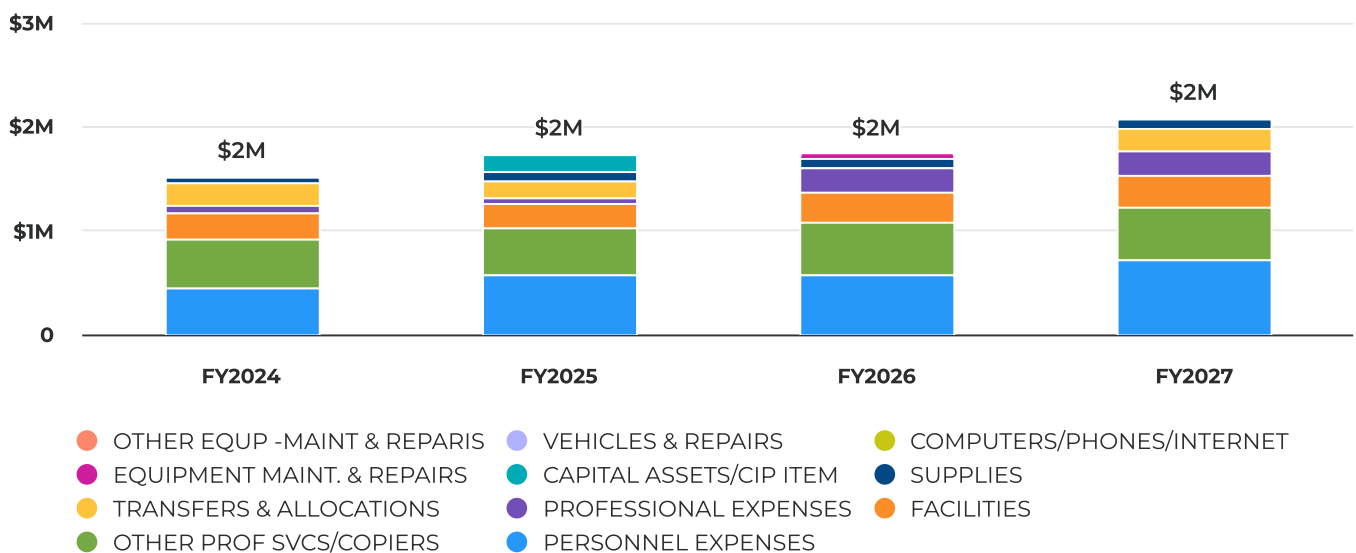
Expenditure Summary

Historical Expenditures Across Department

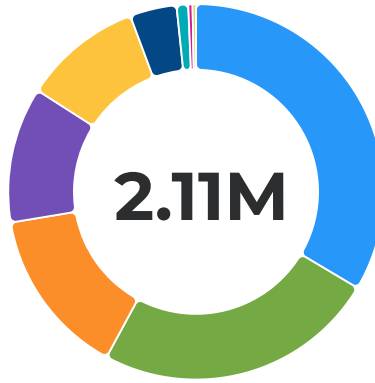


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



PERSONNEL EXPENSES	\$706,681	33.54%
OTHER PROF SVCS/COPIERS	\$512,988	24.35%
FACILITIES	\$305,292	14.49%
PROFESSIONAL EXPENSES	\$245,950	11.67%
TRANSFERS & ALLOCATIONS	\$216,000	10.25%
SUPPLIES	\$84,750	4.02%
COMPUTERS/PHONES/INTERNET	\$21,259	1.01%
EQUIPMENT MAINT. & REPAIRS	\$7,725	0.37%
VEHICLES & REPAIRS	\$5,665	0.27%
OTHER EQUIP -MAINT & REPARIS	\$515	0.02%

