# Proposed Budget
# Fiscal Year 2026-27

CLIFFORD BLACKWELL

CITY MANAGER

AUGUST 08, 2026

# The Agenda for Today

Discussion Topics

- Overview
- Tax Rate
- Major Operating Funds
- Supplemental Requests
- Capital Improvement Projects
- Feedback

# Why is budget transparency so important?

# Regulatory Requirements

- **THE LAW REQUIRES IT….**
  - **Chapter 102 – Local Government Code**
    - Sec. 102.002 Budget officer shall prepare each year a municipal budget to cover to the proposed expenditures of the municipal government for the succeeding year.
    - Sec. 102.006 The governing body … shall hold a public hearing on the proposed budget … shall set the hearing date (*no sooner than 15 days afer budget has been filed with municipal clerk*)…. shall provide for public notice of the hearing.
    - Sec. 102.007 The governing body shall take action to adopt the budget by record vote.
  - **Chapter 26.04 – Tax Code**
    - Sec. 26.01 Chief appraiser certifies tax roll by July 25.
    - Sec. 26.04 Submit certified tax roll to the governing body
    - Sec. 26.04 Defines No-New Revenue Rate and Voter-Approval Rate calculations as well as submit both rates to the governing body

This budget will raise more revenue from property taxes than last year's budget by an amount equal to $668,048, which is a 6.29 percent increase from last year's budget.  The property tax revenue to be raised from new property added to the tax roll this year is $261,062.

# Budget Cover Page

The Debt Obligation secured by property taxes this year is $1,283,839.

# Budget Overview

# FUND TYPES

| OPERATING FUNDS: | $41,310,600 |
|---|---|
| General Fund | 45.6% |
| Water Fund | 33.0% |
| Operating Grants Fund | 16.8% |
| Debt Fund | 3.1% |
| Drainage Fund | 1.2% |
| E911 Fund | <1% |
| Court Security | <1% |
| Court Technology | <1% |

| CAPITAL FUNDS: | $6,077,521 |
|---|---|
| Capital Projects Fund | 53.9% |
| Street Impact Fee Fund | 42.8% |
| 2016 GO Bond Fund | 3.3% |

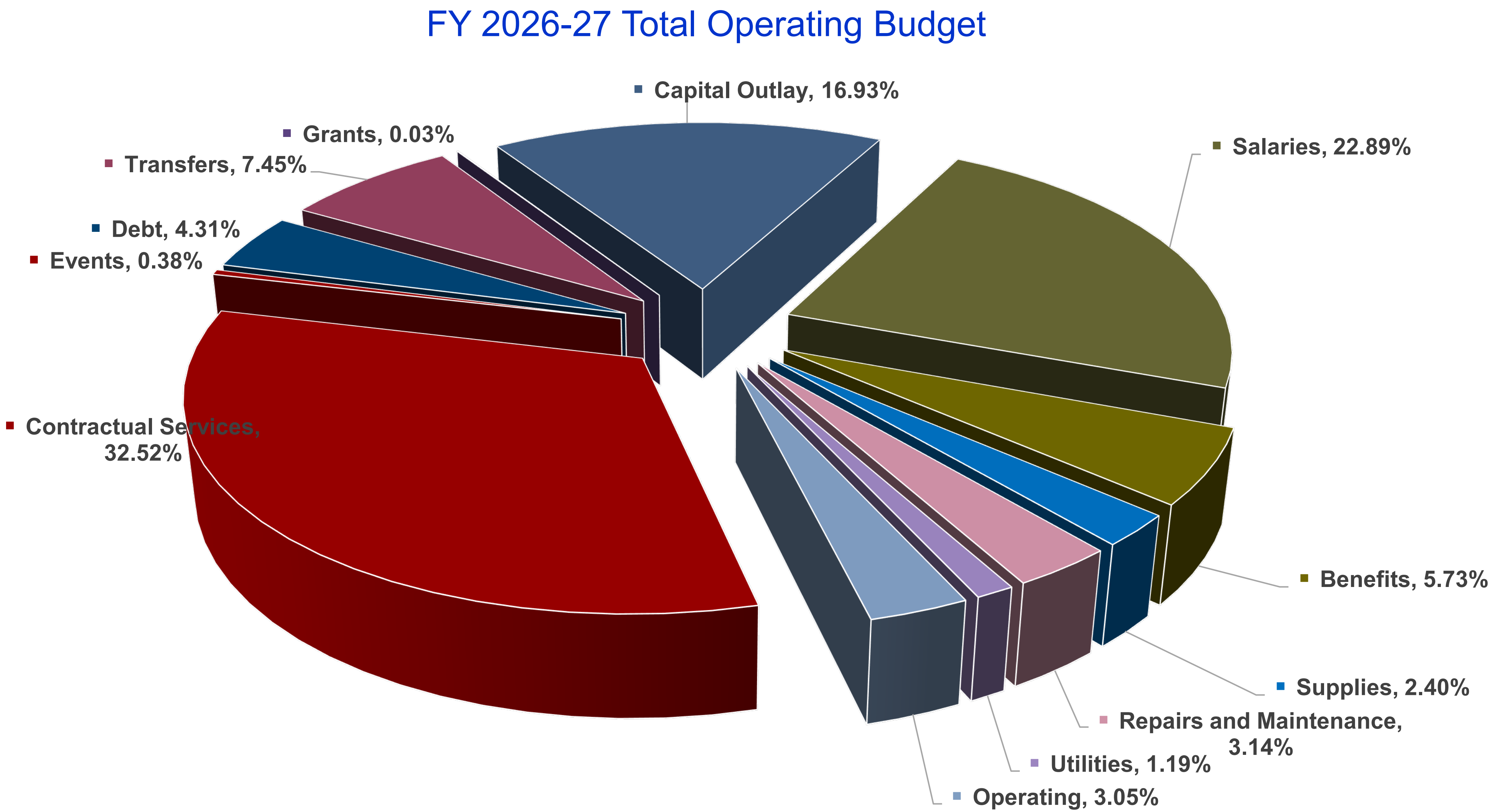
# Budget Overview

ALL FUNDS COMBINED

| TOTAL OPERATING FUNDS | FY2025-26 |
|---|---|
| REVENUES | 36,198,044 |
| EXPENSES | 41,310,600 |
| | (5,112,556) |

| TOTAL CAPITAL FUNDS | FY2026-27 |
|---|---|
| REVENUES | 4,322,000 |
| EXPENSES | 6,077,521 |
| | (1,755,521) |

# Budget Overview



# Budget Overview

| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| PROPERTY TAXES | 8,923,656 | 9,391,209 | 10,182,124 | 10,722,964 | 10,719,011 | 11,399,312 |
| SALES TAXES | 1,131,746 | 1,274,335 | 1,283,442 | 1,014,890 | 1,300,000 | 1,350,000 |
| FRANCHISE TAXES | 731,227 | 697,192 | 670,834 | 596,410 | 665,000 | 703,100 |
| PERMITS AND LICENSES | 1,232,541 | 673,075 | 757,436 | 439,554 | 626,801 | 847,500 |
| CHARGE FOR SERVICES | 10,686,688 | 13,090,022 | 13,292,742 | 10,460,333 | 12,983,177 | 13,114,500 |
| RECREATION | 266,995 | 196,444 | 294,294 | 248,274 | 273,700 | 335,000 |
| GRANTS & CONTRIBUTIONS | 91,124 | 733,792 | 666,478 | 422,989 | 5,261,253 | 5,265,523 |
| COURT FINES | 245,231 | 245,555 | 268,273 | 233,968 | 257,200 | 312,250 |
| INTEREST | 364,968 | 658,586 | 1,134,364 | 799,541 | 606,000 | 833,800 |
| MISCELLANEOUS | 182,776 | 228,818 | 187,005 | 58,899 | 42,200 | 44,200 |
| TRANSFERS IN/(OUT) | 125,775 | 1,129,686 | 1,395,615 | 98,521 | 1,846,859 | 1,817,859 |
| MAJOR DONATION | 52,813 | 192,842 | 218,618 | 270,819 | 125,000 | 175,000 |
| TOTAL REVENUES | 24,035,540 | 28,511,556 | 30,351,225 | 25,367,162 | 34,706,201 | 36,198,044 |

# Budget Overview

| EXPENSES | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| Salaries | 6,319,011 | 7,203,740 | 8,099,728 | 7,012,803 | 8,782,355 | 9,456,538 |
| Benefits | 1,675,783 | 1,839,433 | 1,831,076 | 1,648,250 | 2,445,223 | 2,365,437 |
| Supplies | 480,960 | 513,358 | 628,580 | 600,293 | 901,924 | 989,820 |
| Repairs and Maintenance | 294,799 | 770,158 | 1,032,822 | 1,006,270 | 1,501,550 | 1,296,760 |
| Utilities | 403,338 | 410,054 | 456,724 | 349,278 | 453,484 | 490,500 |
| Operating | 1,152,311 | 1,720,625 | 1,280,685 | 840,575 | 1,192,783 | 1,259,962 |
| Contractual Services | 8,999,364 | 8,612,451 | 9,464,402 | 7,430,714 | 10,420,315 | 13,433,825 |
| Events | 40,858 | 161,855 | 142,365 | 94,815 | 144,400 | 156,300 |
| Debt | 1,628,851 | 1,610,660 | 1,746,438 | 1,550,166 | 1,668,372 | 1,779,746 |
| Transfers | 1,107,955 | 1,609,882 | 1,943,898 | 189,215 | 259,775 | 3,075,775 |
| Grants | 1,650 | 19,234 | 1,430 | 257,960 | 10,000 | 14,000 |
| Capital Outlay | 742,507 | 1,228,400 | 2,639,733 | 158,143 | 7,643,143 | 6,991,937 |
| TOTAL EXPENSES | 22,847,387 | 25,699,850 | 29,267,881 | 21,138,482 | 35,423,324 | 41,310,600 |

# Key Factors in the FY 2026-27 budget

- Sustained current service levels across all Departments, including maintaining supplies, training, contractual agreements, and software licensing, with no reduction in workforce totaling 118 FTEs
- Enhanced commitment to vehicle maintenance
- Planned increase for Jail services from the City of DeSoto
- Planned increase from the Trinity River Authority (Red Oak Creek Regional Wastewater System)
- Planned increase for a lease program dedicated to Police camera systems
- Due to solid waste contract ending in May, planned increase in new services (prorated) beginning in June
- Added a complaint tracking portal program that will assist Code Enforcement and Public Works
- Enhanced commitment to updating future land use/zoning maps, GIS updates
- Continued investment in capital improvements in the city’s aging infrastructure

# TAX RATE & APPRAISAL VALUES

# Property Tax Rate

**The Tax Rate comprises of 2 components:**

- **Maintenance & Operations Rate**
  - **Used to fund the operational cost associated with the General Fund.**

- **Interest & Sinking Rate**
  - **Used to fund all [property] tax supported debt service**

# PROPOSED TAX RATE

| | |
|---|---|
| M & O RATE | $0.523804 |
| I & S RATE | $0.067017 |
| | |
| TOTAL TAX RATE | $0.590821 |

# Tax Rate Calculation

Property Tax Rates are Calculated as follows:

TAX LEVY ÷ NET TAXABLE VALUE × $100 =

**PROPERTY TAX RATE**

# No-New Revenue Rate Calculation

| BEFORE | | AFTER | |
|---|---|---|---|
| **2025 Taxable Value** | **1,894,721,807** | **2026 Taxable Value** | **1,848,493,024** |
| Values lost due to court appeals | 807,470 | Values under ARB protest | 62,121,697 |
| Taxable values subject to appeal as of July 25 | 8,254,643 | Remove New Construction Values | (44,186,360) |
| Values lost - first qualified exemptions | (18,035,968) | | |
| Values lost - first qualified ag/timber/rec exempt | (563,280) | | |
| **2025 Adjusted Taxable Value** | **1,885,184,672** | 2026 Adjusted Taxable Value | **1,866,428,361** |
| **2025 Adopted Tax Rate** **$0.562795** | | Target Levy | **$10,620,576** |
| 2025 Adjusted Tax Levy | **$10,609,725** | | |
| Add back any refunds given for preceding tax year | 10,851 | Target Levy / 2025 Adj Tax Value = | NNR |
| **Total 2025 Adjusted Tax Levy** | **$10,620,576** | **No-New Revenue (NNR) =** | **$ 0.569032** |

# Voter Approval Rate Calculation

| | |
|---|---|
| **2025 M&O Tax Rate** | **$0.495670** |
| 2025 Adjusted Taxable Value (w/o exemptions) | 1,903,783,920 |
| 2025 Adjusted M&O Levy | $9,436,486 |
| Refunded M&O taxes for years preceding 2023 | $9,346 |
| Total Adjusted M&O Levy | **$9,445,832** |
| 2025 Adjusted Taxable Value | 1,866,428,361 |
| NNR M&O Rate (Unadjusted) | $0.506091 |
| **2026 Voter Approval M&O rate + 3.5% increase** | **$0.523804** |

| **FY2026-27** | | |
|---|---|---|
| **Tax Supported Debt Amount** | | **1,283,839** |
| Prior Yr excess debt collection | | (3,386) |
| | | 1,280,453 |
| **Anticipated Collection** | **100.00%** | **1,280,453** |
| 2026 Total Tax Value | | **1,910,614,721** |
| **Debt Rate Calculation** | | **0.067017** |
| **2026 New M&O Rate** | | **$0.523804** |
| **2026 M&O + Debt Rate = VAR** | | **$0.590821** |

# PUBLISHED TAX RATES Per Sec. 26.04 Tax Code

| | |
|---|---|
| No-New Revenue | $0.569032 per $100 AV |
| Voter Approval Rate | $0.590821 per $100 AV |
| De Minimis Rate | $0.599277 per $100 AV |
| Proposed Tax Rate | $0.590821 per $100 AV |

