

**ROCKWALL CITY COUNCIL SPECIAL MEETING
BUDGET WORK SESSION**

Monday, August 25, 2025 - 4:30 PM

City Hall Council Chambers - 385 S. Goliad St., Rockwall, TX 75087

I. Call Public Meeting to Order

II. Invocation and Pledge of Allegiance - Councilmember Thomas

III. Open Forum

This is a time for anyone to address the Council and public on any topic not already listed on the agenda or set for a public hearing. To speak during this time, please turn in a (yellow) "Request to Address City Council" form to the City Secretary either before the meeting or as you approach the podium. Per Council policy, public comments should be limited to three (3) minutes out of respect for others' time. On topics raised during Open Forum, please know Council is not permitted to respond to your comments during the meeting since the topic has not been specifically listed on the agenda (the Texas Open Meetings Act requires that topics of discussion/deliberation be posted on an agenda not less than 72 hours in advance of the Council meeting). This, in part, is so that other citizens who may have the same concern may also be involved in the discussion.

IV. Work Session

1. Hold work session to discuss and consider the proposed City of Rockwall budget for the upcoming 2026 fiscal year

V. Action Items

1. Discuss and consider possible action to set the PROPOSED 2025 Tax Rate and setting the date and time for the Public Hearing on the Proposed Tax Rate, and take any action necessary.

VI. Adjournment

This facility is wheelchair accessible and accessible parking spaces are available. Request for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (972) 771-7700 or FAX (972) 771-7727 for further information.

The City of Rockwall City Council reserves the right to adjourn into executive session at any time to discuss any of the matters listed on the agenda above, as authorized by Texas Government Code § 551.071 (Consultation with Attorney) § 551.072 (Deliberations about Real Property) § 551.074 (Personnel Matters) and § 551.087 (Economic Development)

I, Kristy Teague, City Secretary for the City of Rockwall, Texas, do hereby certify that this Agenda was posted at City Hall, in a place readily accessible to the general public at all times, on the 22nd day of August, 2025 at 4:30 PM and remained so posted for at least 72-hrs preceeding the scheduled time of said meeting.

Kristy Teague, City Secretary
or Margaret Delaney, Asst. to the City Sect.

Date Removed



This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,754,350, which is a 7.12 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 \$542,986.

	Tax Year 2024 FY2025	Tax Year 2025 FY2026
No New Revenue Tax Rate	.247450 / 100 assessed value	.234687 / 100 assessed value
No New Revenue M&O Tax Rate	.152992 / 100 assessed value	.153098 / 100 assessed value
Voter Approval Tax Rate	.265311 / 100 assessed value	.266367 / 100 assessed value
Debt Rate	.095850 / 100 assessed value	.099344 / 100 assessed value

Total City Debt Obligations Secured by a Tax Rate: \$79,695,000



August 18, 2025

Mayor Tim McCallum
Members of the Rockwall City Council
City of Rockwall, Texas

Mayor McCallum and Councilmembers:

The following pages outline the Proposed Budget for the City of Rockwall for the upcoming fiscal year, October 1, 2025 to September 30, 2026. The budget includes the revenues and expenses the City anticipates over the next year, and has been prepared in conformity with the City Charter requirements and our conservative approach to preparing the annual operating budget.

As always, the City aims to provide exceptional services and the resources and amenities to accommodate the growth of our community, while also maintaining a low tax rate relative to our surrounding communities. City staff has compiled this budget in accordance with fiscally conservative principles, while continuing to try to meet the needs of our growing City.

The local economy has seen positive growth when compared to the prior year and we should end the fiscal year with sales tax up 5.9% which is in line with the FY2025 budget. Construction related revenues rebounded this year with new residential starts increasing from 2024. Also, interest earnings have been much higher than previous years as well.

That said, the City's operating budget was challenging to prepare despite those stronger revenues. It is always difficult to be assured that revenues will grow again after such a good year. Our goal was to continue to provide residents and businesses with outstanding public safety and top-notch parks amenities while focusing on street maintenance needs.

Proposed Tax Rate

This budget proposes a tax rate of 25.75 cents per hundred dollars of assessed value. This is an increase of 1.005 cents from the previous fiscal year. We've been able to lower the tax rate each of the last twelve years but this does not allow us to move ahead with street reconstruction projects and keep salaries for public safety employees at an appropriate level. The following information and detailed pages throughout the budget document will lead to an understanding of the need for the proposed tax rate. Approximately 60% of the tax rate will be dedicated to operations and maintenance in the General Fund, and 40% will be allocated to debt service.

The State Legislature continues to grapple with a desire to lessen the tax burden but at this time the changes have been relatively minor. Efforts during the Special Session are again examining lowering the percentage that property taxes may increase for operations and some proposed bills look at the ability to control spending by only allowing expenditures to grow by a certain state calculated percentage each year. The following terms are used when discussing the property tax rate and associated calculations. The No New Revenue Rate ("NNR") is the rate that keeps tax revenues from existing properties the same as the preceding year. The estimated NNR rate for the upcoming fiscal year is 23.4687 cents per hundred dollars of assessed value. The Voter Approved Tax Rate ("VAR") allows for a tax rate of 26.6367 as the highest rate a council can impose without prior approval by voters. Cities may add any portion of the unused VAR for a fiscal year to the VAR of the following year. This privilege extends for up to three years but is not included in the proposed budget. This is also a feature that the Legislature may remove in the future.

The average taxable value for a single-family homestead is \$472,950 and is reported to us by the Central Appraisal District. This is an increase of 9.79% from the previous year's average of \$430,794. With a property tax rate of 25.75 cents, the city property tax paid on the average single-family home will be \$1,217. This is an increase of \$151 from the previous year's average residential tax bill. Homeowners over the age of 65 enjoy a frozen tax bill. They do not pay any more in property taxes whether the home's value or the tax rate changes.

For perspective, if the City were to elect to apply the unused VAR to this fiscal year it would lead to an additional \$790,548 dollars in revenue but would be \$42 additional dollars on the average tax bill. This additional revenue could be put to good use to increase street maintenance contracts as an example.

Projected General Fund Revenues

General fund revenues for this fiscal year are projected to total \$58,587,000, an increase of 3.9% from the prior budget. The local sales tax rate is 2.00%, the maximum allowed by state law. Of that amount, 1.5% is allocated to the City's general fund and 0.5% to the economic development corporation.

FY2025 has been relatively good year for sales tax growth. We started off with several months of lower sales tax when compared to the prior year but we've seen healthy increases each month since February's report of December sales. We should end the fiscal year up 5.9% assuming a good September. Looking back at sales tax history we have historically seen a 5-year average increase of 7.7%. The budget is prepared with a 6% increase in sales tax revenue. With the opening of HEB this fall and IKEA in the spring we are cautiously optimistic in our projections.

We will have to monitor very closely and may need to adjust if the revenue does not meet projections. In comparing to other cities, we find our per-capita sales tax revenue still well ahead of others similarly situated cities in the Metroplex.

Other Revenues

With the subdivisions approved in the past couple of years on the north side of the City we saw building permits increase over the much lower count last year. The report of permits issued is included in the first Council meeting agenda of each month.

Franchise fees are flat or decreasing generally. Telephone and Cable franchise fees will likely continue to drop each year. Electric and Gas franchise fees are very weather dependent. The garbage franchise fee is 5% of the rates charged to both residential and commercial.

In addition, other revenues supporting the General Fund are generated from sources such as mixed beverage tax, Court fines and fees, the SAFER grant, and fees charged to other governmental entities.

Proposed General Fund Expenditures

The General Fund accounts for any expenditures related to traditional government services, such as Administration, Public Safety, Parks and Recreation, Engineering, and Municipal Court.

Operating expenditures in the general fund total \$54,397,600, a 3.94% increase from the prior year budget. The available ending fund balance for fiscal year 2026 is projected to be \$27,481,903, leaving 188 days or 6.26 months of expenditures in reserve. The City's policy allows for reserves in excess of 3.5 months of recurring expenditures be available for use to fund capital projects, capital equipment, or other one-time purchases. This year's budget reserve is solidly within the City's overall policy. Reserves of this size will allow the City to build capital projects such as a new fire station in the future from reserves rather than paying debt service.

The single largest expense a service organization such as a City has is the compensation of our employees. While the economic conditions that we have experienced seem to finally be stabilizing and that coupled with the potential for lower interest rates in the near future is encouraging to our employees. We know the cost for day to day goods and services has a significant impact on our ability to retain employees. We have employees who drive significant distances and bear the cost of fuel in their daily commutes. We certainly all appreciate that fuel prices are lower than last year. Many of our employees are long-tenured and have marketable knowledge and skills we simply do not want to lose. The Department Directors appreciate the Council's efforts to increase our pay schedules allowing some departments to close long-standing hiring gaps. The Police Department began the fiscal year with 11 openings for Patrol Officers. The significant increase in officer's salaries has led to improved interest in the applicant testing and has ultimately led to now being only 4 officers short. We have seen a few retirements and career changes this year but have been able to respond to these vacancies better than in the past.

The following budget document focuses on employee compensation. Our goal must be to retain our current workforce. The jobs market is improved and the opportunity to find other positions is great.

In preparing the proposed budget, we again surveyed our market cities. After several years of aggressive increases, we had hoped to see a slowing but that is not the case. We all compete against each other for the same group of people interested in government jobs – especially police work. After the raises in officer pay last year we remain very close to our market averages. Fire salaries are below market and the first of a two-year process to bring those salaries closer to market is reflected in the proposed budget.

Police Officers	2.0%	Market adjustment
Police Sergeants	5.0%	Market adjustment
Police Lieutenants	5.0%	Market adjustment
Firefighters	5.0%	Market adjustment
Fire Drivers	5.0%	Market adjustment
Fire Captains	5.0%	Market adjustment
Battalion Chiefs	5.0%	Market adjustment
Non-sworn city employees	2.0%	Market adjustment

These market adjustments are in addition to the city's merit-based pay system which includes step raises and top-out pay for solid work performance throughout the year.

Personnel Additions:

None – first time since 2008

Increased Expenses:

- Auto and Property insurance premiums are increasing for everyone across Texas and the City is no exception to that unfortunately. The auto coverage for our fleet is increasing 17% over the current year. Property coverage is increasing 20%. The insurance premiums are included in the Finance and Utility Billing operating budgets.
- Employee Health Coverage: We provide medical, dental, and vision coverage for our employees and their families. Each employee pays a share of the premiums and the bulk of the funding comes from transfers from the General Fund and Water/Sewer Fund. We've had a very high 12 months of claims including several cancer diagnoses and joint replacements. We purchase stop-loss coverage to limit our claims exposure to the first \$105,000 of claims per claimant. We pay the claims and are then reimbursed by the stop-loss carrier. The transfers from both funds has been increased in the amended as well as proposed budgets as we have exhausted our reserves in the Employee Benefits Fund.
- Major Equipment Purchases:

Throughout the budget document there are amendments to the FY2025 budget in the Vehicles line item. There were vehicle purchases authorized in prior years and finally received at the end

of FY2024. We are experiencing extremely long lead times for safety lighting and equipment installations causing those invoices to be paid in FY2025.

The proposed FY2025 budget includes the purchase of 9 Police vehicles. We've received this year's vehicle purchases but having been waiting months to receive the necessary equipment and get it installed. We use three different shops for this but it is a specialty and every other department has to use these shops as well.

As mentioned previously, City policy provides that reserves in excess of 3.5 months of recurring operating expenditures may be used for capital purchases. The budget as proposed does not include any purchases from reserves.

While the proposed budget accounts for the most-anticipated needs of each department, revenue patterns and expenditures are monitored throughout the budget period to allow for spending adjustments where needed. This will be important as this budget assumes an average growth in sales tax but we know that may not materialize.

Volunteer Fire Department

The residents and business owners of Rockwall have enjoyed a long history of service from the volunteers of the Rockwall Fire Department. The all-volunteer department was formed in 1903 with many of the names we all know from the Rockwall history books proudly serving in the department over the years, many with multiple generations of their families having served.

As the City's population and boundaries grew in the early 2000's, the department began transitioning into a combination of volunteer / paid firefighters, with many of the full-time firefighters coming from the volunteer ranks.

As positions were added in subsequent budgets, and later with the award of two separate SAFER grants that allowed us to hire 24 new firefighters and add ranks to our department structure, we have reached the desired level of personnel on each shift.

Chief Cullins has met with the remaining volunteers, some of whom have served 40+ years with us, about ending their volunteer position. The remaining 6 volunteers will retire from the volunteer service by the end of the calendar year.

Water and Sewer Fund

The City anticipates entering FY2026 with \$9,219,134 in the Water and Wastewater Fund's working capital balance. Revenues are expected to be \$44,000,000 with \$41,923,800 in expected expenses before health insurance transfers.

The Fund's balance allows for 74 days of reserve for operating expenses. This is ahead of the City's policy of 60 days of working capital in reserve. The balance allows funding for maintenance and future projects to ensure that the City's infrastructure continues to support the Water and Wastewater needs of residents.

The most notable Water and Wastewater expense in the proposed budget remain attributable to unfunded federal mandates including various studies which may (will) eventually lead to other

unfunded mandates. In addition, 67% of our water and wastewater expenditures are out of our control because they are determined by NTMWD.

In Water Operations, the EPA had required water systems to inspect water mains and service lines on private property to catalog the presence of lead pipes. The consultant finalized our study and did not find any lead or copper pipes in our city. There were a few galvanized lines which will be replaced. The next phase of the project is a mandatory rotating inspection of daycare and school pipes for lead and copper testing despite it not being found in the original study just in case any fittings were missed. We've completed the repainting of the I-30 water tower and will begin the engineering and logistics work to be able to paint the Springer water tower in FY2027. The cell antenna equipment located on the tower will have to be moved temporarily and it takes time to make those plans.

NTMWD is proposing an increase in treated water due in large part to the increasing cost of chemicals and personnel along with the debt service associated with Bois d' Arc lake and treatment plant. While it is not finalized until the Board meets in September the projected increase is 7.5%.

Sewer Operations includes \$437,600 for continuation of the Capacity Monitoring (CMOM) inspection which is another EPA program and takes a ten-year cycle to complete before it starts over again. The largest portion of the Sewer Operations budget though is attributable to the debt service for the interceptor line that carries wastewater from Rockwall to Mesquite and the operation of the two treatment plants in Rockwall. We will be closing the Squabble Creek plant while keeping Buffalo open a few more years.

Recreation Development Fund

The Recreation Development Fund has revenue from fees from the recreation programs and concession agreements with the marinas, which operate in the takeline. The funds are used to support the creation of new parks and recreation programs and enhancement of parks amenities. The proposed budget includes funds for updating the Harry Myers Sprayground, adding structure to Kidzone, additional amenities at Stone Creek Park, and updating the Fox Chase Playground. Design and environmental studies took longer than anticipated but we are now ready to move ahead with the enlargement of the parking area at the SH66 Boat Ramp. 75% of this project is funded by grant funds from Texas Parks and Wildlife. The contractor will be determined by sealed bid soon and the contract brought to Council for consideration.

Future Project Considerations – alternate funding sources

Boat Dock Repair: Additional information is included in the Harbor debt memo with suggestions to move forward with the repair and construction of a wave attenuator.

Rock Wall: The study and uncovering of the Rock Wall, Arch, and Well will be undertaking methodically with the first goal to not do any harm to them. Staff talked to several university archaeology and geology program chairs along with the Texas Historic Commission without generating much interest. After contacting a local design firm, we did find a geologist and a proposal for the study is being prepared. We will present the proposal to the HOT subcommittee for consideration and recommendation to the Council when its ready.

Ridge Road Median Improvements: We have been awarded a TxDOT grant to do significant updates to most of the medians on Ridge Road north of I-30. The design is being finalized and the City will have a share of the expense of about \$270,000 which we may choose to either use Tree Mitigation funds or General Fund reserves.

Historic Church: An operations budget has been included in the Special Revenue funds tab reflecting tenant lease revenue and facility needs. This is in no way the remodeling effort but rather is items which will protect the building and meet the tenant's needs. The larger project is one we will discuss and develop ideas over the coming year and funding including grant opportunities will be pursued.

1010 Squabble Creek: With the purchase complete staff plans to do minimal maintenance to the property and will work with Council to develop ideas for its use as an event rental property similar to Harry Myers Community Building.

Parking for Myers Park: We will continue to work with surrounding property owners to develop additional parking which is needed both day-to-day and for our large annual events. No firm plans are included in the budget but will be brought back to Council as they develop.

Facilities Planning: With the completion of the Facilities study we are ready to move into the next phase which will require Council discussion of the ability to cash-fund the Fire Station 1 rebuild and then ideas for other facility needs including the discussion of a potential bond election which would be required.

Lofland Park Historic Train playground: We are working with the neighborhood to determine a suitable replacement for this wooden playground and may include the Art Commission to make it a joint effort.

Conclusion

The above sections highlight the major portions of the FY2026 proposed budget. The department directors provided their assistance with the development of this budget and their shared goal of helping our workforce and still present a balanced budget. Their support in the completion of this lengthy project cannot be overstated. The Finance Department staff principally Misty Farris worked many hours to prepare the presentation format of the budget and these efforts must be recognized both in the budget setting process and then throughout the year to assist the departments in their purchasing needs and managing their budgets. City staff and directors look forward to working with the Council in further development, approval, and implementation of this budget.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Mary Smith".

Mary Smith

City Manager



City of Rockwall
The New Horizon

MEMORANDUM

TO: Mary Smith, City Manager
FROM: Jeffrey Widmer, Director of Building Inspections and Code Enforcement
DATE: August 15, 2025
SUBJECT: Population Estimates

COG reported our 1/1/2025 population as 53,390. In keeping with adopted policy, we have calculated the population estimate for 1/1/2026. We averaged 49 single-family permits per month from 10/1/24 – 6/30/25. Typically, we have taken a conservative approach and assumed we will continue to issue the same average number of permits for the remainder of the calendar year. Using this premise, we will estimate year-end to be about 588 single-family homes completed. COG recognizes 2.883 residents per single-family dwelling and an occupancy factor of .945 in the City of Rockwall. COG recognizes 2.014 residents per multi-family unit with an occupancy rate of .934 although we do not have any which will be completed this year.

