BUDGET DRAFT
FISCAL YEAR 2026 - 2027
CITY OF HARKER HEIGHTS, TX

CITY COUNCIL RETREAT
JULY 23, 2026

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Taxpayer Impact Statement

For the average homestead, a comparison of the property tax bill for the current fiscal year to an estimate of the property tax bill for the upcoming fiscal year if the no new revenue tax rate or the proposed tax rate is adopted.

CITY OF HARKER HEIGHTS TAXPAYER IMPACT STATEMENT
(As required by House Bill 1522 passed by the Texas Legislature in 2025)

This notice will inform 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 when they become available.

Rate Scenario	Median Homestead Taxable Value***	Tax Rate (per $100 valuation)	Estimated Property Tax Bill - Harker Heights	Difference from No New Revenue Rate
FY 2025-26 Tax Rate (Current Year)	315,503	0.5300	1,672.17	n/a
FY 2026-27 No New Revenue Rate*	234,268	n/a	n/a	n/a
FY 2026-27 Proposed Tax Rate**	234,268	n/a	n/a	n/a

*A No New Revenue Rate will not be available until the official Truth in Taxation calculation is completed by Bell County Appraisal District.

**City staff will provide a proposed tax rate to the City Council after gathering additional information at the Budget Retreat.

Once the above rates are received, the calculations marked as "n/a" can be made.

***In Fiscal Year 2026 and prior, the average homestead taxable value was used. Beginning with the 2027 fiscal year, the median homestead taxable value is required to be used.

Tax Supported Municipal Debt Obligations

The total amount of municipal debt obligation secured by property taxes for the City of Harker Heights is $23,814,330 at the end of the 2026 fiscal year.

List of Principal Officials

City Council	
Michael Blomquist	Mayor
Sam Halabi	Mayor Pro Tem
Brian Burt	Place 1 Council Member
Shane Hodyniak	Place 2 Council Member
Jesse Myles III	Place 3 Council Member
Roxanne Flores	Place 5 Council Member

https://harkerheights.gov/index.php/mayor-city-council

Appointed Officials	
David R. Mitchell	City Manager
Mark Hyde	Assistant City Manager
Betiale L. Hawkins II	Assistant City Manager
Juliette Helsham	City Secretary
Billy R. Hall, Jr	City Judge
Leona Clay	Human Resource Director
Ayesha Lealiiee	Finance Director
Sonja Clay	Police Chief
Michael Starr	Fire Chief
Amy Atkins	Parks & Recreation Director
John McElroy	Public Works Director
Michael Beard	Building Official, Director of Planning and Code Enforcement
Amy Schutz	Information Services Administrator

BUDGET TIMELINE

- **January 20, 2026**
  Technology Asset Forms Distributed by Information Technology Department
- **February 1, 2026**
  Outside Agency Funding Application Period Opens
- **February 6, 2026**
  Technology Asset Forms Due to Information Technology
- **February 26, 2026**
  Technology Asset Forms Returned to Departments with Quotes
- **February 26, 2026**
  ClearGov Data Entry Meeting for Fixed Assets and Capital Project Requests
- **March 26, 2026**
  ClearGov Data Entry Deadline and Personnel Requests Due to Human Resources
- **April 2, 2026**
  Line Item Request Meeting for Operating Budget
- **April 30, 2026**
  Line Item Budget Request Deadline and Outside Agency Funding Application Period Closes
- **July 23, 2026**
  City Council Budget Retreat
- **August 4, 2026**
  City Council Workshop
- **August 10, 2026**
  File Proposed 2027 Budget with City Secretary
- **August 11, 2026**
  Present Proposed 2027 Budget to City Council, Vote on Preliminary Ad Valorem Tax Rate, and Schedule Tax Rate Public Hearing
- **August 25, 2026**
  Public Hearing to Adopt 2027 Budget and Fee Schedule and Vote on Ratification of Tax Rate Increase
- **September 8, 2026**
  Public Hearing to Adopt the Tax Rate

Funds Summary Overview

This section provides a summary of the Fiscal Year 2025 actual budget, Fiscal Year 2026 projected budget, and Fiscal Year 2027 preliminary draft budget for the City of Harker Heights by revenue and expenditures.

Where Are The Funds Included?

The following table provides a description of each fund, whether it is appropriated each year and included in the annual budget (B), whether it is a major fund (M), and whether it is included in the annual comprehensive financial report (A).

FUND/FUND TYPE	DESCRIPTION	(B)	(M)	(A)
Governmental	Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources.			
General	Accounts for all transactions not required to be accounted for in any other fund.	Y	Y	Y
Debt Service	Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.	Y	Y	Y
Fixed Assets	Accounts for the acquisition of items that cost $5,000 or more each.	Y	N	N
Capital Project	Accounts for the acquisition and construction of major capital facilities.	Y	Y	Y
Hotel Motel	Accounts for the levy and utilitization of the hotel/motel occupancy tax.	Y	N	Y
Restricted Court	Accounts for revenues generated from court fines that are restricted for a specific purpose.	Y	N	Y
Employee Benefits	Accounts for the collection and payment of employee health insurance premiums.	Y	N	N
Coronavirus	Accounts for the receipt and use of the American Rescue Plan Act funding and Coronavirus Relief Funds.	Y	N	Y
Proprietary	Funds that account for a government's activities that operate similar to businesses found in the private sector. They are considered self-supporting in that their services are generally financed through user charges or on a cost reimbursement basis.			
Utility	Accounts for the operations related to providing water and wastewater service to the citizens of Harker Heights.	Y	Y	Y
Sanitation	Accounts for operations related to providing sanitation service to the City's residential community.	Y	Y	Y
Drainage	Accounts for operations related to providing drainage services to the citizens of Harker Heights.	Y	Y	Y

All Funds Summary

The Preliminary Draft Budget for Fiscal Year 2027 includes total revenues of $53,884,000 and total expenditures of $59,092,900 for all funds. The budget is a balanced budget with the difference between revenues and expenditures being (1) bond proceeds received in prior fiscal years whose capital project expenditures are budgeted in the current fiscal year, (2) capital project expenditures carried over from prior years for which transfers were made in prior years, and (3) the use of fund balance to offset operating expenditures/expenses.

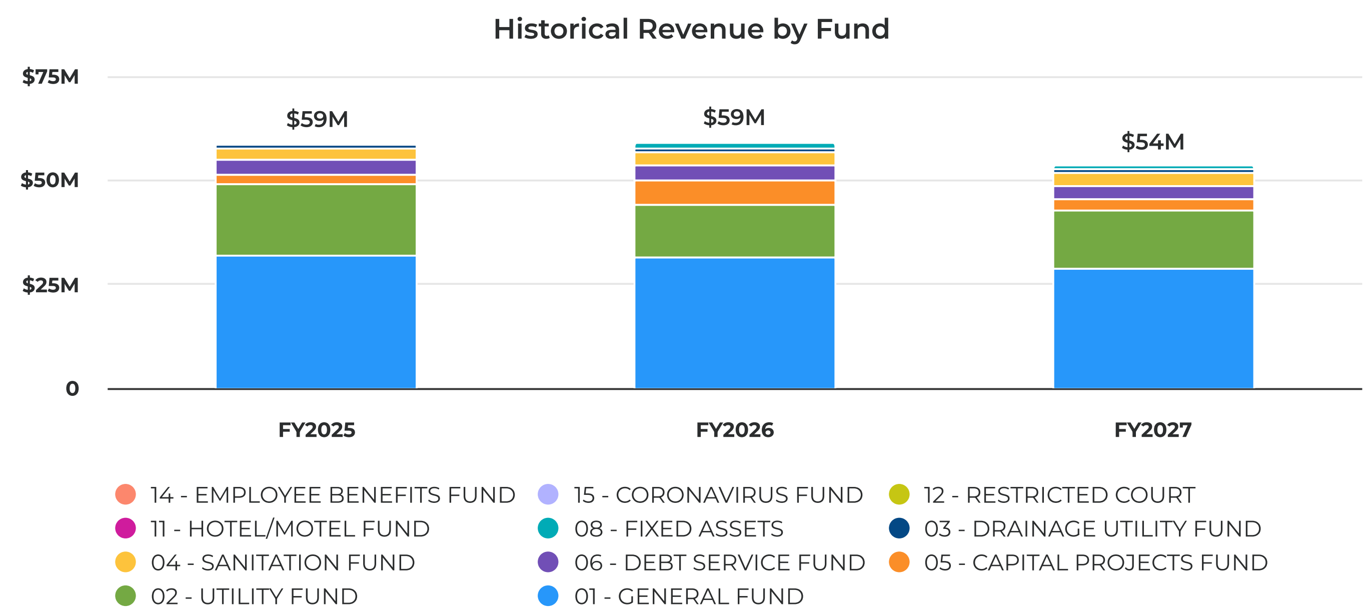
Comprehensive Fund Summary

Comprehensive Fund Summary

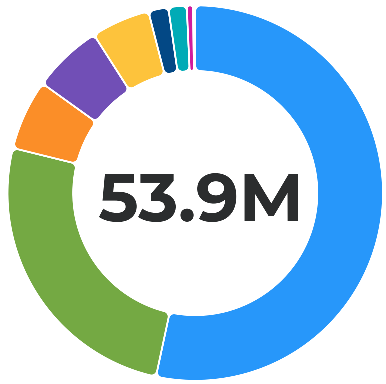
Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**42,471,276**	**36,879,377**	**27,675,378**	**-25.0%**
Revenues				
LICENSES AND PERMITS	404,804	247,000	345,000	39.7%
CHARGES FOR SERVICES	17,474,307	17,591,400	18,746,400	6.6%
INTERGOVERNMENTAL PAYMENTS	1,430,665	3,072,000	578,800	-81.2%
FRANCHISE TAXES	1,391,842	1,319,000	1,277,000	-3.2%
CONTRIBUTIONS/DONATIONS	174,602	84,700	25,000	-70.5%
PROPERTY TAXES	14,560,336	14,991,200	15,053,800	0.4%
SALES AND OTHER TAXES	11,645,305	11,706,800	11,819,800	1.0%
INVESTMENT EARNINGS	1,648,200	1,321,900	1,032,500	-21.9%
MISCELLANEOUS	2,548,364	3,156,800	414,900	-86.9%
HOTEL MOTEL TAXES	301,444	261,000	262,800	0.7%
TRANSFERS IN	1,747,500	5,003,900	3,716,400	-25.7%
FINES AND FEES	632,257	702,800	661,600	-5.9%
Total Revenues	**53,959,625**	**59,458,500**	**53,934,000**	**-9.3%**
Expenditures				
PERSONNEL SERVICES	21,593,567	24,420,600	23,966,400	-1.9%
MAINTENANCE	1,323,955	1,411,600	1,210,600	-14.2%
CONTRACTUAL SERVICES	7,419,800	6,127,500	6,552,100	6.9%
UTILITIES	1,194,148	1,261,600	1,283,900	1.8%
RECREATIONAL SERVICES	105,043	109,200	141,600	29.7%
GRANT EXPENSES	1,341,085	2,566,800	62,100	-97.6%
CHAPTER 380 AGREEMENTS	23,789	26,900	30,000	11.5%
OUTSIDE AGENCY FUNDING	98,000	188,000	0	-100.0%
LEASE, RENTALS, SUBSCRIPTIONS	595,486	1,131,200	983,700	-13.0%
SUPPLIES	1,302,512	1,180,200	1,297,100	9.9%
MISCELLANEOUS	116,193	116,000	116,900	0.8%
WATER/SEWER CONTRACTS	5,715,024	7,016,700	7,066,500	0.7%
BOND EXPENSE	5,414,784	5,520,000	5,458,800	-1.1%
SERVICES	417,344	367,100	484,000	31.8%
ADVERTISING	0	8,500	10,000	17.6%
EVENTS/TOURNAMENTS	7,750	22,500	22,500	0.0%
PROMOTION OF THE ARTS	37,500	37,100	36,500	-1.6%
IMPROVEMENTS OTHER THAN BUILDINGS	0	79,700	0	-100.0%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
TRANSFERS OUT	1,259,500	5,005,100	4,078,400	-18.5%
FIXED ASSETS	1,204,830	1,760,800	890,500	-49.4%
DRAINAGE PROJECTS	1,801,070	721,600	1,783,200	147.1%
STREET PROJECTS	3,498,440	2,907,900	993,600	-65.8%
WASTEWATER PROJECTS	3,670,445	2,390,700	1,904,900	-20.3%
WATER PROJECTS	601,971	2,277,600	634,600	-72.1%
BUILDING PROJECTS	141,871	536,400	0	-100.0%
PARK PROJECTS	235,795	1,397,200	75,000	-94.6%
SIDEWALK PROJECTS	39,058	60,000	60,000	0.0%
STREET PROJECT	0	14,000	0	-100.0%
Total Expenditures	**59,158,959**	**68,662,500**	**59,142,900**	**-13.9%**
Total Revenues Less Expenditures	**-5,199,334**	**-9,204,000**	**-5,208,900**	**-43.4%**
Ending Fund Balance	**37,271,942**	**27,675,377**	**22,466,478**	**-18.8%**

Revenues by Fund



FY27 Revenues by Fund



The General Fund, at 56.74% of the City's revenues, is the largest and primary fund of the City of Harker Heights. The Utility Fund is the second-largest fund at 22.02%.

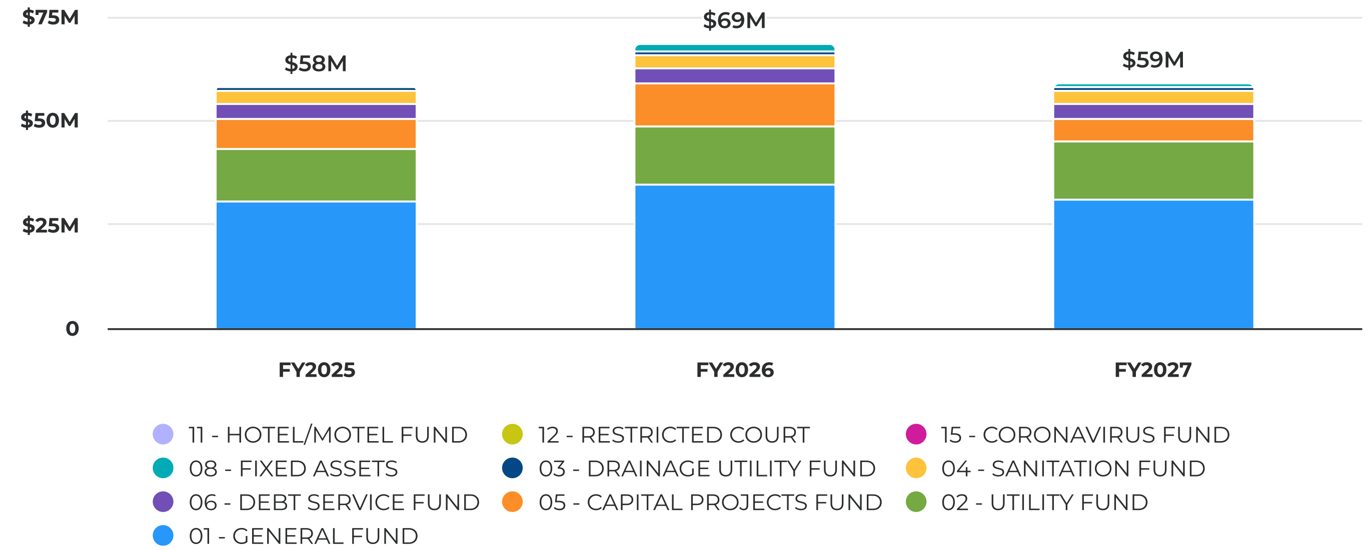
More information on each individual fund's revenues can be found on its related fund tab.

