



City of Glenn Heights, TX

FY 2026/2027 PROPOSED BUDGET



City of Glenn Heights Fiscal Year 2026–2027 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$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.

The members of the governing body voted on the budget as follows:
FOR:

AGAINST:

PRESENT and not
voting:

ABSENT:

Property Tax Rate Comparison

	2026–2027	2025–2026
Property Tax Rate:	\$0.590821/100	\$0.562795/100
No-New-Revenue Tax Rate:	\$0.569032/100	\$0.551438/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.523804/100	\$0.495670/100
Voter-Approval Tax Rate:	\$0.590821/100	\$0.562795/100
Debt Rate:	\$0.067017/100	\$0.067125/100

Total debt obligation for City of Glenn Heights secured by property taxes:
\$ 1,283,839.

City of Glenn Heights, Texas
Fiscal Year 2026-2027 Annual Budget



ELECTED OFFICIALS



Mayor Sonja A. Brown



**Council Member
Travis Bruton**
Mayor Pro Tem



**Council Member
Sherron Mosley**
Place 1



**Council Member
Shaunte Allen**
Place 2



**Council Member
Tramayne Hobbs**
Place 4



**Council Member
Laymon M. Lightfoot**
Place 5



**Council Member
Nelda Washington**
Place 6

The governing and lawmaking body of the City of Glenn Heights shall consist of a Mayor and six (6) Councilmembers and said body shall be known as the City Council of the City of Glenn Heights.

City of Glenn Heights, Texas
Fiscal Year 2026-2027 Annual Budget



APPOINTED OFFICIALS

The municipal government provided by the Charter is known as the “Council-Manager” form of government. The Council appoints the City Manager, who serves as the Chief Administrative Officer for the City. The City Manager shall be responsible for appointing Staff Officials.



Clifford Blackwell,
CGFO, MPA
City Manager



Keith Moore
Deputy City Manager



Brandi Brown
City Secretary



Dr. Glynell Horn Jr.
Chief of Police



Nicholas C. Williams
Chief of Fire



Andrew Waits
Director of Public
Works



Sherry Roberts, MPA, CGFO
Director of Finance



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July 31, 2026

Honorable Mayor and Members of City Council:

In accordance with Section 7.02 of the City of Glenn Heights Charter, I am pleased to present the Proposed Annual Budget for the City of Glenn Heights for Fiscal Year (FY) 2026–2027, beginning October 1, 2026, and ending September 30, 2027.

The proposed FY 2026-2027 Annual Budget is a structurally balanced spending plan that will preserve our financial foundation and provide the resources needed to deliver the high-quality public services our community expects, while protecting the City's long-term economic viability.

The annual budget process, including the subsequent budget preparation, is the most critical collaborative responsibility of the City Council, City Manager, and City Staff. This document serves four primary purposes: to communicate the work programs of the City Council and City Departments to the City of Glenn Heights' current and prospective citizens and business community members.

The budget serves first as a policy document that outlines the policies, goals, and objectives for the year. Second, it serves as a financial plan that outlines the City of Glenn Heights' economic structure and operations. The information included in this document provides projections for the current year's financial activity and compares it to historical trends. Third, it acts as an operations guide for each department, linking resources to approved work plans. Finally, and most importantly, this budget document serves as a tool for comprehensive communication and transparency to the public about how the organization operates.

SUMMARY:

The proposed FY 2026-2027 budget for the City of Glenn Heights is designed to maintain current service levels and address the needs arising from ongoing growth. It includes capital investments in infrastructure and public improvements, as well as enhancements to public safety resources. This budget also reflects the City's continued commitment to the community's economic vitality and development potential.

The FY 2026-2027 combined proposed revenue for the City of Glenn Heights is \$36.2 million for the Operating Fund and \$4.6 million for the Capital Improvement Projects Fund. The Operating Fund reflects an increase of 2.6% from last year's approved budget.



The City-wide combined budget expenditures for FY 2026-2027 total \$44.3 million. The expenditures consist of five components: General Fund, Debt Service, Special Revenue, Capital Projects, and the Utilities Fund. Based on the ongoing needs identified by City staff across all funds, the proposed combined budget addresses the following: continued service enhancements, current debt obligations, equipment purchases, and staff needs.

The certified taxable value has increased by 1.25% from the previous fiscal year, totaling \$1.910 billion. Last year's certified value across both Ellis County and Dallas County appraisal districts totaled \$1.887 billion. Coincidentally, this increase represents the lowest growth rate in seven years. However, with future development activity on the horizon, this downward trend in increased values is not expected to continue beyond next year, when new construction values will continue to rise.

The proposed budget has been prepared using revenue estimates based on current fiscal trends. Overall, the financial and economic outlook for FY 2026-2027 indicates that the proposed budget can be supported by steady growth in tax revenue while minimizing cost increases.

FY 2026-2027 GENERAL FUND BUDGET

The proposed FY 2026-2027 General Fund budget, which represents 61.7% of the total citywide budget across all operating funds, includes a previously Council-approved use of fund balance to construct a new animal shelter. This capital investment will provide a new facility to serve animals while the estimated fund balance remains at \$9.4 million, representing approximately 200 days of operations. The City's fund balance policy requires a minimum of 60 days. Typically, the fund balance would be used for one-time costs and capital projects.

Total General Fund revenues are proposed at \$16.5 million, while total expenditures are at \$16.1 million, resulting in a surplus of approximately \$451,000, before transfers. Revenues have increased by 9.1%, primarily due to higher development activity, which has driven increases in permits and licensing income. Expenditures have risen by 2.5%, primarily due to shifts in personnel costs and higher costs associated with regionalized jail services.

Ad Valorem (Property Tax): The most significant source of revenue for the General Fund is property tax, which accounts for 61.2% of the total budget. The recommended tax rate for this year's budget is **\$0.590821** per \$100 assessed valuation, which is equivalent to the voter approval rate.

Voter Approval Rate. The proposed tax rate represents a 5% increase over the current year's rate of \$0.562795. The No-New-Revenue Rate, which is the rate that would generate the same tax levy as the previous year, is **\$0.569032** per \$100 assessed valuation.



Sales and Use Tax: Sales tax revenues have grown at an average rate of 5.7% over the past four years. However, sales tax growth has slowed, but the revenue stream remains stable. Accordingly, the proposed sales tax revenue for FY 2026–2027 is projected to increase slightly to \$1.35 million.

Franchise Fees: City staff has projected a total proposed franchise fee budget of \$688,100 for FY 2026–2027, reflecting a 5.1% increase over the previous year, primarily due to an estimated 21.8% increase in electric franchise activity. All other franchise tax revenue will remain unchanged in the upcoming fiscal year, with a reduction in cable franchise tax revenue.

Permit Fees: Permit fees are showing signs of more moderate growth. With new subdivisions coming online over the next few years, the proposed budget reflects a 35.2% increase due to increased activity in plan reviews and trade permits.

Recreation: In its third year of operations, the Parks and Recreation department has seen increased activity among its fitness programs and facility rentals. Therefore, this proposed budget reflects a 21.7% increase in revenue, bringing total revenue to \$260,000.

Interest Earnings: The City has made concerted efforts to invest its cash reserves in higher-yielding markets, including partnering with Meeder to diversify its investment portfolio further. Therefore, interest revenue is projected to increase by 12.7% to align with current revenue trends, totaling \$620,000.

Court Fines and Forfeitures: Municipal Courts have seen increased case processing and trial activity, resulting in an anticipated 20.2% increase in fine revenues.

GENERAL FUND EXPENDITURES

A summarization of the budgetary impact on the General Fund is as follows:

General Services:

- Medical and Dental Services for employees have increased by 10% while modifying the Base PPO and Buy-Up plans to minimize the change in insurance cost.
- TML Intergovernmental Risk Pool covers the City's liability risks through vehicular insurance, fire protection, errors and omissions, and overall



general liability. In keeping with current trends, the budget has increased by 80%.

- Repairs and Maintenance costs across multiple departments have increased by approximately 64% due to vehicle aging and normal wear.
- Increased cost for sanitation services due to a new solid waste contract that will commence in June 2027.

Infrastructure and Development:

- Reduced concrete repairs by 50% primarily because \$250,000 was a one-time addition to the current budget of the same amount. However, the need remains to add it back into operations.
- Due to increased development activity, there is a growing need to maximize construction inspections to ensure compliance with the City's development regulations and code of ordinances. Therefore, this budget includes adding a Construction Project Manager, who, along with an existing inspector position, will oversee infrastructure inspections while maintaining continuity of this service.
- The need for new heavy operating equipment has been evident for Public Works for years. Due to aging and wear, its equipment is often in disrepair, leaving the department to borrow from neighboring cities. This budget will propose one-time purchases from the fund balance to help Public Works obtain the equipment needed to maintain current service levels.

Public Safety:

- The Fire Department experienced an increase in repairs and maintenance primarily to stay within current spending levels.
- The increase in the Police Department budget is attributed to increased jail expenses in addition to entering a new lease agreement with Axon for its Fleet-3 dash camera and body camera systems.

WATER SEWER FUND REVENUES

Water Sales: Staff have solicited a rate consultant to review the current rate structure



against future cost trends. Earlier in the year, the Council discussed rate recommendations, but no action has been taken yet. There will be consideration of modifying the rate structure to separate commercial rates from residential rates. For now, the water sales revenue is at the current budget level until the Council adjusts rates.

Sewer Sales: Red Oak Creek Regional Wastewater System (ROCRWS) recently notified the City that it will increase its revenue requirement by 54.5%, or approximately \$3 million, due to its capital investment in plant expansion. Therefore, this budget reflects the increase in expenditure, but sewer sales revenue remains at current levels until a rate adjustment is made.

WATER AND SEWER FUND EXPENDITURES

The most significant expenditure in the Water Sewer Fund is its contractual services. This is due in large part to third-party agencies such as ROCRWS and the City of Dallas, which also provide treated water. Although costs for both parties have steadily increased, they have remained within the City's budget allocations until now. After reallocating costs to better align with current trends, Wastewater Operations is now facing a significant increase from ROCRWS, amounting to approximately 54.5%. This increase cannot be absorbed within the current rate structure. Therefore, this budget will examine the need to modify rates to keep up with the growing debt of third-party agencies.

MUNICIPAL DRAINAGE FUND

The Municipal Drainage Fund provides funding for activities the City is committed to undertaking in compliance with the Small Municipal Separate Storm Sewer System (MS4) permit issued by TCEQ. This permit requires the City to implement best management practices for Public Education, Public Involvement, Illicit Discharge, Construction Site Runoff, Post Construction infiltration control, and Pollution Prevention/Good Housekeeping.

SPECIAL REVENUE FUNDS

Several special revenue funds are maintained to manage revenues designated for specific purposes, including the Municipal Court Building Security Fund and the E-911 Wireless Fund. The E-911 fund increased its transfer to the General Fund to partially offset the salary costs of communication specialists who operate the 9-1-1 system.



DEBT SERVICE FUND

The proposed FY 2026-2027 Interest & Sinking (I&S) rate is \$0.067017 per \$100 of assessed valuation, which is less than 1% lower than last year's rate of \$ 0.067125. The proposed FY 2026-2027 total revenue for this fund is \$1.31 million, an 1.6% increase from the previously budgeted amount of \$1.29 million.

IMPACT FEE FUND

An impact fee represents a charge or assessment imposed by a subdivision against new development to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the latest development. The city recently completed its impact fee study and is poised to begin collecting the fees once again. Therefore, the proposed budget includes capital investments from both the Street Impact Fee Fund and the Water Impact Fee Fund for some of the projects captured in the FY 2026-2027 CIP.

FUND RESERVES

The City's General Fund Reserve remains stable. The projected year-end fund balance for FY 2026-2027 is \$10 million. For the Water/Sewer Fund, the year-end net position is estimated at \$3.7 million.

FUTURE CHALLENGES and CONSIDERATIONS

- Anticipating significant growth, while planning for increased service levels.
 - Future residential developments on the horizon will require expanding staffing levels to meet increasing public safety needs, public services, as well as utilities.
- Addressing infrastructure needs, such as roadway improvements, as well as wastewater and water infrastructure improvements.
 - The City has maintained progress with the East Bear Creek Road expansion, but there is a growing need to develop plans for S Hampton Road and S Westmoreland Road.
 - With future growth on the rise, the City is planning to issue bonds for the design work of expanding West Bear Creek Road.



- Addressing the need to improve/replace outdated wastewater lines while seeking every opportunity to obtain other financial resources (grants/appropriations) aside from issuing debt.
 - Moving the elevated water storage tank to a new location due to the future construction of the Loop 9 highway project will be a high priority during this budget cycle.
 - Move Public Works to a new facility.
 - Addressing the need to improve the sustainability of the Water and Sewer Fund through rate adjustments.
-
- Consider using fund balance for one-time purposes, i.e., land purchases and construction improvements to older city facilities.
 - Enhancing our services to current and future employees.
 - Addressing salaries to try to stay market relevant and improve employee retention.
 - Addressing the rising cost of health care for the employees.

CONCLUSION

The City of Glenn Heights continues to exercise fiscal accountability. The impacts of additional growth and the strains it places on the infrastructure will require the City to re-evaluate its priorities and develop a funding plan to address its needs. We must continue down the path of fiscal discipline and wise stewardship, as this has enabled the City to take a balanced, strategic approach to planning while maintaining the level of services our citizens desire.

I want to thank the City Council and City staff for their continued partnership that has allowed us to effectively meet the challenges we face and take advantage of new opportunities moving forward.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "CB", with a long, sweeping horizontal line extending to the right.

Clifford Blackwell, City Manager

CITY OF GLENN HEIGHTS
FY 26/27 BUDGET AND TAX RATE
PLANNING CALENDAR

Day	Date	Description
Tuesday	March 31, 2026	Budget calendar review with City Manager
Friday	April 3, 2026	Distribute budget calendar to departments
Tuesday	April 7, 2026	City Council approves FY 25/26 budget calendar
Saturday	April 18, 2026	Council retreat
Wednesday	April 29, 2026	Department Head Meeting - Budget Discussion. Hand out request forms.
Friday	May 15, 2026	Budget proposals due in OpenGov by all departments
Friday	May 22, 2026	SUPPLEMENTALS due to City Managers' Office
May - August		Fee Schedule Review
Tues-Fri	May 26-29, 2026	Deputy CM and CM review budget summary
Mon-Fri	June 8-12, 2026	City Manager meets with department heads to discuss proposals
Monday	June 22, 2026	Final revised budget proposals due
Monday	June 22, 2026	Budget Workshop with Council
Tuesday	July 7, 2026	Regular Council Meeting
Mon-Fri	July 6-10, 2026	Reserved for meetings between City Manager and dept heads
Mon-Fri	July 13-17, 2026	Review preliminary budget totals
Tuesday	July 21, 2026	Regular Council Meeting - Budget Work Session (if needed), City Hall 6:00 pm.
Friday	July 24, 2026	Chief Appraisers Certify Appraisal Rolls
Friday	July 24, 2026	Tax Assessors Calculate Tax Rates for the 2026 Tax Year
Friday	July 31, 2026	Final day per City Charter to submit Proposed Budget
Friday	July 31, 2026	File Proposed Budget with Municipal Clerk, post on Web-Site.
Tuesday	August 4, 2026	Regular Meeting- Submit NNR & VVAR Rate Calculations & Certified Values to City Council and Post on HOMEPAGE of our website. Vote on Tax Rate consideration & set Public Hearing Dates.
Saturday	August 8, 2026	Special Council Meeting - Formal presentation of the City Manager's Proposed FY 26-27 Budget
Monday	August 17, 2026	Send "Notice of Public Hearing on Tax Increase" & "Notice of Budget Hearing" to Ellis County Press
Thursday	August 20, 2026	Publish "Notice of Public Hearing on Tax Increase" (at least 5 days before hearing). Also publish on internet (7 days before hearing). Publish "Notice of Budget Hearing" (10-30 days before hearing)
Tuesday	September 1, 2026	REGULAR MEETING: (1) PUBLIC HEARINGS for tax rate & FY 27 Amended Budget. (2) Announce when the vote will take place.
Tuesday	September 8, 2026	Special Council Meeting - Approve & Adopt: (1) Approve FY 27 Amended Budget (2) Ratify 2026 Tax Rate
Wednesday	September 9, 2026	File Approved Budget with Municipal Clerk

The City must adopt the Tax Rate by **September 17th** per Dallas County Tax Assessor.

Calendar Dates are subject to be changed based on the Direction of the City Council. However, certain schedules are mandated by Truth in Taxation

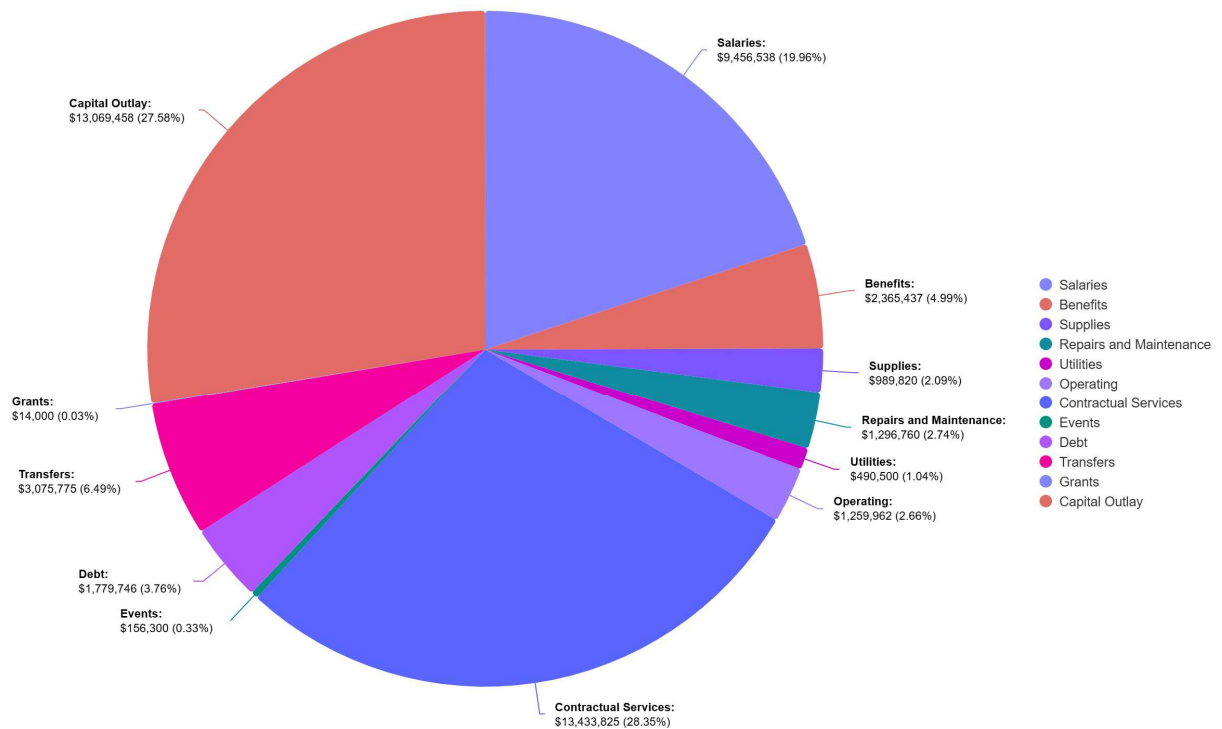
**Dates and times are subject to change.*



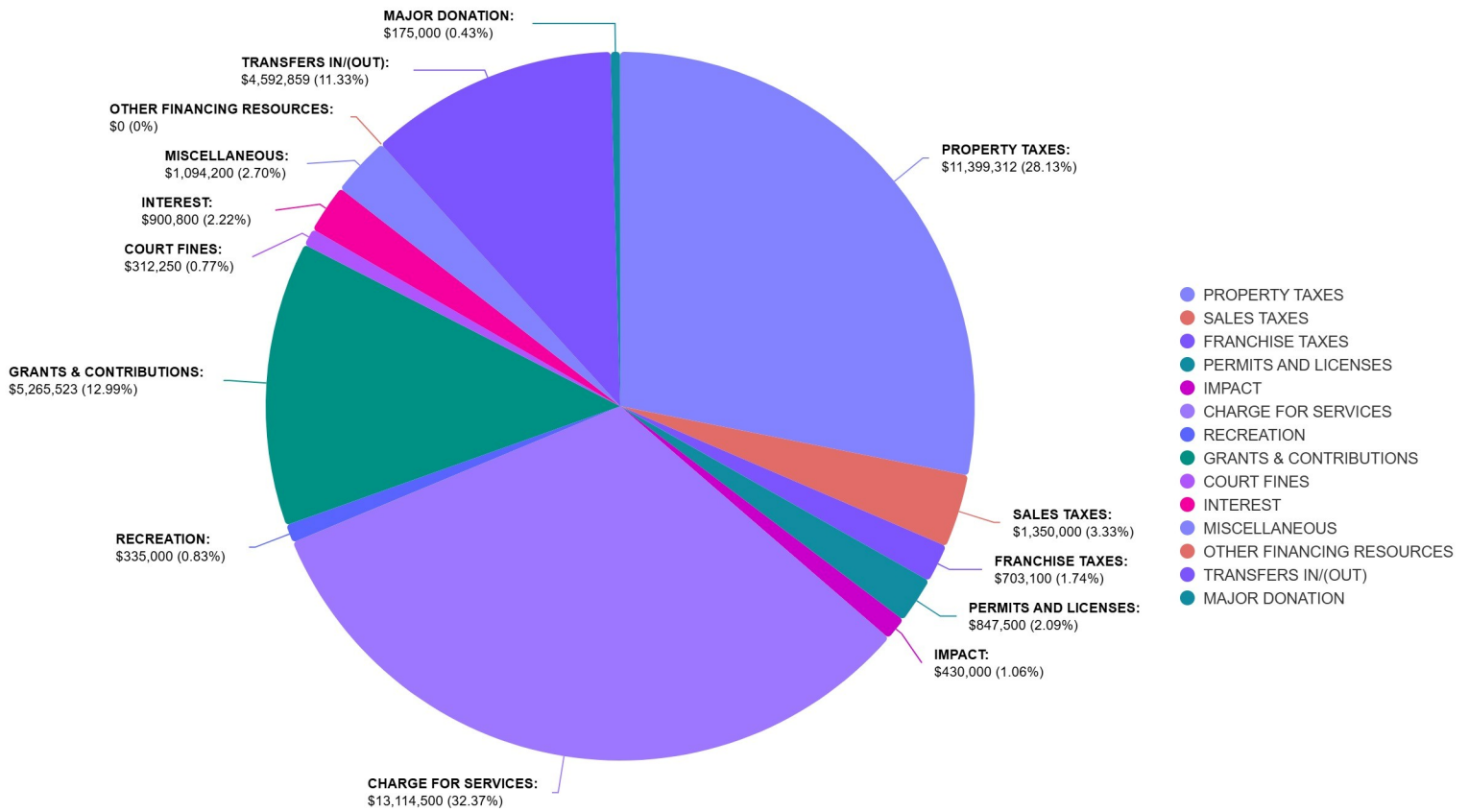
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**MAJOR OPERATING FUNDS
FY 2026-2027**

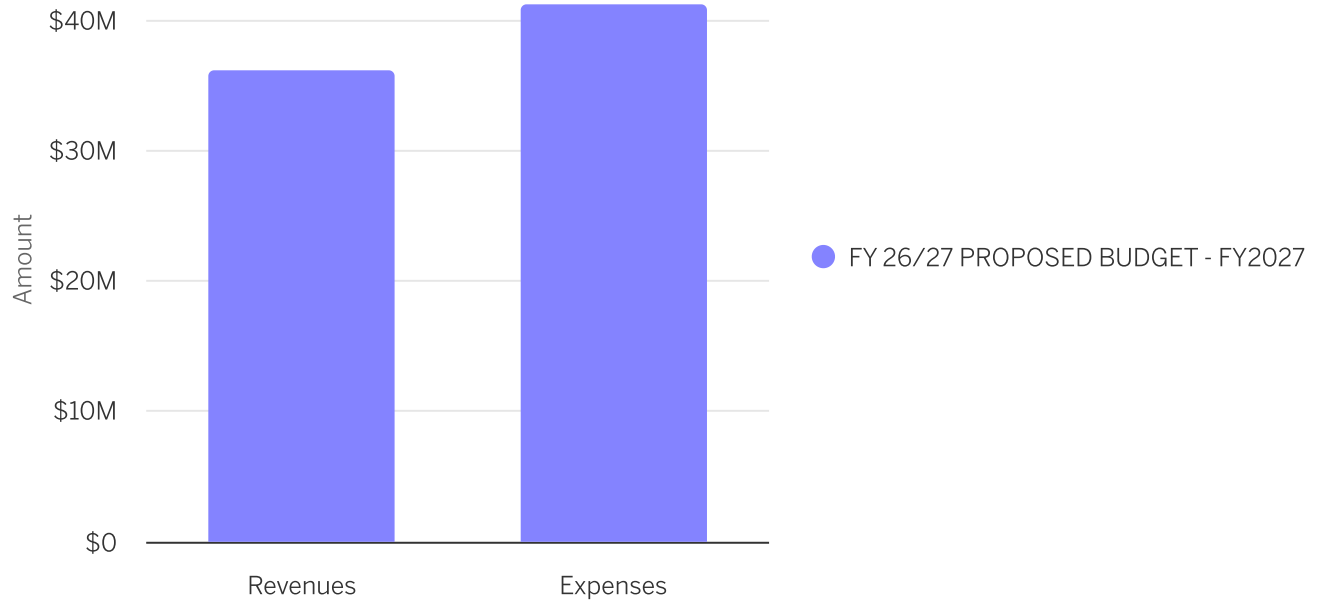


Total FY 26/27 PROPOSED BUDGET (FY2027)
\$47,388,121



City of Glenn Heights
All Funds Summary
All Operating Funds

All Operating Funds Summary



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues	28,511,557	30,351,224	34,706,200	29,066,597	36,183,044	1,476,844	4.26%
Expenses							
Salaries	7,203,740	8,099,728	8,785,703	8,497,684	9,456,538	670,835	7.64%
Benefits	1,839,433	1,831,076	2,441,875	2,181,576	2,365,437	-76,438	-3.13%
Supplies	513,358	628,580	958,424	834,632	989,820	31,396	3.28%
Repairs and Maintenance	770,158	1,032,822	1,501,550	1,489,318	1,296,760	-204,790	-13.64%
Utilities	410,054	456,724	453,484	444,782	490,500	37,016	8.16%
Operating	1,720,625	1,280,685	1,192,783	1,171,239	1,259,962	67,179	5.63%
Contractual Services	8,612,451	9,464,402	10,420,315	10,499,055	13,433,825	3,013,510	28.92%
Events	161,855	142,365	144,400	108,000	156,300	11,900	8.24%
Debt	1,610,660	1,746,438	1,668,372	1,692,081	1,779,746	111,374	6.68%
Transfers	1,609,882	1,943,898	259,775	478,767	3,075,775	2,816,000	1,084.02%
Grants	19,234	1,430	10,000	0	14,000	4,000	40.00%
Capital Outlay	1,228,400	2,639,733	7,586,643	420,126	6,991,937	-594,706	-7.84%
EXPENSES TOTAL	25,699,849	29,267,879	35,423,324	27,817,260	41,310,600	5,887,276	16.62%
Revenues Less Expenses	2,811,708	1,083,344	-717,124	1,249,337	-5,127,556	-	-



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**GENERAL FUND
FY 2026-2027**



CITY OF GLENN HEIGHTS

GENERAL FUND

FUND BALANCE CHANGE

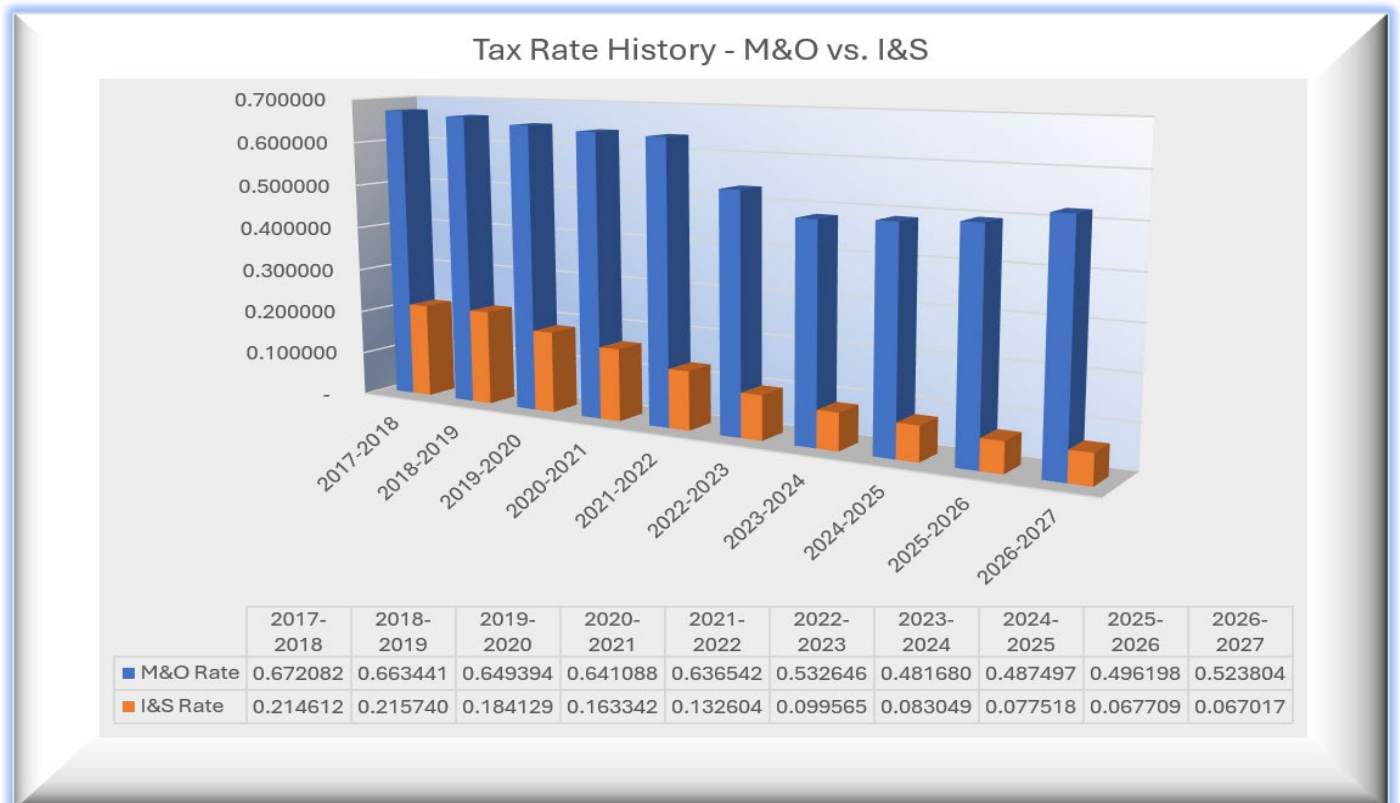
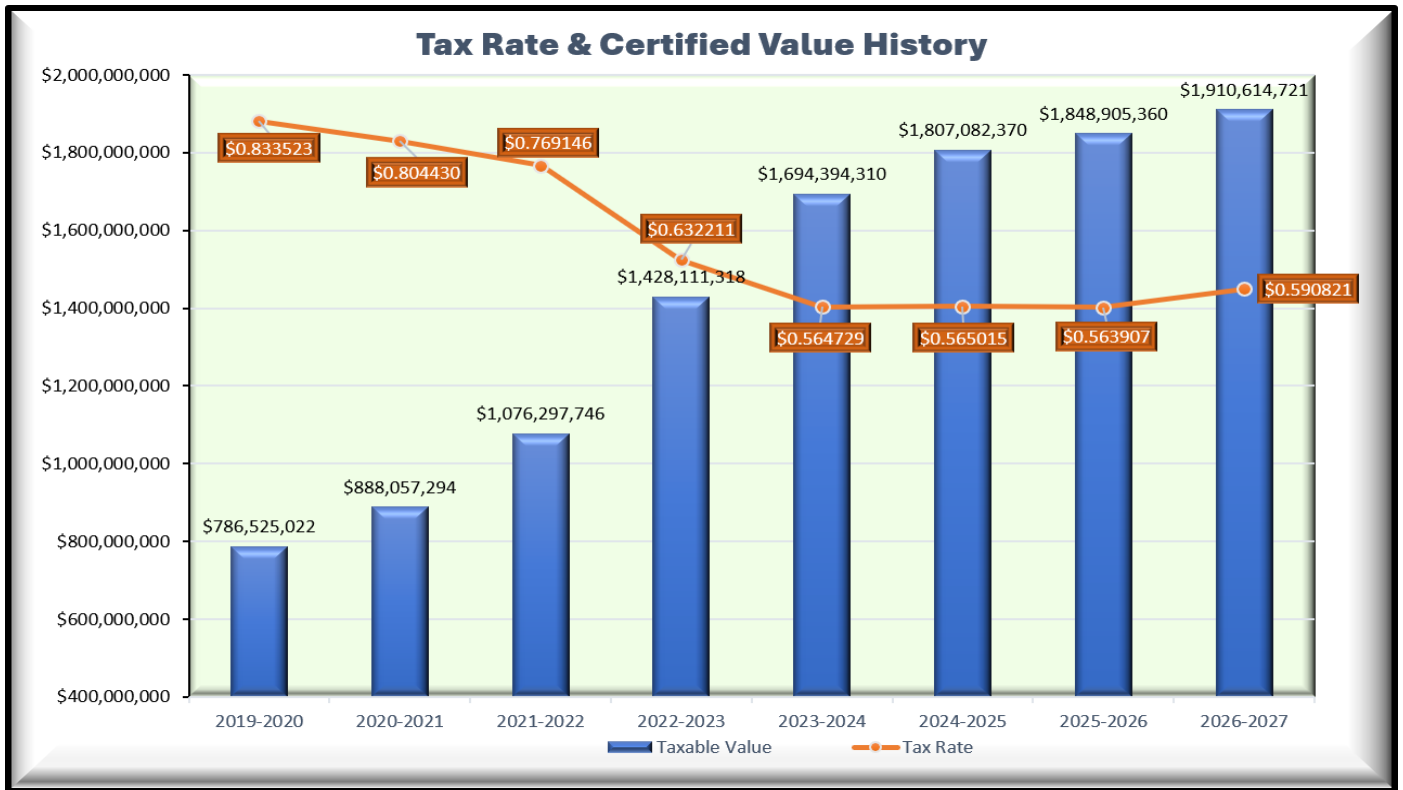
FISCAL YEAR 26/27 *PROPOSED* BUDGET

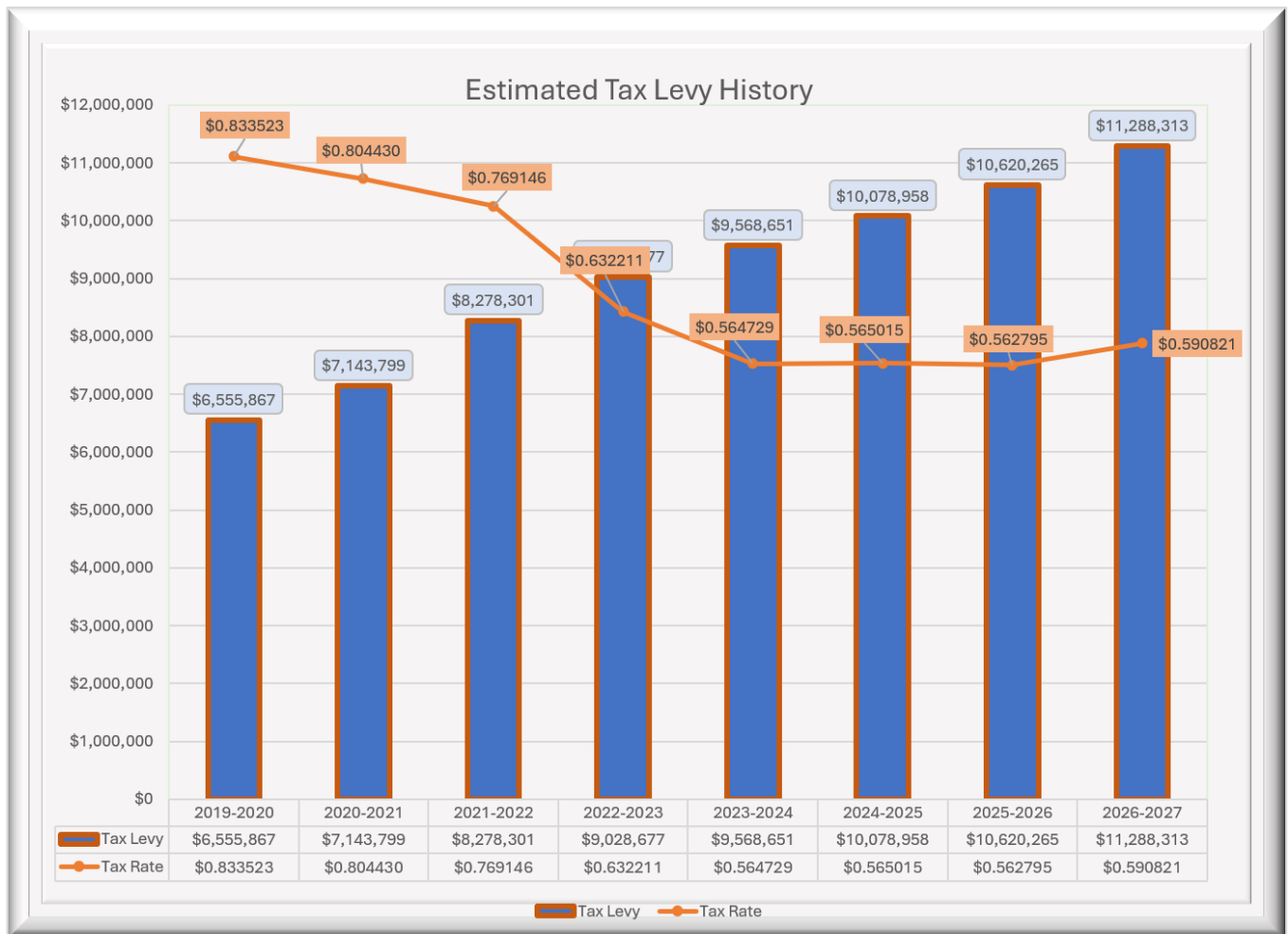
	ACTUAL FY 23/24	ACTUAL FY 24/25	AMENDED FY 25/26	PROJECTED FY 25/26	<i>PROPOSED</i> FY 26/27	26 AMENDED VS 27 <i>PROPOSED</i>	% INC / (DEC)
<i>Revenues:</i>							
Property Taxes	8,008,373	8,788,248	9,437,305	9,460,121	10,100,875	663,570	7.03%
Sales & Use Tax	1,274,335	1,283,442	1,300,000	1,333,223	1,350,000	50,000	3.85%
Franchise Fees	682,153	661,007	655,000	689,371	688,100	33,100	5.05%
Fines & Forfeits	230,857	251,907	242,000	282,485	291,100	49,100	20.29%
Licenses & Permits	673,075	757,436	626,800	761,560	847,500	220,700	35.21%
Parks & Recreation	140,289	226,932	213,700	246,000	260,000	46,300	21.67%
Service Charges & Fees	1,749,839	1,924,292	1,820,757	1,866,698	1,981,300	160,543	8.82%
Miscellaneous Revenues	828,533	1,219,680	710,000	1,176,791	837,000	127,000	17.89%
TOTAL REVENUE	13,587,454	15,112,943	15,005,562	15,816,249	16,355,875	1,350,313	9.00%
<i>Expenses:</i>							
City Council	197,077	307,600	450,100	255,235	371,916	(78,184)	-17.37%
City Managers' Office	552,807	580,521	585,070	597,009	590,261	5,191	0.89%
General Administration	412,108	92,800	93,576	53,300	77,600	(15,976)	-17.07%
City Secretary	216,287	255,430	323,396	240,150	240,770	(82,626)	-25.55%
Human Resources	462,139	476,412	429,333	467,701	509,873	80,540	18.76%
Information Technology	550,561	450,279	399,096	494,102	409,992	10,896	2.73%
Community Engagement	264,127	238,505	237,144	223,877	250,213	13,069	5.51%
Finance	365,632	491,546	479,961	476,615	462,954	(17,007)	-3.54%
Municipal Court	157,217	220,576	224,262	252,919	242,713	18,451	8.23%
Fire Department	2,543,209	2,933,525	3,261,840	3,340,741	3,455,219	193,379	5.93%
Police Department	3,376,988	3,644,758	4,315,378	4,002,153	4,733,804	418,426	9.70%
Street Department	2,274,049	2,879,544	2,937,021	2,967,933	2,855,614	(81,407)	-2.77%
Economic Development	10,867	64,516	68,450	64,516	89,516	21,066	30.78%
Planning/Permitting	452,827	563,606	461,296	545,663	484,172	22,876	4.96%
Parks & Recreation	450,705	548,956	639,787	551,084	624,118	(15,669)	-2.45%
Grounds Maintenance	220,055	105,710	256,847	205,675	285,546	28,699	11.17%
Non-Budgetary	-	-	-	-	-	-	0.00%
TOTAL EXPENSES	12,506,656	13,854,284	15,162,557	14,738,672	15,684,281	521,724	3.44%
Net Revenue (Expenditures)	1,080,798	1,258,659	(156,995)	1,077,577	671,594	828,589	-527.78%
Capital Outlay	80,585	1,323,596	316,156	322,829	69,600	(246,556)	-77.99%
Transfers	154,095	54,327	3,130,000	345,077	2,785,000	(345,000)	-11.02%
Unassigned Fund Balance - Beginning	8,546,915	10,789,600	11,812,719	11,812,719	12,222,390	409,671	3.47%
Unassigned Fund Balance - Ending	10,789,600	11,812,719	8,209,568	12,222,390	10,039,384	1,829,816	22.29%
Operating Days of Fund Balance	315	311	198	303	234	36	17.99%
Fund Balance Goal (60 Days)	2,055,900	2,277,420	2,492,460	2,422,800	2,578,260	85,800	3.44%
Amount Over (Under) Goal	8,733,700	9,535,299	5,717,108	9,799,590	7,461,124	1,744,016	30.51%

Governmental operating funds are used to support the majority of the City of Glenn Heights' tax-supported activities, except those that are required to be accounted for in another fund. An adequate level of unreserved fund balance in the general fund is essential to mitigate current and future risks and to ensure stable tax rates and service levels. It is also a crucial consideration in long-term financial planning. On January 3, 2012, the Glenn Heights City Council adopted a Fund Balance Policy in accordance with

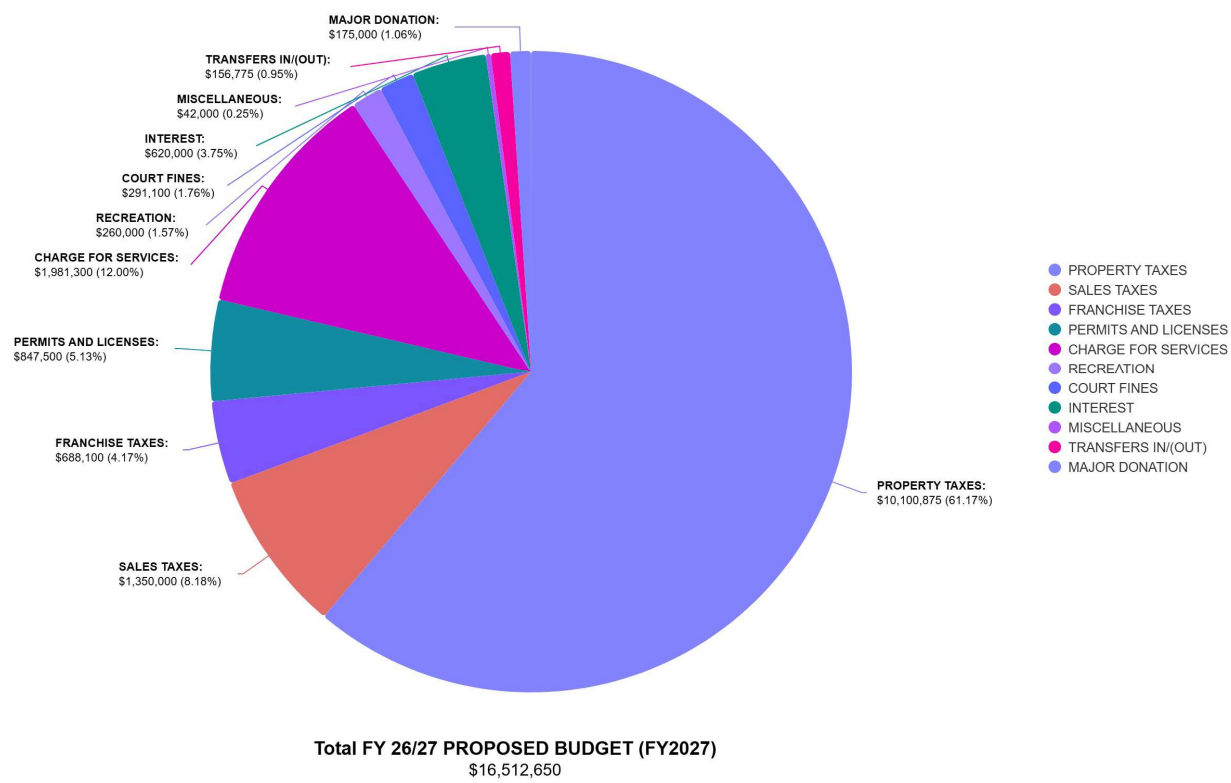
Historical fund balances are entered from each ACFR.