Expenditures by Expense Type

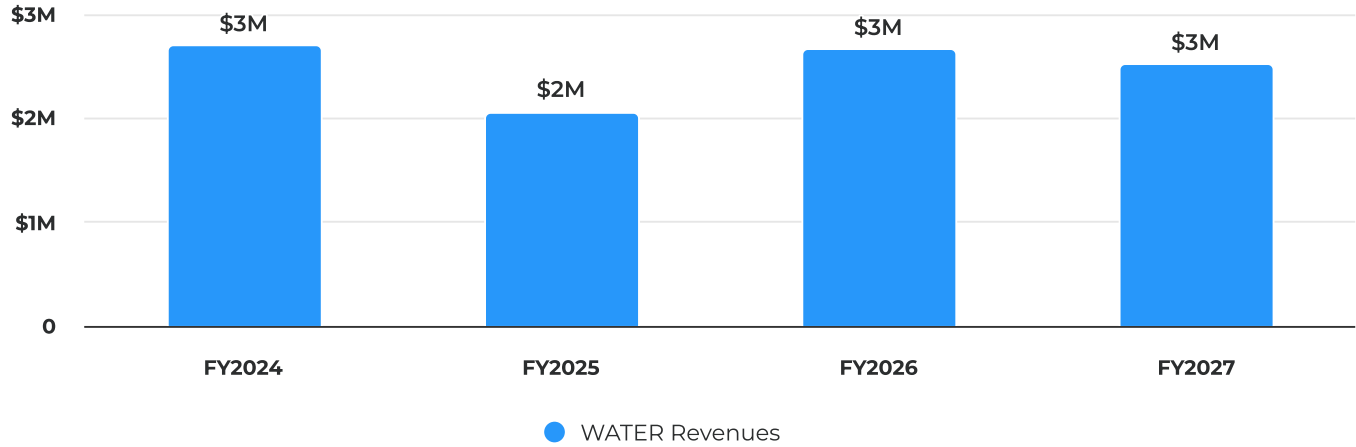
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$441,708.94	\$562,111.05	\$569,999.00	\$706,681.00	23.98%
SALARY & WAGES	\$288,000.93	\$374,594.26	\$348,553.00	\$416,402.00	19.47%
OVERTIME WAGES	\$14,353.34	\$21,478.42	\$25,539.00	\$31,185.00	22.11%
LONGEVITY	\$290.00	\$755.00	\$1,143.00	\$980.00	-14.26%
CERTIFICATION PAY			\$600.00		-100.00%
PAYROLL TAXES	\$22,282.62	\$28,505.24	\$28,751.00	\$34,315.00	19.35%
WORKERS COMPENSATION			\$11,502.00	\$23,659.00	105.69%
HEALTH INSURANCE	\$78,259.28	\$86,938.11	\$103,399.00	\$137,753.00	33.22%
LIFE INSURANCE	\$637.50	\$680.48	\$586.00	\$724.00	23.55%
RETIREMENT	\$37,262.27	\$47,802.37	\$48,145.00	\$58,000.00	20.47%
LONG-TERM DISABILITY	\$623.00	\$1,357.17	\$1,781.00	\$1,773.00	-0.45%
SHORT-TERM DISABILITY				\$1,890.00	
FACILITIES	\$259,176.04	\$228,108.42	\$290,040.00	\$305,292.20	5.26%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
WELLS & BOOSTERS	\$40,946.54	\$29,017.08	\$75,000.00	\$77,250.00	3.00%
UTILITIES	\$2,241.34	\$2,013.62	\$4,000.00	\$4,120.00	3.00%
ELECTRICITY-WELLS	\$206,579.68	\$186,248.05	\$200,000.00	\$210,000.00	5.00%
TRAINING/TRAVEL	\$8,888.48	\$10,055.04	\$8,300.00	\$11,100.00	33.73%
EMPLOYEE RELATIONS		\$263.88	\$2,000.00	\$2,060.00	3.00%
PROFESSIONAL LICENSES	\$520.00	\$510.75	\$740.00	\$762.20	3.00%
VEHICLES & REPAIRS	\$16,368.04	\$23,450.19	\$5,500.00	\$5,665.00	3.00%
GASOLINE & OIL	\$9,644.93	\$13,168.52			
DIESEL & OIL	\$5,815.78	\$6,251.09	\$5,500.00	\$5,665.00	3.00%
Vehicle Maintenance - Repairs	\$907.33	\$4,030.58			
EQUIPMENT MAINT. & REPAIRS	\$4,727.94	\$9,358.42	\$57,500.00	\$7,725.00	-86.57%
EQUIPMENT MAINT & REPAIR	\$573.00	\$97.30	\$500.00	\$515.00	3.00%
WATER METERS & BOXES			\$50,000.00		-100.00%
HEAVY EQUIPMENT MAINT & REPAIR	\$4,154.94	\$9,261.12	\$7,000.00	\$7,210.00	3.00%
OTHER EQUIP - MAINT & REPAIRS	\$878.00		\$500.00	\$515.00	3.00%
FIRE EXTINGUISHERS	\$878.00		\$500.00	\$515.00	3.00%
SUPPLIES	\$68,697.50	\$95,670.31	\$82,282.00	\$84,750.46	3.00%
UNIFORMS	\$8,225.26	\$8,113.43	\$10,100.00	\$10,403.00	3.00%
TRAFFIC CONTROL SUPPLIES		\$343.03			
WATER SUPPLIES INVENTORY	\$60,472.24	\$86,901.95	\$72,182.00	\$74,347.46	3.00%
SAFETY SUPPLIES		\$311.90			
COMPUTERS/PHONES/INTERNET	\$13,228.22	\$17,872.88	\$20,640.00	\$21,259.20	3.00%
SMALL COMPUTER EQUIPMENT			\$2,000.00	\$2,060.00	3.00%
SCAD PHONE LINES	\$5,932.01	\$10,200.14	\$10,000.00	\$10,300.00	3.00%
CELL PHONES	\$7,296.21	\$7,672.74	\$8,640.00	\$8,899.20	3.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
OTHER PROF SVCS/COPIERS	\$469,129.87	\$463,753.56	\$498,046.79	\$512,988.19	3.00%
WATER SYSTEM PERMITS	\$5,682.86	\$10,485.79	\$12,000.00	\$12,360.00	3.00%
OTHER PROFESSIONAL SERVICES	\$39,535.68	\$9,377.45	\$32,999.99	\$33,989.99	3.00%
CITY ENGINEER - PROF SVCS	\$7,822.50	\$6,849.10	\$5,000.00	\$5,150.00	3.00%
PRAIRIELANDS GCD FEES	\$54,187.38	\$47,936.04	\$51,796.80	\$53,350.70	3.00%
JOHNSON COUNTY SUD WATER	\$361,901.45	\$389,092.38	\$396,000.00	\$407,880.00	3.00%
COPIER/PRINTING		\$12.80	\$250.00	\$257.50	3.00%
PROFESSIONAL EXPENSES	\$63,488.31	\$52,293.99	\$244,189.00	\$245,950.00	0.72%
FRANCHISE FEES			\$179,189.00	\$179,000.00	-0.11%
TOP SOIL & BASE ROCK	\$1,500.10				
LAB SUPPLIES	\$12,923.53	\$15,592.48	\$16,000.00	\$16,480.00	3.00%
CHLORINE & AMMONIA	\$32,390.38	\$27,055.31	\$35,000.00	\$36,050.00	3.00%
TESTS & TDH INSPECTIONS	\$16,674.30	\$9,646.20	\$14,000.00	\$14,420.00	3.00%
CAPITAL ASSETS/CIP ITEM	\$0.27	\$164,000.00			
FY Capital Items	\$0.27	\$164,000.00			
TRANSFERS & ALLOCATIONS	\$214,731.20	\$161,046.90		\$216,000.00	
TRANSFERS TO GENERAL FUND	\$214,731.20	\$161,046.90		\$216,000.00	
Total Expenditures	\$1,552,134.33	\$1,777,665.72	\$1,768,696.79	\$2,106,826.05	19.12%