1/1/25 COG Population Estimate	53,390	
588 X 2.883 X .945 =	1,602	Single family
0 X 2.014 X .934 =	<u>0</u>	Multi-family
1/1/26 Population Estimate	54,992	

Using this methodology the City 1/1/2026 population may be 54,992

Budget History

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Tax Rates	0.4543	0.4236	0.4021	0.387990	0.370000	0.350000	0.292678	0.270245	0.247450	0.257500
Total Taxable Value	4,714,674,107	5,238,256,063	5,693,209,277	6,048,494,454	6,429,002,080	6,882,070,760	8,300,009,655	8,964,484,128	10,027,241,584	10,830,198,253
General Fund Budget	34,044,150	36,066,050	37,905,500	39,048,300	39,127,400	43,439,150	45,876,150	48,441,750	51,755,400	54,397,600
Population Estimated	42,270	43,750	44,110	45,010	45,740	47,579	51,171	52,128	53,474	54,992
# Employees/Thousand	6.58	6.42	6.71	6.73	6.62	6.83	6.55	6.74	6.59	6.41
Employee Levels										
General Fund										
Administration										
City Manager	1	1	1	1	1	1	1	1	1	1
Asst.City Manager	2	2	2	2	2	2	1	1	1	1
Director of Admin Svcs	1	1	1	1	1	---	---	1	1	1
City Secretary	1	1	1	1	1	1	1	1	1	1
Executive Secretary	1	1	1	1	1	1	1	1	1	1
Asst to City Secretary	1	1	1	1	1	1	1	1	1	1
PIO/Marketing Manager	---	---	---	---	---	1	1	1	1	1
Main Street Manager	1	1	1	1	1	1	1	1	1	1
	8	8	8	8	8	8	7	8	8	8
Human Resources										
Director of Human Resource	---	---	---	---	---	1	1	1	1	1
Organizational Development	1	1	1	1	1	---	---	---	---	---
HR Specialist/Analyst	2	2	2	2	2	2	2	2	2	2
Receptionist/Secretary	1	1	1	1	1	1	1	1	1	1
	4	4	4	4	4	4	4	4	4	4
Information Technology										
Information Technology Dire	---	---	---	---	---	---	1	1	---	---
Information Technology Mar	---	---	---	---	---	---	---	---	1	1
Systems Administrator II	---	---	---	---	---	---	1	1	1	1
Public Safety Administrator	---	---	---	---	---	---	1	1	---	---
Sr. Public Safety IT Analyst	---	---	---	---	---	---	---	---	---	1
Public Safety IT Analyst	---	---	---	---	---	---	1	1	2	1
Network Technician	---	---	---	---	---	---	1	1	1	1
	0	0	0	0	0	0	5	5	5	5
Internal Operations										
Internal Operations Director	1	1	1	---	---	1	---	---	---	---
Facilities Superintendent	1	1	1	1	1	1	1	1	1	1
Network Administrator	1	1	1	1	1	---	---	---	---	---
Network Technician	1	1	2	2	2	2	---	---	---	---
PIO/Marketing Manager	1	1	1	1	1	---	---	---	---	---
Internal Operations Crewlea	---	---	---	---	---	---	1	1	1	1
Building Maint. Technician	3	3	3	3	3	3	2	2	2	2
Secretary/Coordinator	1	1	1	1	1	1	1	1	1	1
Lead Custodian	2	2	2	2	2	2	2	2	2	2
Custodian	4	4	4	4	4	4	4	4	4	4
	15	15	16	15	15	14	11	11	11	11

Budget History

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Finance										
Finance Director	---	---	---	---	---	---	1	1	1	1
Senior Accountant	1	1	1	1	1	1	---	---	---	---
Purchasing Agent	1	1	1	1	1	1	1	1	1	1
Accounting/Payroll	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Inventory Control Clerk	1	1	1	1	1	1	1	1	1	1
	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Court										
Court Administrator	1	1	1	1	1	1	1	1	1	1
Lead Court Clerk	---	---	---	---	---	---	1	---	---	---
Deputy Clerk	4	4	4	4	4	4	3	3	3	3
Juvenile Case Manager	---	---	---	---	---	---	---	0.5	0.5	0.5
	5	5	5	5	5	5	5	4.5	4.5	4.5
Fire										
Fire Chief	1	1	1	1	1	1	1	1	1	1
Assistant Fire Chief	1	1	1	1	1	1	1	1	1	1
Fire Marshal/Asst Chief	1	1	1	1	1	1	1	1	1	1
FF Division Chief	---	---	---	---	---	---	---	1	1	1
Senior Fire Inspector	1	1	1	1	1	1	1	1	1	1
Fire Inspector	2	2	2	2	2	2	2	2	2	2
Coordinator	1	1	1	1	1	1	1	1	1	1
Administrative Asst.	1	1	1	1	1	1	1	1	1	1
Batalion Chief	---	---	1	1	1	1	1	3	3	3
Captain	3	3	6	9	9	12	12	12	12	12
Driver/Operator	18	18	15	12	12	12	12	12	12	12
Firefighter	---	---	6	9	9	18	21	30	30	30
	29	29	36	39	39	51	54	66	66	66
Police										
Administration										
Chief	1	1	1	1	1	1	1	1	1	1
Asst. Chief	1	1	1	1	1	1	1	1	1	1
Captain	1	1	1	1	1	1	1	1	1	1
Lieutenant	4	4	4	4	4	4	4	5	5	5
Personnel Sgt	---	---	---	---	---	---	---	---	---	---
Training Coordinator	---	---	---	---	---	1	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1
	8	8	8	8	8	9	9	10	10	10
Dispatch										
Manager	1	---	---	---	---	---	1	1	1	1
Supervisor	2	3	3	3	3	3	3	3	3	3
Comm. Spec.	12	12	12	12	12	12	12	12	11	11
	15	15	15	15	15	15	16	16	15	15
Patrol										
Sergeant	8	8	8	7	7	7	7	7	8	8
Patrol	43	44	43	42	42	46	48	48	47	47
Crime Analyst	---	---	---	---	---	1	1	1	1	1
	51	52	51	49	49	54	56	56	56	56

Budget History

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
CID										
Sergeant	2	2	2	3	3	3	3	3	3	3
Investigator	6	6	6	6	6	8	8	8	8	8
Investigator - Narcotics/Depl	2	2	2	4	4	4	4	4	4	4
Records/Evid. Tech	1	1	1	1	1	1	1	1	1	1
PSO/Crime Scene Tech.	1	1	1	1	1	1	1	1	1	1
Admin Assistant	---	---	---	---	---	---	---	1	1	1
	12	12	12	15	15	17	17	18	18	18
Community Services										
Sergeant	1	1	2	2	2	2	2	2	2	2
Mental Health Officer	---	---	---	---	---	---	---	---	1	1
Patrol Officer/SRO	6	6	9	9	9	9	11	11	13	13
Patrol Officer/Crime Prev.	2	2	2	2	2	2	2	3	3	3
	9	9	13	13	13	13	15	16	19	19
Warrants										
Warrant Officer	2	2	2	2	2	2	2	2	2	2
Warrants Clerk	1	1	1	1	1	1	1	1	---	---
	3	3	3	3	3	3	3	3	2	2
Records										
(Transitioned from Pol-Admin and CID beginning FY 06-07)										
Personnel Sgt	1	1	1	1	1	1	1	1	1	1
Computer Manager	1	1	1	1	1	1	---	---	---	---
Network Technician	1	1	1	1	1	1	---	---	---	---
Records/Property Mgr.	---	---	---	---	---	---	---	---	---	---
Records Clerk	3	3	3	3	3	3	3	3	3	3
	6	6	6	6	6	6	4	4	4	4
POLICE DEPT TOTALS	104.00	105.00	108.00	109.00	109.00	117.00	120.00	123.00	124.00	124.00
Sworn	81.00	82.00	84.00	85.00	85.00	92.00	95.00	97.00	101.00	101.00
Planning										
Director	1	1	1	1	1	1	1	1	1	1
Senior Planner	1	1	1	1	1	---	---	1	1	2
Planner	1	1	1	---	---	2	2	1	1	---
P&Z Manager	---	---	1	1	1	---	---	---	---	---
GIS Coordinator/Supv	1	1	1	1	1	1	1	1	1	1
Planning/Zoning Coord.	1	1	1	1	1	1	1	1	1	1
GIS Analyst	---	---	---	---	---	1	1	1	1	1
GIS Technician	2	2	2	2	2	1	1	1	1	1
Planning Technician	---	---	---	---	---	---	1	1	1	1
Intern - Admin	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
	7.5	7.5	8.5	7.5	7.5	7.5	8.5	8.5	8.5	8.5
Neighborhood Improvement										
Code Enforcement Supv.	1	1	1	1	1	1	1	1	1	1
Code Enforcement Officer	3	3	3	3	3	3	3	3	3	3
Code Enforcement Coord.	1	1	1	1	1	1	1	1	1	1
	5	5	5	5	5	5	5	5	5	5
Inspections										
Building Official	1	1	1	1	1	1	1	1	1	1
Building Inspection Supv.	1	1	1	1	1	1	1	1	1	1
Plans Examiner	1	1	1	1	1	1	1	1	1	1
Building Inspector	3	3	3	3	3	3	3	3	3	3
Permit Technician	2	2	2	2	2	2	2	2	2	2
	8	8	8	8	8	8	8	8	8	8

Budget History

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Parks										
Superintendent	1	1	1	1	1	1	1	1	1	1
Field Supervisor	1	1	1	1	1	1	1	1	1	1
Crew Leader	2	2	3	3	4	4	4	4	4	4
Equip. Operator	4	4	3	3	2	2	2	2	2	2
Athletic Tech	---	---	---	---	---	---	---	---	---	1
Irrigaton Tech	1	1	1	1	1	1	1	1	1	1
Maint. Worker	10	10	10	14	14	14	14	14	14	13
	19	19	19	23	23	23	23	23	23	23
Harbor										
Crew Leader	1	1	1	1	1	1	1	1	1	1
Maint. Worker	1	1	1	1	1	1	1	3	3	3
	2	2	2	2	2	2	2	4	4	4
Recreation										
Director	---	1	1	1	1	1	1	1	1	1
Recreation Superintendent	1	1	1	1	1	1	1	1	1	1
PARD Manager	1	---	---	---	---	---	---	---	---	---
Athletics & Special Program	1	1	1	1	1	1	1	1	1	1
Special Events Supervisor	---	---	---	---	---	1	1	1	1	2
Recreation Coordinator	1	1	1	1	1	1	2	2	2	1
Secretary	1	1	1	1	1	1	1	1	1	1
Recreation Assistant	1	1	1	1	1	1	1	1	1	1
	6	6	6	6	6	7	8	8	8	8
Animal Services										
Crew Leader	1	1	1	1	1	1	1	1	1	1
Officer	2	2	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3	3	3
Streets										
Superintendent	1	1	1	1	1	1	1	1	1	1
Field Supervisor	1	1	2	2	2	2	2	2	2	2
Equip. Operator II	3	3	3	3	3	3	3	3	3	3
Equip. Operator I	---	---	---	---	---	---	---	---	---	---
Crew Leader	2	2	1	1	1	1	1	1	1	1
Streets & Drainage Coordin	---	---	---	---	---	---	1	1	1	1
Special Operations Inspecto	---	---	---	---	---	1	1	1	1	1
Maint. Worker	3	3	3	3	3	3	3	3	3	3
Sign Technician	2	2	2	2	2	2	2	2	2	2
	12	12	12	12	12	13	14	14	14	14
Engineering										
Engineer/P.W. Director	1	1	1	1	1	1	1	1	1	1
Assistant City Engineer	1	---	---	---	---	1	1	1	1	1
Civil Engineer	1	2	2	2	2	1	1	1	1	1
Technician/Designer	---	---	---	---	---	---	---	---	---	---
Constuction Insp Supervisr	---	---	---	---	---	---	1	1	1	1
Dev. Serv. Coord.	1	1	1	1	1	1	1	1	1	1
Inspector	5	5	5	5	5	5	4	4	4	4
	9	9	9	9	9	9	9	9	9	9
Total General Fund	242.00	243.00	255.00	261.00	261.00	282.00	292.00	309.50	310.50	310.50

Budget History

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Water and Sewer Fund										
Utility Billing										
Util. Billing Supervisor	1	1	1	1	1	1	1	1	1	1
Field Supervisor	1	1	1	1	1	1	1	1	1	1
Billing Clerk/Cust.Serv.Rep.	1	1	1	1	1	1	1	1	1	1
Cashier/Cust.Serv.Rep.	2	2	2	2	2	2	2	2	2	2
Meter Reader	3	3	3	3	3	4	4	4	4	4
	8	8	8	8	8	9	9	9	9	9
Water Operations										
Water/WW Manager	1	1	1	1	1	1	1	1	1	1
Operations Mgr/Field Supen	1	1	1	1	1	1	1	1	1	1
Sr. Production Technician	1	1	1	1	1	1	1	1	1	0
Production Technician III	---	---	---	---	---	---	---	---	---	1
Production Technician II	---	---	---	---	---	---	---	---	1	0
Production Technician I	1	1	2	2	2	2	2	1	---	1
Equip.Operator	1	1	1	2	2	2	2	2	2	2
Crew Leader	1	2	2	2	2	2	2	2	2	2
Fire Hydration Tech	2	2	2	2	2	2	2	2	2	2
Maint. Worker	4	4	4	4	4	4	4	4	4	4
Water Quality Tech	2	2	2	2	2	2	2	2	2	2
Public Works Coord	1	1	1	1	1	1	1	1	1	1
	15	16	17	18	18	18	18	17	17	17
Sewer Operation										
Operations Mgr/Field Supen	1	1	1	1	1	1	1	1	1	1
Production Tech Field Supe	1	1	1	1	1	1	1	1	1	1
Production Technician III	2	2	3	3	3	3	3	3	1	1
Production Technician II	---	---	---	---	---	---	---	---	1	1
Production Technician I	---	---	---	---	---	---	---	---	1	1
Equip. Operator	2	2	2	2	2	2	2	2	2	2
Crew Leader	2	2	2	2	2	2	2	2	2	2
Maint. Worker	4	4	5	5	5	5	5	5	5	5
FOG Agent	---	1	1	1	1	1	1	1	1	1
Infiltration Tech.	1	1	1	1	1	1	1	1	1	1
	13	14	16	16	16	16	16	16	16	16
Total Water/Sewer	36	38	41	42	42	43	43	42	42	42
Total Employees	278.00	281.00	296.00	303.00	303.00	325.00	335.00	351.50	352.50	352.50



City of Rockwall
The New Horizon

MEMORANDUM

TO: Mayor and Council Members
FROM: Mary Smith, City Manager
DATE: August 15, 2025
SUBJECT: Ad Valorem Taxes

The certified assessed value is \$10,830,198,253 and includes senior values of \$1,669,871,938 and new improvements of \$210,868,234. The certified value reflects an increase of 8.01% over the prior year which includes 2.11% from new growth and 5.90% from increased values of existing properties.

A tax rate of 25.75 cents per hundred dollars of assessed value was used to prepare the 2025-26 Proposed Annual Budget. The rate for FY2025 was 24.745 cents.

The City's debt service rate is calculated to be 9.9344 cents and will allow principal and interest payments on existing debt as well as the ability to issue approximately \$22,000,000 of the voter approved 2018 street reconstruction bonds.

The proposed operations rate would be 15.8156 cents for a proposed combined rate of 25.75 cents per hundred dollars of assessed value. A penny on the tax rate generates \$891,563. Our No New Revenue Tax Rate is 23.4687 cents and the Voter Approval Rate is 26.6367 cents. These terms are explained below.

No New Revenue Rate (formerly known as the Effective Rate) – is the rate needed to collect the same tax dollars as FY25. The formula then allows for new growth to be taxed without pushing the City over the VAR. We've adopted this rate or less for the last 12 years.

Voter Approval Rate – is the rate over which the City would need to hold an election to ratify the tax rate. The legislature allows up to 3.5% increase in revenue for maintenance and operations. Anything over that amount requires an election. This was formerly known as the Rollback Rate.

Debt Issuance

As stated above, the budget anticipates issuance of new General Obligation bonds approved by the voters for street reconstruction. Streets which have been designed and ready for bid include Alta Vista, West, Carriage Trail and Aspen Court as one project. Also ready are Lakedale, South Lakeshore, and Woodpark as another project. North Alamo is ready to go as well. North Lakeshore from SH66 to Masters is under design now but will be ready to go to in the next year.