TAX RATE & CERTIFIED VALUE HISTORY



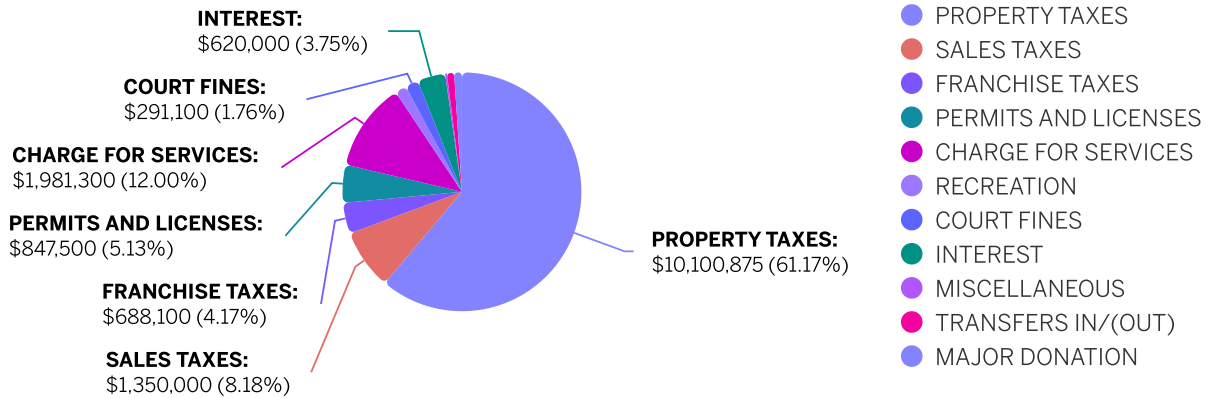


General Fund Revenues



City of Glenn Heights
Online Budget Book Fund - Revenues
 General Fund

FY 26/27 Proposed General Fund Revenues



Total FY 26/27 PROPOSED BUDGET (FY2027)
 \$16,512,650

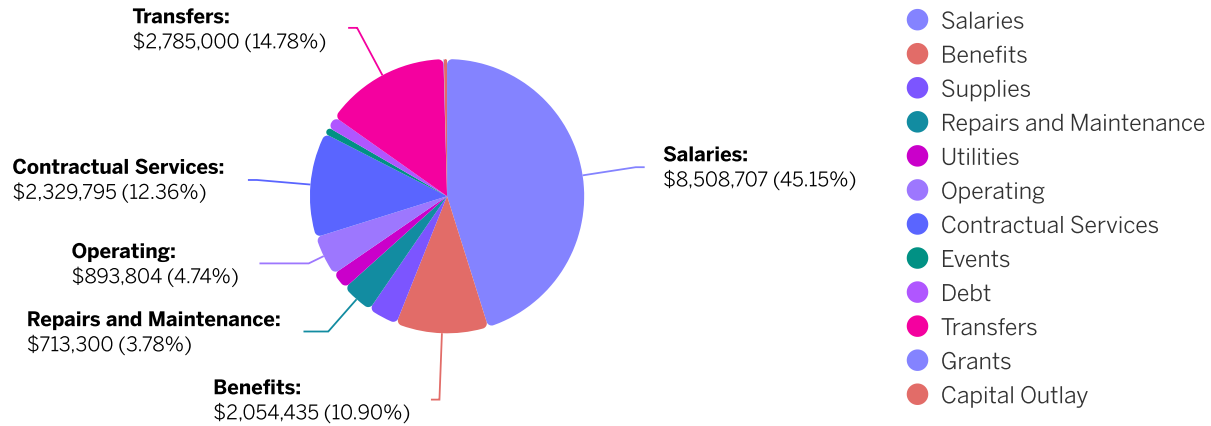
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs FY 27 Proposed	Variance
Revenues							
PROPERTY TAXES	8,008,374	8,788,248	9,437,305	9,460,121	10,100,875	663,570	7.03%
SALES TAXES	1,274,335	1,283,442	1,300,000	1,333,223	1,350,000	50,000	3.85%
FRANCHISE TAXES	682,153	661,007	655,000	689,371	688,100	33,100	5.05%
PERMITS AND LICENSES	673,075	757,436	626,800	761,560	847,500	220,700	35.21%
CHARGE FOR SERVICES	1,749,839	1,924,292	1,820,757	1,866,698	1,981,300	160,543	8.82%
RECREATION	140,206	226,932	213,700	246,000	260,000	46,300	21.67%
COURT FINES							
MUNICIPAL COURT FINES	217,646	237,195	230,100	268,570	275,000	44,900	19.51%
OMNIBASE FEES	876	459	1,000	700	700	-300	-30.00%
CHILD SAFETY FEE	11,667	12,909	10,000	11,915	14,000	4,000	40.00%
TIME REIMBURSEMENT FEE	469	542	0	500	600	600	-
MISC COURT REVENUE	200	802	1,000	800	800	-200	-20.00%
COURT FINES TOTAL	<u>230,857</u>	<u>251,907</u>	<u>242,100</u>	<u>282,485</u>	<u>291,100</u>	<u>49,000</u>	<u>20.24%</u>
INTEREST							
INTEREST REVENUE	489,403	820,397	550,000	851,863	620,000	70,000	12.73%
INTEREST TOTAL	<u>489,403</u>	<u>820,397</u>	<u>550,000</u>	<u>851,863</u>	<u>620,000</u>	<u>70,000</u>	<u>12.73%</u>
MISCELLANEOUS							
SIEZURE REVENUE	8,806	0	0	0	0	0	-
AUCTION PROCEEDS	0	54,334	25,000	0	10,000	-15,000	-60.00%
DONATIONS COMMUNITY EVENTS	2,000	4,650	0	0	0	0	-
ANIMAL CONTROL DONATIONS	525	80	0	200	0	0	-
MISC REVENUE	114,439	0	10,000	26,400	32,000	22,000	220.00%

City of Glenn Heights
Online Budget Book Fund - Revenues (Continued)
General Fund

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs FY 27 Proposed	Variance
TML INSURANCE	19,122	121,603	0	26,254	0	0	-
REIMBURSEMENT							
COMMUNITY EVENTS	1,479	0	0	1,255	0	0	-
MISCELLANEOUS TOTAL	<u>146,371</u>	<u>180,666</u>	<u>35,000</u>	<u>54,109</u>	<u>42,000</u>	<u>7,000</u>	<u>20.00%</u>
TRANSFERS IN/(OUT)							
TRANSFER FROM W/S (MGT)	15,000	1,283,965	15,000	15,000	15,000	0	0.00%
TRANSFER FROM GHHFC	1,000,000	0	0	0	0	0	-
TRANSFER FROM W/S (CITY-WIDE)	6,000	6,000	6,000	6,000	6,000	0	0.00%
TRANSFER FROM 911 WIRELESS FUN	69,000	69,000	69,000	69,000	100,000	31,000	44.93%
TRANSFER FROM COURT SECURITY	0	20,000	20,000	20,000	20,000	0	0.00%
TRANSFERS FROM DRAINAGE FUND	15,775	15,775	15,775	15,775	15,775	0	0.00%
TRANSFER FROM OTHER	0	875	0	0	0	0	-
TRANSFERS IN/(OUT) TOTAL	<u>1,105,775</u>	<u>1,395,615</u>	<u>125,775</u>	<u>125,775</u>	<u>156,775</u>	<u>31,000</u>	<u>24.65%</u>
MAJOR DONATION							
PALLADIUM PROCEEDS	192,842	218,618	125,000	270,819	175,000	50,000	40.00%
MAJOR DONATION TOTAL	<u>192,842</u>	<u>218,618</u>	<u>125,000</u>	<u>270,819</u>	<u>175,000</u>	<u>50,000</u>	<u>40.00%</u>
REVENUES TOTAL	<u>14,693,229</u>	<u>16,508,558</u>	<u>15,131,437</u>	<u>15,942,024</u>	<u>16,512,650</u>	<u>1,381,213</u>	<u>9.13%</u>

City of Glenn Heights
Online Budget Book Exp Summary by Fund
 General Fund Expenses

FY 26/27 General Fund Expenditures by Category

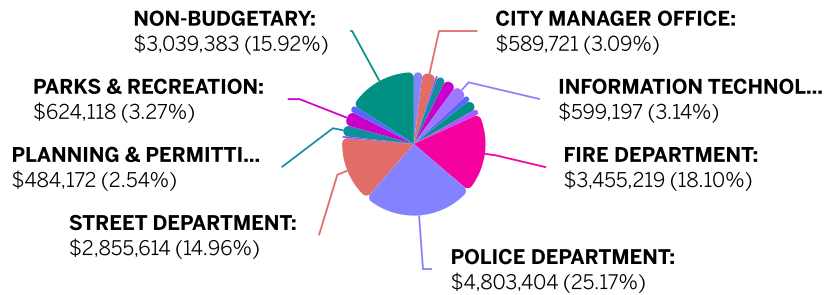


Total FY 26/27 PROPOSED BUDGET (FY2027)
\$18,847,066

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance %
Expenses							
Salaries	6,469,811	7,247,951	7,881,687	7,612,430	8,508,707	627,020	7.96%
Benefits	1,661,327	1,610,038	2,162,577	1,921,019	2,054,435	-108,142	-5.00%
Supplies	433,573	439,381	583,357	540,666	664,878	81,521	13.97%
Repairs and Maintenance	347,426	621,089	918,896	914,480	713,300	-205,596	-22.37%
Utilities	319,001	360,040	358,484	359,782	390,500	32,016	8.93%
Operating	722,342	795,873	859,525	799,864	893,804	34,279	3.99%
Contractual Services	1,980,335	2,557,782	2,273,795	2,479,361	2,329,795	56,000	2.46%
Events	161,855	142,365	144,400	108,000	156,300	11,900	8.24%
Debt	138,833	292,519	166,961	193,746	270,747	103,786	62.16%
Transfers	500,181	22,678	0	345,077	2,785,000	2,785,000	-
Grants	0	0	10,000	0	10,000	0	0.00%
Capital Outlay	80,585	1,323,596	316,156	322,829	69,600	-246,556	-77.99%
EXPENSES TOTAL	12,815,269	15,413,312	15,675,838	15,597,254	18,847,066	3,171,228	20.23%

City of Glenn Heights
Online Budget Book Department Sum Report
 General Fund Expenditures by Department

General Fund Expenditures by Department



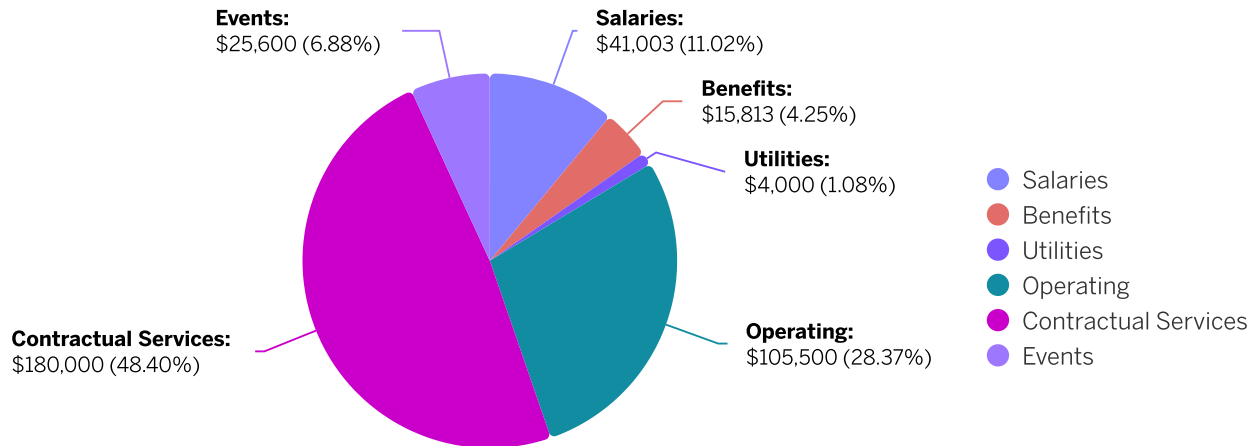
- CITY COUNCIL
- CITY MANAGER OFFICE
- ADMINISTRATION
- CITY SECRETARY
- HUMAN RESOURCES
- INFORMATION TECHNOLOGY
- COMMUNITY ENGAGEMENT
- FINANCE
- MUNICIPAL COURT
- FIRE DEPARTMENT
- POLICE DEPARTMENT
- STREET DEPARTMENT
- ECONOMIC DEVELOPMENT
- PLANNING & PERMITTING
- PARKS & RECREATION
- SENIOR CENTER
- PARKS MAINTENANCE
- NON-BUDGETARY

Total FY 26/27 PROPOSED BUDGET (FY2027)
\$19,086,449

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
CITY COUNCIL	197,077	336,538	450,100	256,443	371,916	-78,184	-17.37%
CITY MANAGER OFFICE	552,808	580,521	585,070	597,009	589,721	4,651	0.79%
ADMINISTRATION	412,109	86,048	93,576	53,300	77,600	-15,976	-17.07%
CITY SECRETARY	216,288	255,430	323,396	240,150	360,290	36,894	11.41%
HUMAN RESOURCES	462,139	476,412	429,333	467,701	509,873	80,540	18.76%
INFORMATION TECHNOLOGY	550,561	662,927	632,641	719,983	599,197	-33,444	-5.29%
COMMUNITY ENGAGEMENT	264,127	238,505	237,144	223,877	250,213	13,069	5.51%
FINANCE	365,632	491,546	479,961	476,615	462,954	-17,007	-3.54%
MUNICIPAL COURT	157,217	220,576	224,262	252,919	242,713	18,451	8.23%
FIRE DEPARTMENT	2,543,209	2,933,525	3,261,840	3,340,741	3,455,219	193,379	5.93%
POLICE DEPARTMENT	3,483,789	3,644,758	4,571,976	4,258,751	4,803,404	231,428	5.06%
STREET DEPARTMENT	2,274,049	4,148,509	2,937,021	2,974,612	2,855,614	-81,407	-2.77%
ECONOMIC DEVELOPMENT	10,867	24,995	68,450	64,516	74,516	6,066	8.86%
PLANNING & PERMITTING	452,827	563,606	461,296	545,663	484,172	22,876	4.96%
PARKS & RECREATION	450,705	566,382	639,787	551,084	624,118	-15,669	-2.45%
SENIOR CENTER	-18	0	-	-	-	0	-
PARKS MAINTENANCE	193,838	128,708	279,985	228,813	285,546	5,561	1.99%
NON-BUDGETARY	228,046	54,327	0	190,694	3,039,383	3,039,383	-
EXPENSES TOTAL	12,815,269	15,413,312	15,675,838	15,442,871	19,086,449	3,410,611	21.76%

City of Glenn Heights
Online Budget Book Department Expense Report
City Council Expense Summary

City Council expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$371,916

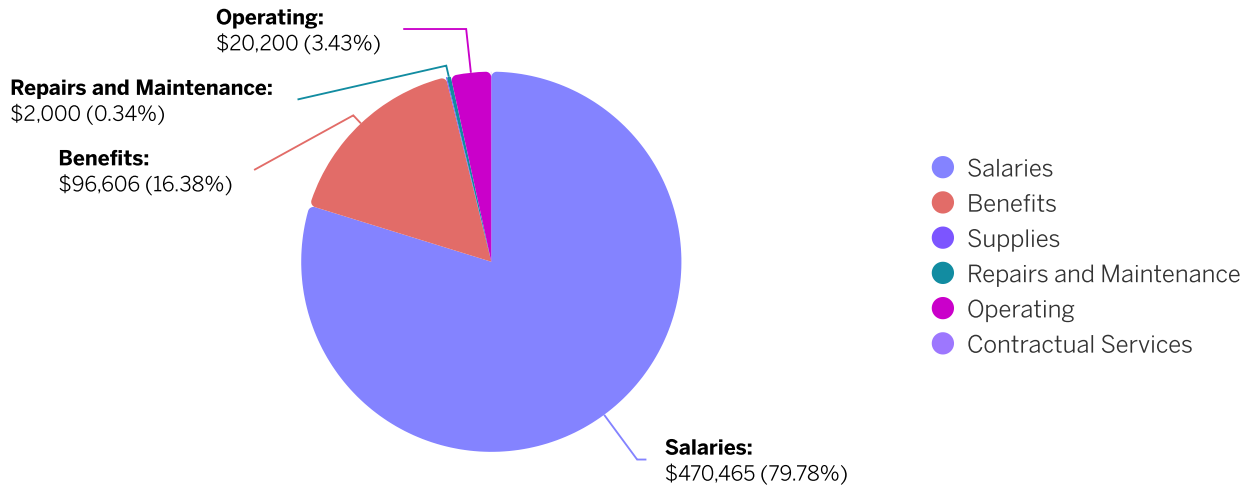
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51001 - COUNCIL & LIAISON SALARY & BENEFITS	0	0	130,000	0	0	-130,000	-100.00%
51010 - REG. SALARIES FULL TIME	-	-	0	0	41,003	41,003	-
SALARIES TOTAL	0	0	130,000	0	41,003	-88,997	-68.46%
Benefits							
51076 - PAYROLL TAXES FICA	-	-	0	0	3,137	3,137	-
51077 - WORKERS COMP	0	0	0	1,208	1,250	1,250	-
51078 - INSURANCE	-	-	0	0	9,337	9,337	-
51079 - UNEMPLOYMENT COMPENSATION	-	-	0	0	170	170	-
51081 - T.M.R.S	-	-	0	0	1,919	1,919	-
BENEFITS TOTAL	0	0	0	1,208	15,813	15,813	-
Utilities							
53329 - CITY COUNCIL CELL PHONES	5,372	3,168	4,000	2,975	4,000	0	0.00%
UTILITIES TOTAL	5,372	3,168	4,000	2,975	4,000	0	0.00%
Operating							
53301 - CONF, TRAIN, & TRVL - MAYOR	9,780	16,466	10,000	10,000	10,000	0	0.00%
53309 - CONF, TRAIN, & TRVL - PLACE 1	3,895	7,728	10,000	8,000	10,000	0	0.00%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
City Council Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53312 - OTHER COUNCIL EXPENSES	11,958	8,146	5,000	7,000	5,000	0	0.00%
53314 - CONF, TRAIN, & TRVL - PLACE 2	90	7,697	10,000	5,000	10,000	0	0.00%
53322 - CONF, TRAIN, & TRVL - PLACE 3	9,477	14,083	10,000	10,000	15,000	5,000	50.00%
53324 - PRINTING, COPY & PHOTO	178	1,225	2,000	1,500	2,000	0	0.00%
53326 - CONF, TRAIN, & TRVL - PLACE 4	3,710	6,914	10,000	5,000	2,500	-7,500	-75.00%
53328 - CONF, TRAIN, & TRVL - PLACE 5	5,358	4,278	10,000	5,000	10,000	0	0.00%
53333 - CONF, TRAIN, & TRVL - PLACE 6	5,344	8,392	10,000	10,000	10,000	0	0.00%
53399 - CONFERENCE, TRAINING & TRA	0	1,015	0	1,805	0	0	-
53515 - STRATEGIC PLANNING	10,147	0	10,000	0	10,000	0	0.00%
53558 - COUNCIL INITIATIVES	4,641	8,390	23,500	13,972	21,000	-2,500	-10.64%
OPERATING TOTAL	<u>64,579</u>	<u>84,334</u>	<u>110,500</u>	<u>77,277</u>	<u>105,500</u>	<u>-5,000</u>	<u>-4.52%</u>
Contractual Services							
53001 - AUDITING	16,700	100,050	45,000	22,375	45,000	0	0.00%
53002 - LEGAL SERVICES	110,426	105,234	135,000	152,608	135,000	0	0.00%
CONTRACTUAL SERVICES TOTAL	<u>127,126</u>	<u>205,284</u>	<u>180,000</u>	<u>174,983</u>	<u>180,000</u>	<u>0</u>	<u>0.00%</u>
Events							
53579 - SPONSORSHIPS	0	43,752	25,600	0	25,600	0	0.00%
EVENTS TOTAL	<u>0</u>	<u>43,752</u>	<u>25,600</u>	<u>0</u>	<u>25,600</u>	<u>0</u>	<u>0.00%</u>
EXPENSES TOTAL	<u>197,077</u>	<u>336,538</u>	<u>450,100</u>	<u>256,443</u>	<u>371,916</u>	<u>-78,184</u>	<u>-17.37%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
City Manager Office Expense Summary

City Manager's Office Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$589,721

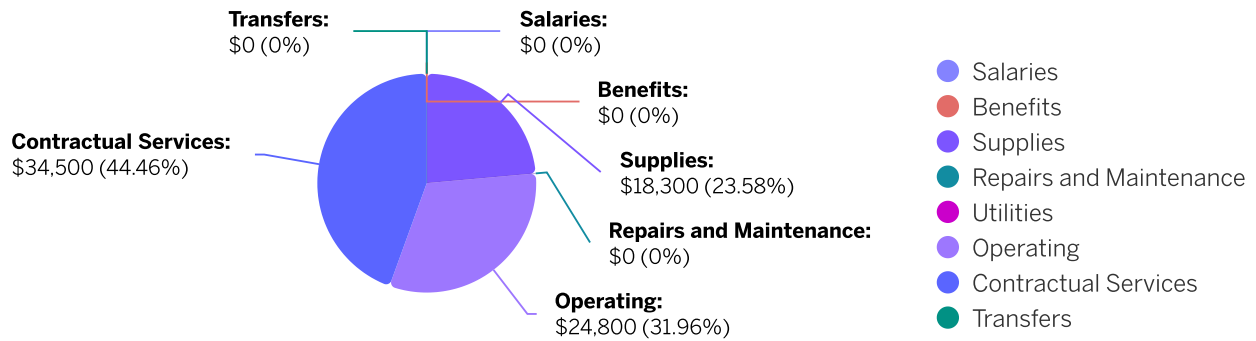
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	435,899	464,375	461,540	467,964	463,025	1,485	0.32%
51010 - REG. SALARIES FULL TIME	9,718	0	0	0	0	0	-
51030 - CAR ALLOWANCE	7,602	6,412	6,000	6,000	6,000	0	0.00%
51031 - LONGEVITY PAY	0	635	1,160	519	1,440	280	24.14%
SALARIES TOTAL	<u>453,219</u>	<u>471,422</u>	<u>468,700</u>	<u>474,483</u>	<u>470,465</u>	<u>1,765</u>	<u>0.38%</u>
Benefits							
51076 - PAYROLL TAXES FICA	33,945	34,067	33,160	36,298	33,217	57	0.17%
51077 - WORKERS COMP	4,722	7,398	3,030	3,162	3,030	0	0.00%
51078 - INSURANCE	31,945	32,380	34,419	39,187	37,179	2,760	8.02%
51079 - UNEMPLOYMENT COMPENSATION	0	5,319	510	0	510	0	0.00%
51081 - T.M.R.S	22,472	18,745	21,601	20,498	21,670	69	0.32%
51084 - OPTUM-HSA	0	269	1,000	1,000	1,000	0	0.00%
BENEFITS TOTAL	<u>93,085</u>	<u>98,178</u>	<u>93,720</u>	<u>100,145</u>	<u>96,606</u>	<u>2,886</u>	<u>3.08%</u>
Supplies							
51355 - SMALL OFFICE EQUIPMENT	0	480	450	0	450	0	0.00%
SUPPLIES TOTAL	<u>0</u>	<u>480</u>	<u>450</u>	<u>0</u>	<u>450</u>	<u>0</u>	<u>0.00%</u>
Repairs and Maintenance							
53202 - R & M AUTO/TRUCK	776	170	2,000	2,000	2,000	0	0.00%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
City Manager Office Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
REPAIRS AND MAINTENANCE							
TOTAL	<u>776</u>	<u>170</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.00%</u>
Operating							
53307 - CONFERENCE, TRAINING, & TRAVEL	3,808	5,192	16,200	16,200	16,200	0	0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	1,515	4,652	4,000	4,000	4,000	0	0.00%
53515 - STRATEGIC PLANNING	405	0	0	0	0	0	-
OPERATING TOTAL	<u>5,728</u>	<u>9,844</u>	<u>20,200</u>	<u>20,200</u>	<u>20,200</u>	<u>0</u>	<u>0.00%</u>
Contractual Services							
53013 - OTHER PROFESSIONAL SVCS	0	427	0	181	0	0	-
CONTRACTUAL SERVICES TOTAL	<u>0</u>	<u>427</u>	<u>0</u>	<u>181</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENSES TOTAL	<u>552,808</u>	<u>580,521</u>	<u>585,070</u>	<u>597,009</u>	<u>589,721</u>	<u>4,651</u>	<u>0.79%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
Administration Expense Summary

Administration Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$77,600

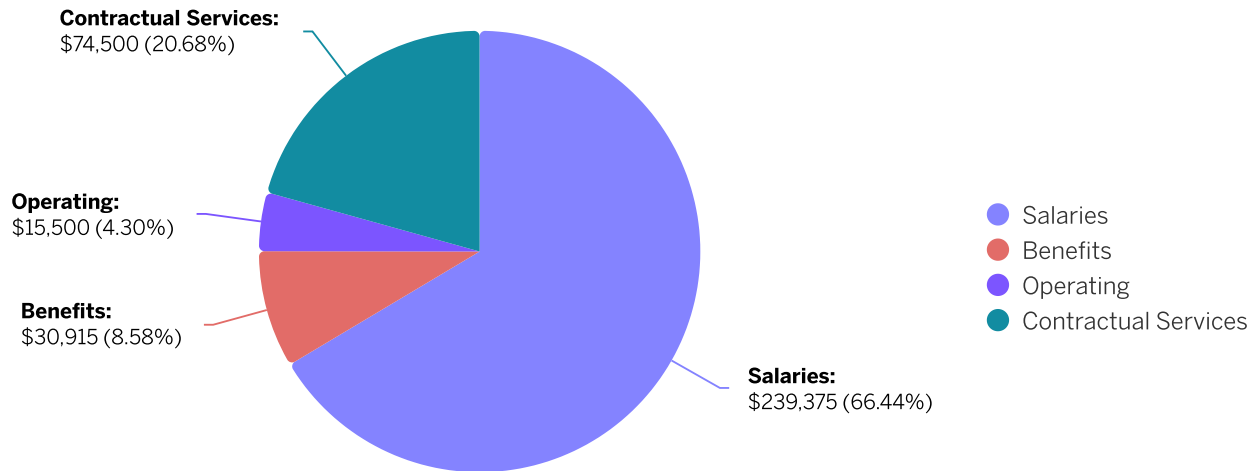
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	0	3,088	0	0	0	0	-
SALARIES TOTAL	<u>0</u>	<u>3,088</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Benefits							
51076 - PAYROLL TAXES FICA	0	219	0	0	0	0	-
51078 - INSURANCE	0	585	0	0	0	0	-
51079 - UNEMPLOYMENT COMPENSATION	0	0	-1,224	0	0	1,224	-100.00%
51084 - OPTUM-HSA	13,788	9,519	0	0	0	0	-
BENEFITS TOTAL	<u>13,788</u>	<u>10,322</u>	<u>-1,224</u>	<u>0</u>	<u>0</u>	<u>1,224</u>	<u>-100.00%</u>
Supplies							
51303 - OFFICE SUPPLIES	7,009	22,319	10,000	15,000	10,000	0	0.00%
51321 - JANITORIAL SUPPLIES	0	52	0	0	0	0	-
51332 - POSTAGE	3,436	5,696	8,000	8,300	8,300	300	3.75%
SUPPLIES TOTAL	<u>10,444</u>	<u>28,067</u>	<u>18,000</u>	<u>23,300</u>	<u>18,300</u>	<u>300</u>	<u>1.67%</u>
Repairs and Maintenance							
53510 - HARDWARE	0	516	0	0	0	0	-
REPAIRS AND MAINTENANCE TOTAL	<u>0</u>	<u>516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Utilities							
53313 - ELECTRICITY	757	0	0	0	0	0	-
UTILITIES TOTAL	<u>757</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Administration Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Operating							
53324 - PRINTING, COPY & PHOTO	11,856	3,310	8,000	3,500	8,000	0	0.00%
53330 - OTHER OPERATING EXPENSES	155	3,180	3,500	3,500	3,500	0	0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	13,383	16,225	13,300	8,000	13,300	0	0.00%
53515 - STRATEGIC PLANNING	1,921	0	7,500	0	0	-7,500	-100.00%
53528 - LATE PAYMENT PENALTIES	1,213	0	0	0	0	0	-
OPERATING TOTAL	<u>28,527</u>	<u>22,715</u>	<u>32,300</u>	<u>15,000</u>	<u>24,800</u>	<u>-7,500</u>	<u>-23.22%</u>
Contractual Services							
53010 - TECHNOLOGY CONTRACTED SVS	4,930	0	10,000	0	0	-10,000	-100.00%
53013 - OTHER PROFESSIONAL SVCS	7,577	1,339	34,500	15,000	34,500	0	0.00%
CONTRACTUAL SERVICES TOTAL	<u>12,507</u>	<u>1,339</u>	<u>44,500</u>	<u>15,000</u>	<u>34,500</u>	<u>-10,000</u>	<u>-22.47%</u>
Transfers							
56000 - TRANSFERS TO OTHER FUNDS	346,086	20,000	0	0	0	0	-
TRANSFERS TOTAL	<u>346,086</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENSES TOTAL	<u>412,109</u>	<u>86,048</u>	<u>93,576</u>	<u>53,300</u>	<u>77,600</u>	<u>-15,976</u>	<u>-17.07%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
City Secretary Expense Summary

City Secretary Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$360,290

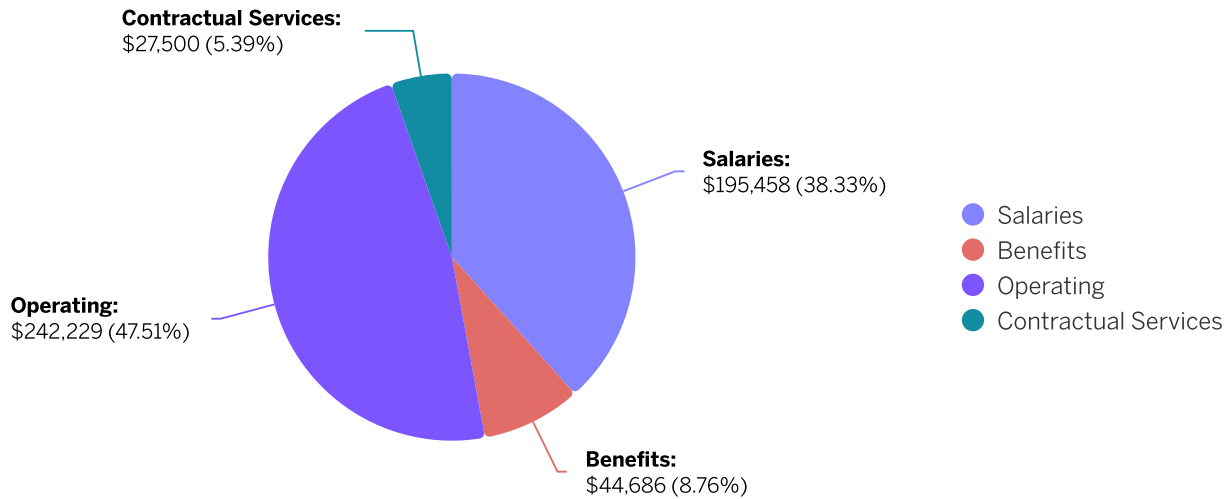
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	103,466	110,131	110,560	119,519	119,519	8,959	8.10%
51010 - REG. SALARIES FULL TIME	0	0	0	0	119,520	119,520	-
51031 - LONGEVITY PAY	0	0	0	288	336	336	-
SALARIES TOTAL	103,466	110,131	110,560	119,807	239,375	128,815	116.51%
Benefits							
51076 - PAYROLL TAXES FICA	7,433	8,290	8,747	9,143	9,144	397	4.54%
51077 - WORKERS COMP	1,574	1,080	1,010	1,054	1,010	0	0.00%
51078 - INSURANCE	12,699	12,233	13,667	13,657	14,997	1,330	9.73%
51079 - UNEMPLOYMENT COMPENSATION	0	1,226	170	0	170	0	0.00%
51080 - PERFORMANCE INCREASES	0	0	3,772	0	0	-3,772	-100.00%
51081 - T.M.R.S	5,156	4,365	5,175	5,163	5,594	419	8.10%
BENEFITS TOTAL	26,863	27,194	32,541	29,017	30,915	-1,626	-5.00%
Operating							
53307 - CONFERENCE, TRAINING, & TRAVEL	2,482	1,271	2,795	2,200	5,000	2,205	78.89%
53334 - DUES, SUBSCRIPTIONS, & PUB	125	125	500	250	500	0	0.00%
53341 - ADVERTISING & LEGAL PUBLI	6,924	27,640	35,000	7,000	10,000	-25,000	-71.43%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
City Secretary Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
OPERATING TOTAL	<u>9,531</u>	<u>29,036</u>	<u>38,295</u>	<u>9,450</u>	<u>15,500</u>	<u>-22,795</u>	<u>-59.52%</u>
Contractual Services							
53008 - CODIFICATION	3,570	1,195	17,000	23,651	4,500	-12,500	-73.53%
53009 - CONTRACT FOR TAXES	15,437	0	0	0	0	0	-
53011 - RECORDS MANAGEMENT	0	0	15,000	15,000	20,000	5,000	33.33%
53033 - APPRAISAL DISTRICT ALLOCATION	57,516	11,117	0	0	0	0	-
53034 - ELECTION EXPENSES	-94	76,757	110,000	43,225	50,000	-60,000	-54.55%
CONTRACTUAL SERVICES TOTAL	<u>76,428</u>	<u>89,069</u>	<u>142,000</u>	<u>81,876</u>	<u>74,500</u>	<u>-67,500</u>	<u>-47.54%</u>
EXPENSES TOTAL	<u>216,288</u>	<u>255,430</u>	<u>323,396</u>	<u>240,150</u>	<u>360,290</u>	<u>36,894</u>	<u>11.41%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
Human Resources Expense Summary