Revenues by Revenue Type

Historical Revenues by Revenue Type



FY27 Revenues by Revenue Type



Revenues by Revenue Type

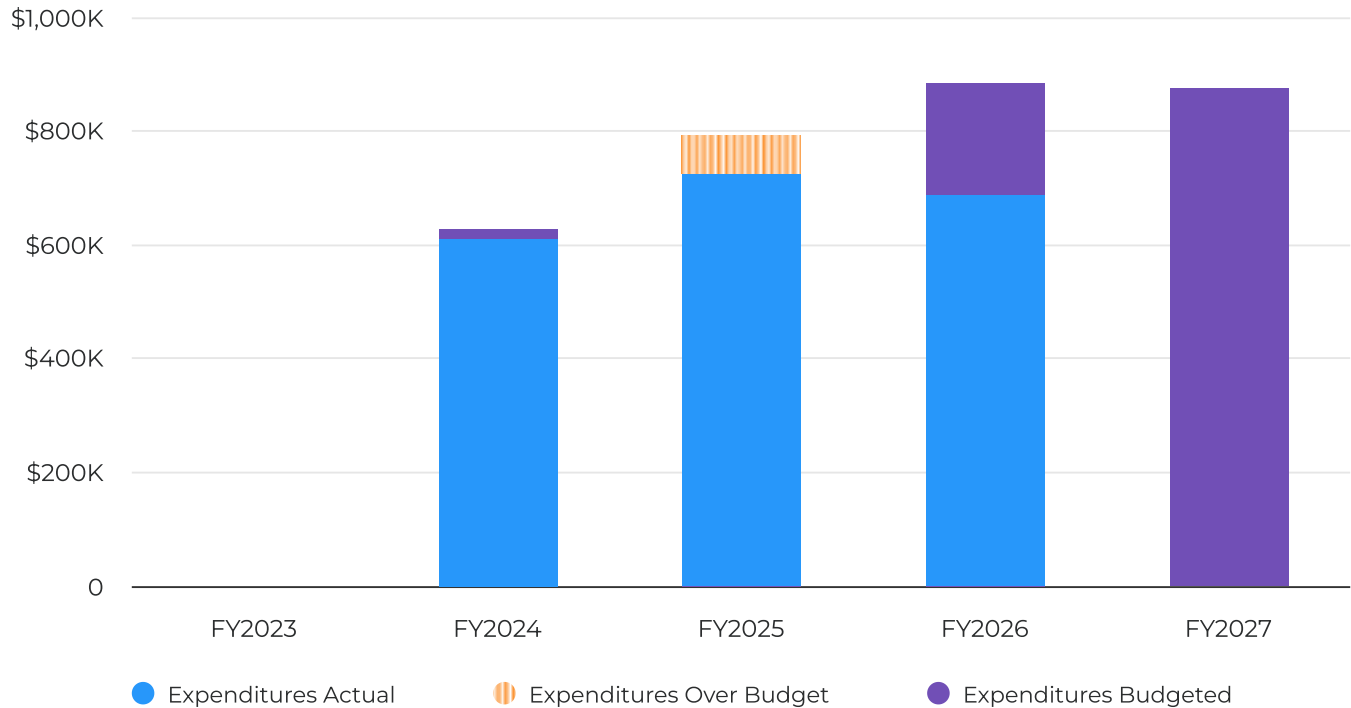
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
WATER Revenues	\$2,698,335.51	\$2,055,791.97	\$2,663,000.00	\$2,517,196.00	-5.48%
RESIDENTIAL WATER BILLING	\$2,181,516.01	\$1,548,875.20	\$2,070,000.00	\$1,938,000.00	-6.38%
COMMERCIAL WATER BILLING	\$486,758.50	\$448,513.77	\$480,000.00	\$495,000.00	3.13%
WATER TAPS	\$18,625.00	\$33,875.00	\$45,500.00	\$63,000.00	38.46%
WATER METER BOX FEE	\$1,615.00	\$6,200.00	\$10,100.00	\$13,500.00	33.66%
WATER METER SET	\$1,570.00	\$3,750.00	\$6,100.00	\$6,344.00	4.00%
WATER STREET CUTS	\$1,250.00	\$2,500.00	\$1,300.00	\$1,352.00	4.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
IMPACT FEES		\$12,078.00	\$50,000.00		-100.00%
GAIN (LOSS) SALE OF ASSETS	\$7,001.00				
Total Revenues	\$2,698,335.51	\$2,055,791.97	\$2,663,000.00	\$2,517,196.00	-5.48%