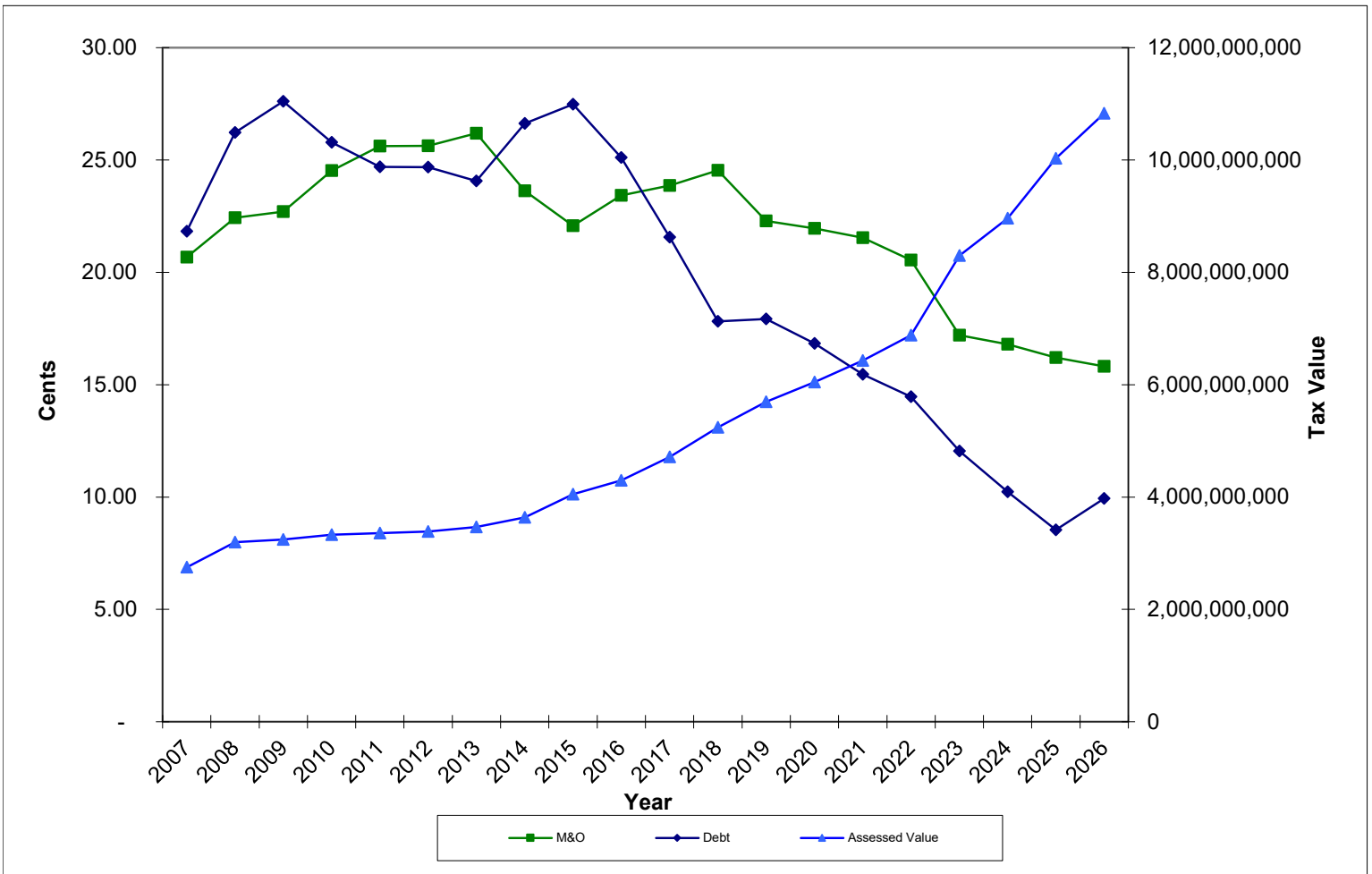
Public Hearings and Rate Adoption

The Truth in Taxation procedures requires one public hearing if the tax rate increases revenue by an amount over the amount calculated as the No New Revenue rate. If the Council chooses to move forward with the proposed tax rate then we would hold that public hearing on September 2nd.

The City Charter requires a public hearing on the proposed budget, which can be conducted at the September 2nd Council meeting and will be advertised as such. Adoption of the tax rate and budget will be included on the September 15th Council agenda.

Historical Tax Information

Fiscal Year	Assessed Value	% inc	M&O	Debt	Total	Collection Rate	NNR Rate	Voter Approval Rate
2007	2,748,347,498	5.82%	20.67	21.83	42.50	99.30%	34.72	44.18
2008	3,197,045,052	16.33%	22.43	26.22	48.65	99.60%	40.59	48.72
2009	3,242,344,081	1.42%	22.70	27.61	50.31	99.49%	47.88	52.32
2010	3,329,794,624	2.70%	24.53	25.78	50.31	99.45%	51.36	51.22
2011	3,357,317,663	0.83%	25.62	24.69	50.31	100.94%	51.86	52.64
2012	3,387,038,427	0.89%	25.63	24.68	50.31	99.72%	51.28	53.14
2013	3,467,380,383	2.37%	26.19	24.06	50.25	99.58%	50.25	52.64
2014	3,637,881,664	4.92%	23.63	26.62	50.25	99.43%	51.3700	55.0200
2015	4,050,756,693	11.35%	22.07	27.48	49.55	99.44%	49.5500	51.9800
2016	4,297,271,069	6.09%	23.42	25.11	48.53	99.56%	48.5300	49.3800
2017	4,714,674,107	9.71%	23.86	21.57	45.43	99.40%	45.4345	45.4373
2018	5,238,256,063	11.11%	24.54	17.82	42.36	99.86%	42.3671	42.3729
2019	5,693,209,277	8.69%	22.29	17.92	40.21	99.85%	40.2197	43.8897
2020	6,048,494,054	6.24%	21.9590	16.84	38.7990	99.72%	38.7990	40.8528
2021	6,429,002,080	12.92%	21.5400	15.46	37.0000	99.32%	37.3302	37.3910
2022	6,882,070,760	7.05%	20.5416	14.4584	35.0000	99.14%	35.3611	36.5161
2023	8,300,009,655	20.60%	17.2000	12.05	29.2500	100.34%	29.2678	29.9109
2024	8,964,484,128	8.01%	16.7945	10.23	27.0245	100.65%	27.0245	29.5058
2025	10,027,241,584	11.86%	16.2053	8.5397	24.7450	100.37%	24.7450	24.9023
2026	10,830,198,253	8.01%	15.8156	9.9344	25.7500	100.00%	23.4687	26.6367



SUMMARY OF OPERATIONS

Fund

04 Debt Service

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	10,377,826	9,763,550	10,068,550	10,813,600
Total Expenditures	10,298,214	8,764,200	8,764,200	10,045,700
Excess Revenues Over (Under) Expenditures	79,612	999,350	1,304,350	767,900
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	79,612	999,350	1,304,350	767,900
Fund Balance - Beginning	5,461,742	8,424,499	5,541,354	6,845,704
Fund Balance - Ending	5,541,354	9,423,849	6,845,704	7,613,604

SUMMARY OF REVENUES

Fund

04 Debt Service

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	499,572	95,000	400,000	95,000
4100	Current Taxes	9,008,843	9,128,550	9,128,550	10,178,600
4105	Delinquent Taxes	58,237	70,000	70,000	70,000
4110	Penalty & Interest	45,319	50,000	50,000	50,000
4674	Roadway Impact Fees	765,855	420,000	420,000	420,000
Total Revenues		10,377,826	9,763,550	10,068,550	10,813,600

SUMMARY OF EXPENDITURES**Fund**

04 Debt Service

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Debt Service	10,298,214	8,764,200	8,764,200	10,045,700
Total Expenditures	10,298,214	8,764,200	8,764,200	10,045,700

LONG TERM DEBT

Fund	Department	Division
04 Debt Service	90 Finance	11 Long Term Debt

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
750	Admin. Fees	10,900	12,000	12,000	5,000
752	Bonds - Principal	7,320,000	6,220,000	6,220,000	6,995,000
754	Bonds - Interest	2,849,864	2,413,350	2,413,350	2,925,650
768	Certificates - Principal	80,000	85,000	85,000	90,000
770	Certificates - Interest	37,450	33,850	33,850	30,050
Total Debt Service		10,298,214	8,764,200	8,764,200	10,045,700



City of Rockwall
The New Horizon

MEMORANDUM

TO: Mayor and Council Members

FROM: Mary Smith, City Manager

DATE: August 7, 2025

SUBJECT: Harbor Debt Analysis

The Appraisal District has reported the certified assessed values in the Harbor Tax Increment Financing Zone. Valuations totaled \$266,367,870, resulting in a captured value of \$251,055,420. This is a valuation increase of only 1.5%. Taxes on the captured value are revenues to the Zone. The City has committed 100% of taxes on the captured value to the TIF. City property taxes to the Zone should total \$646,500 but are dependent on the final adopted tax rate.

100% of the City's sales tax generated in the TIF is revenue to the zone. Sales taxes in the TIF are on pace to be up 21.9% as we complete FY2025. Sales taxes projections for fiscal year 2026 will anticipate a 5% increase in revenue over the prior year.

The outstanding debt for the TIF will be paid off in the next few years. With the Harbor District coming up on 20 years old there are maintenance needs which exceed the operations budget and are more appropriately categorized as capital expenditures extending the useful life of amenities and equipment.

Obviously, the storm damage to the boat docks and the very apparent need for an attenuation system is a good example of a repair which exceeds the norm. Staff has been working with the original builder of the docks and has also begun having meetings with other marina builders who have been suggested by our local marina owners.

Another example of deferred maintenance is the waterfall at the end of the large fountain area. It appears to be a continuation of the fountain water into the lake but is actually lake water being circulated with pumps and the treated fountain water is pumped back to the fountain bowl. This feature has not worked in a couple of years and was cut from the operating budget due to its cost.

Other items which come to mind are the need for a shade cover over the concert stage, lighting upgrades in the spray plaza area converting them to LED, and additional parking in an area adjacent to our large parking lot which was just never constructed. The hillside above our large lot is eroding and will need significant work to repair the area.

With these ideas in mind, it is time to consider issuing additional bonds to be paid from the dedicated TIF revenues. It is possible to structure the debt to ease into principal payments as the prior debt is paid off and/or absorb the additional payments with the growth in revenue that we have experienced over the last several years. This is an idea which we can discuss and then decide whether to pursue as we move into the new fiscal year. With just a few estimates in place we are thinking \$5 million dollars at the highest.

SUMMARY OF OPERATIONS

Fund

05 Harbor Debt Service

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	1,029,306	1,003,200	1,012,500	1,085,500
Total Expenditures	805,066	1,169,300	1,169,300	1,061,850
Excess Revenues Over (Under) Expenditures	224,240	(166,100)	(156,800)	23,650
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	224,240	(166,100)	(156,800)	23,650
Fund Balance - Beginning	289,329	360,479	513,569	356,769
Fund Balance - Ending	513,569	194,379	356,769	380,419

SUMMARY OF REVENUES

Fund

05 Harbor Debt Service

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4100	Current Taxes	590,059	611,200	590,500	646,500
4150	Sales Taxes	358,055	317,000	347,000	364,000
4155	Beverage Sales Taxes	81,192	75,000	75,000	75,000
Total Revenues		1,029,306	1,003,200	1,012,500	1,085,500

SUMMARY OF EXPENDITURES**Fund**

05 Harbor Debt Service

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Debt Service	950,973	1,169,300	1,169,300	1,061,850
Total Expenditures	805,066	1,169,300	1,169,300	1,061,850

LONG TERM DEBT**Fund**

05 Harbor Debt Service

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
768	Certificates - Principal	700,000	985,000	985,000	900,000
770	Certificates - Interest	105,066	184,300	184,300	161,850
Total Debt Service		805,066	1,169,300	1,169,300	1,061,850

SUMMARY OF OPERATIONS

Fund

01 General

	Actual 23-24	Budgeted 24-25	Amended 24-25	Adopted 25-26
Total Revenues	53,758,649	55,098,000	56,362,750	58,587,000
Total Operating Expenditures	52,207,136	51,906,400	52,112,150	54,397,600
Capital Reserve Expenditures	-	1,175,750	1,348,250	-
Excess Revenues Over (Under) Expenditures	1,551,513	2,015,850	2,902,350	4,189,400
Net Other Financing Sources (Uses)	(5,786,050)	(3,205,000)	(4,321,550)	(4,155,000)
Net Gain (Loss)	(4,234,537)	(1,189,150)	(1,419,200)	34,400
Fund Balance - Beginning	33,101,240	30,414,848	28,866,703	27,447,503
Fund Balance - Ending	28,866,703	29,225,698	27,447,503	27,481,903

SUMMARY OF REVENUES

Fund

01 General

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Adopted 25-26
4100	Current Taxes	14,798,901	15,500,000	15,500,000	16,204,300
4105	Delinquent Taxes	81,432	80,000	80,000	80,000
4110	Penalty & Interest	69,465	60,000	60,000	60,000
Total Property Taxes		14,949,798	15,640,000	15,640,000	16,344,300
4150	Sales Taxes	26,563,406	28,200,000	28,200,000	29,976,000
4155	Beverage Taxes	408,090	410,000	410,000	455,000
Total Sales Taxes		26,971,496	28,610,000	28,610,000	30,431,000
4201	Electrical Franchise	2,259,024	2,400,000	2,325,000	2,400,000
4203	Telephone Franchise	53,506	50,000	50,000	50,000
4205	Gas Franchise	809,050	850,000	871,750	850,000
4207	Cable TV Franchise	233,874	240,000	225,000	210,000
4209	Garbage Franchise	453,058	465,000	465,000	525,000
Total Franchise Fees		3,808,513	4,005,000	3,936,750	4,035,000
4250	Park & Recreation Fees	39,676	30,000	30,000	35,000
4251	Municipal Pool Fees	9,705	15,000	10,000	10,000
4253	Center Rentals	18,620	15,000	15,000	15,000
4255	Harbor Rentals	100	1,000	1,000	1,000
4270	Code Enforcement Fees	31,505	20,000	13,000	20,000
4280	Zoning Request Fees	74,966	50,000	100,000	60,000
4283	Construction Inspection	592,721	500,000	675,000	660,000
4288	Beverage Permits	23,070	15,000	22,000	-
4295	Fire - Plans Review	6,450	4,500	5,900	6,000
Total Fees		796,813	650,500	871,900	807,000

SUMMARY OF REVENUES

Fund

01 General

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Adopted 25-26
4300	Building Permits	1,278,553	975,000	1,625,000	1,600,000
4302	Fence Permits	18,900	20,000	24,000	25,000
4304	Electrical Permits	44,681	40,000	37,000	40,000
4306	Plumbing Permits	70,197	60,000	71,000	70,000
4308	Mechanical Permits	26,175	35,000	31,000	35,000
4310	Daycare Center Permits	4,940	5,500	5,500	-
4312	Health Permits	121,753	128,000	128,000	145,000
4314	Sign Permits	20,575	20,000	20,000	25,000
4320	Miscellaneous Permits	105,446	100,000	79,000	100,000
4418	Short-Term Rental Permits	12,000	3,000	7,000	5,000
Total Permits		1,703,220	1,386,500	2,027,500	2,045,000
4400	Court Fines	276,477	275,000	310,000	360,000
4402	Court Fees	61,707	70,000	74,000	100,000
4404	Warrant Fees	28,328	30,000	30,000	30,000
4406	Court Deferral Fees	112,175	100,000	140,000	150,000
4408	Animal Registration Fees	4,579	5,000	4,500	5,000
4414	Alarm Fees and Fines	52,814	55,000	48,000	55,000
Total Municipal Court		536,081	535,000	606,500	700,000
4001	Interest Earnings	1,997,279	1,250,000	1,250,000	1,000,000
4007	Sale of Supplies	-	500	500	500
4010	Auction/Scrap Proceeds	160	20,000	20,000	10,000
4019	Miscellaneous	161,283	100,000	100,000	100,000
4460	Lease Revenue	39,538	59,500	59,500	63,600
4480	Tower Leases	28,988	25,000	29,000	29,000
4680	Developer Contributions	161,170	57,500	57,500	57,500
Total Miscellaneous		2,388,418	1,512,500	1,516,500	1,260,600
4500	Grant Proceeds	1,035,536	1,196,900	1,590,000	1,237,000
4510	School Patrol	880,005	1,165,600	1,178,600	1,278,600
4520	County Contracts	1,760	1,000	1,000	1,000
4530	City Contracts	687,009	395,000	384,000	447,500
Total Intergovernmental		2,604,309	2,758,500	3,153,600	2,964,100
Total Revenues		53,758,649	55,098,000	56,362,750	58,587,000

SUMMARY OF OPERATING TRANSFERS

Fund

01 General

	Actual 23-24	Budgeted 24-25	Amended 24-25	Adopted 25-26
Other Financing Sources				
Operating Transfers In:				
From Water & Sewer	400,000	500,000	500,000	500,000
From Court Fees	45,850	10,000	10,000	10,000
From Siren Fee Fund	-	-	38,000	-
Total Other Financing Sources	445,850	510,000	548,000	510,000
Other Financing Uses				
Operating Transfers Out:				
To Employee Benefit Fund (Ins.)	3,078,000	3,150,000	4,000,000	4,000,000
To Workers Compensation Fund	250,000	250,000	250,000	350,000
To Tech. Replacement Fund	325,450	315,000	315,000	315,000
To Fire Equipment Fund	2,578,450	-	304,550	-
Total Other Financing Uses	6,231,900	3,715,000	4,869,550	4,665,000
Net Other Financing Sources (Uses)	(5,786,050)	(3,205,000)	(4,321,550)	(4,155,000)

SUMMARY OF EXPENDITURES

Fund

01 General

Dept.	Div.		Actual 23-24	Budgeted 24-25	Amended 24-25	Adopted 25-26
10	01	Mayor/Council	145,299	150,400	161,900	161,600
10	05	Administration	2,325,532	2,563,000	2,578,000	2,504,650
10	06	Administrative Services	492,460	517,650	527,650	528,900
10	07	Information Technology	1,137,429	1,190,750	1,190,750	1,217,800
10	09	Internal Operations	3,281,978	2,609,800	2,660,800	2,480,250
15	11	Finance	901,913	1,212,350	1,228,350	1,326,350
15	15	Municipal Court	557,947	535,450	560,450	580,750
20	25	Fire Operations	8,001,723	8,758,250	8,819,000	9,284,850
20	29	Fire Marshal	943,277	826,750	826,750	857,200
30	31	Police Administration	1,845,451	1,924,250	1,837,250	2,015,850
30	32	Communications	1,727,069	1,794,900	1,854,900	1,819,050
30	33	Patrol	9,540,964	9,182,100	9,402,100	9,502,000
30	34	CID	2,437,652	2,668,800	2,683,800	2,731,350
30	35	Community Services	2,309,479	2,733,200	2,703,200	2,803,050
30	36	Warrants	249,778	237,700	237,700	239,250
30	37	Records	373,264	379,400	384,400	416,750
40	41	Planning	1,037,760	1,049,550	1,049,550	1,064,800
40	42	Neighborhood Improv.	554,852	577,900	577,900	594,050
40	43	Building Inspections	929,677	977,550	960,550	1,006,800
45	45	Parks	3,874,053	3,815,900	3,867,900	3,814,600
45	46	Harbor O&M	873,419	781,950	829,950	818,650
45	47	Recreation	1,191,529	1,253,350	1,261,350	1,279,800
45	48	Animal Services	889,648	748,350	748,350	761,650
50	53	Engineering	1,350,443	1,297,850	1,297,850	1,341,050
50	59	Streets	5,234,542	5,295,000	5,210,000	5,246,550
			52,207,136	53,082,150	53,460,400	54,397,600
Less Capital Reserve			-	1,175,750	1,348,250	-
Total Operating Expenditures			52,207,136	51,906,400	52,112,150	54,397,600

