CITY OF BALLINGER, TX
PROPOSED BUDGET
FY 2026-2027

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September 8, 2026
Honorable Mayor and City Councilmembers:

The proposed Annual Operating Budget for the Fiscal Year beginning October 1, 2026 and ending on September 30, 2027, is hereby presented for your consideration. The grand total of all funds for all departments, operations, and functions proposed for the Fiscal Year 2026-2027 Annual Budget is $7,520,844 compared to $7,246,439 in the prior year. This is a 3.79% increase over the current fiscal year.

The proposed Fiscal Year 2027 Annual Budget is a balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated in each fund during the fiscal year. The City has also continued to strengthen its overall financial position and viability. The General Fund — the primary source of funding for basic city services — ended last year (and is projected to end the current fiscal year) with an operating surplus which will result in the continued stabilization of its fund balance.

The Fiscal Year 2026-2027 Annual Budget as proposed is outlined in five (5) basic funding categories:

General Fund ($4,543,793) – revenues and expenditures related to traditional city services whose main financial support comes from tax dollars. The General Fund includes the Administrative, Animal Control, City Hall, Code Enforcement, Community Center, Fire, Municipal Courts, Police Department, Recycle Center, Streets, Parks, Non-departmental, and Swimming Pool departments.

Enterprise Funds ($2,487,590) – revenues and expenditures for the Water and Wastewater. Enterprise fund revenue is solely from sales revenue.

Debt Service Fund ($130,000) – all proceeds and expenditures related to servicing annual debt payment and management of various debt obligations. These funds will help pay for a portion of the utility combination bonds.

Special Revenue Funds ($14,461) – these funds account for special revenues that must be expensed for a specific purpose. The funds are supported by a dedicated revenue stream. The special revenue funds are Municipal Court Technology and Municipal Court Security.

Airport Fund ($345,000) – revenues from the airport fund, including a grant and a grant match for FY 2027, are included in this fund for airport operations.

Property Tax

Texas law establishes the process followed by city officials in determining (a) the value for property, (b) ensuring that values are equal and uniform, (c) setting tax rates and (d) collecting taxes. However, in the management of the overall cost to taxpayers, the only control exercised by the City of Ballinger is the annual setting of the city tax rate.

For Fiscal Year 2027, we are proposing the tax rate of $.567900 per $100 valuation. Valuations increased from the prior year which will compress the maintenance and operations tax rate. The interest and sinking fund tax rate is proposed to slightly increase from the prior year. The city will generate an estimated $1,391,563 in property tax revenue.

Sales & Use Tax

The State of Texas imposes 6.25% sales and use tax on all retail sales, leases and rentals of most goods, as well as taxable services. Runnels County imposes a 0.5% sales tax, and the City of Ballinger imposes an additional 1.5% sales tax to create a maximum combined rate of 8.25%.

The City of Ballinger has experienced flat growth in sales tax revenue over the last few years and this current fiscal year has declined. With the proposed budget, we are proposing to budget the sales tax without any growth in the current fiscal year's City sales tax revenue. We do not anticipate a downturn in the economy, but we want to remain conservative in our projections.

Employee Compensation

The City of Ballinger must continue to provide appropriate and market-competitive compensation for all city employees to provide the highest possible level of services. The current state of the job market, combined with the City's need to grow services, makes it imperative that our compensation levels be sufficient to recruit and retain professional staff. Accordingly, the proposed Fiscal Year 2026-2027 Budget includes a Cost-of-Living Adjustment (COLA) of 3.0% in base salaries for all full-time employees that will take effect October 1.

General Fund Revenue

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

The General Fund is the largest fund for the City and is supported by a variety of revenue sources. However, Property (Ad Valorem) Taxes and Sales Tax provide the primary funding. In fiscal year 2027, the city is also proposing to transfer $150,000 from the water and sewer fund to continue to keep up with inflation costs to fund positions and general fund expenditures.

General Fund Expenses

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with city government. The proposed Fiscal Year 2026-2027 Annual Budget includes total General Fund Expenditures of $4.54M. The General Fund Expenditures are those costs associated with essential city services including, but not limited to, public safety, parks, streets, municipal court, fire, swimming pool, code enforcement, city hall and non-departmental.

Water Fund Revenue

Water and sewer revenue is budgeted to remain flat in the upcoming year. The city has a plan to evaluate the health of the fund balances of the water and sewer fund once the audits are complete. The city then plans to investigate future capital needs for water and sewer infrastructure and discuss conducting a rate study to satisfy the future needs of the infrastructure.

Debt Service

The City implemented an interest and sinking tax rate in the prior fiscal year to help offset costs associated with three combination bonds the City is currently paying obligations towards. The City plans to continue with the interest and sinking rate to help offset these costs. Looking ahead into the future, this portion of the tax rate could then be used for future bond issuances or loans to help with infrastructure needs.

Key Highlights of the FY 2026-2027 Budget

- Cost-of-Living Adjustment of 3% for each employee
- Continue to fund TMRS pension obligations
- Continue to adopt an I&S Tax Rate to ease the burden of the combination bonds issued in previous years
- Implement a $150,000 transfer from the water fund to the general fund to continue to fund operations

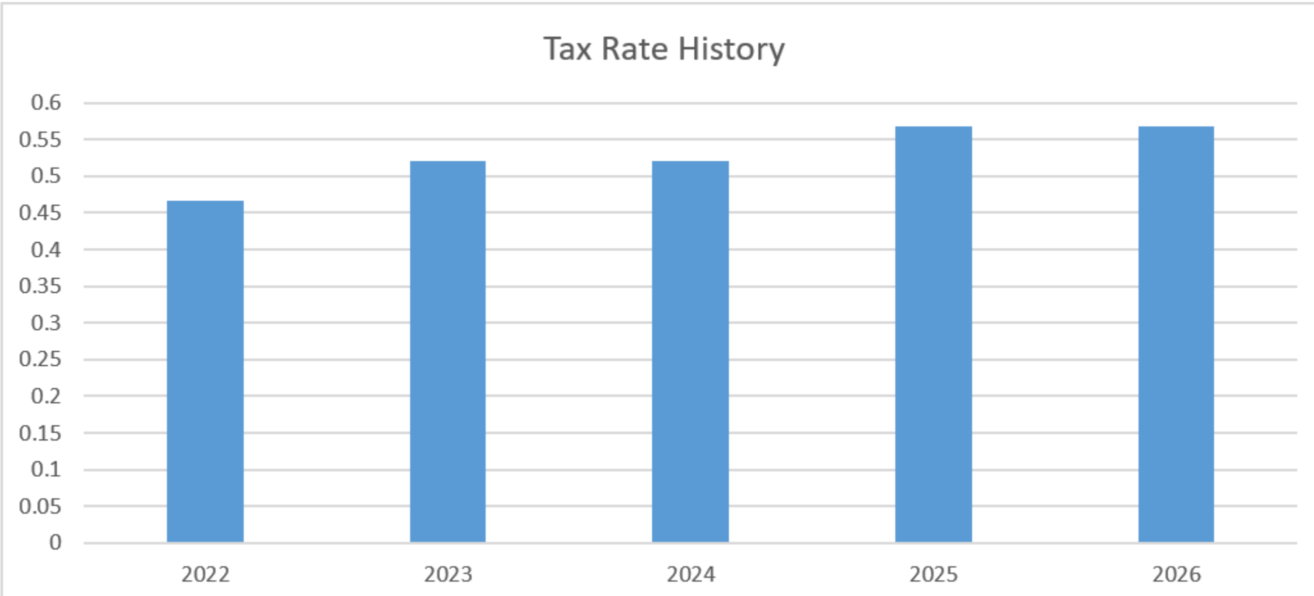
These are both challenging and exciting times for the City of Ballinger and this financial plan for the next fiscal year will allow our operations to continue moving forward. The proposed budget for Fiscal Year 2027 complies with the Council-approved financial policies and incorporates the necessary financial strategies to fund the operation of the City, while maintaining financial stability into the future. Fund balances and cash balances have stabilized since the end of fiscal year 2024 and the City is continuing its due diligence in building the fund balances back up to exceed 90 days worth of expenditures in all operating funds.

As you review the proposed Fiscal Year 2026-2027 Budget, please recognize the efforts of each department head in preparing their budget and maintaining expenditure levels. We look forward to working with you to finalize the City budget.

Sincerely,
Lindsey Gayoso
City Administrator

TAX RATE HISTORY

The following schedule presents the City's adopted maintenance & operations (M&O) and interest & sinking (I&S) tax rates for recent fiscal years, together with the proposed rate for Fiscal Year 2027.



Adopted Rates		M&O	I&S
2022	0.465916	0.465916	0
2023	0.520000	0.485732	0.034268
2024	0.520000	0.463857	0.056143
2025	0.567902	0.509637	0.058265
Proposed Tax Rate			
2026	0.567900	0.513943	0.053959

ALL FUNDS

BUDGET SUMMARY — ALL FUNDS

CONSOLIDATED FUND SUMMARY

The consolidated statement below presents beginning fund balances, revenues, expenditures, transfers, and ending fund balances across all City funds for Fiscal Year 2026-2027.