Human Resource Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$509,873

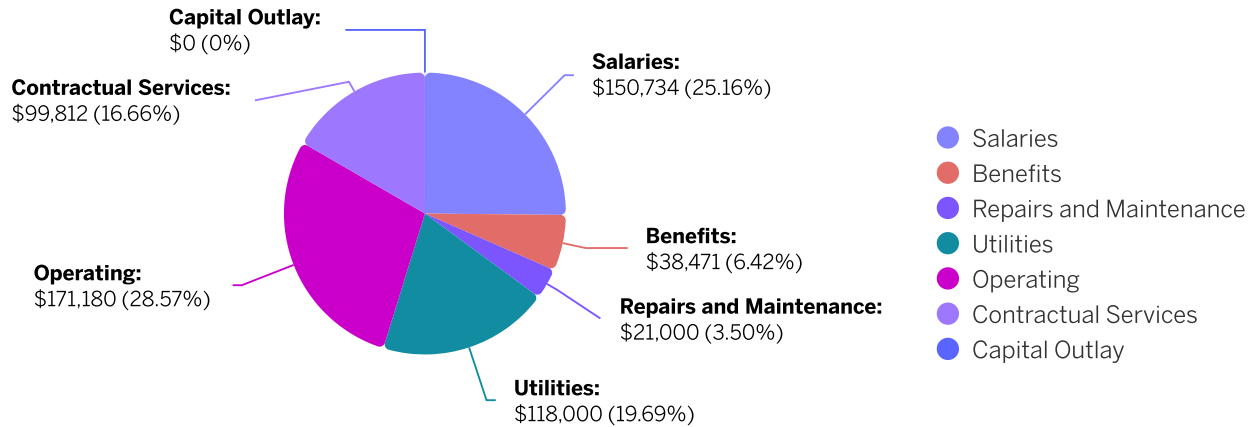
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	109,348	186,129	193,294	197,652	195,362	2,068	1.07%
51010 - REG. SALARIES FULL TIME	49,128	5,372	0	0	0	0	-
51015 - OVERTIME	748	0	0	0	0	0	-
51020 - REG. SALARIES PART TIME	5,384	-670	0	0	0	0	-
51031 - LONGEVITY PAY	0	0	0	336	96	96	-
SALARIES TOTAL	164,607	190,831	193,294	197,988	195,458	2,164	1.12%
Benefits							
51076 - PAYROLL TAXES FICA	11,255	16,060	14,787	15,146	14,946	159	1.08%
51077 - WORKERS COMP	2,361	2,161	2,020	2,108	2,020	0	0.00%
51078 - INSURANCE	7,829	11,353	17,345	8,667	18,237	892	5.14%
51079 - UNEMPLOYMENT COMPENSATION	-10	0	340	0	340	0	0.00%
51081 - T.M.R.S	7,840	7,562	9,047	8,553	9,143	96	1.06%
BENEFITS TOTAL	29,275	37,135	43,539	34,474	44,686	1,147	2.63%
Operating							
53302 - GENERAL LIABILITY INSURANCE	24,692	24,391	17,000	26,155	26,513	9,513	55.96%
53307 - CONFERENCE, TRAINING, & TRAVEL	0	2,537	4,000	2,500	3,000	-1,000	-25.00%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Human Resources Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53310 - AUTO LIABILITY INSURANCE	69,915	80,565	48,000	72,539	86,985	38,985	81.22%
53316 - FIRE & PROPERTY INSURANCE	60,231	66,044	41,500	73,468	76,462	34,962	84.25%
53323 - ERRORS & OMISSIONS INS.	9,328	9,183	5,500	10,982	11,767	6,267	113.95%
53324 - PRINTING, COPY & PHOTO	76	1,991	0	0	0	0	-
53331 - OPERATING EXPENSES	0	34	0	0	0	0	-
53334 - DUES, SUBSCRIPTIONS, & PUB	84	1,407	500	500	500	0	0.00%
53341 - ADVERTISING & LEGAL PUBLI	0	0	3,000	0	0	-3,000	-100.00%
53503 - EMPLOYEE RELATIONS	17,705	24,532	16,000	16,000	23,000	7,000	43.75%
53514 - MEDICAL/PHYSICAL EXAMS	21,618	3,333	15,500	5,000	6,000	-9,500	-61.29%
53521 - ACTIVITIES & EVENTS	65	0	0	0	0	0	-
53541 - EMPLOYEE IMMUNIZATIONS	0	0	500	0	2	-498	-99.60%
53548 - EMPLOYEE BACKGROUND CHECK	4,843	3,709	7,000	5,000	5,000	-2,000	-28.57%
53559 - PERSONNEL TRAINING	3,700	0	6,000	6,000	3,000	-3,000	-50.00%
OPERATING TOTAL	212,256	217,725	164,500	218,144	242,229	77,729	47.25%
Contractual Services							
53013 - OTHER PROFESSIONAL SVCS	56,000	30,722	28,000	17,095	27,500	-500	-1.79%
CONTRACTUAL SERVICES TOTAL	56,000	30,722	28,000	17,095	27,500	-500	-1.79%
EXPENSES TOTAL	462,139	476,412	429,333	467,701	509,873	80,540	18.76%

City of Glenn Heights
Online Budget Book Department Expense Report
Information Technology Expense Summary

Information Technology Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$599,197

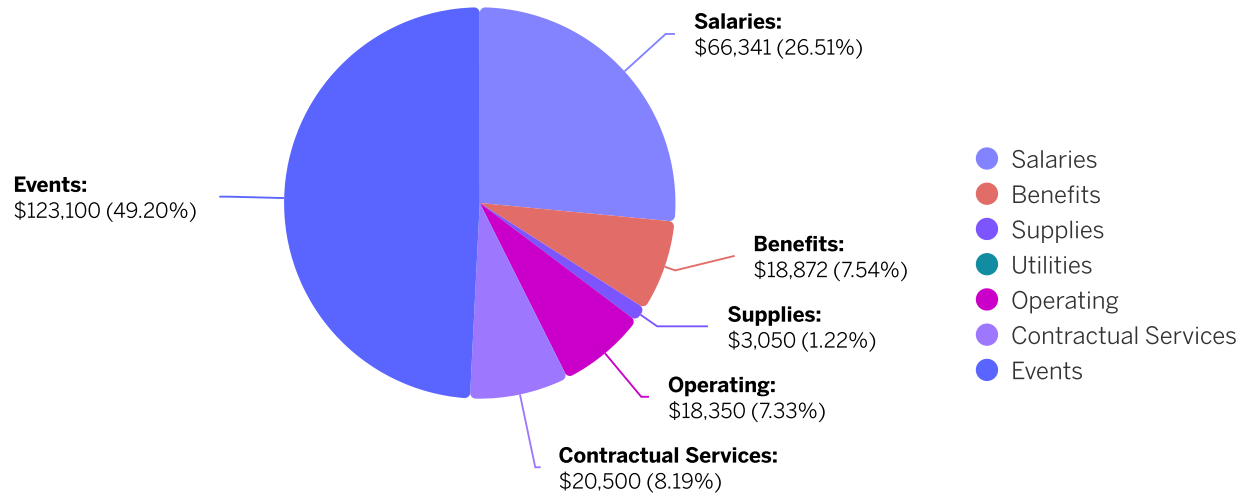
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	148,541	158,035	159,078	150,566	150,590	-8,488	-5.34%
51031 - LONGEVITY PAY	-	0	0	480	144	144	-
SALARIES TOTAL	148,541	158,035	159,078	151,046	150,734	-8,344	-5.25%
Benefits							
51076 - PAYROLL TAXES FICA	11,218	12,376	12,170	11,555	11,521	-649	-5.33%
51077 - WORKERS COMP	3,148	2,161	2,020	2,108	2,020	0	0.00%
51078 - INSURANCE	19,894	19,338	15,572	17,191	17,042	1,470	9.44%
51079 - UNEMPLOYMENT COMPENSATION	0	0	340	0	340	0	0.00%
51081 - T.M.R.S	7,403	6,263	7,445	6,525	7,048	-397	-5.33%
51084 - OPTUM-HSA	0	269	500	1,042	500	0	0.00%
BENEFITS TOTAL	41,663	40,406	38,047	38,421	38,471	424	1.11%
Repairs and Maintenance							
53510 - HARDWARE	23,444	87,031	31,500	31,500	21,000	-10,500	-33.33%
REPAIRS AND MAINTENANCE TOTAL	23,444	87,031	31,500	31,500	21,000	-10,500	-33.33%
Utilities							
53308 - TELECOMMUNICATIONS	104,603	116,822	109,484	116,365	118,000	8,516	7.78%
UTILITIES TOTAL	104,603	116,822	109,484	116,365	118,000	8,516	7.78%
Operating							
53300 - CELL PHONES & WIRELESS CARDS	38,778	50,744	48,000	44,955	49,500	1,500	3.13%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Information Technology Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53307 - CONFERENCE, TRAINING, & TRAVEL	0	0	2,000	2,000	2,000	0	0.00%
53325 - SOFTWARE LICENSING	86,297	119,443	131,102	169,443	114,680	-16,422	-12.53%
53338 - SOFTWARE	1,155	3,103	5,000	3,000	5,000	0	0.00%
OPERATING TOTAL	<u>126,230</u>	<u>173,291</u>	<u>186,102</u>	<u>219,398</u>	<u>171,180</u>	<u>-14,922</u>	<u>-8.02%</u>
Contractual Services							
53010 - TECHNOLOGY CONTRACTED SVS	0	0	0	3,480	0	0	-
53013 - OTHER PROFESSIONAL SVCS	5,654	0	0	0	0	0	-
53022 - ANNUAL SOFTWARE MAINTENANCE	80,364	58,974	40,410	36,559	42,400	1,990	4.92%
53024 - WEBSITE HOSTING FEES	5,810	12,666	14,800	70,000	40,612	25,812	174.41%
53050 - OPERATING LEASES- COPIERS	14,253	1,495	16,800	16,800	16,800	0	0.00%
CONTRACTUAL SERVICES TOTAL	<u>106,081</u>	<u>73,135</u>	<u>72,010</u>	<u>126,839</u>	<u>99,812</u>	<u>27,802</u>	<u>38.61%</u>
Capital Outlay							
55001 - CAPITAL EXPENDITURES	0	14,207	36,420	36,414	0	-36,420	-100.00%
CAPITAL OUTLAY TOTAL	<u>0</u>	<u>14,207</u>	<u>36,420</u>	<u>36,414</u>	<u>0</u>	<u>-36,420</u>	<u>-100.00%</u>
EXPENSES TOTAL	<u>550,561</u>	<u>662,927</u>	<u>632,641</u>	<u>719,983</u>	<u>599,197</u>	<u>-33,444</u>	<u>-5.29%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
Community Engagement Expense Summary

Community Engagement Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$250,213

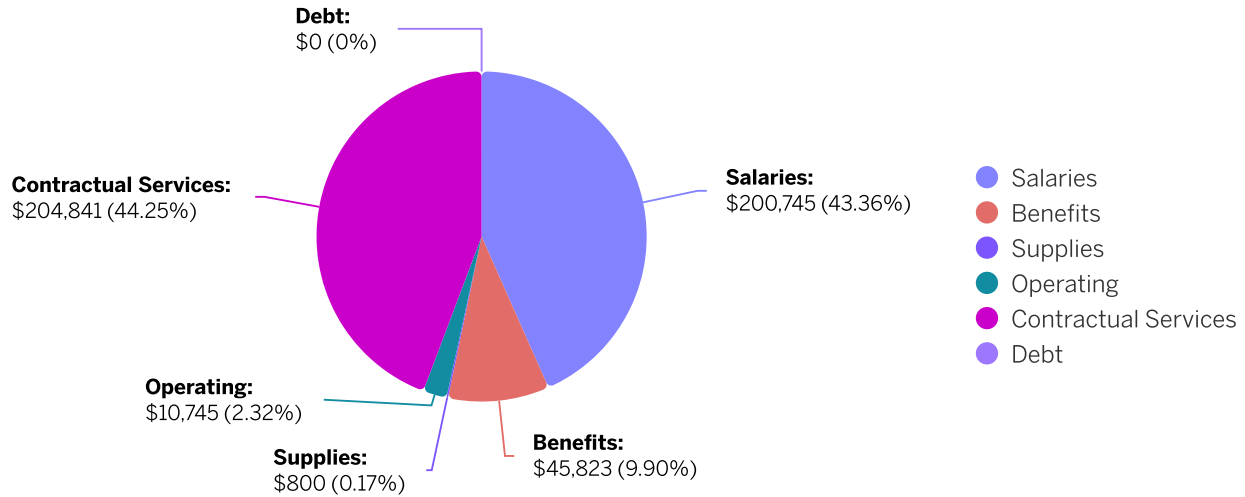
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51010 - REG. SALARIES FULL TIME	60,454	64,408	64,912	66,167	66,197	1,285	1.98%
51015 - OVERTIME	0	0	2,500	0	0	-2,500	-100.00%
51031 - LONGEVITY PAY	0	0	0	96	144	144	-
SALARIES TOTAL	60,454	64,408	67,412	66,263	66,341	-1,071	-1.59%
Benefits							
51076 - PAYROLL TAXES FICA	4,625	5,114	5,082	5,069	5,256	174	3.42%
51077 - WORKERS COMP	1,574	1,080	1,010	1,054	1,010	0	0.00%
51078 - INSURANCE	40	8,516	8,878	8,583	9,337	459	5.17%
51079 - UNEMPLOYMENT COMPENSATION	0	0	170	0	170	0	0.00%
51081 - T.M.R.S	3,013	2,553	2,992	2,863	3,099	107	3.58%
BENEFITS TOTAL	9,252	17,263	18,132	17,569	18,872	740	4.08%
Supplies							
51300 - UNIFORM & CLOTHING	48	0	250	250	250	0	0.00%
51303 - OFFICE SUPPLIES	0	145	0	0	0	0	-
51306 - OPERATING SUPPLIES	272	300	800	800	800	0	0.00%
51310 - OTHER SMALL EQUIPMENT	1,981	0	2,000	2,000	2,000	0	0.00%
SUPPLIES TOTAL	2,301	445	3,050	3,050	3,050	0	0.00%
Utilities							
53313 - ELECTRICITY	1,102	0	0	0	0	0	-

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Community Engagement Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION		CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed		Variance
UTILITIES TOTAL	<u>1,102</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>-</u>
Operating								
53307 - CONFERENCE, TRAINING, & TRAVEL	0	3,110	3,200	0	3,200	0		0.00%
53324 - PRINTING, COPY & PHOTO	575	0	1,000	1,330	1,000	0		0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	0	0	150	65	150	0		0.00%
53555 - NEWSLETTER	24,593	12,736	12,000	12,000	14,000	2,000		16.67%
OPERATING TOTAL	<u>25,168</u>	<u>15,846</u>	<u>16,350</u>	<u>13,395</u>	<u>18,350</u>	<u>2,000</u>		<u>12.23%</u>
Contractual Services								
53013 - OTHER PROFESSIONAL SVCS	0	896	0	0	500	500		-
53311 - MARKETING & COMMUNICATIONS	4,716	42,414	15,000	20,000	20,000	5,000		33.33%
CONTRACTUAL SERVICES TOTAL	<u>4,716</u>	<u>43,310</u>	<u>15,000</u>	<u>20,000</u>	<u>20,500</u>	<u>5,500</u>		<u>36.67%</u>
Events								
53336 - SPECIAL EVENTS	159,917	97,233	114,700	103,600	120,600	5,900		5.14%
53347 - SPECIAL CELEBRATIONS	890	0	0	0	0	0		-
53546 - CINCO DE MAYO	326	0	0	0	0	0		-
53563 - YOUTH OUTREACH	0	0	2,500	0	2,500	0		0.00%
EVENTS TOTAL	<u>161,133</u>	<u>97,233</u>	<u>117,200</u>	<u>103,600</u>	<u>123,100</u>	<u>5,900</u>		<u>5.03%</u>
EXPENSES TOTAL	<u>264,127</u>	<u>238,505</u>	<u>237,144</u>	<u>223,877</u>	<u>250,213</u>	<u>13,069</u>		<u>5.51%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
 Finance Expense Summary

Finance Department Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$462,954

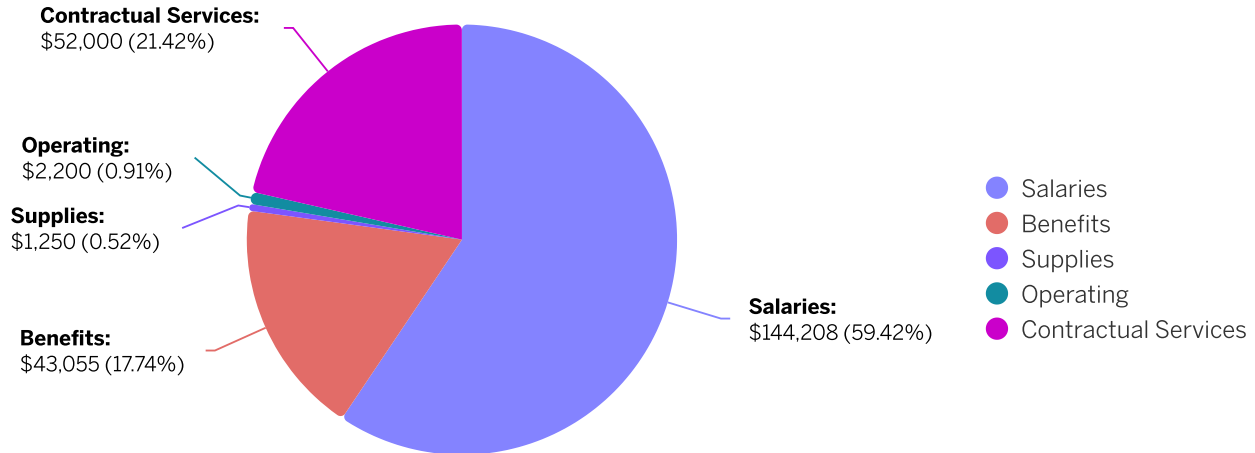
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	162,780	179,674	190,699	196,074	200,457	9,758	5.12%
51020 - REG. SALARIES PART TIME	11,486	0	0	0	0	0	-
51031 - LONGEVITY PAY	0	0	0	96	288	288	-
SALARIES TOTAL	<u>174,266</u>	<u>179,674</u>	<u>190,699</u>	<u>196,170</u>	<u>200,745</u>	<u>10,046</u>	<u>5.27%</u>
Benefits							
51076 - PAYROLL TAXES FICA	12,933	13,870	14,589	15,007	15,335	746	5.11%
51077 - WORKERS COMP	3,148	2,161	2,020	2,108	2,020	0	0.00%
51078 - INSURANCE	13,999	14,860	17,809	16,977	18,746	937	5.26%
51079 - UNEMPLOYMENT COMPENSATION	0	0	340	0	340	0	0.00%
51081 - T.M.R.S	7,817	7,071	8,925	8,475	9,382	457	5.12%
BENEFITS TOTAL	<u>37,897</u>	<u>37,961</u>	<u>43,683</u>	<u>42,567</u>	<u>45,823</u>	<u>2,140</u>	<u>4.90%</u>
Supplies							
51300 - UNIFORM & CLOTHING	0	0	300	300	300	0	0.00%
51304 - FORMS	0	2,618	500	366	500	0	0.00%
SUPPLIES TOTAL	<u>0</u>	<u>2,618</u>	<u>800</u>	<u>666</u>	<u>800</u>	<u>0</u>	<u>0.00%</u>
Operating							
53036 - MERCHANT (CC) FEES	28,203	23,272	26,000	2,814	0	-26,000	-100.00%
53307 - CONFERENCE, TRAINING, & TRAVEL	1,209	2,089	4,000	3,604	4,575	575	14.38%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Finance Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53324 - PRINTING, COPY & PHOTO	1,402	49	300	33	300	0	0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	1,171	1,048	983	972	1,070	87	8.85%
53520 - BANK/PAYMENT FEES	946	3,478	4,112	4,425	4,300	188	4.57%
53528 - LATE PAYMENT PENALTIES	671	276	1,400	300	500	-900	-64.29%
OPERATING TOTAL	<u>33,604</u>	<u>30,212</u>	<u>36,795</u>	<u>12,148</u>	<u>10,745</u>	<u>-26,050</u>	<u>-70.80%</u>
Contractual Services							
53006 - CONSULTANT FEES	0	36,900	0	19,558	0	0	-
53009 - CONTRACT FOR TAXES	0	15,590	15,590	15,570	16,000	410	2.63%
53014 - TEMP CONTRACT LABOR	5,948	16,947	0	0	0	0	-
53022 - ANNUAL SOFTWARE MAINTENANCE	113,918	37,076	120,200	119,198	115,361	-4,839	-4.03%
53033 - APPRAISAL DISTRICT ALLOCATION	0	54,946	72,194	70,738	73,480	1,286	1.78%
CONTRACTUAL SERVICES TOTAL	<u>119,865</u>	<u>161,458</u>	<u>207,984</u>	<u>225,064</u>	<u>204,841</u>	<u>-3,143</u>	<u>-1.51%</u>
Debt							
53745 - SBITA PRINCIPAL PAYMENT	0	79,623	0	0	0	0	-
DEBT TOTAL	<u>0</u>	<u>79,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENSES TOTAL	<u>365,632</u>	<u>491,546</u>	<u>479,961</u>	<u>476,615</u>	<u>462,954</u>	<u>-17,007</u>	<u>-3.54%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
Municipal Court Expense Summary

Municipal Court Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$242,713

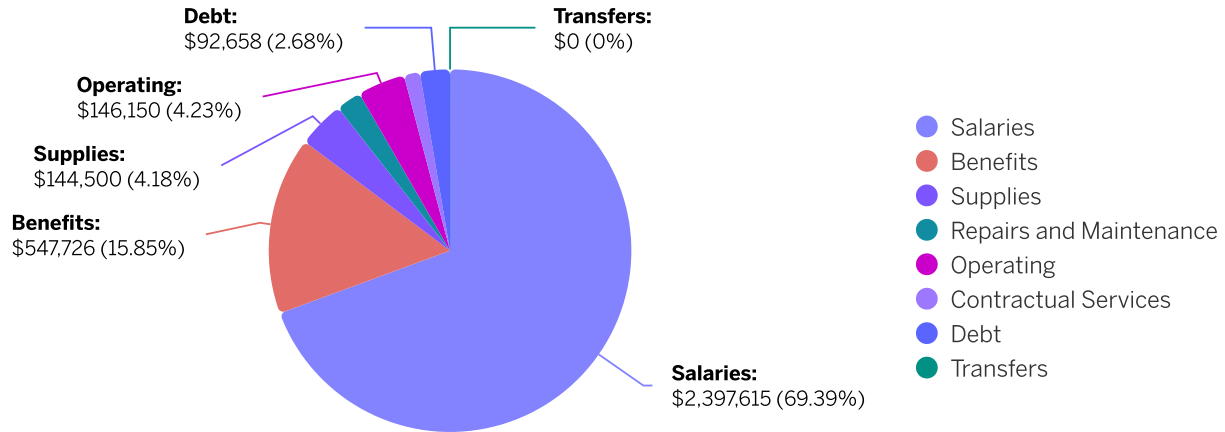
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	85,815	97,534	91,168	92,798	92,800	1,632	1.79%
51010 - REG. SALARIES FULL TIME	0	34,290	43,961	49,109	50,960	6,999	15.92%
51015 - OVERTIME	0	16	0	400	400	400	-
51031 - LONGEVITY PAY	0	0	0	96	48	48	-
SALARIES TOTAL	85,815	131,840	135,129	142,403	144,208	9,079	6.72%
Benefits							
51076 - PAYROLL TAXES FICA	6,164	10,004	10,329	10,894	10,998	669	6.48%
51077 - WORKERS COMP	1,574	2,161	2,020	2,108	2,020	0	0.00%
51078 - INSURANCE	12,699	13,839	20,600	20,957	22,594	1,994	9.68%
51079 - UNEMPLOYMENT COMPENSATION	0	0	340	0	340	0	0.00%
51081 - T.M.R.S	4,277	5,187	6,319	6,152	6,728	409	6.47%
51084 - OPTUM-HSA	0	0	0	375	375	375	-
BENEFITS TOTAL	24,714	31,191	39,608	40,486	43,055	3,447	8.70%
Supplies							
51300 - UNIFORM & CLOTHING	0	0	0	0	250	250	-
51303 - OFFICE SUPPLIES	0	0	0	500	500	500	-
51304 - FORMS	624	747	1,000	500	500	-500	-50.00%
SUPPLIES TOTAL	624	747	1,000	1,000	1,250	250	25.00%
Operating							

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Municipal Court Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53307 - CONFERENCE, TRAINING, & TRAVEL	741	924	1,900	1,600	1,600	-300	-15.79%
53334 - DUES, SUBSCRIPTIONS, & PUB	439	350	600	580	600	0	0.00%
OPERATING TOTAL	<u>1,180</u>	<u>1,274</u>	<u>2,500</u>	<u>2,180</u>	<u>2,200</u>	<u>-300</u>	<u>-12.00%</u>
Contractual Services							
53013 - OTHER PROFESSIONAL SVCS	0	75	500	850	1,000	500	100.00%
53017 - MUNICIPAL JUDGE	36,000	36,000	36,000	36,000	36,000	0	0.00%
53018 - DEBT COLLECTION SERVICE	37	0	0	0	0	0	-
53019 - COURT PROSECUTOR	7,978	19,235	8,000	28,000	13,000	5,000	62.50%
53021 - ARRAIGNMENTS / ASSOCIATE JUDGE	0	0	1,000	1,000	1,000	0	0.00%
53061 - OMNIBASE	868	215	525	1,000	1,000	475	90.48%
CONTRACTUAL SERVICES TOTAL	<u>44,884</u>	<u>55,525</u>	<u>46,025</u>	<u>66,850</u>	<u>52,000</u>	<u>5,975</u>	<u>12.98%</u>
EXPENSES TOTAL	<u>157,217</u>	<u>220,576</u>	<u>224,262</u>	<u>252,919</u>	<u>242,713</u>	<u>18,451</u>	<u>8.23%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
 Fire Department Expense Summary

Fire Department Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$3,455,219

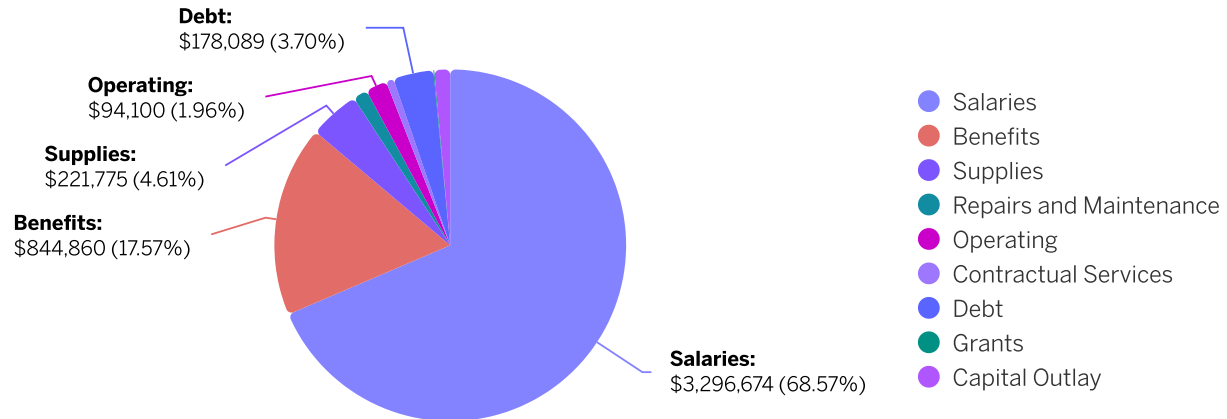
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	212,770	259,551	365,339	241,600	394,441	29,102	7.97%
51010 - REG. SALARIES FULL TIME	1,249,812	1,532,411	1,501,648	1,669,554	1,595,736	94,088	6.27%
51015 - OVERTIME	167,237	181,102	232,730	237,973	256,556	23,826	10.24%
51031 - LONGEVITY PAY	7,871	7,081	7,868	2,504	7,628	-240	-3.05%
51035 - CERTIFICATION PAY	15,705	15,797	19,200	19,496	14,700	-4,500	-23.44%
51040 - ASSIGNMENT PAY	6,800	9,873	7,200	5,908	2,400	-4,800	-66.67%
51070 - HOLIDAY PAY	51,689	53,646	47,344	55,906	126,154	78,810	166.46%
SALARIES TOTAL	<u>1,711,884</u>	<u>2,059,461</u>	<u>2,181,329</u>	<u>2,232,941</u>	<u>2,397,615</u>	<u>216,286</u>	<u>9.92%</u>
Benefits							
51076 - PAYROLL TAXES FICA	127,489	158,199	166,116	170,820	165,123	-993	-0.60%
51077 - WORKERS COMP	41,992	12,763	25,248	26,004	25,248	0	0.00%
51078 - INSURANCE	158,593	185,702	241,165	255,609	257,072	15,907	6.60%
51079 - UNEMPLOYMENT COMPENSATION	0	0	4,250	0	4,250	0	0.00%
51080 - PERFORMANCE INCREASES	0	0	95,210	95,210	0	-95,210	-100.00%
51081 - T.M.R.S	84,956	80,913	85,459	96,463	94,033	8,574	10.03%
51084 - OPTUM-HSA	0	538	3,000	4,208	2,000	-1,000	-33.33%
BENEFITS TOTAL	<u>413,030</u>	<u>438,117</u>	<u>620,448</u>	<u>648,314</u>	<u>547,726</u>	<u>-72,722</u>	<u>-11.72%</u>
Supplies							
51300 - UNIFORM & CLOTHING	19,281	20,718	19,900	19,900	21,000	1,100	5.53%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Fire Department Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
51310 - OTHER SMALL EQUIPMENT	6,600	10,164	8,000	8,000	9,000	1,000	12.50%
51313 - CHEMICALS	470	914	470	470	500	30	6.38%
51314 - AMBULANCE SUPPLIES	47,254	37,008	64,000	50,000	64,000	0	0.00%
51325 - GASOLINE & FUELS	0	106	0	0	0	0	-
51353 - PERSONAL PROTECTIVE EQUIPMENT	41,580	31,231	35,000	35,000	37,000	2,000	5.71%
51359 - FIRE EQUIPMENT & TOOLS	6,358	7,358	10,000	10,000	10,000	0	0.00%
53517 - FIRE PREVENTION	1,826	3,000	3,000	3,000	3,000	0	0.00%
SUPPLIES TOTAL	123,370	110,499	140,370	126,370	144,500	4,130	2.94%
Repairs and Maintenance							
53201 - R & M SMALL EQUIPMENT	8,896	12,738	15,000	10,000	15,000	0	0.00%
53202 - R & M AUTO/TRUCK	59,539	63,925	30,500	57,000	62,500	32,000	104.92%
REPAIRS AND MAINTENANCE TOTAL	68,435	76,663	45,500	67,000	77,500	32,000	70.33%
Operating							
53307 - CONFERENCE, TRAINING, & TRAVEL	54,581	29,006	60,000	55,000	60,000	0	0.00%
53324 - PRINTING, COPY & PHOTO	136	0	250	280	300	50	20.00%
53330 - OTHER OPERATING EXPENSES	1,043	24,125	24,000	24,000	25,200	1,200	5.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	9,302	12,477	21,098	21,098	23,750	2,652	12.57%
53503 - EMPLOYEE RELATIONS	3,064	2,569	3,850	3,850	4,000	150	3.90%
53506 - EMERGENCY MANAGEMENT	10,302	12,937	21,000	21,000	26,000	5,000	23.81%
53549 - YOUTH PROGRAM	1,432	1,819	3,100	0	3,100	0	0.00%
53585 - CERT INITIATIVE	0	0	500	500	1,000	500	100.00%
53586 - CPR INITIATIVE	599	1,508	2,660	2,660	2,800	140	5.26%
OPERATING TOTAL	80,459	84,441	136,458	128,388	146,150	9,692	7.10%
Contractual Services							
53048 - EMS BILLING SERVICE	48,302	53,359	40,000	40,000	44,000	4,000	10.00%
53055 - MEDICAL CONTROL	5,070	5,070	5,070	5,070	5,070	0	0.00%
CONTRACTUAL SERVICES TOTAL	53,372	58,429	45,070	45,070	49,070	4,000	8.88%
Debt							
53715 - INTEREST EXPENSE	23,395	5,097	4,390	4,387	4,387	-3	-0.07%
53752 - LEASE PRINCIPAL	69,263	100,817	88,275	88,271	88,271	-4	0.00%
DEBT TOTAL	92,658	105,914	92,665	92,658	92,658	-7	-0.01%
Transfers							
56004 - TRANSFER TO GENERAL FUND	5,750	0	0	0	0	0	-
TRANSFERS TOTAL	5,750	0	0	0	0	0	-
EXPENSES TOTAL	2,548,959	2,933,525	3,261,840	3,340,741	3,455,219	193,379	5.93%

City of Glenn Heights
Online Budget Book Department Expense Report
 Police Department Expense Summary

Police Department Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$4,807,404

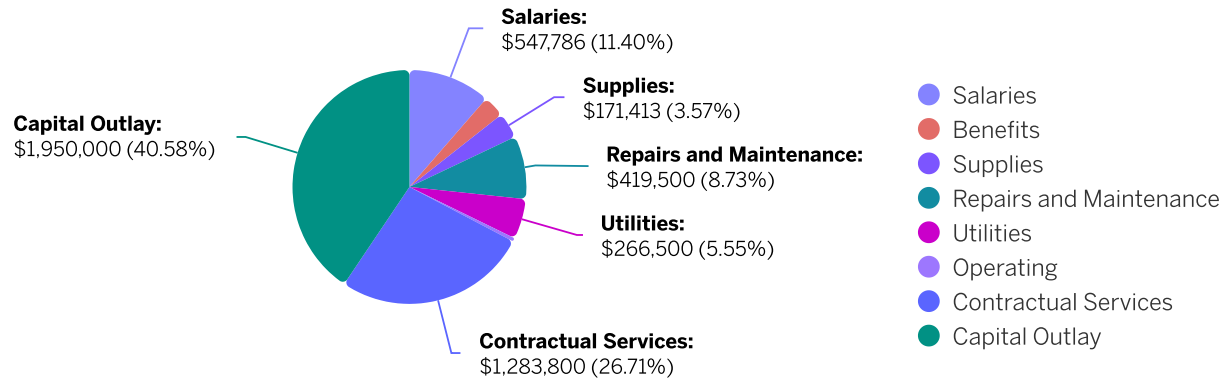
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries	2,416,862	2,661,918	3,007,075	2,881,268	3,296,674	289,599	9.63%
Benefits	670,603	615,361	927,356	685,537	844,860	-82,496	-8.90%
Supplies							
51300 - UNIFORM & CLOTHING	28,500	15,829	25,475	25,475	23,775	-1,700	-6.67%
51307 - OTHER OPERATING SUPPLIES	0	22	0	0	0	0	-
51312 - PATROL SUPPLIES	13,397	18,990	23,995	23,995	24,000	5	0.02%
51318 - PRISONER EXPENSES	75,000	80,000	90,000	90,000	160,000	70,000	77.78%
51320 - CRIME SCENE SEARCH	4,421	6,387	4,500	4,500	4,500	0	0.00%
51332 - POSTAGE	20	312	500	500	500	0	0.00%
51355 - SMALL OFFICE EQUIPMENT	414	800	3,000	3,000	3,000	0	0.00%
53103 - BALLISTIC VESTS	5,418	4,830	6,000	6,000	6,000	0	0.00%
SUPPLIES TOTAL	<u>127,169</u>	<u>127,172</u>	<u>153,470</u>	<u>153,470</u>	<u>221,775</u>	<u>68,305</u>	<u>44.51%</u>
Repairs and Maintenance							
53201 - R & M SMALL EQUIPMENT	668	3,489	4,000	4,000	4,000	0	0.00%
53202 - R & M AUTO/TRUCK	44,095	66,589	35,000	75,000	60,000	25,000	71.43%
REPAIRS AND MAINTENANCE TOTAL	<u>44,763</u>	<u>70,077</u>	<u>39,000</u>	<u>79,000</u>	<u>64,000</u>	<u>25,000</u>	<u>64.10%</u>
Operating							
53307 - CONFERENCE, TRAINING, & TRAVEL	20,578	20,354	36,550	30,000	41,425	4,875	13.34%
53324 - PRINTING, COPY & PHOTO	328	1,152	1,500	1,500	1,500	0	0.00%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Police Department Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53331 - OPERATING EXPENSES	306	544	500	1,809	500	0	0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	6,357	10,526	8,675	8,675	15,175	6,500	74.93%
53342 - E-911 SERVICES	8,299	3,218	10,500	10,500	10,500	0	0.00%
53519 - ANIMAL SERVICES EXPENSE	6,159	12,957	12,150	15,000	15,000	2,850	23.46%
53522 - DEMOLITIONS	0	557	10,000	0	10,000	0	0.00%
OPERATING TOTAL	<u>42,026</u>	<u>49,307</u>	<u>79,875</u>	<u>67,484</u>	<u>94,100</u>	<u>14,225</u>	<u>17.81%</u>
Contractual Services							
53013 - OTHER PROFESSIONAL SVCS	17,166	1,112	2,500	2,500	2,500	0	0.00%
53025 - LEXIPOL	0	0	16,606	16,606	16,606	0	0.00%
53537 - SRRG EXPENSES	8,250	8,663	10,000	10,000	10,000	0	0.00%
53566 - CRIME PREVENTION	3,973	4,166	5,200	5,200	5,200	0	0.00%
55027 - TECHNOLOGY	49,795	0	0	0	0	0	-
CONTRACTUAL SERVICES TOTAL	<u>79,183</u>	<u>13,941</u>	<u>34,306</u>	<u>34,306</u>	<u>34,306</u>	<u>0</u>	<u>0.00%</u>
Debt							
53768 - LEASE PAYMENTS	46,175	106,982	74,296	101,088	178,089	103,793	139.70%
DEBT TOTAL	<u>46,175</u>	<u>106,982</u>	<u>74,296</u>	<u>101,088</u>	<u>178,089</u>	<u>103,793</u>	<u>139.70%</u>
Grants							
55043 - GRANT EXPENDITURES - TLEOSE	1,485	1,430	0	0	0	0	-
GRANTS TOTAL	<u>1,485</u>	<u>1,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Capital Outlay							
55001 - CAPITAL EXPENDITURES	366,433	72,173	256,598	376,598	69,600	-186,998	-72.88%
CAPITAL OUTLAY TOTAL	<u>366,433</u>	<u>72,173</u>	<u>256,598</u>	<u>376,598</u>	<u>69,600</u>	<u>-186,998</u>	<u>-72.88%</u>
EXPENSES TOTAL	<u>3,794,701</u>	<u>3,718,361</u>	<u>4,571,976</u>	<u>4,378,751</u>	<u>4,803,404</u>	<u>231,428</u>	<u>5.06%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
Street Department Expense Summary