DIVISION SUMMARY

Fund

01 General

Department

10 General Government

Division

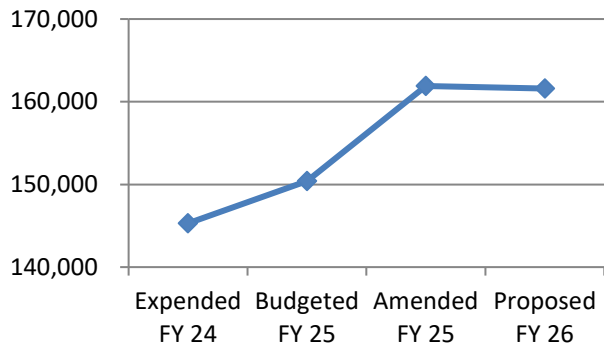
01 Mayor/Council

Expenditure Summary

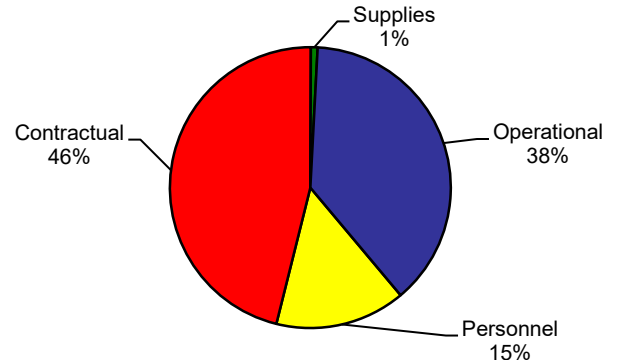
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	24,221	24,250	24,250	24,250
Contractual	71,952	70,900	73,400	74,600
Supplies	527	1,250	2,250	1,250
Operational	48,599	54,000	62,000	61,500
Total	145,299	150,400	161,900	161,600

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	01 Mayor/Council

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	22,500	22,500	22,500	22,500
120 FICA & MEDICARE EXPENSE	1,721	1,750	1,750	1,750
<i>PERSONNEL SERVICES Totals</i>	<u>24,221</u>	<u>24,250</u>	<u>24,250</u>	<u>24,250</u>
<i>CONTRACTUAL</i>				
221 INSURANCE-PUBLIC OFFICIAL	68,608	67,900	70,400	71,600
231 SERVICE MAINTENANCE CONTRACTS	3,344	3,000	3,000	3,000
<i>CONTRACTUAL Totals</i>	<u>71,952</u>	<u>70,900</u>	<u>73,400</u>	<u>74,600</u>
<i>SUPPLIES</i>				
310 PRINTING & BINDING	232	500	500	500
347 GENERAL MAINTENANCE SUPPLIES	295	750	1,750	750
<i>SUPPLIES Totals</i>	<u>527</u>	<u>1,250</u>	<u>2,250</u>	<u>1,250</u>
<i>OPERATIONS</i>				
402 YOUTH ADVISORY COUNCIL	4,472	3,500	3,500	3,500
404 ELECTION EXPENSES	-	10,500	18,500	15,000
410 DUES & SUBSCRIPTIONS	10,464	11,000	11,000	14,000
420 AWARDS	8,604	10,000	10,000	10,000
428 MEETING EXPENSES	4,279	3,000	3,000	3,000
430 TUITION & TRAINING	6,515	4,000	4,000	4,000
436 TRAVEL	14,264	12,000	12,000	12,000
<i>OPERATIONS Totals</i>	<u>48,599</u>	<u>54,000</u>	<u>62,000</u>	<u>61,500</u>
MAYOR/COUNCIL Totals	145,299	150,400	161,900	161,600

DIVISION SUMMARY

Fund

01 General

Department

10 General Government

Division

05 Administration

Expenditure Summary

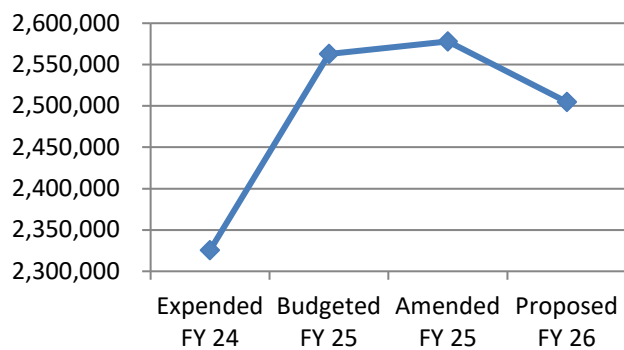
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	1,303,009	1,337,700	1,337,700	1,378,000
Contractual	912,579	1,135,300	1,150,300	1,030,650
Supplies	35,134	28,500	28,500	33,500
Operational	67,710	54,000	54,000	55,000
Utilities	7,101	7,500	7,500	7,500
Total	2,325,532	2,563,000	2,578,000	2,504,650

Personnel Schedule

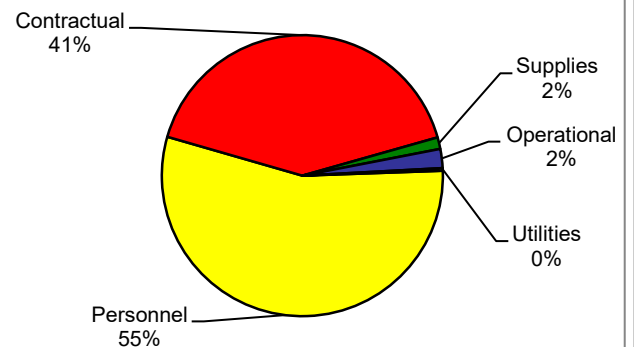
<u>Position</u>	<u>Classification</u>	FY 25 <u>Approved</u>	FY 26 <u>Proposed</u>
City Manager	-	1	1
Assistant City Manager	-	1	1
Director of Administrative Services	-	1	1
City Secretary / Assistant to the City Manager	29	1	1
Main Street / Community Relations Manager	22	1	1
PIO / Marketing Manager	22	1	1
Executive Secretary	18	1	1
Assistant to the City Secretary	15	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	05 Administration

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	1,039,254	1,061,800	1,061,800	1,091,050
113 EDUCATION/CERTIFICATE PAY	723	2,000	2,000	2,000
114 LONGEVITY PAY	7,119	6,850	6,850	7,300
120 FICA & MEDICARE EXPENSE	71,982	74,400	74,400	75,800
122 T.M.R.S. RETIREMENT EXPENSE	183,930	192,650	192,650	201,850

<i>PERSONNEL SERVICES Totals</i>	1,303,009	1,337,700	1,337,700	1,378,000
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CONTRACTUAL

207 APPRAISAL & COLLECTION	307,248	341,100	341,100	347,500
208 EMERGENCY SERVICES CORP	88,859	91,350	91,350	80,000
211 LEGAL	197,584	190,000	205,000	205,000
213 CONSULTING FEES	80,002	200,000	200,000	75,000
231 SERVICE MAINTENANCE CONTRACTS	19,969	20,000	20,000	14,000
233 NEWSPAPER NOTICES - ADVERTISING	2,708	6,000	6,000	4,000
236 COMMUNITY SERVICES	186,811	199,850	199,850	206,650

Notes: Community Projects

\$131,625 Star Transit (\$6,775 increase)
 \$60,000 Meals on Wheels
 \$5,000 Parade and Parachute Jump Support
 \$10,000 Boys/Girls Club (\$5,000 increased not funded)
 \$206,650 Total

CITY MANAGER'S COMMENTS: Approved

240 EQUIPMENT REPAIRS	-	500	500	-
243 PARKING LOT	28,071	83,000	83,000	95,000
254 RECORDING FEES	1,327	3,500	3,500	3,500

<i>CONTRACTUAL Totals</i>	912,579	1,135,300	1,150,300	1,030,650
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SUPPLIES

301 OFFICE SUPPLIES	3,011	3,000	3,000	3,000
310 PRINTING & BINDING	30,822	25,000	25,000	30,000
347 GENERAL MAINTENANCE SUPPLIES	1,301	500	500	500

<i>SUPPLIES Totals</i>	35,134	28,500	28,500	33,500
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Fund	Department	Division
01 General Fund	10 General Government	05 Administration

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	14,843	13,000	13,000	13,000
422 EMPLOYEE ACTIVITIES	16,918	14,000	14,000	15,000
428 MEETING EXPENSES	4,761	5,000	5,000	5,000
430 TUITION & TRAINING	8,305	5,000	5,000	5,000
436 TRAVEL	22,882	17,000	17,000	17,000
<i>OPERATIONS Totals</i>	<u>67,710</u>	<u>54,000</u>	<u>54,000</u>	<u>55,000</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	7,101	7,500	7,500	7,500
<i>UTILITIES Totals</i>	<u>7,101</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
ADMINISTRATION Totals	2,325,532	2,563,000	2,578,000	2,504,650

DIVISION SUMMARY

Fund

01 General

Department

10 General Government

Division

06 Human Resources

Expenditure Summary

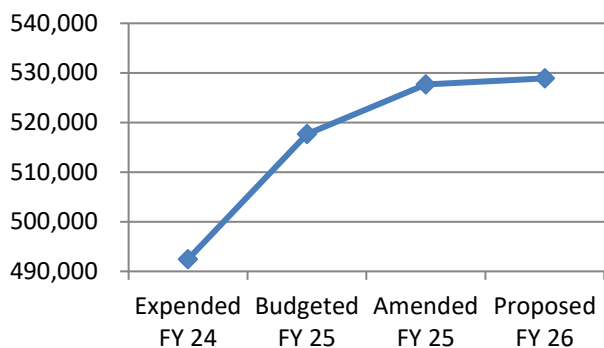
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	450,162	464,950	474,950	482,900
Contractual	8,183	8,200	8,200	9,500
Supplies	1,054	1,500	1,500	1,500
Operational	30,549	40,500	40,500	32,500
Utilities	2,511	2,500	2,500	2,500
Total	492,460	517,650	527,650	528,900

Personnel Schedule

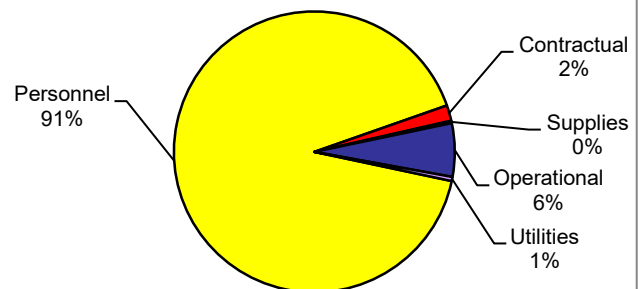
<u>Position</u>	<u>Classification</u>	FY 25 <u>Approved</u>	FY 26 <u>Proposed</u>
Director of Human Resources	-	1	1
HR Analyst	20	2	2
Administrative Secretary	11	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	06 Human Resources

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	339,745	365,450	365,450	378,500
112 INCENTIVE PAY	3,886	6,000	6,000	6,000
113 EDUCATION/CERTIFICATE PAY	1,542	2,600	2,600	2,600
114 LONGEVITY PAY	545	850	850	1,050
120 FICA & MEDICARE EXPENSE	25,005	27,950	27,950	28,950
122 T.M.R.S. RETIREMENT EXPENSE	54,517	60,100	60,100	63,800
128 UNEMPLOYMENT INSURANCE	24,922	2,000	12,000	2,000

<i>PERSONNEL SERVICES Totals</i>	450,162	464,950	474,950	482,900
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CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	8,183	8,200	8,200	9,500
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<i>CONTRACTUAL Totals</i>	8,183	8,200	8,200	9,500
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SUPPLIES

301 OFFICE SUPPLIES	561	1,000	1,000	1,000
347 GENERAL MAINTENANCE SUPPLIES	493	500	500	500

<i>SUPPLIES Totals</i>	1,054	1,500	1,500	1,500
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OPERATIONS

410 DUES & SUBSCRIPTIONS	745	1,000	1,000	1,000
415 RECRUITING EXPENSES	1,122	1,000	1,000	1,000
420 AWARDS	9,325	9,500	9,500	9,500
430 TUITION & TRAINING	1,454	3,000	3,000	3,000
432 EDUCATION REIMBURSEMENT	12,181	15,000	15,000	7,000
435 EMPLOYEE DEVELOPMENT	3,500	5,000	5,000	5,000
436 TRAVEL	2,222	6,000	6,000	6,000

<i>OPERATIONS Totals</i>	30,549	40,500	40,500	32,500
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UTILITIES

507 CELLULAR TELEPHONE	2,511	2,500	2,500	2,500
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<i>UTILITIES Totals</i>	2,511	2,500	2,500	2,500
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HUMAN RESOURCES Totals	492,460	517,650	527,650	528,900
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DIVISION SUMMARY

Fund	Department	Division
01 General	10 General Government	07 Information Technology

Expenditure Summary

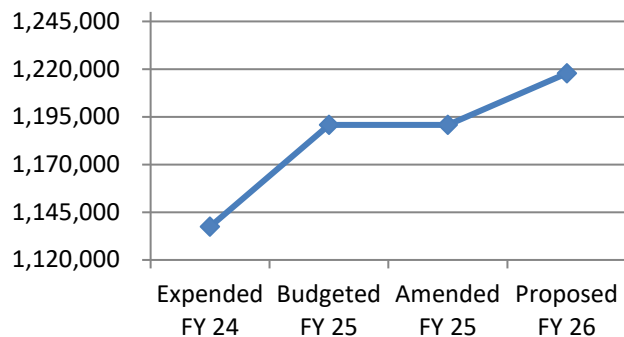
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	560,795	593,700	593,700	634,150
Contractual	552,881	560,700	560,700	552,700
Supplies	15,564	20,200	20,200	20,200
Operational	2,889	10,000	10,000	6,000
Utilities	5,301	6,150	6,150	4,750
Total	1,137,429	1,190,750	1,190,750	1,217,800

Personnel Schedule

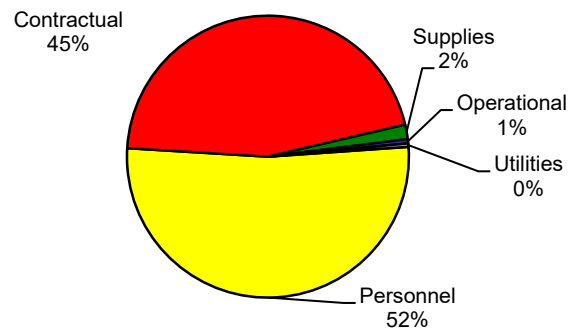
Position	Classification	FY 25 Approved	FY 26 Proposed
Information Technology Manager	33	1	1
Systems Administrator II	27	1	1
Sr. Public Safety IT Analyst	22	-	1
Public Safety IT Analyst	20	2	1
Network Technician	20	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	07 Information Technology

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	450,835	476,650	476,650	507,450
114 LONGEVITY PAY	3,013	2,200	2,200	2,400
120 FICA & MEDICARE EXPENSE	34,744	36,450	36,450	38,800
122 T.M.R.S. RETIREMENT EXPENSE	72,202	78,400	78,400	85,500
<i>PERSONNEL SERVICES Totals</i>	<u>560,795</u>	<u>593,700</u>	<u>593,700</u>	<u>634,150</u>
<i>CONTRACTUAL</i>				
217 IT SERVICE	552,881	560,700	560,700	552,700
<i>CONTRACTUAL Totals</i>	<u>552,881</u>	<u>560,700</u>	<u>560,700</u>	<u>552,700</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	190	200	200	200
303 COMPUTER SUPPLIES	14,679	18,000	18,000	18,000
321 UNIFORMS	509	1,000	1,000	1,000
347 GENERAL MAINTENANCE SUPPLIES	186	1,000	1,000	1,000
<i>SUPPLIES Totals</i>	<u>15,564</u>	<u>20,200</u>	<u>20,200</u>	<u>20,200</u>
<i>OPERATIONS</i>				
430 TUITION & TRAINING	535	5,000	5,000	3,000
436 TRAVEL	2,354	5,000	5,000	3,000
<i>OPERATIONS Totals</i>	<u>2,889</u>	<u>10,000</u>	<u>10,000</u>	<u>6,000</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	5,301	6,150	6,150	4,750
<i>UTILITIES Totals</i>	<u>5,301</u>	<u>6,150</u>	<u>6,150</u>	<u>4,750</u>
INFORMATION TECHNOLOGY Totals	1,137,429	1,190,750	1,190,750	1,217,800

DIVISION SUMMARY

Fund	Department	Division
01 General	10 General Government	09 Internal Operations

Expenditure Summary

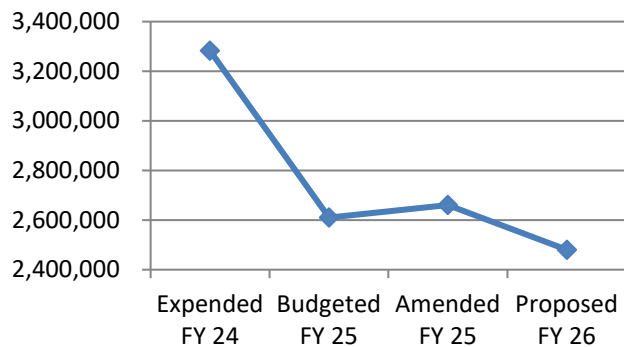
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	792,974	808,350	821,350	799,950
Contractual	927,276	1,324,750	1,324,750	1,211,600
Supplies	99,646	97,500	97,500	90,500
Operational	1,062	2,000	2,000	1,000
Utilities	570,542	377,200	377,200	377,200
Capital	890,479	-	38,000	-
Total	3,281,978	2,609,800	2,660,800	2,480,250

Personnel Schedule

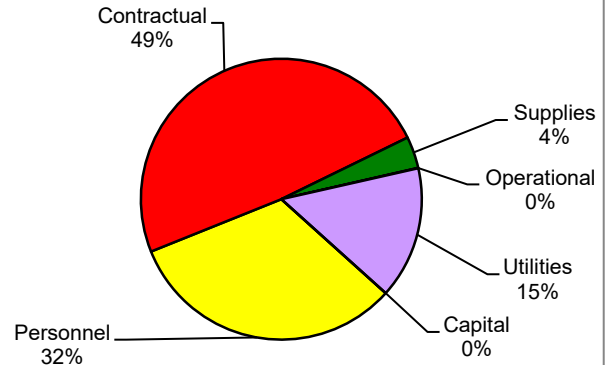
Position	Classification	FY 25 Approved	FY 26 Proposed
Facilities Superintendent	25	1	1
Internal Operations Crewleader	17	1	1
Internal Operations Coordinator	15	1	1
Building Maintenance Technician	12	2	2
Lead Custodian	11	2	2
Custodian	7	4	4

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	09 Internal Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	613,323	636,550	644,550	630,600
109 SALARIES & WAGES-OVERTIME	16,504	6,000	11,000	5,000
113 EDUCATION/CERTIFICATE PAY	300	300	300	300
114 LONGEVITY PAY	11,500	12,100	12,100	9,500
120 FICA & MEDICARE EXPENSE	48,531	48,700	48,700	48,250
122 T.M.R.S. RETIREMENT EXPENSE	102,816	104,700	104,700	106,300
<i>PERSONNEL SERVICES Totals</i>	<u>792,974</u>	<u>808,350</u>	<u>821,350</u>	<u>799,950</u>

CONTRACTUAL

213 CONSULTING FEES	14,306	4,000	4,000	2,000
231 SERVICE MAINTENANCE CONTRACTS	458,215	479,650	479,650	447,000
237 UNIFORM SERVICE	4,637	5,500	5,500	5,000
240 EQUIPMENT REPAIRS	25,045	25,000	25,000	25,000
242 EQUIPMENT RENTAL & LEASE	150	600	600	600
243 BUILDING / PARKING LEASES	24,543	525,500	525,500	545,000

Notes: *Building Lease*

Public Safety South Campus – multiple divisions of the PD, Fire Administration, Fire Marshal's office. Annual lease amount including rent, taxes, insurance, CAM fees.