CITY OF BALLINGER
CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES
ALL FUNDS
FISCAL YEAR 2026-2027

Fund	Beginning Fund Balance	Revenues	Expenditures	Transfers In (Out)	Ending Fund Balance
General Fund	2,106,203	4,400,437	4,543,793	150,000	2,112,846
Enterprise Fund	655,845	2,358,535	2,337,590	(20,000)	656,790
Debt Service Fund	7,824	146,323	-	(130,000)	24,147
Airport Fund	82,713	327,000	345,000	-	64,713
Court Security Fund	15,321	4,550	11,461	-	8,410
Court Technology Fund	9,477	4,000	3,000	-	10,477

ALL FUNDS

SUMMARY

	2025-2026 Budget	2025-2026 Y-T-D	2025-2026 Forecast	2026-2027 Proposed Budget	Budget FY26 vs Proposed FY27
General Fund					
Beginning Fund Balance	1,361,287	1,361,287	1,361,287	2,106,203	
Revenues	4,488,049	3,488,609	4,760,595	4,550,437	1%
Expenditures	4,376,395	2,743,693	4,127,834	4,543,793	4%
Net Surplus (deficit)	111,654	744,916	632,761	6,644	
Ending Fund Balance	1,472,941	2,106,203	1,994,048	2,112,846	
Enterprise Fund					
Beginning Fund Balance	462,586	462,586	462,586	655,845	
Revenues	2,438,535	1,581,068	2,548,731	2,488,535	2%
Expenditures	2,434,051	1,387,809	2,487,590	2,487,590	2%
Net Surplus (deficit)	4,484	193,259	61,141	945	
Ending Fund Balance	467,070	655,845	523,727	656,790	
Interest & Sinking Fund					
Beginning Fund Balance	24,437	-	-	7,824	
Revenues	151,692	85,838	146,323	146,323	-4%
Expenditures	130,000	78,014	130,000	130,000	0%
Net Surplus (deficit)	21,692	7,824	16,323	16,323	
Ending Fund Balance	46,129	7,824	16,323	24,147	

	2025-2026 Budget	2025-2026 Y-T-D	2025-2026 Forecast	2026-2027 Proposed Budget	Budget FY26 vs Proposed FY27
Airport Fund					
Beginning Fund Balance	95,356	95,356	95,356	82,713	
Revenues	272,750	144,823	276,077	327,000	20%
Expenditures	285,393	157,500	189,739	345,000	21%
Net Surplus (deficit)	(12,643)	(12,677)	86,338	(18,000)	
Ending Fund Balance	82,713	82,679	181,694	64,713	

ALL FUNDS

SUMMARY Contd.

	2025-2026 Budget	2025-2026 Y-T-D	2025-2026 Forecast	2026-2027 Proposed Budget	Budget FY26 vs Proposed FY27
Court Security Fund					
Beginning Fund Balance	11,066	11,066	11,066	15,321	
Revenues	4,500	4,255	4,256	4,550	1%
Expenditures	17,600	-	-	11,461	-35%
Net Surplus (deficit)	(13,100)	4,255	4,256	(6,911)	-47%
Ending Fund Balance	(2,034)	15,321	15,322	8,410	
Court Technology Fund					
Beginning Fund Balance	8,477	8,477	8,477	9,477	
Revenues	4,000	-	1	4,000	0%
Expenditures	3,000	-	-	3,000	0%
Net Surplus (deficit)	1,000	-	1	1,000	0%
Ending Fund Balance	9,477	8,477	8,478	10,477	
Total Net Surplus (Deficit)	**113,088**	**937,576**	**800,820**	0	

GENERAL FUND

GENERAL FUND

SUMMARY

GENERAL FUND — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Total Revenues	3,209,432	4,488,049	4,760,595	4,550,437
Total Expenditures	2,856,608	4,376,395	4,127,834	4,543,793
Net Surplus / (Deficit)	**352,824**	**111,654**	**632,761**	**6,644**

GENERAL FUND

REVENUES SUMMARY

GENERAL FUND — REVENUES BY CATEGORY				
Category	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Taxes & Fees	2,104,841	2,919,830	2,920,370	2,922,804
Water/Sewer Income	672,091	966,419	1,118,578	1,021,042
Licenses & Permits	19,335	15,500	15,202	13,673
Rents, Leases & Sales	99,893	127,500	174,238	174,747
Swimming Pool Receipts	9	25,000	16,616	16,616
Grants Income	170,620	-	31,669	-
Transfers In	35,000	210,000	210,000	150,000
Interest Income	31,252	39,500	92,122	57,871
Court Fines & Fees	69,418	174,800	168,174	176,185
Other Revenue Sources	6,974	9,500	13,626	17,500
Total General Fund Revenues	**3,209,432**	**4,488,049**	**4,760,595**	**4,550,437**

GENERAL FUND

EXPENDITURE SUMMARY

GENERAL FUND — EXPENDITURES BY DEPARTMENT Department	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Administrative	286,375	483,927	493,317	550,022
Animal Control	72,203	138,830	121,866	141,987
City Hall	30,685	33,852	33,930	44,252
Code Enforcement	7,693	10,117	6,760	9,117
Community Center	17,088	23,250	31,041	31,959
Fire	495,974	234,508	180,294	225,874
Lake Park	(885)	-	-	-
Municipal Court	55,214	90,520	90,878	88,904
Non-Departmental	65,238	142,224	114,947	153,050
Park	63,123	71,732	56,681	22,680
Police	718,170	1,492,308	1,521,411	1,537,687
Recycle Center	-	80,049	78,361	92,085
Street	822,890	1,472,079	1,336,637	1,556,177
Swimming Pool	222,839	103,000	61,712	90,000
Total General Fund Expenditures	**2,856,608**	**4,376,395**	**4,127,834**	**4,543,793**

GENERAL FUND

ADMINISTRATION DEPARTMENT

The Administration department is responsible for services provided to outside agencies and internally to provide services to other departments.

Administrative — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	206,973	295,227	300,006	363,242
Office & Supplies	4,574	10,170	10,642	12,900
Repairs & Maintenance	(609)	-	-	-
Utilities	24,500	45,200	45,118	45,500
Insurance Expense	821	1,700	1,700	1,700
Consultants/Professional Fees	43,092	86,680	105,436	85,680
Debt Service	-	-	-	-
Capital	1,492	2,450	3,187	2,500
Other Expense	5,532	2,500	5,017	3,500
Economic Development	-	40,000	22,211	35,000
Total Administrative	**286,375**	**483,927**	**493,317**	**550,022**

Administrative — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	145,614	206,985	219,476	269,676
Overtime	3,348	-	-	-
Health Insurance	19,534	32,940	27,691	32,940
Social Security/Medicare	10,973	15,834	16,611	20,630
TMRS Contributions	24,596	33,883	34,305	36,294
TWC/Unemployment	68	585	1,168	702
School/Training	2,839	5,000	755	3,000
Personnel Subtotal	**206,973**	**295,227**	**300,006**	**363,242**
Office & Supplies				
Postage, Office Supplies & Su	2,176	1,000	4,503	4,000
Telephone	1,149	1,920	1,610	1,900
Bank Charges	-	-	18	-
Legal Notices	1,250	2,750	130	2,500
Air-Med Fees	-	4,500	4,382	4,500
Office & Supplies Subtotal	**4,574**	**10,170**	**10,642**	**12,900**
Repairs & Maintenance				
Computer Service Maintenance	(609)	-	-	-
Repairs & Maintenance Subtotal	**(609)**	**-**	**-**	**-**
Utilities				
Financial Advice	24,500	44,700	45,118	45,000
Records Management	-	500	-	500
Utilities Subtotal	**24,500**	**45,200**	**45,118**	**45,500**
Insurance Expense				
Insurance/ WORKERS COMPENSATION	821	1,700	1,700	1,700
Insurance Expense Subtotal	**821**	**1,700**	**1,700**	**1,700**

Administrative — DETAIL (continued) Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Consultants/Professional Fees				
Attorney's Fees	18,226	36,000	31,993	35,000
Audting	21,250	45,000	68,059	45,000
Engineering Service Fees	3,520	5,280	5,384	5,280
Notary	96	400	-	400
Consultants/Professional Fees Subtotal	**43,092**	**86,680**	**105,436**	**85,680**
Capital				
Office Machines	1,492	2,450	3,187	2,500
Capital Subtotal	**1,492**	**2,450**	**3,187**	**2,500**
Other Expense				
Elections	5,532	2,500	5,017	3,500
Other Expense Subtotal	**5,532**	**2,500**	**5,017**	**3,500**
Economic Development				
Payments to Chamber	-	40,000	22,211	35,000
Economic Development Subtotal	**-**	**40,000**	**22,211**	**35,000**
Total Administrative	**286,375**	**483,927**	**493,317**	**550,022**

GENERAL FUND

MUNICIPAL COURT DEPARTMENT

The Municipal Court department is responsible for administering payments on tickets, managing tickets, and scheduling and administering court dates.

Municipal Court — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	42,847	68,870	70,000	70,404
Office & Supplies	2,118	6,650	3,584	3,500
Repairs & Maintenance	-	-	-	-
Insurance Expense	-	-	-	-
Consultants/Professional Fees	10,249	15,000	17,293	15,000
Grant Expense	-	-	-	-
Debt Service	-	-	-	-
Other Expense	-	-	-	-
Total Municipal Court	**55,214**	**90,520**	**90,878**	**88,904**

Municipal Court — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	24,658	40,956	41,837	42,177
Health Insurance	7,797	10,980	11,877	10,980
Social Security/Medicare	1,660	3,133	2,769	3,227
TMRS Contributions	4,405	7,284	7,558	7,503
TWC/Unemployment	-	117	262	117
Schools	602	400	268	400
City Judge	3,725	6,000	5,429	6,000
Personnel Subtotal	**42,847**	**68,870**	**70,000**	**70,404**
Office & Supplies				
Postage	401	2,400	1,835	2,500
Technology/Court Security	38	-	1,648	-
Collection Fees	31	250	101	1,000
Credit Card Fees	1,570	4,000	-	-
TECHNOLOGY	78	-	-	-
Office & Supplies Subtotal	**2,118**	**6,650**	**3,584**	**3,500**
Insurance Expense				
PERFORMANCE BOND		-	-	-
Insurance Expense Subtotal	**-**	**-**	**-**	**-**
Consultants/Professional Fees				
City Attorney	10,249	15,000	17,293	15,000
Consultants/Professional Fees Subtotal	**10,249**	**15,000**	**17,293**	**15,000**

Municipal Court — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Total Municipal Court	**55,214**	**90,520**	**90,878**	**88,904**

GENERAL FUND

CITY HALL DEPARTMENT

The City Hall department is responsible for the maintenance, insurance and operations of the City Hall building.