Street Department Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$4,805,614

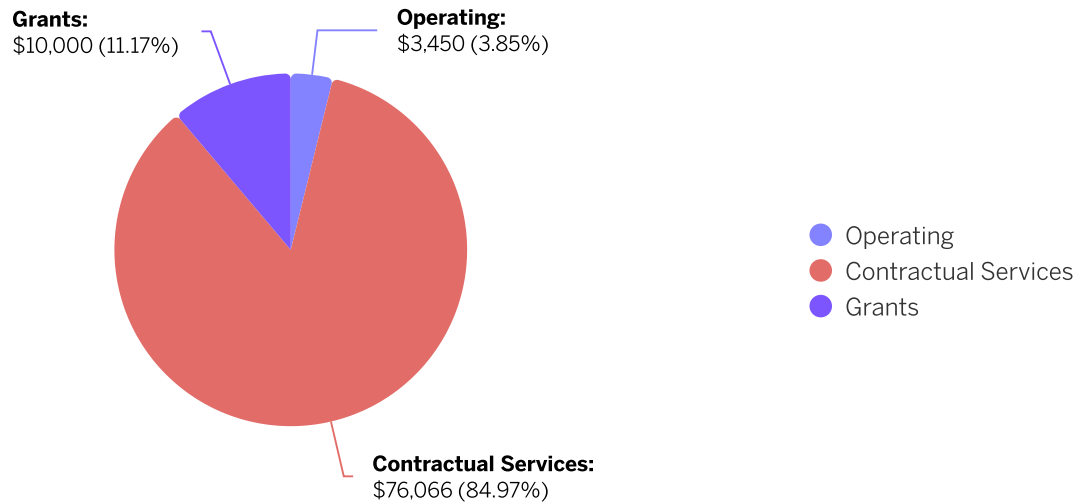
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	130,410	252,827	278,586	222,402	283,465	4,879	1.75%
51010 - REG. SALARIES FULL TIME	284,666	283,798	219,503	277,222	221,653	2,150	0.98%
51015 - OVERTIME	23,600	31,187	955	25,462	35,000	34,045	3,564.92%
51031 - LONGEVITY PAY	0	0	0	2,112	2,688	2,688	-
51035 - CERTIFICATION PAY	0	681	2,780	3,269	2,780	0	0.00%
51070 - HOLIDAY PAY	1,152	2,039	0	1,945	2,200	2,200	-
SALARIES TOTAL	<u>439,827</u>	<u>570,532</u>	<u>501,824</u>	<u>532,412</u>	<u>547,786</u>	<u>45,962</u>	<u>9.16%</u>
Benefits							
51076 - PAYROLL TAXES FICA	32,677	44,197	37,834	40,730	38,415	581	1.54%
51077 - WORKERS COMP	17,681	4,635	7,413	6,260	7,413	0	0.00%
51078 - INSURANCE	54,731	59,645	69,288	72,083	72,138	2,850	4.11%
51079 - UNEMPLOYMENT COMPENSATION	0	0	1,248	0	1,248	0	0.00%
51081 - T.M.R.S	21,716	22,516	23,101	23,000	23,501	400	1.73%
51084 - OPTUM-HSA	0	404	500	0	500	0	0.00%
BENEFITS TOTAL	<u>126,805</u>	<u>131,396</u>	<u>139,384</u>	<u>142,073</u>	<u>143,215</u>	<u>3,831</u>	<u>2.75%</u>
Supplies							
51300 - UNIFORM & CLOTHING	2,860	5,223	9,513	8,000	9,513	0	0.00%
51303 - OFFICE SUPPLIES	0	252	1,000	700	1,000	0	0.00%
51310 - OTHER SMALL EQUIPMENT	3,506	2,932	3,350	2,000	3,350	0	0.00%
51321 - JANITORIAL SUPPLIES	7,812	1,717	6,500	4,000	6,500	0	0.00%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Street Department Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION		CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed		Variance
51323 - HAND TOOLS	931	945	1,000	500	1,000	0	0.00%	
51325 - GASOLINE & FUELS	115,205	98,206	140,000	130,000	140,000	0	0.00%	
53111 - SAFETY EQUIPMENT	421	193	7,550	5,000	7,550	0	0.00%	
53570 - COMMUNITY CLEAN-UP EVENT	1,573	1,575	2,500	2,268	2,500	0	0.00%	
SUPPLIES TOTAL	132,307	111,043	171,413	152,468	171,413	0	0.00%	
Repairs and Maintenance								
53200 - R & M STRUCTURES	30,723	54,432	100,000	100,000	100,000	0	0.00%	
53201 - R & M SMALL EQUIPMENT	75	348	1,500	200	1,500	0	0.00%	
53202 - R & M AUTO/TRUCK	2,879	5,225	16,500	25,000	16,500	0	0.00%	
53203 - MAINTENANCE	0	86	0	0	0	0	-	
53206 - R & M HEAVY EQUIPMENT	1,581	4,179	16,500	9,000	16,500	0	0.00%	
53207 - R&M HIGHWAY BEAUTIFICATION	153	11,019	10,000	7,500	10,000	0	0.00%	
53210 - HERITAGE PARK MAINTENANCE	362	0	0	0	0	0	-	
53216 - R & M STREETS	100,314	248,643	500,000	450,000	250,000	-250,000	-50.00%	
53218 - R&M SIGNS & MARKINGS	7,000	23,230	25,000	24,500	25,000	0	0.00%	
REPAIRS AND MAINTENANCE TOTAL	143,087	347,163	669,500	616,200	419,500	-250,000	-37.34%	
Utilities								
53313 - ELECTRICITY	194,462	212,735	200,000	220,044	250,000	50,000	25.00%	
53321 - NATURAL GAS	11,012	15,117	15,000	18,536	16,500	1,500	10.00%	
UTILITIES TOTAL	205,474	227,852	215,000	238,580	266,500	51,500	23.95%	
Operating								
53307 - CONFERENCE, TRAINING, & TRAVEL	2,136	1,843	16,100	2,000	16,100	0	0.00%	
53324 - PRINTING, COPY & PHOTO	0	76	200	0	200	0	0.00%	
53331 - OPERATING EXPENSES	106	10	600	1,200	600	0	0.00%	
53334 - DUES, SUBSCRIPTIONS, & PUB	1,002	216	1,000	500	6,500	5,500	550.00%	
OPERATING TOTAL	3,244	2,144	17,900	3,700	23,400	5,500	30.73%	
Contractual Services								
53012 - TRAFFIC SIGNAL MAINT	1,243	2,670	3,000	1,000	3,000	0	0.00%	
53071 - ROADWAY IMPACT STUDY	23,359	103,686	0	0	0	0	-	
53115 - SANITATION SERVICES	1,219,318	1,485,021	1,200,000	1,272,000	1,261,800	61,800	5.15%	
53511 - RENTAL EQUIPMENT	2,744	1,722	4,000	1,500	4,000	0	0.00%	
53707 - INF PLAN REV&INSPEC	0	0	15,000	8,000	15,000	0	0.00%	
CONTRACTUAL SERVICES TOTAL	1,246,664	1,593,100	1,222,000	1,282,500	1,283,800	61,800	5.06%	
Capital Outlay								
55001 - CAPITAL EXPENDITURES	0	1,268,965	0	6,679	0	0	-	
55003 - CAPITAL OUTLAY	28,350	0	0	0	0	0	-	
55007 - VEHICLE FUND- CAPITAL EXPEND	186,994	0	0	0	0	0	-	
55014 - ROAD EXPENDITURES	0	19,900	1,950,000	0	1,950,000	0	0.00%	
CAPITAL OUTLAY TOTAL	215,344	1,288,865	1,950,000	6,679	1,950,000	0	0.00%	
EXPENSES TOTAL	2,512,753	4,272,095	4,887,021	2,974,612	4,805,614	-81,407	-1.67%	

City of Glenn Heights
Online Budget Book Department Expense Report
Economic Development Expense Summary

Economic Development Expenditures



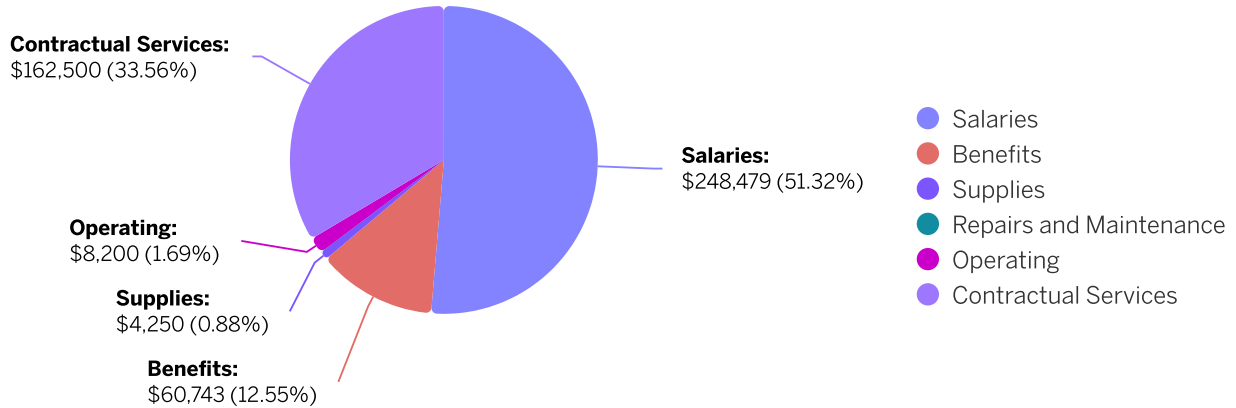
Total FY 26/27 PROPOSED BUDGET (FY2027)

\$89,516

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Operating							
53307 - CONFERENCE, TRAINING, & TRAVEL	0	0	500	500	500	0	0.00%
53324 - PRINTING, COPY & PHOTO	0	0	250	250	250	0	0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	8,000	17,200	1,200	1,200	1,200	0	0.00%
53554 - PUBLIC MEETINGS	0	0	1,500	1,500	1,500	0	0.00%
OPERATING TOTAL	<u>8,000</u>	<u>17,200</u>	<u>3,450</u>	<u>3,450</u>	<u>3,450</u>	<u>0</u>	<u>0.00%</u>
Contractual Services							
53013 - OTHER PROFESSIONAL SVCS	2,867	1,595	35,000	35,000	50,000	15,000	42.86%
53039 - ADVERTISING CONTRACT	0	6,200	20,000	26,066	26,066	6,066	30.33%
CONTRACTUAL SERVICES TOTAL	<u>2,867</u>	<u>7,795</u>	<u>55,000</u>	<u>61,066</u>	<u>76,066</u>	<u>21,066</u>	<u>38.30%</u>
Grants							
53568 - SMALL BUSINESS DEVEL GRANT	0	0	10,000	0	10,000	0	0.00%
GRANTS TOTAL	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
EXPENSES TOTAL	<u>10,867</u>	<u>24,995</u>	<u>68,450</u>	<u>64,516</u>	<u>89,516</u>	<u>21,066</u>	<u>30.78%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
 Planning & Permitting Expense Summary

Planning & Permitting Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$484,172

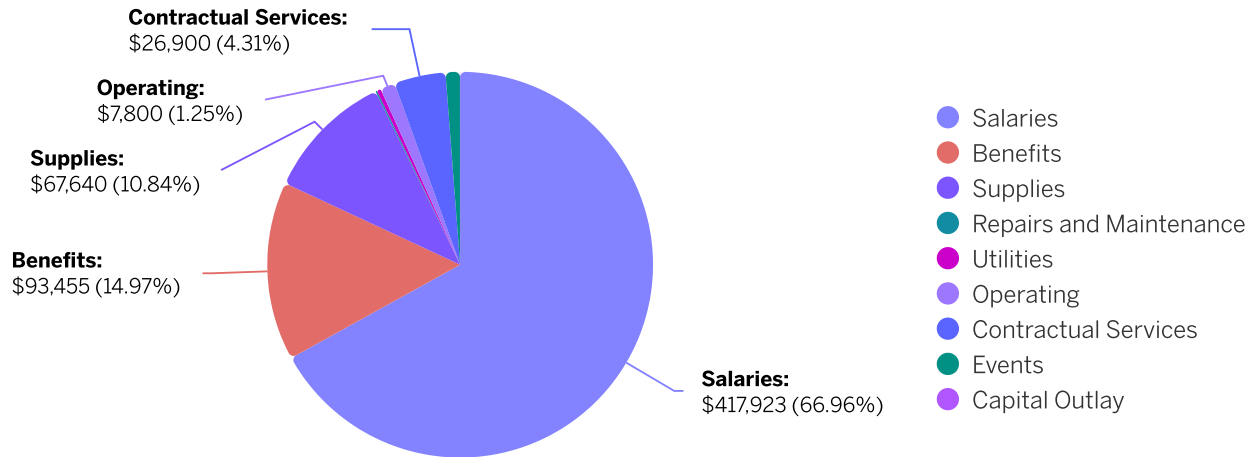
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	211,692	188,969	196,287	153,359	200,248	3,961	2.02%
51010 - REG. SALARIES FULL TIME	66,772	47,052	47,895	47,267	48,135	240	0.50%
51015 - OVERTIME	138	0	0	0	0	0	-
51020 - REG. SALARIES PART TIME	4,960	0	0	0	0	0	-
51031 - LONGEVITY PAY	0	0	0	96	96	96	-
51035 - CERTIFICATION PAY	36	0	0	0	0	0	-
SALARIES TOTAL	283,598	236,022	244,182	200,722	248,479	4,297	1.76%
Benefits							
51076 - PAYROLL TAXES FICA	22,124	18,378	18,589	15,355	19,002	413	2.22%
51077 - WORKERS COMP	4,722	3,241	3,030	3,162	3,030	0	0.00%
51078 - INSURANCE	25,571	13,329	24,213	13,166	26,576	2,363	9.76%
51079 - UNEMPLOYMENT COMPENSATION	779	0	510	0	510	0	0.00%
51081 - T.M.R.S	14,068	9,356	11,372	8,671	11,625	253	2.22%
51084 - OPTUM-HSA	0	0	0	156	0	0	-
BENEFITS TOTAL	67,264	44,305	57,714	40,510	60,743	3,029	5.25%
Supplies							
51300 - UNIFORM & CLOTHING	18	0	400	500	500	100	25.00%
51304 - FORMS	0	0	0	350	350	350	-
51317 - CODE BOOKS	1,957	0	0	2,000	2,000	2,000	-

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Planning & Permitting Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
51323 - HAND TOOLS	11	55	200	100	100	-100	-50.00%
51332 - POSTAGE	15	0	500	1,000	1,000	500	100.00%
51355 - SMALL OFFICE EQUIPMENT	159	374	300	300	300	0	0.00%
SUPPLIES TOTAL	<u>2,160</u>	<u>429</u>	<u>1,400</u>	<u>4,250</u>	<u>4,250</u>	<u>2,850</u>	<u>203.57%</u>
Repairs and Maintenance							
53510 - HARDWARE	3,878	0	0	0	0	0	-
REPAIRS AND MAINTENANCE TOTAL	<u>3,878</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Operating							
53307 - CONFERENCE, TRAINING, & TRAVEL	1,573	1,443	4,000	0	4,500	500	12.50%
53324 - PRINTING, COPY & PHOTO	840	1,014	1,000	1,000	1,000	0	0.00%
53330 - OTHER OPERATING EXPENSES	151	281	1,000	1,000	1,200	200	20.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	260	900	500	1,000	1,500	1,000	200.00%
53338 - SOFTWARE	2,729	0	0	0	0	0	-
53522 - DEMOLITIONS	-14	0	0	0	0	0	-
OPERATING TOTAL	<u>5,539</u>	<u>3,638</u>	<u>6,500</u>	<u>3,000</u>	<u>8,200</u>	<u>1,700</u>	<u>26.15%</u>
Contractual Services							
53006 - CONSULTANT FEES	22,107	3,132	35,000	40,000	45,000	10,000	28.57%
53010 - TECHNOLOGY CONTRACTED SVS	0	0	0	10,681	0	0	-
53013 - OTHER PROFESSIONAL SVCS	0	45,489	0	15,000	0	0	-
53031 - HEALTH DEPT FEES	4,201	5,404	6,500	6,500	7,500	1,000	15.38%
53047 - INSPECTIONS	64,080	225,188	110,000	225,000	110,000	0	0.00%
CONTRACTUAL SERVICES TOTAL	<u>90,388</u>	<u>279,213</u>	<u>151,500</u>	<u>297,181</u>	<u>162,500</u>	<u>11,000</u>	<u>7.26%</u>
EXPENSES TOTAL	<u>452,827</u>	<u>563,606</u>	<u>461,296</u>	<u>545,663</u>	<u>484,172</u>	<u>22,876</u>	<u>4.96%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
Parks & Recreation Expense Summary

Parks & Recreation Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$624,118

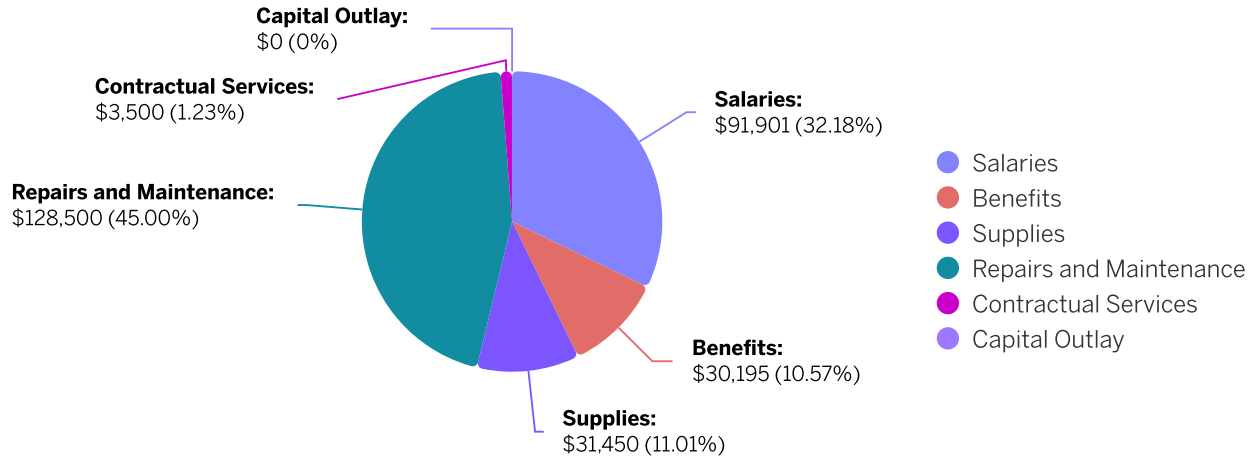
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	94,033	85,435	86,671	90,486	86,884	213	0.25%
51010 - REG. SALARIES FULL TIME	86,730	204,324	330,864	116,385	150,527	-180,337	-54.50%
51015 - OVERTIME	895	231	800	300	500	-300	-37.50%
51020 - REG. SALARIES PART TIME	132,890	71,929	0	160,000	178,908	178,908	-
51031 - LONGEVITY PAY	0	0	0	672	1,104	1,104	-
SALARIES TOTAL	314,548	361,920	418,335	367,843	417,923	-412	-0.10%
Benefits							
51076 - PAYROLL TAXES FICA	22,592	28,271	31,401	28,140	35,143	3,742	11.92%
51077 - WORKERS COMP	19,891	4,539	11,110	10,159	13,129	2,019	18.17%
51078 - INSURANCE	18,530	26,236	31,167	30,209	33,392	2,225	7.14%
51079 - UNEMPLOYMENT COMPENSATION	380	0	680	0	680	0	0.00%
51081 - T.M.R.S	9,042	9,102	10,954	15,891	11,111	157	1.43%
BENEFITS TOTAL	70,434	68,148	85,312	84,399	93,455	8,143	9.54%
Supplies							
51300 - UNIFORM & CLOTHING	-1,200	1,377	3,000	3,000	3,000	0	0.00%
51303 - OFFICE SUPPLIES	308	1,687	1,750	1,900	1,750	0	0.00%
51306 - OPERATING SUPPLIES	27,911	38,018	56,390	47,500	56,390	0	0.00%
51310 - OTHER SMALL EQUIPMENT	0	12,110	1,200	2,000	6,500	5,300	441.67%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Parks & Recreation Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION		CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed		Variance
SUPPLIES TOTAL	<u>27,019</u>	<u>53,192</u>	<u>62,340</u>	<u>54,400</u>	<u>67,640</u>	<u>5,300</u>		<u>8.50%</u>
Repairs and Maintenance								
53209 - R&M STRUCTURES	563	180	7,500	180	800	-6,700		-89.33%
REPAIRS AND MAINTENANCE TOTAL	<u>563</u>	<u>180</u>	<u>7,500</u>	<u>180</u>	<u>800</u>	<u>-6,700</u>		<u>-89.33%</u>
Utilities								
53313 - ELECTRICITY	1,692	12,198	20,000	1,862	2,000	-18,000		-90.00%
53321 - NATURAL GAS	0	0	10,000	0	0	-10,000		-100.00%
UTILITIES TOTAL	<u>1,692</u>	<u>12,198</u>	<u>30,000</u>	<u>1,862</u>	<u>2,000</u>	<u>-28,000</u>		<u>-93.33%</u>
Operating								
53307 - CONFERENCE, TRAINING, & TRAVEL	1,383	2,148	4,300	2,250	4,300	0		0.00%
53324 - PRINTING, COPY & PHOTO	125	551	2,500	2,400	2,500	0		0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	811	519	1,000	2,000	1,000	0		0.00%
OPERATING TOTAL	<u>2,319</u>	<u>3,218</u>	<u>7,800</u>	<u>6,650</u>	<u>7,800</u>	<u>0</u>		<u>0.00%</u>
Contractual Services								
53010 - TECHNOLOGY CONTRACTED SVS	17,710	958	0	4,500	0	0		-
53013 - OTHER PROFESSIONAL SVCS	14,719	43,204	26,100	25,800	26,100	0		0.00%
53311 - MARKETING & COMMUNICATIONS	978	4,559	800	1,050	800	0		0.00%
CONTRACTUAL SERVICES TOTAL	<u>33,407</u>	<u>48,721</u>	<u>26,900</u>	<u>31,350</u>	<u>26,900</u>	<u>0</u>		<u>0.00%</u>
Events								
53542 - COMMUNITY GARDEN	722	1,379	1,600	900	1,600	0		0.00%
53556 - PARK EVENTS	0	0	0	3,500	6,000	6,000		-
EVENTS TOTAL	<u>722</u>	<u>1,379</u>	<u>1,600</u>	<u>4,400</u>	<u>7,600</u>	<u>6,000</u>		<u>375.00%</u>
Capital Outlay								
55001 - CAPITAL EXPENDITURES	0	17,426	0	0	0	0		-
CAPITAL OUTLAY TOTAL	<u>0</u>	<u>17,426</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>-</u>
EXPENSES TOTAL	<u>450,705</u>	<u>566,382</u>	<u>639,787</u>	<u>551,084</u>	<u>624,118</u>	<u>-15,669</u>		<u>-2.45%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
Parks Maintenance Expense Summary

Grounds/Parks Maintenance Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$285,546

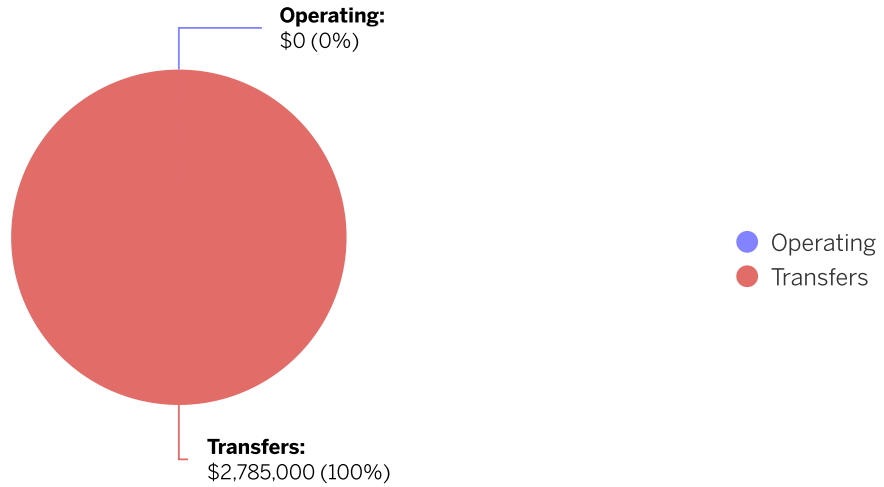
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51010 - REG. SALARIES FULL TIME	106,806	48,540	73,445	48,642	91,161	17,716	24.12%
51015 - OVERTIME	5,916	131	625	250	500	-125	-20.00%
51031 - LONGEVITY PAY	0	0	0	192	240	240	-
SALARIES TOTAL	<u>112,723</u>	<u>48,671</u>	<u>74,070</u>	<u>49,084</u>	<u>91,901</u>	<u>17,831</u>	<u>24.07%</u>
Benefits							
51076 - PAYROLL TAXES FICA	8,442	4,051	5,609	3,755	6,974	1,365	24.34%
51077 - WORKERS COMP	3,148	0	2,020	1,935	2,020	0	0.00%
51078 - INSURANCE	19,207	7,094	12,946	8,489	16,934	3,988	30.80%
51079 - UNEMPLOYMENT COMPENSATION	0	0	340	0	0	-340	-100.00%
51081 - T.M.R.S	5,858	1,916	3,402	2,120	4,267	865	25.43%
BENEFITS TOTAL	<u>36,655</u>	<u>13,061</u>	<u>24,317</u>	<u>16,299</u>	<u>30,195</u>	<u>5,878</u>	<u>24.17%</u>
Supplies							
51300 - UNIFORM & CLOTHING	1,411	195	1,359	1,200	1,500	141	10.38%
51306 - OPERATING SUPPLIES	3,343	298	2,500	300	2,500	0	0.00%
51310 - OTHER SMALL EQUIPMENT	1,179	1,090	16,105	10,000	16,100	-5	-0.03%
51313 - CHEMICALS	0	0	5,000	7,000	5,250	250	5.00%
51323 - HAND TOOLS	600	646	1,000	500	1,000	0	0.00%
51329 - STRIPING	0	0	1,750	0	1,750	0	0.00%
51330 - KIDDIE CUSHION	1,450	2,440	3,000	2,592	3,000	0	0.00%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Parks Maintenance Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53111 - SAFETY EQUIPMENT	194	21	350	100	350	0	0.00%
SUPPLIES TOTAL	<u>8,178</u>	<u>4,689</u>	<u>31,064</u>	<u>21,692</u>	<u>31,450</u>	<u>386</u>	<u>1.24%</u>
Repairs and Maintenance							
53221 - ALL ABILITIES PARK MAINTENANCE	0	0	0	0	5,000	5,000	-
53201 - R & M SMALL EQUIPMENT	2,085	1,685	2,396	2,000	2,500	104	4.34%
53202 - R & M AUTO/TRUCK	1,348	929	3,500	4,000	3,000	-500	-14.29%
53208 - COURTNEY LANE PARK MAINTENANCE	811	556	2,500	600	2,500	0	0.00%
53210 - HERITAGE PARK MAINTENANCE	57,513	32,408	110,000	110,000	110,000	0	0.00%
53218 - R&M SIGNS & MARKINGS	0	0	500	0	500	0	0.00%
53220 - GATEWAY PARK MAINTENANCE	741	3,711	5,000	2,000	5,000	0	0.00%
REPAIRS AND MAINTENANCE TOTAL	<u>62,499</u>	<u>39,289</u>	<u>123,896</u>	<u>118,600</u>	<u>128,500</u>	<u>4,604</u>	<u>3.72%</u>
Contractual Services							
53010 - TECHNOLOGY CONTRACTED SVS	0	0	3,500	0	3,500	0	0.00%
CONTRACTUAL SERVICES TOTAL	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>	<u>0</u>	<u>0.00%</u>
Capital Outlay							
55000 - CAPITAL ASSETS	-26,216	0	0	0	0	0	-
55001 - CAPITAL EXPENDITURES	0	22,998	23,138	23,138	0	-23,138	-100.00%
CAPITAL OUTLAY TOTAL	<u>-26,216</u>	<u>22,998</u>	<u>23,138</u>	<u>23,138</u>	<u>0</u>	<u>-23,138</u>	<u>-100.00%</u>
EXPENSES TOTAL	<u>193,838</u>	<u>128,708</u>	<u>279,985</u>	<u>228,813</u>	<u>285,546</u>	<u>5,561</u>	<u>1.99%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
 GF Non-Budgetary Expenditures

General Fund Non-Budgetary Expenditures



Total FY 26/27 PROPOSED BUDGET (FY2027)
\$2,785,000

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Operating							
53093 - RECEIVABLE ADJUSTMENTS	73,951	51,649	0	0	0	0	-
OPERATING TOTAL	<u>73,951</u>	<u>51,649</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Transfers							
57037 - TRANSFER TO FUND 410	0	0	0	345,000	2,785,000	2,785,000	-
57038 - TRANSFER TO STATE SEIZURE FUND	0	2,678	0	0	0	0	-
57042 - TRANSFER TO FUND 407	130,184	0	0	0	0	0	-
57044 - TRANSFER TO FUND 250	23,911	0	0	0	0	0	-
57046 - TRANSFER TO FUND 412	-	0	0	77	0	0	-
TRANSFERS TOTAL	<u>154,095</u>	<u>2,678</u>	<u>0</u>	<u>345,077</u>	<u>2,785,000</u>	<u>2,785,000</u>	<u>-</u>
EXPENSES TOTAL	<u>228,046</u>	<u>54,327</u>	<u>0</u>	<u>345,077</u>	<u>2,785,000</u>	<u>2,785,000</u>	<u>-</u>



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**WATER & SEWER FUND
FY 2026-2027**



CITY OF GLENN HEIGHTS

WATER & SEWER FUND

CHANGES IN NET POSITION

FISCAL YEAR 26/27 BUDGET

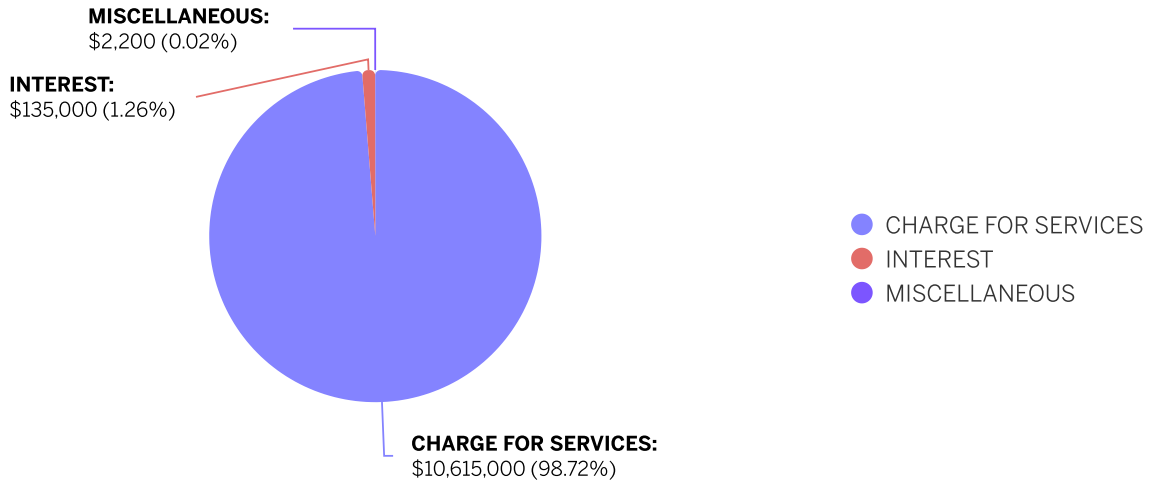
	ACTUAL FY 23/24	ACTUAL FY 24/25	AMENDED FY 25/26	PROJECTED FY 25/26	PROPOSED FY 26/27	26 AMENDED BGT VS 27 PROPOSED % INC / (DEC)	
<u>Revenues:</u>							
Water Sales	4,843,614	4,771,525	4,750,000	4,877,534	4,750,000	-	0.00%
Sewer Sales	5,700,555	5,645,741	5,500,000	5,733,306	5,500,000	-	0.00%
Late Charges	178,930	311,426	300,000	245,758	300,000	-	0.00%
Reconnect Fees	64,085	64,740	30,000	40,855	30,000	-	0.00%
Water Meters	46,639	49,055	35,000	42,000	35,000	-	0.00%
Interest Revenue	83,982	207,262	30,000	136,140	135,000	105,000	350.00%
Misc Revenues	82,448	6,339	7,200	5,000	2,200	(5,000)	-69.44%
TOTAL REVENUE	11,000,252	11,056,087	10,652,200	11,080,593	10,752,200	100,000	0.94%
<u>Expenses:</u>							
Salaries	597,824	633,557	707,059	658,153	745,838	38,779	5.48%
Benefits	140,083	180,779	213,188	187,912	219,423	6,235	2.92%
Supplies	67,278	175,499	349,561	274,416	301,436	(48,125)	-13.77%
Repairs & Maintenance	87,623	218,848	416,494	411,494	417,300	806	0.19%
Utilities	91,053	96,684	95,000	85,000	100,000	5,000	5.26%
Operating	966,797	536,215	328,875	367,619	361,775	32,900	10.00%
Contractual Services	6,582,321	6,902,985	8,122,520	7,999,694	11,074,030	2,951,510	36.34%
TOTAL EXPENSES	8,532,979	8,744,567	10,232,697	9,984,288	13,219,802	2,987,105	29.19%
Net Revenue (Expenditures)	2,467,273	2,311,520	134,272	1,096,305	(2,467,602)	(2,601,874)	-1937.76%
Capital Outlay	443,249	987,417	39,070	37,297	-	(39,070)	-100.00%
Debt	59,040	53,631	225,161	225,161	225,160	(1)	0.00%
Transfers	329,886	1,694,461	155,000	21,000	155,000	-	0.00%
Unrestricted Net Position - Beginning	1,826,575	2,613,582	2,892,000	2,892,000	3,742,144	850,144	29.40%
Unrestricted Net Position - Ending	2,613,582	2,892,000	2,646,111	3,742,144	894,382	(1,751,729)	-66.20%
Operating Days of Net Position	83	114	461	137	39	(422)	-91.54%
Net Position Goal (45 Days)	984,915	1,138,860	974,835	1,230,930	1,629,810	654,975	67.19%
Amount Over (Under) Goal	1,628,667	1,753,140	1,671,276	2,511,214	(735,428)	(2,406,704)	-144.00%

Water and sewer funds are specifically dedicated to the operation and maintenance of a City's water and wastewater system. An adequate level of an unassigned net position provides a financial cushion to cover unexpected expenses, address emergencies, or respond to unforeseen circumstances. It also is a crucial consideration in long-term financial planning. On January 3, 2012, the Glenn Heights City Council adopted a Fund Balance Policy which sets a goal of an unassigned net position of no less than 45-days of operating expenses in its Utility Fund.

Historical fund balances are entered from each ACFR.

City of Glenn Heights
Online Budget Book Fund - Revenues
 Water & Sewer Fund

Water & Sewer Fund Revenues

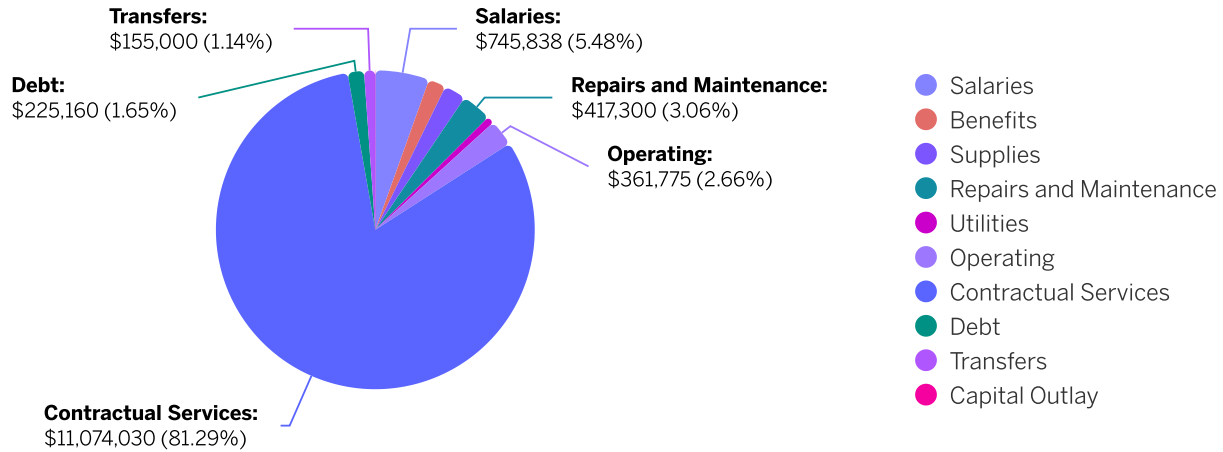


Total FY 26/27 PROPOSED BUDGET (FY2027)
 \$10,752,200

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs FY 27 Proposed	Variance
Revenues							
CHARGE FOR SERVICES							
WATER SALES	4,843,614	4,771,525	4,750,000	4,877,534	4,750,000	0	0.00%
SEWER SALES	5,700,555	5,645,741	5,500,000	5,733,306	5,500,000	0	0.00%
LATE CHARGES	178,930	311,426	300,000	245,758	300,000	0	0.00%
RECONNECT FEES	64,085	54,740	30,000	40,855	30,000	0	0.00%
WATER METERS	46,639	49,055	35,000	42,000	35,000	0	0.00%
CHARGE FOR SERVICES TOTAL	<u>10,833,822</u>	<u>10,832,487</u>	<u>10,615,000</u>	<u>10,939,453</u>	<u>10,615,000</u>	<u>0</u>	<u>0.00%</u>
INTEREST							
INTEREST REVENUE	68,504	202,554	30,000	136,140	135,000	105,000	350.00%
SIB INTEREST REVENUE	15,478	4,708	0	0	0	0	-
INTEREST TOTAL	<u>83,982</u>	<u>207,262</u>	<u>30,000</u>	<u>136,140</u>	<u>135,000</u>	<u>105,000</u>	<u>350.00%</u>
MISCELLANEOUS							
TAP FEES	0	0	5,000	0	0	-5,000	-100.00%
MISC REVENUE	78,644	6,338	2,200	5,000	2,200	0	0.00%
CASH OVER AND SHORT	3,803	0	0	0	0	0	-
MISCELLANEOUS TOTAL	<u>82,448</u>	<u>6,338</u>	<u>7,200</u>	<u>5,000</u>	<u>2,200</u>	<u>-5,000</u>	<u>-69.44%</u>
REVENUES TOTAL	<u><u>11,000,252</u></u>	<u><u>11,046,087</u></u>	<u><u>10,652,200</u></u>	<u><u>11,080,593</u></u>	<u><u>10,752,200</u></u>	<u><u>100,000</u></u>	<u><u>0.94%</u></u>

City of Glenn Heights
Online Budget Book Exp Summary by Fund
 Water Fund Expenses

W&S Fund Expenses

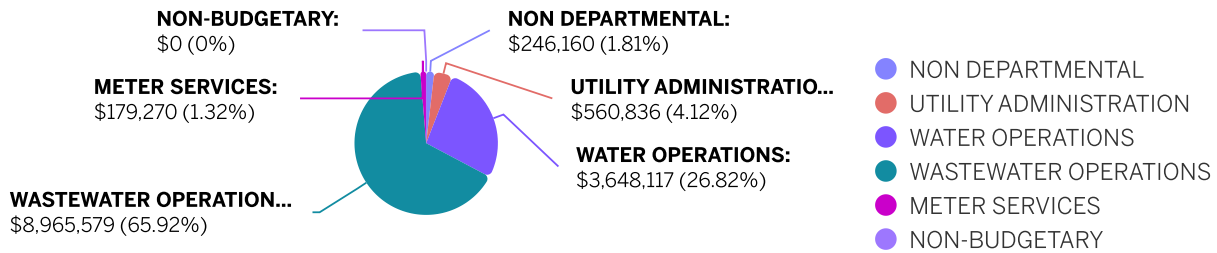


Total FY 26/27 PROPOSED BUDGET (FY2027)
\$13,622,066

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	25 Amended Bgt vs. 26 Adopted	Variance %
Expenses							
Salaries	597,824	633,557	707,059	658,153	745,838	38,779	5.48%
Benefits	140,083	180,779	213,188	187,912	241,527	28,339	13.29%
Supplies	67,278	175,499	349,561	274,416	301,436	-48,125	-13.77%
Repairs and Maintenance	87,623	218,848	416,494	411,494	417,300	806	0.19%
Utilities	91,053	96,684	95,000	85,000	100,000	5,000	5.26%
Operating	966,797	536,215	328,875	367,619	361,775	32,900	10.00%
Contractual Services	6,582,321	6,902,985	8,122,520	7,999,694	11,074,030	2,951,510	36.34%
Debt	58,040	53,631	225,161	225,161	225,160	-1	0.00%
Transfers	329,886	1,694,461	155,000	21,000	155,000	0	0.00%
Capital Outlay	443,249	987,417	39,070	37,297	0	-39,070	-100.00%
EXPENSES TOTAL	9,364,155	11,480,075	10,651,928	10,267,746	13,622,066	2,970,138	27.88%

City of Glenn Heights
Online Budget Book Department Sum Report
W&S Fund Expenditures by Department

Water & Sewer Fund Expenditures by Department

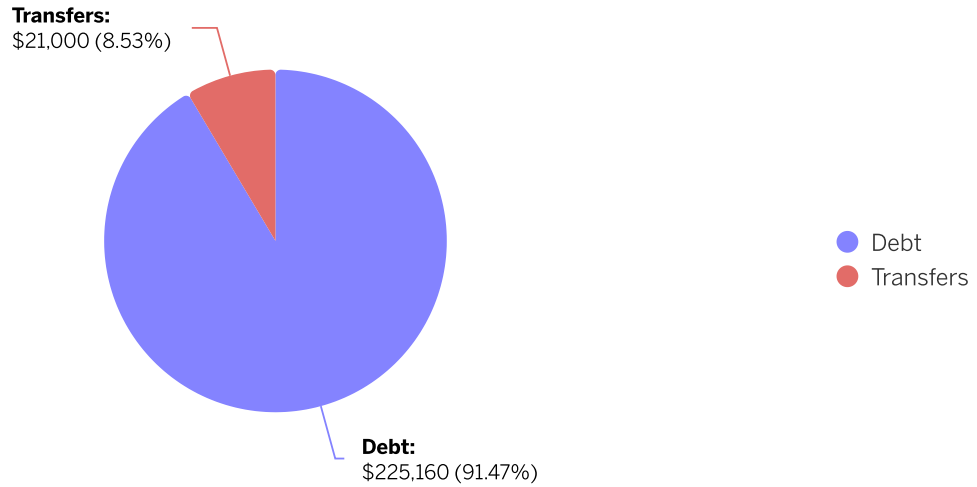


Total FY 26/27 PROPOSED BUDGET (FY2027)
\$13,599,962

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
NON DEPARTMENTAL	79,040	1,343,596	246,161	246,161	246,160	-1	0.00%
UTILITY ADMINISTRATION	463,768	536,335	515,084	545,550	560,836	45,752	8.88%
WATER OPERATIONS	2,906,554	3,071,510	3,625,253	3,332,242	3,648,117	22,864	0.63%
WASTEWATER OPERATIONS	4,943,120	5,035,367	6,102,160	5,990,043	8,965,579	2,863,419	46.92%
METER SERVICES	101,245	880,103	163,270	153,750	179,270	16,000	9.80%
NON-BUDGETARY	870,429	613,165	0	0	0	0	-
EXPENSES TOTAL	<u>9,364,155</u>	<u>11,480,075</u>	<u>10,651,928</u>	<u>10,267,746</u>	<u>13,599,962</u>	<u>2,948,034</u>	<u>27.68%</u>