CITY MANAGER COMMENTS: *Approved*

244 BUILDING REPAIRS	388,062	272,500	272,500	175,000
246 VEHICLE REPAIRS	1,945	4,000	4,000	4,000
272 JANITORIAL SERVICES	10,374	8,000	8,000	8,000
<i>CONTRACTUAL Totals</i>	<u>927,276</u>	<u>1,324,750</u>	<u>1,324,750</u>	<u>1,211,600</u>

SUPPLIES

301 OFFICE SUPPLIES	623	500	500	500
323 SMALL TOOLS	1,667	2,000	2,000	2,000
331 FUEL & LUBRICANTS	23,512	21,000	21,000	14,000
345 CLEANING SUPPLIES	36,095	32,000	32,000	32,000
347 GENERAL MAINTENANCE SUPPLIES	37,759	42,000	42,000	42,000
<i>SUPPLIES Totals</i>	<u>99,646</u>	<u>97,500</u>	<u>97,500</u>	<u>90,500</u>

OPERATIONS

415 RECRUITING EXPENSES	123	-	-	-
430 TUITION & TRAINING	140	500	500	500
436 TRAVEL	799	1,500	1,500	500
<i>OPERATIONS Totals</i>	<u>1,062</u>	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>

Fund	Department	Division
01 General Fund	10 General Government	09 Internal Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>UTILITIES</i>				
501 ELECTRICITY	214,070	228,000	228,000	228,000
507 CELLULAR TELEPHONE	5,382	6,200	6,200	6,200
508 TELEPHONE SERVICE	251,960	40,000	40,000	40,000
510 NATURAL GAS SERVICE	32,182	31,000	31,000	31,000
513 WATER	66,948	72,000	72,000	72,000
<i>UTILITIES Totals</i>	<u>570,542</u>	<u>377,200</u>	<u>377,200</u>	<u>377,200</u>
<i>CAPITAL</i>				
603 BUILDINGS	317,953	-	-	-
610 FURNITURE & FIXTURES	118,485	-	-	-
617 RADIO EQUIPMENT	-	-	38,000	-
621 FIELD MACHINERY & EQUIPMENT	387,908	-	-	-
623 VEHICLES	66,133	-	-	-
<i>CAPITAL Totals</i>	<u>890,479</u>	<u>-</u>	<u>38,000</u>	<u>-</u>
INTERNAL OPERATIONS Totals	3,281,978	2,609,800	2,660,800	2,480,250

DIVISION SUMMARY

Fund

01 General

Department

15 Finance

Division

11 Fiscal Services

Expenditure Summary

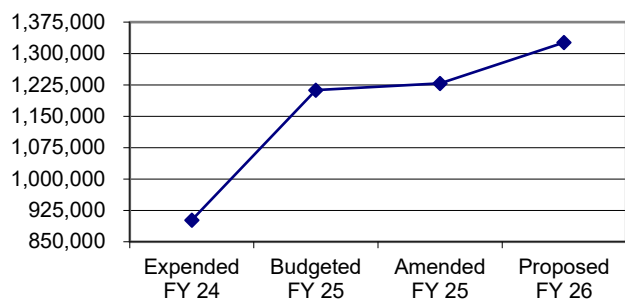
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	384,262	597,600	597,600	613,400
Contractual	445,996	539,000	555,000	631,700
Supplies	59,978	67,250	67,250	70,250
Operational	10,408	7,250	7,250	9,750
Utilities	1,269	1,250	1,250	1,250
Total	901,913	1,212,350	1,228,350	1,326,350

Personnel Schedule

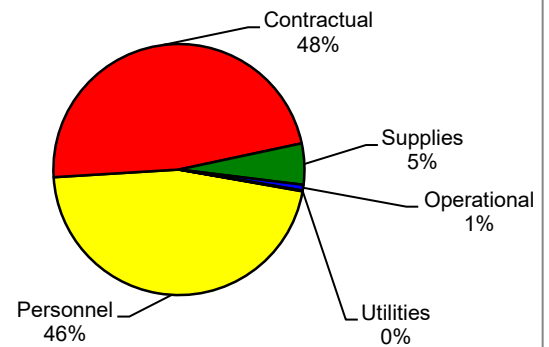
<u>Position</u>	<u>Classification</u>	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Director of Finance	-	1	1
Purchasing Agent	25	1	1
Finance Clerk - Payroll	20	1	1
Inventory Clerk	14	1	1
Finance Clerk - A/P	14	1.5	1.5

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund		Department		Division	
01 General Fund		15 Finance		11 Fiscal Services	
G/L Account		2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>					
100	SALARIES & WAGES	311,044	480,600	480,600	491,200
109	SALARIES & WAGES-OVERTIME	332	300	300	300
113	EDUCATION/CERTIFICATE PAY	319	800	800	800
114	LONGEVITY PAY	3,525	4,100	4,100	4,200
120	FICA & MEDICARE EXPENSE	22,853	36,750	36,750	37,500
122	T.M.R.S. RETIREMENT EXPENSE	46,188	75,050	75,050	79,400
<i>PERSONNEL SERVICES Totals</i>		384,262	597,600	597,600	613,400
<i>CONTRACTUAL</i>					
210	AUDITING	39,000	40,000	40,000	42,000
223	INSURANCE-SURETY BONDS	500	500	500	500
225	INSURANCE-AUTOMOBILES	94,233	112,600	128,600	149,000
227	INSURANCE-REAL PROPERTY	125,750	133,000	133,000	167,650
228	INSURANCE-CLAIMS & DEDUCTIBLES	15,889	35,000	35,000	35,000
229	INSURANCE-LIABILITY	76,509	84,400	84,400	99,550
231	SERVICE MAINTENANCE CONTRACTS	84,832	90,000	90,000	95,000
233	NEWSPAPER NOTICES - ADVERTISING	203	500	500	500
235	BANK CHARGES	1,058	-	-	-
240	EQUIPMENT REPAIRS	-	500	500	-
242	EQUIPMENT RENTAL & LEASE	8,021	42,500	42,500	42,500
<i>CONTRACTUAL Totals</i>		445,996	539,000	555,000	631,700
<i>SUPPLIES</i>					
301	OFFICE SUPPLIES	2,166	2,000	2,000	2,000
305	COPY MACHINE SUPPLIES	31,224	38,000	38,000	38,000
307	POSTAGE	25,289	25,000	25,000	28,000
310	PRINTING & BINDING	1,299	1,500	1,500	1,500
347	GENERAL MAINTENANCE SUPPLIES	-	750	750	750
<i>SUPPLIES Totals</i>		59,978	67,250	67,250	70,250
<i>OPERATIONS</i>					
410	DUES & SUBSCRIPTIONS	2,170	1,750	1,750	1,750
430	TUITION & TRAINING	2,288	2,500	2,500	5,000
436	TRAVEL	5,950	3,000	3,000	3,000
<i>OPERATIONS Totals</i>		10,408	7,250	7,250	9,750
<i>UTILITIES</i>					
507	CELLULAR TELEPHONE	1,269	1,250	1,250	1,250
<i>UTILITIES Totals</i>		1,269	1,250	1,250	1,250
FINANCE Totals		901,913	1,212,350	1,228,350	1,326,350

DIVISION SUMMARY

Fund	Department	Division
01 General	15 Finance	15 Municipal Court

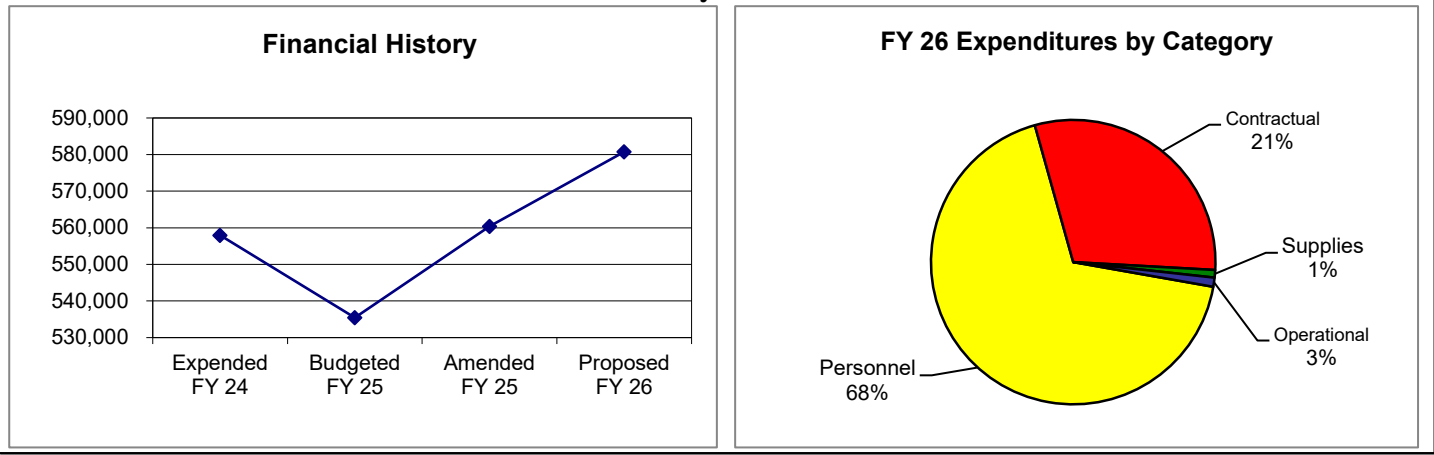
Expenditure Summary

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	348,319	374,100	374,100	394,150
Contractual	164,635	150,600	175,600	175,600
Supplies	3,665	4,750	4,750	5,000
Operational	3,635	6,000	6,000	6,000
Capital	37,692	-	-	-
Total	557,947	535,450	560,450	580,750

Personnel Schedule

Position	Classification	FY 25 Approved	FY 26 Proposed
Municipal Court Clerk Supervisor	23	1	1
Juvenile Case Manager	16	0.5	0.5
Deputy Municipal Court Clerk	14	3	3

Activity Trends



Fund	Department	Division
01 General Fund	15 Finance	15 Municipal Court

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	281,404	297,700	297,700	312,500
109 SALARIES & WAGES-OVERTIME	52	300	300	-
113 EDUCATION/CERTIFICATE PAY	1,200	1,200	1,200	1,800
114 LONGEVITY PAY	3,171	3,150	3,150	3,300
120 FICA & MEDICARE EXPENSE	20,919	22,800	22,800	23,900
122 T.M.R.S. RETIREMENT EXPENSE	41,573	48,950	48,950	52,650
<i>PERSONNEL SERVICES Totals</i>	<u>348,319</u>	<u>374,100</u>	<u>374,100</u>	<u>394,150</u>

CONTRACTUAL

211 LEGAL	136,180	120,000	145,000	145,000
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Notes:	INCREASED ENFORCEMENT
The Police Department is running increased traffic enforcement as part of a larger push around the state to reduce traffic accidents and injury related to speeding, red-light running, and aggressive driving.	
The increase in citations adds workloads to the court staff and the prosecutors time is affected.	
CITY MANAGER'S COMMENTS: Approved	

231 SERVICE MAINTENANCE CONTRACTS	28,455	29,600	29,600	29,600
240 EQUIPMENT REPAIRS	-	500	500	500
242 EQUIPMENT RENTAL & LEASE	-	500	500	500
<i>CONTRACTUAL Totals</i>	<u>164,635</u>	<u>150,600</u>	<u>175,600</u>	<u>175,600</u>

SUPPLIES

301 OFFICE SUPPLIES	1,749	1,750	1,750	2,000
310 PRINTING & BINDING	1,916	2,250	2,250	2,250
347 GENERAL MAINTENANCE SUPPLIES	-	750	750	750
<i>SUPPLIES Totals</i>	<u>3,665</u>	<u>4,750</u>	<u>4,750</u>	<u>5,000</u>

OPERATIONS

407 JURY EXPENSE	480	1,000	1,000	1,000
410 DUES & SUBSCRIPTIONS	110	500	500	500
415 RECRUITING EXPENSES	77	-	-	-
430 TUITION & TRAINING	1,926	2,000	2,000	2,000
436 TRAVEL	1,043	2,500	2,500	2,500
<i>OPERATIONS Totals</i>	<u>3,635</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>

CAPITAL

612 COMPUTER EQUIPMENT	37,692	-	-	-
<i>OPERATIONS Totals</i>	<u>37,692</u>	<u>-</u>	<u>-</u>	<u>-</u>

MUNICIPAL COURT Totals	557,947	535,450	560,450	580,750
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DIVISION SUMMARY

Fund

01 General

Department

20 Fire

Division

25 Fire Operations

Expenditure Summary

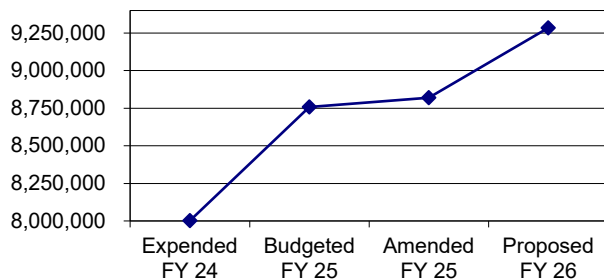
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	7,403,016	8,260,750	8,310,750	8,736,900
Contractual	300,793	309,850	309,850	359,400
Supplies	195,322	132,500	132,500	128,050
Operational	50,546	50,850	50,850	56,200
Utilities	4,297	4,300	4,300	4,300
Capital	47,748	-	10,750	-
Total	8,001,723	8,758,250	8,819,000	9,284,850

Personnel Schedule

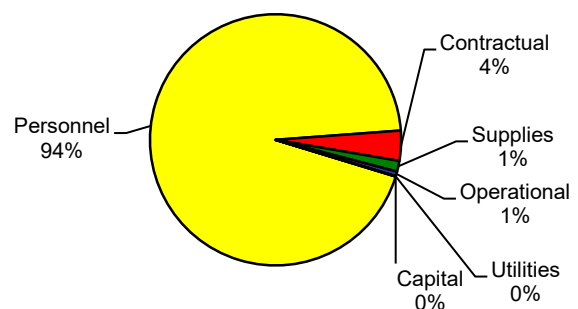
<u>Position</u>	<u>Classification</u>	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Fire Chief	-	1	1
Assistant Fire Chief	34	1	1
Division Chief	F9	1	1
Batallion Chief	F9	3	3
Captain/Drivers	F8	12	12
Driver/Engineer	F6	12	12
Firefighter	F5	30	30
Administrative Assistant	15	1	1
Volunteer Firefighters/PT Drivers	-	8	-

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	20 Fire	25 Fire Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100	SALARIES & WAGES	5,380,867	6,041,050	6,041,050	6,434,650
109	SALARIES & WAGES-OVERTIME	443,771	450,000	500,000	450,000
113	EDUCATION/CERTIFICATE PAY	77,880	95,000	95,000	117,600

Notes:	Education/Cert Pay
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There has been an increase in the number of certifications at almost every level.

CITY MANAGER'S COMMENTS: Approved

114	LONGEVITY PAY	46,205	55,600	55,600	51,250
115	VOLUNTEER-INCENTIVE PAY	62,550	69,000	69,000	17,250
120	FICA & MEDICARE EXPENSE	447,540	488,900	488,900	518,800
122	T.M.R.S. RETIREMENT EXPENSE	934,432	1,050,700	1,050,700	1,142,700
126	VOLUNTEER PENSION	9,770	10,500	10,500	4,650

<i>PERSONNEL SERVICES Totals</i>	7,403,016	8,260,750	8,310,750	8,736,900
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CONTRACTUAL

222	DISABILITY INSURANCE	35,205	35,500	35,500	-
231	SERVICE MAINTENANCE CONTRACTS	111,093	109,500	109,500	187,050

Notes:	Service maintenance contracts
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We are experiencing market increases in virtually every service budgeted in this account. Additionally, all SCBA bottles are required to be hydrostatically tested once every five years, and this is the year that service will need to be performed.

\$74,500 for First Due Software - Our current records management software (Tyler) will not be compatible with the new incident reporting system being implemented by the US Fire Administration in January 2026. First Due will be compatible and will afford us the opportunity to consolidate multiple software solutions presently used into one package. For example, we will no longer need Active 911, Target Solutions, Tyler Fire Record Management, Mobile Eyes, or Blaze Stack. One-time costs associated with set-up of First Due include one week of in-person training (\$10,000), implementation and configuration (\$6000), and a Tyler connection fee (\$16,000). The remaining \$42,500 of the original cost will be ongoing.

CITY MANAGER'S COMMENTS: Approved

237	UNIFORM SERVICE	4,194	2,500	2,500	2,500
240	EQUIPMENT REPAIRS	12,346	21,850	21,850	21,850
242	EQUIPMENT RENTAL & LEASE	-	2,500	2,500	-
246	VEHICLE REPAIRS	137,955	138,000	138,000	148,000

Notes:	Vehicle Repair
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Based on a review of hours and mileage being put on the engines and ladders, we have arrived at the place where the equipment is in need of additional preventive maintenance to help ensure its longevity. Request \$10k for additional preventive maintenance on the 2 newest apparatus.