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
01 - GENERAL FUND	29,886,810	31,260,000	28,783,800	-7.9%
02 - UTILITY FUND	12,995,955	12,951,500	13,747,200	6.1%
03 - DRAINAGE UTILITY FUND	912,117	914,400	930,000	1.7%
04 - SANITATION FUND	3,037,726	3,148,900	3,263,400	3.6%
05 - CAPITAL PROJECTS FUND	2,235,510	5,855,900	2,721,800	-53.5%
06 - DEBT SERVICE FUND	3,347,469	3,287,400	3,248,000	-1.2%
11 - HOTEL/MOTEL FUND	344,858	289,500	291,900	0.8%
12 - RESTRICTED COURT	90,907	95,200	92,900	-2.4%
14 - EMPLOYEE BENEFITS FUND	6,914	5,700	5,000	-12.3%
08 - FIXED ASSETS	950,000	1,650,000	850,000	-48.5%
15 - CORONAVIRUS FUND	151,360	0	0	0.0%
Total Revenues	**53,959,625**	**59,458,500**	**53,934,000**	**-9.3%**

Expenditures by Fund

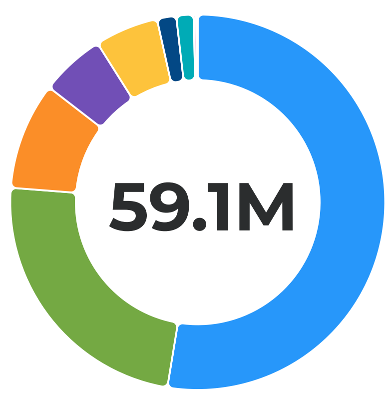
Historical Expenditures by Fund



The General, Utility, Sanitation and Drainage Funds have personnel budgeted within them to account for their daily operations. In addition, each fund also has expenditures/expenses that are particular to their fund. For instance, the General Fund has Outside Agency Funding and the Utility Fund has water and wastewater purchases from the Water Control and Improvement District and Brazos River Authority. Each fund's section, to include the City's other funds, provides additional information on their specific expenditures/expenses.

Below you can find additional information on personnel and other operating expenditures/expenses. For additional information on personnel, please visit the Departments Summary section.

FY27 Expenditures by Fund



01 - GENERAL FUND	**$31,105,500**	52.59%
02 - UTILITY FUND	**$13,984,100**	23.64%
05 - CAPITAL PROJECTS FUND	**$5,451,300**	9.22%
04 - SANITATION FUND	**$3,294,300**	5.57%
06 - DEBT SERVICE FUND	**$3,246,100**	5.49%
03 - DRAINAGE UTILITY FUND	**$973,700**	1.65%
08 - FIXED ASSETS	**$890,500**	1.51%
12 - RESTRICTED COURT	**$116,400**	0.20%
11 - HOTEL/MOTEL FUND	**$81,000**	0.14%

Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
01 - GENERAL FUND	27,912,919	34,692,400	31,105,500	-10.3%
02 - UTILITY FUND	12,393,916	14,090,500	13,984,100	-0.8%
03 - DRAINAGE UTILITY FUND	961,869	1,029,400	973,700	-5.4%
04 - SANITATION FUND	3,140,802	3,209,800	3,294,300	2.6%
05 - CAPITAL PROJECTS FUND	9,988,649	10,305,400	5,451,300	-47.1%
06 - DEBT SERVICE FUND	3,400,873	3,301,300	3,246,100	-1.7%
11 - HOTEL/MOTEL FUND	45,600	149,000	81,000	-45.6%
12 - RESTRICTED COURT	109,500	123,900	116,400	-6.1%
08 - FIXED ASSETS	1,204,830	1,760,800	890,500	-49.4%
Total Expenditures	**59,158,959**	**68,662,500**	**59,142,900**	**-13.9%**

01 - GENERAL FUND

The General Fund is the main operating fund for the City, accounting for all transactions that are not required to be accounted for in any other fund.

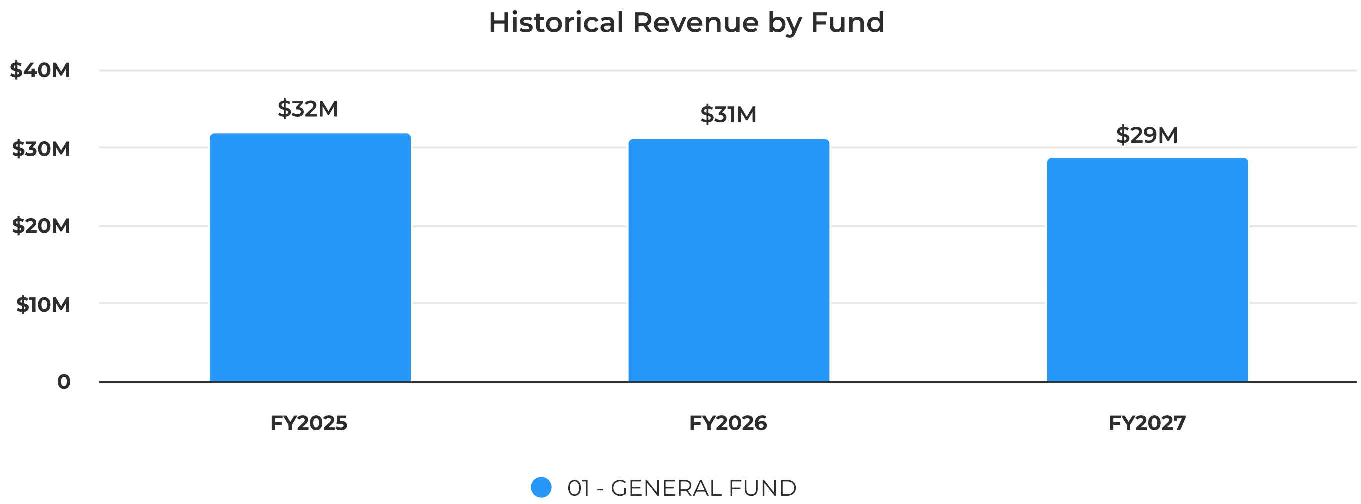
The fund is a major governmental fund.

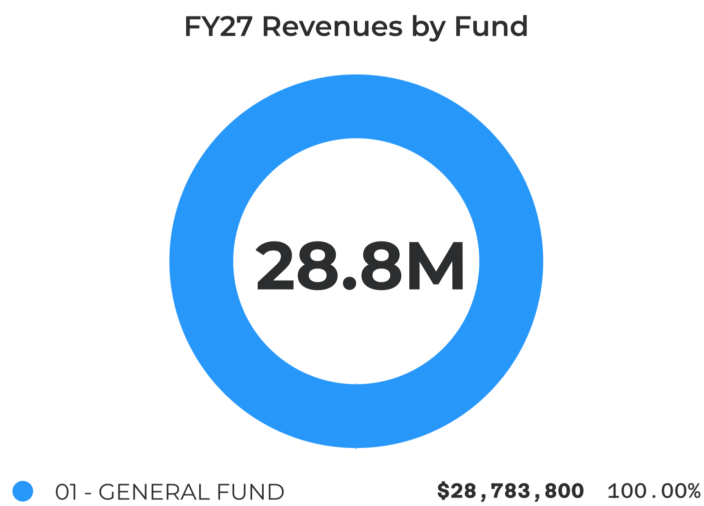
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**18,093,640**	**20,067,530**	**16,635,130**	**-17.1%**
Revenues				
LICENSES AND PERMITS	404,804	247,000	345,000	39.7%
CHARGES FOR SERVICES	1,356,047	1,316,800	1,339,200	1.7%
INTERGOVERNMENTAL PAYMENTS	1,430,665	3,072,000	578,800	-81.2%
FRANCHISE TAXES	1,391,842	1,319,000	1,277,000	-3.2%
CONTRIBUTIONS/DONATIONS	174,602	84,700	25,000	-70.5%
PROPERTY TAXES	11,336,772	11,857,200	11,975,800	1.0%
SALES AND OTHER TAXES	11,645,305	11,706,800	11,819,800	1.0%
INVESTMENT EARNINGS	927,080	765,900	675,300	-11.8%
MISCELLANEOUS	570,345	151,700	56,500	-62.8%
TRANSFERS IN	97,500	123,900	116,400	-6.1%
FINES AND FEES	551,847	615,000	575,000	-6.5%
Total Revenues	**29,886,810**	**31,260,000**	**28,783,800**	**-7.9%**
Expenditures				
PERSONNEL SERVICES	19,581,389	22,069,000	21,421,500	-2.9%
MAINTENANCE	833,695	953,300	780,500	-18.1%
CONTRACTUAL SERVICES	2,562,030	1,891,100	2,442,200	29.1%
UTILITIES	682,283	740,600	748,200	1.0%
RECREATIONAL SERVICES	105,043	109,200	141,600	29.7%
GRANT EXPENSES	1,341,085	2,566,800	62,100	-97.6%
CHAPTER 380 AGREEMENTS	23,789	26,900	30,000	11.5%
OUTSIDE AGENCY FUNDING	98,000	188,000	0	-100.0%
LEASE, RENTALS, SUBSCRIPTIONS	595,486	1,095,200	924,600	-15.6%
SUPPLIES	1,103,244	996,100	1,120,500	12.5%
SERVICES	386,875	326,200	434,300	33.1%
TRANSFERS OUT	600,000	3,730,000	3,000,000	-19.6%
Total Expenditures	**27,912,919**	**34,692,400**	**31,105,500**	**-10.3%**
Total Revenues Less Expenditures	**1,973,890**	**-3,432,400**	**-2,321,700**	**-32.4%**
Ending Fund Balance	**20,067,530**	**16,635,130**	**14,313,430**	**-14.0%**

Revenues by Fund





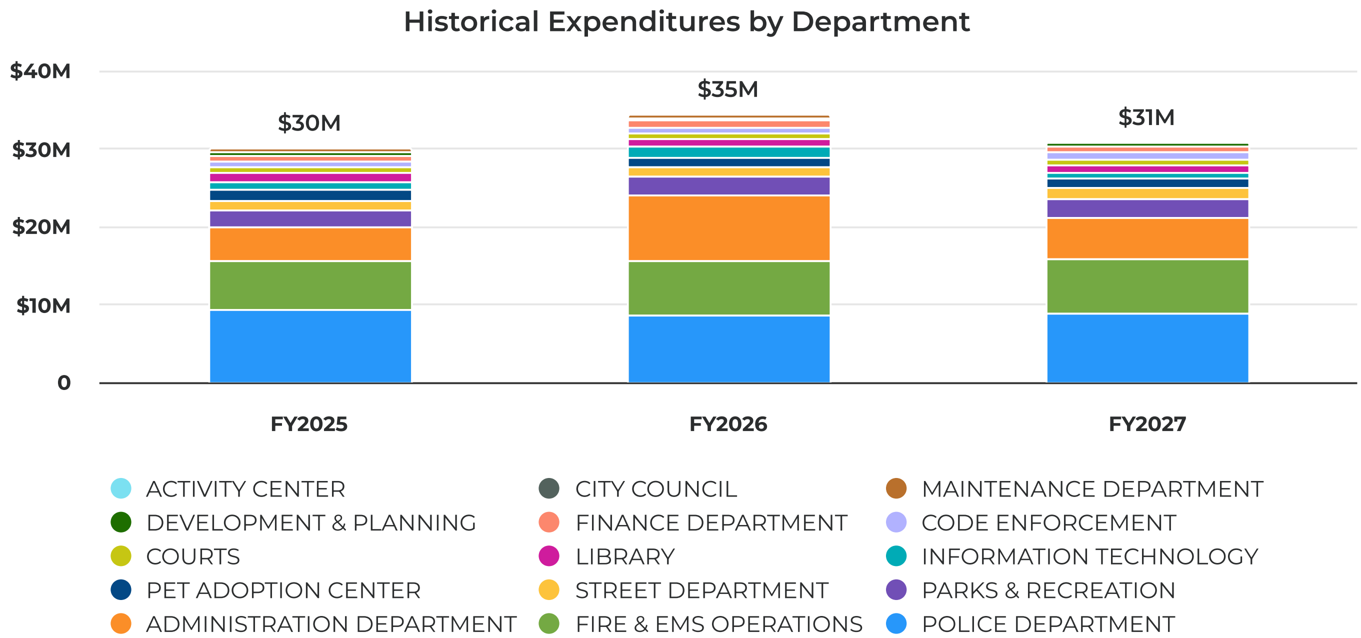
Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
01 - GENERAL FUND	29,886,810	31,260,000	28,783,800	-7.9%
LICENSES AND PERMITS				
Platting and Rezoning	42,948	33,000	25,000	-24.2%
City Registration Fees	17,055	15,500	8,000	-48.4%
Building Permits	305,252	160,000	275,000	71.9%
Contractors Registration	27,740	26,500	25,000	-5.7%
Fire Permit Revenue	11,810	12,000	12,000	0.0%
Total LICENSES AND PERMITS	404,804	247,000	345,000	39.7%
CHARGES FOR SERVICES				
Swimming Pool	34,211	33,000	34,000	3.0%
Recreation Programs	8,648	9,600	11,000	14.6%
Youth Sports Activities	72,073	75,000	75,000	0.0%
Concession Stand	4,979	4,500	4,500	0.0%
Adult Activities	659	500	500	0.0%