City of Glenn Heights
Online Budget Book Department Expense Report
W&S Non-Departmental Expenses

Water & Sewer Fund Non-Departmental

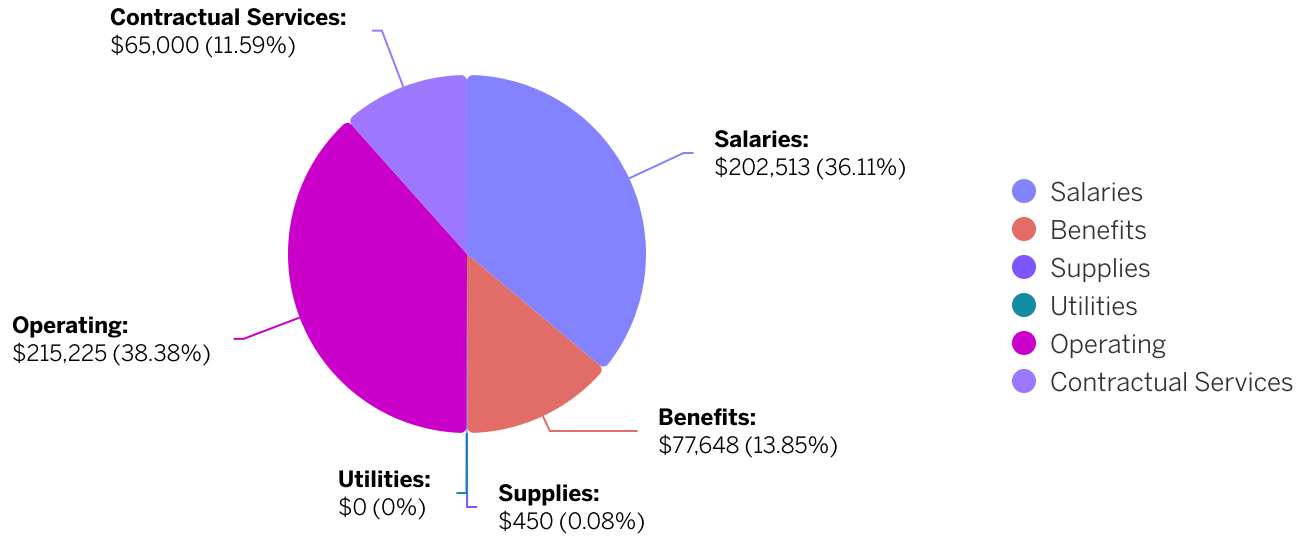


Total FY 26/27 PROPOSED BUDGET (FY2027)
\$246,160

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Debt	58,040	53,631	225,161	225,161	225,160	-1	0.00%
Transfers	21,000	1,289,965	21,000	21,000	21,000	0	0.00%
EXPENSES TOTAL	79,040	1,343,596	246,161	246,161	246,160	-1	0.00%

City of Glenn Heights
Online Budget Book Department Expense Report
Utility Administration Expense Summary

Utility Billing Administration Expenses



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$560,836

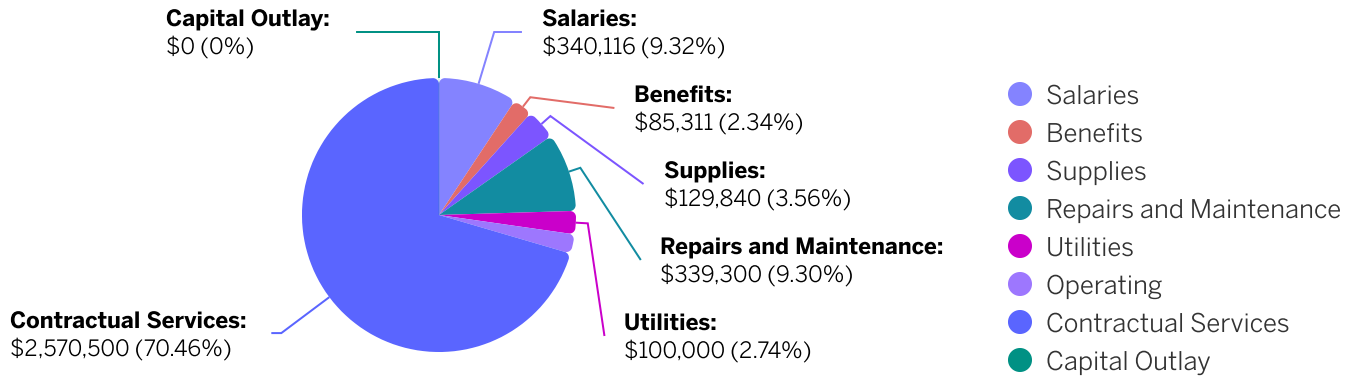
	ACTUALS		FY25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025		FY2026	FY2027		
Expenses							
Salaries							
51000 - EXEMPT SALARY	60,535	66,444	66,950	66,340	67,963	1,013	1.51%
51010 - REG. SALARIES FULL TIME	103,632	118,784	127,760	126,735	131,210	3,450	2.70%
51015 - OVERTIME	326	515	1,200	500	500	-700	-58.33%
51031 - LONGEVITY PAY	-	0	0	192	240	240	-
51035 - CERTIFICATION PAY	0	100	0	1,300	2,600	2,600	-
51036 - COMPENSATED ABSENCES	3,562	3,056	0	-6,618	0	0	-
SALARIES TOTAL	168,055	188,899	195,910	188,449	202,513	6,603	3.37%
Benefits							
51076 - PAYROLL TAXES FICA	12,012	13,671	14,809	14,348	15,393	584	3.94%
51077 - WORKERS COMP	4,722	7,322	4,040	4,216	4,040	0	0.00%
51078 - INSURANCE	33,061	32,881	34,966	35,138	47,128	12,162	34.78%
51079 - UNEMPLOYMENT COMPENSATION	0	1,331	680	0	680	0	0.00%
51081 - T.M.R.S	361	8,093	9,004	8,038	9,407	403	4.48%
51082 - COMPENSATED ABS ADJUSTMENT	-8,360	0	0	0	0	0	-
51084 - OPTUM-HSA	0	0	1,000	0	1,000	0	0.00%
BENEFITS TOTAL	41,797	63,298	64,499	61,740	77,648	13,149	20.39%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Utility Administration Expense Summary

	ACTUALS		FY25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Supplies							
51300 - UNIFORM & CLOTHING	0	0	450	450	450	0	0.00%
SUPPLIES TOTAL	<u>0</u>	<u>0</u>	<u>450</u>	<u>450</u>	<u>450</u>	<u>0</u>	<u>0.00%</u>
Utilities							
53313 - ELECTRICITY	170	0	0	0	0	0	-
UTILITIES TOTAL	<u>170</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Operating							
53032 - UNCOLLECTIBLE ACCOUNT EXPENSE	-	0	0	20	0	0	-
53036 - MERCHANT (CC) FEES	187,203	195,753	191,000	216,332	215,000	24,000	12.57%
53303 - CASH SHORT (OVER)	121	241	0	0	0	0	-
53304 - TRAINING	150	75	225	75	225	0	0.00%
53330 - OTHER OPERATING EXPENSES	311	0	0	1,084	0	0	-
OPERATING TOTAL	<u>187,785</u>	<u>196,069</u>	<u>191,225</u>	<u>217,511</u>	<u>215,225</u>	<u>24,000</u>	<u>12.55%</u>
Contractual Services							
53057 - WATER BILL PROCESSING/POSTAGE	65,960	88,068	63,000	77,400	65,000	2,000	3.17%
CONTRACTUAL SERVICES TOTAL	<u>65,960</u>	<u>88,068</u>	<u>63,000</u>	<u>77,400</u>	<u>65,000</u>	<u>2,000</u>	<u>3.17%</u>
EXPENSES TOTAL	<u><u>463,768</u></u>	<u><u>536,335</u></u>	<u><u>515,084</u></u>	<u><u>545,550</u></u>	<u><u>560,836</u></u>	<u><u>45,752</u></u>	<u><u>8.88%</u></u>

City of Glenn Heights
Online Budget Book Department Expense Report
 Water Operations Expense Summary

Water Operations Expenses



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$3,648,117

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	74,048	51,088	44,653	41,135	44,990	337	0.75%
51010 - REG. SALARIES FULL TIME	235,592	250,070	269,501	220,250	272,574	3,073	1.14%
51015 - OVERTIME	11,989	14,269	3,312	14,882	20,000	16,688	503.86%
51031 - LONGEVITY PAY	0	0	0	1,152	1,392	1,392	–
51035 - CERTIFICATION PAY	669	1,511	660	1,000	660	0	0.00%
51036 - COMPENSATED ABSENCES	812	-4,895	0	-10,088	0	0	–
51070 - HOLIDAY PAY	1,096	439	0	381	500	500	–
SALARIES TOTAL	324,207	312,483	318,126	268,712	340,116	21,990	6.91%
Benefits							
51076 - PAYROLL TAXES FICA	23,890	22,783	24,077	16,567	23,880	-197	-0.82%
51077 - WORKERS COMP	8,840	2,858	5,383	6,733	5,383	0	0.00%
51078 - INSURANCE	37,475	42,876	38,429	42,114	40,532	2,103	5.47%
51079 - UNEMPLOYMENT COMPENSATION	0	0	907	0	907	0	0.00%
51080 - PERFORMANCE INCREASES	0	0	13,947	0	0	-13,947	-100.00%
51081 - T.M.R.S	661	14,291	14,575	10,843	14,609	34	0.23%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Water Operations Expense Summary

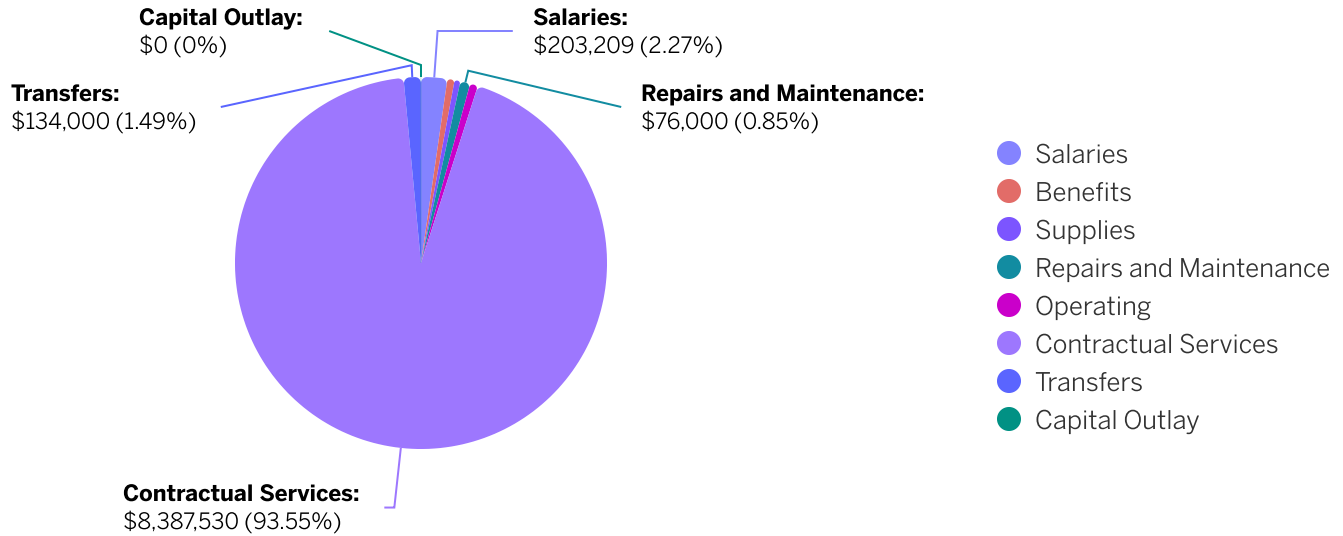
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025		FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed
BENEFITS TOTAL	70,867	82,808	97,318	76,257	85,311	-12,007	-12.34%
Supplies							
51300 - UNIFORM & CLOTHING	1,600	4,096	6,795	6,795	6,795	0	0.00%
51310 - OTHER SMALL EQUIPMENT	288	17,063	156,500	100,000	100,000	-56,500	-36.10%
51313 - CHEMICALS	4,881	4,683	5,000	6,000	6,000	1,000	20.00%
51323 - HAND TOOLS	1,455	1,677	1,500	1,800	1,700	200	13.33%
51325 - GASOLINE & FUELS	11,021	11,079	15,000	14,695	15,000	0	0.00%
51370 - SAFETY EQUIPMENT SUPPLIES	215	105	500	200	345	-155	-31.00%
SUPPLIES TOTAL	19,461	38,703	185,295	129,490	129,840	-55,455	-29.93%
Repairs and Maintenance							
53222 - CONCRETE REPAIRS	0	0	125,000	125,000	125,000	0	0.00%
53200 - R & M STRUCTURES	1,090	17,498	31,994	31,994	32,000	6	0.02%
53201 - R & M SMALL EQUIPMENT	158	1,816	1,500	4,000	1,800	300	20.00%
53202 - R & M AUTO/TRUCK	5,335	18,064	10,000	17,000	10,000	0	0.00%
53204 - R&M WATER SYSTEM	54,721	111,949	135,000	135,000	135,000	0	0.00%
53206 - R & M HEAVY EQUIPMENT	3,828	10,264	10,000	15,000	10,500	500	5.00%
53219 - R & M STORAGE TANK	0	21,291	25,000	25,000	25,000	0	0.00%
REPAIRS AND MAINTENANCE TOTAL	65,133	180,881	338,494	352,994	339,300	806	0.24%
Utilities							
53313 - ELECTRICITY	90,883	96,684	95,000	85,000	100,000	5,000	5.26%
UTILITIES TOTAL	90,883	96,684	95,000	85,000	100,000	5,000	5.26%
Operating							
53305 - FRANCHISE FEES	60,000	60,000	60,000	60,000	60,000	0	0.00%
53307 - CONFERENCE, TRAINING, & TRAVEL	831	775	2,500	2,500	2,500	0	0.00%
53324 - PRINTING, COPY & PHOTO	330	165	250	200	250	0	0.00%
53325 - SOFTWARE LICENSING	-	-	0	8,607	8,650	8,650	-
53330 - OTHER OPERATING EXPENSES	82,404	0	0	1	0	0	-
53331 - OPERATING EXPENSES	8,907	859	1,000	8,000	1,000	0	0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	331	623	600	650	650	50	8.33%
53337 - TRA LAB EXPENSE	4,242	6,520	10,000	7,000	10,000	0	0.00%
OPERATING TOTAL	157,045	68,942	74,350	86,958	83,050	8,700	11.70%
Contractual Services							
53003 - ENGINEERING SERVICES	1,265	4,495	25,000	25,771	25,000	0	0.00%
53013 - OTHER PROFESSIONAL SVCS	0	90,131	0	40,000	0	0	-
53044 - CITY WATER PURCHASES	1,862,799	2,091,262	2,425,000	2,202,763	2,500,000	75,000	3.09%
53071 - ROADWAY IMPACT STUDY	47,412	-2,320	0	0	0	0	-
53332 - LOSS ON ASSET DISPOSALS	7,093	-20,665	0	0	0	0	-
53511 - RENTAL EQUIPMENT	0	2,076	3,000	1,000	3,000	0	0.00%
53569 - TCEQ FEES	24,173	21,033	22,000	21,500	22,500	500	2.27%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Water Operations Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53707 - INF PLAN REV&INSPEC	0	7,896	20,000	22,000	20,000	0	0.00%
CONTRACTUAL SERVICES TOTAL	1,942,742	2,193,908	2,495,000	2,313,034	2,570,500	75,500	3.03%
Capital Outlay							
55001 - CAPITAL EXPENDITURES	0	0	3,721,670	57,444	3,662,353	-59,317	-1.59%
55003 - CAPITAL OUTLAY	0	0	1,900,000	2,000,000	0	-1,900,000	-100.00%
57001 - DEPRECIATION EXPENSE	283,628	94,780	0	0	0	0	-
CAPITAL OUTLAY TOTAL	283,628	94,780	5,621,670	2,057,444	3,662,353	-1,959,317	-34.85%
EXPENSES TOTAL	2,953,966	3,069,190	9,225,253	5,369,889	7,310,470	-1,914,783	-20.76%

City of Glenn Heights
Online Budget Book Department Expense Report
Wastewater Operations Expense Summary

Wastewater Operations



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$8,965,579

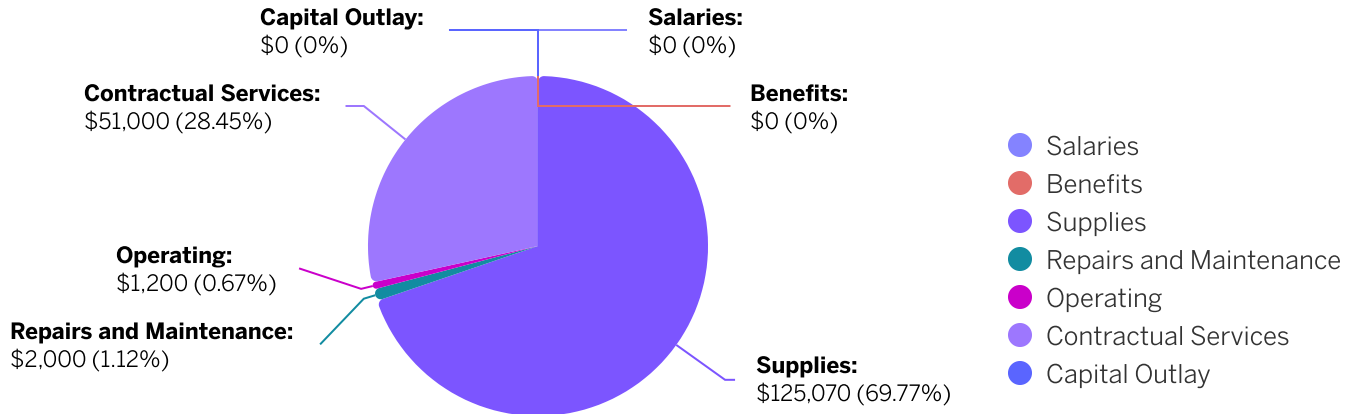
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51000 - EXEMPT SALARY	0	861	44,653	41,136	44,990	337	0.75%
51010 - REG. SALARIES FULL TIME	90,726	115,248	147,006	151,596	146,935	-71	-0.05%
51015 - OVERTIME	9,807	10,196	704	15,935	10,000	9,296	1,320.45%
51031 - LONGEVITY PAY	-	0	0	528	624	624	-
51035 - CERTIFICATION PAY	0	0	660	0	660	0	0.00%
51036 - COMPENSATED ABSENCES	-974	5,462	0	-8,503	0	0	-
51070 - HOLIDAY PAY	657	408	0	300	0	0	-
SALARIES TOTAL	100,216	132,175	193,023	200,992	203,209	10,186	5.28%
Benefits							
51076 - PAYROLL TAXES FICA	7,683	9,586	14,469	12,484	15,129	660	4.56%
51077 - WORKERS COMP	4,420	1,969	3,364	3,162	3,364	0	0.00%
51078 - INSURANCE	13,600	17,468	23,652	26,580	27,648	3,996	16.89%
51079 - UNEMPLOYMENT COMPENSATION	0	0	567	0	567	0	0.00%
51081 - T.M.R.S	279	5,381	8,819	6,064	9,256	437	4.96%
51084 - OPTUM-HSA	0	269	500	1,625	500	0	0.00%
BENEFITS TOTAL	25,982	34,672	51,371	49,915	56,464	5,093	9.91%
Supplies							

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
Wastewater Operations Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
51300 - UNIFORM & CLOTHING	836	2,010	4,076	4,076	4,076	0	0.00%
51313 - CHEMICALS	3,082	9,559	31,700	31,700	33,000	1,300	4.10%
51323 - HAND TOOLS	1,401	547	1,500	500	1,500	0	0.00%
51325 - GASOLINE & FUELS	3,056	5,693	5,500	8,000	6,500	1,000	18.18%
51370 - SAFETY EQUIPMENT SUPPLIES	145	63	11,970	200	1,000	-10,970	-91.65%
SUPPLIES TOTAL	8,520	17,873	54,746	44,476	46,076	-8,670	-15.84%
Repairs and Maintenance							
53200 - R & M STRUCTURES	5,645	19	10,000	8,500	10,000	0	0.00%
53201 - R & M SMALL EQUIPMENT	58	0	1,000	1,000	1,000	0	0.00%
53202 - R & M AUTO/TRUCK	497	1,909	5,000	7,000	5,000	0	0.00%
53205 - R & M SEWER SYSTEM	15,652	31,558	50,000	33,000	50,000	0	0.00%
53206 - R & M HEAVY EQUIPMENT	0	3,890	10,000	7,000	10,000	0	0.00%
REPAIRS AND MAINTENANCE TOTAL	21,853	37,377	76,000	56,500	76,000	0	0.00%
Operating							
53305 - FRANCHISE FEES	60,000	60,000	60,000	60,000	60,000	0	0.00%
53307 - CONFERENCE, TRAINING, & TRAVEL	425	2,409	1,800	1,800	2,000	200	11.11%
53334 - DUES, SUBSCRIPTIONS, & PUB	0	105	300	150	300	0	0.00%
OPERATING TOTAL	60,425	62,514	62,100	61,950	62,300	200	0.32%
Contractual Services							
53045 - T.R.A. SEWAGE SYSTEM	844,411	1,077,641	1,500,000	1,248,837	1,570,140	70,140	4.68%
53511 - RENTAL EQUIPMENT	152	0	3,000	0	3,000	0	0.00%
53744 - TRA DEBT SERVICE PAYMENTS	3,739,192	3,482,134	4,010,520	4,309,873	6,814,390	2,803,870	69.91%
CONTRACTUAL SERVICES TOTAL	4,583,755	4,559,775	5,513,520	5,558,710	8,387,530	2,874,010	52.13%
Transfers							
57044 - TRANSFER TO FUND 250	0	0	134,000	0	134,000	0	0.00%
TRANSFERS TOTAL	0	0	134,000	0	134,000	0	0.00%
Capital Outlay							
55001 - CAPITAL EXPENDITURES	0	0	17,400	17,500	0	-17,400	-100.00%
57001 - DEPRECIATION EXPENSE	142,370	190,982	0	0	0	0	-
CAPITAL OUTLAY TOTAL	142,370	190,982	17,400	17,500	0	-17,400	-100.00%
EXPENSES TOTAL	4,943,120	5,035,367	6,102,160	5,990,043	8,965,579	2,863,419	46.92%

City of Glenn Heights
Online Budget Book Department Expense Report
 Meter Services Expense Summary

Meter Services Expenses



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$179,270

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Expenses							
Salaries							
51010 - REG. SALARIES FULL TIME	4,837	0	0	0	0	0	-
51015 - OVERTIME	509	0	0	0	0	0	-
SALARIES TOTAL	5,346	0	0	0	0	0	-
Benefits							
51076 - PAYROLL TAXES FICA	406	0	0	0	0	0	-
51078 - INSURANCE	1,030	0	0	0	0	0	-
51081 - T.M.R.S	2	0	0	0	0	0	-
BENEFITS TOTAL	1,437	0	0	0	0	0	-
Supplies							
51300 - UNIFORM & CLOTHING	0	10	800	0	0	-800	-100.00%
51322 - TEMP CONTRACT LABOR SUPPLIES	-18,852	0	0	0	0	0	-
51323 - HAND TOOLS	174	0	200	0	0	-200	-100.00%
51325 - GASOLINE & FUELS	3,083	3,548	5,000	5,000	5,000	0	0.00%
51331 - METER REPLACEMENT PURCHASES	4,780	95,353	3,000	0	20,000	17,000	566.67%
51333 - NEW WATER METER PURCHASES	31,195	20,013	100,000	95,000	100,000	0	0.00%

City of Glenn Heights
Online Budget Book Department Expense Report (Continued)
 Meter Services Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 26/27 PROPOSED BUDGET		CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
53111 - SAFETY EQUIPMENT	65	0	70	0	70	0	0.00%
SUPPLIES TOTAL	<u>20,446</u>	<u>118,924</u>	<u>109,070</u>	<u>100,000</u>	<u>125,070</u>	<u>16,000</u>	<u>14.67%</u>
Repairs and Maintenance							
53202 - R & M AUTO/TRUCK	638	589	2,000	2,000	2,000	0	0.00%
REPAIRS AND MAINTENANCE TOTAL	<u>638</u>	<u>589</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.00%</u>
Operating							
53307 - CONFERENCE, TRAINING, & TRAVEL	0	0	1,000	1,000	1,000	0	0.00%
53334 - DUES, SUBSCRIPTIONS, & PUB	0	21	200	200	200	0	0.00%
OPERATING TOTAL	<u>0</u>	<u>21</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>0.00%</u>
Contractual Services							
53013 - OTHER PROFESSIONAL SVCS	0	15,400	0	0	0	0	-
53022 - ANNUAL SOFTWARE MAINTENANCE	36,908	42,878	50,000	50,000	50,000	0	0.00%
53030 - METER TESTING	368	635	1,000	550	1,000	0	0.00%
CONTRACTUAL SERVICES TOTAL	<u>37,275</u>	<u>58,913</u>	<u>51,000</u>	<u>50,550</u>	<u>51,000</u>	<u>0</u>	<u>0.00%</u>
Capital Outlay							
57001 - DEPRECIATION EXPENSE	17,251	701,655	0	0	0	0	-
CAPITAL OUTLAY TOTAL	<u>17,251</u>	<u>701,655</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENSES TOTAL	<u><u>82,393</u></u>	<u><u>880,103</u></u>	<u><u>163,270</u></u>	<u><u>153,750</u></u>	<u><u>179,270</u></u>	<u><u>16,000</u></u>	<u><u>9.80%</u></u>

City of Glenn Heights
Online Budget Book Department Expense Report
Non-Budgetary Expense Summary

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY 26 Amended vs. FY 27 Proposed</u>	<u>Variance</u>
Expenses							
Operating							
53093 - RECEIVABLE	561,542	208,669	0	0	0	0	-
ADJUSTMENTS							
OPERATING TOTAL	<u>561,542</u>	<u>208,669</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Transfers							
57045 - TRANSFER TO FUND	308,886	404,496	0	0	0	0	-
505							
TRANSFERS TOTAL	<u>308,886</u>	<u>404,496</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
EXPENSES TOTAL	<u>870,429</u>	<u>613,165</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>



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**STORMWATER DRAINAGE FUND
FY 2026-2027**



CITY OF GLENN HEIGHTS STORMWATER DRAINAGE FUND

CHANGES IN NET POSITION FISCAL YEAR 26/27 BUDGET

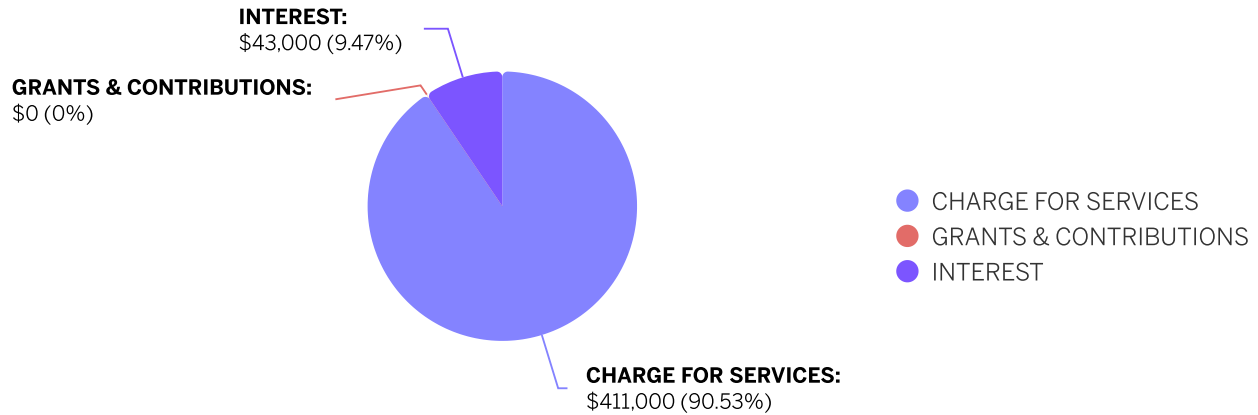
	ACTUAL FY 23/24	ACTUAL FY 24/25	AMENDED FY 25/26	PROJECTED FY 25/26	PROPOSED FY 26/27	BGT VS 26 PROPOSED	% INC / (DEC)
<i>Revenues:</i>							
Drainage Fees - Residential	366,356	358,058	426,420	359,601	360,000	(66,420)	-15.58%
Drainage Fees - Commercial	31,469	43,954	41,000	48,969	51,000	10,000	24.39%
Late Charges	2,260	-	-	-	-	-	0.00%
Interest Revenue	36,497	54,523	4,000	42,473	43,000	39,000	975.00%
Capital Contributions	33,978	-	-	-	-	-	0.00%
TOTAL REVENUE	470,561	456,535	471,420	451,043	454,000	(17,420)	-3.70%
<i>Expenses:</i>							
Salaries	136,105	218,220	196,957	227,101	201,993	5,036	2.56%
Benefits	38,024	40,259	66,110	72,645	69,475	3,365	5.09%
Supplies	12,507	13,700	25,506	19,550	23,506	(2,000)	-7.84%
Repairs & Maintenance	335,109	192,886	166,160	163,344	166,160	-	0.00%
Operating	31,485	(51,404)	4,383	3,756	4,383	-	0.00%
Contractual Services	-	-	20,000	20,000	20,000	-	0.00%
TOTAL EXPENSES	553,230	413,661	479,116	506,396	485,517	6,401	1.34%
Net Revenue (Expenditures)	(82,669)	42,874	(7,696)	(55,353)	(31,517)	(23,821)	309.52%
Capital Outlay	32,652	19,312	249,080	-	-	(249,080)	-100.00%
Transfers	15,775	15,775	15,775	15,775	15,775	-	0.00%
Beginning Unrestricted Net Position	1,140,746	1,000,964	938,086	938,086	882,733	(55,353)	-5.90%
Ending Unrestricted Net Position	1,000,964	938,086	930,390	882,733	851,216	(79,174)	-8.51%
Operating Days of Net Position	660	828	709	636	640	(69)	-9.70%
Net Position Goal (45 Days)	68,220	50,999	59,069	62,415	59,850	781	1.32%
Amount Over (Under) Goal	932,744	887,087	871,321	820,318	791,366	(79,955)	-9.18%

The Stormwater Drainage Fund is specifically dedicated to the operation and maintenance of a Stormwater Management Program. The program includes stormwater or drainage capital projects, operational costs, and support for environmental compliance programs. An adequate level of an unassigned net position provides a financial cushion to cover unexpected expenses, address emergencies, or respond to unforeseen circumstances. It also is a crucial consideration in long-term financial planning. On January 3, 2012, the Glenn Heights City Council adopted a Fund Balance Policy which sets a goal of an unassigned net position of no less than 45-days of operating expenses in its Drainage Fund.

Historical net positions are entered from each ACFR.

City of Glenn Heights
Online Budget Book Fund - Revenues
 Drainage Fund

Stormwater Drainage Fund Revenues



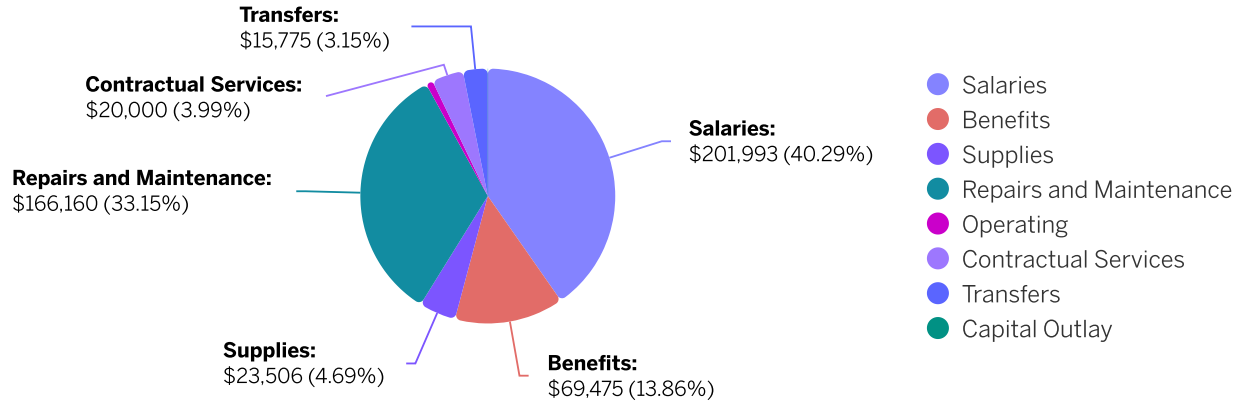
Total FY 26/27 PROPOSED BUDGET (FY2027)

\$454,000

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs FY 27 Proposed	Variance
Revenues							
CHARGE FOR SERVICES							
DRAINAGE FEES RESIDENTIAL	366,356	358,058	426,420	359,601	360,000	-66,420	-15.58%
DRAINAGE FEES COMMERCIAL	31,469	43,954	41,000	48,969	51,000	10,000	24.39%
LATE CHARGES	2,260	0	0	0	0	0	-
CHARGE FOR SERVICES TOTAL	<u>400,086</u>	<u>402,012</u>	<u>467,420</u>	<u>408,570</u>	<u>411,000</u>	<u>-56,420</u>	<u>-12.07%</u>
GRANTS & CONTRIBUTIONS							
CAPITAL CONTRIBUTIONS	33,978	0	0	0	0	0	-
GRANTS & CONTRIBUTIONS TOTAL	<u>33,978</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
INTEREST							
INTEREST REVENUE	36,497	54,523	4,000	42,473	43,000	39,000	975.00%
INTEREST TOTAL	<u>36,497</u>	<u>54,523</u>	<u>4,000</u>	<u>42,473</u>	<u>43,000</u>	<u>39,000</u>	<u>975.00%</u>
REVENUES TOTAL	<u>470,561</u>	<u>456,535</u>	<u>471,420</u>	<u>451,043</u>	<u>454,000</u>	<u>-17,420</u>	<u>-3.70%</u>

City of Glenn Heights
Online Budget Book Exp Summary by Fund
Stormwater Drainage Fund

Stormwater Drainage Expenses



Total FY 26/27 PROPOSED BUDGET (FY2027)

\$501,292

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance %
Expenses							
Salaries	136,105	218,220	196,957	227,101	201,993	5,036	2.56%
Benefits							
PAYROLL TAXES FICA	10,215	16,174	14,568	17,947	14,824	256	1.76%
WORKERS COMP	4,722	4,321	4,040	5,270	4,040	0	0.00%
INSURANCE	18,927	26,249	37,525	39,293	40,362	2,837	7.56%
UNEMPLOYMENT COMPENSATION	0	0	680	0	680	0	0.00%
T.M.R.S	1,647	-6,619	8,797	10,135	9,069	272	3.09%
COMPENSATED ABS ADJUSTMENT	2,513	0	0	0	0	0	-
OPTUM-HSA	0	135	500	0	500	0	0.00%
BENEFITS TOTAL	<u>38,024</u>	<u>40,259</u>	<u>66,110</u>	<u>72,645</u>	<u>69,475</u>	<u>3,365</u>	<u>5.09%</u>
Supplies	12,507	13,700	25,506	19,550	23,506	-2,000	-7.84%
Repairs and Maintenance	335,109	192,886	166,160	163,344	166,160	0	0.00%
Operating	31,485	-51,404	4,383	3,756	4,383	0	0.00%
Contractual Services	0	0	20,000	20,000	20,000	0	0.00%
Transfers	15,775	15,775	15,775	15,775	15,775	0	0.00%
Capital Outlay	32,652	19,312	249,080	0	0	-249,080	-100.00%
EXPENSES TOTAL	<u>601,657</u>	<u>448,747</u>	<u>743,971</u>	<u>522,171</u>	<u>501,292</u>	<u>-242,679</u>	<u>-32.62%</u>



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**SPECIAL REVENUE FUNDS
FY 2026-2027**

City of Glenn Heights
All Funds Summary
200 - Court Technology

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>FY2027</u>	<u>Variance</u>	<u>Variance</u>
Revenues							
COURT FINES	4,433	4,960	4,500	0	0	-4,500	-100.00%
INTEREST	331	30	0	13	0	0	-
REVENUES TOTAL	<u>4,763</u>	<u>4,990</u>	<u>4,500</u>	<u>13</u>	<u>0</u>	<u>-4,500</u>	<u>-100.00%</u>
Expenses							
Contractual Services	0	3,635	4,000	0	10,000	6,000	150.00%
Transfers	0	0	0	1,877	0	0	-
EXPENSES TOTAL	<u>0</u>	<u>3,635</u>	<u>4,000</u>	<u>1,877</u>	<u>10,000</u>	<u>6,000</u>	<u>150.00%</u>
Revenues Less Expenses	4,763	1,355	500	-1,864	-10,000	-	-

City of Glenn Heights
All Funds Summary
201 - Court Security

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>FY2027</u>	<u>Variance</u>	<u>Variance</u>
Revenues							
COURT FINES	5,335	6,018	6,000	0	0	-6,000	-100.00%
INTEREST	2,035	2,581	2,000	946	0	-2,000	-100.00%
REVENUES TOTAL	<u>7,369</u>	<u>8,599</u>	<u>8,000</u>	<u>946</u>	<u>0</u>	<u>-8,000</u>	<u>-100.00%</u>
Expenses							
Transfers	0	20,000	20,000	26,038	20,000	0	0.00%
EXPENSES TOTAL	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>26,038</u>	<u>20,000</u>	<u>0</u>	<u>0.00%</u>
Revenues Less Expenses	7,369	-11,401	-12,000	-25,092	-20,000	-	-

City of Glenn Heights
All Funds Summary
202 - Local Youth Diversion

	<u>ACTUALS</u>		<u>FY 25/26 AMENDED BUDGET</u>	<u>FY 25/26 PROJECTED BUDGET</u>	<u>FY 26/27 PROPOSED BUDGET</u>	<u>CALCULATION</u>	<u>CALCULATION</u>
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>FY2027</u>	<u>Variance</u>	<u>Variance</u>
Revenues							
COURT FINES	4,825	5,267	4,500	6,000	6,000	1,500	33.33%
INTEREST	-1,044	32	0	8	0	0	-
REVENUES TOTAL	<u>3,782</u>	<u>5,299</u>	<u>4,500</u>	<u>6,008</u>	<u>6,000</u>	<u>1,500</u>	<u>33.33%</u>
Revenues Less Expenses	3,782	5,299	4,500	6,008	6,000	-	-