Sewer Department

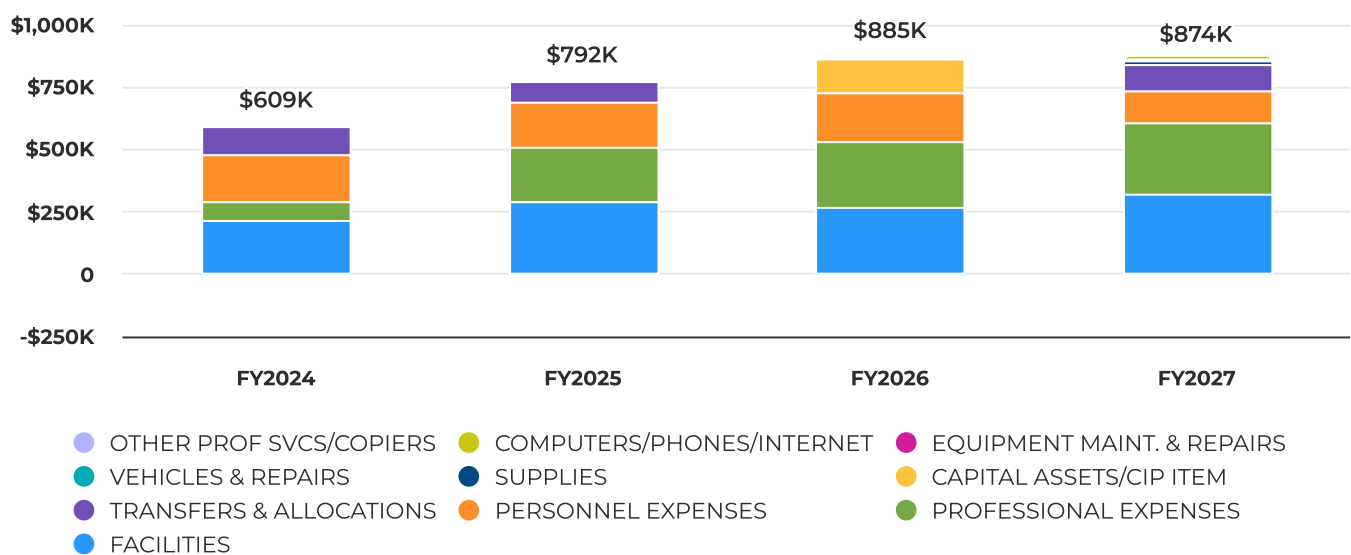
Expenditure Summary

Historical Expenditures Across Department

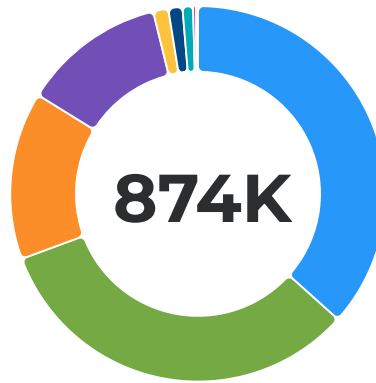


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



FACILITIES	\$320,166	36.63%
PROFESSIONAL EXPENSES	\$286,261	32.75%
PERSONNEL EXPENSES	\$126,092	14.43%
TRANSFERS & ALLOCATIONS	\$108,000	12.36%
SUPPLIES	\$11,444	1.31%
COMPUTERS/PHONES/INTERNET	\$10,467	1.20%
EQUIPMENT MAINT. & REPAIRS	\$8,045	0.92%
VEHICLES & REPAIRS	\$2,060	0.24%
OTHER PROF SVCS/COPIERS	\$1,545	0.18%