# Average Residential Tax Levy Comparison

| | 2025 AVG RES VALUE | 2026 AVG RES VALUE | ARV Δ | 2025 LEVY 0.562795 | 2026 LEVY 0.590821 | ARV Δ |
|---|---|---|---|---|---|---|
| **Dallas** | $309,822 | $313,936 | *1.33%* | $1,744 | $1,855 | *6.37%* |
| **Ellis** | $320,555 | $311,042 | *-2.97%* | $1,804 | $1,838 | *1.86%* |
| **Total** | **$315,189** | **$312,489** | ***-0.86%*** | **$1,774** | **$1,846** | ***4.08%*** |

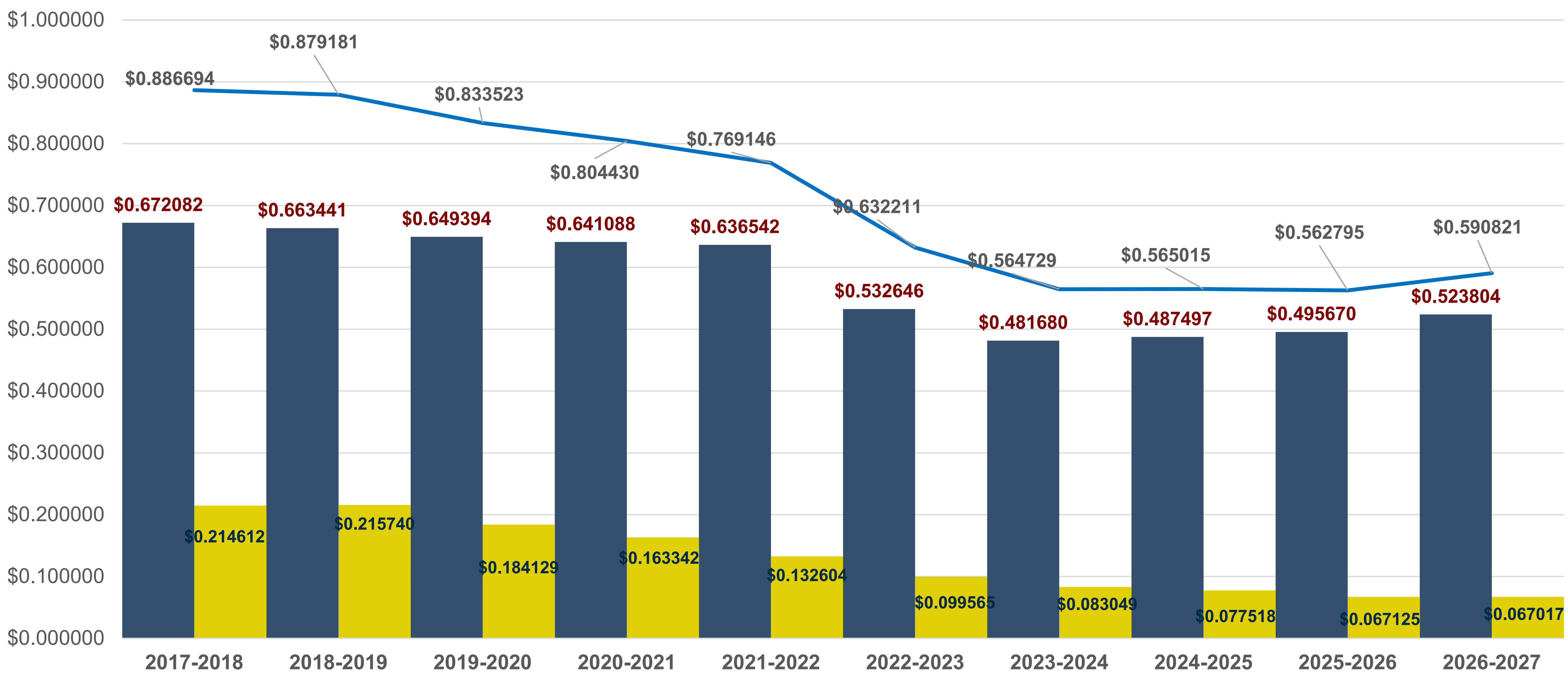
# Total Tax Levy on all taxable property

| | 2025 | 2026 | Increase | |
|---|---|---|---|---|
| Tax Rate | $0.562795 | $0.590821 | $0.028026 | 4.98% |
| Tax Roll | $1,887,057,445 | $1,910,614,721 | $23,557,276 | 1.25% |
| Total Levy | $10,620,265 | $11,288,313 | $ 668,048 | 6.29% |
| New Const | | $44,186,360 | $261,062 | |

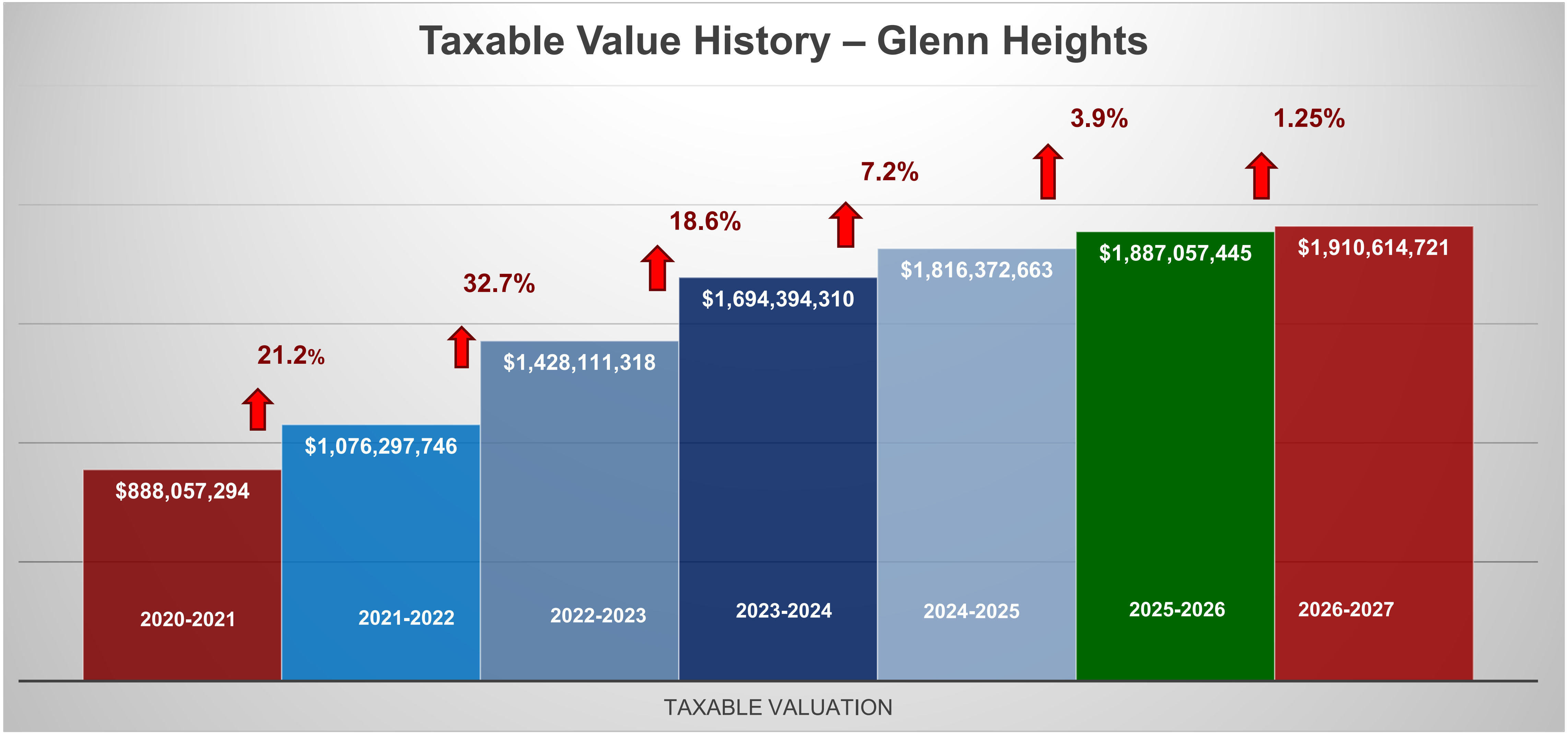
**H.B. 3195**

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $668,048 OR 6.29% , AND OF THAT AMOUNT, $261,062 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

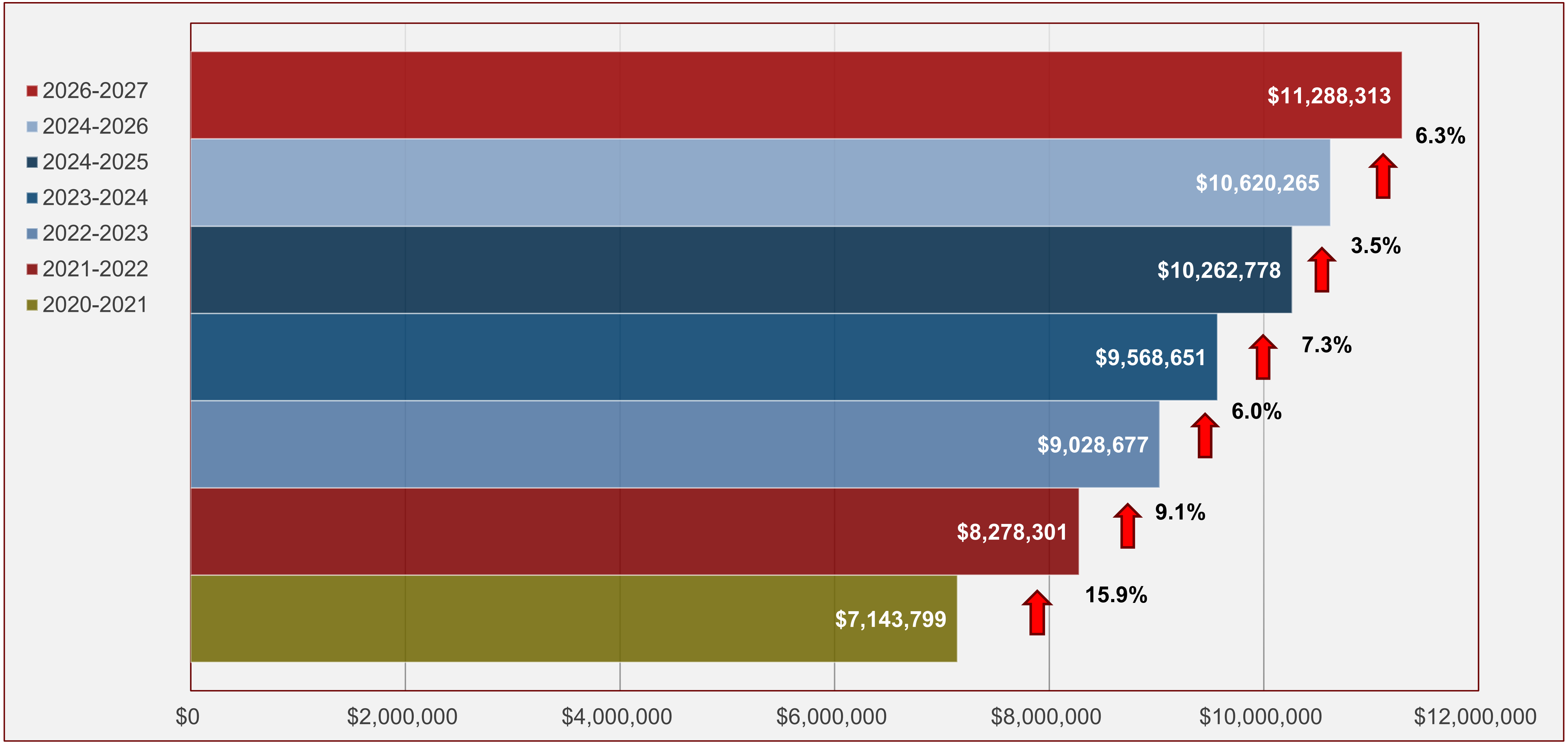
# 10-YR TAX RATE HISTORY



# APPRAISAL VALUES



# Tax Levy History



# MAJOR OPERATING FUNDS

GENERAL FUND/ WATER FUND/ DRAINAGE FUND

# GENERAL FUND

The General Fund is the general operating fund for the City. It is used to account for all financial resources except those required to be accounted for in other funds, such as the Water and Sewer Fund or Special Revenue Funds. All general tax revenues and other receipts that are not allocated by law or otherwise restricted to other funds are accounted for in this fund.