City Hall — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	-	-	-	-
Office & Supplies	-	1,000	-	1,000
Repairs & Maintenance	5,353	7,350	3,496	17,750
Vehicle Operations	-	-	-	-
Utilities	4,388	7,000	7,269	7,000
Insurance Expense	17,646	13,502	19,572	13,502
Leases, Rents & Contractual	-	-	-	-
Community Programs & Donations Expense	-	-	-	-
Grant Expense	-	-	-	-
Debt Service	-	-	-	-
Capital	-	-	323	-
Other Expense	3,298	5,000	3,270	5,000
Total City Hall	**30,685**	**33,852**	**33,930**	**44,252**

City Hall — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Office & Supplies				
TECHNOLOGY	-	1,000	-	1,000
Office & Supplies Subtotal	**-**	**1,000**	**-**	**1,000**
Repairs & Maintenance				
Pest Control	80	250	61	250
Building Maintenance	3,802	5,000	2,086	15,000
Ground Maintenance	157	1,500	130	1,500
Police/Fire Station Building	993	-	-	-
Pioneer Plaza	320	600	1,219	1,000
Repairs & Maintenance Subtotal	**5,353**	**7,350**	**3,496**	**17,750**
Utilities				
Heat/Lights	4,388	7,000	7,269	7,000
Utilities Subtotal	**4,388**	**7,000**	**7,269**	**7,000**
Insurance Expense				
Insurance - Building & Property	11,317	13,502	13,502	13,502
Insurance - Liability	6,329	-	6,070	-
Insurance Expense Subtotal	**17,646**	**13,502**	**19,572**	**13,502**

City Hall — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Capital				
Furniture & Fixtures	-	-	323	-
Capital Subtotal	**-**	**-**	**323**	**-**
Other Expense				
Janitor Supplies	1,175	5,000	3,270	5,000
Vector Control	2,123	-	-	-
Other Expense Subtotal	**3,298**	**5,000**	**3,270**	**5,000**
Total City Hall	**30,685**	**33,852**	**33,930**	**44,252**

GENERAL FUND

POLICE DEPARTMENT

The Police department is responsible for the safety of the public.

Police — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	460,053	966,014	1,006,950	1,027,699
Office & Supplies	7,673	27,400	13,475	26,950
Repairs & Maintenance	60	8,125	5,198	8,125
Vehicle Operations	13,996	36,000	38,271	36,000
Vehicle Maintenance	1,670	14,000	9,887	14,000
Utilities	3,479	7,031	5,926	6,000
Insurance Expense	27,839	40,163	79,264	48,226
Consultants/Professional Fees	92,577	141,000	124,900	147,952
Leases, Rents & Contractual	-	-	-	-
Community Programs & Donations Expense	-	-	645	-
Grant Expense	-	-	-	-
Debt Service	106,690	226,275	226,275	196,735
Capital	3,855	16,300	8,006	16,000
Other Expense	279	10,000	2,614	10,000
Total Police	**718,170**	**1,492,308**	**1,521,411**	**1,537,687**

Police — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	270,141	605,482	679,800	661,012
Certification Pay	2,919	6,700	4,333	5,250
Overtime	53,158	49,737	14,406	43,832
Health Insurance	47,255	120,780	116,779	120,780
Social Security/Medicare	23,820	50,124	50,443	53,921
TMRS Contributions	58,058	107,904	125,467	117,617
TWC/Unemployment	25	1,287	2,856	1,287
Salaries - Chief		-	-	-
Salaries - Patrolman		-	-	-
Salaries - Clerical		-	-	-
Overtime		-	-	-
Salaries - Sergeants		-	-	-
Salaries - Corporal		-	-	-
STIPEND - CERTIFICATIONS		-	-	-
SALARIES - Lieutenant		-	-	-
Uniform Allowance	192	6,000	3,233	6,000
K-9 Care and Maintenance	1,019	-	-	-
Training	637	14,000	5,093	14,000
Membersip Dues	2,830	4,000	4,282	4,000
Hospital Health Insurance	-	-	257	-
Personnel - Pension Contribution		-	-	-
Personnel - Workers Compensation Prem		-	-	-
Personnel - Health Insurance Contributio		-	-	-
Salaries - Certification Pay		-	-	-
Personnel Subtotal	**460,053**	**966,014**	**1,006,950**	**1,027,699**
Office & Supplies				
Postage, Office Supplies & Su	353	1,200	501	750
Drug Testing/Evaluations	-	1,500	-	1,500
Ammunition	-	3,000	145	3,000
TECHNOLOGY	546	9,100	-	9,100
Telephone	6,773	12,600	12,829	12,600
Office & Supplies Subtotal	**7,673**	**27,400**	**13,475**	**26,950**

Police — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Repairs & Maintenance				
HARDLINES OUTFITTING	60	5,625	2,243	5,625
Building Maintenance	-	2,500	2,955	2,500
Repairs & Maintenance Subtotal	**60**	**8,125**	**5,198**	**8,125**
Vehicle Operations				
Gas	13,996	36,000	38,271	36,000
Vehicle Operations Subtotal	**13,996**	**36,000**	**38,271**	**36,000**
Vehicle Maintenance				
Vehicle Maintenance and Repairs	1,670	14,000	9,887	14,000
Vehicle Maintenance Subtotal	**1,670**	**14,000**	**9,887**	**14,000**
Utilities				
Heat/Lights	3,479	7,031	5,926	6,000
Utilities Subtotal	**3,479**	**7,031**	**5,926**	**6,000**
Insurance Expense				
Insurance - Building & Property	5,522	3,640	11,703	11,703
Insurance - Liability	2,954	9,383	9,383	9,383
Insurance - Police Liability	5,255	10,063	10,063	10,063
Workers Compensation	13,988	17,077	17,077	17,077
General Liability Insurance	120	-	-	-
INSURNACE CLAIM - REPAIR or SETTLMENT	-	-	31,038	-
Insurance Expense Subtotal	**27,839**	**40,163**	**79,264**	**48,226**
Consultants/Professional Fees				
SOFTWARE AND TECH LICENSES	38,577	44,000	39,253	44,000
SOFTWARE - PD KOLOGIC (COPSYNC)	-	8,000	-	12,500
Dispatching Service	54,000	84,000	85,647	91,452
Legal Auditing	-	5,000	-	-
Consultants/Professional Fees Subtotal	**92,577**	**141,000**	**124,900**	**147,952**
Community Programs & Donations Expense				
Community Relations	-	-	645	-
Community Programs & Donations Expense	**-**	**-**	**645**	**-**

Police — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Debt Service				
Interest on Note Payments	12,993	12,735	12,735	12,735
Vehicles and Equipment Principal Paymer	93,696	213,540	213,540	184,000
Debt Service Subtotal	**106,690**	**226,275**	**226,275**	**196,735**
Capital				
Office Equipment	1,445	2,300	2,841	2,000
Radio	-	11,000	-	11,000
New Equipment	2,410	3,000	5,165	3,000
Capital Subtotal	**3,855**	**16,300**	**8,006**	**16,000**
Other Expense				
Evidence and Investigatory Management	279	10,000	2,614	10,000
Other Expense Subtotal	**279**	**10,000**	**2,614**	**10,000**
Total Police	**718,170**	**1,492,308**	**1,521,411**	**1,537,687**

GENERAL FUND

FIRE DEPARTMENT

These expenditures are the responsibility of the City to fund the fire department.

Fire — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	72,350	126,175	101,334	121,253
Office & Supplies	2,056	3,065	3,769	3,137
Repairs & Maintenance	16	29,000	27,291	29,000
Vehicle Operations	4,442	13,500	5,058	8,578
Vehicle Maintenance	7,458	25,000	4,616	20,000
Utilities	3,073	9,375	5,007	5,007
Insurance Expense	12,097	12,393	19,717	19,717
Consultants/Professional Fees	-	-	-	-
Community Programs & Donations Expense	32	1,000	1,000	5,182
Grant Expense	223,000	-	-	-
Debt Service	-	-	-	-
Capital	3,000	15,000	11,000	14,000
Other Expense	-	-	-	-
Donations	-	-	1,500	-
Grants Income	168,450	-	-	-
Total Fire	**495,974**	**234,508**	**180,294**	**225,874**