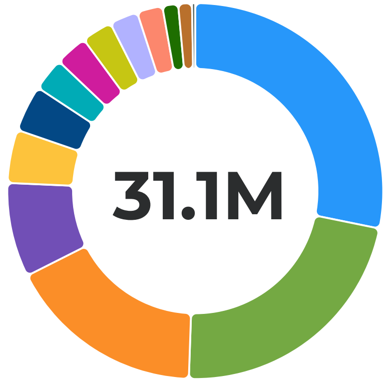
Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Park Facility Rentals	66,062	55,000	55,000	0.0%
Discounts - Youth Sports Act	-355	-800	-800	0.0%
False Alarm Fees	10,750	7,500	0	-100.0%
Ambulance Service	1,043,993	1,025,000	1,050,000	2.4%
Animal Services	115,027	107,500	110,000	2.3%
Total CHARGES FOR SERVICES	1,356,047	1,316,800	1,339,200	1.7%
INTERGOVERNMENTAL PAYMENTS				
Grant Revenue	1,424,708	2,551,400	70,800	-97.2%
Reimburse Bell County	5,957	11,700	8,000	-31.6%
Disabled Veterans Reimbursement	0	508,900	500,000	-1.7%
Total INTERGOVERNMENTAL PAYMENTS	1,430,665	3,072,000	578,800	-81.2%
FRANCHISE TAXES				
Cable Franchise Fees	248,193	218,000	192,000	-11.9%
Electricity Franchise Fees	1,016,276	964,000	950,000	-1.5%
Gas Franchise Fees	120,581	132,000	130,000	-1.5%
Telephone Franchise Fees	6,793	5,000	5,000	0.0%
Total FRANCHISE TAXES	1,391,842	1,319,000	1,277,000	-3.2%
CONTRIBUTIONS/DONATIONS				
Donations Received	107,788	16,300	0	-100.0%
Donations/Sponsors - Police	4,540	5,600	0	-100.0%
Donations/Sponsors - Hlthy Hom	1,500	100	0	-100.0%
Donations/Sponsors - Library	125	1,300	0	-100.0%
Donations/Sponsors - Parks	23,971	15,800	0	-100.0%
Donations/Sponsors - PAC	36,677	45,600	25,000	-45.2%
Total CONTRIBUTIONS/DONATIONS	174,602	84,700	25,000	-70.5%
PROPERTY TAXES				
Taxes	11,250,370	11,857,200	11,975,800	1.0%
Fines & Penalties - Taxes	86,403	0	0	0.0%
Total PROPERTY TAXES	11,336,772	11,857,200	11,975,800	1.0%
SALES AND OTHER TAXES				
Mixed Beverage Tax	120,917	122,600	120,000	-2.1%
Bingo Tax	42,569	26,400	26,400	0.0%
Sales Tax	11,481,819	11,557,800	11,673,400	1.0%
Total SALES AND OTHER TAXES	11,645,305	11,706,800	11,819,800	1.0%
INVESTMENT EARNINGS				
Interest Income	927,472	765,900	675,300	-11.8%
Net Value of Investments	-391	0	0	0.0%
Total INVESTMENT EARNINGS	927,080	765,900	675,300	-11.8%
MISCELLANEOUS				
Online Tech Fee My Permit Now	33,216	26,000	26,000	0.0%
Cash Short & Over	-1	0	0	0.0%
Miscellaneous Income	17,028	24,400	15,000	-38.5%
Taxable Income	11,768	11,400	12,000	5.3%
Miscellaneous A/R Income	11,037	4,800	3,500	-27.1%
Insurance Proceeds	473,658	65,900	0	-100.0%
Settlement of Claim	3,339	13,400	0	-100.0%
Public Nuisance Assmt Payments	14,155	5,800	0	-100.0%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
PD Training Program	800	0	0	0.0%
Police - Confiscations	5,345	0	0	0.0%
Total MISCELLANEOUS	570,345	151,700	56,500	-62.8%
TRANSFERS IN				
Transfer from Restricted Court	97,500	123,900	116,400	-6.1%
Total TRANSFERS IN	97,500	123,900	116,400	-6.1%
FINES AND FEES				
Court Fines	551,847	615,000	575,000	-6.5%
Total FINES AND FEES	551,847	615,000	575,000	-6.5%
Total Revenues	**29,886,810**	**31,260,000**	**28,783,800**	**-7.9%**

Expenditures by Department



FY27 Expenditures by Department



POLICE DEPARTMENT	**$8,773,500**	28.21%
FIRE & EMS OPERATIONS	**$6,947,200**	22.33%
ADMINISTRATION DEPARTMENT	**$5,296,400**	17.03%
PARKS & RECREATION	**$2,524,900**	8.12%
STREET DEPARTMENT	**$1,425,700**	4.58%
PET ADOPTION CENTER	**$1,242,000**	3.99%
COURTS	**$886,200**	2.85%
LIBRARY	**$867,900**	2.79%
FINANCE DEPARTMENT	**$822,900**	2.65%
CODE ENFORCEMENT	**$761,900**	2.45%
INFORMATION TECHNOLOGY	**$683,300**	2.20%
DEVELOPMENT & PLANNING	**$420,600**	1.35%
MAINTENANCE DEPARTMENT	**$365,100**	1.17%
CITY COUNCIL	**$87,900**	0.28%

Expenditures by Department

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
CITY COUNCIL				
PERSONNEL SERVICES	$5,331	$5,200	$5,400	3.8%
CONTRACTUAL SERVICES	$18,620	$0	$5,000	
UTILITIES	$0	$1,200	$2,200	83.3%
OUTSIDE AGENCY FUNDING	$98,000	$188,000	$0	-100.0%
SUPPLIES	$14,595	$12,000	$15,000	25.0%
SERVICES	$32,214	$53,300	$60,300	13.1%
Total CITY COUNCIL	$168,760	$259,700	$87,900	-66.2%
ADMINISTRATION DEPARTMENT				
PERSONNEL SERVICES	$1,419,396	$1,562,800	$1,426,500	-8.7%
MAINTENANCE	$24,079	$51,700	$43,800	-15.3%
CONTRACTUAL SERVICES	$526,855	$357,600	$589,300	64.8%
UTILITIES	$38,493	$42,400	$42,800	0.9%
GRANT EXPENSES	$1,250,000	$2,500,000	$0	-100.0%
CHAPTER 380 AGREEMENTS	$23,789	$26,900	$30,000	11.5%
LEASE, RENTALS, SUBSCRIPTIONS	$42,152	$55,200	$20,800	-62.3%
SUPPLIES	$37,898	$35,000	$33,000	-5.7%
SERVICES	$133,605	$69,200	$110,200	59.2%
TRANSFERS OUT	$600,000	$3,730,000	$3,000,000	-19.6%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Total ADMINISTRATION DEPARTMENT	$4,096,268	$8,430,800	$5,296,400	-37.2%
FINANCE DEPARTMENT				
PERSONNEL SERVICES	$458,304	$502,900	$544,300	8.2%
MAINTENANCE	$37,846	$18,000	$17,200	-4.4%
CONTRACTUAL SERVICES	$160,306	$170,100	$177,200	4.2%
UTILITIES	$1,232	$1,900	$1,400	-26.3%
LEASE, RENTALS, SUBSCRIPTIONS	$16,260	$43,400	$58,100	33.9%
SUPPLIES	$15,735	$11,000	$12,000	9.1%
SERVICES	$12,616	$8,000	$12,700	58.7%
Total FINANCE DEPARTMENT	$702,298	$755,300	$822,900	9.0%
PET ADOPTION CENTER				
PERSONNEL SERVICES	$897,929	$950,700	$967,800	1.8%
MAINTENANCE	$39,918	$82,600	$41,700	-49.5%
CONTRACTUAL SERVICES	$31,637	$29,200	$40,600	39.0%
UTILITIES	$29,766	$39,600	$39,100	-1.3%
GRANT EXPENSES	$11,393	$31,400	$0	-100.0%
LEASE, RENTALS, SUBSCRIPTIONS	$7,104	$7,500	$7,600	1.3%
SUPPLIES	$136,222	$128,800	$137,800	7.0%
SERVICES	$6,247	$5,600	$7,400	32.1%
Total PET ADOPTION CENTER	$1,160,216	$1,275,400	$1,242,000	-2.6%
POLICE DEPARTMENT				
PERSONNEL SERVICES	$6,299,810	$7,288,700	$7,307,600	0.3%
MAINTENANCE	$184,127	$221,700	$135,300	-39.0%
CONTRACTUAL SERVICES	$778,212	$449,300	$567,400	26.3%
UTILITIES	$70,111	$69,700	$68,400	-1.9%
GRANT EXPENSES	$76,073	$32,100	$61,200	90.7%
LEASE, RENTALS, SUBSCRIPTIONS	$254,711	$257,000	$268,000	4.3%
SUPPLIES	$247,383	$280,000	$298,000	6.4%
SERVICES	$53,228	$58,900	$67,600	14.8%
Total POLICE DEPARTMENT	$7,963,655	$8,657,400	$8,773,500	1.3%
COURTS				
PERSONNEL SERVICES	$577,240	$568,100	$592,700	4.3%
MAINTENANCE	$28,831	$3,100	$2,800	-9.7%
CONTRACTUAL SERVICES	$223,393	$218,600	$230,400	5.4%
UTILITIES	$2,874	$6,900	$6,600	-4.3%
LEASE, RENTALS, SUBSCRIPTIONS	$3,979	$23,700	$33,800	42.6%
SUPPLIES	$10,011	$9,500	$11,500	21.1%
SERVICES	$8,131	$8,800	$8,400	-4.5%
Total COURTS	$854,458	$838,700	$886,200	5.7%
DEVELOPMENT & PLANNING				
PERSONNEL SERVICES	$375,676	$353,000	$379,200	7.4%
MAINTENANCE	$5,134	$4,500	$4,500	0.0%
CONTRACTUAL SERVICES	$12,242	$11,400	$16,300	43.0%
UTILITIES	$1,232	$2,100	$1,900	-9.5%
LEASE, RENTALS, SUBSCRIPTIONS	$3,572	$3,300	$3,400	3.0%
SUPPLIES	$6,173	$5,500	$6,500	18.2%
SERVICES	$6,908	$7,700	$8,800	14.3%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Total DEVELOPMENT & PLANNING	$410,937	$387,500	$420,600	8.5%
CODE ENFORCEMENT				
PERSONNEL SERVICES	$495,725	$578,100	$513,300	-11.2%
MAINTENANCE	$24,759	$37,900	$27,900	-26.4%
CONTRACTUAL SERVICES	$170,806	$167,500	$186,500	11.3%
UTILITIES	$3,136	$4,100	$4,100	0.0%
LEASE, RENTALS, SUBSCRIPTIONS	$26,858	$9,500	$3,800	-60.0%
SUPPLIES	$9,003	$12,500	$12,500	0.0%
SERVICES	$23,234	$7,100	$13,800	94.4%
Total CODE ENFORCEMENT	$753,521	$816,700	$761,900	-6.7%
FIRE & EMS OPERATIONS				
PERSONNEL SERVICES	$5,275,449	$5,721,400	$5,535,500	-3.2%
MAINTENANCE	$150,314	$187,500	$158,100	-15.7%
CONTRACTUAL SERVICES	$170,518	$227,800	$303,500	33.2%
UTILITIES	$61,042	$68,800	$71,600	4.1%
GRANT EXPENSES	$2,119	$3,300	$900	-72.7%
LEASE, RENTALS, SUBSCRIPTIONS	$8,136	$387,500	$385,900	-0.4%
SUPPLIES	$453,639	$316,600	$400,800	26.6%
SERVICES	$69,009	$57,400	$90,900	58.4%
Total FIRE & EMS OPERATIONS	$6,190,225	$6,970,300	$6,947,200	-0.3%
INFORMATION TECHNOLOGY				
PERSONNEL SERVICES	$429,229	$946,000	$411,100	-56.5%
MAINTENANCE	$42,242	$47,100	$50,500	7.2%
CONTRACTUAL SERVICES	$6,158	$7,200	$51,200	611.1%
UTILITIES	$27,896	$44,800	$44,800	0.0%
LEASE, RENTALS, SUBSCRIPTIONS	$205,861	$280,700	$115,400	-58.9%
SUPPLIES	$647	$5,700	$5,100	-10.5%
SERVICES	$2,132	$2,800	$5,200	85.7%
Total INFORMATION TECHNOLOGY	$714,166	$1,334,300	$683,300	-48.8%
LIBRARY				
PERSONNEL SERVICES	$624,997	$709,200	$681,200	-3.9%
MAINTENANCE	$15,794	$14,600	$18,200	24.7%
CONTRACTUAL SERVICES	$276,665	$36,300	$64,800	78.5%
UTILITIES	$26,652	$26,900	$26,700	-0.7%
RECREATIONAL SERVICES	$34,898	$28,000	$28,000	0.0%
LEASE, RENTALS, SUBSCRIPTIONS	$15,840	$16,300	$16,500	1.2%
SUPPLIES	$19,270	$16,900	$15,400	-8.9%
SERVICES	$8,190	$16,800	$17,100	1.8%
Total LIBRARY	$1,022,306	$865,000	$867,900	0.3%
ACTIVITY CENTER				
PERSONNEL SERVICES	$143,662	$102,600	$0	-100.0%
MAINTENANCE	$4,830	$6,200	$0	-100.0%
CONTRACTUAL SERVICES	$41,081	$49,500	$0	-100.0%
UTILITIES	$11,989	$11,400	$0	-100.0%
RECREATIONAL SERVICES	$32,848	$32,500	$0	-100.0%
SUPPLIES	$2,273	$2,100	$0	-100.0%
SERVICES	$4,033	$4,000	$0	-100.0%
Total ACTIVITY CENTER	$240,716	$208,300	$0	-100.0%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
STREET DEPARTMENT				
PERSONNEL SERVICES	$710,572	$816,600	$865,100	5.9%
MAINTENANCE	$163,365	$149,000	$143,000	-4.0%
CONTRACTUAL SERVICES	$38,451	$27,100	$38,700	42.8%
UTILITIES	$319,124	$320,200	$330,100	3.1%
SUPPLIES	$42,225	$39,500	$40,000	1.3%
SERVICES	$9,522	$8,800	$8,800	0.0%
Total STREET DEPARTMENT	$1,283,259	$1,361,200	$1,425,700	4.7%
PARKS & RECREATION				
PERSONNEL SERVICES	$1,557,016	$1,676,000	$1,861,600	11.1%
MAINTENANCE	$109,381	$125,200	$135,200	8.0%
CONTRACTUAL SERVICES	$101,350	$133,800	$161,900	21.0%
UTILITIES	$81,464	$92,600	$100,200	8.2%
RECREATIONAL SERVICES	$37,296	$48,700	$113,600	133.3%
GRANT EXPENSES	$1,500	$0	$0	0.0%
LEASE, RENTALS, SUBSCRIPTIONS	$11,013	$11,100	$11,300	1.8%
SUPPLIES	$91,303	$107,300	$119,800	11.6%
SERVICES	$16,026	$16,500	$21,300	29.1%
Total PARKS & RECREATION	$2,006,349	$2,211,200	$2,524,900	14.2%
MAINTENANCE DEPARTMENT				
PERSONNEL SERVICES	$311,053	$287,700	$330,200	14.8%
MAINTENANCE	$3,075	$4,200	$2,300	-45.2%
CONTRACTUAL SERVICES	$5,736	$5,700	$9,400	64.9%
UTILITIES	$7,273	$8,000	$8,300	3.8%
SUPPLIES	$16,869	$13,700	$13,100	-4.4%
SERVICES	$1,779	$1,300	$1,800	38.5%
Total MAINTENANCE DEPARTMENT	$345,784	$320,600	$365,100	13.9%
Total Expenditures	**$27,912,919**	**$34,692,400**	**$31,105,500**	**-10.3%**

06 - DEBT SERVICE FUND

The Debt Service Fund accumulates the resources for and makes the payments of general long-term debt.