- Administration
- Council
- Police/Fire
- Streets
- Parks/Recreation

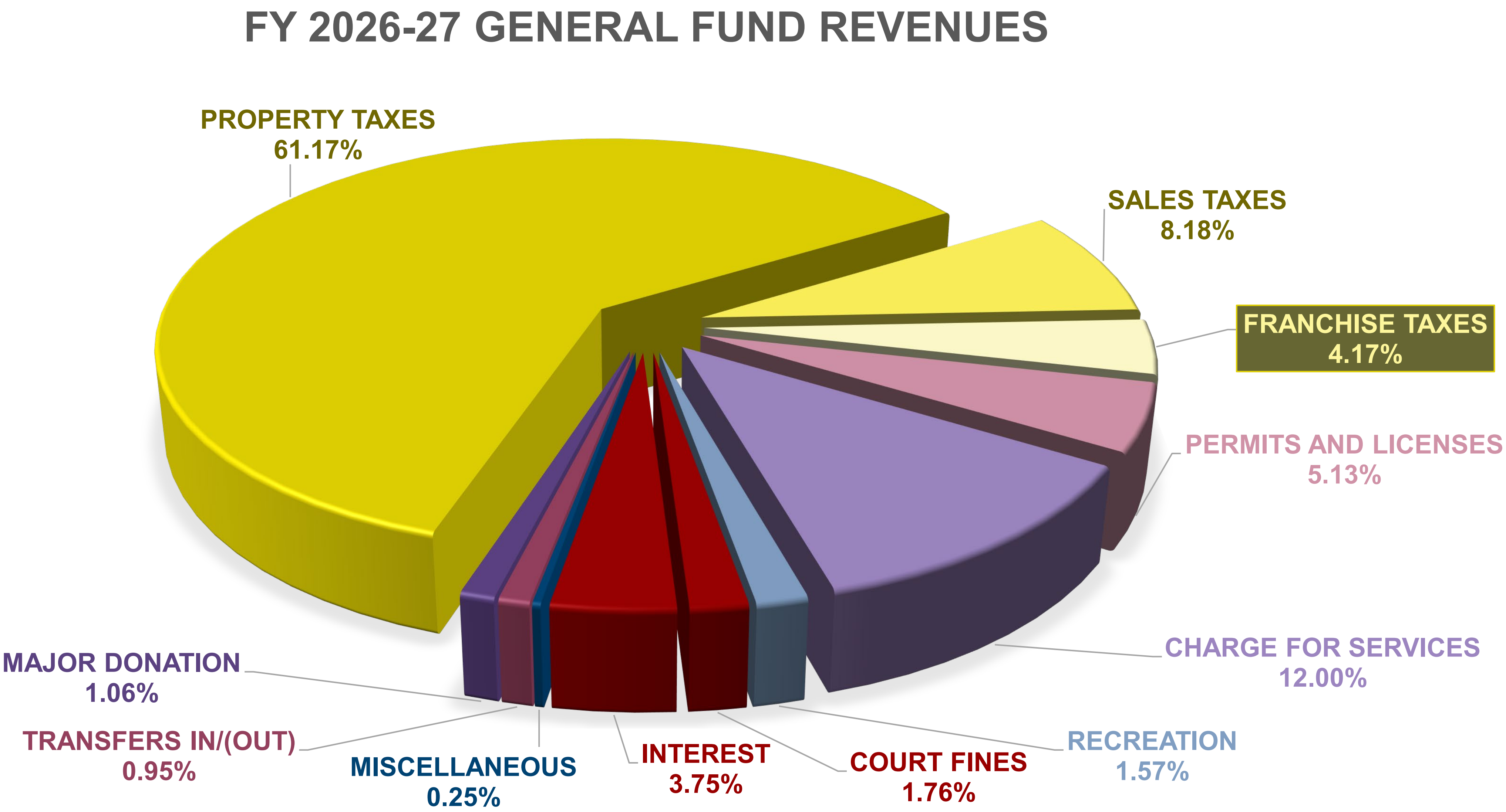
# General Fund Summary

| | 2023-24 Actual | 2024-25 Actual | 2025-26 Projection | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|
| REVENUES | **13,587,455** | **15,112,945** | **15,816,249** | **15,005,563** | **16,355,875** |
| EXPENSES | **12,315,088** | **15,390,634** | **14,738,672** | **15,675,838** | **16,062,066** |
| Net Position | 1,272,367 | (277,689) | 1,077,577 | (670,275) | 293,809 |
| Transfers +/(-) | 605,594 | 1,372,937 | 3,637 | 125,775 | (2,628,225) |
| BEG BAL: | 8,546,915 | 10,424,876 | 11,520,124 | 11,520,124 | 12,601,338 |
| **END. BAL:** | **10,424,876** | **11,520,124** | **12,601,338** | | **10,266,922** |
| Days in Res. | 309 | 273 | 312 | | 233 |

# General Fund Revenues

| | FY2025-26 | | FY2025-26 | |
|---|---|---|---|---|
| PROPERTY TAXES | 9,437,305 | 62% | 10,100,875 | 61% |
| SALES TAXES | 1,300,000 | 9% | 1,350,000 | 8% |
| FRANCHISE TAXES | 655,000 | | 688,100 | |
| PERMITS AND LICENSES | 626,800 | | 847,500 | |
| CHARGE FOR SERVICES | 1,820,757 | 12% | 1,981,300 | 12% |
| RECREATION | 213,700 | | 260,000 | |
| COURT FINES | 242,000 | | 291,100 | |
| INTEREST | 550,000 | | 620,000 | |
| MISCELLANEOUS | 35,000 | | 42,000 | |
| TRANSFERS IN/(OUT) | 125,775 | | 156,775 | |
| MAJOR DONATION | 125,000 | | 175,000 | |
| GRANTS & CONTRIBUTIONS | - | | - | |
| | **15,131,337** | **9.1%** | **16,512,650** | |

# General Fund Revenue Pie



# General Fund Revenues

| | | |
|---|---|---|
| Total Revenues | $16,512,650 | overall 6.2% increase |

Significant Changes

| | | |
|---|---|---|
| Property Taxes | 7.0% increase | $663K |
| Permits and Licenses | 35.2% increase | $221K |
| Charges for Services | 8.8% increase | $161K |
| Interest Earnings | 12.7% increase | $ 70K |
| Major Donation | 40.0% increase | $ 50K |
| Recreation | 21.7% increase | $ 46K |

# General Fund Expenditures

| | FY2025-26 | | FY2026-27 | |
|---|---|---|---|---|
| PERSONNEL COSTS | 10,044,264 | 64% | 10,563,142 | 66% |
| SUPPLIES | 583,357 | | 664,878 | |
| REPAIRS AND MAINTENANCE | 918,896 | | 713,300 | |
| UTILITIES | 358,484 | | 390,500 | |
| OPERATING EXPENSES | 859,525 | | 893,804 | |
| CONTRACTUAL SERVICES | 2,273,795 | | 2,329,795 | |
| EVENTS | 144,400 | | 156,300 | |
| DEBT/ LEASE PAYMENTS | 166,961 | | 270,747 | |
| GRANTS | 10,000 | | 10,000 | |
| CAPITAL OUTLAY | 316,156 | | 69,600 | |
| | **15,675,838** | **2.5%** | **16,062,066** | |
| TRANSFER OUT | | | 2,785,000.00 | |

# General Fund Expenditures

| | | |
|---|---|---|
| Total Expenditures | $16,062,066 | overall 2.5% increase |

Significant Changes

| | | |
|---|---|---|
| Personnel | 5.2% increase | $519K |
| Debt/Lease Payments | 62.2% increase | $104K |
| Supplies | 14.0% increase | $ 82K |
| Contractual Services | 2.5% increase | $ 56K |
| Repairs/Maintenance | -22.4% decrease | ($206K) |
| Capital Outlay | -78.0% decrease | ($246K |

# Significant Changes for General Fund

## +$518,878 Personnel Costs

- Increased due to medical and dental premium increases
- Slight increase due to changes in staffing

## +$103,786 Debt/ Lease Payments

- Net increase due to new lease agreement with Axon for Fleet-3 Cameras and Bodycameras

## +$81,521 Supplies

- Increase is directly tied to prisoner contract with DeSoto Jail which has doubled

# Significant Changes for General Fund

## + $56,000 Contractual Services

- Increased costs for Economic Development consultant services
- Increased costs for website hosting fees
- Increased costs for updated GIS zoning map services
- Decrease in election expenses due to non-election year
- Increase in EMS Billing Services (corresponds with EMS revenue)

## -$205,596 Repairs & Maintenance

- Removed the one-time increase of $250,000 for concrete repairs
- Increase in for R&M Auto for Public Safety vehicles/apparatus to align with increasing trends

## -$246,556 Capital Outlay

- Decreased due to the one-time purchase of 3 Police vehicles
- Decreased due to the one-time purchase of new firewall server
- Decreased due to the one-time purchase of zero-turn mowers
- Partially offset by the Taser 10 program via capital purchase

# Departmental Budgets

# City Council

| CITY COUNCIL DEPT 01 | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| COUNCIL & LIAISON SALARY & BENEFITS | - | - | - | - | 130,000 | - |
| REG. SALARIES FULL TIME | - | - | - | - | - | 41,003 |
| **Salaries Total** | **-** | **-** | **-** | **-** | **130,000** | **41,003** |
| | | | | | | |
| PAYROLL TAXES FICA | - | - | - | - | - | 3,137 |
| WORKERS COMP | - | - | - | 1,208 | - | 1,250 |
| INSURANCE | - | - | - | - | - | 9,337 |
| UNEMPLOYMENT COMPENSATION | - | - | - | - | - | 170 |
| T.M.R.S | - | - | - | - | - | 1,919 |
| **Benefits Total** | **-** | **-** | **-** | **1,208** | **-** | **15,813** |
| | | | | | | |
| CITY COUNCIL CELL PHONES | 3,550 | 5,372 | 3,168 | 2,244 | 4,000 | 4,000 |
| **Utilities Total** | **3,550** | **5,372** | **3,168** | **2,244** | **4,000** | **4,000** |
| | | | | | | |
| CONF, TRAIN, & TRVL - MAYOR | 5,235 | 9,780 | 16,466 | 9,371 | 10,000 | 10,000 |
| CONF, TRAIN, & TRVL - PLACE 1 | 1,863 | 3,895 | 7,728 | 6,238 | 10,000 | 10,000 |
| OTHER COUNCIL EXPENSES | 4,381 | 11,958 | 8,146 | 5,168 | 5,000 | 5,000 |
| CONF, TRAIN, & TRVL - PLACE 2 | 1,141 | 90 | 7,697 | 515 | 10,000 | 10,000 |
| CONF, TRAIN, & TRVL - PLACE 3 | 9,617 | 9,477 | 14,083 | 9,755 | 10,000 | 15,000 |
| PRINTING, COPY & PHOTO | 184 | 178 | 1,225 | 558 | 2,000 | 2,000 |
| CONF, TRAIN, & TRVL - PLACE 4 | 1,339 | 3,710 | 6,914 | 1,439 | 10,000 | 2,500 |
| CONF, TRAIN, & TRVL - PLACE 5 | 1,700 | 5,358 | 4,278 | - | 10,000 | 10,000 |
| CONF, TRAIN, & TRVL - PLACE 6 | 811 | 5,344 | 8,392 | 4,719 | 10,000 | 10,000 |
| CONFERENCE,TRAINING & TRA | - | - | 1,015 | 1,805 | - | - |
| STRATEGIC PLANNING | 7,768 | 10,147 | - | - | 10,000 | 10,000 |
| COUNCIL INITIATIVES | 3,346 | 4,641 | 8,390 | 6,264 | 23,500 | 21,000 |
| **Operating Total** | **37,385** | **64,578** | **84,334** | **45,832** | **110,500** | **105,500** |

# City Council (cont'd)

| CITY COUNCIL DEPT 01 | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| AUDITING | 31,948 | 16,700 | 100,050 | 22,375 | 45,000 | 45,000 |
| LEGAL SERVICES | 110,297 | 110,426 | 105,234 | 121,052 | 135,000 | 135,000 |
| **Contractual Services Total** | **142,245** | **127,126** | **205,284** | **143,427** | **180,000** | **180,000** |
| SPONSORSHIPS | - | - | 43,752 | - | 25,600 | 25,600 |
| **Events Total** | - | - | 43,752 | - | 25,600 | 25,600 |
| | **183,180** | **197,076** | **336,538** | **192,711** | **450,100** | **371,916** |

# City Manager’s Office

| CITY MANAGER OFFICE | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | 328,920 | 435,899 | 464,375 | 373,171 | 461,540 | 463,025 |
| REG. SALARIES FULL TIME | 22,561 | 9,718 | - | - | - | - |
| CAR ALLOWANCE | - | 7,602 | 6,412 | 5,000 | 6,000 | 6,000 |
| LONGEVITY PAY | - | - | 635 | 519 | 1,160 | 1,440 |
| **Salaries Total** | **351,481** | **453,219** | **471,422** | **378,690** | **468,700** | **470,465** |
| PAYROLL TAXES FICA | 22,094 | 33,945 | 34,067 | 25,183 | 33,160 | 33,217 |
| WORKERS COMP | 3,844 | 4,722 | 7,398 | 3,162 | 3,030 | 3,030 |
| INSURANCE | 18,987 | 31,945 | 32,380 | 32,656 | 34,419 | 37,179 |
| UNEMPLOYMENT COMPENSATION | - | - | 5,319 | - | 510 | 510 |
| T.M.R.S | 17,331 | 22,472 | 18,745 | 12,902 | 21,601 | 21,670 |
| OPTUM-HSA | - | - | 269 | 833 | 1,000 | 1,000 |
| **Benefits Total** | **62,256** | **93,084** | **98,178** | **74,736** | **93,720** | **96,606** |
| SMALL OFFICE EQUIPMENT | 60 | - | 480 | - | 450 | 450 |
| RELOCATION REIMBURSEMENTS | 3,000 | - | - | - | - | - |
| **Supplies Total** | **3,060** | **-** | **480** | **-** | **450** | **450** |
| R & M AUTO/TRUCK | 461 | 776 | 170 | 386 | 2,000 | 2,000 |
| **Repairs and Maintenance Total** | **461** | **776** | **170** | **386** | **2,000** | **2,000** |
| CONFERENCE, TRAINING, & TRAVEL | 1,799 | 3,808 | 5,192 | 11,403 | 16,200 | 16,200 |
| DUES, SUBSCRIPTIONS, & PUB | 2,520 | 1,515 | 4,652 | 2,826 | 4,000 | 4,000 |
| STRATEGIC PLANNING | 1,697 | 405 | - | - | - | - |
| **Operating Total** | **6,016** | **5,728** | **9,844** | **14,229** | **20,200** | **20,200** |
| **Grand Total** | **423,247** | **552,807** | **580,521** | **468,041** | **585,070** | **589,721** |