Fire — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	50,156	72,877	68,753	72,020
Health Insurance	5,638	10,980	10,801	10,980
Social Security/Medicare	3,426	5,575	4,892	5,510
TMRS Contributions	6,861	9,009	9,681	9,009
TWC/Unemployment	-	234	422	234
Salaries - Firemen		-	-	-
Uniform Allowance	(150)	1,500	-	1,500
Schools	1,813	10,000	177	10,000
Dues & Pensions	4,607	9,000	6,607	12,000
Personnel - Pension Contribution		-	-	-
Personnel - Workers Compensation Prem	-	7,000	-	-
Personnel - Health Insurance Contributio		-	-	-
Personnel Subtotal	**72,350**	**126,175**	**101,334**	**121,253**
Office & Supplies				
Postage, Office Supplies & Su	86	250	195	250
Copy Machines	431	815	887	887
TECHNOLOGY	1,230	1,500	2,147	1,500
Telephone	309	500	540	500
Office & Supplies Subtotal	**2,056**	**3,065**	**3,769**	**3,137**
Repairs & Maintenance				
Minor Tools	81	2,000	105	2,000
Personal Equipment	(64)	25,000	25,000	25,000
Building Maintenance	-	2,000	2,186	2,000
Repairs & Maintenance Subtotal	**16**	**29,000**	**27,291**	**29,000**
Vehicle Operations				
Gas	2,267	6,500	3,078	3,078
Inspections & Testing	2,175	6,500	1,981	5,000
Foam Apparatus	-	500	-	500
Vehicle Operations Subtotal	**4,442**	**13,500**	**5,058**	**8,578**
Vehicle Maintenance				
Vehicle Maintenance and Repairs (Non In	7,458	25,000	4,616	20,000
Vehicle Maintenance Subtotal	**7,458**	**25,000**	**4,616**	**20,000**
Utilities				
Heat/Lights	3,073	9,375	5,007	5,007
Utilities Subtotal	**3,073**	**9,375**	**5,007**	**5,007**

Fire — DETAIL (continued) Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Insurance Expense				
Insurance - Building & Property	6,346	1,393	6,855	6,855
Insurance - Liability	2,687	11,000	11,000	11,000
Insurance/WORKERS COMPENSATION	3,065	-	1,862	1,862
Insurance Expense Subtotal	**12,097**	**12,393**	**19,717**	**19,717**
Community Programs & Donations Expense				
Public Alert System	32	1,000	1,000	5,182
Community Programs & Donations Expense	**32**	**1,000**	**1,000**	**5,182**
Grant Expense				
Grant Purchases	223,000	-	-	-
Grant Expense Subtotal	**223,000**	**-**	**-**	**-**
Capital				
Fire Apparatus - New	3,000	6,000	6,000	5,000
Fire Pumps and Tools	-	5,000	5,000	5,000
Radio	-	4,000	-	4,000
Capital Subtotal	**3,000**	**15,000**	**11,000**	**14,000**
Donations				
Donations	-	-	1,500	-
Donations Subtotal	**-**	**-**	**1,500**	**-**
Grants Income				
Grant Award Receipts	168,450	-	-	-
Grants Income Subtotal	**168,450**	**-**	**-**	**-**
Total Fire	**495,974**	**234,508**	**180,294**	**225,874**

GENERAL FUND

NON-DEPARTMENTAL DEPARTMENT

These expenditures are non-departmental expenditures of the City not classified in other departments.

Non-Departmental — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	1,082	2,000	2,420	3,000
Office & Supplies	2,833	6,900	4,310	4,130
Repairs & Maintenance	-	-	-	-
Vehicle Operations	203	-	-	-
Vehicle Maintenance	-	-	45	100
Utilities	-	-	-	-
Insurance Expense	-	1,748	1,748	1,748
Consultants/Professional Fees	48,485	106,000	77,289	107,071
Leases, Rents & Contractual	-	-	-	-
Community Programs & Donations Expense	14,768	25,576	29,130	37,000
Grant Expense	-	-	-	-
Debt Service	1	-	5	-
Capital	-	-	-	-
Other Expense	1,238	-	-	-
Budget Reserve to Makeup Shortfalls	(3,371)	-	-	-
Economic Development	-	-	-	-
Total Non-Departmental	**65,238**	**142,224**	**114,947**	**153,050**

Non-Departmental — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Travel Expense - Managers	134	-	449	500
Mayor & Council	812	1,500	719	1,500
Dues & Subscriptions - Manager	135	500	1,253	1,000
Personnel - Pension Contribution		-	-	-
Personnel - Workers Compensation Prem		-	-	-
Personnel - Health Insurance Contributior		-	-	-
Personnel Subtotal	**1,082**	**2,000**	**2,420**	**3,000**
Office & Supplies				
Telephone	-	2,200	-	-
Dues-COG & Municipal League	1,434	1,700	2,179	2,000
Runnels County Tax Collection	1,399	3,000	2,130	2,130
Office & Supplies Subtotal	**2,833**	**6,900**	**4,310**	**4,130**
Vehicle Operations				
Gas	203	-	-	-
Vehicle Operations Subtotal	**203**	**-**	**-**	**-**
Vehicle Maintenance				
Vehicle Maintenance and Repairs	-	-	45	100
Vehicle Maintenance Subtotal	**-**	**-**	**45**	**100**

Non-Departmental — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Insurance Expense				
Insurance - Liability	-	1,748	1,748	1,748
Insurance Expense Subtotal	**-**	**1,748**	**1,748**	**1,748**
Consultants/Professional Fees				
SOFTWARE AND TECH LICENSES	10,265	46,000	18,666	46,000
IT - MONTHLY MAINTENANCE	9,854	18,000	15,071	15,071
Appraisal Service Contract	28,366	42,000	43,552	46,000
Consultants/Professional Fees Subtotal	**48,485**	**106,000**	**77,289**	**107,071**
Community Programs & Donations Expense				
Public Alert System	-	-	3,183	-
Community Embelishments	4,555	6,171	6,171	7,000
Chamber of Commerce	-	500	500	500
Library Operation	5,294	12,395	12,767	13,000
CEMETERY DONATIONS	4,579	5,760	5,760	4,500
Community Relations	340	750	750	12,000
Community Programs & Donations Expense	**14,768**	**25,576**	**29,130**	**37,000**
Debt Service				
Interest On Indebt	1	-	5	-
Debt Service Subtotal	**1**	**-**	**5**	**-**

Non-Departmental — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Other Expense				
Miscellaneous Expense	1,238	-	-	-
Other Expense Subtotal	**1,238**	**-**	**-**	**-**
Budget Reserve to Makeup Shortfalls				
Contingent Fund	(3,371)	-	-	-
CITYWIDE SAVINGS & RESERVE		-	-	-
Budget Reserve to Makeup Shortfalls Subt	**(3,371)**	**-**	**-**	**-**
Total Non-Departmental	**65,238**	**142,224**	**114,947**	**153,050**

GENERAL FUND

ANIMAL CONTROL DEPARTMENT

The Animal Control department is responsible for the safety and control of stray animals in the City.

Animal Control — SUMMARY				
Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	62,841	114,292	107,889	117,462
Office & Supplies	1,581	5,312	2,897	4,900
Repairs & Maintenance	202	1,850	586	1,850
Vehicle Operations	615	1,500	853	1,500
Vehicle Maintenance	29	1,200	64	1,200
Utilities	3,706	6,424	5,860	5,860
Insurance Expense	3,110	2,752	3,714	3,714
Consultants/Professional Fees	-	5,000	-	5,000
Leases, Rents & Contractual	-	-	-	-
Community Programs & Donations Expense	-	-	-	-
Debt Service	-	-	-	-
Capital	-	-	-	-
Other Expense	74	500	3	500
Donations	45	-	-	-
Total Animal Control	**72,203**	**138,830**	**121,866**	**141,987**

Animal Control — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	40,928	69,664	71,478	72,588
Overtime	234	1,823	45	1,823
Health Insurance	10,463	21,960	17,270	21,960
Social Security/Medicare	3,098	5,469	5,374	5,692
TMRS Contributions	7,292	12,332	12,845	12,855
TWC/Unemployment	64	234	499	234
Uniform Allowance	-	310	-	310
Training	547	1,000	-	1,000
Immunizations	214	1,500	378	1,000
Personnel - Pension Contribution		-	-	-
Personnel - Workers Compensation Prem		-	-	-
Personnel - Health Insurance Contributio		-	-	-
Personnel Subtotal	**62,841**	**114,292**	**107,889**	**117,462**
Office & Supplies				
Cleaning Supplies	36	-	-	-
Animal Supplies	681	2,500	1,597	2,000
TECHNOLOGY	156	1,600	-	1,600
Telephone	708	1,212	1,300	1,300
Office & Supplies Subtotal	**1,581**	**5,312**	**2,897**	**4,900**
Repairs & Maintenance				
Minor Tools	20	100	64	100
HARDLINES OUTFITTING		-	-	-
Building Maintenance	182	1,500	521	1,500
ANIMAL TRAPS	-	250	-	250
Repairs & Maintenance Subtotal	**202**	**1,850**	**586**	**1,850**
Vehicle Operations				
Gas	615	1,500	853	1,500
Vehicle Operations Subtotal	**615**	**1,500**	**853**	**1,500**
Vehicle Maintenance				
Vehicle Maintenance and Repairs	29	1,200	64	1,200
Vehicle Maintenance Subtotal	**29**	**1,200**	**64**	**1,200**

Animal Control — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Utilities				
Heat/Lights	3,706	6,424	5,860	5,860
Utilities Subtotal	**3,706**	**6,424**	**5,860**	**5,860**
Insurance Expense				
Insurance - Building & Property	935	622	1,034	1,034
Insurance - Liability	134	500	500	500
Insurance/WORKERS COMPENSATION	2,041	1,630	2,181	2,181
Insurance Expense Subtotal	**3,110**	**2,752**	**3,714**	**3,714**
Consultants/Professional Fees				
SOFTWARE	-	5,000	-	5,000
Consultants/Professional Fees Subtotal	**-**	**5,000**	**-**	**5,000**
Community Programs & Donations Expense				
Animal Expense - Immunizations		-	-	-
Animal Expense - Immunizations		-	-	-
Community Programs & Donations Expense	**-**	**-**	**-**	**-**
Capital				
DEPRECIATION EXPENSE		-	-	-
Capital Subtotal	**-**	**-**	**-**	**-**
Other Expense				
Shipping Fees	74	500	3	500
Other Expense Subtotal	**74**	**500**	**3**	**500**
Donations				
Animal Welfare - Donation Receipts REVE	45	-	-	-
Donations Subtotal	**45**	**-**	**-**	**-**
Total Animal Control	**72,203**	**138,830**	**121,866**	**141,987**

GENERAL FUND

CODE ENFORCEMENT DEPARTMENT

These expenditures are the responsibility of the code officer and code compliance.