The Debt Service Fund is a major governmental fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**74,970**	**21,566**	**7,666**	**-64.5%**
Revenues				
PROPERTY TAXES				
Tax Receipts	3,198,879	3,134,000	3,078,000	-1.8%
Fines & Penalties - Taxes	24,684	0	0	0.0%
Total PROPERTY TAXES	3,223,563	3,134,000	3,078,000	-1.8%
INVESTMENT EARNINGS				
Interest Income	23,301	23,400	20,000	-14.5%
Total INVESTMENT EARNINGS	23,301	23,400	20,000	-14.5%
MISCELLANEOUS				
Miscellaneous Income	605	0	0	0.0%
Total MISCELLANEOUS	605	0	0	0.0%
TRANSFERS IN				
Transfer from City General	100,000	130,000	150,000	15.4%
Total TRANSFERS IN	100,000	130,000	150,000	15.4%
Total Revenues	**3,347,469**	**3,287,400**	**3,248,000**	**-1.2%**
Expenditures				
MISCELLANEOUS				
BCAD Fees	35,011	36,000	39,900	10.8%
Total MISCELLANEOUS	35,011	36,000	39,900	10.8%
BOND EXPENSE				
Interest Expense - Bonds	810,862	700,300	616,200	-12.0%
Principal Reduction - Bonds	2,555,000	2,565,000	2,590,000	1.0%
Total BOND EXPENSE	3,365,862	3,265,300	3,206,200	-1.8%
Total Expenditures	**3,400,873**	**3,301,300**	**3,246,100**	**-1.7%**
Total Revenues Less Expenditures	**-53,404**	**-13,900**	**1,900**	**-113.7%**
Ending Fund Balance	**21,566**	**7,666**	**9,566**	**24.8%**

02 - UTILITY FUND

The Utility Fund accounts for the provision of water and wastewater service in the City.

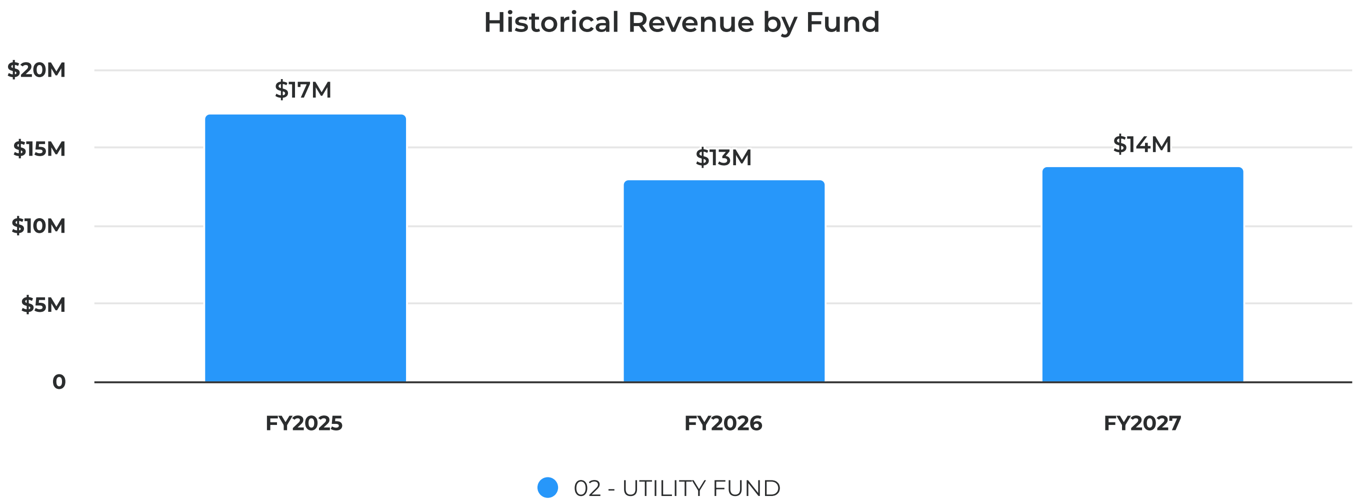
The fund is a major, proprietary (enterprise) fund.

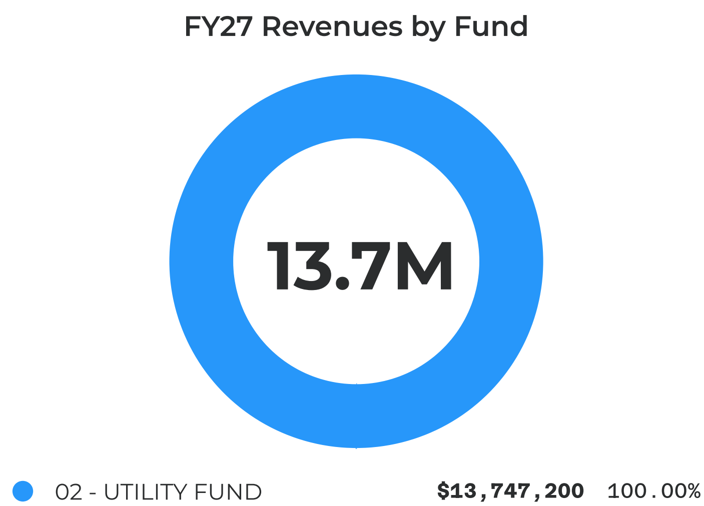
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**$4,494,610**	**$5,096,644**	**$3,957,644**	**-22.3%**
Revenues				
CHARGES FOR SERVICES	$12,439,003	$12,486,100	$13,493,200	8.1%
INVESTMENT EARNINGS	$224,606	$215,000	$175,000	-18.6%
MISCELLANEOUS	$332,346	$250,400	$79,000	-68.5%
Total Revenues	**$12,995,955**	**$12,951,500**	**$13,747,200**	**6.1%**
Expenditures				
PERSONNEL SERVICES	$1,792,415	$2,123,000	$2,306,200	8.6%
MAINTENANCE	$471,677	$423,300	$411,100	-2.9%
CONTRACTUAL SERVICES	$1,933,753	$1,507,300	$1,243,500	-17.5%
UTILITIES	$510,654	$519,600	$534,300	2.8%
LEASE, RENTALS, SUBSCRIPTIONS	$0	$36,000	$59,100	64.2%
SUPPLIES	$186,239	$171,100	$163,700	-4.3%
MISCELLANEOUS	$65,025	$60,000	$60,000	0.0%
WATER/SEWER CONTRACTS	$5,715,024	$7,016,700	$7,066,500	0.7%
BOND EXPENSE	$1,592,425	$1,798,500	$1,797,100	-0.1%
SERVICES	$26,705	$35,000	$42,600	21.7%
TRANSFERS OUT	$100,000	$400,000	$300,000	-25.0%
Total Expenditures	**$12,393,916**	**$14,090,500**	**$13,984,100**	**-0.8%**
Total Revenues Less Expenditures	**$602,038**	**-$1,139,000**	**-$236,900**	**-79.2%**
Ending Fund Balance	**$5,096,648**	**$3,957,644**	**$3,720,744**	**-6.0%**

Revenues by Fund



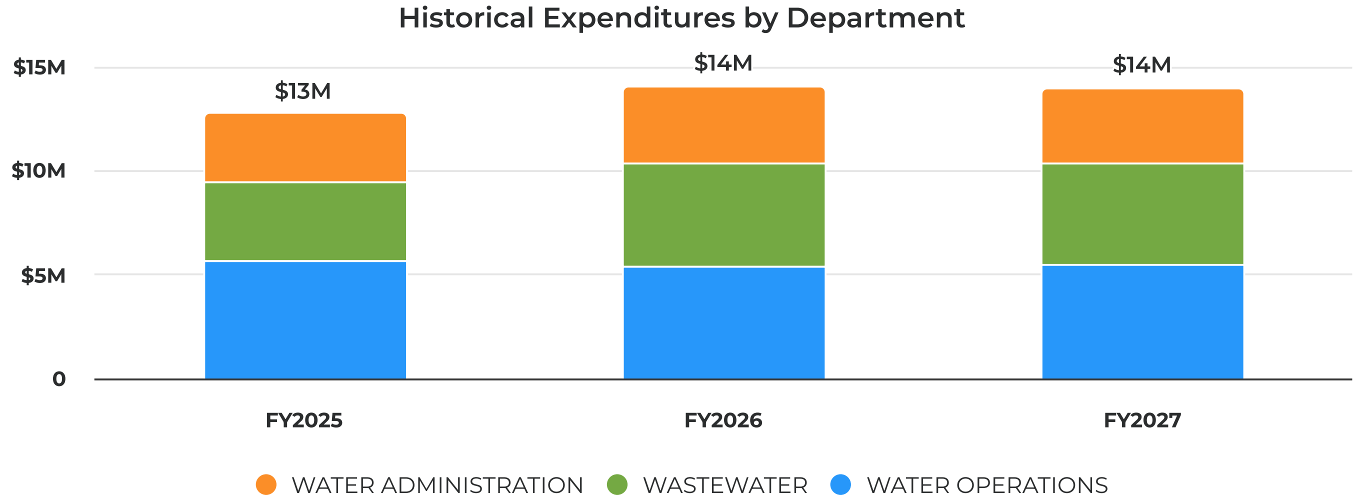


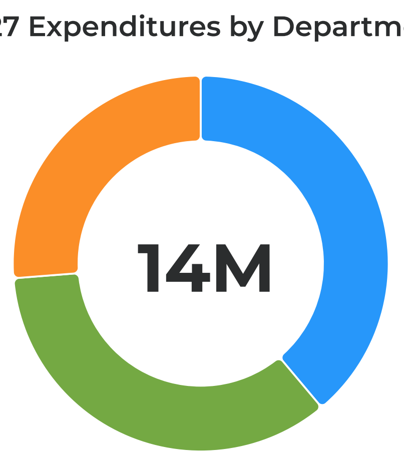
Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
02 - UTILITY FUND	12,995,955	12,951,500	13,747,200	6.1%
CHARGES FOR SERVICES				
Water Income	7,134,485	7,035,400	7,527,900	7.0%
Sewer Income	4,846,113	5,100,000	5,605,300	9.9%
Transfers and Turn On/Off	72,655	70,500	50,000	-29.1%
Penalties	323,914	260,700	250,000	-4.1%
Water Meter Tap Fees	8,447	6,000	6,000	0.0%
Sewer Tap Fees	4,585	1,500	4,000	166.7%
Connect Fees	48,803	12,000	50,000	316.7%
Total CHARGES FOR SERVICES	12,439,003	12,486,100	13,493,200	8.1%
INVESTMENT EARNINGS				
Interest Income	224,612	215,000	175,000	-18.6%
Net Value of Investments	-6	0	0	0.0%
Total INVESTMENT EARNINGS	224,606	215,000	175,000	-18.6%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
MISCELLANEOUS				
Online Payment Fees	134,100	62,200	0	-100.0%
2024 WW Impact Fees	177,786	176,800	75,000	-57.6%
Cash Over & Short	21	0	0	0.0%
Miscellaneous Income	4,715	4,500	4,000	-11.1%
Other Income	4,473	5,900	0	-100.0%
Insurance Proceeds	0	1,000	0	-100.0%
Grant Revenue	11,250	0	0	0.0%
Total MISCELLANEOUS	332,346	250,400	79,000	-68.5%
Total Revenues	**12,995,955**	**12,951,500**	**13,747,200**	**6.1%**

Expenditures by Department





WATER OPERATIONS	**$5,437,100**	38.88%
WASTEWATER	**$4,875,000**	34.86%
WATER ADMINISTRATION	**$3,672,000**	26.26%

Expenditures by Department

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
WATER ADMINISTRATION				
PERSONNEL SERVICES	$537,252	$690,200	$687,400	-0.4%
MAINTENANCE	$164,646	$158,100	$154,200	-2.5%
CONTRACTUAL SERVICES	$448,428	$541,800	$579,600	7.0%
UTILITIES	$3,329	$5,400	$3,700	-31.5%
LEASE, RENTALS, SUBSCRIPTIONS	$0	$36,000	$59,100	64.2%
SUPPLIES	$38,387	$27,500	$27,500	0.0%
MISCELLANEOUS	$65,025	$60,000	$60,000	0.0%
BOND EXPENSE	$1,592,425	$1,798,500	$1,797,100	-0.1%
SERVICES	$801	$2,400	$3,400	41.7%
TRANSFERS OUT	$100,000	$400,000	$300,000	-25.0%
Total WATER ADMINISTRATION	$2,950,293	$3,719,900	$3,672,000	-1.3%
WATER OPERATIONS				
PERSONNEL SERVICES	$656,677	$662,400	$738,400	11.5%
MAINTENANCE	$133,488	$121,200	$118,200	-2.5%
CONTRACTUAL SERVICES	$941,901	$405,300	$342,300	-15.5%
UTILITIES	$190,304	$193,200	$199,500	3.3%
SUPPLIES	$34,009	$45,500	$35,200	-22.6%
WATER/SEWER CONTRACTS	$3,652,128	$3,939,300	$3,984,000	1.1%
SERVICES	$15,487	$15,700	$19,500	24.2%
Total WATER OPERATIONS	$5,623,994	$5,382,600	$5,437,100	1.0%
WASTEWATER				
PERSONNEL SERVICES	$598,486	$770,400	$880,400	14.3%
MAINTENANCE	$173,543	$144,000	$138,700	-3.7%
CONTRACTUAL SERVICES	$543,423	$560,200	$321,600	-42.6%
UTILITIES	$317,022	$321,000	$331,100	3.1%
SUPPLIES	$113,843	$98,100	$101,000	3.0%
WATER/SEWER CONTRACTS	$2,062,896	$3,077,400	$3,082,500	0.2%
SERVICES	$10,417	$16,900	$19,700	16.6%
Total WASTEWATER	$3,819,629	$4,988,000	$4,875,000	-2.3%
Total Expenditures	**$12,393,916**	**$14,090,500**	**$13,984,100**	**-0.8%**

03 - DRAINAGE UTILITY FUND

The Drainage Fund accounts for the operations related to providing drainage services throughout the City.