# Administration

| ADMINISTRATION | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | - | - | 3,088 | - | - | - |
| **Salaries Total** | **-** | **-** | **3,088** | **-** | **-** | **-** |
| PAYROLL TAXES FICA | - | - | 219 | - | - | - |
| INSURANCE | - | - | 585 | - | - | - |
| UNEMPLOYMENT COMPENSATION | 5,552 | - | - | - | (1,224) | - |
| OPTUM-HSA | 10,000 | 13,788 | 9,519 | - | - | - |
| **Benefits Total** | **15,552** | **13,788** | **10,323** | **-** | **(1,224)** | **-** |
| OFFICE SUPPLIES | 7,188 | 7,009 | 22,319 | 12,941 | 10,000 | 10,000 |
| JANITORIAL SUPPLIES | - | - | 52 | - | - | - |
| POSTAGE | 4,670 | 3,436 | 5,696 | 8,233 | 8,000 | 8,300 |
| **Supplies Total** | **11,858** | **10,445** | **28,067** | **21,174** | **18,000** | **18,300** |
| | - | - | 516 | - | - | - |
| HARDWARE | - | - | 516 | - | - | - |
| **Repairs and Maintenance Total** | **-** | **-** | **1,032** | **-** | **-** | **-** |
| ELECTRICITY | 10,091 | 757 | - | - | - | - |
| **Utilities Total** | **10,091** | **757** | **-** | **-** | **-** | **-** |
| GENERAL LIABILITY INSURANCE | (979) | - | - | - | - | - |
| REAL & PERSONAL PROPERTY INSUR | 25,867 | - | - | - | - | - |
| PRINTING, COPY & PHOTO | 1,881 | 11,856 | 3,310 | 1,499 | 8,000 | 8,000 |
| OTHER OPERATING EXPENSES | 4,761 | 155 | 3,180 | 2,879 | 3,500 | 3,500 |
| DUES, SUBSCRIPTIONS, & PUB | 14,985 | 13,383 | 16,225 | 5,069 | 13,300 | 13,300 |
| STRATEGIC PLANNING | - | 1,921 | - | - | 7,500 | - |
| LATE PAYMENT PENALTIES | 11 | 1,213 | - | - | - | - |
| **Operating Total** | **46,526** | **28,528** | **22,715** | **9,447** | **32,300** | **24,800** |

# Administration (cont'd)

| ADMINISTRATION | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| TECHNOLOGY CONTRACTED SVS | (621) | 4,930 | - | - | 10,000 | - |
| OTHER PROFESSIONAL SVCS | 30,200 | 7,577 | 1,339 | 9,159 | 34,500 | 34,500 |
| **Contractual Services Total** | **29,579** | **12,507** | **1,339** | **9,159** | **44,500** | **34,500** |
| TRANSFERS TO OTHER FUNDS | - | 346,086 | 20,000 | - | - | - |
| **Transfers Total** | **-** | **346,086** | **20,000** | **-** | **-** | **-** |
| CAPITAL EXPENDITURES | - | - | - | 9,298 | - | - |
| **Capital Outlay Total** | **-** | **-** | **-** | **9,298** | **-** | **-** |
| **Grand Total** | **113,606** | **412,111** | **86,564** | **49,078** | **93,576** | **77,600** |

# City Secretary

| CITY SECRETARY | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | 100,583 | 103,466 | 110,131 | 96,405 | 110,560 | 119,519 |
| OVERTIME | (187) | - | - | - | - | - |
| LONGEVITY PAY | - | - | - | 288 | - | 336 |
| **Salaries Total** | **100,396** | **103,466** | **110,131** | **96,693** | **110,560** | **119,855** |
| **Benefits Total** | **24,370** | **26,862** | **27,194** | **22,598** | **32,541** | **30,915** |
| CONFERENCE, TRAINING, & TRAVEL | 797 | 2,482 | 1,271 | 1,487 | 2,795 | 5,000 |
| DUES, SUBSCRIPTIONS, & PUB | (846) | 125 | 125 | 171 | 500 | 500 |
| ADVERTISING & LEGAL PUBLI | 21,812 | 6,924 | 27,640 | 4,822 | 35,000 | 10,000 |
| **Operating Total** | **21,763** | **9,531** | **29,036** | **6,480** | **38,295** | **15,500** |
| CODIFICATION | 3,209 | 3,570 | 1,195 | 23,651 | 17,000 | 4,500 |
| CONTRACT FOR TAXES | 14,312 | 15,437 | - | - | - | - |
| RECORDS MANAGEMENT | - | - | - | - | 15,000 | 20,000 |
| APPRAISAL DISTRICT ALLOCATION | 47,115 | 57,516 | 11,117 | - | - | - |
| ELECTION EXPENSES | 67,649 | (94) | 76,757 | 43,224 | 110,000 | 50,000 |
| **Contractual Services Total** | **132,285** | **76,429** | **89,069** | **66,875** | **142,000** | **74,500** |
| **Grand Total** | **278,814** | **216,288** | **255,430** | **192,646** | **323,396** | **240,770** |

# Human Resources

| HUMAN RESOURCES | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | 80,501 | 109,348 | 186,129 | 163,235 | 193,294 | 195,362 |
| REG. SALARIES FULL TIME | 31,775 | 49,128 | 5,372 | - | - | - |
| OVERTIME | - | 748 | - | - | - | - |
| REG. SALARIES PART TIME | 46,408 | 5,384 | (670) | - | - | - |
| LONGEVITY PAY | - | - | - | 336 | - | 96 |
| Salaries Total | 158,684 | 164,608 | 190,831 | 163,571 | 193,294 | 195,458 |
| Benefits Total | 19,333 | 29,275 | 37,136 | 27,806 | 43,539 | 44,686 |
| GENERAL LIABILITY INSURANCE | 19,052 | 24,692 | 24,391 | 26,155 | 17,000 | 26,513 |
| CONFERENCE, TRAINING, & TRAVEL | (30) | - | 2,537 | 1,160 | 4,000 | 3,000 |
| AUTO LIABILITY INSURANCE | 65,227 | 69,915 | 80,565 | 72,539 | 48,000 | 86,985 |
| FIRE & PROPERTY INSURANCE | 20,683 | 60,231 | 66,044 | 73,468 | 41,500 | 76,462 |
| ERRORS & OMISSIONS INS. | 9,510 | 9,328 | 9,183 | 10,982 | 5,500 | 11,767 |
| PRINTING, COPY & PHOTO | - | 76 | 1,991 | - | - | - |
| OPERATING EXPENSES | - | - | 34 | - | - | - |
| DUES, SUBSCRIPTIONS, & PUB | 327 | 84 | 1,407 | 434 | 500 | 500 |
| ADVERTISING & LEGAL PUBLI | - | - | - | - | 3,000 | - |
| EMPLOYEE RELATIONS | 1,960 | 17,705 | 24,532 | 13,055 | 16,000 | 23,000 |
| MEDICAL/PHYSICAL EXAMS | 4,750 | 21,618 | 3,333 | 3,090 | 15,500 | 6,000 |
| ACTIVITIES & EVENTS | 96 | 65 | - | - | - | - |

# Human Resources (cont'd)

| HUMAN RESOURCES | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EMPLOYEE IMMUNIZATIONS | - | - | - | - | 500 | 2 |
| EMPLOYEE BACKGROUND CHECK | 8,235 | 4,843 | 3,709 | 4,346 | 7,000 | 5,000 |
| PERSONNEL TRAINING | 540 | 3,700 | - | - | 6,000 | 3,000 |
| Operating Total | 130,350 | 212,257 | 217,726 | 205,229 | 164,500 | 242,229 |
| OTHER PROFESSIONAL SVCS | 18,000 | 56,000 | 30,722 | 17,876 | 28,000 | 27,500 |
| TEMP CONTRACT LABOR | (4,805) | - | - | - | - | - |
| Contractual Services Total | 13,195 | 56,000 | 30,722 | 17,876 | 28,000 | 27,500 |
| Grand Total | 321,562 | 462,140 | 476,415 | 414,482 | 429,333 | 509,873 |

# Information Technology

| INFORMATION TECHNOLOGY | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | 126,710 | 148,541 | 158,035 | 112,470 | 159,078 | 150,590 |
| REG. SALARIES FULL TIME | 220 | - | - | - | - | - |
| LONGEVITY PAY | - | - | - | 480 | - | 144 |
| **Salaries Total** | **126,930** | **148,541** | **158,035** | **112,950** | **159,078** | **150,734** |
| **Benefits Total** | **27,174** | **41,663** | **40,407** | **29,349** | **38,047** | **38,471** |
| **Repairs and Maintenance Total** | 60,738 | 23,444 | 87,031 | 8,234 | 31,500 | 21,000 |
| **Utilities Total** | 114,896 | 104,603 | 116,822 | 89,200 | 109,484 | 118,000 |
| CELL PHONES & WIRELESS CARDS | 46,646 | 38,778 | 50,744 | 37,016 | 48,000 | 49,500 |
| CONFERENCE, TRAINING, & TRAVEL | - | - | - | - | 2,000 | 2,000 |
| SOFTWARE LICENSING | 103,038 | 86,297 | 119,443 | 86,242 | 131,102 | 114,680 |
| SOFTWARE | 14,307 | 1,155 | 3,103 | - | 5,000 | 5,000 |
| **Operating Total** | **163,991** | **126,230** | **173,290** | **123,258** | **186,102** | **171,180** |

# Information Technology (cont'd)

| INFORMATION TECHNOLOGY | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| TECHNOLOGY CONTRACTED SVS | - | - | - | 2,480 | - | - |
| OTHER PROFESSIONAL SVCS | - | 5,654 | - | - | - | - |
| ANNUAL SOFTWARE MAINTENANCE | 34,002 | 80,364 | 58,974 | 12,951 | 40,410 | 42,400 |
| WEBSITE HOSTING FEES | 5,886 | 5,810 | 12,666 | 24,743 | 14,800 | 40,612 |
| OPERATING LEASES-COPIERS | 10,770 | 14,253 | 1,495 | 9,451 | 16,800 | 16,800 |
| **Contractual Services Total** | **50,658** | **106,081** | **73,135** | **49,625** | **72,010** | **99,812** |
| | - | - | 14,207 | 36,414 | 36,420 | - |
| **Capital Outlay Total** | **-** | **-** | **14,207** | **36,414** | **36,420** | **-** |
| | | | | | | |
| **Grand Total** | **544,387** | **550,562** | **662,927** | **449,030** | **632,641** | **599,197** |

# Community Engagement

| COMMUNITY ENGAGEMENT | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| REG. SALARIES FULL TIME | 56,555 | 60,454 | 64,408 | 53,321 | 64,912 | 66,197 |
| OVERTIME | - | - | - | - | 2,500 | - |
| REG. SALARIES PART TIME | (783) | - | - | - | - | - |
| LONGEVITY PAY | - | - | - | 96 | - | 144 |
| **Salaries Total** | **55,772** | **60,454** | **64,408** | **53,417** | **67,412** | **66,341** |
| **Benefits Total** | **11,469** | **9,252** | **17,263** | **14,002** | **18,132** | **18,872** |
| UNIFORM & CLOTHING | - | 48 | - | - | 250 | 250 |
| OFFICE SUPPLIES | - | - | 145 | - | - | - |
| OPERATING SUPPLIES | 80 | 272 | 300 | 381 | 800 | 800 |
| OTHER SMALL EQUIPMENT | - | 1,981 | - | 192 | 2,000 | 2,000 |
| GASOLINE & FUELS | (10) | - | - | - | - | - |
| **Supplies Total** | 70 | 2,301 | 445 | 573 | 3,050 | 3,050 |
| R & M AUTO/TRUCK | 122 | - | - | - | - | - |
| R&M SIGNS & MARKINGS | (229) | - | - | - | - | - |
| **Repairs and Maintenance Total** | (107) | - | - | - | - | - |

# Community Engagement (cont'd)

| COMMUNITY ENGAGEMENT | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| CONFERENCE, TRAINING, & TRAVEL | - | - | 3,110 | - | 3,200 | 3,200 |
| PRINTING, COPY & PHOTO | (14) | 575 | - | 1,000 | 1,000 | 1,000 |
| DUES, SUBSCRIPTIONS, & PUB | - | - | - | 415 | 150 | 150 |
| COMMUNITY BEAUTIFICATION | (177) | - | - | - | - | - |
| NEWSLETTER | 11,874 | 24,593 | 12,736 | 9,344 | 12,000 | 14,000 |
| **Operating Total** | 11,683 | 25,168 | 15,846 | 10,759 | 16,350 | 18,350 |
| | | | | | | |
| OTHER PROFESSIONAL SVCS | (350) | - | 896 | - | - | 500 |
| MARKETING & COMMUNICATIONS | 12,122 | 4,716 | 42,414 | 16,749 | 15,000 | 20,000 |
| **Contractual Services Total** | 11,772 | 4,716 | 43,310 | 16,749 | 15,000 | 20,500 |
| | | | | | | |
| SPECIAL EVENTS | 7,516 | 159,917 | 97,233 | 94,004 | 114,700 | 120,600 |
| FAMILY FESTIVAL JUNETEENTH | (5,529) | - | - | - | - | - |
| HOLIDAY GIVING | 2,113 | - | - | - | - | - |
| SPECIAL CELEBRATIONS | 108 | 890 | - | - | - | - |
| CHRISTMAS CELEBRATION | 28,099 | - | - | - | - | - |
| BLACK HISTORY MONTH | 2,917 | - | - | - | - | - |
| BACK TO SCHOOL EVENT | 3,774 | - | - | - | - | - |
| CINCO DE MAYO | 400 | 326 | - | - | - | - |
| GLENN HEIGHTS CONNECT | 1,418 | - | - | - | - | - |
| YOUTH OUTREACH | - | - | - | - | 2,500 | 2,500 |
| **Events Total** | 40,816 | 161,133 | 97,233 | 94,004 | 117,200 | 123,100 |
| | | | | | | |
| **Grand Total** | **142,597** | **264,126** | **238,505** | **189,504** | **237,144** | **250,213** |