Code Enforcement — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	2,235	117	-	117
Office & Supplies	826	4,000	611	3,000
Vehicle Operations	300	-	31	-
Vehicle Maintenance	3	-	-	-
Insurance Expense	227	-	-	-
Community Programs & Donations Expense	4,101	6,000	6,118	6,000
Grant Expense	-	-	-	-
Debt Service	-	-	-	-
Total Code Enforcement	**7,693**	**10,117**	**6,760**	**9,117**

Code Enforcement — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	1,297	-	-	-
Overtime	5	-	-	-
Health Insurance	601	-	-	-
Social Security/Medicare	97	-	-	-
TMRS Contributions	236	-	-	-
TWC/Unemployment	-	117	-	117
Personnel Subtotal	**2,235**	**117**	**-**	**117**
Office & Supplies				
Technology	78	-	-	-
Postage, Office Supplies, Advertising	748	2,000	611	1,000
Lot Clearing	-	2,000	-	2,000
Office & Supplies Subtotal	**826**	**4,000**	**611**	**3,000**
Vehicle Operations				
Gas	300	-	31	-
Vehicle Operations Subtotal	**300**	**-**	**31**	**-**
Vehicle Maintenance				
Vehicle Maintenance	3	-	-	-
Vehicle Maintenance Subtotal	**3**	**-**	**-**	**-**
Insurance Expense				
Insurance - Building & Property	227	-	-	-
Insurance Expense Subtotal	**227**	**-**	**-**	**-**
Community Programs & Donations Expense				
Code Enforcement Expense	4,101	6,000	6,118	6,000
Community Programs & Donations Expense	**4,101**	**6,000**	**6,118**	**6,000**
Total Code Enforcement	**7,693**	**10,117**	**6,760**	**9,117**

GENERAL FUND

PARKS DEPARTMENT

The Parks department is responsible for the maintenance and upkeep of the parks throughout the City.

Park — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	32,004	54,060	38,326	717
Office & Supplies	78	-	-	-
Repairs & Maintenance	22,877	3,000	4,493	7,600
Vehicle Operations	1,284	2,000	2,118	2,000
Vehicle Maintenance	141	1,000	1,037	1,000
Utilities	5,578	10,000	8,479	9,000
Insurance Expense	1,161	1,572	2,163	2,163
Community Programs & Donations Expense	-	-	64	100
Grant Expense	-	-	-	-
Debt Service	-	-	-	-
Capital	-	-	-	-
Other Expense	-	100	-	100
Total Park	**63,123**	**71,732**	**56,681**	**22,680**

Park — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	20,274	33,779	24,453	-
Overtime	805	-	659	-
Health Insurance	5,270	10,980	6,411	-
Social Security/Medicare	1,613	2,584	1,851	-
TMRS Contributions	3,734	6,000	4,337	-
TWC/Unemployment	-	117	20	117
Salaries - Park Keeper		-	-	-
Salaries - Park Attendant Helper		-	-	-
Overtime		-	-	-
Uniform Allowance	309	600	595	600
Personnel - Pension Contribution		-	-	-
Personnel - Workers Compensation Prem		-	-	-
Personnel - Health Insurance Contributior		-	-	-
Personnel Subtotal	**32,004**	**54,060**	**38,326**	**717**
Office & Supplies				
TECHNOLOGY	78	-	-	-
Office & Supplies Subtotal	**78**	**-**	**-**	**-**
Repairs & Maintenance				
Minor Tools	150	1,000	359	500
Miscellaneous Facility	2,906	-	55	100
City Park Board Expenses	19,266	-	3,237	6,000
Grounds Maintenance	554	2,000	842	1,000
Repairs & Maintenance Subtotal	**22,877**	**3,000**	**4,493**	**7,600**
Vehicle Operations				
Gas	1,284	2,000	2,118	2,000
Vehicle Operations Subtotal	**1,284**	**2,000**	**2,118**	**2,000**

Park — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Vehicle Maintenance				
Vehicle Maintenance and Repairs	141	1,000	1,037	1,000
Vehicle Maintenance Subtotal	**141**	**1,000**	**1,037**	**1,000**
Utilities				
Heat/Lights	1,923	5,000	3,552	4,000
Lake Park Water Supply NRWSC	3,655	5,000	4,927	5,000
Utilities Subtotal	**5,578**	**10,000**	**8,479**	**9,000**
Insurance Expense				
Insurance - Building & Property	623	1,322	1,322	1,322
Insurance - Liability	-	250	250	250
Insurance/WORKERS COMPENSATION	538	-	591	591
Insurance Expense Subtotal	**1,161**	**1,572**	**2,163**	**2,163**
Community Programs & Donations Expense				
Mowing Equipment	-	-	64	100
Community Programs & Donations Expense	**-**	**-**	**64**	**100**
Other Expense				
Safety Equipment	-	100	-	100
Other Expense Subtotal	**-**	**100**	**-**	**100**
Total Park	**63,123**	**71,732**	**56,681**	**22,680**

GENERAL FUND

STREETS DEPARTMENT

The Streets department is responsible for maintaining the streets of the City. Various repairs, maintenance and improvements to the City's streets are managed by this department.

Street — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	256,645	495,368	402,065	469,737
Office & Supplies	2,385	1,450	2,049	2,549
Repairs & Maintenance	52,560	204,000	124,660	294,500
Vehicle Operations	15,835	25,000	34,777	25,000
Vehicle Maintenance	12,924	20,000	11,834	15,000
Utilities	35,299	62,000	62,845	62,845
Insurance Expense	22,706	33,014	42,228	42,228
Leases, Rents & Contractual	-	-	-	-
Sanitation, Refuse and Recycling	337,630	555,170	579,008	579,008
Waste Management & Recycling	84	-	-	-
Community Programs & Donations Expense	-	-	-	-
Grant Expense	-	-	-	-
Debt Service	84,916	74,077	74,077	63,310
Capital	-	-	-	-
Other Expense	1,907	2,000	3,094	2,000
Total Street	**822,890**	**1,472,079**	**1,336,637**	**1,556,177**

Street — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	158,545	298,694	253,149	287,047
Certification Pay	-	-	497	-
Overtime	10,565	19,600	11,968	23,600
Health Insurance	40,380	87,840	59,316	76,860
Social Security/Medicare	12,585	24,349	19,388	23,765
TMRS Contributions	29,718	53,049	46,947	47,795
TWC/Unemployment	-	936	1,869	1,170
Salaries - Maintenance		-	-	-
Overtime		-	-	-
Sidewalk Improvements	184	1,500	860	1,500
Salaries - Fleet & Logistics Manager		-	-	-
SALARIES - Superintendent		-	-	-
Uniform Allowance	4,122	8,400	7,559	7,000
Training	545	1,000	382	1,000
Hospital Health Insurance	-	-	128	-
Personnel - Pension Contribution		-	-	-
Personnel - Workers Compensation Prem		-	-	-
Personnel - Health Insurance Contributior		-	-	-
Personnel Subtotal	**256,645**	**495,368**	**402,065**	**469,737**
Office & Supplies				
TECHNOLOGY	468	500	-	500
Telephone	794	950	981	981
Bank Charges	1,123	-	1,068	1,068
Office & Supplies Subtotal	**2,385**	**1,450**	**2,049**	**2,549**
Repairs & Maintenance				
Minor Tools	4,948	7,000	12,563	1,000
Street Signs	50	2,500	18	2,000
Asphalt & Caliche	31,980	175,000	74,840	275,000
Heavy Vehicle & Maintenance	12,316	10,000	36,965	10,000
Bridges, Culverts & Lot Cleaning	2,810	8,000	95	5,000
Weed Control	456	1,500	180	1,500
Repairs & Maintenance Subtotal	**52,560**	**204,000**	**124,660**	**294,500**

Street — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Vehicle Operations				
Gas	15,835	25,000	34,777	25,000
Vehicle Operations Subtotal	**15,835**	**25,000**	**34,777**	**25,000**
Vehicle Maintenance				
Vehicle Maintenance and Repairs	12,924	20,000	11,834	15,000
Vehicle Maintenance Subtotal	**12,924**	**20,000**	**11,834**	**15,000**
Utilities				
Heat/Lights	35,299	62,000	62,845	62,845
Utilities Subtotal	**35,299**	**62,000**	**62,845**	**62,845**
Insurance Expense				
Insurance - Building & Property	9,578	1,514	10,728	10,728
Insurance - Liability	2,979	19,500	19,500	19,500
InsuranceWORKERS COMPENSATION	10,149	12,000	12,000	12,000
Insurance Expense Subtotal	**22,706**	**33,014**	**42,228**	**42,228**
Sanitation, Refuse and Recycling				
Sanitation - Contract Trash Hauling	337,630	555,170	579,008	579,008
Sanitation, Refuse and Recycling Subtotal	**337,630**	**555,170**	**579,008**	**579,008**
Waste Management & Recycling				
Recycling Center Expense	84	-	-	-
Waste Management & Recycling Subtotal	**84**	**-**	**-**	**-**
Debt Service				
Interest On Indebt	4,875	3,310	3,310	3,310
PRINCIPAL ON NOTE PAYMENTS	80,041	70,766	70,766	60,000
Debt Service Subtotal	**84,916**	**74,077**	**74,077**	**63,310**

Street — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Other Expense				
Safety Equipment	1,907	2,000	3,094	2,000
Other Expense Subtotal	**1,907**	**2,000**	**3,094**	**2,000**
Total Street	**822,890**	**1,472,079**	**1,336,637**	**1,556,177**

GENERAL FUND

RECYCLE CENTER DEPARTMENT

The Recycle Center department is responsible for the recycling operations of the City.