City of Glenn Heights
All Funds Summary
205 - E911

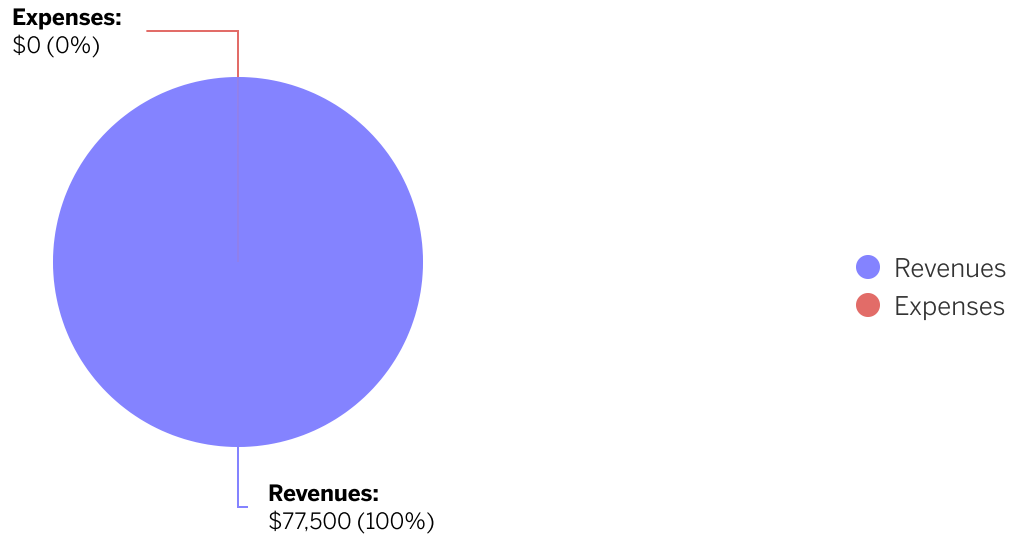
E911 Fees Fund



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
CHARGE FOR SERVICES	106,274	133,952	80,000	112,644	107,200	27,200	34.00%
INTEREST	5,651	17,931	500	17,096	17,000	16,500	3,300.00%
REVENUES TOTAL	<u>111,925</u>	<u>151,882</u>	<u>80,500</u>	<u>129,740</u>	<u>124,200</u>	<u>43,700</u>	<u>54.29%</u>
Expenses							
Contractual Services	49,795	0	0	0	0	0	-
Transfers	69,000	69,000	69,000	69,000	100,000	31,000	44.93%
EXPENSES TOTAL	<u>118,795</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>	<u>100,000</u>	<u>31,000</u>	<u>44.93%</u>
Revenues Less Expenses	-6,869	82,882	11,500	60,740	24,200	-	-
Net Rev/Loss	(6,868)	82,881	11,500	60,740	24,200		
Fund Balance Beginning	164,223	157,355	240,237	240,237	300,977		
Fund Balance Ending	157,355	240,237	251,737	300,977	325,177		

City of Glenn Heights
All Funds Summary
 230 - Park Fees Fund

Park Fees Fund

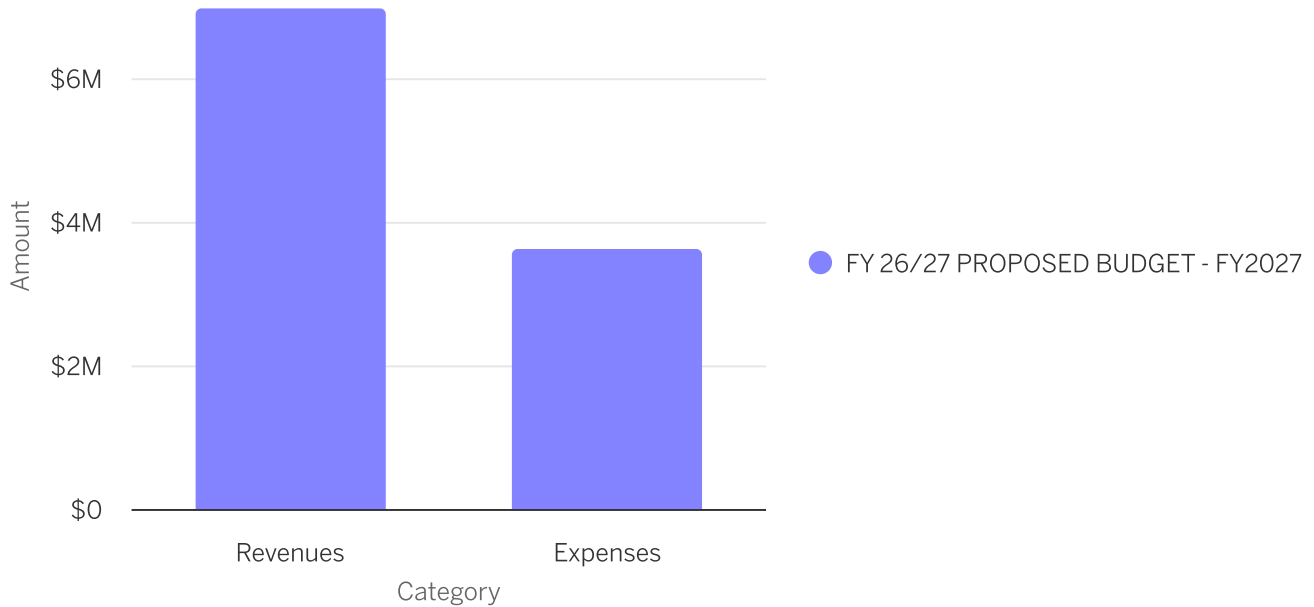


Total FY 26/27 PROPOSED BUDGET (FY2027)
\$77,500

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
RECREATION	56,238	67,362	60,000	75,000	75,000	15,000	25.00%
INTEREST	30,432	6,958	6,900	2,560	2,500	-4,400	-63.77%
REVENUES TOTAL	<u>86,670</u>	<u>74,320</u>	<u>66,900</u>	<u>77,560</u>	<u>77,500</u>	<u>10,600</u>	<u>15.84%</u>
Expenses							
Capital Outlay	671,913	22,507	0	0	0	0	-
EXPENSES TOTAL	<u>671,913</u>	<u>22,507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Revenues Less Expenses	-585,244	51,813	66,900	77,560	77,500	-	-
Net Revenue/Loss	(585,243)	51,813	66,900	77,560	77,500		
Fund Balance Beginning	1,482,206	896,962	948,775	948,775	1,026,335		
Fund Balance Ending	896,963	948,775	1,015,675	1,026,335	1,103,835		

City of Glenn Heights
All Funds Summary
250 - Grants Fund

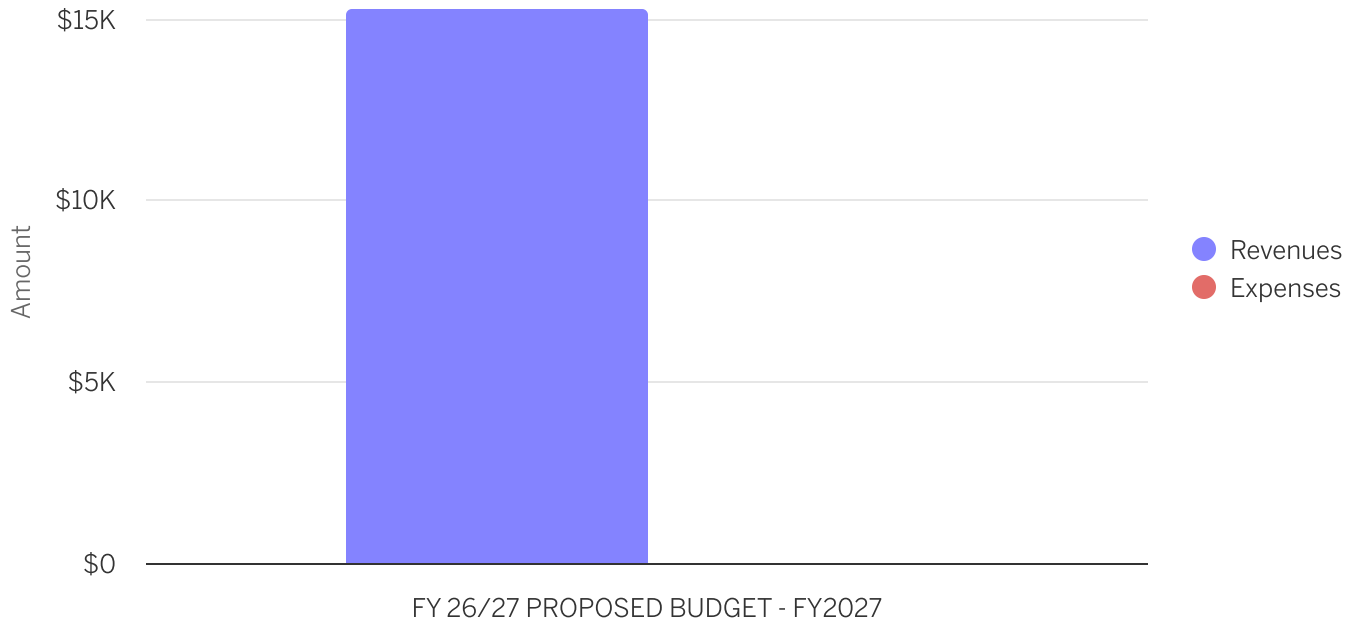
Grant Fund



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
GRANTS & CONTRIBUTIONS	699,814	666,479	5,261,253	57,551	5,265,523	4,270	0.08%
TRANSFERS IN/(OUT)	23,911	0	1,721,084	0	1,721,084	0	0.00%
REVENUES TOTAL	<u>723,725</u>	<u>666,479</u>	<u>6,982,337</u>	<u>57,551</u>	<u>6,986,607</u>	<u>4,270</u>	<u>0.06%</u>
Expenses							
Transfers	695,039	121,984	0	0	0	0	-
Grants	19,234	1,430	0	0	0	0	-
Capital Outlay	0	286,901	6,982,337	60,000	3,640,000	-3,342,337	-47.87%
EXPENSES TOTAL	<u>714,273</u>	<u>410,315</u>	<u>6,982,337</u>	<u>60,000</u>	<u>3,640,000</u>	<u>-3,342,337</u>	<u>-47.87%</u>
Revenues Less Expenses	9,452	256,164	0	-2,449	3,346,607	-	-

City of Glenn Heights
All Funds Summary
 423 - PEG Fund

P.E.G. Fund



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
FRANCHISE TAXES	15,039	9,827	10,000	15,000	15,000	5,000	50.00%
INTEREST	119	614	600	381	300	-300	-50.00%
REVENUES TOTAL	<u>15,158</u>	<u>10,441</u>	<u>10,600</u>	<u>15,381</u>	<u>15,300</u>	<u>4,700</u>	<u>44.34%</u>
Revenues Less Expenses	15,158	10,441	10,600	15,381	15,300	-	-



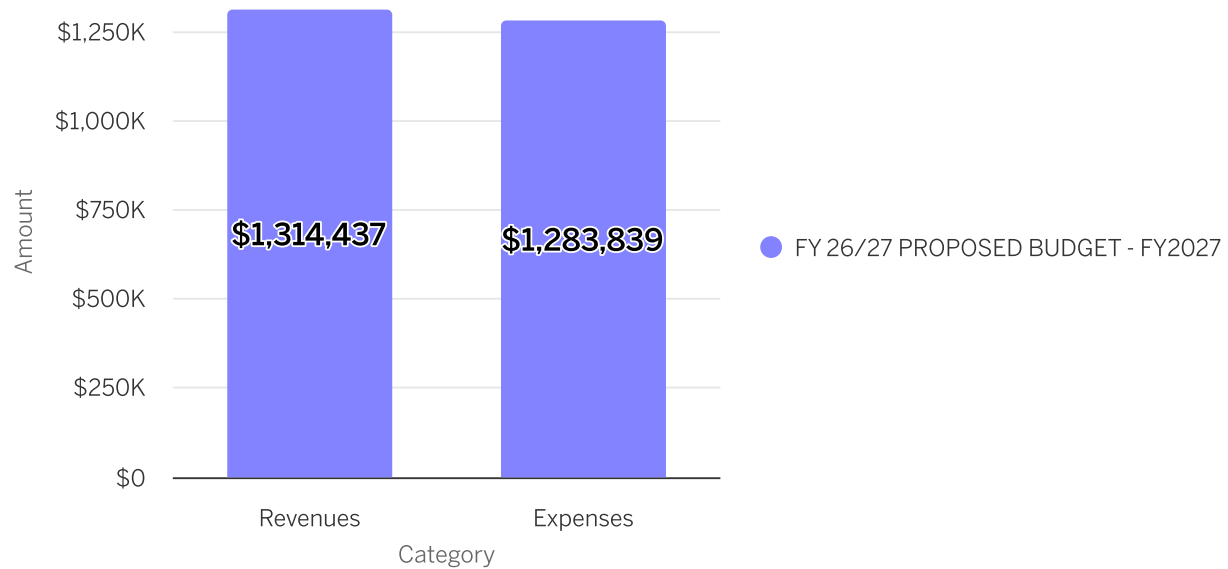
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**DEBT FUND
FY 2026 - 2027
PROPOSED BUDGET**

City of Glenn Heights
Online Budget Book Fund - Balances
Debt Service Fund

Debt Service Fund



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	FY 26 Amended vs. FY 27 Proposed	Variance
Revenues							
PROPERTY TAXES							
CURRENT AD VALOREM TAX	1,367,429	1,379,451	1,266,706	1,270,000	1,280,437	13,731	1.08%
DELINQUENT AD VALOREM TAX	8,109	6,984	8,000	10,700	9,500	1,500	18.75%
PENALTY & INTEREST (TAX)	7,297	7,441	7,000	8,913	8,500	1,500	21.43%
PROPERTY TAXES TOTAL	<u>1,382,836</u>	<u>1,393,876</u>	<u>1,281,706</u>	<u>1,289,613</u>	<u>1,298,437</u>	<u>16,731</u>	<u>1.31%</u>
INTEREST							
INTEREST REVENUE	11,175	24,035	12,000	16,000	16,000	4,000	33.33%
INTEREST TOTAL	<u>11,175</u>	<u>24,035</u>	<u>12,000</u>	<u>16,000</u>	<u>16,000</u>	<u>4,000</u>	<u>33.33%</u>
REVENUES TOTAL	<u>1,394,011</u>	<u>1,417,911</u>	<u>1,293,706</u>	<u>1,305,613</u>	<u>1,314,437</u>	<u>20,731</u>	<u>1.60%</u>
Expenses							
Debt							
SIB LOAN INTEREST	10,892	8,573	6,200	-4,703	3,761	-2,439	-39.34%
SIB LOAN PRINCIPAL	91,597	93,887	96,300	1,634	98,640	2,340	2.43%
2016 GO BOND PRINCIPAL	665,000	690,000	710,000	45,000	740,000	30,000	4.23%
2016 GO BOND INTEREST	370,575	336,700	308,800	-61,780	287,050	-21,750	-7.04%
FISCAL AGENT FEES	6,774	5,000	5,500	0	5,500	0	0.00%
2015 CO BOND PRINCIPAL	115,000	115,000	0	-115,000	0	0	-
2015 CO BOND INTEREST	4,088	1,363	0	-4,100	0	0	-
2008 CO BOND PRINCIPAL	125,000	130,000	135,000	10,000	140,000	5,000	3.70%
2008 CO BOND INTEREST	24,861	19,765	14,450	-10,557	8,888	-5,562	-38.49%
DEBT TOTAL	<u>1,413,787</u>	<u>1,400,288</u>	<u>1,276,250</u>	<u>-139,506</u>	<u>1,283,839</u>	<u>7,589</u>	<u>0.59%</u>
EXPENSES TOTAL	<u>1,413,787</u>	<u>1,400,288</u>	<u>1,276,250</u>	<u>-139,506</u>	<u>1,283,839</u>	<u>7,589</u>	<u>0.59%</u>

City of Glenn Heights
Online Budget Book Fund - Balances (Continued)
Debt Service Fund

	<u>ACTUALS</u>		<u>FY 25/26 AMENDED BUDGET</u>	<u>FY 25/26 PROJECTED BUDGET</u>	<u>FY 26/27 PROPOSED BUDGET</u>	<u>CALCULATION</u>	<u>CALCULATION</u>
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY 26 Amended vs. FY 27 Proposed</u>	<u>Variance</u>
Revenues Less Expenses	-19,776	17,624	17,456	1,445,119	30,598	-	-

CITY OF GLENN HEIGHTS
DEBT SUMMARY
FY 26/27

NAME OF DEBT	ANNUAL PRINCIPAL PAYMENT	ANNUAL INTEREST PAYMENTS	TOTAL FISCAL YEAR PAYMENT	BALANCE AS OF 09.30.27
2008 CO	140,000	8,888	148,888	150,000
2016 GO	740,000	287,050	1,027,050	8,180,000
2017 SIB	98,640	3,761	102,401	101,106
2021 GOV CAP LOAN	176,807	48,353	225,161	1,799,221
TOTALS	1,155,447	348,052	1,503,499	10,230,327

**Amount in Truth-in-Taxation includes \$5,500 for fiscal agent fees.*

	5,500.00
	<u>1,508,999.32</u>

Debt Fund:	1,283,838.63
Water & Sewer Fund:	225,161



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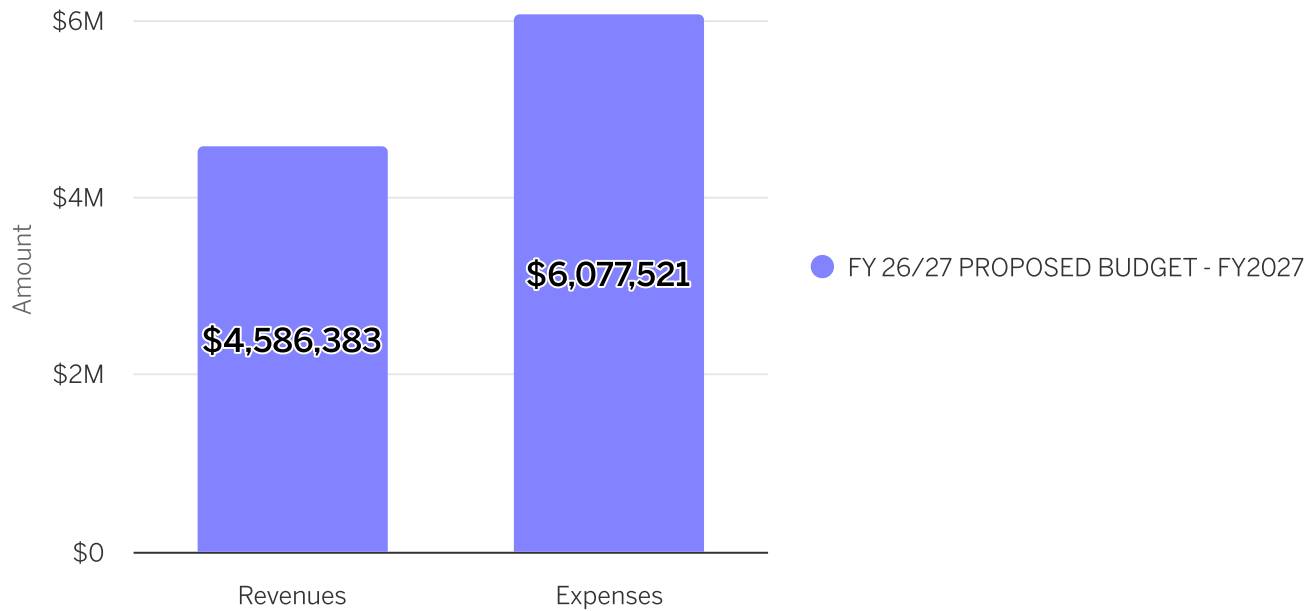


CAPITAL PROJECTS FUND

FY 2026 - 2027

City of Glenn Heights
All Funds Summary
All Capital Funds

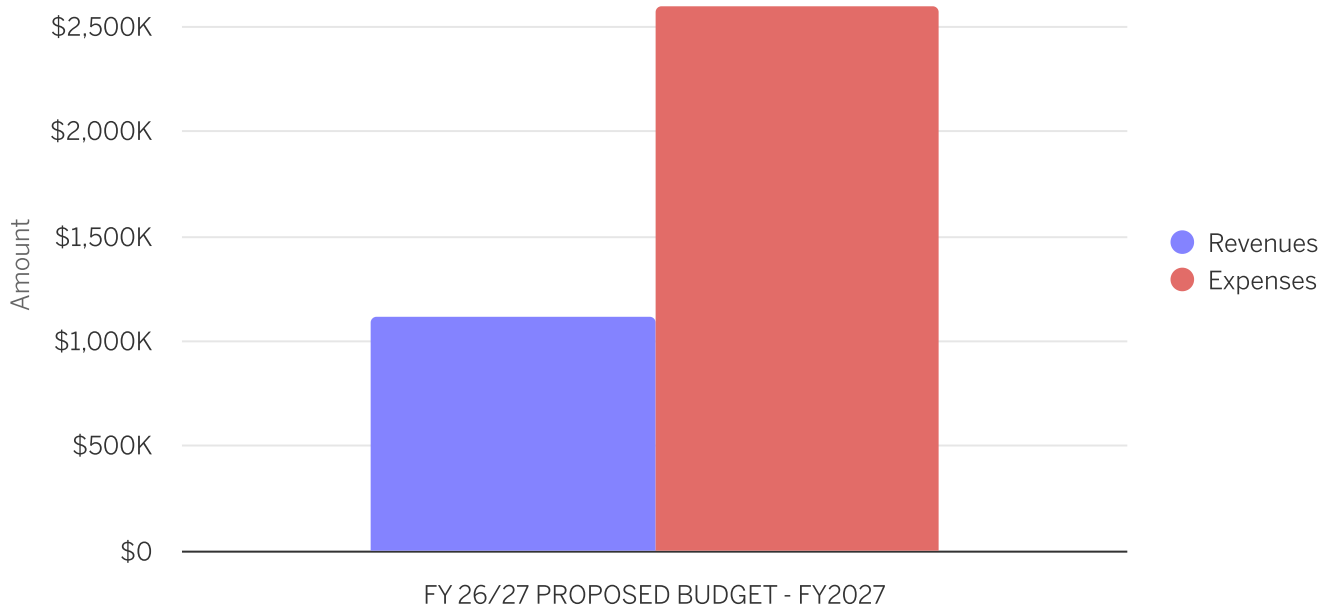
All Capital Funds Summary



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues	2,790,987	1,519,785	1,739,000	3,206,283	4,586,383	2,847,383	163.74%
Expenses							
Supplies	-18,852	0	0	0	0	0	-
Contractual Services	118,183	101,366	0	0	0	0	-
Transfers	2,283,084	875	687,084	0	0	-687,084	-100.00%
Capital Outlay	1,397,030	2,024,390	6,834,368	2,867,255	6,077,521	-756,847	-11.07%
EXPENSES TOTAL	3,779,445	2,126,632	7,521,452	2,867,255	6,077,521	-1,443,931	-19.20%
Revenues Less Expenses	-988,458	-606,847	-5,782,452	339,028	-1,491,138	-	-

City of Glenn Heights
All Funds Summary
 215 - Street Impact Fees

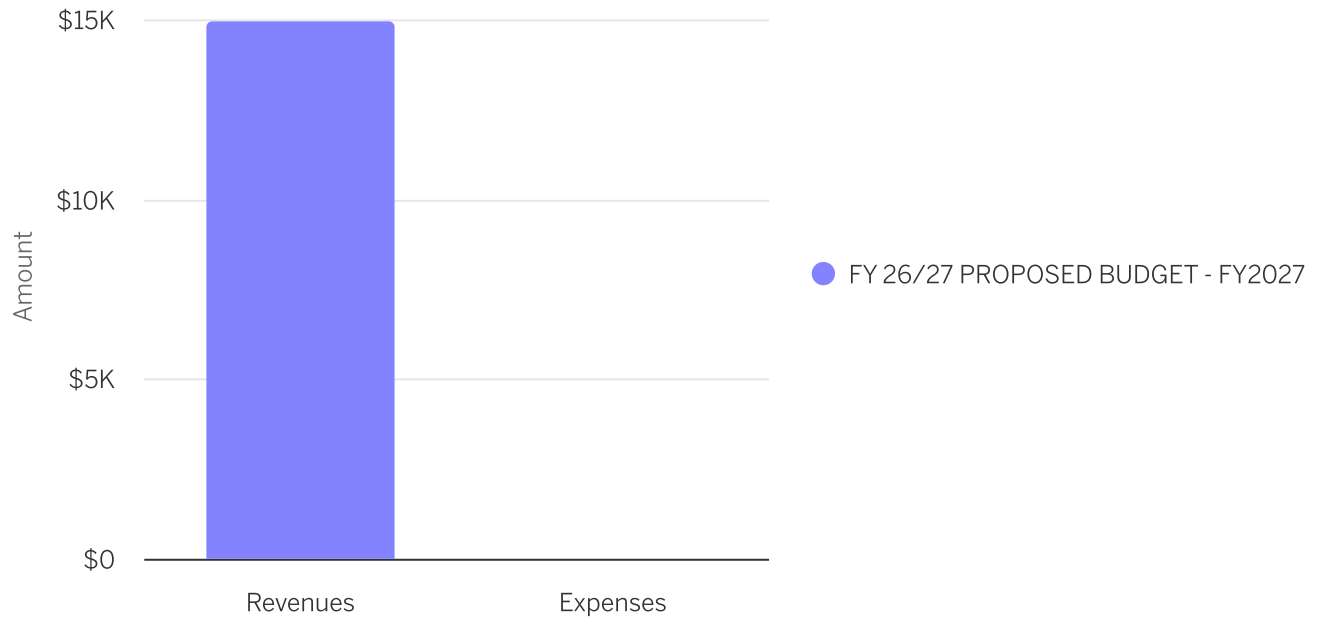
Street Impact Fee Fund



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
IMPACT	0	0	0	60,612	60,000	60,000	-
INTEREST	30,747	4,667	0	2,510	2,000	2,000	-
MISCELLANEOUS	0	0	1,050,000	0	1,050,000	0	0.00%
REVENUES TOTAL	<u>30,747</u>	<u>4,667</u>	<u>1,050,000</u>	<u>63,122</u>	<u>1,112,000</u>	<u>62,000</u>	<u>5.90%</u>
Expenses							
Contractual Services	23,359	103,686	0	0	0	0	-
Capital Outlay	28,350	19,900	2,600,000	0	2,600,000	0	0.00%
EXPENSES TOTAL	<u>51,709</u>	<u>123,586</u>	<u>2,600,000</u>	<u>0</u>	<u>2,600,000</u>	<u>0</u>	<u>0.00%</u>
Revenues Less Expenses	-20,962	-118,920	-1,550,000	63,122	-1,488,000	-	-
Net Revenue/Loss	(20,963)	(118,919)	(1,550,000)	63,122	(1,488,000)		
Fund Balance Beginning	1,752,065	1,731,102	1,612,183	1,612,183	1,675,305		
Fund Balance Ending	1,731,102	1,612,183	62,183	1,675,305	187,305		

City of Glenn Heights
All Funds Summary
251 - ARPA

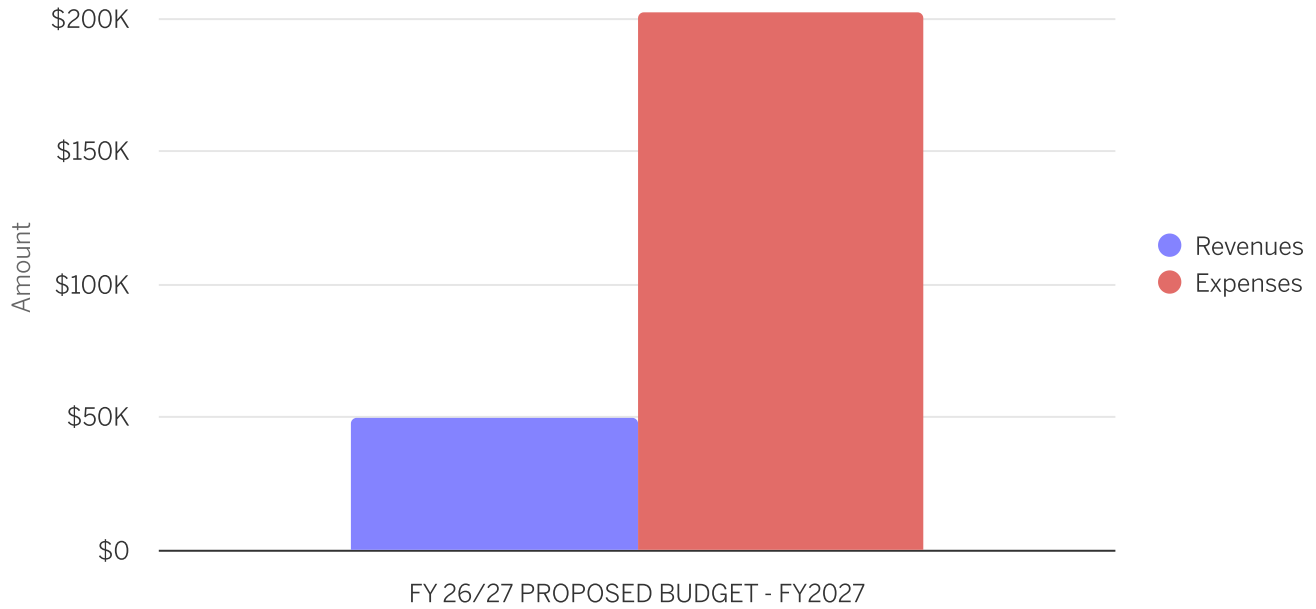
Court Technology & Security Fund



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
GRANTS & CONTRIBUTIONS	2,841,447	435,796	2,000,000	2,000,000	0	-2,000,000	-100.00%
INTEREST	72,865	1,577	0	0	0	0	-
TRANSFERS IN/(OUT)	0	20,000	0	0	0	0	-
REVENUES TOTAL	<u>2,914,313</u>	<u>457,374</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>	<u>-2,000,000</u>	<u>-100.00%</u>
Expenses							
Supplies	11,505	0	0	0	0	0	-
Transfers	1,000,000	0	0	0	0	0	-
Capital Outlay	1,829,942	455,796	1,900,000	2,000,000	0	-1,900,000	-100.00%
EXPENSES TOTAL	<u>2,841,447</u>	<u>455,796</u>	<u>1,900,000</u>	<u>2,000,000</u>	<u>0</u>	<u>-1,900,000</u>	<u>-100.00%</u>
Revenues Less Expenses	72,865	1,578	100,000	0	0	-	-

City of Glenn Heights
All Funds Summary
403 - 2016 GO Bond

2016 GO Bond Fund



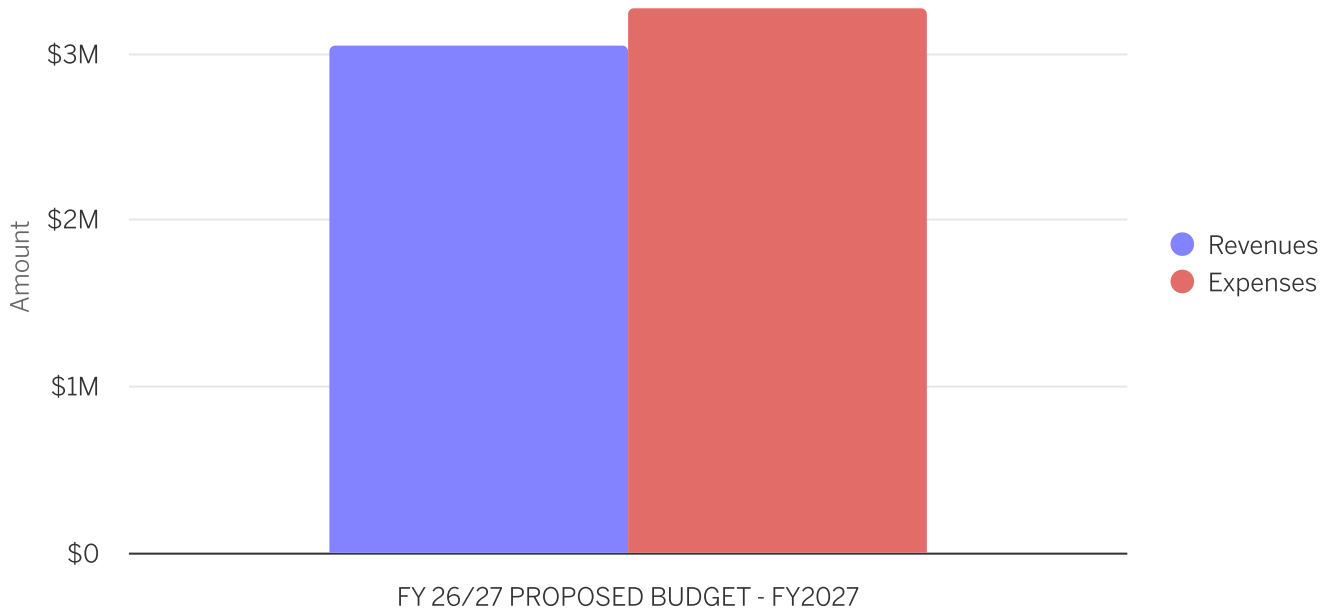
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
INTEREST	432,177	138,391	0	87,090	50,000	50,000	-
MISCELLANEOUS	0	0	0	2,000,000	0	0	-
OTHER FINANCING RESOURCES	118,153	820,930	674,000	317,729	0	-674,000	-100.00%
REVENUES TOTAL	550,330	959,321	674,000	2,404,819	50,000	-624,000	-92.58%
Expenses							
Transfers	7,459	0	0	0	0	0	-
Capital Outlay	674,128	847,847	2,849,521	2,317,729	202,521	-2,647,000	-92.89%
EXPENSES TOTAL	681,587	847,847	2,849,521	2,317,729	202,521	-2,647,000	-92.89%
Revenues Less Expenses	-131,257	111,474	-2,175,521	87,090	-152,521	-	-
Net Revenue/Loss	(131,257)	111,474	(2,175,521)	87,090	(152,521)		
Fund Balance Beginning	2,546,733	2,567,905	2,679,379	2,679,379	2,679,379		
Fund Balance Ending	2,699,163	2,679,379	503,858	2,766,469	2,526,858		

City of Glenn Heights
All Funds Summary
406 - Vehicle Replacement Fund

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>FY2027</u>	<u>Variance</u>	<u>Variance</u>
Revenues							
INTEREST	6,509	5,668	0	693	0	0	-
REVENUES TOTAL	<u>6,509</u>	<u>5,668</u>	<u>0</u>	<u>693</u>	<u>0</u>	<u>0</u>	<u>-</u>
Expenses							
Capital Outlay	364,710	153,366	0	0	0	0	-
EXPENSES TOTAL	<u>364,710</u>	<u>153,366</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Revenues Less Expenses	-358,201	-147,697	0	693	0	-	-

City of Glenn Heights
All Funds Summary
410 - GF Capital Projects Fund

General Fund Capital Projects Fund



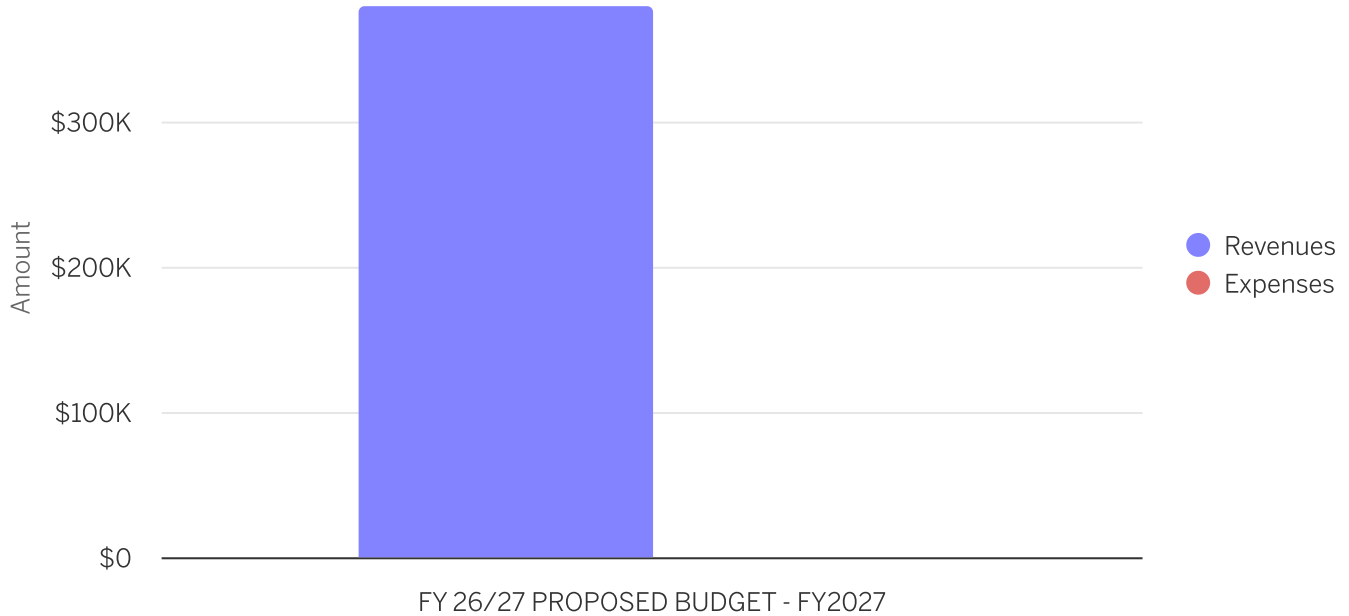
	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
INTEREST	122,328	7,172	5,000	4,872	5,000	0	0.00%
TRANSFERS IN/(OUT)	0	0	0	345,000	3,039,383	3,039,383	-
REVENUES TOTAL	<u>122,328</u>	<u>7,172</u>	<u>5,000</u>	<u>349,872</u>	<u>3,044,383</u>	<u>3,039,383</u>	<u>60,787.66%</u>
Expenses							
Transfers	2,275,625	0	0	0	0	0	-
Capital Outlay	376,553	1,003,278	1,384,847	549,526	3,275,000	1,890,153	136.49%
EXPENSES TOTAL	<u>2,652,178</u>	<u>1,003,278</u>	<u>1,384,847</u>	<u>549,526</u>	<u>3,275,000</u>	<u>1,890,153</u>	<u>136.49%</u>
Revenues Less Expenses	-2,529,850	-996,106	-1,379,847	-199,654	-230,617	-	-
Net Revenue/Loss	(2,529,850)	(900,473)	(1,509,847)	(199,654)	(485,000)		
Fund Balance Beginning	8,656,972	5,832,199	5,832,199	5,832,199	5,832,199		
Fund Balance Ending	8,362,049	5,832,199	4,322,352	5,632,545	5,347,199		

City of Glenn Heights
All Funds Summary
505 - W & S Capital Projects Fund

	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>FY2027</u>	<u>Variance</u>	<u>Variance</u>
Revenues							
TRANSFERS IN/(OUT)	308,886	404,496	0	0	0	0	-
REVENUES TOTAL	<u>308,886</u>	<u>404,496</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Expenses							
Supplies	-18,852	0	0	0	0	0	-
EXPENSES TOTAL	<u>-18,852</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
Revenues Less Expenses	327,738	404,496	0	0	0	-	-

City of Glenn Heights
All Funds Summary
 515 - W&S Impact Fees Fund

Water & Sewer Impact Fees Fund



	ACTUALS		FY 25/26 AMENDED BUDGET	FY 25/26 PROJECTED BUDGET	FY 26/27 PROPOSED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	Variance
Revenues							
IMPACT	0	0	0	376,777	370,000	370,000	-
INTEREST	69,687	16,477	10,000	11,000	10,000	0	0.00%
TRANSFERS IN/(OUT)	1,695,039	121,984	0	0	0	0	-
REVENUES TOTAL	<u>1,764,726</u>	<u>138,461</u>	<u>10,000</u>	<u>387,777</u>	<u>380,000</u>	<u>370,000</u>	<u>3,700.00%</u>
Expenses							
Contractual Services	94,823	-2,320	0	0	0	0	-
Transfers	0	0	687,084	0	0	-687,084	-100.00%
Capital Outlay	-46,712	0	0	0	0	0	-
EXPENSES TOTAL	<u>48,111</u>	<u>-2,320</u>	<u>687,084</u>	<u>0</u>	<u>0</u>	<u>-687,084</u>	<u>-100.00%</u>
Revenues Less Expenses	1,716,615	140,781	-677,084	387,777	380,000	-	-



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**SUPPLEMENTAL REQUESTS
FY 2026-2027**

Maintenance & Operations Requests

Department	Item	Increase for Total FY 26/27			Account Number	Account Description	Funding Source
		FY 25/26 Budget	FY 26/27 Budget	Proposed Budget			
Police	CID Vehicle	-	67,000	67,000	100-55001-32-VEHICLE	Capital - Vehicle	General Fund
Police	Code Enforcement Vehicle	-	35,000	35,000	100-55001-32-VEHICLE	Capital - Vehicle	General Fund
Fire	AED Lease (8)	2,660	13,152	15,812	100-53586-30-00000	CPR Initiative	General Fund
Street	Concrete Repairs	250,000	250,000	500,000	100-53216-40-00000	R & M Streets	General Fund
Grounds Maintenance	Mowing and Litter Removal Contract	-	161,000	161,000	100-53041-62-00000	Contract Mowing	General Fund
Information Technology	Granicus Recording/Captioning	25,640	63,235	88,876	100-53325-14-00000	Software Licensing	General Fund
Street	Ford F150 Crew Cab Truck (2)	-	106,000	106,000	100-55001-40-VEHICLE	Capital - Vehicle	General Fund
Police	Prepared 911 Software	-	67,000	67,000	100-53325-14-00000	Software Licensing	General Fund
Planning & Permitting	Consultant Fees	35,000	10,000	45,000	100-53006-53-00000	Consultant Fees	General Fund
Fire	Increase Dues & Subscriptions	23,750	24,000	47,750	100-53334-30-00000	Dues & Subscriptions	General Fund
Fire	Safety Clown Program	3,000	3,000	6,000	100-53517-30-00000	Fire Prevention	General Fund
Human Resources	NeoGov Learn Subscription	-	25,229	25,229	100-53325-14-00000	Software Licensing	General Fund
Planning & Permitting	Other Professional Services	-	25,000	25,000	100-53013-53-00000	Other Professional Services	General Fund

General Fund Totals

340,050 849,616 1,189,667

Water Operations	Ford F150 Crew Cab Truck	-	53,000	53,000	500-55001-41-Vehicle	Capital - Vehicle	Water Fund
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Water Fund Totals

- 53,000 53,000

Water Operations	LinDell Waterline Upsizing	-	515,000	515,000	515-55001-99-LDEWL	Capital - LinDell	Water & Sewer Impact Fund
Water Operations	Wynwood Waterline Extension	-	420,000	420,000	515-55001-41-WYNWD	Capital - Wynwood	Water & Sewer Impact Fund

Water & Sewer Impact Fund

- 935,000 935,000

RECOMMEND ONE-TIME DRAW DOWN OF FUND BALANCE

Police	Patrol Vehicles	-	283,849	283,849	100-55001-32-VEHICLE	Capital - Vehicle	General Fund
Streets	John Deer Backhoe	-	149,500	149,500	100-55001-40-BCKHO	Capital - Backhoe	General Fund
WasteWater	Jetter	-	110,500	110,500	515-55001-42-JETTR	Capital - Jetter	Water & Sewer Impact Fund
Water Operations	Hydro Excavator	-	106,000	106,000	500-55001-41-EXCVT	Capital - Hydro Excavator	Water Fund
Water Operations	Ford F350 Utility Truck with Crane	-	109,300	109,300	500-55001-41-VEHICLE	Capital - Vehicle	Water Fund

Totals of One-Time Draw Down

- 759,149 759,149

City of Glenn Heights
Personnel Requests
FY 26/27

Department	Position	Quantity	Annual Salary	FICA	TMRS	Insurances	Worker's Comp	Total
Administration	3% Compensation Package	1	261,704.00	19,299.00	12,248.00	-	-	293,251.00
Administration	5% Compensation Package	1	436,174.00	32,165.00	20,413.00	-	-	488,752.00
Police Department	Communication Officer	1	49,839.00	3,813.00	2,332.00	9,337.00	1,010.00	66,501.00
Municipal Court	Court Clerk	1	43,053.00	3,294.00	2,015.00	9,337.00	1,010.00	60,378.00
Fire Department	Firefighter	3	231,750.00	18,731.00	11,459.00	28,011.00	3,030.00	325,634.00
Planning & Permitting	Building Official (Inspector)	1	93,979.00	7,189.00	4,398.00	9,337.00	1,010.00	153,284.00
Parks & Recreation	Program Supervisor	1	65,000.00	4,973.00	3,042.00	9,337.00	1,010.00	83,532.00
Community Engagement	Community Engagement Administrator	1	81,007.00	6,197.00	3,791.00	9,337.00	1,010.00	104,312.00
Finance	Senior Financial Analyst	1						10,926.00
Community Engagement	Director of Community Engagement & Marketing	1	116,030.00	8,876.00	5,430.00	9,337.00	1,010.00	143,653.00
Economic Development	Economic Development Administer	1	103,388.00	7,909.00	4,839.00	9,337.00	1,010.00	133,153.00
Community Engagement	Community Engagement Coordinator	1	60,580.00	4,634.00	2,835.00	9,337.00	1,010.00	81,367.00
		TOTALS	1,542,504.00	117,080.00	72,802.00	102,707.00	11,110.00	1,944,743.00

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	CITY ADMINISTRATION			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	3% Compensation Package	1	\$ 293,251	\$ 293,251
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.				
Forecast				
Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 261,704	1.00	\$ 261,704
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	-		-
	FICA	19,299		19,299
	TMRS	12,248		12,248
	UNEMPLOYMENT	-		-
	WORKERS' COMPENSATION	-		-
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT			-
	CONFERENCE, TRAINING, & TRAVEL			-
	TOTAL	\$ 293,251		\$ 293,251
ALTERNATIVES				

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	CITY ADMINISTRATION			
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.				
Forecast				
Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 436,174	1.00	\$ 436,174
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	-		-
	FICA	32,165		32,165
	TMRS	20,413		20,413
	UNEMPLOYMENT	-		-
	WORKERS' COMPENSATION	-		-
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT			-
	CONFERENCE, TRAINING, & TRAVEL			-
	TOTAL	\$ 488,752		\$ 488,752
ALTERNATIVES				

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	POLICE			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Communication Officer	1	\$ 66,501	\$ 66,501
START DATE	DEPARTMENT PRIORITY			
10/1/2026	Necessary			

DESCRIPTION/PURPOSE

Full time dispatcher for public safety.