# City Sponsored Events

| FY2025-26 | | FY2026-27 | |
|---|---|---|---|
| 22,000 | | 22,000 | Christmas Celebration |
| 15,000 | | 22,000 | Sunset Concert Series Performers |
| 12,000 | | 21,000 | Sunset Concert Series Sound/Staging |
| 15,000 | | 15,000 | Fall Festival |
| - | | 10,000 | Contingency major event funding |
| 5,000 | | 10,000 | State of the City |
| 5,000 | | 5,000 | Verterans Memorial Event (job fair/5K) |
| 5,000 | | 5,000 | Back to School Bash |
| 3,000 | | 4,500 | Season of Service - Thanksgiving |
| 3,000 | | 4,500 | Season of Service - Christmas |
| 1,200 | | 1,200 | Glenn Heights Connect |
| 400 | | 400 | Movies with the Mayor |
| 3,500 | | - | Black History Program |
| 3,500 | | - | Hispanic Heritage |
| 1,000 | | - | Teddy Bear Hospital |
| | | - | Health Fair |
| 9,000 | | - | Other events as scheduled |
| **103,600** | $17,000 | **120,600** | |

# Finance

| FINANCE | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| EXEMPT SALARY | 125,631 | 162,780 | 179,674 | 164,646 | 190,699 | 200,457 |
| REG. SALARIES PART TIME | 9,630 | 11,486 | - | - | - | - |
| LONGEVITY PAY | - | - | - | 96 | - | 288 |
| **Salaries Total** | **135,261** | **174,266** | **179,674** | **164,742** | **190,699** | **200,745** |
| **Benefits Total** | **31,740** | **37,897** | **37,962** | **33,897** | **43,683** | **45,823** |
| | | | | | | |
| UNIFORM & CLOTHING | - | - | - | - | 300 | 300 |
| FORMS | 58 | - | 2,618 | 366 | 500 | 500 |
| **Supplies Total** | **58** | **-** | **2,618** | **366** | **800** | **800** |
| | | | | | | |
| MERCHANT (CC) FEES | 37,993 | 28,203 | 23,272 | 2,814 | 26,000 | - |
| CONFERENCE, TRAINING, & TRAVEL | (550) | 1,209 | 2,089 | 2,859 | 4,000 | 4,575 |
| PRINTING, COPY & PHOTO | 4,476 | 1,402 | 49 | 33 | 300 | 300 |
| OPERATING EXPENSES | 688 | - | - | - | - | - |
| DUES, SUBSCRIPTIONS, & PUB | 1,515 | 1,171 | 1,048 | 754 | 983 | 1,070 |
| BANK/PAYMENT FEES | 2,598 | 946 | 3,478 | 3,213 | 4,112 | 4,300 |
| LATE PAYMENT PENALTIES | 368 | 671 | 276 | 254 | 1,400 | 500 |
| **Operating Total** | **47,088** | **33,602** | **30,212** | **9,927** | **36,795** | **10,745** |

# Finance (cont'd)

| FINANCE | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| AUDITING | 5,000 | - | - | - | - | - |
| CONSULTANT FEES | - | - | 36,900 | 19,558 | - | - |
| CONTRACT FOR TAXES | - | - | 15,590 | 15,570 | 15,590 | 16,000 |
| TEMP CONTRACT LABOR | 1,940 | 5,948 | 16,947 | - | - | - |
| ANNUAL SOFTWARE MAINTENANCE | 255,778 | 113,918 | 37,076 | 119,198 | 120,200 | 115,361 |
| APPRAISAL DISTRICT ALLOCATION | - | - | 54,946 | 53,052 | 72,194 | 73,480 |
| **Contractual Services Total** | **262,718** | **119,866** | **161,459** | **207,378** | **207,984** | **204,841** |
| | - | - | 79,623 | - | - | - |
| **Debt Total** | **-** | **-** | **79,623** | **-** | **-** | **-** |
| **Grand Total** | **476,865** | **365,631** | **491,548** | **416,310** | **479,961** | **462,954** |

# Municipal Court

| MUNICIPAL COURT | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | 76,552 | 85,815 | 97,534 | 74,845 | 91,168 | 92,800 |
| REG. SALARIES FULL TIME | - | - | 34,290 | 39,309 | 43,961 | 50,960 |
| OVERTIME | - | - | 16 | 230 | - | 400 |
| LONGEVITY PAY | - | - | - | 96 | - | 48 |
| **Salaries Total** | **76,552** | **85,815** | **131,840** | **114,480** | **135,129** | **144,208** |
| | | | | | | |
| **Benefits Total** | **22,142** | **24,714** | **31,191** | **32,148** | **39,608** | **43,055** |
| | | | | | | |
| UNIFORM & CLOTHING | - | - | - | - | - | 250 |
| OFFICE SUPPLIES | - | - | - | - | - | 500 |
| FORMS | 1,072 | 624 | 747 | 730 | 1,000 | 500 |
| **Supplies Total** | **1,072** | **624** | **747** | **730** | **1,000** | **1,250** |
| | | | | | | |
| CONFERENCE, TRAINING, & TRAVEL | 812 | 741 | 924 | 1,235 | 1,900 | 1,600 |
| DUES, SUBSCRIPTIONS, & PUB | 162 | 439 | 350 | 494 | 600 | 600 |
| **Operating Total** | **974** | **1,180** | **1,274** | **1,729** | **2,500** | **2,200** |
| | | | | | | |
| OTHER PROFESSIONAL SVCS | - | - | 75 | 698 | 500 | 1,000 |
| MUNICIPAL JUDGE | 36,000 | 36,000 | 36,000 | 27,000 | 36,000 | 36,000 |
| DEBT COLLECTION SERVICE | - | 37 | - | - | - | - |
| COURT PROSECUTOR | 6,581 | 7,978 | 19,235 | 22,553 | 8,000 | 13,000 |
| ARRAIGNMENTS / ASSOCIATE JUDGE | 675 | - | - | - | 1,000 | 1,000 |

# Municipal Court (cont'd)

| MUNICIPAL COURT | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| OTHER PROFESSIONAL SVCS | - | - | 75 | 698 | 500 | 1,000 |
| MUNICIPAL JUDGE | 36,000 | 36,000 | 36,000 | 27,000 | 36,000 | 36,000 |
| DEBT COLLECTION SERVICE | - | 37 | - | - | - | - |
| COURT PROSECUTOR | 6,581 | 7,978 | 19,235 | 22,553 | 8,000 | 13,000 |
| ARRAIGNMENTS / ASSOCIATE JUDGE | 675 | - | - | - | 1,000 | 1,000 |
| ANNUAL SOFTWARE MAINTENANCE | 4,287 | - | - | - | - | - |
| OMNIBASE | 1,075 | 868 | 215 | 563 | 525 | 1,000 |
| **Contractual Services Total** | 48,618 | 44,883 | 55,525 | 50,814 | 46,025 | 52,000 |
| **Grand Total** | **149,358** | **157,216** | **220,577** | **199,901** | **224,262** | **242,713** |

# Fire Department

| FIRE DEPARTMENT | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| EXEMPT SALARY | 276,274 | 212,770 | 259,551 | 287,112 | 365,339 | 394,441 |
| REG. SALARIES FULL TIME | 1,098,632 | 1,249,812 | 1,532,411 | 1,346,519 | 1,501,648 | 1,595,736 |
| OVERTIME | 81,245 | 167,237 | 181,102 | 208,235 | 232,730 | 256,556 |
| LONGEVITY PAY | 8,561 | 7,871 | 7,081 | 2,504 | 7,868 | 7,628 |
| CERTIFICATION PAY | 16,145 | 15,705 | 15,797 | 16,235 | 19,200 | 14,700 |
| ASSIGNMENT PAY | 1,200 | 6,800 | 9,873 | 5,169 | 7,200 | 2,400 |
| HOLIDAY PAY | 36,408 | 51,689 | 53,646 | 44,197 | 47,344 | 126,154 |
| **Salaries Total** | **1,518,465** | **1,711,884** | **2,059,461** | **1,909,971** | **2,181,329** | **2,397,615** |
| | | | | | | |
| **Benefits Total** | **335,297** | **413,030** | **438,115** | **422,717** | **620,448** | **547,726** |
| | | | | | | |
| UNIFORM & CLOTHING | 8,991 | 19,281 | 20,718 | 19,196 | 19,900 | 21,000 |
| OTHER SMALL EQUIPMENT | 13,408 | 6,600 | 10,164 | 3,271 | 8,000 | 9,000 |
| CHEMICALS | - | 470 | 914 | - | 470 | 500 |
| AMBULANCE SUPPLIES | 33,730 | 47,254 | 37,008 | 36,842 | 64,000 | 64,000 |
| GASOLINE & FUELS | 152 | - | 106 | - | - | - |
| PERSONAL PROTECTIVE EQUIPMENT | 4,343 | 41,580 | 31,231 | 32,675 | 35,000 | 37,000 |
| FIRE EQUIPMENT & TOOLS | 3,844 | 6,358 | 7,358 | 8,432 | 10,000 | 10,000 |
| FIRE PREVENTION | 1,111 | 1,826 | 3,000 | 561 | 3,000 | 3,000 |
| **Supplies Total** | **65,579** | **123,369** | **110,499** | **100,977** | **140,370** | **144,500** |
| | | | | | | |
| R&M AUTO/TRUCK | 492 | - | - | - | - | - |
| R & M SMALL EQUIPMENT | 1,904 | 8,896 | 12,738 | 13,635 | 15,000 | 15,000 |
| R & M AUTO/TRUCK | 30,024 | 59,539 | 63,925 | 50,525 | 30,500 | 62,500 |
| **Repairs and Maintenance Total** | **32,420** | **68,435** | **76,663** | **64,160** | **45,500** | **77,500** |

# Fire Department (cont'd)

| FIRE DEPARTMENT | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| **Utilities Total** | **1,594** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | |
| CONFERENCE, TRAINING, & TRAVEL | 13,501 | 54,581 | 29,006 | 40,742 | 60,000 | 60,000 |
| PRINTING, COPY & PHOTO | 76 | 136 | - | 280 | 250 | 300 |
| OTHER OPERATING EXPENSES | (6,420) | 1,043 | 24,125 | 19,947 | 24,000 | 25,200 |
| DUES, SUBSCRIPTIONS, & PUB | 8,970 | 9,302 | 12,477 | 18,399 | 21,098 | 23,750 |
| EMPLOYEE RELATIONS | - | 3,064 | 2,569 | 3,338 | 3,850 | 4,000 |
| EMERGENCY MANAGEMENT | 9,994 | 10,302 | 12,937 | 8,406 | 21,000 | 26,000 |
| YOUTH PROGRAM | 8,915 | 1,432 | 1,819 | - | 3,100 | 3,100 |
| CERT INITIATIVE | - | - | - | 218 | 500 | 1,000 |
| CPR INITIATIVE | 594 | 599 | 1,508 | 1,613 | 2,660 | 2,800 |
| **Operating Total** | **35,630** | **80,459** | **84,441** | **92,943** | **136,458** | **146,150** |
| | | | | | | |
| EMS BILLING SERVICE | 32,708 | 48,302 | 53,359 | 42,223 | 40,000 | 44,000 |
| MEDICAL CONTROL | 5,070 | 5,070 | 5,070 | 5,070 | 5,070 | 5,070 |
| **Contractual Services Total** | **37,778** | **53,372** | **58,429** | **47,293** | **45,070** | **49,070** |
| | | | | | | |
| INTEREST EXPENSE | 23,400 | 23,395 | 5,097 | 4,387 | 4,390 | 4,387 |
| LEASE PRINCIPAL | 69,258 | 69,263 | 100,817 | 88,271 | 88,275 | 88,271 |
| **Debt Total** | **92,658** | **92,658** | **105,914** | **92,658** | **92,665** | **92,658** |
| | | | | | | |
| CAPITAL EXPENDITURES | 204,357 | - | - | - | - | - |
| **Capital Outlay Total** | **204,357** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | |
| **Grand Total** | **2,323,778** | **2,543,207** | **2,933,522** | **2,730,719** | **3,261,840** | **3,455,219** |

# Police Department

| POLICE DEPARTMENT | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | 193,365 | 216,361 | 216,500 | 211,952 | 279,012 | 279,029 |
| REG. SALARIES FULL TIME | 1,660,679 | 1,965,714 | 2,233,873 | 1,875,998 | 2,591,371 | 2,705,181 |
| OVERTIME | 117,966 | 144,233 | 124,544 | 213,975 | 45,910 | 111,356 |
| LONGEVITY PAY | 5,843 | 5,355 | 4,677 | 1,874 | 5,428 | 4,708 |
| CERTIFICATION PAY | 15,358 | 17,513 | 14,726 | 12,420 | 11,700 | 10,800 |
| ASSIGNMENT PAY | 800 | 5,500 | 3,646 | 3,846 | 1,200 | 600 |
| HOLIDAY PAY | 50,753 | 62,186 | 63,951 | 68,435 | 72,454 | 185,000 |
| **Salaries Total** | **2,044,764** | **2,416,862** | **2,661,917** | **2,388,500** | **3,007,075** | **3,296,674** |
| **Benefits Total** | **531,536** | **670,603** | **615,360** | **549,009** | **927,356** | **844,860** |
| | | | | | | |
| UNIFORM & CLOTHING | (1,056) | 28,500 | 15,829 | 12,839 | 25,475 | 23,775 |
| OTHER OPERATING SUPPLIES | - | - | 22 | - | - | - |
| PATROL SUPPLIES | 11,178 | 13,397 | 18,990 | 5,405 | 23,995 | 24,000 |
| PRISONER EXPENSES | 65,000 | 75,000 | 80,000 | 79,472 | 90,000 | 160,000 |
| CRIME SCENE SEARCH | 1,628 | 4,421 | 6,387 | - | 4,500 | 4,500 |
| GASOLINE & FUELS | 223 | - | - | - | - | - |
| POSTAGE | 84 | 20 | 312 | 355 | 500 | 500 |
| SMALL OFFICE EQUIPMENT | 2,420 | 414 | 800 | 83 | 3,000 | 3,000 |
| BALLISTIC VESTS | 6,087 | 5,418 | 4,830 | - | 6,000 | 6,000 |
| **Supplies Total** | **85,564** | **127,170** | **127,170** | **98,154** | **153,470** | **221,775** |
| | | | | | | |
| R & M STRUCTURES | 11,438 | - | - | - | - | - |
| R & M SMALL EQUIPMENT | 4,917 | 668 | 3,489 | 100 | 4,000 | 4,000 |
| R & M AUTO/TRUCK | 53,872 | 44,095 | 66,589 | 45,061 | 35,000 | 60,000 |
| **Repairs and Maintenance Total** | **70,227** | **44,763** | **70,078** | **45,161** | **39,000** | **64,000** |