Recycle Center — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	-	53,865	40,882	55,074
Insurance Expense	-	184	219	184
Sanitation, Refuse and Recycling	-	24,000	34,827	34,827
Waste Management & Recycling	-	2,000	2,433	2,000
Total Recycle Center	**-**	**80,049**	**78,361**	**92,085**

Recycle Center — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	-	32,386	25,456	33,350
Overtime	-	2,000	-	2,000
Health Insurance	-	10,980	8,681	10,980
Social Security/Medicare	-	2,631	1,947	2,704
TMRS Contributions	-	5,751	4,566	5,923
TWC/Unemployment	-	117	230	117
Personnel Subtotal	**-**	**53,865**	**40,882**	**55,074**
Insurance Expense				
Insurance - Building & Property	-	184	219	184
Insurance Expense Subtotal	**-**	**184**	**219**	**184**
Sanitation, Refuse and Recycling				
Refuse Collection - Special Contract Servi	-	24,000	34,827	34,827
Sanitation, Refuse and Recycling Subtotal	**-**	**24,000**	**34,827**	**34,827**
Waste Management & Recycling				
Recycling Center Expense	-	2,000	2,433	2,000
Waste Management & Recycling Subtotal	**-**	**2,000**	**2,433**	**2,000**
Total Recycle Center	**-**	**80,049**	**78,361**	**92,085**

GENERAL FUND

SWIMMING POOL DEPARTMENT

The Swimming Pool department is responsible for the pool operations of the City.

Swimming Pool — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	8,718	40,000	29,699	40,000
Office & Supplies	15,899	35,000	11,273	30,000
Repairs & Maintenance	6,313	3,000	2,164	5,000
Utilities	3,386	5,000	6,446	5,000
Insurance Expense	1,368	-	1,518	-
Debt Service	-	-	-	-
Capital	187,355	20,000	10,612	10,000
Other Expense	(200)	-	-	-
Total Swimming Pool	**222,839**	**103,000**	**61,712**	**90,000**

Swimming Pool — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Certified Pool Contractor (Contract)	8,750	40,000	29,699	40,000
Swimming Pool School/Tra.	(32)	-	-	-
Social Security		-	-	-
Unemployment Tax		-	-	-
POOL - Seasonal Pool Manger		-	-	-
Personnel Subtotal	**8,718**	**40,000**	**29,699**	**40,000**
Office & Supplies				
Chemicals	15,899	35,000	10,293	30,000
TECHNOLOGY	-	-	245	-
Telephone	-	-	736	-
Office & Supplies Subtotal	**15,899**	**35,000**	**11,273**	**30,000**
Repairs & Maintenance				
Building Maintenance	6,313	3,000	2,164	5,000
Repairs & Maintenance Subtotal	**6,313**	**3,000**	**2,164**	**5,000**
Utilities				
Heat/Lights	3,386	5,000	6,446	5,000
Utilities Subtotal	**3,386**	**5,000**	**6,446**	**5,000**
Insurance Expense				
Insurance - Building & Property	1,368	-	1,518	-
Insurance Expense Subtotal	**1,368**	**-**	**1,518**	**-**
Capital				
CAPITOL EXPENDITURES	187,355	20,000	10,612	10,000
Capital Subtotal	**187,355**	**20,000**	**10,612**	**10,000**
Other Expense				
Merchandise For Resale	(200)	-	-	-
Other Expense Subtotal	**(200)**	**-**	**-**	**-**
Total Swimming Pool	**222,839**	**103,000**	**61,712**	**90,000**

COMMUNITY CENTER DEPARTMENT

The Community Center department is used to account for the expenditures related to the community center in the City of Ballinger.

Community Center — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Office & Supplies	-	-	-	-
Repairs & Maintenance	514	8,250	5,220	6,750
Vehicle Maintenance	-	-	-	-
Utilities	8,274	15,000	16,612	16,000
Insurance Expense	8,300	-	9,209	9,209
Grant Expense	-	-	-	-
Debt Service	-	-	-	-
Capital	-	-	-	-
Donations	-	-	-	-
Total Community Center	**17,088**	**23,250**	**31,041**	**31,959**

Community Center — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Repairs & Maintenance				
Minor Tools	-	250	-	250
Pest Control	320	500	551	500
Building Maintenance	194	7,500	4,669	6,000
Repairs & Maintenance Subtotal	**514**	**8,250**	**5,220**	**6,750**
Utilities				
Heat/Lights	8,274	15,000	16,612	16,000
Utilities Subtotal	**8,274**	**15,000**	**16,612**	**16,000**
Insurance Expense				
Insurance - Building & Property	8,300	-	9,209	9,209
Insurance Expense Subtotal	**8,300**	**-**	**9,209**	**9,209**
Total Community Center	**17,088**	**23,250**	**31,041**	**31,959**

ENTERPRISE FUND

ENTERPRISE FUND

SUMMARY

UTILITY FUND — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Total Revenues	1,434,560	2,438,535	2,548,731	2,488,535
Total Expenditures	1,256,573	2,434,051	2,487,590	2,487,590
Net Surplus / (Deficit)	**177,987**	**4,484**	**61,141**	**945**

ENTERPRISE FUND

REVENUES

UTILITY FUND — REVENUES BY CATEGORY Category	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Taxes & Fees	1,322,938	2,230,000	2,326,773	2,280,000
Water/Sewer Income	86,816	50,000	65,026	50,000
Licenses & Permits	7,800	8,535	-	8,535
Rents, Leases & Sales	-	-	-	-
Swimming Pool Receipts	-	-	-	-
Court Fees & Fines	-	-	-	-
Grants Income	-	130,000	130,000	130,000
Donations	17,006	20,000	26,932	20,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
Other Revenue Sources	-	-	-	-
Total Utility Fund Revenues	**1,434,560**	**2,438,535**	**2,548,731**	**2,488,535**

ENTERPRISE FUND

EXPENDITURES

UTILITY FUND — EXPENDITURES BY DEPARTMENT Department	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
No Department	25,883	-	-	-
Non-Operating - Water	277,631	515,367	525,032	394,858
Water Treatment Plant	608,804	1,195,052	961,540	1,237,169
Water Distribution	214,629	467,613	461,996	486,470
Water Administration	79,002	140,281	198,986	237,249
Sewer Department	50,625	115,738	46,537	131,844
Total Utility Fund Expenditures	**1,256,573**	**2,434,051**	**2,194,092**	**2,487,590**

ENTERPRISE FUND

WATER ADMINISTRATION DEPARTMENT

The Water Administration department is responsible for collecting and administering functions of utility billing and collection of payment, partial salaries of the City Administrator, customer service clerks, and other expenses related to administration.

Water Administration — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	33,986	59,731	57,827	60,144
Office & Supplies	24,374	42,600	67,400	71,346
Insurance Expense	-	5,700	5,700	5,700
Consultants/Professional Fees	21,250	32,000	68,059	100,059
Leases, Rents & Contractual	-	-	-	-
Grant Expense	-	-	-	-
Property Tax Due	-	-	-	-
Debt Service	-	-	-	-
Capital	(609)	250	-	-
Other Expense	-	-	-	-
Budget Reserve to Makeup Shortfalls	-	-	-	-
Total Water Administration	**79,002**	**140,281**	**198,986**	**237,249**

Water Administration — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	22,673	38,013	38,319	39,139
Overtime	205	-	565	-
Health Insurance	5,270	10,980	8,681	10,980
Social Security/Medicare	1,759	2,908	2,989	2,994
TMRS Contributions	4,079	6,713	7,016	6,914
TWC/Unemployment	-	117	256	117
Schools	-	1,000	-	-
Personnel Subtotal	**33,986**	**59,731**	**57,827**	**60,144**
Office & Supplies				
Postage	11,908	21,600	19,617	21,600
Office Supplies	-	250	119	250
Printing	(533)	-	-	-
Credit Card Fees	6,937	18,000	-	-
TECHNOLOGY	78	2,000	-	2,000
Telephone	540	750	918	750
Bank Charges	5,180	-	46,011	46,011
Collection Fees	265	-	735	735
Office & Supplies Subtotal	**24,374**	**42,600**	**67,400**	**71,346**
Insurance Expense				
Insurance - Liability	-	4,000	4,000	4,000
Insurance/ WORKERS COMPENSATION	-	1,700	1,700	1,700
Insurance Expense Subtotal	**-**	**5,700**	**5,700**	**5,700**

Water Administration — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Consultants/Professional Fees				
SOFTWARE AND TECH LICENSES	-	32,000	-	32,000
Legal Auditing	21,250	-	68,059	68,059
Consultants/Professional Fees Subtotal	**21,250**	**32,000**	**68,059**	**100,059**
Capital				
Office Equipment Maintenance	(609)	250	-	-
Capital Subtotal	**(609)**	**250**	**-**	**-**
Total Water Administration	**79,002**	**140,281**	**198,986**	**237,249**

ENTERPRISE FUND

NON-OPERATING DEPARTMENT

The Non-Operating department is responsible for tracking debt payments and transfers to other funds.