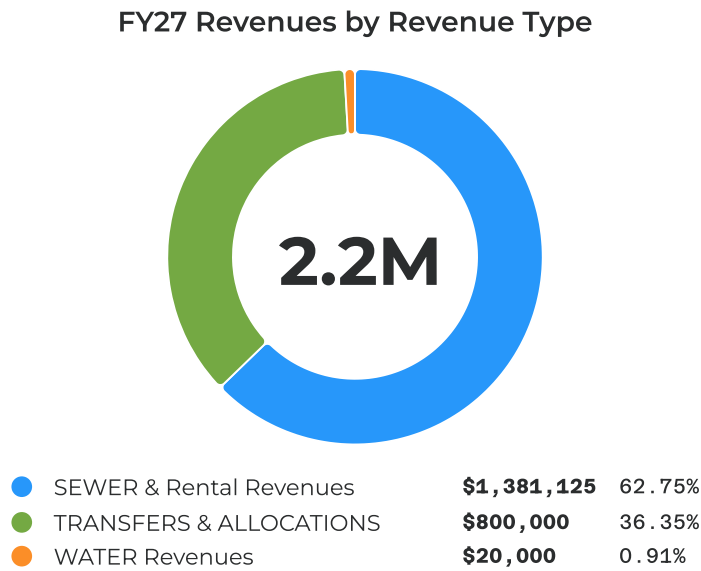
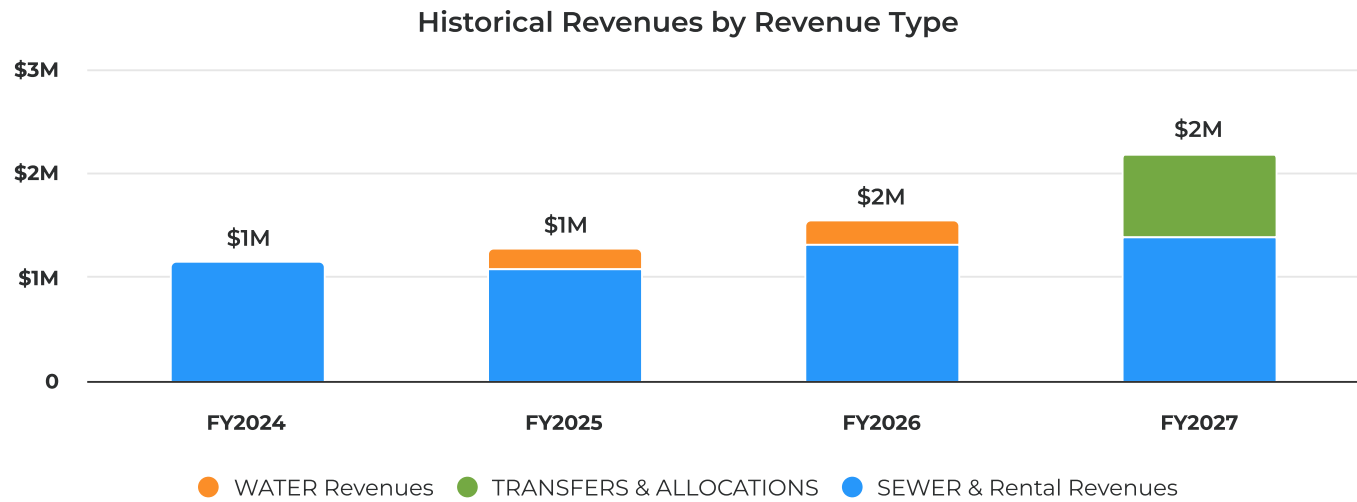
Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
PERSONNEL EXPENSES	\$193,336.04	\$184,236.06	\$199,905.00	\$126,092.00	-36.92%
SALARY & WAGES	\$108,702.80	\$108,831.53	\$119,205.00	\$73,742.00	-38.14%
OVERTIME WAGES	\$16,806.88	\$15,268.17	\$20,457.00	\$18,386.00	-10.12%
LONGEVITY	\$65.00	\$125.00	\$260.00	\$185.00	-28.85%
CERTIFICATION PAY			\$1,200.00		-100.00%
PAYROLL TAXES	\$8,809.76	\$8,870.04	\$10,796.00	\$7,062.00	-34.59%
WORKERS COMPENSATION			\$3,340.00	\$2,593.00	-22.37%
HEALTH INSURANCE	\$42,641.32	\$34,991.94	\$25,915.00	\$11,701.00	-54.85%
LIFE INSURANCE	\$199.75	\$159.88	\$162.00	\$80.00	-50.62%
RETIREMENT	\$15,809.38	\$15,590.46	\$18,078.00	\$11,936.00	-33.97%
LONG-TERM DISABILITY	\$301.15	\$399.04	\$492.00	\$197.00	-59.96%
SHORT-TERM DISABILITY				\$210.00	
FACILITIES	\$216,602.72	\$291,220.82	\$268,680.04	\$320,166.10	19.16%
Maintenance & Repairs				\$2,000.00	
SEWER PLANT	\$129,394.16	\$140,377.54	\$126,000.00	\$144,000.00	14.29%
LIFT STATIONS	\$908.80	\$30,074.05	\$30,000.00	\$30,900.00	3.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
SEWER & COLLECTION SYSTEM	\$8,676.98	\$37,337.96	\$40,000.00	\$41,200.00	3.00%
UTILITIES	\$8,579.34	\$5,447.72		\$12,860.00	
ELECTRICITY-LIFT STATION	\$13,335.26	\$17,190.98	\$18,000.00	\$24,100.00	33.89%
ELECTRICITY-SEWER PLANT	\$53,088.45	\$55,027.77	\$49,550.04	\$56,956.20	14.95%
TRAINING/TRAVEL	\$2,619.73	\$4,880.00	\$4,500.00	\$7,501.00	66.69%
EMPLOYEE RELATIONS		\$107.80			
PROFESSIONAL LICENSES		\$777.00	\$630.00	\$648.90	3.00%
VEHICLES & REPAIRS	\$9,768.45	\$8,718.31	\$2,000.00	\$2,060.00	3.00%
GASOLINE & OIL	\$4,613.53	\$4,482.02			
DIESEL & OIL	\$1,693.45	\$2,331.49	\$2,000.00	\$2,060.00	3.00%
VEHICLE MAINT & REPAIR	\$3,461.47	\$1,904.80			
EQUIPMENT MAINT. & REPAIRS	\$1,454.12	\$3,730.00	\$6,500.00	\$8,045.00	23.77%