# Police Department (cont'd)

| POLICE DEPARTMENT | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| CONFERENCE, TRAINING, & TRAVEL | 13,995 | 20,578 | 20,354 | 15,965 | 36,550 | 41,425 |
| PRINTING, COPY & PHOTO | 2,689 | 328 | 1,152 | 211 | 1,500 | 1,500 |
| OPERATING EXPENSES | - | 306 | 544 | 1,887 | 500 | 500 |
| DUES, SUBSCRIPTIONS, & PUB | 5,877 | 6,357 | 10,526 | 5,258 | 8,675 | 15,175 |
| E-911 SERVICES | 3,128 | 8,299 | 3,218 | 5,558 | 10,500 | 10,500 |
| ANIMAL SERVICES EXPENSE | 4,824 | 6,159 | 12,957 | 4,499 | 12,150 | 15,000 |
| DEMOLITIONS | - | - | 557 | - | 10,000 | 10,000 |
| **Operating Total** | **30,513** | **42,027** | **49,308** | **33,378** | **79,875** | **94,100** |
| | | | | | | |
| OTHER PROFESSIONAL SVCS | 485 | 17,166 | 1,112 | 2,582 | 2,500 | 2,500 |
| LEXIPOL | 2,275 | - | - | 16,606 | 16,606 | 16,606 |
| SRRG EXPENSES | 8,250 | 8,250 | 8,663 | 8,663 | 10,000 | 10,000 |
| CRIME PREVENTION | 1,573 | 3,973 | 4,166 | - | 5,200 | 5,200 |
| **Contractual Services Total** | **12,583** | **29,389** | **13,941** | **27,851** | **34,306** | **34,306** |
| | | | | | | |
| LEASE PAYMENTS | 45,750 | 46,175 | 106,982 | 148,048 | 74,296 | 178,089 |
| **Debt Total** | **45,750** | **46,175** | **106,982** | **148,048** | **74,296** | **178,089** |
| | | | | | | |
| CAPITAL EXPENDITURES | 17,827 | 106,801 | - | 31,598 | 256,598 | 69,600 |
| **Capital Outlay Total** | **17,827** | **106,801** | **-** | **31,598** | **256,598** | **69,600** |
| | | | | | | |
| **Grand Total** | **2,838,764** | **3,483,790** | **3,644,756** | **3,321,699** | **4,571,976** | **4,803,404** |

# Streets Department

| STREET DEPARTMENT | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | - | 130,410 | 252,827 | 184,349 | 278,586 | 283,465 |
| REG. SALARIES FULL TIME | 176,770 | 284,666 | 283,798 | 230,772 | 219,503 | 221,653 |
| OVERTIME | 9,810 | 23,600 | 31,187 | 22,503 | 955 | 35,000 |
| LONGEVITY PAY | - | - | - | 2,112 | - | 2,688 |
| CERTIFICATION PAY | - | - | 681 | 2,746 | 2,780 | 2,780 |
| HOLIDAY PAY | 374 | 1,152 | 2,039 | 2,809 | - | 2,200 |
| **Salaries Total** | **186,954** | **439,828** | **570,532** | **445,291** | **501,824** | **547,786** |
| **Benefits Total** | **56,224** | **126,805** | **131,397** | **120,405** | **139,384** | **143,215** |
| UNIFORM & CLOTHING | 2,394 | 2,860 | 5,223 | 6,876 | 9,513 | 9,513 |
| OFFICE SUPPLIES | 44 | - | 252 | 565 | 1,000 | 1,000 |
| OTHER SMALL EQUIPMENT | 6,324 | 3,506 | 2,932 | - | 3,350 | 3,350 |
| JANITORIAL SUPPLIES | 5,880 | 7,812 | 1,717 | 2,290 | 6,500 | 6,500 |
| HAND TOOLS | 622 | 931 | 945 | 32 | 1,000 | 1,000 |
| GASOLINE & FUELS | 110,519 | 115,205 | 98,206 | 94,059 | 140,000 | 140,000 |
| SAFETY EQUIPMENT | 261 | 421 | 193 | 3,267 | 7,550 | 7,550 |
| COMMUNITY CLEAN-UP EVENT | 1,457 | 1,573 | 1,575 | 2,268 | 2,500 | 2,500 |
| **Supplies Total** | **127,501** | **132,308** | **111,043** | **109,357** | **171,413** | **171,413** |
| R & M STRUCTURES | 16,171 | 30,723 | 54,432 | 90,738 | 100,000 | 100,000 |
| R & M SMALL EQUIPMENT | 296 | 75 | 348 | 40 | 1,500 | 1,500 |

# Streets Department (cont'd)

| STREET DEPARTMENT | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| R & M AUTO/TRUCK | 4,527 | 2,879 | 5,225 | 17,774 | 16,500 | 16,500 |
| MAINTENANCE | - | - | 86 | - | - | - |
| R & M HEAVY EQUIPMENT | 1,760 | 1,581 | 4,179 | 6,219 | 16,500 | 16,500 |
| R&M HIGHWAY BEAUTIFICATION | 120 | 153 | 11,019 | - | 10,000 | 10,000 |
| HERITAGE PARK MAINTENANCE | - | 362 | - | - | - | - |
| R & M STREETS | 27,705 | 100,314 | 248,643 | 349,074 | 500,000 | 250,000 |
| R&M SIGNS & MARKINGS | 3,039 | 7,000 | 23,230 | 23,089 | 25,000 | 25,000 |
| **Repairs and Maintenance Total** | **53,618** | **143,087** | **347,162** | **486,934** | **669,500** | **419,500** |
| **Utilities Total** | **167,444** | **205,474** | **227,852** | **198,373** | **215,000** | **266,500** |
| CONFERENCE, TRAINING, & TRAVEL | - | 2,136 | 1,843 | 1,912 | 16,100 | 16,100 |
| PRINTING, COPY & PHOTO | - | - | 76 | - | 200 | 200 |
| OPERATING EXPENSES | 186 | 106 | 10 | 991 | 600 | 600 |
| DUES, SUBSCRIPTIONS, & PUB | - | 1,002 | 216 | 369 | 1,000 | 6,500 |
| BAD DEBT EXPENSE | - | - | - | (116) | - | - |
| **Operating Total** | **186** | **3,244** | **2,145** | **3,156** | **17,900** | **23,400** |
| TRAFFIC SIGNAL MAINT | 1,455 | 1,243 | 2,670 | 360 | 3,000 | 3,000 |
| OTHER PROFESSIONAL SVCS | 1,073 | - | - | - | - | - |
| JANITORIAL SERVICES | 436 | - | - | - | - | - |
| SANITATION SERVICES | 941,841 | 1,219,318 | 1,485,021 | 746,579 | 1,200,000 | 1,261,800 |
| RENTAL EQUIPMENT | 802 | 2,744 | 1,722 | 1,082 | 4,000 | 4,000 |
| INF PLAN REV&INSPEC | - | - | - | 6,048 | 15,000 | 15,000 |
| **Contractual Services Total** | **945,607** | **1,223,305** | **1,489,413** | **754,069** | **1,222,000** | **1,283,800** |
| **Capital Outlay Total** | **(3,149)** | **-** | **1,268,965** | **6,679** | **-** | **-** |
| | | | | | | |
| **Grand Total** | **1,534,385** | **2,274,051** | **4,148,509** | **2,124,264** | **2,937,021** | **2,855,614** |

# Economic Development

| ECONOMIC DEVELOPMENT | | | | | | |
|---|---|---|---|---|---|---|
| | **2022-23 Actual** | **2023-24 Actual** | **2024-25 Actual** | **2025-26 Actual** | **2025-26 Budget** | **2026-27 Budget** |
| CONFERENCE, TRAINING, & TRAVEL | 495 | - | - | - | 500 | 500 |
| PRINTING, COPY & PHOTO | - | - | - | - | 250 | 250 |
| DUES, SUBSCRIPTIONS, & PUB | - | 8,000 | 17,200 | - | 1,200 | 1,200 |
| PUBLIC MEETINGS | - | - | - | - | 1,500 | 1,500 |
| **Operating Total** | **495** | **8,000** | **17,200** | **-** | **3,450** | **3,450** |
| OTHER PROFESSIONAL SVCS | 3,008 | 2,867 | 1,595 | 22,742 | 35,000 | 50,000 |
| ADVERTISING CONTRACT | - | - | 6,200 | 26,066 | 20,000 | 26,066 |
| **Contractual Services Total** | **3,008** | **2,867** | **7,795** | **48,808** | **55,000** | **76,066** |
| SMALL BUSINESS DEVEL GRANT | - | - | - | - | 10,000 | 10,000 |
| **Grants Total** | **-** | **-** | **-** | **-** | **10,000** | **10,000** |
| **Grand Total** | **3,503** | **10,867** | **24,995** | **48,808** | **68,450** | **89,516** |

# Planning & Development

| PLANNING & PERMITTING | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| EXEMPT SALARY | 252,338 | 211,692 | 188,969 | 110,787 | 196,287 | 200,248 |
| REG. SALARIES FULL TIME | 120,653 | 66,772 | 47,052 | 38,734 | 47,895 | 48,135 |
| OVERTIME | 513 | 138 | - | - | - | - |
| REG. SALARIES PART TIME | 22,580 | 4,960 | - | - | - | - |
| LONGEVITY PAY | - | - | - | 96 | - | 96 |
| CERTIFICATION PAY | 625 | 36 | - | - | - | - |
| **Salaries Total** | **396,709** | **283,598** | **236,021** | **149,617** | **244,182** | **248,479** |
| | | | | | | |
| **Benefits Total** | **86,917** | **67,264** | **44,304** | **27,330** | **57,714** | **60,743** |
| | | | | | | |
| UNIFORM & CLOTHING | 453 | 18 | - | 567 | 400 | 500 |
| FORMS | - | - | - | - | - | 350 |
| CODE BOOKS | 454 | 1,957 | - | - | - | 2,000 |
| HAND TOOLS | (22) | 11 | 55 | - | 200 | 100 |
| POSTAGE | - | 15 | - | 500 | 500 | 1,000 |
| SMALL OFFICE EQUIPMENT | - | 159 | 374 | - | 300 | 300 |
| **Supplies Total** | **885** | **2,160** | **429** | **1,067** | **1,400** | **4,250** |
| | | | | | | |
| R & M AUTO/TRUCK | 1,133 | - | - | - | - | - |
| HARDWARE | - | 3,878 | - | - | - | - |
| **Repairs and Maintenance Total** | **1,133** | **3,878** | **-** | **-** | **-** | **-** |

# Planning & Development (cont'd)

| PLANNING & PERMITTING | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| CONFERENCE, TRAINING, & TRAVEL | 237 | 1,573 | 1,443 | - | 4,000 | 4,500 |
| PRINTING, COPY & PHOTO | 2,063 | 840 | 1,014 | 368 | 1,000 | 1,000 |
| OTHER OPERATING EXPENSES | 214 | 151 | 281 | 325 | 1,000 | 1,200 |
| DUES, SUBSCRIPTIONS, & PUB | - | 260 | 900 | 1,475 | 500 | 1,500 |
| SOFTWARE | - | 2,729 | - | - | - | - |
| DEMOLITIONS | 14 | (14) | - | - | - | - |
| **Operating Total** | **2,528** | **5,539** | **3,638** | **2,168** | **6,500** | **8,200** |
| | | | | | | |
| CONSULTANT FEES | 2,416 | 22,107 | 3,132 | 5,464 | 35,000 | 45,000 |
| TECHNOLOGY CONTRACTED SVS | - | - | - | 10,681 | - | - |
| OTHER PROFESSIONAL SVCS | 76 | - | 45,489 | 14,421 | - | - |
| HEALTH DEPT FEES | 4,624 | 4,201 | 5,404 | 5,051 | 6,500 | 7,500 |
| INSPECTIONS | 78,250 | 64,080 | 225,188 | 150,634 | 110,000 | 110,000 |
| **Contractual Services Total** | **85,366** | **90,388** | **279,213** | **186,251** | **151,500** | **162,500** |
| | | | | | | |
| **Grand Total** | **573,538** | **452,827** | **563,605** | **366,433** | **461,296** | **484,172** |