Non-Operating - Water — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	-	-	-	-
Consultants/Professional Fees	1,003	3,015	2,681	2,000
Leases, Rents & Contractual	-	-	-	-
Debt Service	276,628	512,352	522,352	392,858
Capital	-	-	-	-
Transfers Out	-	-	-	-
Other Expense	-	-	-	-
Total Non-Operating - Water	**277,631**	**515,367**	**525,032**	**394,858**

Non-Operating - Water — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Consultants/Professional Fees				
Agent Fee Charges	1,003	3,015	2,681	2,000
Consultants/Professional Fees Subtotal	**1,003**	**3,015**	**2,681**	**2,000**
Debt Service				
Interest On Indebt	11,628	12,352	12,352	7,858
Bond Payments	230,000	290,000	300,000	235,000
Transfer to General Fund	35,000	210,000	210,000	150,000
Debt Service Subtotal	**276,628**	**512,352**	**522,352**	**392,858**
Total Non-Operating - Water	**277,631**	**515,367**	**525,032**	**394,858**

ENTERPRISE FUND

WATER TREATMENT PLANT DEPARTMENT

The Water Treatment Plant department is responsible for the operations of treated water to the citizens of Ballinger.

Water Treatment Plant — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	141,962	295,362	224,149	310,458
Office & Supplies	92,749	217,850	100,861	218,750
Repairs & Maintenance	112,989	194,000	190,362	194,000
Vehicle Operations	6,331	10,000	12,814	10,000
Vehicle Maintenance	2,065	3,500	470	3,500
Utilities	185,639	359,000	352,731	373,121
Insurance Expense	15,458	23,340	27,266	23,340
Consultants/Professional Fees	7,394	12,000	14,415	18,000
Leases, Rents & Contractual	(3,700)	-	-	-
Grant Expense	12,842	-	3,070	-
Debt Service	-	-	-	-
Capital	32,473	71,500	30,883	76,500
Other Expense	2,602	8,500	4,518	9,500
Total Water Treatment Plant	**608,804**	**1,195,052**	**961,540**	**1,237,169**

Water Treatment Plant — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	90,387	176,674	136,678	185,354
Stipends	-	240	-	480
Certification Pay	-	167	-	2,600
Overtime	6,429	16,294	7,921	14,832
Health Insurance	17,648	43,920	24,742	43,920
Social Security/Medicare	6,754	14,762	11,345	15,314
TMRS Contributions	17,212	31,437	27,580	32,990
TWC/Unemployment	-	468	785	468
TCEQ Enforcement/fines	742	5,000	8,942	6,000
Uniform Allowance	1,538	3,900	3,053	3,000
School/Training	748	2,000	2,452	3,000
Membersip Dues	505	500	648	2,500
Personnel Subtotal	**141,962**	**295,362**	**224,149**	**310,458**
Office & Supplies				
Postage, Office Supplies & Su	895	1,500	1,517	2,000
Janitor Supplies	428	750	679	750
Chemicals	81,422	200,000	89,635	200,000
Laboratory Supplies - Water	8,968	15,000	7,692	15,000
TECHNOLOGY	234	-	-	-
Telephone	802	600	1,338	1,000
Office & Supplies Subtotal	**92,749**	**217,850**	**100,861**	**218,750**

Water Treatment Plant — DETAIL (continued) Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Repairs & Maintenance				
Minor Tools	829	1,500	528	1,500
Laboratory Equipment Maint.	14,996	17,000	23,769	17,000
Pump Station & Lake Equip.	33,071	60,000	57,953	60,000
Treatment Plant Maintenance	20,080	65,000	94,398	65,000
Ground Maintenance	896	500	389	500
Water Tower Maintenance	33,559	35,000	13,251	35,000
Water Plant - Filtration System	9,558	15,000	74	15,000
Repairs & Maintenance Subtotal	**112,989**	**194,000**	**190,362**	**194,000**
Vehicle Operations				
Gas	6,331	10,000	12,814	10,000
Vehicle Operations Subtotal	**6,331**	**10,000**	**12,814**	**10,000**
Vehicle Maintenance				
Vehicle Maintenance and Repairs	2,065	3,500	470	3,500
Vehicle Maintenance Subtotal	**2,065**	**3,500**	**470**	**3,500**
Utilities				
Heat/Lights	45,788	75,000	75,121	75,121
TCEQ Annual Registration	5,758	6,000	918	6,000
Raw Water Purchase	134,094	270,000	267,069	283,000
Supply Lines	-	8,000	9,624	9,000
Utilities Subtotal	**185,639**	**359,000**	**352,731**	**373,121**
Insurance Expense				
Insurance - Building & Property	12,075	22,040	22,040	22,040
Insurance - Liability	-	1,300	1,300	1,300
Insurance/ WORKERS COMPENSATION	3,382	-	3,926	-
Insurance Expense Subtotal	**15,458**	**23,340**	**27,266**	**23,340**
Consultants/Professional Fees				
Contract Laboratory Work	7,394	12,000	14,415	18,000
Consultants/Professional Fees Subtotal	**7,394**	**12,000**	**14,415**	**18,000**
Leases, Rents & Contractual				
Contract Labor Work	(3,700)	-	-	-
Leases, Rents & Contractual Subtotal	**(3,700)**	**-**	**-**	**-**

Water Treatment Plant — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Grant Expense				
TWDB PHANTOM PAD Project 17150 Wate	12,842	-	3,070	-
Grant Expense Subtotal	**12,842**	**-**	**3,070**	**-**
Capital				
Pump & Machinery	19,212	50,000	29,889	55,000
Signal System	761	1,500	994	1,500
LAKE DAM MAINTENANCE & INSPECTIONS	-	20,000	-	20,000
Capitol Expenditures	12,500	-	-	-
Capital Subtotal	**32,473**	**71,500**	**30,883**	**76,500**
Other Expense				
Safety Equipment	2,602	3,500	4,518	4,500
Waste Disposal Fees	-	5,000	-	5,000
Other Expense Subtotal	**2,602**	**8,500**	**4,518**	**9,500**
Total Water Treatment Plant	**608,804**	**1,195,052**	**961,540**	**1,237,169**

ENTERPRISE FUND

WATER DISTRIBUTION DEPARTMENT

The Water Distribution department is responsible for the operations to provide water through distribution to the citizens of Ballinger.

Water Distribution — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	160,164	302,356	328,595	311,909
Office & Supplies	1,644	600	1,009	1,000
Repairs & Maintenance	4,320	36,000	5,795	31,500
Vehicle Operations	31,481	76,500	76,788	77,000
Vehicle Maintenance	3,644	7,000	7,936	9,000
Utilities	4,234	26,266	21,149	31,200
Insurance Expense	7,089	10,391	15,361	15,361
Consultants/Professional Fees	-	-	-	-
Leases, Rents & Contractual	-	-	-	-
Grant Expense	-	-	-	-
Debt Service	-	-	-	-
Capital	154	5,000	966	5,000
Other Expense	1,899	3,500	4,397	4,500
Total Water Distribution	**214,629**	**467,613**	**461,996**	**486,470**

Water Distribution — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	95,709	174,892	202,169	182,811
Stipends - Telephone	-	1,020	-	720
Overtime	11,323	21,000	13,981	21,000
Health Insurance	24,621	54,900	51,844	54,900
Social Security/Medicare	7,494	14,986	15,471	15,592
TMRS Contributions	18,995	31,073	38,966	32,401
TWC/Unemployment	32	585	1,368	585
Uniform Allowance	2,211	3,900	4,346	3,900
Schools, MEETINGS & CONFERENCE	(221)	-	-	-
Social Security	-	-	89	-
Hospital Health Insurance	-	-	128	-
Pension Contribution	-	-	210	-
Unemployment Tax	-	-	22	-
Personnel Subtotal	**160,164**	**302,356**	**328,595**	**311,909**
Office & Supplies				
TECHNOLOGY	312	-	-	-
Telephone	1,331	600	1,009	1,000
Office & Supplies Subtotal	**1,644**	**600**	**1,009**	**1,000**
Repairs & Maintenance				
Minor Tools	3,016	6,000	5,234	6,500
Fire Hydrants	708	25,000	471	20,000
Water Distribution - Valve Replacements	597	5,000	90	5,000
Repairs & Maintenance Subtotal	**4,320**	**36,000**	**5,795**	**31,500**
Vehicle Operations				
Gas	9,766	16,500	10,837	12,000
Water Mains	21,716	60,000	65,951	65,000
Vehicle Operations Subtotal	**31,481**	**76,500**	**76,788**	**77,000**

Water Distribution — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Vehicle Maintenance				
Vehicle Maintenance and Repairs	3,644	7,000	7,936	9,000
Vehicle Maintenance Subtotal	**3,644**	**7,000**	**7,936**	**9,000**
Utilities				
Heat/Lights	516	1,266	868	1,200
Customer Service Lines	3,718	25,000	20,281	30,000
Utilities Subtotal	**4,234**	**26,266**	**21,149**	**31,200**
Insurance Expense				
Insurance - Building & Property	2,433	591	5,561	5,561
Insurance - Liability	923	5,000	5,000	5,000
Insurance/ WORKERS COMPENSATION	3,733	4,800	4,800	4,800
Insurance Expense Subtotal	**7,089**	**10,391**	**15,361**	**15,361**
Capital				
Machine & Tool Maintenance	154	5,000	966	5,000
Capital Subtotal	**154**	**5,000**	**966**	**5,000**
Other Expense				
SAFETY EQUIPMENT	1,899	3,500	4,397	4,500
Other Expense Subtotal	**1,899**	**3,500**	**4,397**	**4,500**
Total Water Distribution	**214,629**	**467,613**	**461,996**	**486,470**

ENTERPRISE FUND

SEWER DEPARTMENT

The Sewer department is responsible for managing the wastewater of the City.