EQUIPMENT RENTAL - GF		\$1,226.40	\$1,500.00	\$1,545.00	3.00%
HEAVY EQUIPMENT MAINT & REPAIR	\$1,454.12	\$2,503.60	\$5,000.00	\$6,500.00	30.00%
SUPPLIES	\$5,143.87	\$4,963.33	\$11,111.00	\$11,444.33	3.00%
UNIFORMS	\$1,568.23	\$2,286.18	\$2,400.00	\$2,472.00	3.00%
SEWER SUPPLIES INVENTORY	\$3,575.64	\$2,592.45	\$5,211.00	\$5,367.33	3.00%
IMMUNIZATIONS		\$84.70	\$3,500.00	\$3,605.00	3.00%
COMPUTERS/PHONE S/INTERNET	\$2,332.94	\$2,860.81	\$3,900.00	\$10,467.00	168.38%
SMALL COMPUTER EQUIPMENT	\$426.99	\$955.51	\$1,200.00	\$1,236.00	3.00%
COMPUTER MAINTENANCE & REPAIRS	\$940.79	\$924.85	\$1,500.00	\$1,545.00	3.00%
ANNUAL SOFTWARE MAINTENANCE				\$6,450.00	
CELL PHONES	\$965.16	\$980.45	\$1,200.00	\$1,236.00	3.00%
OTHER PROF SVCS/COPIERS			\$1,500.00	\$1,545.00	3.00%
ENGINEERING SERVICES			\$1,500.00	\$1,545.00	3.00%
PROFESSIONAL EXPENSES	\$68,456.55	\$211,856.59	\$256,931.00	\$286,261.00	11.42%
FRANCHISE FEES			\$104,431.00	\$104,431.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
WWTP PERMIT RENEWAL FEES		\$105.00		\$4,000.00	
CHLORINE & AMMONIA	\$24,884.66	\$24,078.64	\$25,000.00	\$25,750.00	3.00%
POLYMERS	\$10,200.00	\$14,880.00	\$13,000.00	\$13,390.00	3.00%
LABORATORY SUPPLIES	\$2,804.70	\$514.88	\$1,500.00	\$15,000.00	900.00%
TESTS & TDH INSPECTIONS	\$28,069.30	\$23,113.62	\$23,000.00	\$23,690.00	3.00%
ALLOCATION - NONDEPT CONTRACT & PROF SVCS EXP TO W&S FUND	\$1,000.00	\$88,954.74	\$45,000.00	\$50,000.00	11.11%
ALLOCATION - NONDEPT OPERATING COSTS TO W&S FUND		\$58,070.99	\$45,000.00	\$50,000.00	11.11%
ALLOCATION - HR DEPT OPERATING EXPENSES TO W&S FUND	\$1,497.89	\$2,138.72			
CAPITAL ASSETS/CIP ITEM	-\$0.69		\$134,000.00		-100.00%
FY CAPITAL ITEMS			\$134,000.00		-100.00%
FY CAPITAL ITEMS	-\$0.69				
TRANSFERS & ALLOCATIONS	\$112,304.88	\$84,230.16		\$108,000.00	
TRANSFER TO GOVERNMENT ACTIVITY	\$112,304.88	\$84,230.16		\$108,000.00	
Total Expenditures	\$609,398.88	\$791,816.08	\$884,527.04	\$874,080.43	-1.18%