# Parks and Recreation

| PARKS & RECREATION | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| EXEMPT SALARY | 122,349 | 94,033 | 85,435 | 69,978 | 86,671 | 86,884 |
| REG. SALARIES FULL TIME | 64,992 | 86,730 | 204,324 | 86,548 | 330,864 | 150,527 |
| OVERTIME | 9,492 | 895 | 231 | 406 | 800 | 500 |
| REG. SALARIES PART TIME | 97,886 | 132,890 | 71,929 | 124,223 | - | 178,908 |
| LONGEVITY PAY | - | - | - | 672 | - | 1,104 |
| **Salaries Total** | **294,719** | **314,548** | **361,919** | **281,827** | **418,335** | **417,923** |
| | | | | | | |
| **Benefits Total** | **49,687** | **70,435** | **68,148** | **62,364** | **85,312** | **93,455** |
| | | | | | | |
| UNIFORM & CLOTHING | 1,200 | (1,200) | 1,377 | 1,377 | 3,000 | 3,000 |
| OFFICE SUPPLIES | 52 | 308 | 1,687 | 323 | 1,750 | 1,750 |
| OPERATING SUPPLIES | 19,329 | 27,911 | 38,018 | 25,858 | 56,390 | 56,390 |
| OTHER SMALL EQUIPMENT | 222 | - | 12,110 | - | 1,200 | 6,500 |
| **Supplies Total** | **20,803** | **27,019** | **53,192** | **27,558** | **62,340** | **67,640** |
| | | | | | | |
| R&M STRUCTURES | 99 | 563 | 180 | - | 7,500 | 800 |
| **Repairs and Maintenance Total** | **99** | **563** | **180** | **-** | **7,500** | **800** |
| | | | | | | |
| ELECTRICITY | 459 | 1,692 | 12,198 | 1,366 | 20,000 | 2,000 |
| NATURAL GAS | - | - | - | - | 10,000 | - |
| **Utilities Total** | **459** | **1,692** | **12,198** | **1,366** | **30,000** | **2,000** |

# Parks and Recreation (cont'd)

| PARKS & RECREATION | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|---|
| CONFERENCE, TRAINING, & TRAVEL | - | 1,383 | 2,148 | 460 | 4,300 | 4,300 |
| PRINTING, COPY & PHOTO | 336 | 125 | 551 | 371 | 2,500 | 2,500 |
| DUES, SUBSCRIPTIONS, & PUB | 211 | 811 | 519 | 1,693 | 1,000 | 1,000 |
| **Operating Total** | **547** | **2,319** | **3,218** | **2,524** | **7,800** | **7,800** |
| | | | | | | |
| TECHNOLOGY CONTRACTED SVS | - | 17,710 | 958 | 503 | - | - |
| OTHER PROFESSIONAL SVCS | 21,823 | 14,719 | 43,204 | 12,589 | 26,100 | 26,100 |
| MARKETING & COMMUNICATIONS | - | 978 | 4,559 | 1,050 | 800 | 800 |
| **Contractual Services Total** | **21,823** | **33,407** | **48,721** | **14,142** | **26,900** | **26,900** |
| | | | | | | |
| COMMUNITY GARDEN | - | 722 | 1,379 | 811 | 1,600 | 1,600 |
| PARK EVENTS | - | - | - | - | - | 6,000 |
| **Events Total** | **-** | **722** | **1,379** | **811** | **1,600** | **7,600** |
| | | | | | | |
| CAPITAL EXPENDITURES | - | - | 17,426 | - | - | - |
| **Capital Outlay Total** | **-** | **-** | **17,426** | **-** | **-** | **-** |
| | | | | | | |
| **Grand Total** | **388,137** | **450,705** | **566,381** | **390,592** | **639,787** | **624,118** |

# Grounds Maintenance

| PARKS MAINTENANCE | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| REG. SALARIES FULL TIME | 196,171 | 106,806 | 48,540 | 40,425 | 73,445 | 91,161 |
| OVERTIME | 13,217 | 5,916 | 131 | 178 | 625 | 500 |
| LONGEVITY PAY | - | - | - | 192 | - | 240 |
| HOLIDAY PAY | 1,298 | - | - | - | - | - |
| **Salaries Total** | **210,686** | **112,722** | **48,671** | **40,795** | **74,070** | **91,901** |
| **Benefits Total** | **60,524** | **36,655** | **13,061** | **13,473** | **24,317** | **30,195** |
| UNIFORM & CLOTHING | 1,429 | 1,411 | 195 | 697 | 1,359 | 1,500 |
| OPERATING SUPPLIES | 347 | 3,343 | 298 | - | 2,500 | 2,500 |
| OTHER SMALL EQUIPMENT | 600 | 1,179 | 1,090 | 6,489 | 16,105 | 16,100 |
| CHEMICALS | - | - | - | 4,559 | 5,000 | 5,250 |
| HAND TOOLS | 20 | 600 | 646 | 198 | 1,000 | 1,000 |
| STRIPING | - | - | - | - | 1,750 | 1,750 |
| KIDDIE CUSHION | 1,275 | 1,450 | 2,440 | 2,592 | 3,000 | 3,000 |
| SAFETY EQUIPMENT | 247 | 194 | 21 | - | 350 | 350 |
| **Supplies Total** | **3,918** | **8,177** | **4,690** | **14,535** | **31,064** | **31,450** |
| ALL ABILITIES PARK MAINTENANCE | - | - | - | - | - | 5,000 |
| R & M SMALL EQUIPMENT | 2,234 | 2,085 | 1,685 | 844 | 2,396 | 2,500 |
| R & M AUTO/TRUCK | 488 | 1,348 | 929 | 2,992 | 3,500 | 3,000 |
| COURTNEY LANE PARK MAINTENANCE | 539 | 811 | 556 | 256 | 2,500 | 2,500 |
| HERITAGE PARK MAINTENANCE | 2,727 | 57,513 | 32,408 | 61,182 | 110,000 | 110,000 |
| R&M SIGNS & MARKINGS | 418 | - | - | - | 500 | 500 |
| GATEWAY PARK MAINTENANCE | 2,622 | 741 | 3,711 | 256 | 5,000 | 5,000 |
| **Repairs and Maintenance Total** | **9,028** | **62,498** | **39,289** | **65,530** | **123,896** | **128,500** |

# Grounds Maintenance (cont'd)

| PARKS MAINTENANCE | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| TECHNOLOGY CONTRACTED SVS | - | - | - | - | 3,500 | 3,500 |
| **Contractual Services Total** | **-** | **-** | **-** | **-** | **3,500** | **3,500** |
| CAPITAL ASSETS | 33,578 | (26,216) | - | - | - | - |
| CAPITAL EXPENDITURES | - | - | 22,998 | - | 23,138 | - |
| **Capital Outlay Total** | **33,578** | **(26,216)** | **22,998** | **-** | **23,138** | **-** |
| **Grand Total** | **317,734** | **193,836** | **128,709** | **134,333** | **279,985** | **285,546** |

# Non-Budgetary Department

| NON-BUDGETARY | | | | | | |
|---|---|---|---|---|---|---|
| | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Actual | 2025-26 Budget | 2026-27 Budget |
| RECEIVABLE ADJUSTMENTS | 167,988 | 73,951 | 51,649 | - | - | - |
| | **167,988** | **73,951** | **51,649** | **-** | **-** | **-** |
| TRANSFER TO FUND 410 | 679,180 | - | - | 90,617 | - | 2,785,000 |
| TRANSFER TO STATE SEIZURE FUND | - | - | 2,678 | - | - | - |
| TRANSFER TO FUND 407 | - | 130,184 | - | - | - | - |
| | **1,150,168** | **228,046** | **54,327** | **90,694** | **-** | **2,785,000** |

# WATER AND SEWER FUND

The Water and Sewer fund is an enterprise fund that is funded only through user charges.  Money is collected from residents and businesses in the form of utility payments and is used to pay rates/debt charged by wholesale providers such as the Trinity River Authority and the Dallas Water Utilities.

- Water Operations
- Sewer Operations
- Meter Services
- Utility Billing

# Water and Sewer Summary

| | 2023-24 Actual | 2024-25 Actual | 2025-26 Projection | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|
| Total Revenues | **11,000,252** | **11,046,087** | **11,080,593** | **10,652,200** | **10,752,200** |
| Total Expenditures | **9,034,268** | **9,785,613** | **10,246,746** | **10,496,928** | **13,467,066** |
| **Pre Net Position** | **1,965,984** | **1,260,474** | **833,847** | **155,272** | **(2,714,866)** |
| **Transfers +/(-)** | **(329,886)** | **(1,694,461)** | **(21,000)** | **(155,000)** | **(155,000)** |
| **Beg. Unrestricted NA** | 1,826,575 | 3,462,673 | 3,028,686 | | 3,841,533 * |
| **End Unrestricted NA** | **3,462,673** | **3,028,686** | **3,841,533** | | **971,667** |
| **Days in Reserve** | 140 | 113 | 137 | | 26 |

# Water and Sewer Fund

| | | |
|---|---|---|
| Total Revenues | $10,752,200 | overall 1% increase |

Significant Changes

| | | |
|---|---|---|
| Other Revenues | -- | flat |
| Interest Earnings | 350.0% | Increase |

# Water/Sewer Fund Revenues

| | FY2025-26 | | FY2026-27 |
|---|---|---|---|
| WATER SALES | 4,750,000 | 0% | 4,750,000 |
| SEWER SALES | 5,500,000 | 0% | 5,500,000 |
| LATE CHARGES | 300,000 | | 300,000 |
| WATER METER SALES | 35,000 | | 35,000 |
| RECONNECT FEES | 30,000 | | 30,000 |
| TAP FEES | 5,000 | | - |
| MISCELLANEOUS | 2,200 | | 2,200 |
| INTEREST | 30,000 | | 135,000 |
| TRANSFERS IN/(OUT) | - | | - |
| | **10,652,200** | **0.9%** | **10,752,200** |

# Water/Sewer Fund Expenditures

| | FY2025-26 | | FY2026-27 | |
|---|---|---|---|---|
| PERSONNEL COSTS | 893,493 | 8.5% | 987,365 | 7.2% |
| SUPPLIES | 304,861 | | 301,436 | |
| REPAIRS AND MAINTENANCE | 343,000 | | 417,300 | |
| UTILITIES | 95,000 | | 100,000 | |
| OPERATING EXPENSES | 328,875 | | 361,775 | |
| CONTRACTUAL SERVICES | 8,116,520 | | 11,074,030 | |
| DEBT | 225,161 | | 225,160 | |
| GRANTS | - | | - | |
| CAPITAL OUTLAY | 78,170 | | - | |
| TRANSFERS | 155,000 | | 155,000 | |
| | **10,540,080** | **29.2%** | **13,622,066** | |

# Water and Sewer Fund

| | | |
|---|---|---|
| Total Expenses | $13,622,066 | overall 29.2% increase |

Significant Changes

| | | |
|---|---|---|
| Personnel Costs | 8.4% increase | $ 95K |
| Operating Exp | 10.0% increase | $ 33K |
| Contractual Services | 36.3% increase | $3M |
| Capital Outlay | -100.0% decrease | ($95K) |

# Significant Changes for Water Fund

## + $93,872 Personnel Costs

- Increase to the  Regular Salaries Full-Time line item due to adding the Construction Project Manager position
- Increase to the Overtime budget to be more in line with actual costs
- Added Longevity Pay line item
- Increase to Certification Pay and Medical Insurance line items.

## + $27,020 Supplies

- Increases to Uniforms & Clothing, Chemicals, and Meter Replacement Purchases.
- Decrease to Safety Equipment Supplies.

## +$51,800 Repairs & Maintenance

- Increase to R&M – Small Equipment and R&M-Water System line items

## +$32,900 Operating Expenses

- Increases to Merchant (CC) Fees and software licensing

## +$2,951,510 Contractual Services

- Increase to TRA Debt Service Payments

# Wholesale Cost as % of total budget

| | FY 2025-26 | | FY 2026-27 | |
|---|---|---|---|---|
| **Dallas Water Utilities** | 2,425,000 | 3% | 2,500,000 | |
| **TRA Debt Service** | 4,010,520 | 70% | 6,814,390 | |
| **TRA O&M Cost** | 1,500,000 | 5% | 1,570,140 | |
| **75%** | **7,935,520** | | **10,884,530** | **80%** |

# DRAINAGE FUND

The Drainage fund is an enterprise fund that is funded only through user charges. Money is collected from residents and businesses in the form of utility payments and is used to maintain the City's stormwater utility system.

- Stormwater Operations

# Drainage Fund Summary

| | 2023-24 Actual | 2024-25 Actual | 2025-26 Y-T-D | 2025-26 Budget | 2026-27 Operating Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **470,563** | **456,534** | **382,636** | **471,420** | **469,000** |
| **Total Expenditures** | **601,658** | **448,746** | **327,594** | **743,971** | **501,292** |
| **Net Position** | **(131,095)** | **7,788** | **55,042** | **(272,551)** | **(32,292)** |
| **Beg Unrestricted NA** | **1,268,730** | **1,137,635** | **1,145,423** | 1,145,423 | 872,872 |
| **End Unrestricted NA** | **1,137,635** | **1,145,423** | **1,200,465** | **872,872** | **840,580** |
| **Days in Reserve** | 681 | 919 | 1,324 | 421 | 601 |

# Drainage Fund Operating Summary

| Drainage Revenues | FY2025-26 | | FY2026-27 |
|---|---|---|---|
| CHARGE FOR SERVICES | 467,420 | | 426,000 |
| INTEREST | 4,000 | | 43,000 |
| | **471,420** | **-1%** | **469,000** |
| **Drainage Expenses** | | | |
| PERSONNEL | 263,067 | | 271,468 |
| SUPPLIES | 25,506 | | 23,506 |
| REPAIRS | 166,160 | | 166,160 |
| CONTRACTUAL | 20,000 | | 20,000 |
| OPERATING | 4,383 | | 4,383 |
| EVENTS | - | | - |
| TRANSFERS | 15,775 | | 15,775 |
| CAPITAL OUTLAY | 249,080 | | - |
| | **743,971** | **-32.6%** | **501,292** |