CITY MANAGER'S COMMENTS: Approved

<i>CONTRACTUAL Totals</i>	300,793	309,850	309,850	359,400
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Fund	Department	Division
01 General Fund	20 Fire	25 Fire Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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SUPPLIES

301	OFFICE SUPPLIES	1,577	1,500	1,500	1,500
310	PRINTING & BINDING	284	300	300	300
321	UNIFORMS	44,231	13,800	13,800	14,350
323	SMALL TOOLS	1,567	3,000	3,000	3,000
331	FUEL & LUBRICANTS	54,643	60,000	60,000	55,000
347	GENERAL MAINTENANCE SUPPLIES	7,554	9,900	9,900	9,900
379	FIRE FIGHTING SUPPLIES	85,467	44,000	44,000	44,000

<i>SUPPLIES Totals</i>	195,322	132,500	132,500	128,050
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OPERATIONS

410	DUES & SUBSCRIPTIONS	11,723	15,150	15,150	17,500
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Notes:	Dues and Subscriptions
\$200 for new TCFP certifications	
\$600 for DSHS (EMT and Paramedic) renewals due to an increase in fees charged by DSHS	
\$1850 for Texas Fire Chiefs Association Best Practices Annual Fee	
CITY MANAGER'S COMMENTS: Approved	

415	RECRUITING EXPENSES	2,150	-	-	-
430	TUITION & TRAINING	15,375	19,000	19,000	22,000
436	TRAVEL	21,299	16,700	16,700	16,700

<i>OPERATIONS Totals</i>	50,546	50,850	50,850	56,200
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UTILITIES

507	CELLULAR TELEPHONE	4,297	4,300	4,300	4,300
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<i>UTILITIES Totals</i>	4,297	4,300	4,300	4,300
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CAPITAL

610	FURNITURE & FIXTURES	367	-	-	-
621	FIELD MACHINERY & EQUIPMENT	-	-	-	-
623	VEHICLES	47,381	-	10,750	-

Notes:	Amended: Vehicle Outfitting
Vehicle was received too late in the last budget year to get the outfitting completed so it was done in this fiscal year.	

<i>CAPITAL Totals</i>	47,748	-	10,750	-
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FIRE OPERATIONS Totals	8,001,723	8,758,250	8,819,000	9,284,850
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DIVISION SUMMARY

Fund	Department	Division
01 General	20 Fire	29 Fire Marshal

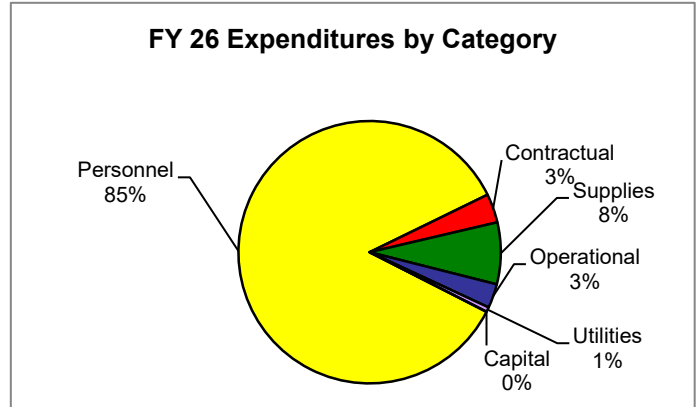
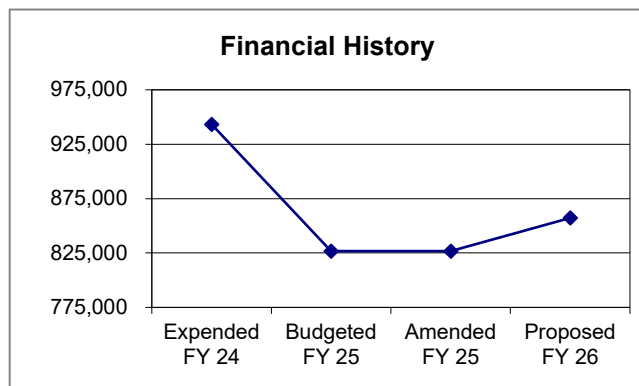
Expenditure Summary

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	665,139	699,250	699,250	731,000
Contractual	25,188	31,500	31,500	30,500
Supplies	63,104	65,500	65,500	65,200
Operational	23,993	25,500	25,500	25,500
Utilities	5,076	5,000	5,000	5,000
Capital	160,777	-	-	-
Total	943,277	826,750	826,750	857,200

Personnel Schedule

<u>Position</u>	<u>Classification</u>	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Fire Marshal	34	1	1
Senior Fire Inspector-Captain	FM8	1	1
Fire Inspector/Investigator/Educator	FM6	2	2
Fire Marshal's Office Coordinator	12	1	1

Activity Trends



Fund	Department	Division
01 General Fund	20 Fire	29 Fire Marshal

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100	SALARIES & WAGES	519,303	545,100	545,100	568,550
109	SALARIES & WAGES-OVERTIME	9,254	10,000	10,000	10,000
113	EDUCATION/CERTIFICATE PAY	7,293	9,600	9,600	9,600
114	LONGEVITY PAY	2,935	3,200	3,200	3,550
120	FICA & MEDICARE EXPENSE	40,578	41,700	41,700	43,500
122	T.M.R.S. RETIREMENT EXPENSE	85,776	89,650	89,650	95,800

<i>PERSONNEL SERVICES Totals</i>	<u>665,139</u>	<u>699,250</u>	<u>699,250</u>	<u>731,000</u>
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CONTRACTUAL

231	SERVICE MAINTENANCE CONTRACTS	19,661	22,500	22,500	22,500
237	UNIFORM SERVICE	1,706	2,000	2,000	2,000
240	EQUIPMENT REPAIRS	-	500	500	500
242	EQUIPMENT RENTAL & LEASE	-	1,000	1,000	-
246	VEHICLE REPAIRS	3,822	5,000	5,000	5,000
261	CRIME SCENE SERVICES	-	500	500	500

<i>CONTRACTUAL Totals</i>	<u>25,188</u>	<u>31,500</u>	<u>31,500</u>	<u>30,500</u>
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SUPPLIES

301	OFFICE SUPPLIES	1,321	1,500	1,500	1,500
310	PRINTING & BINDING	1,087	1,000	1,000	1,000
321	UNIFORMS	3,469	3,500	3,500	3,500
331	FUEL & LUBRICANTS	10,699	12,000	12,000	8,000
347	GENERAL MAINTENANCE SUPPLIES	-	500	500	-
373	INVESTIGATION SUPPLIES	2,906	3,000	3,000	3,000
374	EXPLORER PROGRAM SUPPLIES	19,267	12,000	12,000	12,000
376	CANINE EXPENSE	1,745	3,500	3,500	3,500

Fund	Department	Division
01 General Fund	20 Fire	29 Fire Marshal

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
378 FIRE PREVENTION SUPPLIES	21,133	26,500	26,500	30,700

Notes:	Cost increases/Rental Gear
This request seeks a \$3,750 funding increase to support the rental of NFPA 1851-compliant structural firefighting gear for 10 Citizens Fire Academy (CFA) participants. Renting is a safer, more practical, and cost-effective solution for this short-term program compared to purchasing gear and requires ongoing maintenance, inspection, and replacement every 10 years per NFPA standards. CFA participants must wear compliant gear for live fire training. Renting ensures gear is professionally maintained, properly cleaned, and up to code. It also solves ongoing issues with sizing, improving both safety and comfort for participants. CITY MANAGER'S COMMENTS: Approved	

Notes:	Increase for Junior Fire Academy
This request is to increase funding by \$700 to support the Junior Fire Academy program expenses. This increase reflects adjustments to supply and activity costs that are essential to maintaining the quality, safety, and educational value of the program. This modest increase will help preserve the program's effectiveness and ensure a safe and enriching experience for all attendees. CITY MANAGER'S COMMENTS: Approved	

379	FIRE FIGHTING SUPPLIES	1,476	2,000	2,000	2,000
<i>SUPPLIES Totals</i>		63,104	65,500	65,500	65,200
<i>OPERATIONS</i>					
410	DUES & SUBSCRIPTIONS	3,269	3,000	3,000	3,000
420	AWARDS	7,550	7,500	7,500	7,500
430	TUITION & TRAINING	4,522	5,000	5,000	5,000
436	TRAVEL	8,653	10,000	10,000	10,000
<i>OPERATIONS Totals</i>		23,993	25,500	25,500	25,500
<i>UTILITIES</i>					
507	CELLULAR TELEPHONE	5,076	5,000	5,000	5,000
<i>UTILITIES Totals</i>		5,076	5,000	5,000	5,000
<i>CAPITAL</i>					
623	VEHICLES	160,777	-	-	-
<i>CAPITAL Totals</i>		160,777	-	-	-
FIRE MARSHAL Totals		943,277	826,750	826,750	857,200

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	31 Administration

Expenditure Summary

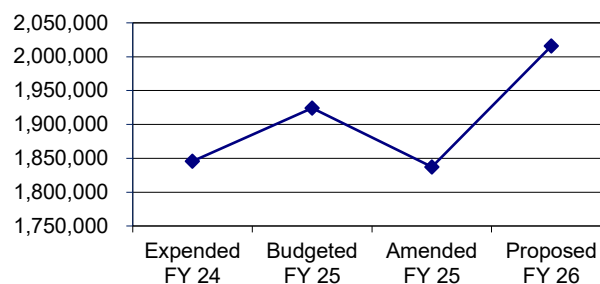
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	1,614,627	1,727,800	1,637,800	1,809,300
Contractual	124,909	102,150	105,150	115,250
Supplies	17,147	18,500	18,500	15,500
Operational	78,000	67,500	67,500	67,500
Utilities	8,735	8,300	8,300	8,300
Capital	2,032	-	-	-
Total	1,845,451	1,924,250	1,837,250	2,015,850

Personnel Schedule

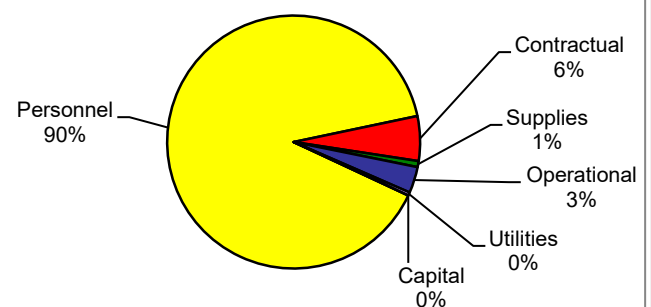
Position	Classification	FY 25 Approved	FY 26 Proposed
Police Chief	-	1	1
Assistant Police Chief	34	1	1
Captain	P9	1	1
Lieutenant	P8	5	5
Training Coordinator	P5	1	1
Executive Secretary	15	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	31 Administration

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100	SALARIES & WAGES	1,225,717	1,320,850	1,220,850	1,380,800
109	SALARIES & WAGES-OVERTIME	51,617	50,000	60,000	50,000
113	EDUCATION/CERTIFICATE PAY	18,375	27,800	27,800	27,800
114	LONGEVITY PAY	11,170	10,850	10,850	12,400
120	FICA & MEDICARE EXPENSE	97,204	101,050	101,050	105,650
122	T.M.R.S. RETIREMENT EXPENSE	210,544	217,250	217,250	232,650

<i>PERSONNEL SERVICES Totals</i>	1,614,627	1,727,800	1,637,800	1,809,300
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CONTRACTUAL

213	CONSULTING FEES	23,970	-	-	24,000
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Notes:	Increase Consulting Fees
We request \$24,000 to provide cardiac wellness testing to 30 officers. The testing has previously been conducted on some officers which has resulted in several officers discovering major cardiac medical issues. This test would be voluntarily offered to officers who have been unable to test in the past. The SIGMA Wellness program has the ability to enhance the quality of life of officers and increase their awareness of cardiac problems that may have yet to be discovered under normal routine physicals.	
CITY MANAGER'S COMMENTS: Approved	

226	INSURANCE-LAW ENFORCEMENT	70,293	70,450	73,450	67,550
231	SERVICE MAINTENANCE CONTRACTS	7,476	10,000	10,000	2,000
237	UNIFORM SERVICE	1,200	1,200	1,200	1,200
240	EQUIPMENT REPAIRS	-	500	500	500
246	VEHICLE REPAIRS	12,610	10,000	10,000	10,000
263	COUNTY JAIL CONTRACT	9,360	10,000	10,000	10,000

<i>CONTRACTUAL Totals</i>	124,909	102,150	105,150	115,250
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SUPPLIES

301	OFFICE SUPPLIES	1,353	1,500	1,500	1,500
310	PRINTING & BINDING	1,233	1,500	1,500	1,500
321	UNIFORMS	3,652	2,000	2,000	2,000
331	FUEL & LUBRICANTS	9,966	12,000	12,000	9,000
347	GENERAL MAINTENANCE SUPPLIES	943	1,500	1,500	1,500

<i>SUPPLIES Totals</i>	17,147	18,500	18,500	15,500
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OPERATIONS

410	DUES & SUBSCRIPTIONS	5,690	5,500	5,500	5,500
415	RECRUITING EXPENSES	1,000	-	-	-
420	AWARDS	6,697	5,000	5,000	5,000
428	MEETING EXPENSES	195	-	-	-

Fund	Department	Division
01 General Fund	30 Police	31 Administration

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
430 TUITION & TRAINING	56,258	45,000	45,000	45,000
436 TRAVEL	8,160	12,000	12,000	12,000
<i>OPERATIONS Totals</i>	<u>78,000</u>	<u>67,500</u>	<u>67,500</u>	<u>67,500</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	8,735	8,300	8,300	8,300
<i>UTILITIES Totals</i>	<u>8,735</u>	<u>8,300</u>	<u>8,300</u>	<u>8,300</u>
<i>CAPITAL</i>				
612 COMPUTER EQUIPMENT	2,032	-	-	-
<i>CAPITAL Totals</i>	<u>2,032</u>	<u>-</u>	<u>-</u>	<u>-</u>
POLICE ADMINISTRATION Totals	1,845,451	1,924,250	1,837,250	2,015,850

DIVISION SUMMARY

Fund

01 General

Department

30 Police

Division

32 Communications

Expenditure Summary

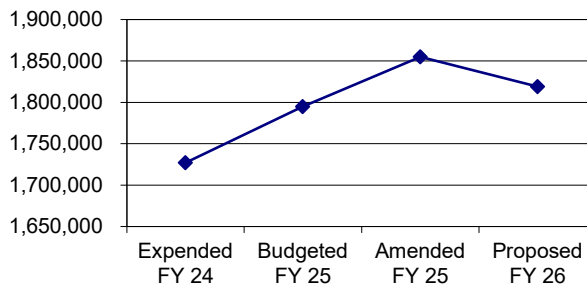
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	1,319,116	1,377,500	1,437,500	1,406,850
Contractual	384,083	400,200	400,200	395,000
Supplies	3,790	4,200	4,200	4,200
Operational	15,755	9,000	9,000	9,000
Utilities	4,326	4,000	4,000	4,000
Total	1,727,069	1,794,900	1,854,900	1,819,050

Personnel Schedule

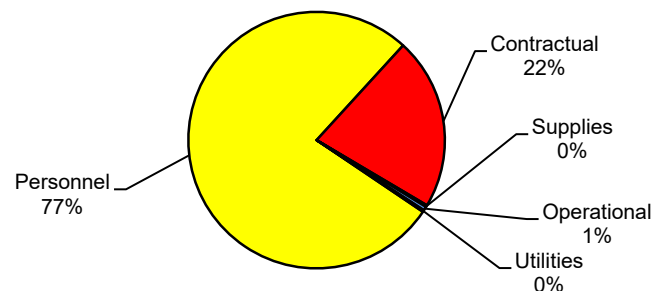
<u>Position</u>	Classification	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Communications Manager	23	1	1
Communications Supervisor	20	3	3
Communications Specialist	17	11	11

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	32 Communications

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	805,886	1,008,950	938,950	1,029,000
109 SALARIES & WAGES-OVERTIME	251,672	100,000	230,000	100,000
113 EDUCATION/CERTIFICATE PAY	9,123	19,500	19,500	19,500
114 LONGEVITY PAY	5,098	5,900	5,900	6,200
120 FICA & MEDICARE EXPENSE	79,823	77,200	77,200	78,750
122 T.M.R.S. RETIREMENT EXPENSE	167,513	165,950	165,950	173,400

<i>PERSONNEL SERVICES Totals</i>	<u>1,319,116</u>	<u>1,377,500</u>	<u>1,437,500</u>	<u>1,406,850</u>
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CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	384,083	400,200	400,200	395,000
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<i>CONTRACTUAL Totals</i>	<u>384,083</u>	<u>400,200</u>	<u>400,200</u>	<u>395,000</u>
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SUPPLIES

301 OFFICE SUPPLIES	661	600	600	600
310 PRINTING & BINDING	-	100	100	100
321 UNIFORMS	2,322	2,500	2,500	2,500
347 GENERAL MAINTENANCE SUPPLIES	806	1,000	1,000	1,000

<i>SUPPLIES Totals</i>	<u>3,790</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
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OPERATIONS

415 RECRUITING EXPENSES	238	1,000	1,000	1,000
430 TUITION & TRAINING	12,213	5,500	5,500	5,500
436 TRAVEL	3,304	2,500	2,500	2,500

<i>OPERATIONS Totals</i>	<u>15,755</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
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UTILITIES

507 CELLULAR TELEPHONE	4,326	4,000	4,000	4,000
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<i>UTILITIES Totals</i>	<u>4,326</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
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COMMUNICATIONS Totals	1,727,069	1,794,900	1,854,900	1,819,050
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DIVISION SUMMARY

Fund

01 General

Department

30 Police

Division

33 Patrol

Expenditure Summary

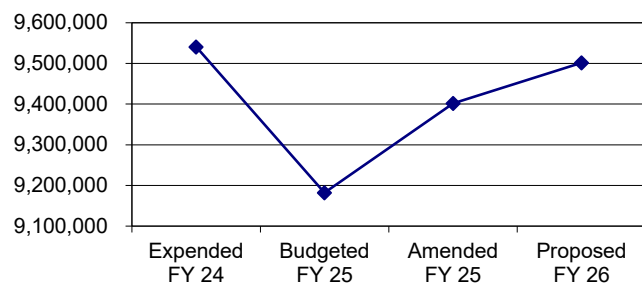
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	6,986,995	7,541,850	7,706,850	7,755,400
Contractual	227,209	160,500	185,500	159,500
Supplies	493,374	492,050	492,050	512,050
Operational	123,569	76,000	106,000	76,000
Utilities	17,956	16,950	16,950	16,950
Capital	1,691,862	894,750	894,750	982,100
Total	9,540,964	9,182,100	9,402,100	9,502,000