Sewer Department — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	-	-	-	-
Office & Supplies	7,578	12,000	8,536	20,000
Repairs & Maintenance	26,937	56,500	20,350	63,500
Vehicle Maintenance	2,927	3,000	1,425	6,000
Utilities	6,546	11,257	8,500	8,500
Insurance Expense	1,705	3,181	3,181	3,181
Consultants/Professional Fees	-	-	-	-
Leases, Rents & Contractual	3,483	3,600	1,912	3,600
Grant Expense	-	-	-	-
Property Tax Due	1,108	1,200	2,063	2,063
Debt Service	-	-	-	-
Capital	340	25,000	570	25,000
Total Sewer Department	**50,625**	**115,738**	**46,537**	**131,844**

Sewer Department — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Office & Supplies				
Chemicals	7,578	12,000	8,536	20,000
Office & Supplies Subtotal	**7,578**	**12,000**	**8,536**	**20,000**
Repairs & Maintenance				
Minor Tools	901	1,500	584	3,500
SEWER PLANT MAINTENANCE	14,934	30,000	2,438	30,000
SEWER MAINS MAINTENANCE	11,102	25,000	17,329	30,000
Repairs & Maintenance Subtotal	**26,937**	**56,500**	**20,350**	**63,500**
Vehicle Maintenance				
Vehicle Maintenance and Repairs	2,927	3,000	1,425	6,000
Vehicle Maintenance Subtotal	**2,927**	**3,000**	**1,425**	**6,000**
Utilities				
Heat/Lights	6,546	11,257	8,500	8,500
Utilities Subtotal	**6,546**	**11,257**	**8,500**	**8,500**
Insurance Expense				
Insurance - Building & Property	1,705	1,981	1,981	1,981
Insurance - Liability	-	1,200	1,200	1,200
Insurance Expense Subtotal	**1,705**	**3,181**	**3,181**	**3,181**
Leases, Rents & Contractual				
Sewer Permit Renewal Fee	3,483	3,600	1,912	3,600
Leases, Rents & Contractual Subtotal	**3,483**	**3,600**	**1,912**	**3,600**

Sewer Department — DETAIL (continued)

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Property Tax Due				
Property Tax On Leased Land	1,108	1,200	2,063	2,063
Property Tax Due Subtotal	**1,108**	**1,200**	**2,063**	**2,063**
Capital				
PUMPS,ELECTRICAL CONTROLS	340	25,000	570	25,000
Capital Subtotal	**340**	**25,000**	**570**	**25,000**
Total Sewer Department	**50,625**	**115,738**	**46,537**	**131,844**

OTHER FUNDS

AIRPORT FUND

SUMMARY

This fund is used to account for the revenues and expenditures related to airport operations, including grant funding and the associated grant match for FY 2027.

AIRPORT FUND — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Total Revenues	45,026	272,750	276,077	327,000
Total Expenditures	138,783	285,393	189,739	345,000
Net Surplus / (Deficit)	**(93,757)**	**(12,643)**	**86,338**	**(18,000)**

AIRPORT FUND

REVENUES

AIRPORT FUND — REVENUES BY CATEGORY				
Category	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Taxes & Fees	-	-	-	-
Water/Sewer Income	10,149	15,000	26,863	25,000
Licenses & Permits	31,305	67,750	59,213	67,000
Rents, Leases & Sales	-	-	-	-
Swimming Pool Receipts	-	-	-	-
Court Fees & Fines	3,572	190,000	190,000	235,000
Grants Income	-	-	-	-
Donations	-	-	-	-
Interest Income	-	-	-	-
Transfers In	-	-	-	-
Other Revenue Sources	-	-	-	-
Total Airport Fund Revenues	**45,026**	**272,750**	**276,077**	**327,000**

AIRPORT FUND

EXPENSES

Airport Operating — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel	6,798	27,032	10,796	27,839
Office & Supplies	503	750	1,131	251
Repairs & Maintenance	18,886	16,000	9,495	14,730
Vehicle Operations	9,543	20,000	30,914	25,000
Utilities	3,429	5,600	5,290	5,290
Insurance Expense	9,263	4,900	10,779	10,779
Consultants/Professional Fees		100,000	10,223	150,000
Grant Expense	90,361	111,111	111,111	111,111
Capital	-	-	-	-
Total Airport Operating	**138,783**	**285,393**	**189,739**	**345,000**

Airport Operating — DETAIL

Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Personnel				
Salaries	6,315	25,002	9,903	25,752
Social Security/Medicare	483	1,913	758	1,970
TWC/Unemployment	-	117	135	117
Personnel Subtotal	**6,798**	**27,032**	**10,796**	**27,839**
Office & Supplies				
Office Supplies	-	750	251	251
Telephone	503	-	880	-
Legal Notices		-	-	-
Office & Supplies Subtotal	**503**	**750**	**1,131**	**251**
Repairs & Maintenance				
Minor Tools	-	1,000	113	500
Property Tax	5,104	4,000	7,730	7,730
Lighting Maintenance		-	-	-
Hangar Maintenance	13,782	10,000	1,498	5,000
House Maint		500	-	1,000
Taxi Strip		-	-	-
Dues		500	153	500
Repairs & Maintenance Subtotal	**18,886**	**16,000**	**9,495**	**14,730**
Vehicle Operations				
Gas	9,543	20,000	30,914	25,000
Vehicle Operations Subtotal	**9,543**	**20,000**	**30,914**	**25,000**
Utilities				
Heat/Lights	3,229	5,400	4,984	4,984
Stormwater Permit	200	200	306	306
Utilities Subtotal	**3,429**	**5,600**	**5,290**	**5,290**
Insurance Expense				
Insurance - Building & Property	8,812	3,900	9,779	9,779
Insurance - Liability	451	1,000	1,000	1,000
Insurance Expense Subtotal	**9,263**	**4,900**	**10,779**	**10,779**
Consultants/Professional Fees				
SURVEY		100,000	10,223	150,000
Consultants/Professional Fees Subtotal	**-**	**100,000**	**10,223**	**150,000**
Grant Expense				
Grant Expenses	90,361	111,111	111,111	111,111
Grant Expense Subtotal	**90,361**	**111,111**	**111,111**	**111,111**
Total Airport Operating	**138,783**	**285,393**	**189,739**	**345,000**

COURT TECHNOLOGY FUND

SUMMARY

The Court Technology Fund collects a fee from each citation paid and allocates a State mandated portion to this fund to be used for upgrades to court technology.

COURT TECHNOLOGY FUND — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Total Revenues	-	4,000	429	4,000
Total Expenditures	-	3,000	-	3,000
Net Surplus / (Deficit)	**-**	**1,000**	**429**	**1,000**

COURT TECHNOLOGY FUND — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
REVENUES				
Taxes & Fees	-	4,000	429	4,000
Total Revenues	**-**	**4,000**	**429**	**4,000**
EXPENDITURES				
Technology (Hardware & Software)	-	3,000	-	3,000
Total Expenditures	**-**	**3,000**	**-**	**3,000**

COURT SECURITY FUND

SUMMARY

The Court Security Fund collects a fee from each citation paid and allocates a State mandated portion to this fund to be used for upgrades to court security.

COURT SECURITY FUND — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Total Revenues	-	4,550	485	4,550
Total Expenditures	-	17,600	26,461	11,461
Net Surplus / (Deficit)	**-**	**(13,050)**	**(25,976)**	**(6,911)**

COURT SECURITY FUND — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
REVENUES				
Court Security Fees	-	4,500	485	4,500
Interest on Investments	-	50	-	50
Total Revenues	**-**	**4,550**	**485**	**4,550**
EXPENDITURES				
Office Equipment	-	2,000	11,461	11,461
Building Maintenance	-	15,600	15,000	-
Total Expenditures	**-**	**17,600**	**26,461**	**11,461**

INTEREST & SINKING FUND

SUMMARY

The Interest & Sinking Fund is used to track the revenues and expenditures associated with the outstanding debt.

INTEREST & SINKING FUND — SUMMARY Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
Total Revenues	-	151,692	85,838	146,323
Total Expenditures	-	130,000	78,014	130,000
Net Surplus / (Deficit)	**-**	**21,692**	**7,824**	**16,323**

INTEREST & SINKING FUND — DETAIL Description	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2026-2027 Proposed
REVENUES				
Taxes & Fees	-	151,692	85,838	146,323
Total Revenues	**-**	**151,692**	**85,838**	**146,323**
EXPENDITURES				
Transfer Out	-	130,000	78,014	130,000
Total Expenditures	**-**	**130,000**	**78,014**	**130,000**

PERSONNEL SUMMARY

The following schedule summarizes full-time equivalent (FTE) positions by department for the current and proposed fiscal years.

	FTE FY 2026	Position Changes	FTE FY 2025
Administrative	4.50	-1.00	5.50
Animal Control	2.00	0.00	2.00
Fire	1.50	0.00	1.50
Court	1.00	0.00	1.00
Park	1.00	0.00	1.00
Police	11.00	0.00	11.00
Street	9.00	2.00	7.00
Recycle Center	1.00	0.00	1.00
Code Enforcement	1.00	0.00	1.00
Swimming Pool	0.00	0.00	0.00
Airport	0.50	0.00	0.50
Water Distribution	5.00	0.00	5.00
Water Administration	1.00	0.00	1.00
Water Treatment Plant	4.00	1.00	3.00
TOTAL	**42.50**	**2.00**	**40.50**

DEBT SUMMARY

DEBT SUMMARY

BONDED DEBT SERVICE — FY 2027