# SUPPLEMENTAL REQUESTS

BUDGET PROPOSALS FOR NEW PROGRAMS AND STAFFING REQUESTS

# Supplemental Requests

| Department | Requested Item | Amount | Level of Priority | No. of Times Requested |
|---|---|---|---|---|
| Police Department | Additional Dispatcher Position | 66,501 | Necessary | 3 |
| Police Department | Axon Lease for Car & Body Cameras (Axon Bundle) | 137,489 | Urgent | 1 |
| Court Clerk | Additional Court Clerk | 60,378 | Urgent | 2 |
| Fire Department | Increase to R&M - Vehicles Expense Line | 30,500 | Urgent | 3 |
| Fire Department | Additional Firefighter Positions (3) | 325,804 | Necessary | 3 |
| Streets Department | Construction Project Manager | 116,084 | Growth-Related | 2 |
| Planning & Developmen | Add Building Official Position | 153,284 | Growth-Related | 1 |
| Police Department | CID Vehicle | 67,000 | Urgent | 2 |
| Police Department | Code Vehicle | 35,000 | Urgent | 1 |
| Fire Department | AED Lease (8) | 13,152 | Want | 2 |
| Streets Department | Increase R&M Streets - Concrete Repairs | 250,000 | Necessary | 2 |
| Parks & Recreation | Program Supervisor | 83,532 | Growth-Related | 3 |
| Grounds Maintenance | ROW & Drainage Mowing Contract | 161,000 | Necessary | 3 |
| Community Engagemen | Community Engagement Administrator | 104,312 | Growth-Related | 3 |
| Information Technology | Granicus Recording Software | 63,235 | Growth-Related | 1 |
| Finance | Sr. Finance Analyst | 10,926 | Growth-Related | 1 |
| Community Engagemen | Director of Community Engagement & Marketing | 143,653 | Want | 1 |
| Streets Department | F150 Trucks (2) | 106,000 | Necessary | 1 |
| Police Department | Prepared 911 - Virtual Call System | 67,000 | Urgent | |

# Supplemental Requests

| | | | | |
|---|---|---|---|---|
| Fire Department | Increase to Dues & Subcriptions for equipment serivce contract | 24,000 | Necessary | 1 |
| Economic Developm | ED Administrator | 133,153 | Necessary | 1 |
| Fire Department | Increase to Fire Prevention Line Budget (Safety Clown Program) | 3,000 | Want | 1 |
| Water Operations | F150 Crew Cab | 53,000 | Necessary | 1 |
| Community Engage | Community Engagement Coordinator | 81,367 | Growth-Related | 2 |
| Human Resources | NeoGov Learn Subscription | 25,229 | Growth-Related | 1 |
| Planning & Develop | Increase Other Professional Services for GIS needs | 25,000 | Want | 3 |
| Planning & Develop | Increase Consultant Fees for 3rd party reviews | 10,000 | Want | 3 |

# One-time Purchases

| | | | | |
|---|---|---|---|---|
| RECOMMEND ONE-TIME DRAW DOWN OF GENERAL FUND BALANCE: | | 759,149 | | |
| Police Department | Patrol Vehicles (3) | 283,849 | Urgent | 2 |
| Streets Department | Backhoe | 149,500 | Necessary | 1 |
| Wastewater Collections | Jetter | 110,500 | Urgent | 3 |
| Water Operations | Excavator | 106,000 | Necessary | 2 |
| Water Operations | F350 Ford Truck w/Crane | 109,300 | Urgent | 1 |

# Compensation Packages

| | |
|---|---|
| **3% Compensation Package** | **$293,251** |
| **5% Compensation Package** | **$488,752** |

| ACCOUNT NUMBER | HUMAN CAPITAL PROJECT NAME | QUANTITY | AMOUNT PER UNIT | AMOUNT REQUESTED |
|---|---|---|---|---|
| | 5% Compensation Package | 1 | $ 488,752 | $ 488,752 |
| **START DATE** | | **DEPARTMENT PRIORITY** | | |
| 10/1/2026 | | Growth-Related | | |

**DESCRIPTION/PURPOSE**

Providing a compensation package with a uniform implementation date that will be for all employees.

**JUSTIFICATION**

The City of Glenn Heights conducted a compensation and classification study that benchmarked 14 cities. This study resulted in the development of an employee step plan aimed at maintaining staff compensation levels that are competitive with the market. By August 2022, several job classifications were adjusted to a higher pay scale. In 2024, a new compensation and classification study was performed to assess how city employees compared to similar positions in other markets. It was found that public safety personnel were significantly below the median pay range. But as of November 2025, all public safety compensation was modified to address this disparity.  This compensation package introduces two concepts: 1) at 3 percent, and 2) at 5 percent.

# General Fund Summary

| | 2023-24 Actual | 2024-25 Actual | 2025-26 Projection | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|
| REVENUES | **13,587,455** | **15,112,945** | **15,816,249** | **15,005,563** | **16,355,875** |
| EXPENSES | **12,315,088** | **15,390,634** | **14,738,672** | **15,675,838** | **16,062,066** |
| Net Position | 1,272,367 | (277,689) | 1,077,577 | (670,275) | 293,809 |
| Transfers +/(-) | 605,594 | 1,372,937 | 3,637 | 125,775 | (2,628,225) |
| BEG BAL: | 8,546,915 | 10,424,876 | 11,520,124 | 11,520,124 | 12,601,338 |
| **END. BAL:** | **10,424,876** | **11,520,124** | **12,601,338** | | **10,266,922** |
| Days in Res. | 309 | 273 | 312 | | 233 |

# General Fund Summary

| | 2023-24 Actual | 2024-25 Actual | 2025-26 Projection | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|---|---|
| REVENUES | **13,587,455** | **15,112,945** | **15,816,249** | **15,005,563** | **16,355,875** |
| EXPENSES | **12,315,088** | **15,390,634** | **14,738,672** | **15,675,838** | **16,062,066** |
| | | | | Add Back ALPR budget | **(38,000)** |
| | | | | Add Back partial amount for Fleet-3 Lease program | **(37,000)** |
| | | | | Add back Annual Software Maintenance | **(36,379)** |
| Net Position | 1,272,367 | (277,689) | 1,077,577 | (670,275) | 405,188 |

# CAPITAL IMPROVEMENT PROGRAM

RECOMMENDED FUNDING FOR FY 2023-24 CIP

# Capital Improvement Program

| PROJECT | Revenue Account Number | Revenue Account Description | FY 25/26 Amount Budgeted | YTD Revenues | Expense Account Number | Expense Account Description | FY 25/26 Amount Budgeted | YTD Expenses | Notes |
|---|---|---|---|---|---|---|---|---|---|
| E Bear Creek RD Expansion - TOTAL | | | | | | | 2,849,521 | | |
| - Fund 403 2016 GO Bond | 403-48703-00-DART1 | Capital Grant Proceeds | 674,000 | 272,744 | 403-55085-99-DART1 | Road Improvement Expenditures | 647,000 | 317,729 | |
| - Fund 403 2016 GO Bond | 403-44520-99-TXDOT | Other Revenue - TXDOT | - | 1,331,533 | 403-55085-99-BEAR1 | Road Improvement Expenditures | 2,202,521 | 1,726,655 | |
| - Fund 410 Capital Projects | NA | FUND BALANCE | - | NA | 410-55001-99-BEAR1 | Cap Exp - E. Bear Creek Rd. | 775,457 | 142,300 | |
| Top of The Hill Drainage | NA | NA | - | NA | 550-55001-46-TOTH1 | Capital Expenditures | 249,080 | - | Project on hold |
| Intersection of W Bear Creek and S Westmoreland Phase 1 - TOTAL | | | | | | | | | |
| - Fund 215 Street Impact Fees | 215-48999-40-BEAR1 | Capital Contributions - Other | 1,050,000 | - | | | | - | Money from developers |
| - Fund 215 Street Impact Fees | NA | NA | - | NA | 215-55014-40-BEAR1 | Road Expenditures | 1,950,000 | - | Partial amount of revenue to be spent |
| Intersection of Ovilla Rd and Santa Rosa | NA | NA | - | NA | 215-55001-99-00000 | Capital Expenditures | 650,000 | - | |
| City of Glenn Heights for Citywide Infiltration and Inflow Study Project | | | | | | | | | |
| - Fund 250 | 250-44217-42-SWIIS | Grant Revenue - BRIC - SWIIS | 400,000 | - | 250-55001-42-SWIIS | Capital Expenditures | 534,000 | - | Project on hold |
| - Fund 250 | 250-46229-42-SWIIS | Transfer in from Fund 500 | 134,000 | - | 250-55001-42-SWIIS | Capital Expenditures | | - | |

# Capital Improvement Program

| PROJECT | Revenue Account Number | Revenue Account Description | FY 25/26 Amount Budgeted | YTD Revenues | Expense Account Number | Expense Account Description | FY 25/26 Amount Budgeted | YTD Expenses | Notes |
|---|---|---|---|---|---|---|---|---|---|
| Groundwater Storage Tank | | | | | | | | | |
| - Fund 250 | 250-44210-41-GWTNK | Grant Revenue - EPA | 2,800,000 | - | 250-55001-41-GWTNK | Capital Expenditures | 3,700,000 | 37,647 | Grant Portion |
| - Fund 515 | 250-46227-42-WATWW | Transfer from Fund 515 | 900,000 | - | 515-57044-41-GWTNK | Transfer to Fund 250 | 900,000 | - | City Portion |
| City of Glenn Heights for Wastewater Treatment Project (Cinnamon Springs) - TOTAL | | | | | | | | | Project on hold |
| - Fund 250 Operating Grants | 250-44217-42-WATWW | Grant Revenue - BRIC | 829,350 | - | 250-55001-42-WATWW | Capital Expenditures | 2,748,337 | | |
| - Fund 515 W&S Impact Fees | NA | NA | - | | 515-55003-42-WATWW | Capital Outlay | | | |
| General Capital Projects | | | | | | | | | |
| - Fund 410 | Fund 410 Reserves | | | NA | 410-55001-99-DEMO1 | Capital Expenditures | 30,490 | - | Demolition and removal of old City Hall |
| - Fund 410 | Fund 410 Reserves | | | NA | 410-55001-99-SHAMP | Capital Expenditures | 500,000 | - | Road assessment by Dallas County |
| - Fund 410 | 410-46226-00-00000 | Transfer in from General Fund | 3,000,000 | NA | 410-53059-00-00000 | Capital Project - Animal Shelter | 3,000,000 | - | Budget Amendment |
| - Fund 100 | NA | NA | - | NA | 100-55001-32-00000 | Capital Expenditures | 225,000 | - | (3) New Police Vehicles |

# CIP Funded Projects

| | GO Bond Fund | Capital Projects Fund | Street Impact Fund | W/S Impact Fund | FY 2026-27 Proposed |
|---|---|---|---|---|---|
| E Bear Creek Rd Expansion + DART Funds | 449,866 | | | | $ 3,033,023 |
| E Bear Creek Rd Expansion | | 633,157 | | | |
| E Bear Creek Rd Expansion | | | 1,950,000 | | |
| Traffic Signal - Santa Rosa & Ovilla Rd | | | 650,000 | | $ 650,000 |
| Wastewater Treatment Project (Cinnamon Springs) | | | | 1,918,987 | $ 1,918,987 |
| Dallas County Road Assessment | | 500,000 | | | $ 500,000 |
| Animal Shelter | | 2,775,000 | | | $ 2,775,000 |
| Groundwater Storage Tank | | | | 900,000 | $ 900,000 |

# Questions?

# Next Steps

- Consider the Proposed Tax Rate (Record Vote) - completed
- Announce the Public Hearing dates, times, and location for:
  - Proposed Tax Rate September 1, 2026 - completed
  - FY 2026-27 Proposed Budget September 1, 2026 - completed
- Conduct the Scheduled Public Hearings for the Proposed Budget, the Proposed Property Tax Rate, and the Amended Current Year Budget on September 1, 2026 @ 7:00 p.m.
- First reading of the following ordinances:
  - Proposed Tax Rate September 1
  - FY 2026-27 Proposed Budget September 1
- Second reading and adoption of the following ordinances:
  - Proposed Tax Rate September 8
  - FY 2025-26 Proposed Budget September 8

# Water and Wastewater Rate Discussion

AUGUST 8, 2026

CLIFFORD BLACKWELL, CITY MANAGER

# Water and Wastewater Rate Impact

| RESIDENTIAL RATES | Current RATE | PROPOSED RATE | Δ | COMMERCIAL RATES | Current RATE | PROPOSED RATE | Δ |
|---|---|---|---|---|---|---|---|
| WATER | | | | | | | |
| 3/4" Meter | $ 20.83 | $ 23.54 | 13% | | $ 20.83 | $ 35.31 | 70% |
| | | | | | | | |
| VOLUME | | | | | | | |
| 0--5,000 gal | $ 2.24 | $ 2.53 | 13% | | $ 2.24 | $ 3.80 | 70% |
| 5,001 - ,15,000 gal | $ 3.36 | $ 3.80 | 13% | | $ 3.36 | $ 5.70 | 70% |
| 15,000 + gal | $ 5.04 | $ 5.70 | 13% | | $ 5.04 | $ 8.55 | 70% |
| | | | | | | | |
| SEWER | | | | | | | |
| 3/4" Meter | $ 39.06 | $ 50.78 | 30% | | $ 39.06 | $ 76.17 | 95% |
| | | | | | | | |
| Volume | $ 7.24 | $ 9.41 | 30% | | $ 7.24 | $ 14.12 | 95% |

# Irrigation Rate Impact

| RESIDENTIAL RATES | Current RATE | PROPOSED RATE | Δ | COMMERCIAL RATES | Current RATE | PROPOSED RATE | Δ |
|---|---|---|---|---|---|---|---|
| WATER | | | | | | | |
| 3/4" Meter | $ 10.42 | $ - | -100% | | $ 20.83 | $ 35.31 | 70% |
| | | | | | | | |
| VOLUME | | | | | | | |
| 0--5,000 gal | $ 3.67 | $ 4.15 | 13% | | $ 2.24 | $ 3.80 | 70% |
| 5,001 - ,15,000 gal | $ 5.51 | $ 6.23 | 13% | | $ 3.36 | $ 5.70 | 70% |
| 15,000 + gal | $ 8.27 | $ 9.35 | 13% | | $ 5.04 | $ 8.55 | 70% |

# Debt Issuance Discussion

AUGUST 8, 2026

SHERRY ROBERTS, FINANCE DIRECTOR