Personnel Schedule

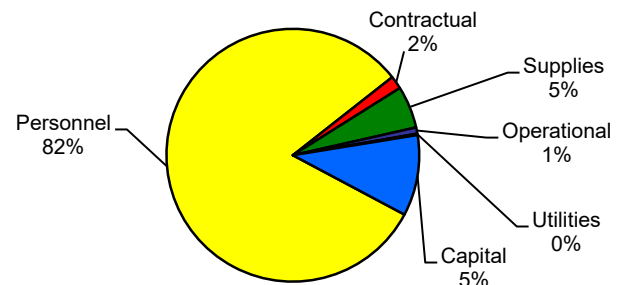
<u>Position</u>	Classification	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Patrol Sergeant	P7	8	8
Patrol Officer	P5	47	47
Crime Analyst	19	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	33 Patrol

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100	SALARIES & WAGES	4,784,840	5,658,650	5,393,650	5,812,550
108	OVERTIME-STEP	61,767	50,000	80,000	50,000
109	SALARIES & WAGES-OVERTIME	724,350	350,000	750,000	350,000
113	EDUCATION/CERTIFICATE PAY	66,671	94,000	94,000	95,150
114	LONGEVITY PAY	20,961	25,600	25,600	23,650
120	FICA & MEDICARE EXPENSE	426,677	432,900	432,900	444,650
122	T.M.R.S. RETIREMENT EXPENSE	901,730	930,700	930,700	979,400

<i>PERSONNEL SERVICES Totals</i>	6,986,995	7,541,850	7,706,850	7,755,400
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CONTRACTUAL

231	SERVICE MAINTENANCE CONTRACTS	-	3,500	3,500	2,500
240	EQUIPMENT REPAIRS	-	6,000	6,000	6,000
242	EQUIPMENT RENTAL & LEASE	244	1,000	1,000	1,000
246	VEHICLE REPAIRS	226,965	150,000	175,000	150,000

<i>CONTRACTUAL Totals</i>	227,209	160,500	185,500	159,500
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SUPPLIES

301	OFFICE SUPPLIES	878	1,000	1,000	1,000
310	PRINTING & BINDING	3,058	3,900	3,900	3,900
315	TRAINING SUPPLIES	79,745	90,000	90,000	115,000

Notes:	Increase Training Supplies
We request an increase of \$25,000 in training supplies. There has been a defined increase in shipping costs and munition costs, which include practice and duty ammunition, less lethal duty and training rounds, along with Simunition rounds used in practical application and active shooter trainings in the past year. Further, the ammunition needs to facilitate the training of new recruits and increased trainings related to deadly force encounters requires additional training rounds.	
CITY MANAGER'S COMMENTS: Approved	

321	UNIFORMS	179,940	188,250	188,250	188,250
331	FUEL & LUBRICANTS	196,785	185,000	185,000	180,000
347	GENERAL MAINTENANCE SUPPLIES	16,848	15,900	15,900	15,900
374	POLICE EXPLORER PROGRAM	7,112	2,000	2,000	2,000
376	POLICE CANINE EXPENSE	9,007	6,000	6,000	6,000

<i>SUPPLIES Totals</i>	493,374	492,050	492,050	512,050
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OPERATIONS

410	DUES & SUBSCRIPTIONS	750	500	500	500
415	RECRUITING EXPENSES	33,209	15,500	45,500	15,500
430	TUITION & TRAINING	67,612	45,000	45,000	45,000
436	TRAVEL	21,998	15,000	15,000	15,000

<i>OPERATIONS Totals</i>	123,569	76,000	106,000	76,000
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Fund	Department	Division
01 General Fund	30 Police	33 Patrol

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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UTILITIES

507 CELLULAR TELEPHONE	17,956	16,950	16,950	16,950
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<i>UTILITIES Totals</i>	17,956	16,950	16,950	16,950
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CAPITAL

623 VEHICLES	1,236,718	877,250	877,250	959,600
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Notes:	Patrol Vehicles
We request funds for 12 new patrol vehicles. The currently supply chain and service provider workforce challenges have inhibited the department's ability to receive, build and maintain a reliable fleet. The shortage of vehicles and equipment have caused the available fleet to be utilized around the clock increasing the mileage, wear and tear, maintenance cost and extended down times. In addition, there are currently 8 vehicles that currently have or are about to exceed 100,000 miles and their maintenance costs have become excessive, including one that needs \$17,000 in repairs and has been taken out of service. The new vehicles will help ensure the reliability and functionality of the Patrol Fleet. This request includes the cost of the vehicles \$728,000 and the equipment and upfitting costs of \$551,500 along with the Buy Board Fee and a 10% potential price increase as allowed by the Buy Board. CITY MANAGER'S COMMENTS: Purchase of 9 vehicles and equipment are Approved	

624 POLICE EQUIPMENT	454,962	-	-	-
624 SWAT EQUIPMENT	181	17,500	17,500	22,500

Notes:	Increase SWAT Budget
We request a \$5000 increase to the SWAT equipment budget. The increase will be utilized to purchase equipment for enhanced breaching methods. The increase in funds will also be utilized to acquire single use specialty impact and gas munitions, training equipment, and operational equipment which have increased in price. CITY MANAGER'S COMMENTS: Approved	

<i>CAPITAL Totals</i>	1,691,862	894,750	894,750	982,100
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PATROL Totals	9,540,964	9,182,100	9,402,100	9,502,000
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DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	34 CID

Expenditure Summary

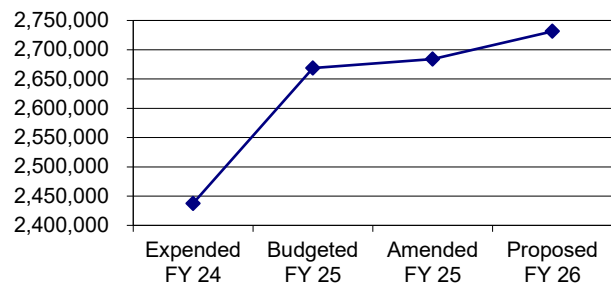
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	2,160,805	2,425,500	2,440,500	2,492,600
Contractual	152,745	156,950	156,950	167,900
Supplies	48,876	56,500	56,500	41,000
Operational	22,982	17,500	17,500	17,500
Utilities	14,182	12,350	12,350	12,350
Capital	38,062	-	-	-
Total	2,437,652	2,668,800	2,683,800	2,731,350

Personnel Schedule

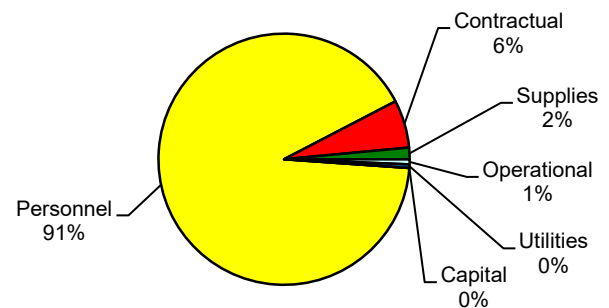
Position	Classification	FY 25 Approved	FY 26 Proposed
Sergeant	P7	3	3
Investigator	P5	8	8
Investigator - Narcotics	P5	4	4
Administrative Assistant	12	1	1
Public Safety Officer/Crime Scene Tech.	14	1	1
Property and Evidence Technician	14	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	34 Criminal Investigations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100	SALARIES & WAGES	1,418,338	1,793,050	1,633,050	1,841,900
101	SALARIES & WAGES-SUPERVISOR	200,586	347,550	347,550	364,950
104	SALARIES & WAGES-CLERICAL	84,819	116,150	116,150	120,950
107	SALARIES & WAGES-LABOR	1,132,933	1,329,350	1,169,350	1,356,000
109	SALARIES & WAGES-OVERTIME	299,375	150,000	325,000	150,000
113	EDUCATION/CERTIFICATE PAY	27,553	35,000	35,000	35,000
114	LONGEVITY PAY	14,150	15,400	15,400	14,450
120	FICA & MEDICARE EXPENSE	128,569	137,150	137,150	140,900
122	T.M.R.S. RETIREMENT EXPENSE	272,820	294,900	294,900	310,350

<i>PERSONNEL SERVICES Totals</i>	2,160,805	2,425,500	2,440,500	2,492,600
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CONTRACTUAL

231	SERVICE MAINTENANCE CONTRACTS	116,716	117,950	117,950	128,900
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Notes:	Flock Safety Licensure
We are requesting an increase for Flock Safety licensure. This technology is utilized by both Field Operations and the Criminal Investigation Divisions as an investigative tool and force multiplier to assist in securing evidence, solving crimes and enhancing community safety. The system has been a critical component in bringing several violent offenders to justice in the past year.	
CITY MANAGER'S COMMENTS: Approved	

237	UNIFORM SERVICE	7,050	12,000	12,000	12,000
240	EQUIPMENT REPAIRS	364	-	-	-
246	VEHICLE REPAIRS	10,053	12,000	12,000	12,000
261	CRIME SCENE SERVICES	18,563	15,000	15,000	15,000

<i>CONTRACTUAL Totals</i>	152,745	156,950	156,950	167,900
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SUPPLIES

301	OFFICE SUPPLIES	3,084	15,000	15,000	2,500
310	PRINTING & BINDING	316	-	-	-
321	UNIFORMS	3,578	4,500	4,500	4,500
331	FUEL & LUBRICANTS	27,244	23,000	23,000	20,000
347	GENERAL MAINTENANCE SUPPLIES	568	500	500	500
373	INVESTIGATION SUPPLIES	14,086	13,500	13,500	13,500

<i>SUPPLIES Totals</i>	48,876	56,500	56,500	41,000
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OPERATIONS

410	DUES & SUBSCRIPTIONS	431	1,000	1,000	1,000
430	TUITION & TRAINING	12,811	10,000	10,000	10,000

Fund	Department	Division
01 General Fund	30 Police	34 Criminal Investigations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
436 TRAVEL	9,507	6,000	6,000	6,000
447 DRUG TESTING	233	500	500	500
<i>OPERATIONS Totals</i>	<u>22,982</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	14,182	12,350	12,350	12,350
<i>UTILITIES Totals</i>	<u>14,182</u>	<u>12,350</u>	<u>12,350</u>	<u>12,350</u>
<i>CAPITAL</i>				
623 VEHICLES	38,062	-	-	-
<i>CAPITAL Totals</i>	<u>38,062</u>	<u>-</u>	<u>-</u>	<u>-</u>
CRIMINAL INVESTIGATIONS Totals	2,437,652	2,668,800	2,683,800	2,731,350

DIVISION SUMMARY

Fund

01 General

Department

30 Police

Division

35 Community Services

Expenditure Summary

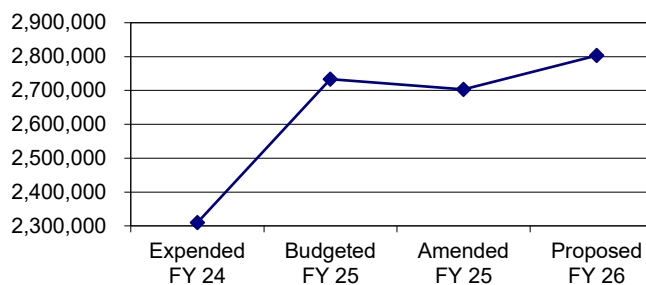
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	2,158,887	2,615,250	2,540,250	2,685,100
Contractual	53,893	21,500	66,500	21,500
Supplies	78,219	83,050	83,050	83,050
Operational	7,322	4,000	4,000	4,000
Utilities	11,157	9,400	9,400	9,400
Total	2,309,479	2,733,200	2,703,200	2,803,050

Personnel Schedule

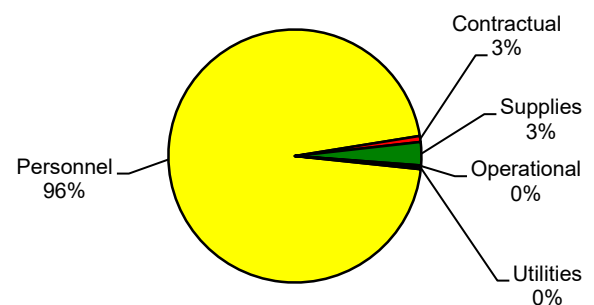
<u>Position</u>	<u>Classification</u>	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Sergeant - Juvenile/Crime Prevention	P7	2	2
School Resource Officer	P5	13	13
Crime Prevention Officer	P5	3	3
Mental Health Officer	P5	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	35 Community Services

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	1,501,285	2,025,400	1,800,400	2,072,800
109 SALARIES & WAGES-OVERTIME	209,143	50,000	200,000	50,000
113 EDUCATION/CERTIFICATE PAY	27,069	37,600	37,600	38,950
114 LONGEVITY PAY	13,200	14,150	14,150	15,500
120 FICA & MEDICARE EXPENSE	129,652	154,950	154,950	158,600
122 T.M.R.S. RETIREMENT EXPENSE	278,539	333,150	333,150	349,250

<i>PERSONNEL SERVICES Totals</i>	2,158,887	2,615,250	2,540,250	2,685,100
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CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	566	-	-	-
240 EQUIPMENT REPAIRS	-	500	500	500
246 VEHICLE REPAIRS	53,327	21,000	66,000	21,000

<i>CONTRACTUAL Totals</i>	53,893	21,500	66,500	21,500
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SUPPLIES

301 OFFICE SUPPLIES	850	500	500	500
310 PRINTING & BINDING	360	300	300	300
321 UNIFORMS	23,632	24,450	24,450	24,450
331 FUEL & LUBRICANTS	25,712	30,000	30,000	30,000
347 GENERAL MAINTENANCE SUPPLIES	2,458	2,800	2,800	2,800
370 COP PROGRAM SUPPLIES	5,557	7,500	7,500	7,500
371 CRIME PREVENTION SUPPLIES	17,358	15,000	15,000	15,000
372 CPA PROGRAM SUPPLIES	2,292	2,500	2,500	2,500

<i>SUPPLIES Totals</i>	78,219	83,050	83,050	83,050
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OPERATIONS

410 DUES & SUBSCRIPTIONS	250	600	600	600
430 TUITION & TRAINING	2,572	3,000	3,000	3,000
436 TRAVEL	4,501	400	400	400

<i>OPERATIONS Totals</i>	7,322	4,000	4,000	4,000
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UTILITIES

507 CELLULAR TELEPHONE	11,157	9,400	9,400	9,400
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<i>UTILITIES Totals</i>	11,157	9,400	9,400	9,400
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COMMUNITY SERVICES Totals	2,309,479	2,733,200	2,703,200	2,803,050
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DIVISION SUMMARY

Fund

01 General

Department

30 Police

Division

36 Warrants

Expenditure Summary

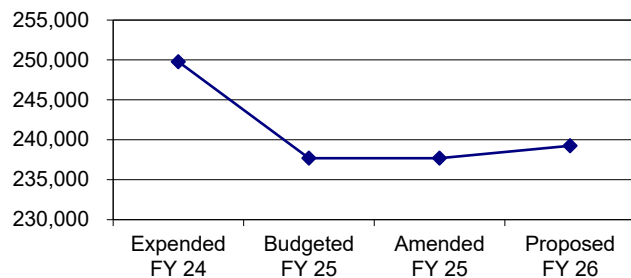
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	246,418	232,450	232,450	234,200
Contractual	1,984	2,600	2,600	2,600
Supplies	1,376	2,650	2,650	2,450
Total	249,778	237,700	237,700	239,250

Personnel Schedule

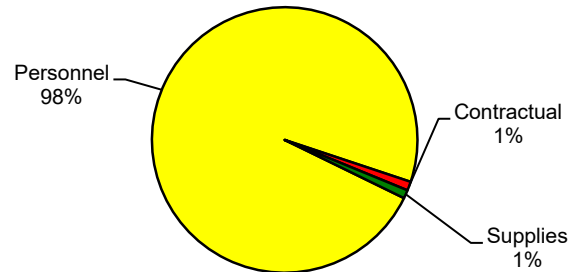
<u>Position</u>	Classification	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Warrant Officers (2) P-T	P5	1	1
Bailiff (2) P-T	P5	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	36 Warrants

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	219,883	211,000	211,000	215,250
109 SALARIES & WAGES-OVERTIME	1,321	1,500	1,500	500
113 EDUCATION/CERTIFICATE PAY	600	800	800	-
114 LONGEVITY PAY	2,693	3,000	3,000	1,950
120 FICA & MEDICARE EXPENSE	17,274	16,150	16,150	16,500
122 T.M.R.S. RETIREMENT EXPENSE	4,648	-	-	-

<i>PERSONNEL SERVICES Totals</i>	246,418	232,450	232,450	234,200
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CONTRACTUAL

231 SERVICE-MAINTENANCE CONTRACTS	1,031	900	900	900
240 EQUIPMENT REPAIRS	-	200	200	200
246 VEHICLE REPAIRS	954	1,500	1,500	1,500

<i>CONTRACTUAL Totals</i>	1,984	2,600	2,600	2,600
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SUPPLIES

301 OFFICE SUPPLIES	93	150	150	150
310 PRINTING & BINDING	34	300	300	300
321 UNIFORMS	-	500	500	500
331 FUEL & LUBRICANTS	1,248	1,700	1,700	1,500

<i>SUPPLIES Totals</i>	1,376	2,650	2,650	2,450
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WARRANTS Totals	249,778	237,700	237,700	239,250
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DIVISION SUMMARY

Fund

01 General

Department

30 Police

Division

37 Records

Expenditure Summary

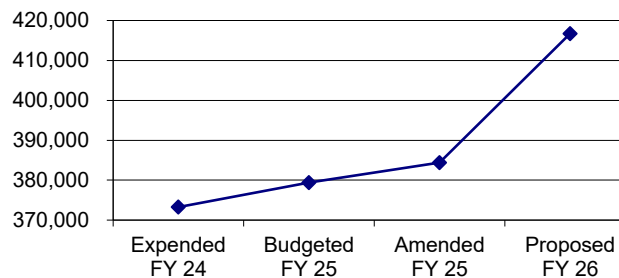
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	364,072	371,050	376,050	384,400
Contractual	4,278	5,300	5,300	29,500
Supplies	2,446	2,950	2,950	2,750
Operational	2,469	100	100	100
Total	373,264	379,400	384,400	416,750