Revenues by Revenue Type



Revenues by Revenue Type

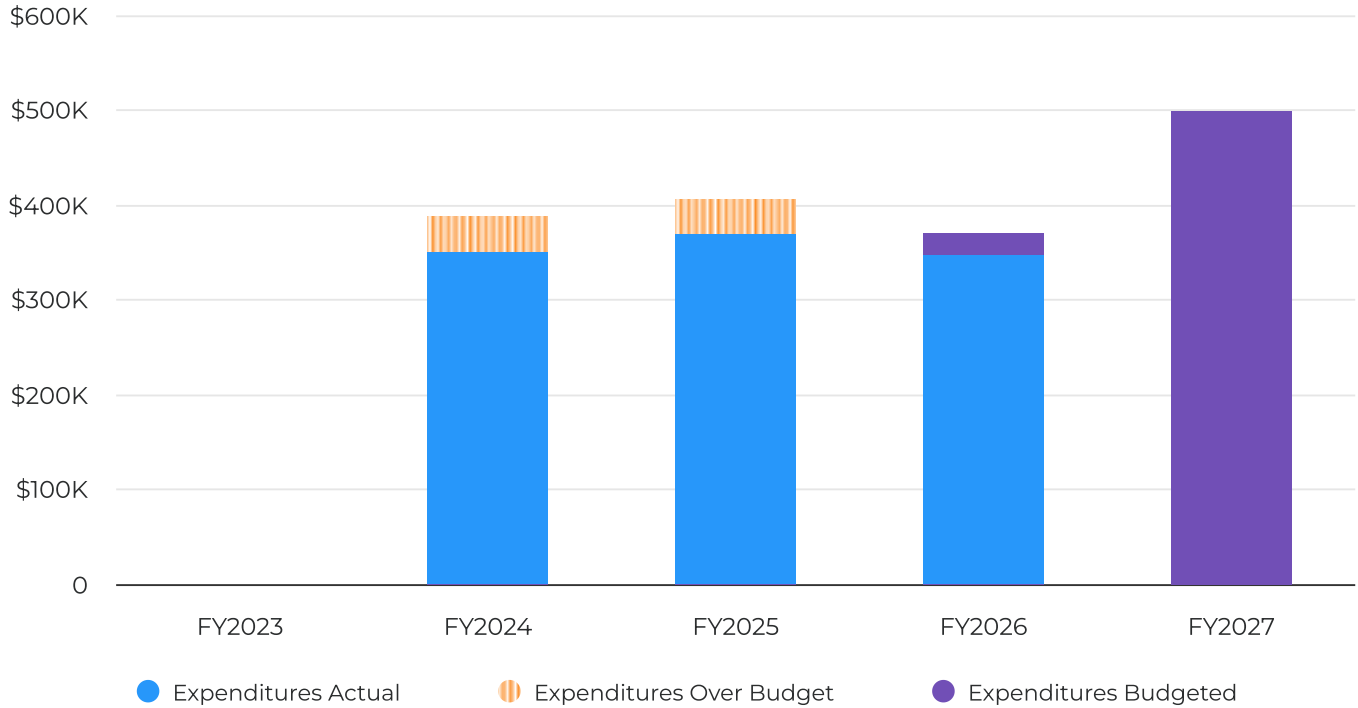
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
TRANSFERS & ALLOCATIONS				\$800,000.00	
TRANSFER FROM RESERVES				\$800,000.00	
WATER Revenues		\$200,460.59	\$250,000.00	\$20,000.00	-92.00%
IMPACT FEES		\$200,460.59	\$250,000.00	\$20,000.00	-92.00%
SEWER & Rental Revenues	\$1,153,852.67	\$1,079,094.15	\$1,302,000.00	\$1,381,125.00	6.08%
SEWER BILLING	\$1,137,227.67	\$1,023,001.83	\$1,258,000.00	\$1,258,000.00	

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
SEWER TAPS	\$16,625.00	\$39,375.00	\$44,000.00	\$73,125.00	66.19%
RESIDENTIAL SEWER - ASHTON HOMES		\$16,717.32		\$50,000.00	
Total Revenues	\$1,153,852.67	\$1,279,554.74	\$1,552,000.00	\$2,201,125.00	41.83%