JUSTIFICATION

The communications division remain understaffed. With the increase in calls, productivity (I also want to note that the TMRS figure provided by HR is \$2,332.47, which makes the FTE total 55,984.15). The table below does not include insurance, etc. Bringing the total closer to 67,000. If approved, I can delay this hire until June/July.

Forecast

Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 49,839	1.00	\$ 49,839
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	3,813		3,813
	TMRS	2,332		2,332
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT			-
	CONFERENCE, TRAINING, & TRAVEL			-
	TOTAL	\$ 66,501		\$ 66,501

ALTERNATIVES

Staffing only one dispatcher to manage both Police and Fire communications for a 12-hour shift creates a significant public safety risk and a single point of failure in the City's emergency response system. A minimum of two dispatchers per shift is necessary to ensure emergency calls are answered promptly, critical radio traffic is continuously monitored, and simultaneous incidents can be handled safely and effectively. Additional staffing enhances officer and firefighter safety, reduces the risk of delayed responses or missed communications, provides operational continuity during emergencies. Lastly, it provides the opportunity for dispatchers to utilize facilities without taking a pen and notepad with them.

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	MUNICIPAL COURT			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Court Clerk	1	\$ 60,378	\$ 60,378
START DATE		DEPARTMENT PRIORITY		
10/1/2026		Urgent		
DESCRIPTION/PURPOSE				
Glenn Heights Municipal Court formally requests an allocation of \$61,124.00 for FY 2027 to address critical staffing shortages, fund necessary salary adjustments to retain essential support personnel, and acquire a new Court Clerk position. This increase ensures the court can continue to meet its statutory mandates and prevent case backlogs.				
JUSTIFICATION				
This position is critical to maintaining statutorily required court operations, public access, and reducing case backlogs. Over the past 12 months, the Glenn Heights Municipal Court experienced a 15% increase in citation filings and warrant caseloads. Existing staff is at maximum capacity, resulting in longer wait times for the public and delayed processing of state-mandated Office of Court Administration reports. Adding a full-time Deputy Court Clerk directly advances city goals by: Enhancing Revenue Collection: Faster processing of citations and warrants enables swifter fine collection and reduces outstanding balances. Improving Customer Service: Expands front-window operating hours and reduces public wait times. Ensuring Compliance: Guarantees timely data entry and reporting to the Texas Department of Public Safety (Omnibase Program) and state agencies.				
Forecast				
Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 43,053	1.00	\$ 43,053
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	3,294		3,294
	TMRS	2,015		2,015
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING	100		100
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT	1,000		1,000
	CONFERENCE, TRAINING, & TRAVEL	400		400
	TOTAL	\$ 60,378		\$ 60,378
ALTERNATIVES				
Adequate staffing is critical for smaller courts. Because these courts have fewer resources, the absence of even a single staff member or clerk immediately impacts operations. Insufficient staff in smaller judicial systems has a higher probability of resulting in: *Increased Case Backlog: With fewer clerks to process filings, dockets quickly overloaded, leading to delayed trials and prolonged dispute resolutions. *Increased Administration Errors: Rushed workloads leave little room for error-checking, which can jeopardize the integrity of court documents and records. *Burnout and Turnover: When a small team has to absorb the workload of missing personnel, it may stress spikes, leading to higher turnover and a deeper loss of accumulated expertise, unwritten rules, and historical context unique to an organization. *The Potential for Reduced Public Trust: Citizens, attorneys, and local businesses are potentially denied timely access to justice, damaging the court's reputation as well as that of the City. To maintain optimal functionality despite strict public-sector budgets, many smaller courts must ensure we have proper staffing. If this position is not granted, the Glenn Heights Municipal Court is at risk of conceivably falling into this category.				

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	FIRE			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Firefighter	3	\$ 108,601	\$ 325,804
START DATE	DEPARTMENT PRIORITY			
10/1/2026	Necessary			

DESCRIPTION/PURPOSE

Increase Daily staffing from 7 to 8 w/ minmum staffing of 6 by adding a Firefighter to each shift for a total of 3 additional FF

JUSTIFICATION

Increasing minimum staffing from 7 to 8 personnel will significantly enhance the operational capabilities of the Glenn Heights Fire Department. With an additional firefighter on duty, the department can more consistently staff and deploy both an engine company (fire attack) and a ladder truck (search) simultaneously, while also improving the ability to operate two ambulances concurrently.

This enhanced staffing level will reduce reliance on mutual aid, resulting in faster, more effective emergency response times for our community.

Furthermore, a minimum staffing level of eight ensures compliance with National Fire Protection Association (NFPA) 1710 standards, which recommend that a minimum of four personnel be assigned to each engine and ladder company responding to an initial structure fire. Meeting this standard—even at minimum staffing levels—improves firefighter safety, operational efficiency, and incident outcomes.

In summary, increasing staffing from 7 to 8 personnel:

- Improves simultaneous deployment of fire suppression and EMS resources
- Reduces dependency on outside agencies
- Decreases emergency response times
- Aligns with NFPA 1710 recommended staffing levels
- Enhances both public safety and firefighter safety

Forecast

Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 77,250	3.00	\$ 231,750
	OVERTIME	4,367		13,101
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		28,011
	FICA	6,244		18,731
	TMRS	3,820		11,459
	UNEMPLOYMENT	170		510
	WORKERS' COMPENSATION	1,010		3,030
	UNIFORM & CLOTHING	1,500		4,500
	PERSONAL PROTECTIVE EQUIPMENT	4,904		14,712
	OTHER SMALL EQUIPMENT			-
	CONFERENCE, TRAINING, & TRAVEL			-
	TOTAL	\$ 108,601		\$ 325,804

ALTERNATIVES

The Glenn Heights Fire Department currently operates with a daily staffing level of seven (7) personnel, with a minimum staffing level of five (5) personnel during shift coverage. Without the addition of requested personnel, the department will continue operating within these staffing levels.

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	PLANNING & DEVELOPMENT SERVICES			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Building Official	1	\$ 153,284	\$ 153,284
START DATE		DEPARTMENT PRIORITY		
10/1/2026		Growth-Related		
DESCRIPTION/PURPOSE				
Proposed full-time Building Official				
JUSTIFICATION				
In-house full-time Building Official has the following advantage, which justifies the need for the position: * A city-employed inspector ensures uniform application of building codes, zoning regulations, and safety standards across all projects. * Improved oversight and accountability - Internal staff is directly accountable to the City, providing greater transparency and control compared to third-party inspectors. * - Faster Response Times - City staff can respond more quickly to inspections, re-inspections, and contractor questions, helping keep projects on schedule. * - Better Coordination with City Departments - Staff inspectors can easily collaborate with other departments, leading to smoother project workflows. * Institutional Knowledge - Over time, staff inspectors build detailed knowledge of local codes, infrastructure, and development patterns, improving decision-making and efficiency. * - Significantly Reduced Cost - Relying less on external consultants reduces long-term inspection and review expenses. * - Enhanced Public Trust - Residents and developers may have greater confidence in inspections performed by City personnel rather than contracted services. * Support for Growing Development - With increased residential development, a dedicated inspector helps manage volume without delays or				
Forecast				
Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 93,979	1.00	\$ 93,979
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	7,189		7,189
	TMRS	4,398		4,398
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING	500		500
	PERSONAL PROTECTIVE EQUIPMENT	300		300
	OTHER SMALL EQUIPMENT	400		400
	VEHICLE	35,000		35,000
	CONFERENCE, TRAINING, & TRAVEL	1,000		1,000
	TOTAL	\$ 153,284		\$ 153,284
ALTERNATIVES				
If a Building Official position is not approved, the City will continue to rely on AOKA, its current third-party consultant, to provide plan review and inspection services. While this option allows the City to meet its regulatory obligations, it comes at approximately twice the cost of an in-house Building Inspector and carries several significant non-monetary impacts. These include reduced direct control over scheduling and service delivery, longer review and inspection turnaround times, limited institutional knowledge retention, and continued dependence on an external provider, as outlined in the justification section.				

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
POLICE	CID VEHICLE	\$ 67,000		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Urgent	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-55001-32-VEHIC	\$ 67,000		
DESCRIPTION OF ITEM REQUESTED				
Criminal Investigation Division (Detective) vehicle, which will be a black Ford Explorer. This vehicle will replace an older 2012 Equinox in our fleet.				
JUSTIFICATION FOR ITEM REQUESTED				
The request is to replace a 2012 Chevy Equinox with a 123k miles. Due to the vehicle's age, mileage, and critical components not working. Making the vehicle is not reliable. and will continue to increase the repair and maintenance line item.				
CURRENT BASE BUDGET AMOUNT		\$	-	
ADDITIONAL BUDGET AMOUNT		\$	67,000	
REVENUE		\$	-	
NEW BASE BUDGET TOTAL		\$	67,000	
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
FY - 29/30				
ALTERNATIVES				
As vehicle mileage increases, overall reliability declines, resulting in a greater likelihood of mechanical failures and operational disruptions. Higher-mileage vehicles also incur increased maintenance and repair costs, while spending more time out of service for repairs, reducing fleet availability.				
POLICY / STANDARD				
BEST PRACTICES ARE TO REPLACE VEHICLES AFTER 4 TO 5 YEARS, OR AT 80,000 MILES				
SUBMITTER NAME		DATE		
Chief Glynell Horn		6/1/2026		

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
POLICE	CODE ENFORCEMENT VEHICLE	\$ 35,000		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Urgent	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-55001-32-VEHIC	\$ 35,000		
DESCRIPTION OF ITEM REQUESTED				
Code Enforcement Vehicle Chevy Maverick				
JUSTIFICATION FOR ITEM REQUESTED				
The original code enforcement vehicle was taken out of service indefinitely. Code Enforcment has been using a loaner 2014 Ford F150 that is assigned to Public Works. This vehicle has 113,784 Miles. (Should be cheaper waiting on quote)				
CURRENT BASE BUDGET AMOUNT			\$	-
ADDITIONAL BUDGET AMOUNT			\$	35,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	35,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
FY - 29/30				
ALTERNATIVES				
The city increases the risk of lower service delivery as the current code vehicles are not reliable, and are down for maintenance repairs. Continued reliance on this vehilce will result in escalating repair cost, increased out-of-service time, and diminished reliability, ultimately costing the city more to maintain.				
POLICY / STANDARD				
NA				
SUBMITTER NAME			DATE	
Chief Glynell Horn			6/1/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
FIRE	AED LEASE (8)	\$ 13,152		
CATEGORY				
OPERATIONS				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Want	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53586-30-00000	\$ 13,152		
DESCRIPTION OF ITEM REQUESTED				
Lease of 8 AED's for city buildings(1096 per month) and AED Service Plan that includes maintenance, inspections, installationof cabinets, replacement if stolen, used, vandalized.				
JUSTIFICATION FOR ITEM REQUESTED				
In 2026, the Glenn Heights Fire Department trained 76 city employees and over 100 citizens in CPR and STOP THE BLEED, significantly improving community readiness for medical emergencies. However, none of the City's facilities are currently equipped with Automated External Defibrillators (AEDs), limiting the ability to provide immediate, life-saving care during cardiac events. Equipping city buildings with AEDs would ensure trained individuals have the necessary tools to respond effectively and improve survival outcomes.				
CURRENT BASE BUDGET AMOUNT		\$	2,660	
ADDITIONAL BUDGET AMOUNT		\$	13,152	
REVENUE		\$	-	
NEW BASE BUDGET TOTAL		\$	15,812	
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28	\$ 10,660.00	due to lease and maintenance of AED's		
FY - 28/29	\$ 10,660.00	none		
FY - 29/30	\$ 10,660.00	none		
ALTERNATIVES				
Continue operations as is with no AED's in City buildings				
POLICY / STANDARD				
N/A				
SUBMITTER NAME		DATE		
Fire Chief N. Williams		5/15/2026		

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - STREETS	Concrete Repairs	\$ 250,000		
CATEGORY				
OPERATIONS				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Necessary	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53216-40-00000	\$ 250,000		
DESCRIPTION OF ITEM REQUESTED				
The Street Department is requesting funding for concrete repairs to maintain and restore deteriorated sidewalks, curbs, gutters, and other concrete infrastructure throughout the City.				
JUSTIFICATION FOR ITEM REQUESTED				
Timely repair of damaged concrete is essential to preserving public safety, maintaining accessibility, preventing further deterioration, and reducing long-term maintenance costs. Addressing deficiencies before they worsen helps extend the service life of existing infrastructure, minimizes liability associated with trip hazards and unsafe conditions, and supports the City's commitment to providing safe and reliable transportation facilities for residents and visitors. The requested funding will enable the department to proactively address identified deficiencies and respond to new repair needs as they arise.				
CURRENT BASE BUDGET AMOUNT			\$	250,000
ADDITIONAL BUDGET AMOUNT			\$	250,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	500,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
FY - 29/30				
ALTERNATIVES				
Failure to fund concrete repairs may result in worsening infrastructure conditions, increased repair costs in future years, reduced accessibility, and potential safety hazards for pedestrians and motorists. Delaying repairs can allow minor deficiencies to develop into more extensive failures requiring costly reconstruction rather than routine maintenance.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	PARKS / RECREATION			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Program Supervisor	1	\$ 83,532	\$ 83,532
START DATE	DEPARTMENT PRIORITY			
10/1/2026	Growth-Related			

DESCRIPTION/PURPOSE

A position to aid in the growth of recreational programming for the City of Glenn Heights. This position will oversee all instructors, senior programming, summer camp, and outdoor programming for the city. This position will be tasked with expanding the programming levels, and to boost facility usage.

JUSTIFICATION

This position will be able to focus directly with the programming effort for this department and will be instrumental in the effort to grow the programs offered to the public and expand the scope of what is offered. This position can assist the department head in recruitment of new partnerships, athletics, and community events.

Forecast

Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 65,000	1.00	\$ 65,000
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	4,973		4,973
	TMRS	3,042		3,042
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT			-
	CONFERENCE, TRAINING, & TRAVEL			-
	TOTAL	\$ 83,532		\$ 83,532

ALTERNATIVES

Without adding this position, there will be a limit on taking on new priorities and stretch projects for the department. The concern is not about providing what is offered now, as staff are well equipped to continue to provide for the community, but may hinder efforts for future demands and growth

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - GROUNDS MAINT.	Mowing and Litter Removal Contract	\$ 161,000		
CATEGORY				
OPERATIONS				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Necessary	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53041-62-00000	\$ 161,000		
DESCRIPTION OF ITEM REQUESTED				
Funding is requested for a mowing and litter removal contract to maintain City rights-of-way, drainage channels, and public properties.				
JUSTIFICATION FOR ITEM REQUESTED				
Current staffing and equipment resources are insufficient to keep pace with the workload, and contracting these services will improve maintenance standards, enhance community appearance, support stormwater system performance, and allow City crews to focus on other critical infrastructure and maintenance activities.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	161,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	161,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
ALTERNATIVES				
Current staff and equipment will continue to be unable to keep pace with mowing and litter removal demands, resulting in overgrown rights-of-way, increased debris accumulation, declining appearance of public areas, and reduced maintenance of drainage corridors. These conditions may increase citizen complaints and limit staff availability for other critical Public Works operations.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
Andrew Waits			5/25/2026	

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	COMMUNITY ENGAGEMENT			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Community Engagement Administrator	1	\$ 104,312	\$ 104,312
START DATE		DEPARTMENT PRIORITY		
10/1/2026		Growth-Related		
DESCRIPTION/PURPOSE				
Request to fund one (1) Full-Time Community Engagement Administrator position.				
JUSTIFICATION				
The reestablishment of the Community Engagement Administrator position is necessary to provide leadership, strategic direction, and oversight for the City's expanding community engagement efforts. This role is responsible for developing and implementing a long-term engagement plan, overseeing citywide communications, managing events, and supervising staff to ensure consistent and effective operations. Currently, these responsibilities are being absorbed by the City Secretary in addition to a full and separate departmental workload, which is not sustainable given the significant increase in events, communications, and community-facing initiatives. The Administrator position will allow for proper supervision of the Community Engagement Coordinator, improve operational efficiency, and ensure accountability in program delivery, budgeting, and performance management. This role is also critical to restoring and advancing key initiatives such as volunteer programs, Boards and Commissions support, neighborhood engagement, and large-scale city events, all of which require dedicated oversight and coordination at a leadership level. Reinstating this position will align staffing with the scope of work expected by City Council and management, while also enhancing the City's ability to deliver high-quality, inclusive programs and communications.				
Forecast				
Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 81,007	1.00	\$ 81,007
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	6,197		6,197
	TMRS	3,791		3,791
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT	1,300		1,300
	CONFERENCE, TRAINING, & TRAVEL	1,500		1,500
	TOTAL	\$ 104,312		\$ 104,312
ALTERNATIVES				
If additional staffing is not approved, mandated City Secretary functions, such as agenda management, records retention, and public information requests, will remain compliant with state requirements. Community engagement efforts will continue; however, the absence of additional staff may impact the timeliness of deliverables, limit opportunities for innovation and expansion, and reduce the City's ability to proactively enhance communication and engagement strategies.				

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
INFORMATION TECHNOLOGY	GRANICUS Recording/Captioning	\$ 63,235		
CATEGORY				
IT				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Growth-Related	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53325-14-00000	\$ 63,235		
DESCRIPTION OF ITEM REQUESTED				
This is an increase in the number of recordings required by multiple depts. And captioning for council				
JUSTIFICATION FOR ITEM REQUESTED				
Council- ADA Captioning/Court of Record/P&Z recording required.				
CURRENT BASE BUDGET AMOUNT			\$	25,640
ADDITIONAL BUDGET AMOUNT			\$	63,235
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	88,876
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28	\$ 63,235	Caption Installation/increased service		
FY - 28/29	\$ 48,252	Standard service per 100 meeting & Council captioning		
FY - 29/30	\$ 48,252	Standard service per 100 meeting & Council captioning		
ALTERNATIVES				
Currently researching alternative options for captioning and recording.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
Jefferie Kent			6/3/2026	

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	FINANCE			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Senior Financial Analyst	1	\$ 10,926	\$ 10,926
START DATE	DEPARTMENT PRIORITY			
10/1/2026	Growth-Related			

DESCRIPTION/PURPOSE

Promote the current Financial Analyst to the Senior Financial Analyst position.

JUSTIFICATION

The City of Glenn Heights continues to experience organizational growth, increased financial reporting demands, and expanding operational complexity. As the City grows, the Finance Department must maintain sufficient professional-level capacity to support financial analysis, budget development, reporting, internal review, and long-range planning. The reclassification the FA's position to a Sr. FA position would provide additional capacity for higher-level financial duties and better align staffing resources with the department's current and future workload needs.

The current FA position is classified at Grade 20, with a current annual salary of \$68,211. Assuming a 3% increase for FY 2026/2027, the annual salary for the existing position would be \$70,257. The proposed Sr. FA position would be classified at Grade 26, Step 1, with an annual salary of \$81,183. The annual salary variance between the projected Grade 20 salary with the assumed step increase and the proposed Grade 26, Step 1 salary is \$10,926.

Forecast

Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 10,926	1.00	\$ 10,926
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	-		-
	FICA	-		-
	TMRS	-		-
	UNEMPLOYMENT	-		-
	WORKERS' COMPENSATION	-		-
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT			-
	CONFERENCE, TRAINING, & TRAVEL			-
	TOTAL	\$ 10,926		\$ 10,926

ALTERNATIVES

The alternative to approving this position change is to maintain the current staffing structure. Under this approach, the Finance Department would continue operating with limited professional-level capacity while financial reporting, budgeting, compliance, and analytical demands continue to increase.

In addition, qualified finance professionals with governmental accounting knowledge are increasingly difficult to recruit and retain. Establishing the Senior Financial Analyst position would support continuity, strengthen departmental capacity, and demonstrate the City's commitment to developing and retaining skilled finance personnel. Approval of this change would also reinforce the importance of initiative, professional growth, and expanded responsibility within the Finance Department.

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	COMMUNITY ENGAGEMENT			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Director of Community Engagement & Marketing	1	\$ 143,653	\$ 143,653
START DATE		DEPARTMENT PRIORITY		
10/1/2026		Want		
DESCRIPTION/PURPOSE				
Request to fund one (1) Full-Time Director of Community Engagement & Marketing position.				
JUSTIFICATION				
The Director of Community Engagement & Marketing position is necessary to provide executive leadership, strategic vision, and organizational direction for the City's communications, marketing, branding, public engagement, and community relations functions. This role will be responsible for developing and implementing a comprehensive strategy that enhances the City's visibility, strengthens resident engagement, and supports economic growth and investment opportunities. As the City continues to grow, there is an increased need for a dedicated leader to manage public messaging, oversee brand development, coordinate citywide communication efforts, and ensure consistent engagement with residents, businesses, stakeholders, and regional partners. This position will lead strategic initiatives that promote the City's identity, elevate community pride, and support the City's long-term goals, including the "Invest in Glenn Heights" initiative. The Director will oversee departmental operations, establish performance metrics, manage departmental budgets, supervise personnel, and provide strategic guidance for marketing campaigns, digital communications, media relations, special events, and public outreach programs. This position will also serve as a key advisor to executive leadership on matters related to public perception, community engagement, and communication strategies. Currently, these responsibilities are distributed among various departments and largely supported by the City Secretary, creating capacity challenges and limiting opportunities for long-term strategic planning. Establishing this position will allow the City to move from a reactive communication model to a proactive and strategic approach that supports transparency, public trust, economic development, and organizational excellence. Funding this position will ensure the City has the leadership necessary to effectively communicate its vision, promote municipal initiatives, strengthen community relationships, attract investment, and enhance the overall image and reputation of Glenn				
Forecast				
Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 116,030	1.00	\$ 116,030
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	8,876		8,876
	TMRS	5,430		5,430
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT	1,300		1,300
	CONFERENCE, TRAINING, & TRAVEL	1,500		1,500
	TOTAL	\$ 143,653		\$ 143,653
ALTERNATIVES				
If the position is not created, the current duties will continue to be absorbed by the City Secretary and existing staff, placing ongoing strain on resources and limiting the City's ability to effectively manage community engagement, communications, and marketing initiatives. This approach will hinder the implementation of strategic branding efforts and reduce the overall quality, consistency, and impact of community programs and outreach.				

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - STREETS	Ford F150 Crew Cab Truck (2)	\$ 106,000		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Necessary	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-55001-40-VEHIC	\$ 106,000		
DESCRIPTION OF ITEM REQUESTED				
The Street Department is requesting the purchase of two 2027 Ford F-150 Crew Cab trucks to replace two high-use 2018 Chevrolet 1500 trucks that have exceeded their expected service life.				
JUSTIFICATION FOR ITEM REQUESTED				
As frontline vehicles used daily to support street maintenance operations, their increasing downtime and reliability issues negatively impact crew productivity and service delivery. Replacing these vehicles will improve operational efficiency, reduce maintenance costs, enhance reliability, and ensure crews have dependable transportation and equipment support to meet the City's growing infrastructure and maintenance demands.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	106,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	106,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
FY - 29/30				
ALTERNATIVES				
Failure to replace these vehicles will require continued use of aging trucks that are prone to breakdowns and downtime. Vehicle failures can delay work orders, reduce crew efficiency, and force employees to share vehicles, limiting the department's ability to complete maintenance activities in a timely manner. As noted in the request, the alternative is to continue operating equipment prone to failure, resulting in increased repair costs, operational disruptions, and reduced service levels for residents.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
POLICE	Prepared 911 Software	\$ 67,000		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Urgent	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53325-14-00000	\$ 67,000		
DESCRIPTION OF ITEM REQUESTED				
Dispatch assistant that is able to gather information for non-emergency calls for service and input the necessary information into the dispatch system. Also provides real time translation and transcription for all languages. Can answer up to 10 non emergency calls at once.				
JUSTIFICATION FOR ITEM REQUESTED				
Very cost effective option, and greatly enhances the effectiveness of the communications center without hiring a full time team member. Besides from the dispatch function, automatically scores and reviews 100% of emergency calls in real-time against agency protocols, and has built in training for dispatchers				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	67,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	67,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28	\$ 35,000.00			
FY - 28/29	\$ 35,000.00			
FY - 29/30	\$ 35,000.00			
ALTERNATIVES				
The communications center is understaffed, and would need to hire more dispatchers to provide adequate coverage. Ideally, there is a need for two dispatchers to be on duty at all times. This type of technology reduces that level of coverage, while also being a force multiplier to communications officers.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
Glynell Horn			7/1/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PLANNING DEVELOPMENT	CONSULTANT FEES	\$10,000		
CATEGORY				
OPERATIONS				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Want	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53006-53-00000	\$10,000		
DESCRIPTION OF ITEM REQUESTED				
These funds are allocated to cover the costs associated with third-party reviews, including engineering evaluations, building plan reviews, and required inspections.				
JUSTIFICATION FOR ITEM REQUESTED				
Without a Building Official or City Engineer on staff, the City relies on a third-party consultant, AOKA, to provide commercial and residential plan review and inspection services. AOKA offers the specialized expertise needed to perform reviews and inspections that are beyond the capabilities and capacity of current City staff.				
CURRENT BASE BUDGET AMOUNT		\$	35,000.00	
ADDITIONAL BUDGET AMOUNT		\$	10,000.00	
REVENUE		\$	-	
NEW BASE BUDGET TOTAL		\$	45,000.00	
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28	\$ 10,000.00			
FY - 28/29	\$ 10,000.00			
FY - 29/30	\$ 10,000.00			
ALTERNATIVES				
As an alternative to contracting these services, the City could hire a Building Inspector to perform the majority of the review and inspection functions currently conducted by AOKA. This option would increase in-house capabilities and potentially reduce long-term dependence on third-party consultants.				
POLICY / STANDARD				
NA				
SUBMITTER NAME		DATE		
Bester Munyaradzi		6/15/2026		

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST
FIRE	Dues & Subscriptions G/L 53334	\$ 24,000
CATEGORY		
OPERATIONS		
BELOW CHECK THE ONE THAT APPLIES		
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE
If Capital Request, answer the following:		
Project Start Date:		Estimated Completion Date:
Priority: 10/1/26	Necessary	FTE Impact:
Proposed Funding Source:		
OPERATING BUDGET IMPACT		
Budget Year	G/L Account	Expense
FY 26/27	100-53334-30-00000	\$ 24,000
DESCRIPTION OF ITEM REQUESTED		
This service contract provides comprehensive maintenance and support for critical medical equipment supplied by Stryker, including three (3) patient monitors, two (2) Power-PRO 2.0 stretchers, three (3) LUCAS 3.0 chest compression systems, three (3) Power-LOAD systems, and two (2) stair chairs. The equipment, originally purchased through ARPPA funding with a total value of \$481,000, reached the expiration of its initial coverage period in 2025.		
JUSTIFICATION FOR ITEM REQUESTED		
With the expiration of ARPPA-funded coverage in 2025, continued manufacturer-supported service is essential to ensure the reliability, safety, and regulatory compliance of critical frontline medical equipment. This contract provides preventative maintenance and timely repairs, reducing downtime and extending the lifespan of assets valued at \$481,000. Maintaining service coverage protects the City's investment, ensures operational readiness for emergency response, and supports the delivery of safe, high-quality patient care.		
CURRENT BASE BUDGET AMOUNT		\$ 23,750
ADDITIONAL BUDGET AMOUNT		\$ 24,000
REVENUE		\$ -
NEW BASE BUDGET TOTAL		\$ 47,750
RECCURING EXPENSE		
FISCAL YEAR	COST	JUSTIFICATION / CHANGES
FY - 27/28	\$ 47,750.00	
FY - 28/29	\$ 47,750.00	
FY - 29/30	\$ 47,750.00	
ALTERNATIVES		
If the service contract is not executed, the City would rely on pay as you go, time-and-materials repairs and limited in-house maintenance for the covered equipment. This approach may result in increased downtime, higher repair costs, delayed response times for critical equipment failures, and reduced equipment lifespan.		
POLICY / STANDARD		
N/A		
SUBMITTER NAME		DATE
Fire Chief N. Williams		5/15/2026

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	ECONOMIC DEVELOPMENT			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Economic Development Administrator	1	\$ 133,153	\$ 133,153
START DATE	DEPARTMENT PRIORITY			
10/1/2026	Necessary			

DESCRIPTION/PURPOSE

Add an Economic Development Administrator to carry out the strategic plan for recruiting businesses to Glenn Heights.

JUSTIFICATION

To carry out the strategic plan as presented by Willdan to bring commercial businesses to the City of Glenn Heights.

Forecast

Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 103,388	1.00	\$ 103,388
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	7,909		7,909
	TMRS	4,839		4,839
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT	1,500		1,500
	CONFERENCE, TRAINING, & TRAVEL	5,000		5,000
	TOTAL	\$ 133,153		\$ 133,153

ALTERNATIVES

If this request is not funded then this task will fall upon current staff who are already exceeding their capabilities with this task.

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
FIRE	SAFETY CLOWN PROGRAM	\$ 3,000		
CATEGORY				
OPERATIONS				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Want	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53517-30-00000	\$ 3,000		
DESCRIPTION OF ITEM REQUESTED				
In 2026, the Glenn Heights Fire Department launched its Fire Education Safety Clown Program, with firefighters visiting local elementary schools—typically Kindergarten through 3rd or 4th grade—including Schupmann, Shields, and Moates Elementary, as well as area daycare centers such as Little Hawks and Bear Creek Children's Center, to provide engaging fire safety education to young children.				
JUSTIFICATION FOR ITEM REQUESTED				
The current budget supports Fire Department promotional items (SWAG) for community events, station tours, and speaking engagements. With the implementation of the Fire Education Safety Clown Program, additional resources are now required, including costumes, props, backdrops, and specialized equipment to effectively deliver engaging and age-appropriate fire safety education.				
CURRENT BASE BUDGET AMOUNT			\$	3,000
ADDITIONAL BUDGET AMOUNT			\$	3,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	6,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28	\$ 6,000.00	Starting Safety Clown Program		
FY - 28/29	\$ 6,000.00	none		
FY - 29/30	\$ 6,000.00	none		
ALTERNATIVES				
Leave as is				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
Fire Marshal H. Britton			5/15/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - WATER	Ford F150 Crew Cab Truck	\$ 53,000		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Necessary	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	500-55001-41-VEHIC	\$ 53,000		
DESCRIPTION OF ITEM REQUESTED				
The Water Department is requesting the purchase of a Ford F-150 Crew Cab truck to support daily operations, maintenance activities, and emergency response needs throughout the City's water distribution system.				
JUSTIFICATION FOR ITEM REQUESTED				
This vehicle will provide reliable transportation for personnel, tools, equipment, and materials needed to inspect, maintain, and repair water infrastructure. As the City continues to grow, department staff are responding to an increasing number of service calls, utility locates, meter installations, valve inspections, and water main repairs. A dependable crew cab truck will improve operational efficiency, reduce downtime associated with aging vehicles, enhance employee safety, and ensure staff can respond effectively to routine and emergency situations while maintaining a high level of service to residents.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	53,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	53,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
ALTERNATIVES				
Failure to replace a dedicated vehicle will result in increased maintenance costs, reduced reliability, and delays in responding to water system repairs and emergencies. Limited vehicle availability can negatively impact crew productivity, extend service interruption durations, and hinder the department's ability to maintain critical infrastructure and meet customer service expectations.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	

City of Glenn Heights
Personnel Budget Request Form
FY 26/27

DEPARTMENT	COMMUNITY ENGAGEMENT			
ACCOUNT NUMBER	HUMAN CAPITAL PROJECT NAME	QUANTITY	AMOUNT PER UNIT	AMOUNT REQUESTED
	Community Engagement Coordinator	1	\$ 81,367	\$ 81,367
START DATE	DEPARTMENT PRIORITY			
10/1/2026	Growth-Related			
DESCRIPTION/PURPOSE				
Request to fund one (1) Full-Time Community Engagement Coordinator position.				
JUSTIFICATION				
The addition of another Community Engagement Coordinator is essential to executing the day-to-day responsibilities necessary to sustain the City's growing community engagement workload. This position would be responsible for coordinating events, managing community outreach initiatives, responding to public inquiries, supporting volunteer programs, and producing key communications such as newsletters and digital content. With the expansion of the City's event calendar, increased public engagement expectations, and the volume of communications required across multiple platforms, a dedicated coordinator is necessary to ensure consistent and timely delivery of services. This position provides critical operational support by managing logistics, coordinating with stakeholders, and maintaining communication channels that keep residents informed and engaged. Under the proposed structure, the Coordinator will report directly to the Community Engagement Administrator, ensuring clear direction, accountability, and alignment with departmental goals. This structure allows the Department to function effectively by separating strategic responsibilities from operational execution, resulting in improved efficiency, responsiveness, and overall service delivery. Establishing this role as part of a properly staffed department will enable the City to meet its current demands while positioning it for continued growth and community involvement.				
Forecast				
Account	Account Description	BUDGET AMT	FTE	Budget Amount
	SALARIES	\$ 60,580	1.00	\$ 60,580
	OVERTIME	-		-
	CERTIFICATION PAY	-		-
	INSURANCE (EE ONLY)	9,337		9,337
	FICA	4,634		4,634
	TMRS	2,835		2,835
	UNEMPLOYMENT	170		170
	WORKERS' COMPENSATION	1,010		1,010
	UNIFORM & CLOTHING			-
	PERSONAL PROTECTIVE EQUIPMENT			-
	OTHER SMALL EQUIPMENT	1,300		1,300
	CONFERENCE, TRAINING, & TRAVEL	1,500		1,500
	TOTAL	\$ 81,367		\$ 81,367
ALTERNATIVES				
If additional staffing is not approved, mandated City Secretary functions, such as agenda management, records retention, and public information requests, will remain compliant with state requirements. Community engagement efforts will continue; however, the absence of additional staff may impact the timeliness of deliverables, limit opportunities for innovation and expansion, and reduce the City's ability to proactively enhance communication and engagement strategies.				