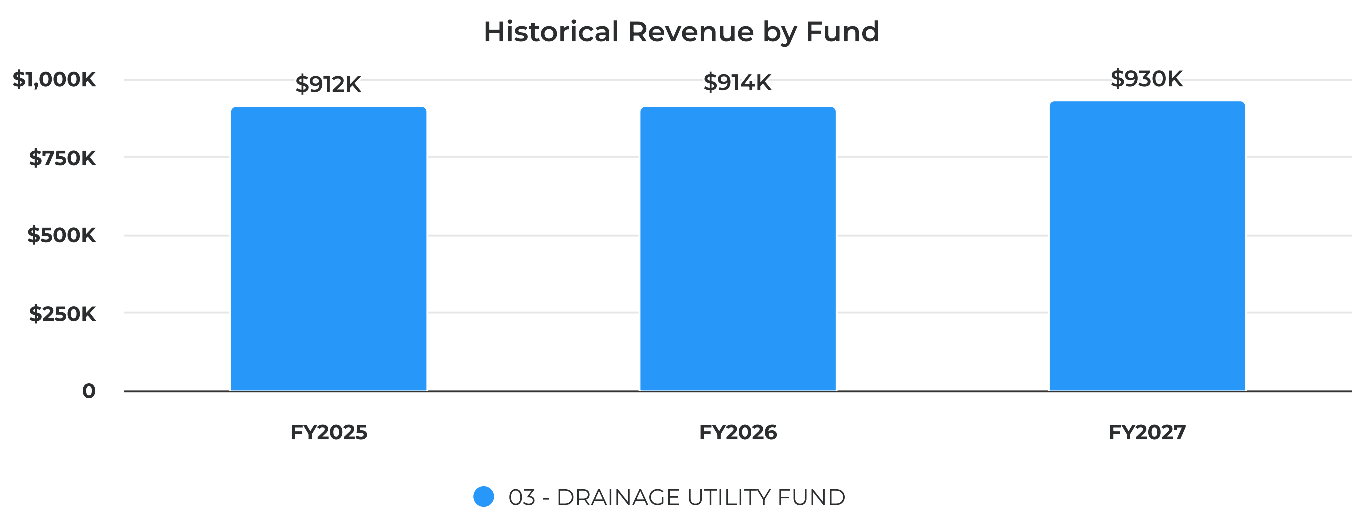
The fund is a major, proprietary (enterprise) fund.

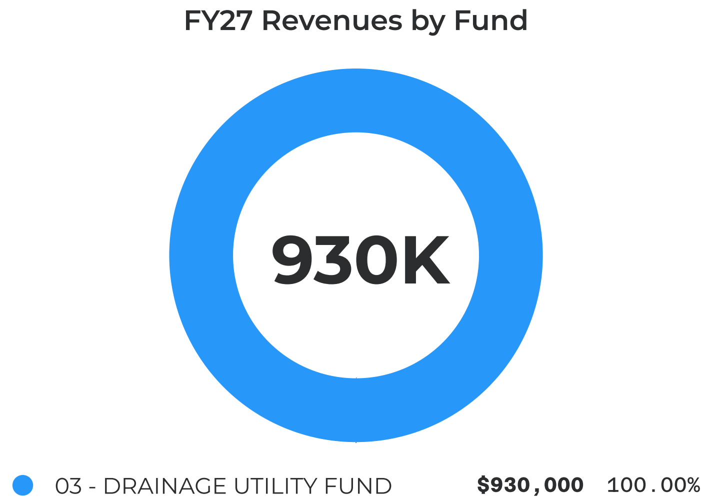
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**266,484**	**216,732**	**101,733**	**-53.1%**
Revenues				
CHARGES FOR SERVICES	898,078	903,900	922,000	2.0%
MISCELLANEOUS	14,039	10,500	8,000	-23.8%
Total Revenues	**912,117**	**914,400**	**930,000**	**1.7%**
Expenditures				
PERSONNEL SERVICES	150,232	158,900	168,400	6.0%
MAINTENANCE	18,582	35,000	19,000	-45.7%
CONTRACTUAL SERVICES	22,471	12,500	12,800	2.4%
SUPPLIES	7,413	7,600	7,600	0.0%
MISCELLANEOUS	4,174	5,000	5,000	0.0%
BOND EXPENSE	456,497	456,200	455,500	-0.2%
SERVICES	2,499	4,200	5,400	28.6%
TRANSFERS OUT	300,000	350,000	300,000	-14.3%
Total Expenditures	**961,869**	**1,029,400**	**973,700**	**-5.4%**
Total Revenues Less Expenditures	**-49,752**	**-115,000**	**-43,700**	**-62.0%**
Ending Fund Balance	**216,732**	**101,732**	**58,033**	**-43.0%**

Revenues by Fund

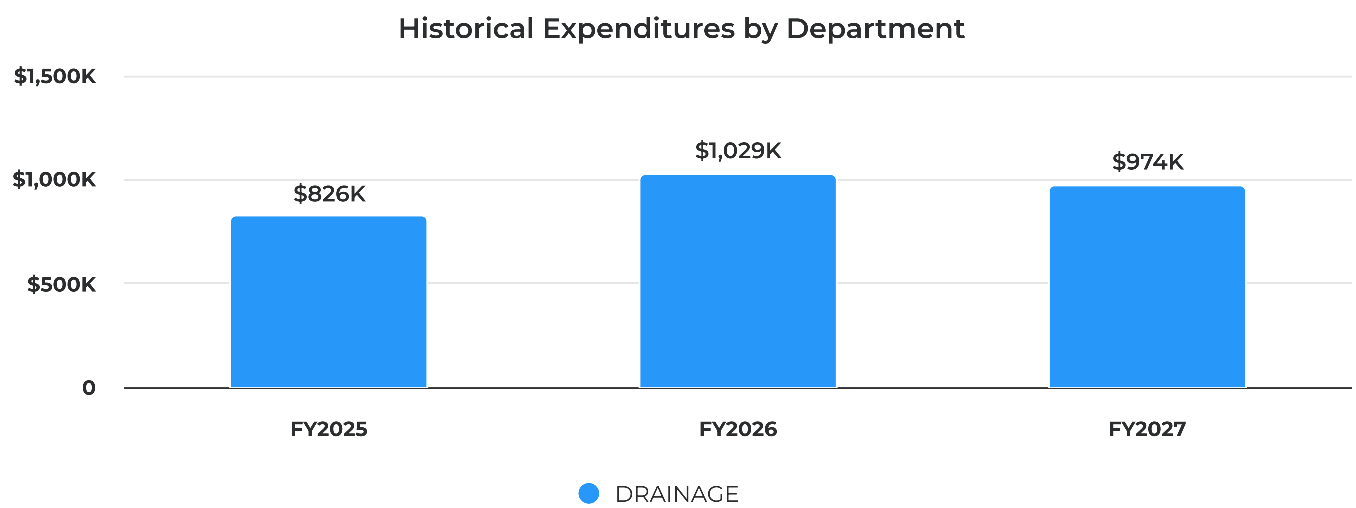




Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
03 - DRAINAGE UTILITY FUND	912,117	914,400	930,000	1.7%
CHARGES FOR SERVICES				
Drainage Income	898,078	903,900	922,000	2.0%
Total CHARGES FOR SERVICES	898,078	903,900	922,000	2.0%
MISCELLANEOUS				
Interest Income	12,539	10,500	8,000	-23.8%
Grant Revenue	1,500	0	0	0.0%
Total MISCELLANEOUS	14,039	10,500	8,000	-23.8%
Total Revenues	**912,117**	**914,400**	**930,000**	**1.7%**

Expenditures by Department



FY27 Expenditures by Department

DRAINAGE $973,700 100.00%

Expenditures by Department

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
DRAINAGE	961,869	1,029,400	973,700	-5.4%
PERSONNEL SERVICES				
Salaries Regular	95,512	107,600	114,700	6.6%
Salaries Overtime	3,509	5,000	3,500	-30.0%
Workers Compensation	3,024	2,100	2,100	0.0%
Health Insurance	18,702	16,000	18,300	14.4%
Social Security	7,556	8,600	9,000	4.7%
Retirement	21,902	19,400	20,600	6.2%
OPEB Expense	27	200	200	0.0%
Total PERSONNEL SERVICES	150,232	158,900	168,400	6.0%
MAINTENANCE				
Vehicle Maintenance	6,266	20,000	5,000	-75.0%
Equipment Maintenance	12,316	12,000	12,000	0.0%
Ground Maintenance	0	3,000	2,000	-33.3%
Total MAINTENANCE	18,582	35,000	19,000	-45.7%
CONTRACTUAL SERVICES				
Insurance	3,204	3,500	5,900	68.6%
Contract Labor	8,369	3,000	4,000	33.3%
State Fees	709	300	300	0.0%
Advertising	260	800	800	0.0%
Professional Fees	9,929	2,700	800	-70.4%
Required Public Notices	0	2,200	1,000	-54.5%
Total CONTRACTUAL SERVICES	22,471	12,500	12,800	2.4%
SUPPLIES				
Vehicle Supplies	4,363	4,500	4,500	0.0%
General Supplies	0	100	100	0.0%
Equipment Supplies	3,050	3,000	3,000	0.0%
Total SUPPLIES	7,413	7,600	7,600	0.0%
MISCELLANEOUS				
Bad Debt Expense	4,174	5,000	5,000	0.0%
Total MISCELLANEOUS	4,174	5,000	5,000	0.0%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
BOND EXPENSE				
Interest Expense - Bond	186,497	161,200	150,500	-6.6%
Principal Payment	270,000	295,000	305,000	3.4%
Total BOND EXPENSE	456,497	456,200	455,500	-0.2%
SERVICES				
Uniforms	2,150	2,000	2,500	25.0%
Dues & Subscriptions	39	100	100	0.0%
Travel & Training	310	2,100	2,800	33.3%
Total SERVICES	2,499	4,200	5,400	28.6%
TRANSFERS OUT				
Transfer to Fixed Assets	300,000	350,000	300,000	-14.3%
Total TRANSFERS OUT	300,000	350,000	300,000	-14.3%
Total Expenditures	**961,869**	**1,029,400**	**973,700**	**-5.4%**

04 - SANITATION FUND

The Sanitation Fund accounts for the operations related to providing sanitation services to citizens, including the outsourcing to Waste Management for residential and commercial hand pick-up and the City's Drop Site Center.

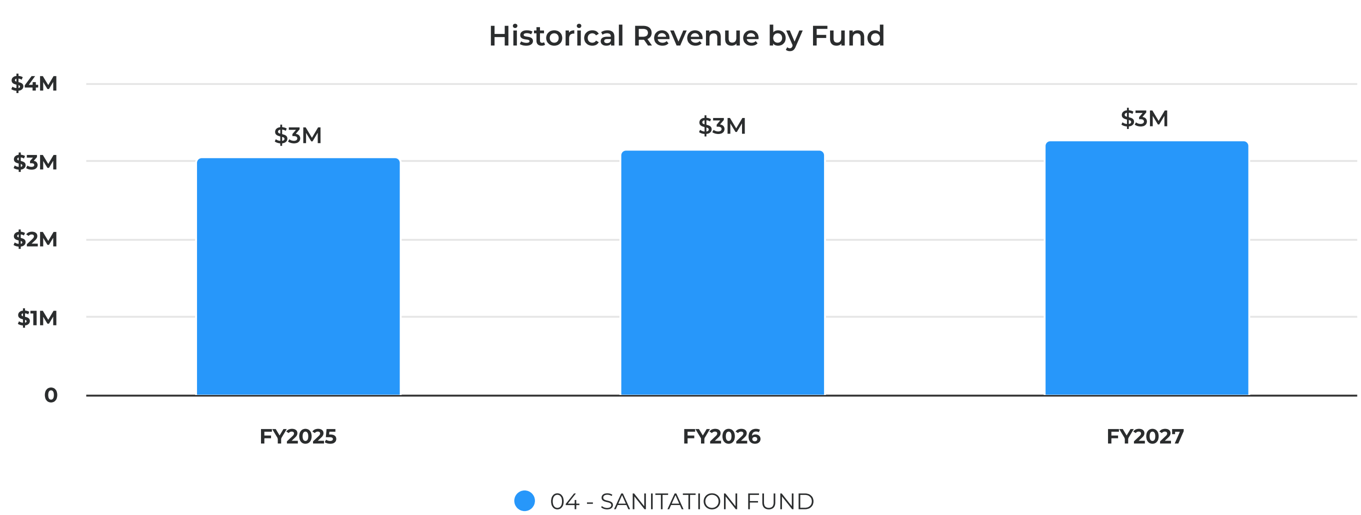
The fund is a major, proprietary (enterprise) fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**288,159**	**185,083**	**124,182**	**-32.9%**
Revenues				
CHARGES FOR SERVICES	2,781,179	2,884,600	2,992,000	3.7%
MISCELLANEOUS	256,547	264,300	271,400	2.7%
Total Revenues	**3,037,726**	**3,148,900**	**3,263,400**	**3.6%**
Expenditures				
PERSONNEL SERVICES	69,531	69,700	70,300	0.9%
CONTRACTUAL SERVICES	2,901,546	2,716,600	2,853,600	5.0%
UTILITIES	1,211	1,400	1,400	0.0%
SUPPLIES	5,616	5,400	5,300	-1.9%
MISCELLANEOUS	11,984	15,000	12,000	-20.0%
SERVICES	914	1,700	1,700	0.0%
TRANSFERS OUT	150,000	400,000	350,000	-12.5%
Total Expenditures	**3,140,802**	**3,209,800**	**3,294,300**	**2.6%**
Total Revenues Less Expenditures	**-103,076**	**-60,900**	**-30,900**	**-49.3%**
Ending Fund Balance	**185,083**	**124,183**	**93,282**	**-24.9%**