Sanitation Department

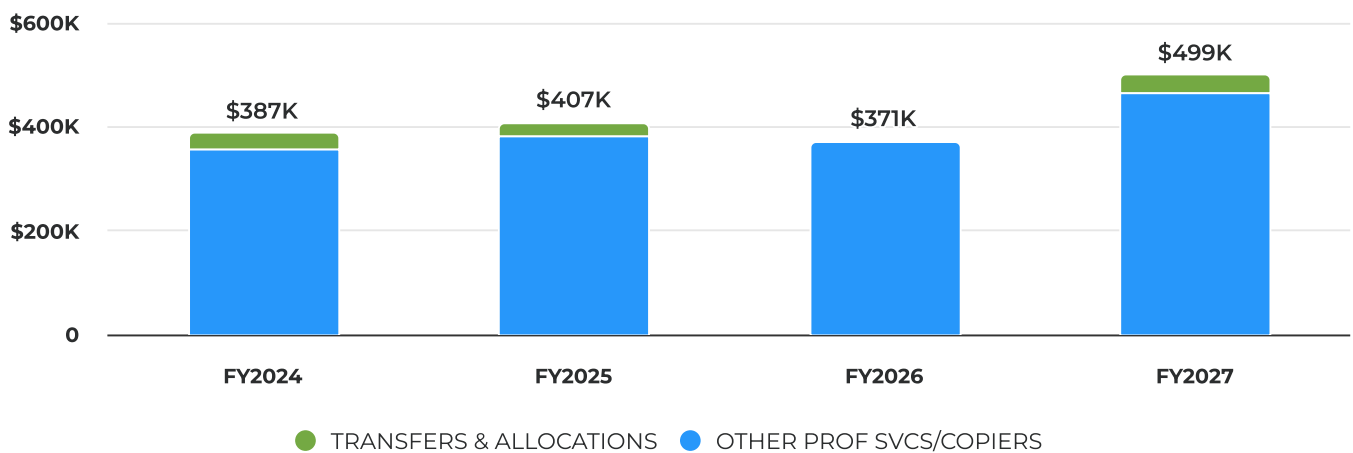
Expenditure Summary

Historical Expenditures Across Department

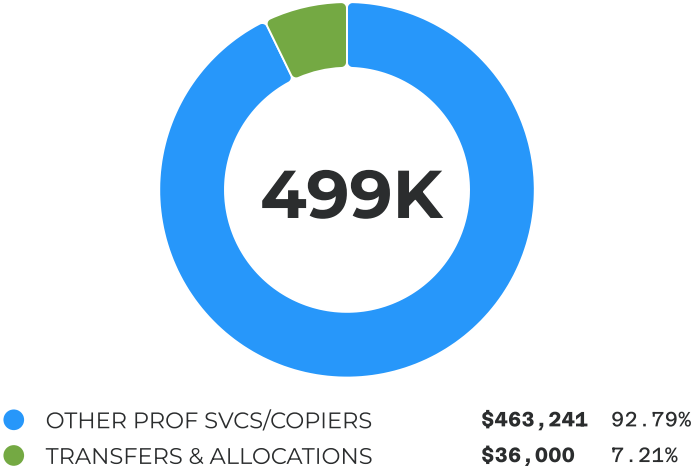


Expenditures by Expense Type

Historical Expenditures by Expense Type



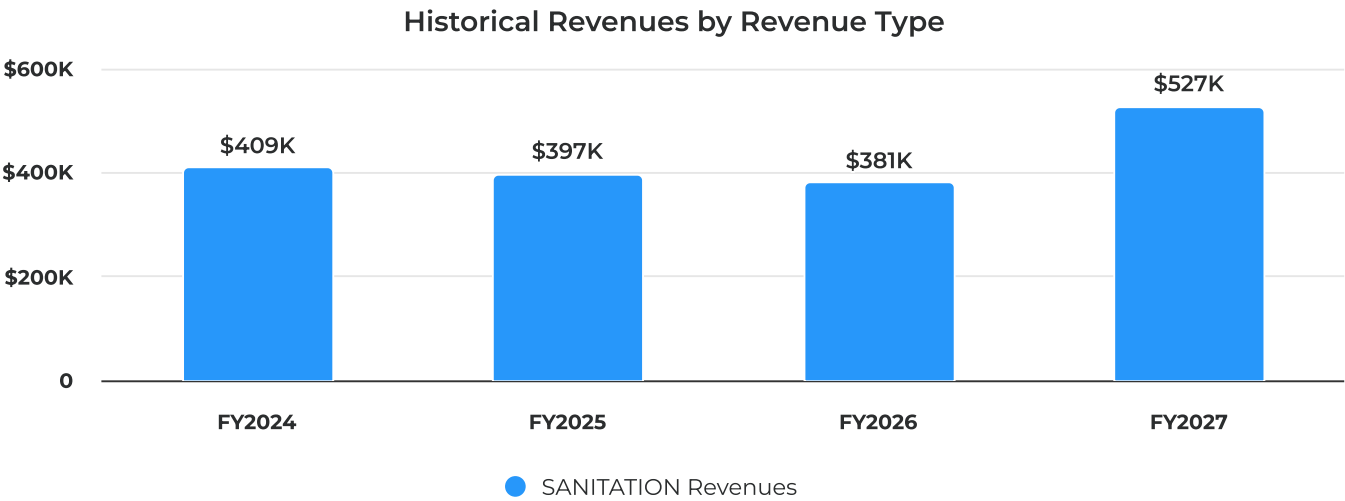
FY27 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
OTHER PROF SVCS/COPIERS	\$355,336.47	\$383,041.80	\$370,698.57	\$463,241.00	24.96%
SANITATION SUB CONTRACTOR FEES	\$355,336.47	\$383,041.80	\$370,698.57	\$463,241.00	24.96%
TRANSFERS & ALLOCATIONS	\$31,808.84	\$23,856.63		\$36,000.00	
TRANSFER TO GOVERNMENT ACTIVITY	\$31,808.84	\$23,856.63		\$36,000.00	
Total Expenditures	\$387,145.31	\$406,898.43	\$370,698.57	\$499,241.00	34.68%

Revenues by Revenue Type



FY27 Revenues by Revenue Type



● SANITATION Revenues **\$527,369** 100.00%

Revenues by Revenue Type

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Final Budget FY 25-26	FY 2027 Budgeted	FY 2026 Final Budget FY 25-26 vs. FY 2027 Budgeted (% Change)
SANITATION Revenues	\$409,197.83	\$397,333.86	\$381,000.00	\$527,369.00	38.42%
SANITATION BILLING	\$409,197.83	\$397,333.86	\$381,000.00	\$527,369.00	38.42%
Total Revenues	\$409,197.83	\$397,333.86	\$381,000.00	\$527,369.00	38.42%

Appendix

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: A fund balance is the net financial resources available in a governmental or nonprofit fund, calculated by subtracting total liabilities from total assets. It represents the cumulative difference between revenues and expenditures over time and shows the net worth or available equity of that specific fund.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.