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
HUMAN RESOURCES	NeoGov Learn Subscription	\$ 25,229		
CATEGORY				
OPERATIONS				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Growth-Related	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53325-14-00000	\$ 13,287		
FY 27/28	100-53325-14-00000	\$ 11,932		
DESCRIPTION OF ITEM REQUESTED				
NEOGOV Learn Learning Management System (LMS) – A centralized training and development platform that streamlines employee learning, compliance tracking, onboarding, and professional development. The system provides access to over 1,300 training courses, custom course creation, mobile learning, automated course enrollment, advanced reporting, skills development tracking, and policy-based training management. NEOGOV Learn reduces administrative workload by consolidating in-service, online, and third-party training into a single system while improving compliance, employee development, and organizational performance.				
JUSTIFICATION FOR ITEM REQUESTED				
Provides a centralized system to manage employee training, compliance requirements, onboarding, certification tracking, and professional development while reducing administrative workload and improving organizational effectiveness				
CURRENT BASE BUDGET AMOUNT		\$	-	
ADDITIONAL BUDGET AMOUNT		\$	25,229	
REVENUE		\$	-	
NEW BASE BUDGET TOTAL		\$	25,229	
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28	\$ 11,932.00	Subject to price varies		
FY - 28/29	\$ 11,932.00	Subject to price varies		
FY - 29/30	\$ 11,932.00	Subject to price varies		
ALTERNATIVES				
Continue using manual training tracking methods (spreadsheets, paper records, and email-based tracking). This alternative is inefficient, increases administrative workload, creates a higher risk of incomplete records, and limits reporting and compliance oversight				
POLICY / STANDARD				
6.7 - Professional Development, 2.37 - Orientation, 2.2.3 - Anti Harassment Training, 9 - Performance Management				
SUBMITTER NAME		DATE		
Sir Fabian Freeman		7/1/2026		

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PLANNING DEVELOPMENT	OTHER PROFESSIONAL SERVICES	\$25,000		
CATEGORY				
OPERATIONS				
BELOW CHECK THE ONE THAT APPLIES				
☐ ONE TIME PURCHASE		☒ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Want	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-53013-53-00000	\$25,000		
DESCRIPTION OF ITEM REQUESTED				
Interactive zoning map software annual fee and expertise in Geographic Information Systems (GIS) for special zoning and future land use mapping updates.				
JUSTIFICATION FOR ITEM REQUESTED				
An interactive zoning map is an essential tool because it improves accessibility, transparency, efficiency, and accuracy in land-use planning. It enables residents, planners, developers, investors, and other stakeholders to easily access zoning information and make informed decisions regarding property use, development opportunities, and community growth. In addition, GIS expertise is critical for maintaining and updating the zoning and future land use maps. Ongoing GIS support ensures that amendments, rezonings, and land use changes are accurately reflected, maintaining consistency and alignment between the zoning map and the future land use map as the City continues to refine and implement its long-term planning objectives.				
CURRENT BASE BUDGET AMOUNT		\$	-	
ADDITIONAL BUDGET AMOUNT		\$	25,000.00	
REVENUE		\$	-	
NEW BASE BUDGET TOTAL		\$	25,000.00	
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28	\$ 10,000.00	Mapping updates		
FY - 28/29	\$ 10,000.00	Mapping updates		
FY - 29/30	\$ 10,000.00	Mapping updates		
ALTERNATIVES				
Without assistance for hosting the interactive map and providing GIS expertise needed to maintain zoning and future land use maps, the City will be unable to offer an interactive zoning map. Furthermore, zoning and future land use maps will not be updated, resulting in outdated information for staff, residents, developers, and other stakeholders.				
POLICY / STANDARD				
NA				
SUBMITTER NAME		DATE		
Bester Munyaradzi		6/15/2026		

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - WATER	LinDell Waterline Upsizing	\$ 515,000		
CATEGORY				
CIP				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Growth-Related	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	515-55001-99-LDEWL	\$ 515,000		
DESCRIPTION OF ITEM REQUESTED				
The Water Department is requesting funding for the Phase II continuation of the LinDell Estates Waterline Upsizing Project, which will replace existing 2-inch water lines with 8-inch water lines throughout the subdivision.				
JUSTIFICATION FOR ITEM REQUESTED				
The current water infrastructure is undersized and operating at capacity, limiting the City's ability to support future growth and provide adequate fire protection. Upsizing the waterlines will improve system capacity, increase fire flow availability, enhance service reliability, and support continued residential and commercial development within the service area. This investment will strengthen the City's water distribution network and ensure critical infrastructure is capable of meeting current and future demands.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	515,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	515,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
ALTERNATIVES				
Failure to complete the waterline upsizing project will leave the existing undersized waterlines in service, continuing to restrict growth opportunities and limiting available fire protection within the LinDell Estates area. The City may experience ongoing capacity constraints, reduced system resilience, and an inability to adequately serve future development demands.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - WATER	Wynwood Waterline Extension	\$ 420,000		
CATEGORY				
CIP				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Growth-Related	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	515-55001-41-WYNWD	\$ 420,000		
DESCRIPTION OF ITEM REQUESTED				
The Water Department is requesting funding for the Wynwood Waterline Extension project to construct a new 8-inch waterline connecting Wynnewood Drive to Westmoreland Road.				
JUSTIFICATION FOR ITEM REQUESTED				
Currently, the Kingston Meadows subdivision and the West Bear Creek corridor west of Westmoreland Road are served by a single water feed, creating a vulnerability that can leave several hundred residents without water service when a leak or system failure occurs. The proposed extension will create a looped water distribution system, providing an alternate supply route that improves system reliability, enhances water quality through increased circulation, and reduces service interruptions during maintenance and emergency repairs. This project will strengthen the City's water infrastructure, improve resiliency, and provide better service to existing and future customers.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	420,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	420,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
ALTERNATIVES				
Failure to complete the waterline extension will leave the area dependent on a single water feed, increasing the risk of widespread service outages during water main breaks, maintenance activities, or emergency repairs. The City will need to continue flushing operations to address water quality concerns, and residents may experience longer service interruptions when leaks occur. The lack of a redundant water supply connection will continue to limit system reliability and resilience.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
POLICE	PATROL VEHICLES	\$ 283,849		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Urgent	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-55001-32-VEHIC	\$ 283,849		
DESCRIPTION OF ITEM REQUESTED				
(3) NEW PATROL VEHICLES will replace the following: 2019 Ford Explorer Mileage:128,360, 2022 Ford Explorer: Vehicle was Totaled, 2022 Ford Explorer Mileage:83,702)				
JUSTIFICATION FOR ITEM REQUESTED				
VEHICLES ARE BEING REQUESTED TO REPLACE AGING HIGH MILEAGE VEHICLES, WHICH HAS PROVEN TO BE NOT RELIABLE. OLDER VEHICLES SIGNIFICANTLY INCREASES R&M AUTO				
CURRENT BASE BUDGET AMOUNT		\$	-	
ADDITIONAL BUDGET AMOUNT		\$	283,849	
REVENUE		\$	-	
NEW BASE BUDGET TOTAL		\$	283,849	
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
FY - 29/30				
ALTERNATIVES				
Reduced officer presence in the community as a result of vehicles not being service, reducing response time and service delivery. As vehicle mileage increases, overall reliability declines, including mechanical failures. Higher-mileage vehicles also incur increased maintenance and repair costs, while spending more time out of service for repairs, reducing fleet availability.				
POLICY / STANDARD				
BEST PRACTICES ARE TO REPLACE VEHICLES AFTER 4 TO 5 YEARS, OR AT 80,000 MILES				
SUBMITTER NAME		DATE		
Chief Glynell Horn		6/1/2026		

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - STREETS	John Deer Backhoe	\$ 149,500		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Necessary	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	100-55001-40-BCKHO	\$ 149,500		
DESCRIPTION OF ITEM REQUESTED				
The Street Department is requesting the purchase of a 2027 John Deere 320P Backhoe to replace the existing 2013 John Deere 310SK backhoe.				
JUSTIFICATION FOR ITEM REQUESTED				
The current unit has exceeded its expected service life and requires frequent maintenance and repairs, resulting in increased operating costs and reduced reliability. The backhoe is a critical piece of equipment used for street repairs, drainage improvements, utility maintenance, excavation, and emergency response activities throughout the City. Replacing the aging equipment will improve operational efficiency, reduce downtime, lower maintenance expenses, and ensure crews have reliable equipment available to safely and effectively perform essential public works services. The investment will help the department maintain service levels and meet the infrastructure demands of a growing community.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	149,500
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	149,500
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
ALTERNATIVES				
Failure to replace the existing backhoe will require the continued use of equipment that is beyond its useful life and prone to breakdowns. Increased downtime and repair costs may delay critical maintenance and emergency response operations, reduce crew productivity, and impact the department's ability to provide timely and efficient services to residents. Continuing to operate aging equipment also increases the risk of unexpected failures that could disrupt planned work and require costly emergency repairs.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
Andrew Waits			5/25/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - WASTEWATER	Jetter	\$ 110,500		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Urgent	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	515-55001-42-JETTR	\$ 110,500		
DESCRIPTION OF ITEM REQUESTED				
The Wastewater Department is requesting the purchase of a 2026 G7 Trailer Jetter to support the maintenance and operation of the City's sanitary sewer collection system.				
JUSTIFICATION FOR ITEM REQUESTED				
The existing sewer jetter is a 2017 model that is out of service for repairs nearly four months each year, significantly impacting the department's ability to perform routine line cleaning and respond promptly to sewer-related emergencies. The frequent downtime forces staff to rely on neighboring cities and outside contractors for assistance, increasing operational costs and delaying response times. A new jetter will improve reliability, enhance productivity, reduce dependence on external resources, and help prevent sanitary sewer overflows by ensuring crews have dependable equipment available to maintain critical wastewater infrastructure.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	110,500
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	110,500
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
FY - 28/29				
ALTERNATIVES				
Failure to replace the existing jetter will require continued reliance on equipment that is prone to extended downtime and frequent repairs. As noted in the budget request, crews may continue to depend on other cities and outside contractors to perform sewer maintenance activities, resulting in slower response times to sanitary sewer backups and increasing the potential for sanitary sewer overflows. These delays can negatively impact service delivery, regulatory compliance, and public health and safety.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - WATER	Hydro Excavator	\$ 106,000		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURRING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Necessary	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	500-55001-41-EXCVT	\$ 106,000		
DESCRIPTION OF ITEM REQUESTED				
The Water Department is requesting the purchase of a hydro excavator to improve the safety, efficiency, and accuracy of excavation activities associated with utility locates, water and wastewater repairs, sign installations, drainage improvements, and other underground infrastructure work.				
JUSTIFICATION FOR ITEM REQUESTED				
Unlike traditional mechanical excavation methods, a hydro excavator uses pressurized water and vacuum technology to safely expose underground utilities with minimal risk of damage. This equipment will reduce utility strike incidents, lower repair costs, improve worker safety, minimize disruptions to residents, and increase productivity by allowing crews to perform excavation work more quickly and precisely. As the City's infrastructure continues to expand, a hydro excavator will provide a reliable and cost-effective solution for maintaining and protecting critical underground assets.				
CURRENT BASE BUDGET AMOUNT				
ADDITIONAL BUDGET AMOUNT			\$	106,000
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	106,000
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
ALTERNATIVES				
Without a hydro excavator, crews must continue relying on traditional excavation methods that present a greater risk of damaging underground utilities, causing service interruptions, costly repairs, project delays, and safety hazards. The City may also incur additional costs associated with emergency repairs, contractor services, and liability related to utility strikes. Investing in a hydro excavator reduces these risks while improving operational efficiency and service delivery.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	

City of Glenn Heights
Budget Request Form
FY 26/27

DEPARTMENT	PROGRAM TITLE	COST		
PUBLIC WORKS - WATER	Ford F350 Utility Truck W/Crane	\$ 109,300		
CATEGORY				
CAPITAL				
BELOW CHECK THE ONE THAT APPLIES				
☒ ONE TIME PURCHASE		☐ REOCCURING EXPENSE		
If Capital Request, answer the following:				
Project Start Date:		Estimated Completion Date:		
Priority:	Urgent	FTE Impact:		
Proposed Funding Source:				
OPERATING BUDGET IMPACT				
Budget Year	G/L Account	Expense	Revenue	FTE Impact
FY 26/27	500-55001-41-VEHIC	\$ 109,300		
DESCRIPTION OF ITEM REQUESTED				
The Water Department is requesting the replacement of its existing utility service truck with a new Ford F-350 Utility Truck equipped with a crane.				
JUSTIFICATION FOR ITEM REQUESTED				
The current truck (#103), a 2019 Ford F-350, has accumulated 65,005 miles and 9,942 operating hours and is experiencing frequent mechanical issues. Additionally, the existing crane is irreparable, limiting the department's ability to safely and efficiently perform critical maintenance activities. The crane-equipped truck is essential for removing and installing lift station pumps, responding to water and wastewater system emergencies, and supporting routine maintenance operations. Replacing this vehicle will improve reliability, reduce downtime and repair costs, enhance employee safety, and decrease the need for contractor assistance, resulting in more efficient delivery of utility services to residents.				
CURRENT BASE BUDGET AMOUNT			\$	-
ADDITIONAL BUDGET AMOUNT			\$	109,300
REVENUE			\$	-
NEW BASE BUDGET TOTAL			\$	109,300
RECCURING EXPENSE				
FISCAL YEAR	COST	JUSTIFICATION / CHANGES		
FY - 27/28				
ALTERNATIVES				
Failure to replace the truck will require continued use of equipment that is prone to breakdowns and operational delays. Without a functioning crane, staff must rely on manual lifting equipment or hire outside contractors to remove pumps from the Kingston, Heritage, and Stone Creek lift stations, increasing costs and extending response times during emergency repairs. Continued equipment failures may negatively impact the department's ability to maintain critical utility infrastructure and provide reliable water and wastewater services.				
POLICY / STANDARD				
N/A				
SUBMITTER NAME			DATE	
ANDREW WAITS			5/29/2026	



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**ADDITIONAL INFORMATION
FY 2026-2027**

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

AR 7/28/26

Form 50-856

SR 7/29/26

City of Glenn Heights

Taxing Unit Name

1938 S. Hampton Rd, Glen Heights, TX 75154

Taxing Unit's Address, City, State, ZIP Code

972.223.1690

Phone (area code and number)

www.glennheightstx.gov

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 1,894,721.807
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,894,721.807
4.	Prior year total adopted tax rate.	\$ 0.562795 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 23,933,290
	B. Prior year values resulting from final court decisions:	- \$ 23,125,820
	C. Prior year value loss. Subtract B from A. ⁴	\$ 807,470

¹ Tex. Tax Code §55.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	Amount/Rate
6. Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
A. Prior year ARB certified value:	\$ 11,186,210
B. Prior year disputed value:	- \$ 2,931,567
C. Prior year undisputed value. Subtract B from A. ⁵	\$ 8,254,643
7. Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 9,062,113
8. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,903,783,920
9. Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10. Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use prior year market value:	\$ 37,050
B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 17,998,918
C. Value loss. Add A and B. ⁷	\$ 18,035,968
11. Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
A. Prior year market value:	\$ 563,530
B. Current year productivity or special appraised value:	- \$ 250
C. Value loss. Subtract B from A. ⁸	\$ 563,280
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 18,599,248
13. Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14. Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,885,184,672
15. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 10,609,725
16. Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 10,851
17. Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 10,620,576

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	Non-Residential Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹² A. Certified values: \$ 1,848,493,024 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 1,848,493,024	
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 62,121,697 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 62,121,697	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 1,910,614,721
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.²⁴	\$ 44,186,360

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(d)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(d) and (d)¹⁶ Tex. Tax Code §26.01(d)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 44,186,360
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,866,428,361
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.569032 /\$100 ✓
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.495670 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,903,783,920
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 9,436,485
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 9,346 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 9,346 E. Add Line 31 to 32D.	\$ 9,445,831
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,866,428,361
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.506091 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate.²⁴ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 / \$100
36.	Rate adjustment for indigent health care expenditures.²⁵ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 / \$100
37.	Rate adjustment for county indigent defense compensation.²⁶ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 / \$100
38.	Rate adjustment for county hospital expenditures.²⁷ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 / \$100

²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441²⁶ Tex. Tax Code §26.0442²⁷ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.506091 /\$100 ✓
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.506091 /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.523804 /\$100 ✓
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ²² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ²³ \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ²⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42 \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d) \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ²⁵ \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

²² Tax. Tax Code §26.042²³ Tax. Tax Code §26.042(a-2)(1)²⁴ Tax. Tax Code §26.042(a-1) and 26.042(a-2)(2)²⁵ Tax. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³⁴ Enter debt amount \$ 1,283,839 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 1,283,839	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 3,388
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,280,453
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁸ 100.00 % B. Enter the prior year actual collection rate 104.83 % C. Enter the 2024 actual collection rate 101.69 % D. Enter the 2023 actual collection rate 99.88 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D; if the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,280,453
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,910,614,721
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.067017 /\$100 ✓
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.590821 /\$100 ✓
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁴ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §526.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,910,614,721
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.569032 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.569032 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.590821 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.590821 /\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,910,614,721
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.590821 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(f)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(d)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(f)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.562795 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.562795 /\$100
	D. Adopted Tax Rate.....	\$ 0.562795 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 1,887,057,445
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.565015 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.565015 /\$100
	D. Adopted Tax Rate.....	\$ 0.565015 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,807,082,370
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.564729 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.564729 /\$100
	D. Adopted Tax Rate.....	\$ 0.564729 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,694,230,740
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.590821 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.042(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.³³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.³⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.506091 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,910,514,721
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.026189 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.067017 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.599277 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.³⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.562795 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ³⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units In Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units In Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ³⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,885,184,672
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,866,428,361
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ³⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.590821 /\$100 ✓

³³ Tex. Tax Code §26.012(b-a)

³⁴ Tex. Tax Code §26.063(a)(1)

³⁵ Tex. Tax Code §26.042(b)

³⁶ Tex. Tax Code §26.042(c)

³⁷ Tex. Tax Code §26.042(b)

³⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.569032 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000**Voter-approval tax rate.** \$ 0.590821 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50**De minimis rate.** \$ 0.599277 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ▶

John R. Ames, PCC, CTA

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

Date

7.29.26

**print
here** ▶

Sherry Roberts

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

Date

7-29-26

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)



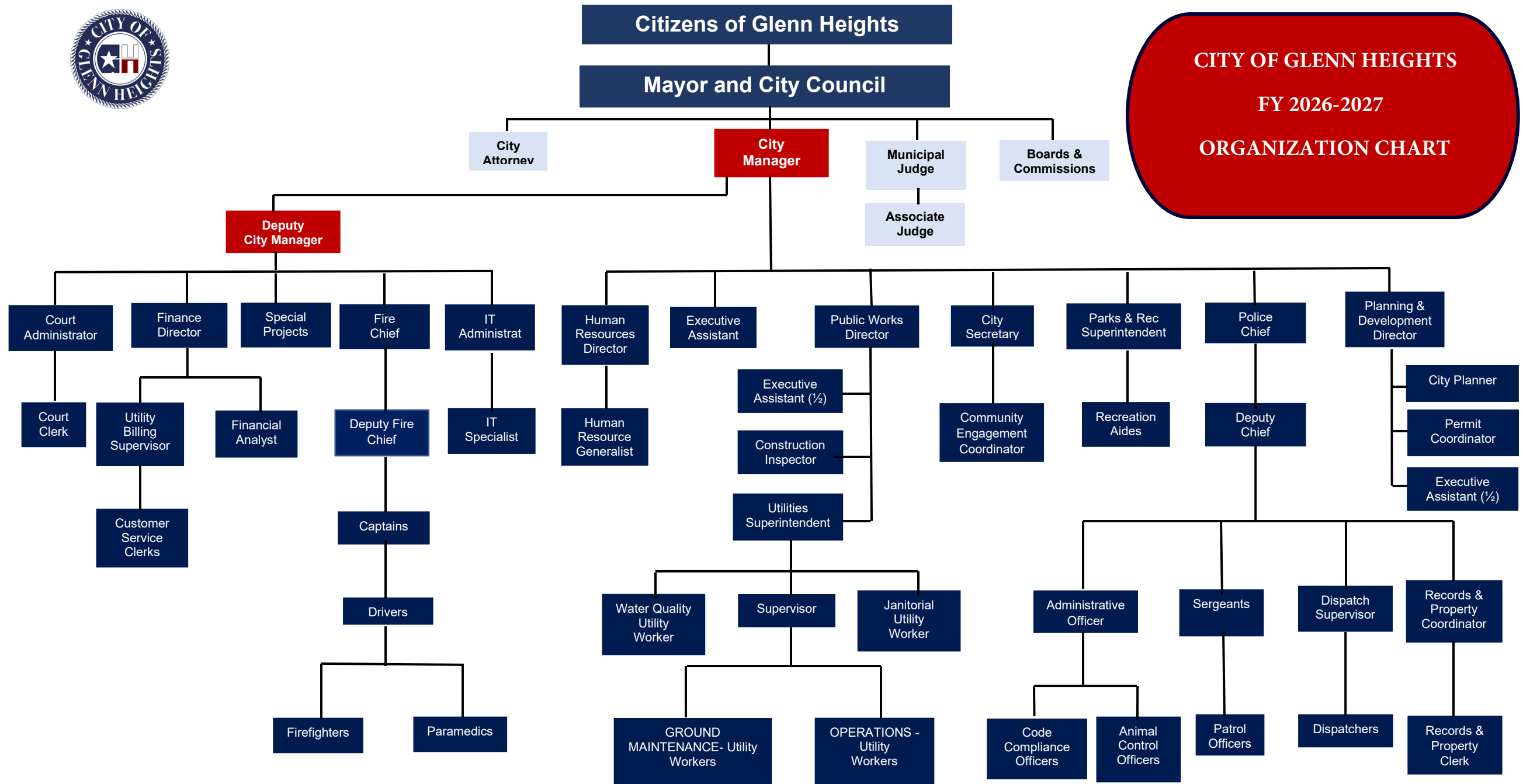
PROPOSED STAFFING FOR FY 2026-2027 BUDGET

PERSONNEL SUMMARY

Full-time Positions	2023-2024	2024-2025	2025-2026	2026-2027
CITY MANAGER'S OFFICE (3)				
City Manager	1	1	1	1
Executive Assistant to City Manager	1	1	1	1
Council Liaison	0	0	0	1
Deputy City Manager	1	1	1	1
CITY SECRETARY (1)				
City Secretary	1	1	1	1
HUMAN RESOURCES (2)				
Director, Human Resources	1	1	1	1
Human Resources/ ADA Officer	0	1	1	1
INFORMATION TECHNOLOGY (2)				
Administrator, IT	1	1	1	1
Specialist, IT	1	1	1	1
FINANCE (2)				
Director, Finance	1	1	1	1
Financial Analyst	1	1	1	1
MUNICIPAL COURT (2)				
Administrator, Court	1	1	1	1
Court Clerk	0	1	1	1
FIRE DEPARTMENT (25)				
Fire Chief	1	1	1	1
Deputy Chief, Fire	1	1	1	1
Fire Marshal	0	0	1	1
Drivers	3	3	3	3
Captains, Fire	3	3	3	3
Firefighter/EMT	1	1	1	3
Firefighter/Paramedic	8	8	8	6
Single Role Paramedic only	6	6	7	7
POLICE DEPARTMENT (39)				
Chief of Police	1	1	1	1
Deputy Chief, Police	0	1	1	1
Communications Supervisor	1	1	1	1
Emergency Dispatchers	4	4	5	5
Police Officers	21	21	21	21
Sergeant, Police	4	4	4	4
Records Clerk	1	1	1	1
Records & Property Coordinator	1	1	1	1
Property / Evidence Technician	1	1	1	1
Animal Control Officer	2	2	2	2
Code Compliance Officer	2	2	2	2
STREETS DEPARTMENT (5.34)				
Director, Public Works & Infrastructure	0	0.5	0.34	0.34
Superintendent, Public Works	1	1	1	1
Executive Assistant Public Works	1	1	1	1
Utility Worker III, Streets	1.5	1.5	1	1
Utility Worker II, Streets	0	0	1	1
Utility Worker I, Streets	3	3	1	1
Inspector	1	1	1	1
Planning & Development (3)				
Director, Planning & Development Services	1	1	1	1
Planner	1	1	1	1
Coordinator, Permits	1	1	1	1
COMMUNITY ENGAGEMENT (1)				
Coordinator, Community Engagement	1	1	1	1
PARKS MAINTENANCE (2)				
Groundskeeper	0	0	1	1

Full-time Positions	2023-2024	2024-2025	2025-2026	2026-2027
Utility Worker I	2	2	1	1
PARKS & RECREATION (4)				
Superintendent Park & Rec.	1	1	1	1
Recreation Aide	3	2	3	3
UTILITY ADMINISTRATION (4)				
Supervisor, Utilities Billing	1	1	1	1
Utilities Billing Representative	3	3	3	3
METER SERVICES (0)				
Coordinator, Meter Services	1	1	0	0
WATER OPERATIONS (6.66)				
Director, Public Works & Infrastructure	0	0.5	0.66	0.66
Supervisor, Utilities	1	1	1	1
Utility Worker I	1	1	1	1
Utility Worker II	0	0	2	2
Utility Worker III	0	0	1	1
Sr. Water Systems Operator	0	0	1	1
Wastewater Operations (3)				
Utility Worker I, Wastewater	1	1	2	2
Utility Worker III, Wastewater	0.5	0.5	1	1
Stormwater (5)				
Utility Worker I	2	2	4	4
Utility Worker II	1	1	1	1
TOTAL FULL-TIME POSITIONS	104	103	112	113

Part-Time Positions	2023-2024	2024-2025	2025-2026	2026-2027
Human Resources Generalist	0.5	0	0	0
Recreation Aide (*fte.50)	2.5	2.5	2.5	2.5
Seasonal Recreation Aide (*fte .25)	0	1.25	1.25	1.25
Finance Coordinator	0.5	0	0	0
TOTAL PART-TIME POSITIONS	3.5	3.75	3.75	3.75
GRAND TOTAL FTE COUNT	107.5	106.75	115.75	116.75





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GLOSSARY

GLOSSARY

ACCOUNT

Numbers used to classify how specific dollar amounts come into the City or how they are being spent.

ACCOUNT NUMBER

A line-item code defining appropriation.

ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

AD VALOREM TAX

Also known as the Property Tax, the ad valorem tax is payable at a rate per \$100 of taxable property value. The City Council sets the ad valorem tax rate every year as part of the budget process. A portion of the tax funds General Fund operations. The remaining portion funds General Obligation Debt Service.

AMENDED BUDGET

Amended budget represents the original adopted budget plus any amendments passed by the City Council as of September 30 each year. This figure does not include prior year encumbrances or re-appropriations.

AMORTIZATION

The process of paying off a debt through scheduled, pre-determined installments that include principal and interest.

AMORTIZATION SCHEDULE

An amortization schedule is a loan principal and interest repayment schedule based on a specific maturity date.

APPROPRIATION

An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

APPROVED BUDGET

Approved budget, as used in fund summaries and department and program summaries within the budget document, represents the budget as originally adopted by the City Council.

ARBITRAGE BOND

An Arbitrage bond is a bond issued by a municipality to refinance an existing higher-rate bond with a lower-rate bond prior to the call date of the higher rate bond.

ASSESSED VALUATION

A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

ASSESSED VALUE

A value set upon real estate or other property by the Gillespie County Appraisal District as a basis for levying taxes.

ASSETS

Property owned by the City that has monetary value.

AUDIT

A review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

BAD DEBT

The U.S. Comptroller of the Currency, Administrator of National Banks defines a bad debt as an unsecured debt for which interest or payment is past due and unpaid for six months (and which is not in process of collection). Some businesses set aside a reserve on their books to offset losses from bad debts.

BALANCE SHEET

A financial statement that gives the assets, liabilities, reserves, and balances of a specific government fund.

BALANCED BUDGET

A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

BONDS

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or formula for determining the interest rate.

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BUDGET

A financial plan for a specified period of time (fiscal year) that matches planned revenues and expenditures. The budget process in every Texas City must comply with the requirements of the Texas Uniform Budget Law.

BUDGET ADJUSTMENT

A legal procedure utilized during the fiscal year by the City staff and City Council to revise a budget appropriation. City staff has the prerogative to adjust expenditures within a department budget.

BUDGET AMENDMENT

A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

BUDGET CALENDAR

The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET DOCUMENT

Methods to ensure compliance with budget limitations. City employs an encumbrance system to ensure that expenditures not exceed appropriations.

BUDGET ORDINANCE

The Ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

BUDGET MESSAGE

A message from the City Manager to the City Council and the citizens of the City of Glenn Heights regarding his recommendations relating to those issues that they believe will affect the community. The general discussion of the budget presented in writing as a part of the budget document.

BUDGET PERIOD

The period for which a budget is approved, or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGET POLICIES

General and specific guidelines approved by the City Council that govern various aspects of the budget process, including the formulation of the budget document, its implementation, and reporting procedures utilized to monitor its progress during the fiscal year.

BUDGET TRANSFER

A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts.

BUDGET YEAR

The City's fiscal year, October 1st through September 30th.

BUDGETARY CONTROL

Budgetary control is the management of a government or enterprise in accordance with an approved budget for the purpose of keeping spending within available appropriations and available revenues.

BUDGETED FUNDS

Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The proposed budget document that is submitted for Council approval is composed of budgeted funds.

CAPITAL ASSETS

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historic treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them. The annual capital budget is the primary means by which most of the acquisition and construction activities for facilities and major improvements of a government are controlled.

CAPITAL EQUIPMENT BUDGET

The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items such as salaries, utilities, and office supplies. The Capital Outlay Budget includes funds for capital equipment purchases, such as vehicles, furniture, machinery, building improvements, computers, and special tools, which are usually distinguished from operating items according to their value and projected useful life. The dollar value varies according to the policy established by each jurisdiction.

CAPITAL EXPENDITURES

Funds used to acquire or improve long-term assets.

CAPITAL IMPROVEMENT PLAN (CIP)

Capital Improvement Plan is a comprehensive program that projects the capital needs of a community. Generally, it is a cyclical process that estimates the needs for a set number of years. Capital Improvements Plans are essential for sound infrastructure and financial planning.

CAPITAL OUTLAY

Expenditures for equipment, vehicles, and machinery that result in the acquisition of assets with a useful life of more than one year.

CAPITAL PROJECTS FUND

Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and general fund.)

CAPITALIZATION THRESHOLD

Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items.

CASH MANAGEMENT

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATE OF DEPOSIT

A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

CERTIFICATE OF OBLIGATION

Certificates of obligation are used to obtain quick financing. The full faith and credit of the City secure them. Under the State Act, the intent to issue certificates must be published in the local newspaper

14 days in advance. Voter approval is not required unless 5% of the qualified voters sign a petition and file it with the City Secretary. Certificates can be used for real property purchase and construction.

CHART OF ACCOUNTS

A chart detailing the system of general ledger accounts.

CITY COUNCIL

The current elected officials of the City as set forth in the City's Charter. Unless otherwise stated, the Mayor is considered part of the City Council.

CITY MANAGER

The individual appointed by the City Council who is responsible for the administration of the affairs of the City.

CODE ENFORCEMENT

This division of the Development Services Department enforces City codes and regulations that result in the protection of the health, safety, and welfare of all citizens. The Division is responsible for enforcing the following codes: graffiti, vacant dangerous premises and structures, bandit signs, curb stoning, junked vehicles, weeded vacant lots, zoning (Unified Development Code), illegal dumping, barbed wire and fences, minimum housing including unsanitary premises, front & side yard parking, garage sales, alley and right-of-way violations and vendors, hawkers, and peddlers.

COMPARATIVE DATA

Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

CONTRACTUAL OBLIGATIONS

Contractual obligation is a short-term debt instrument which does not require voter authorization, used to finance the purchase of items, such as equipment and vehicles.

CONTRACTUAL SERVICES

Goods and services acquired under contract the City receives from an internal service fund or an outside company. Professional services, utilities, rentals, and insurance are examples of contractual services.

COST

Cost is the amount of money or other consideration exchanged for property, services, or an expense.

COST OF LIVING ADJUSTMENT (COLA)

An adjustment to salary to compensate for increases in the cost of a certain standard of living.

CURRENT

The term "current" designates the present fiscal period, as opposed to past or future periods. It usually means items likely to be used up or converted into cash within one year.

CURRENT TAXES

Taxes that are levied and due within one year.

DEBT SERVICE

Debt service is the amount of money required for interest and principal payments on an outstanding debt in any given year.

DEBT SERVICE FUND

Debt service fund—also called a SINKING FUND—is a fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT

A deficit is the excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES

Real property taxes that remain unpaid on and after February 1st of each year upon which penalties and interest are assessed.

DEPARTMENT

A major administrative segment responsible for management of operating divisions which provide services within a functional area.

DEPRECIATION

(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, and inadequacy of obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

DISBURSEMENT

Payment for goods and services in cash or by check.

EBITDA

Earnings before interest, taxes, depreciation, and amortization.

ENDING BALANCE

The dollars remaining after current expenditures for operations and debt service are subtracted from the sum of the beginning fund balance and current resources. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

ENTERPRISE FUND

An enterprise fund is established to provide accountability for operations which: (a) finance and operate in a manner similar to private business enterprises whose governing body's intent is for the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, and accountability of other purposes.

ESTIMATED REVENUE

The amount of projected revenue to be collected during the fiscal year.

EXPENSES

Expenses are decreases in net total assets. They represent the total cost of operations during a period, regardless of the timing of related expenditures.

EXTRA TERRITORIAL JURISDICTION (ETJ)

The unincorporated area that is contiguous to the corporate boundaries of a City.

F & B

Food and Beverage

FEES

Fees are charges for services.

FISCAL YEAR

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Glenn Heights has a fiscal year of October 1st through September 30th as established by the City Charter.

FIXED ASSETS

Fixed assets are of long-term character and are intended to continue to be held or used. Examples are land, buildings, and improvements such as machinery and equipment.

FIXED COST

A fixed cost, such as rent, does not change with increases or decreases in the amount of services provided.

FRANCHISE FEE

A fee paid by public service business for use of City streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchise include electricity, telephone, natural gas, and cable television.

FUND

A fund is a fiscal and accounting entity with a self-balancing set of accounts. It records cash and other financial resources, all related liabilities, residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The balance of net financial resources that are spendable or available. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

FUNDING SOURCE

A funding source is the specifically identified dollars allocated to meet budgeted requirements.

FUND STATEMENT

Usually pertains to a detailed breakdown of revenue or expenditures such as grants, and other awards.

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Examples of General Fund departments include Police Department, Fire Department, Street Department, Parks and Recreation Department, Development Services, Health Department, Municipal Court, and Engineering.

GENERAL LEDGER

A file that contains a listing of the various accounts necessary to reflect the financial position and results of operation of the government.

GENERAL OBLIGATION BONDS (G.O. BONDS)

General Obligation Bonds are bonds that are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. They are usually issued to pay for general capital improvements such as parks and streets.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

GAAP are the uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's member are federal, state, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance.

GOVERNMENTAL ACCOUNTING

Governmental accounting is the composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of government.

GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB)

The governing body that sets accounting standards specifically for governmental entities at the State and Local level.

GOVERNMENTAL FUNDS

Governmental funds are generally used to account for tax-supported activities. Governmental funds include the general fund, special revenue funds, and the debt service fund.

GRANT

A grant is a contribution by one government unit or funding source to another unit. The contribution is usually made to aid in a specified function (for example, education), but it is sometimes also for general purposes.

INFRASTRUCTURE

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

INSURANCE SERVICES OFFICE (ISO)

ISO helps establish appropriate fire insurance premiums for residential and commercial properties. Insurance companies need reliable, up-to-date information about a community's fire-protection services.

INTERFUND TRANSFERS

All interfund transactions except loans and reimbursements.

INTERGOVERNMENTAL REVENUE

Grants, entitlements, and cost reimbursements from another federal, state, or local government.

INTERNAL SERVICE FUND

Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

INVENTORY

A detailed listing of property currently held by the City showing quantities, descriptions, and values of the property, and units of measure and unit prices.

INVESTMENTS

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

LEVY

To impose taxes, special assessments of service charges for the support of governmental activities.

LIABILITY

Debt or other legal obligations arising out of transactions in the past, which must be paid, renewed, or refunded at some future date. Note: The term does not include encumbrances.

LINE ITEM

A specific item or group of similar items defined by detail in a unique account in the financial records.

LINE-ITEM BUDGET

A budget format in which departmental outlays are grouped according to the items that will be purchased with one item or group of items on each line.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE

Cost of upkeep of property or equipment.

MAJOR FUND

Any fund that meets both of the following: (1) total assets, liabilities, revenues or expenditures constitute at least 10 percent of the corresponding total (assets, liabilities, etc.) for all funds of that category or type and (2) total assets, liabilities, revenues, or expenditures are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

MANDATE

Changes to the current level of services, which will be required to comply with Federal, State, and Local laws/Ordinances; a contractual obligation, or the operation and maintenance requirement for a completed capital improvement.

MATURITIES

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MISSION STATEMENT

The reason or purpose for the organizational unit's existence.

MODIFIED ACCRUAL

City of Glenn Heights governmental funds are budgeted using the modified accrual basis, with revenues recognized when they become measurable. Revenue is "measurable" when the amount of the transaction can be reasonably determined. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred and is expected to be liquidated within 60 days.

NET WORKING CAPITAL

Current Assets less Current Liabilities.

NOI

Net operating income.

NON-DEPARTMENTAL

Refers to a group of activities, which are not associated with or can be allocated to any particular department. These activities include outside agency contributions; boards, committees, and commissions; intergovernmental contracts; general government contingency; and liability expenses.

NON-RECURRING REVENUE

Non-recurring revenue is a one-time windfall that is budgeted only for one fiscal year.

NOTES

A written, short-term promise of the issuer to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a stated formula, payable from a defined source of anticipated revenue. Notes usually mature in fewer than five years.

OPERATING BUDGET

The portion of the budget that pertains to daily operations that provide basic services for the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

OPERATING EXPENSES

Operating expenses are proprietary fund expenses that directly relate to the fund's primary service activities.

OPERATING FUND

Resources derived from recurring revenue sources used to finance the general fund, enterprise funds, and pay-as-you-go capital improvement projects.

OPERATING RESERVES

Current cash and investments less current liabilities at the end of the most recent fiscal year.

OPERATING TRANSFERS

Monies transferred between funds.

ORDINANCE

An ordinance is a formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City.

OVERHEAD

Overhead is the element of cost necessary for the production of an article or the performance of a service which is of such a nature that the amount applicable to the product or service cannot be determined readily. Usually, overhead relates to those objects of expenditures that do not become an integral part of the finished product or service such as rent, heat, light, supplies, and management.

PERFORMANCE MEASURES

Performance measures are specific measures of work performed within an activity or program (such as, total number of dispatched calls). Performance measures also are specific quantitative measures of results obtained through a program or activity.

PERSONNEL SERVICES

Cost related to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.

PROPERTY TAX

Taxes levied on all real, personal property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

PROPERTY TAX RATE

The property tax rate consists of two elements. The first is the maintenance and operation rate. Revenues received from this element are deposited in the General Fund and can be used for any public purpose. The maintenance and operation rate is subject to the provisions of state statute and an increase in the effective rate in excess of 3.5% is subject to a voter-initiated rollback election. The

second element is the debt service rate. This rate is set based on the City's debt service requirements. Funds received from this rate are deposited in the Debt Service Fund and are used solely to pay the principal and interest on present and projected debt. These two elements added together yield a total property tax rate for the current fiscal year.

PROPRIETARY FUND

A proprietary fund is an account that shows actual financial position and operations, such as actual assets, liabilities, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

RATING

The creditworthiness of a City as evaluated by an independent agency such as Moody's, Standard and Poor's, or Fitch.

RECONCILIATION

A detail analysis of changes of revenue or expenditure balances within a fund.

REDUCTION

To reduce line items due to budgetary constraints.

REFUNDING

Refunding is when an issuer refinances an outstanding bond issue by issuing new bonds. There are two major reasons for refunding: to reduce the issuer's interest costs, or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the "refunding bonds" and the outstanding obligations being refinanced are referred to as the "refunded bonds" or the "prior issue."

REIMBURSEMENTS

Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that apply to another fund.

REPLACEMENT COST

Replacement cost is the cost of a property, as of a certain date, which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUISITION

A written request from a department to the Finance Department for specified goods or services.

RESERVE

Reserve is an account in which a portion of the fund balance is segregated for a future use and which is, therefore, not available for further appropriation or expenditure.

RESOURCES

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

RESOLUTION

A resolution is a special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary fund.

REVENUE

Revenue is (1) an increase in a governmental fund net current assets from other than expenditure refunds and residual equity or (2) an increase in a proprietary fund net total assets from other than expense refunds, capital contributions, and residual equity transfers.

REVENUE BONDS

Revenue bonds are bonds payable from a specific source of revenue, which do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the ad valorem tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-ad valorem tax.

SERVICES

Professional or technical expertise purchased from external sources.

SINKING FUND

A sinking fund is an account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenue to be deposited into the sinking fund and payments from the fund are determined by the terms of the bond contract.

SUPPLIES

Cost of goods consumed by the City in the course of its operations.

TAX LEVY

The total amount to be raised by general property taxes.

TAX RATE

The amount of tax levied for each \$100 of assessed value for real property. The rate is set by October 1st of each year by the City Council of the City of Glenn Heights.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments, or charges for services rendered, such as sewer service.

TRANSFERS

Transfers are the authorized exchanges of cash or other resources between funds.

UNRESERVED FUND BALANCE

Undesignated monies available for appropriations.

WORKING CAPITAL

Working capital is excess of current assets over current liabilities.



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