Revenues by Fund



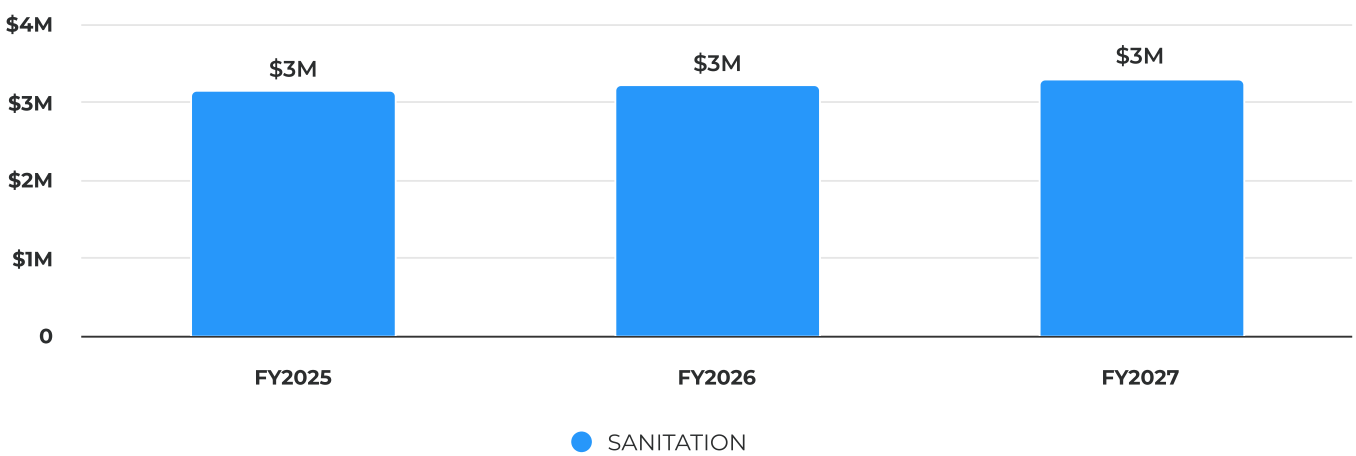
FY27 Revenues by Fund

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
04 - SANITATION FUND	3,037,726	3,148,900	3,263,400	3.6%
CHARGES FOR SERVICES				
Garbage Income	2,520,592	2,616,800	2,721,500	4.0%
Drop Site Fee	260,587	267,800	270,500	1.0%
Total CHARGES FOR SERVICES	2,781,179	2,884,600	2,992,000	3.7%
MISCELLANEOUS				
Interest Income	12,725	9,000	8,500	-5.6%
Miscellaneous Income	1,956	1,000	1,000	0.0%
Garbage Franchise Fees	241,865	254,300	261,900	3.0%
Total MISCELLANEOUS	256,547	264,300	271,400	2.7%
Total Revenues	**3,037,726**	**3,148,900**	**3,263,400**	**3.6%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

SANITATION $3,294,300 100.00%

Expenditures by Department

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
SANITATION	3,140,802	3,209,800	3,294,300	2.6%
PERSONNEL SERVICES				
Salaries Regular	43,698	45,400	44,200	-2.6%
Salaries Overtime	4,423	3,300	4,000	21.2%
Worker's Compensation	1,209	800	800	0.0%
Health Insurance	7,152	7,600	8,700	14.5%
Social Security	3,552	3,700	3,700	0.0%
Retirement	9,487	8,400	8,400	0.0%
OPEB Expense	10	500	500	0.0%
Total PERSONNEL SERVICES	69,531	69,700	70,300	0.9%
CONTRACTUAL SERVICES				
Insurance	1,281	1,400	2,400	71.4%
Equipment Rental	1,729	7,000	1,400	-80.0%
Roll Off Dumpsters	445,469	407,400	430,000	5.5%
Brush Grinding	134,750	31,100	35,000	12.5%
Garbage Contract	2,158,308	2,235,200	2,347,000	5.0%
Mulch Hauling	154,750	28,800	32,000	11.1%
Advertising	260	700	800	14.3%
Professional Fees	5,000	5,000	5,000	0.0%
Total CONTRACTUAL SERVICES	2,901,546	2,716,600	2,853,600	5.0%
UTILITIES				
Utilities	191	200	200	0.0%
Telephone	1,020	1,200	1,200	0.0%
Total UTILITIES	1,211	1,400	1,400	0.0%
SUPPLIES				
General Supplies	197	400	300	-25.0%
Equipment Supplies	5,419	5,000	5,000	0.0%
Total SUPPLIES	5,616	5,400	5,300	-1.9%
MISCELLANEOUS				
Bad Debt Expense	11,984	15,000	12,000	-20.0%
Total MISCELLANEOUS	11,984	15,000	12,000	-20.0%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
SERVICES				
Uniforms	875	1,500	1,500	0.0%
Dues & Subscriptions	39	100	100	0.0%
Travel & Training	0	100	100	0.0%
Total SERVICES	914	1,700	1,700	0.0%
TRANSFERS OUT				
Transfer to Fixed Assets	150,000	400,000	350,000	-12.5%
Total TRANSFERS OUT	150,000	400,000	350,000	-12.5%
Total Expenditures	**3,140,802**	**3,209,800**	**3,294,300**	**2.6%**

05 - CAPITAL PROJECTS FUND

The Capital Project Fund accounts for the purchase and construction of capital facilities. Since many of these can be multi-year projects, this fund is presented in a multi-year format which functions as its budget as well as a forecast. Only the upcoming fiscal year is adopted as part of the budget; fiscal years following the budgeted year are forecasted for planning purposes.

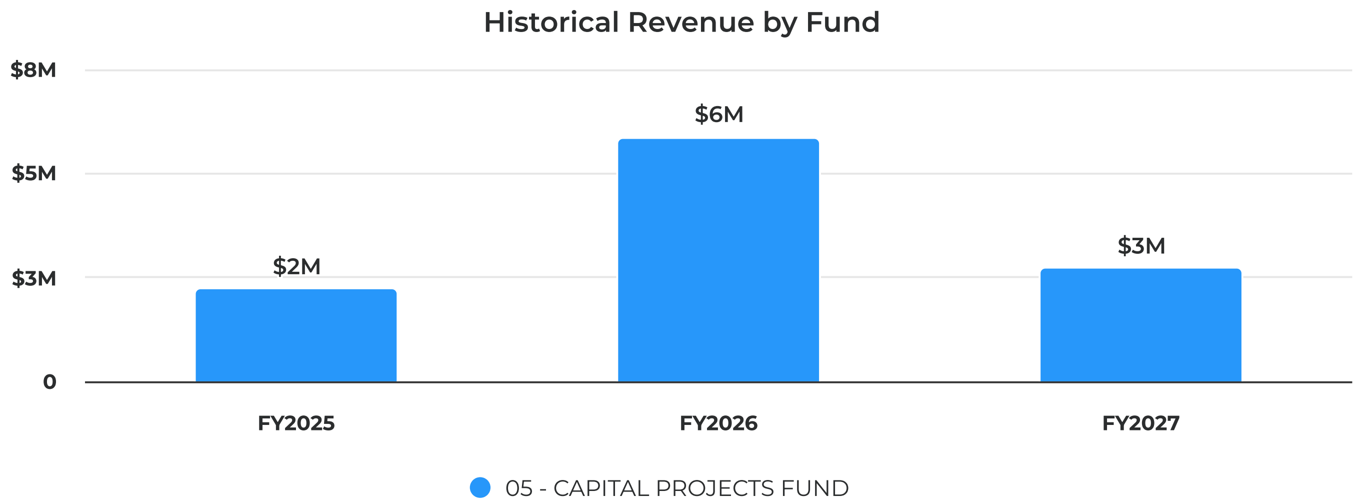
The fund is a major, governmental fund.

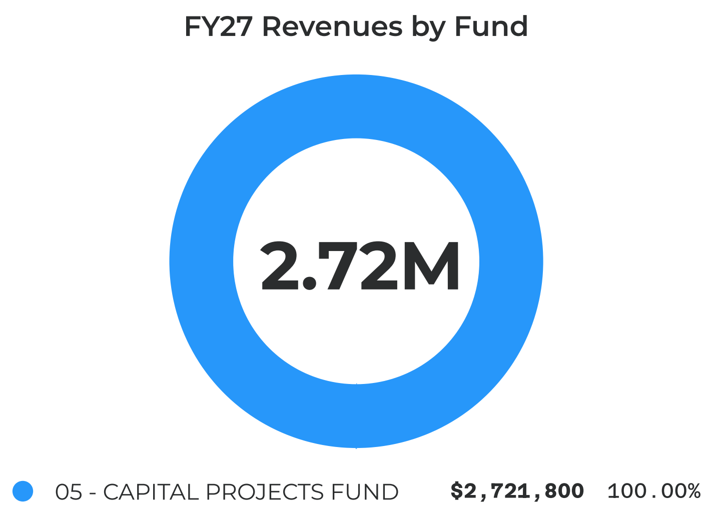
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**17,404,540**	**9,651,400**	**5,201,901**	**-46.1%**
Revenues				
INVESTMENT EARNINGS	402,272	276,000	121,800	-55.9%
MISCELLANEOUS	1,233,238	2,479,900	0	-100.0%
TRANSFERS IN	600,000	3,100,000	2,600,000	-16.1%
Total Revenues	**2,235,510**	**5,855,900**	**2,721,800**	**-53.5%**
Expenditures				
DRAINAGE PROJECTS	1,801,070	721,600	1,783,200	147.1%
STREET PROJECTS	3,498,440	2,907,900	993,600	-65.8%
WASTEWATER PROJECTS	3,670,445	2,390,700	1,904,900	-20.3%
WATER PROJECTS	601,971	2,277,600	634,600	-72.1%
BUILDING PROJECTS	141,871	536,400	0	-100.0%
PARK PROJECTS	235,795	1,397,200	75,000	-94.6%
SIDEWALK PROJECTS	39,058	60,000	60,000	0.0%
STREET PROJECT	0	14,000	0	-100.0%
Total Expenditures	**9,988,649**	**10,305,400**	**5,451,300**	**-47.1%**
Total Revenues Less Expenditures	**-7,753,140**	**-4,449,500**	**-2,729,500**	**-38.7%**
Ending Fund Balance	**9,651,400**	**5,201,900**	**2,472,401**	**-52.5%**

Revenues by Fund

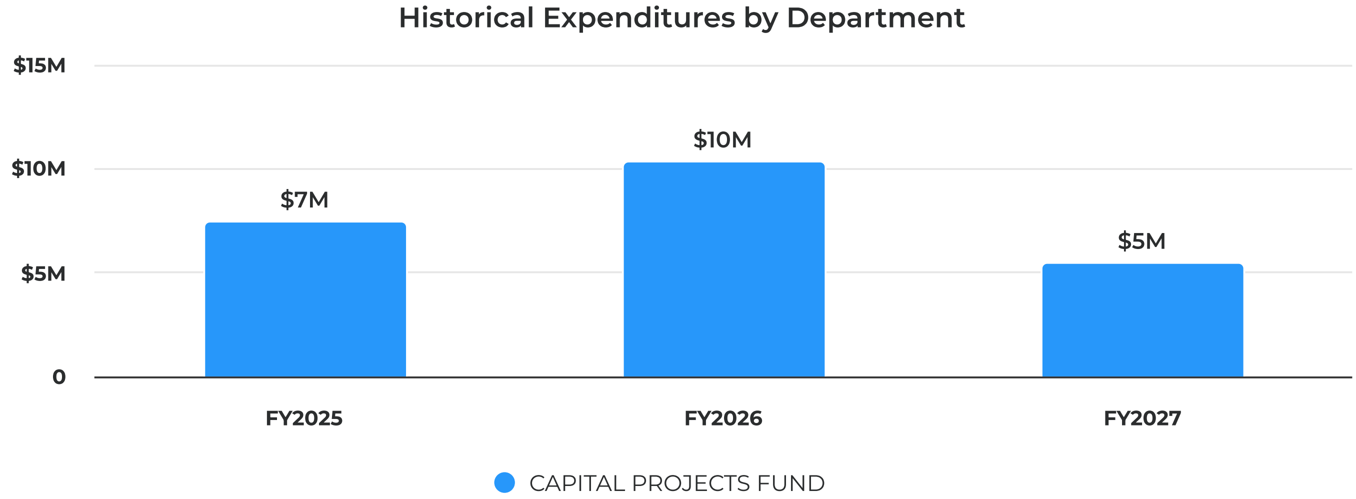


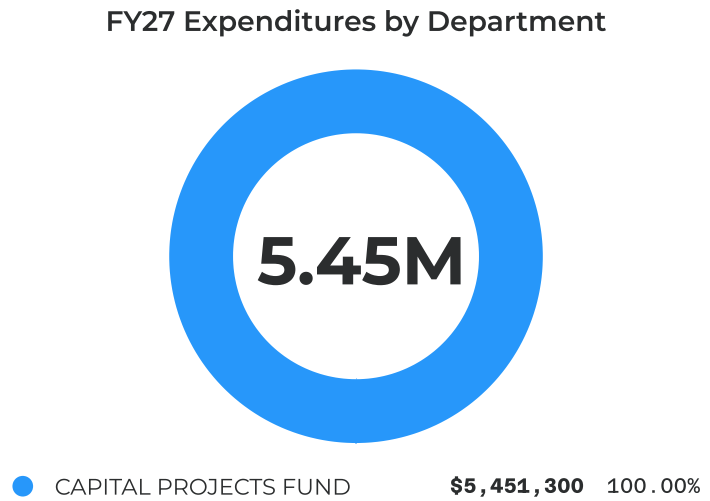


Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
05 - CAPITAL PROJECTS FUND	2,235,510	5,855,900	2,721,800	-53.5%
INVESTMENT EARNINGS				
Interest Income	402,272	276,000	121,800	-55.9%
Total INVESTMENT EARNINGS	402,272	276,000	121,800	-55.9%
MISCELLANEOUS				
Grant Revenue	1,233,238	2,381,600	0	-100.0%
Donations / Contributions	0	98,300	0	-100.0%
Total MISCELLANEOUS	1,233,238	2,479,900	0	-100.0%
TRANSFERS IN				
Transfer from City General	500,000	3,000,000	2,500,000	-16.7%
Transfer from Water	100,000	100,000	100,000	0.0%
Total TRANSFERS IN	600,000	3,100,000	2,600,000	-16.1%
Total Revenues	**2,235,510**	**5,855,900**	**2,721,800**	**-53.5%**

Expenditures by Department





Expenditures by Department

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
CAPITAL PROJECTS FUND	9,988,649	10,305,400	5,451,300	-47.1%
DRAINAGE PROJECTS				
Retain Wall/Dr Flume (Mt Lion)	84,187	0	0	0.0%
Roy Renolds Bridge Stabiliz	53,120	0	0	0.0%
FEMA Drainage Study Projects	1,479,393	289,100	1,612,400	457.7%
Jorgette Channel Scour Protect	184,370	0	0	0.0%
Old World Drive Drainage Improv	0	6,200	95,900	1,446.8%
Heights Ath Club Drainage Imp	0	268,700	0	-100.0%
Drainage Master Plan	0	157,600	74,900	-52.5%
Total DRAINAGE PROJECTS	1,801,070	721,600	1,783,200	147.1%
STREET PROJECTS				
Joint Participation Proj - Str	80,191	0	0	0.0%
Misc Street Improv/Repairs	0	0	50,000	
Warrior's Path Phase 2	1,619,688	2,266,400	0	-100.0%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Lakecliffe Dr Street Imp-2024	1,188,612	2,700	0	-100.0%
Warrior's Path Ph 3	122,117	202,600	250,000	23.4%
Chapparal Road Upgrade	487,831	436,200	693,600	59.0%
Total STREET PROJECTS	3,498,440	2,907,900	993,600	-65.8%
WASTEWATER PROJECTS				
Generator, Blowers @ WWTP	287,584	9,400	0	-100.0%
Waste Activ Sludge Pump/Motor	241,037	116,600	0	-100.0%
Hydro-Pneumatic Tank Repl	166,257	18,400	0	-100.0%
Basin 15 Trunk Line Upsizing	26,500	324,600	0	-100.0%
UV Disinfection System Repl	1,144,243	82,500	0	-100.0%
Water, WW Impr at Cardinal	400,652	0	0	0.0%
WW Improv Meadow Acre, Harley	48,517	0	0	0.0%
Mechanical Bar Screen Repl	84,000	494,700	1,106,300	123.6%
Connector Line Impr to WCID #1	822,080	842,300	0	-100.0%
Raw Water Lift Pump Repl	86,512	173,400	0	-100.0%
Gear Box and Retro Fit	85,320	37,700	38,000	0.8%
SCADA Improvements	0	0	100,000	
Carousel Grit Removal	0	0	100,000	
WWTP Clarifier #3 Renovation	0	0	100,000	
Sewer Rehabilitation	277,743	291,100	460,600	58.2%
Total WASTEWATER PROJECTS	3,670,445	2,390,700	1,904,900	-20.3%
WATER PROJECTS				
Beeline Dr Waterline Repl	134,821	0	0	0.0%
Misc Water Main Improvements	0	46,200	25,000	-45.9%
Emergency Generators (SB3)	467,150	2,231,400	609,600	-72.7%
Total WATER PROJECTS	601,971	2,277,600	634,600	-72.1%
BUILDING PROJECTS				
Bulk Solid Waste Coll Center	0	33,000	0	-100.0%
HVAC Replacement	141,871	0	0	0.0%
Fire Station #3	0	503,400	0	-100.0%
Total BUILDING PROJECTS	141,871	536,400	0	-100.0%
PARK PROJECTS				
Park Projects / Improvements	36,477	77,200	75,000	-2.8%
Splash Pad at Kern Park	199,318	1,320,000	0	-100.0%
Total PARK PROJECTS	235,795	1,397,200	75,000	-94.6%
SIDEWALK PROJECTS				
Indian Trl Pedestrian Improv	39,058	60,000	60,000	0.0%
Total SIDEWALK PROJECTS	39,058	60,000	60,000	0.0%
STREET PROJECT				
ADA Improv - Street Improvements	0	14,000	0	-100.0%
Total STREET PROJECT	0	14,000	0	-100.0%
Total Expenditures	**9,988,649**	**10,305,400**	**5,451,300**	**-47.1%**

08 - FIXED ASSETS

The Fixed Asset Fund accounts for the purchase of items that cost $5,000 or more each.

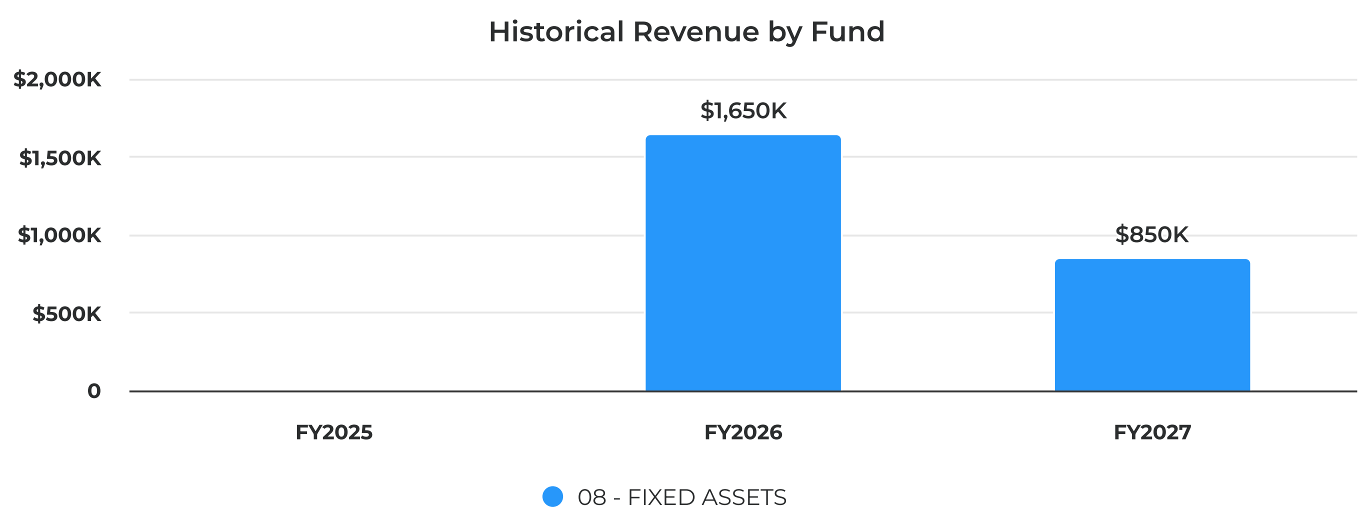
The fund is a non-major, governmental fund and is not reported in the annual comprehensive report.

Comprehensive Fund Summary

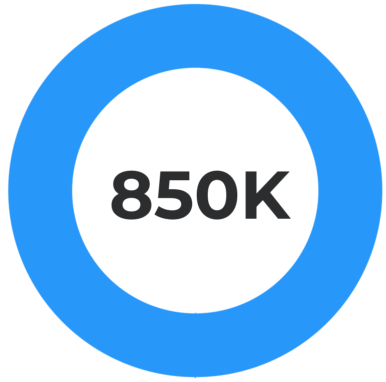
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**429,269**	**174,439**	**63,639**	**-63.5%**
Revenues				
TRANSFERS IN	950,000	1,650,000	850,000	-48.5%
Total Revenues	**950,000**	**1,650,000**	**850,000**	**-48.5%**
Expenditures				
FIXED ASSETS	1,204,830	1,760,800	890,500	-49.4%
Total Expenditures	**1,204,830**	**1,760,800**	**890,500**	**-49.4%**
Total Revenues Less Expenditures	**-254,830**	**-110,800**	**-40,500**	**-63.4%**
Ending Fund Balance	**174,439**	**63,639**	**23,139**	**-63.6%**

Revenues by Fund



FY27 Revenues by Fund



08 - FIXED ASSETS **$850,000** 100.00%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
08 - FIXED ASSETS	950,000	1,650,000	850,000	-48.5%
TRANSFERS IN				
Transfer from General Fund	500,000	600,000	0	-100.0%
Transfer from Utility Fund	0	300,000	200,000	-33.3%
Transfer from Drainage Fund	300,000	350,000	300,000	-14.3%
Transfer from Sanitation Fund	150,000	400,000	350,000	-12.5%
Total TRANSFERS IN	950,000	1,650,000	850,000	-48.5%
Total Revenues	**950,000**	**1,650,000**	**850,000**	**-48.5%**

11 - HOTEL/MOTEL FUND

The Hotel/Motel Fund accounts for the levy and usage of the hotel occupancy tax. The current levy is seven percent of room rental rates and includes hotels, motels, tourist homes, bed and breakfasts, etc.

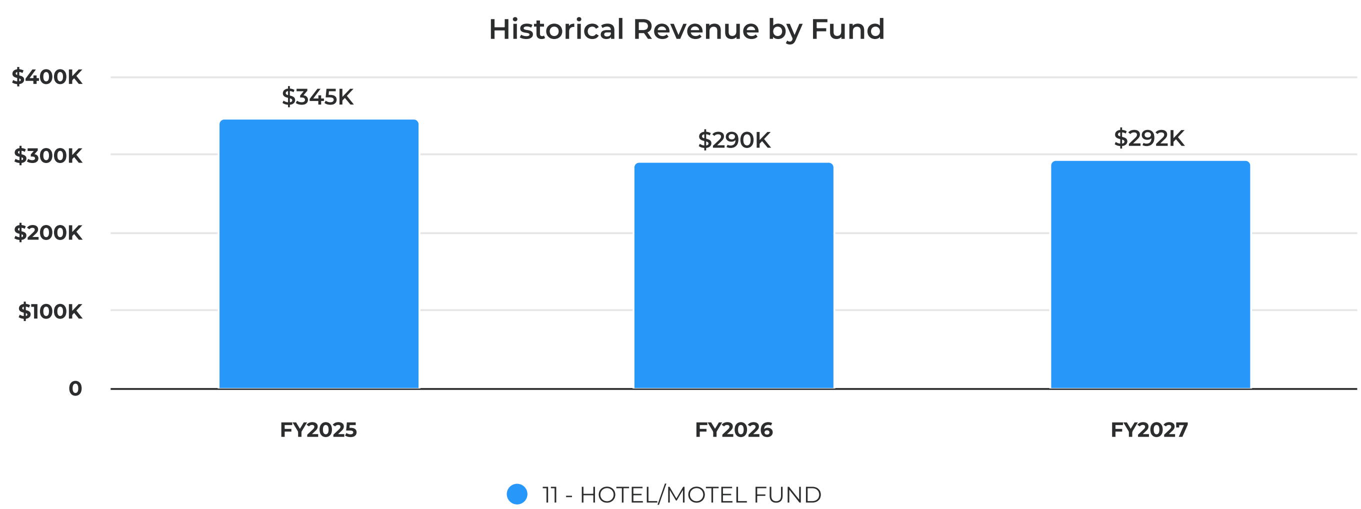
The Hotel/Motel Fund is a special revenue (governmental) fund and is classified as a non-major fund.

Comprehensive Fund Summary

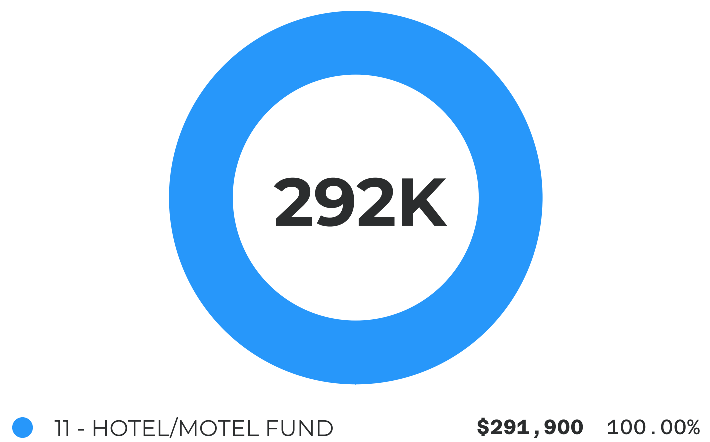
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**963,726**	**1,262,984**	**1,403,484**	**11.1%**
Revenues				
INVESTMENT EARNINGS	43,414	28,500	29,100	2.1%
HOTEL MOTEL TAXES	301,444	261,000	262,800	0.7%
Total Revenues	**344,858**	**289,500**	**291,900**	**0.8%**
Expenditures				
SERVICES	350	0	0	0.0%
ADVERTISING	0	8,500	10,000	17.6%
EVENTS/TOURNAMENTS	7,750	22,500	22,500	0.0%
PROMOTION OF THE ARTS	37,500	37,100	36,500	-1.6%
IMPROVEMENTS OTHER THAN BUILDINGS	0	79,700	0	-100.0%
TRANSFERS OUT	0	1,200	12,000	900.0%
Total Expenditures	**45,600**	**149,000**	**81,000**	**-45.6%**
Total Revenues Less Expenditures	**299,258**	**140,500**	**210,900**	**50.1%**
Ending Fund Balance	**1,262,984**	**1,403,484**	**1,614,384**	**15.0%**

Revenues by Fund



FY27 Revenues by Fund

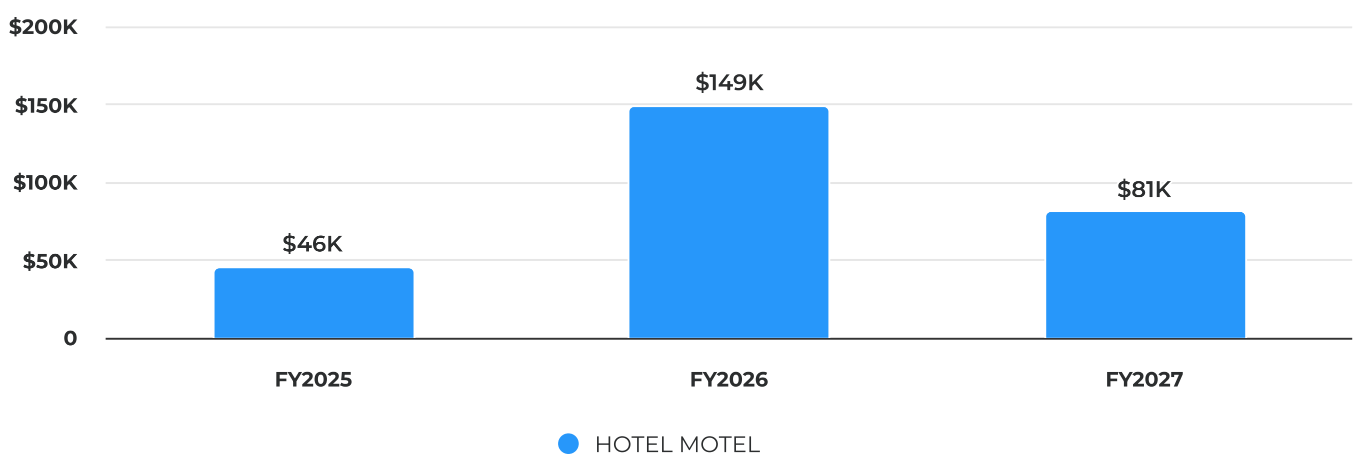


Revenues by Fund

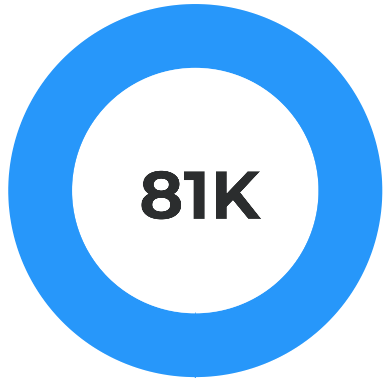
Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
11 - HOTEL/MOTEL FUND	344,858	289,500	291,900	0.8%
INVESTMENT EARNINGS				
Interest Income	43,453	28,500	29,100	2.1%
Net Value of Investments	-38	0	0	0.0%
Total INVESTMENT EARNINGS	43,414	28,500	29,100	2.1%
HOTEL MOTEL TAXES				
Hotel/Motel Tax	285,995	245,300	247,800	1.0%
HOT Distr from Bell County	15,449	15,700	15,000	-4.5%
Total HOTEL MOTEL TAXES	301,444	261,000	262,800	0.7%
Total Revenues	**344,858**	**289,500**	**291,900**	**0.8%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



HOTEL MOTEL **$81,000** 100.00%

Expenditures by Department

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
HOTEL MOTEL	45,600	149,000	81,000	-45.6%
SERVICES				
Travel, Training, Registration	350	0	0	0.0%
Total SERVICES	350	0	0	0.0%
ADVERTISING				
Advertising	0	8,500	10,000	17.6%
Total ADVERTISING	0	8,500	10,000	17.6%
EVENTS/TOURNAMENTS				
Events	7,750	22,500	22,500	0.0%
Total EVENTS/TOURNAMENTS	7,750	22,500	22,500	0.0%
PROMOTION OF THE ARTS				
Promotion of the Arts	37,500	37,100	36,500	-1.6%
Total PROMOTION OF THE ARTS	37,500	37,100	36,500	-1.6%
IMPROVEMENTS OTHER THAN BUILDINGS				
Improvements Other Than Bldgs	0	79,700	0	-100.0%
Total IMPROVEMENTS OTHER THAN BUILDINGS	0	79,700	0	-100.0%
TRANSFERS OUT				
Transfer to City General	0	1,200	12,000	900.0%
Total TRANSFERS OUT	0	1,200	12,000	900.0%
Total Expenditures	**45,600**	**149,000**	**81,000**	**-45.6%**

12 - RESTRICTED COURT

The Restricted Court Fund accounts for the revenues collected from court fines that are restricted for a specific purpose and use.

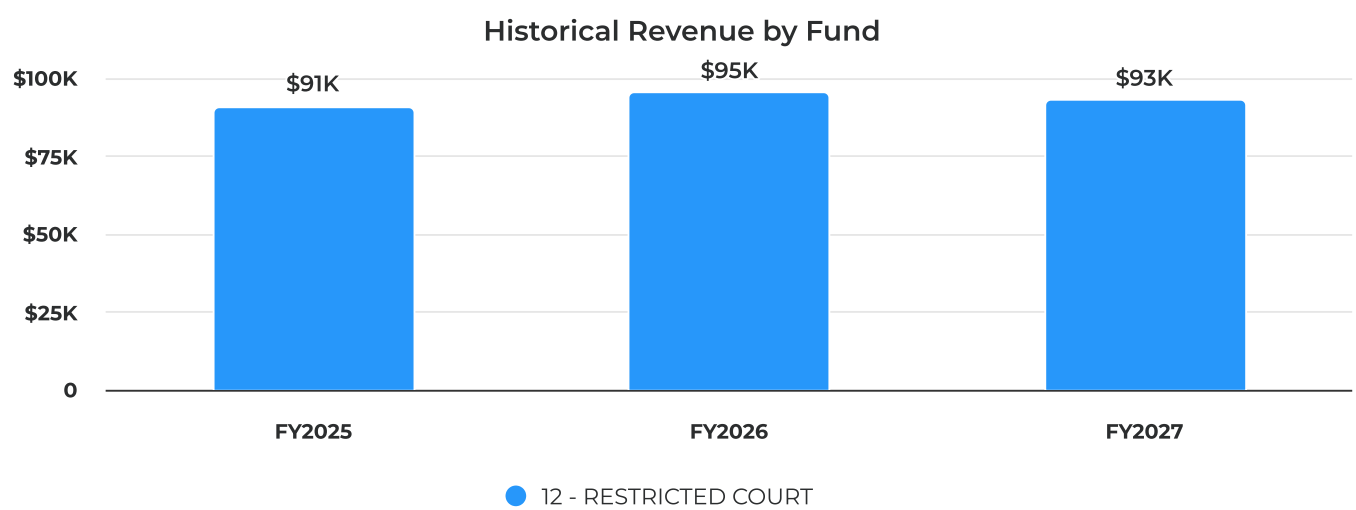
The fund is a special revenue (governmental) fund and is classified as a non-major fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**197,004**	**178,411**	**149,711**	**-16.1%**
Revenues				
INVESTMENT EARNINGS	10,498	7,400	6,300	-14.9%
FINES AND FEES	80,410	87,800	86,600	-1.4%
Total Revenues	**90,907**	**95,200**	**92,900**	**-2.4%**
Expenditures				
TRANSFERS OUT	109,500	123,900	116,400	-6.1%
Total Expenditures	**109,500**	**123,900**	**116,400**	**-6.1%**
Total Revenues Less Expenditures	**-18,593**	**-28,700**	**-23,500**	**-18.1%**
Ending Fund Balance	**178,411**	**149,711**	**126,211**	**-15.7%**

Revenues by Fund



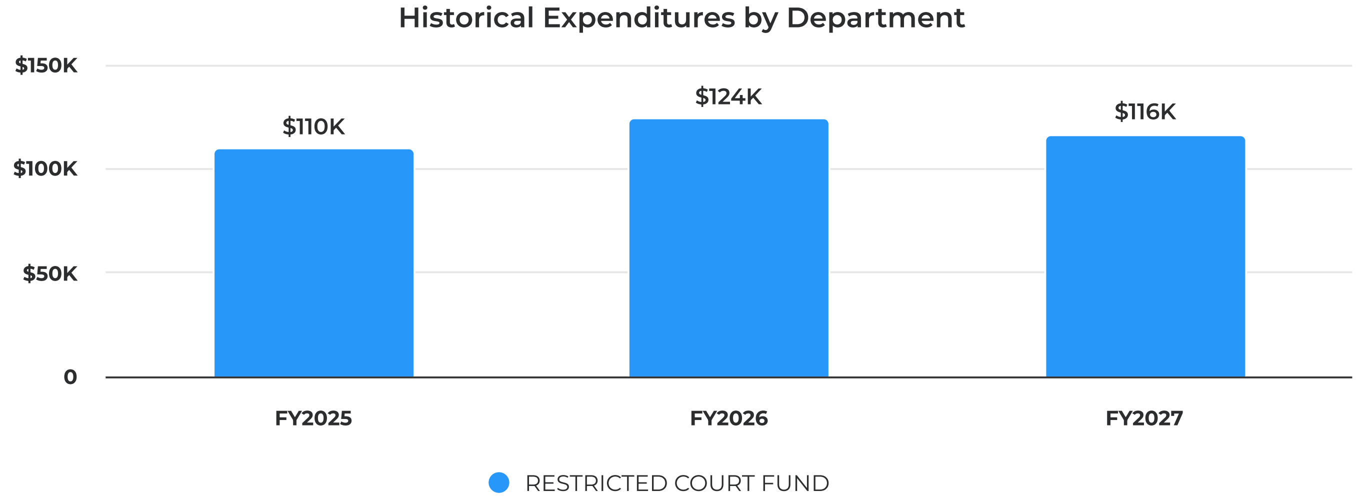
FY27 Revenues by Fund

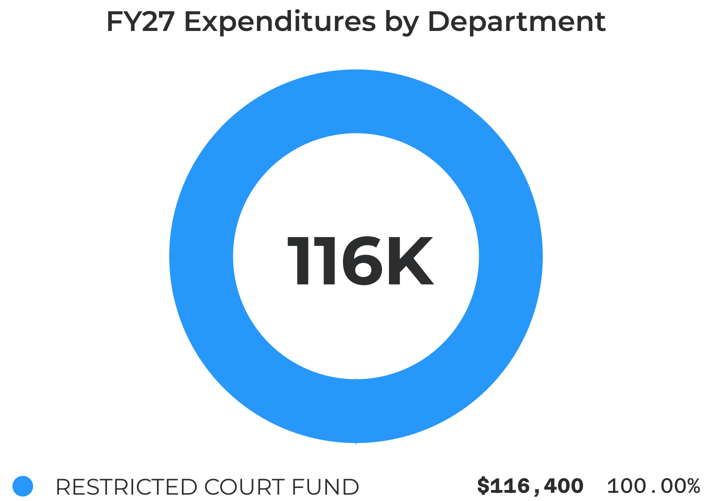
12 - RESTRICTED COURT **$92,900** 100.00%

Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
12 - RESTRICTED COURT	90,907	95,200	92,900	-2.4%
INVESTMENT EARNINGS				
Interest Income	10,498	7,400	6,300	-14.9%
Total INVESTMENT EARNINGS	10,498	7,400	6,300	-14.9%
FINES AND FEES				
Child Safety Fund	39,081	42,000	42,000	0.0%
Time Payment Reimb Fee	9,770	10,800	10,800	0.0%
Municipal Jury Fund	206	200	200	0.0%
Building Security	7,953	600	500	-16.7%
Administration of Justice	285	300	300	0.0%
Court Technology Fund	6,793	700	600	-14.3%
Local Truancy Diversion	11,216	13,000	12,000	-7.7%
Teen Court Program	110	200	200	0.0%
Bldg Security & Technology	4,995	20,000	20,000	0.0%
Total FINES AND FEES	80,410	87,800	86,600	-1.4%
Total Revenues	**90,907**	**95,200**	**92,900**	**-2.4%**

Expenditures by Department





Expenditures by Department

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
RESTRICTED COURT FUND	109,500	123,900	116,400	-6.1%
TRANSFERS OUT				
Transfer to City General	109,500	123,900	116,400	-6.1%
Total TRANSFERS OUT	109,500	123,900	116,400	-6.1%
Total Expenditures	**109,500**	**123,900**	**116,400**	**-6.1%**

14 - EMPLOYEE BENEFITS FUND

The Employee Benefits Fund was created as a pass-through for the collection and payment of employee insurance premiums. Doing so reduces the premium tax paid by the City to insurance carriers for eligible lines of coverage.

This fund is a special revenue (governmental) fund and is classified as a non-major fund. It is not reported in the City's annual comprehensive financial report.

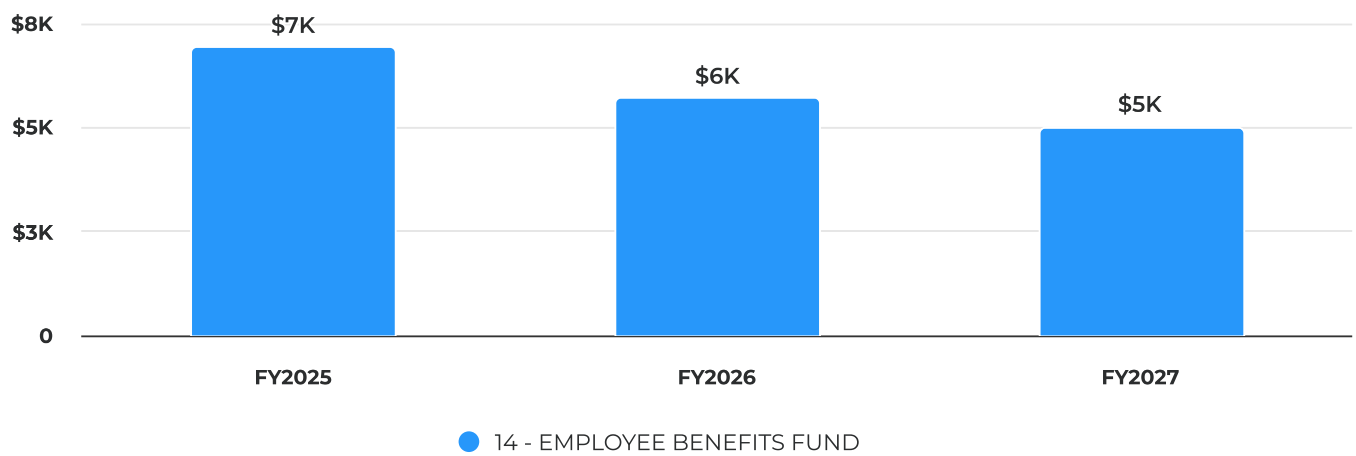
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Beginning Fund Balance	**17,615**	**24,529**	**30,229**	**23.2%**
Revenues				
INVESTMENT EARNINGS	6,914	5,700	5,000	-12.3%
Total Revenues	**6,914**	**5,700**	**5,000**	**-12.3%**
Expenditures				
Total Expenditures	**0**	**0**	**0**	**0.0%**
Total Revenues Less Expenditures	**6,914**	**5,700**	**5,000**	**-12.3%**
Ending Fund Balance	**24,529**	**30,229**	**35,229**	**16.5%**

Revenues by Fund

Historical Revenue by Fund



Revenues by Fund

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
14 - EMPLOYEE BENEFITS FUND	6,914	5,700	5,000	-12.3%
INVESTMENT EARNINGS				
Interest Income	6,914	5,700	5,000	-12.3%
Total INVESTMENT EARNINGS	6,914	5,700	5,000	-12.3%

Category	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed	FY 2026 Projected vs. FY 2027 Proposed (% Change)
Total Revenues	**6,914**	**5,700**	**5,000**	**-12.3%**

Expenditures by Department

Historical Expenditures by Department

No data available

FY27 Expenditures by Department

No data available

Expenditures by Department

No data available