Personnel Schedule

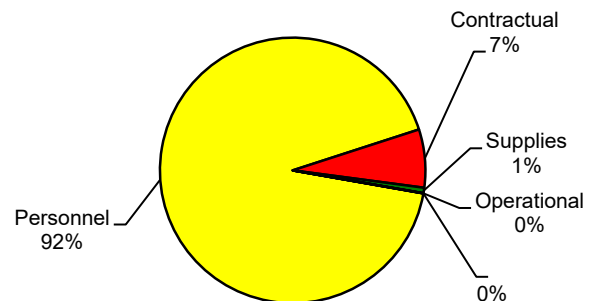
<u>Position</u>	Classification	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Personnel Sergeant	P7	1	1
Records Clerk	12	3	3

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	37 Police Records

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100	SALARIES & WAGES	278,336	287,800	287,800	297,450
109	SALARIES & WAGES-OVERTIME	10,813	7,500	12,500	7,500
113	EDUCATION/CERTIFICATE PAY	2,508	2,600	2,600	2,600
114	LONGEVITY PAY	3,505	3,800	3,800	4,000
120	FICA & MEDICARE EXPENSE	21,821	22,000	22,000	22,750
122	T.M.R.S. RETIREMENT EXPENSE	47,089	47,350	47,350	50,100

<i>PERSONNEL SERVICES Totals</i>	364,072	371,050	376,050	384,400
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CONTRACTUAL

231	SERVICE MAINTENANCE CONTRACTS	4,278	3,800	3,800	28,000
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Notes:	Redaction Software
We request \$13,635. for initial expense and implementation cost, \$11,844. recurring cost for Open Records Redaction Software.. Open Records Requests requiring intricate redactions of dash-cam video and officer body worn cameras require many, many hours of labor from employees. The current software used for redactions has limited capabilities and is technologically insufficient. These additional funds will be used to purchase a yearly subscription for A.I. software that automatically redacts both videos and documents of Personal Identifiable Information ensuring legal compliance with regard to FOIA deliverables.	
CITY MANAGER'S COMMENTS: Approved	

240	EQUIPMENT REPAIRS	-	500	500	500
246	VEHICLE REPAIRS	-	1,000	1,000	1,000

<i>CONTRACTUAL Totals</i>	4,278	5,300	5,300	29,500
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SUPPLIES

301	OFFICE SUPPLIES	548	750	750	750
310	PRINTING & BINDING	-	200	200	200
331	FUEL & LUBRICANTS	1,897	2,000	2,000	1,800

<i>SUPPLIES Totals</i>	2,446	2,950	2,950	2,750
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OPERATIONS

410	DUES & SUBSCRIPTIONS	71	100	100	100
430	TUITION & TRAINING	1,185	-	-	-
436	TRAVEL	1,213	-	-	-

<i>OPERATIONS Totals</i>	2,469	100	100	100
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POLICE RECORDS Totals	373,264	379,400	384,400	416,750
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DIVISION SUMMARY

Fund

01 General

Department

40 Community Development

Division

41 Planning

Expenditure Summary

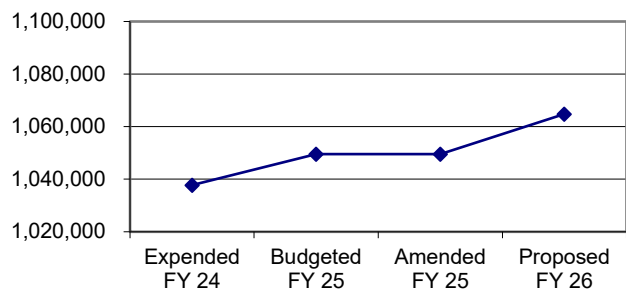
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	846,580	906,500	906,500	930,800
Contractual	157,149	104,050	104,050	97,350
Supplies	5,267	4,400	4,400	4,600
Operational	27,448	33,300	33,300	30,750
Utilities	1,315	1,300	1,300	1,300
Total	1,037,760	1,049,550	1,049,550	1,064,800

Personnel Schedule

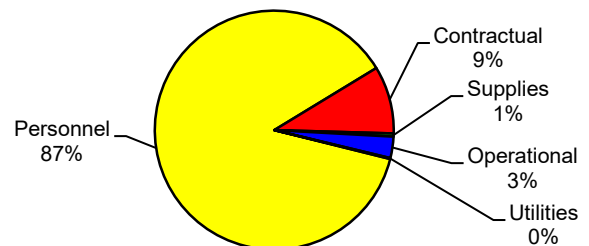
<u>Position</u>	<u>Classification</u>	FY 25 <u>Approved</u>	FY 26 <u>Proposed</u>
Planning and Zoning Director	-	1	1
GIS Supervisor	24	1	1
Senior Planner	24	1	2
Planner	20	1	-
GIS Analyst	20	1	1
GIS Technician	16	1	1
Planning Technician	16	1	1
Planning Coordinator	12	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division		
01 General Fund	40 Development Services	41 Planning & Zoning		

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	678,488	724,600	724,600	739,850
109 SALARIES & WAGES-OVERTIME	4,313	2,500	2,500	2,500
113 EDUCATION/CERTIFICATE PAY	2,142	3,200	3,200	3,200
114 LONGEVITY PAY	3,010	3,550	3,550	4,000
120 FICA & MEDICARE EXPENSE	51,027	55,450	55,450	56,600
122 T.M.R.S. RETIREMENT EXPENSE	107,599	117,200	117,200	124,650
<i>PERSONNEL SERVICES Totals</i>	<u>846,580</u>	<u>906,500</u>	<u>906,500</u>	<u>930,800</u>
<i>CONTRACTUAL</i>				
213 CONSULTING FEES	97,066	36,000	36,000	25,000
231 SERVICE MAINTENANCE CONTRACTS	53,754	63,050	63,050	65,350
233 NEWSPAPER NOTICES - ADVERTISING	6,329	5,000	5,000	7,000
<i>CONTRACTUAL Totals</i>	<u>157,149</u>	<u>104,050</u>	<u>104,050</u>	<u>97,350</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	1,025	1,600	1,600	1,600
301 OFFICE SUPPLIES - MAIN ST.	182	-	-	-
310 PRINTING & BINDING	1,670	800	800	1,000
347 GENERAL MAINTENANCE SUPPLIES	2,390	2,000	2,000	2,000
<i>SUPPLIES Totals</i>	<u>5,267</u>	<u>4,400</u>	<u>4,400</u>	<u>4,600</u>
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	3,050	4,750	4,750	4,750
428 MEETING EXPENSES	4,259	4,000	4,000	4,500
430 TUITION & TRAINING	9,217	9,700	9,700	8,500
436 TRAVEL	10,922	14,850	14,850	13,000
<i>OPERATIONS Totals</i>	<u>27,448</u>	<u>33,300</u>	<u>33,300</u>	<u>30,750</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	1,315	1,300	1,300	1,300
<i>UTILITIES Totals</i>	<u>1,315</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
PLANNING Totals	1,037,760	1,049,550	1,049,550	1,064,800

DIVISION SUMMARY

Fund	Department	Division
01 General	40 Community Development	42 Neighborhood Improvement

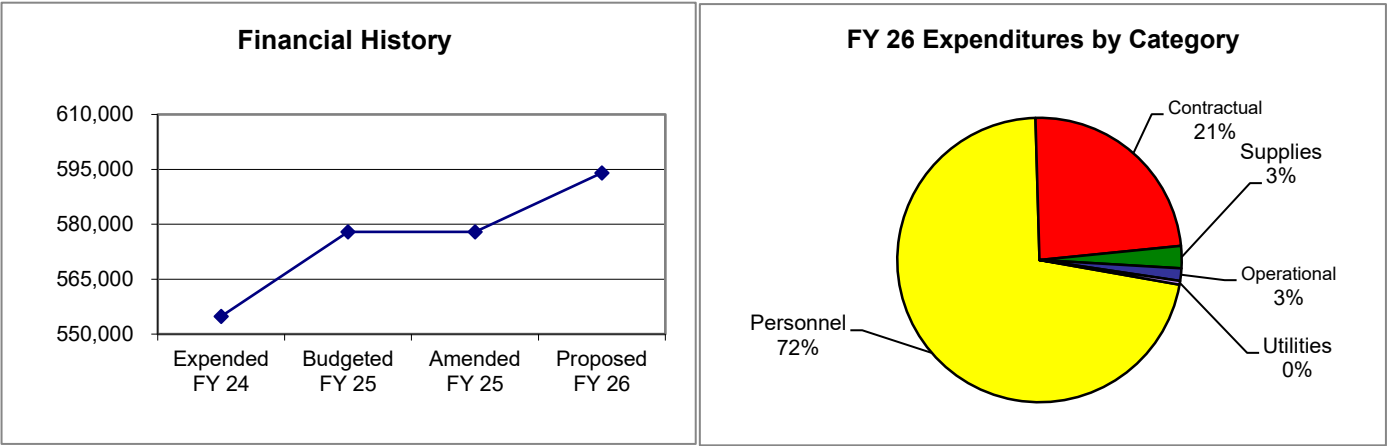
Expenditure Summary

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	380,116	404,700	404,700	426,350
Contractual	154,590	144,750	144,750	141,750
Supplies	10,315	17,500	17,500	15,000
Operational	7,101	8,450	8,450	8,450
Utilities	2,731	2,500	2,500	2,500
Total	554,852	577,900	577,900	594,050

Personnel Schedule

Position	Classification	FY 25 Approved	FY 26 Proposed
NIS Field Supervisor	21	1	1
NIS Representative	16	3	3
NIS Coordinator	12	1	1

Activity Trends



Fund	Department	Division
01 General Fund	40 Development Services	42 Neighborhood Impr. Services

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	303,384	322,050	322,050	338,800
109 SALARIES & WAGES-OVERTIME	203	1,000	1,000	1,000
113 EDUCATION/CERTIFICATE PAY	600	600	600	600
114 LONGEVITY PAY	3,146	3,450	3,450	2,950
120 FICA & MEDICARE EXPENSE	23,695	24,650	24,650	25,900
122 T.M.R.S. RETIREMENT EXPENSE	49,089	52,950	52,950	57,100

<i>PERSONNEL SERVICES Totals</i>	380,116	404,700	404,700	426,350
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CONTRACTUAL

213 CONSULTING FEES	397	-	-	-
231 SERVICE MAINTENANCE CONTRACTS	1,123	1,000	1,000	1,000
240 EQUIPMENT REPAIRS	-	250	250	250
242 EQUIPMENT RENTAL & LEASE	-	500	500	500
246 VEHICLE REPAIRS	3,260	5,000	5,000	5,000
255 CODE ENFORCEMENT CONTRACT	13,075	20,000	20,000	17,000
256 HEALTH INSPECTION SERVICE	136,735	118,000	118,000	118,000

Notes: Fewer Inspections

With legislative changes taking effect September 1 and again on July 1, the Health Inspections permitting will decrease and the number of inspections will decrease.

For example, on July 1 the permitting and inspection of all food trucks will switch from the local entities to a state agency.

We will no longer permit and/or inspect daycares although there is some question about daycares which have swimming pools.

While we work through understanding the changes this line item will be unchanged but we fully expect it to decrease as well.

<i>CONTRACTUAL Totals</i>	154,590	144,750	144,750	141,750
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SUPPLIES

301 OFFICE SUPPLIES	1,139	2,500	2,500	2,500
310 PRINTING & BINDING	280	1,000	1,000	1,000
321 UNIFORMS	1,282	1,750	1,750	1,750
323 SMALL TOOLS	50	750	750	750
325 SAFETY SUPPLIES	117	500	500	500
331 FUEL & LUBRICANTS	7,447	10,500	10,500	8,000
347 GENERAL MAINTENANCE SUPPLIES	-	500	500	500

<i>SUPPLIES Totals</i>	10,315	17,500	17,500	15,000
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Fund	Department	Division
01 General Fund	40 Development Services	42 Neighborhood Impr. Services

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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OPERATIONS

410 DUES & SUBSCRIPTIONS	2,549	3,250	3,250	3,250
415 RECRUITING EXPENSES	540	-	-	-
430 TUITION & TRAINING	2,130	3,200	3,200	3,200
436 TRAVEL	1,881	2,000	2,000	2,000

<i>OPERATIONS Totals</i>	<u>7,101</u>	<u>8,450</u>	<u>8,450</u>	<u>8,450</u>
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UTILITIES

507 CELLULAR TELEPHONE	2,731	2,500	2,500	2,500
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<i>UTILITIES Totals</i>	<u>2,731</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
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NIS Totals	554,852	577,900	577,900	594,050
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DIVISION SUMMARY

Fund	Department	Division
01 General	40 Community Development	43 Inspections

Expenditure Summary

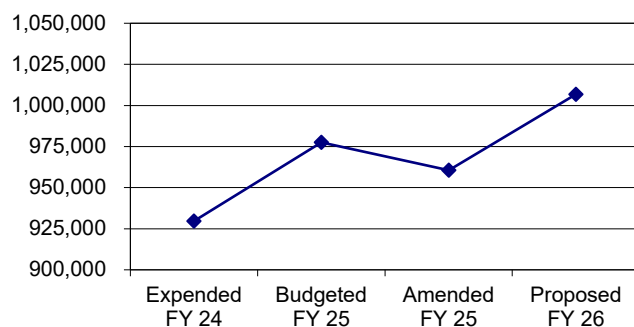
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	800,441	840,700	814,700	865,450
Contractual	105,868	109,000	109,000	111,000
Supplies	10,985	14,350	14,350	13,350
Operational	5,786	7,800	7,800	11,300
Utilities	6,597	5,700	5,700	5,700
Capital	-	-	9,000	-
Total	929,677	977,550	960,550	1,006,800

Personnel Schedule

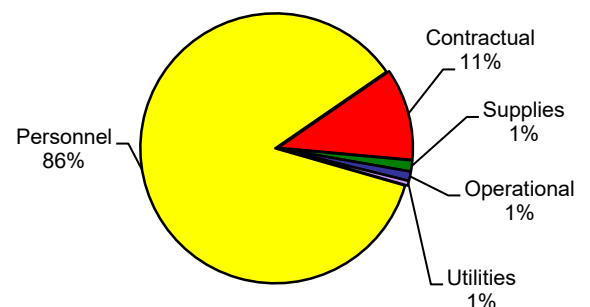
Position	Classification	FY 25 Approved	FY 26 Proposed
Building Official	-	1	1
Building Inspections Supervisor	21	1	1
Plans Examiner	20	1	1
Building Inspector	17	3	3
Permit Technician	12	2	2

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	40 Development Services	43 Building Inspection

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	637,955	668,800	635,800	686,700
109 SALARIES & WAGES-OVERTIME	2,825	1,500	8,500	1,500
113 EDUCATION/CERTIFICATE PAY	3,600	4,500	4,500	4,500
114 LONGEVITY PAY	4,232	4,750	4,750	4,550
120 FICA & MEDICARE EXPENSE	48,446	51,150	51,150	52,500
122 T.M.R.S. RETIREMENT EXPENSE	103,383	110,000	110,000	115,700

<i>PERSONNEL SERVICES Totals</i>	800,441	840,700	814,700	865,450
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CONTRACTUAL

213 CONSULTING FEES	30,034	30,000	30,000	30,000
231 SERVICE MAINTENANCE CONTRACTS	71,170	73,000	73,000	75,000
240 EQUIPMENT REPAIRS	-	500	500	500
242 EQUIPMENT RENTAL & LEASE	-	500	500	500
246 VEHICLE REPAIRS	4,664	5,000	5,000	5,000

<i>CONTRACTUAL Totals</i>	105,868	109,000	109,000	111,000
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SUPPLIES

301 OFFICE SUPPLIES	1,130	1,250	1,250	1,250
310 PRINTING & BINDING	394	1,000	1,000	1,000
321 UNIFORMS	1,296	600	600	600
323 SMALL TOOLS	216	1,000	1,000	1,000
331 FUEL & LUBRICANTS	7,826	10,000	10,000	9,000
347 GENERAL MAINTENANCE SUPPLIES	124	500	500	500

<i>SUPPLIES Totals</i>	10,985	14,350	14,350	13,350
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OPERATIONS

410 DUES & SUBSCRIPTIONS	668	1,800	1,800	5,300
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Notes:	Building Codes subscription
We will need to renew our online building code subscription with the International Codes Council. \$3500.	
CITY MANAGERS COMMENTS: Approved	

415 RECRUITING EXPENSES	343	-	-	-
430 TUITION & TRAINING	3,974	4,000	4,000	4,000
436 TRAVEL	801	2,000	2,000	2,000

<i>OPERATIONS Totals</i>	5,786	7,800	7,800	11,300
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Fund	Department	Division
01 General Fund	40 Development Services	43 Building Inspection

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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UTILITIES

507 CELLULAR TELEPHONE	6,597	5,700	5,700	5,700
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<i>UTILITIES Totals</i>	<u>6,597</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
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CAPITAL

623 VEHICLES	-	-	9,000	-
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<i>CAPITAL Totals</i>	<u>-</u>	<u>-</u>	<u>9,000</u>	<u>-</u>
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BUILDING INSPECTIONS Totals	929,677	977,550	960,550	1,006,800
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DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	45 Parks

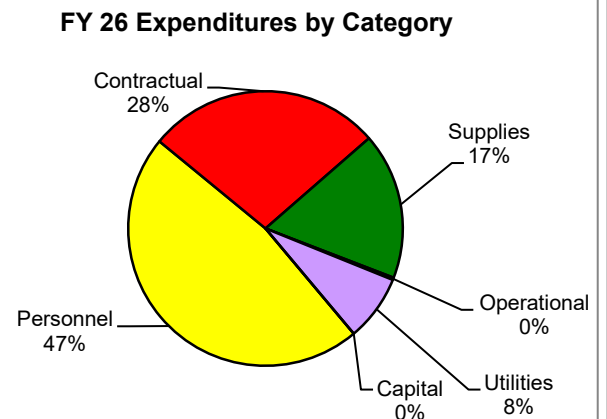
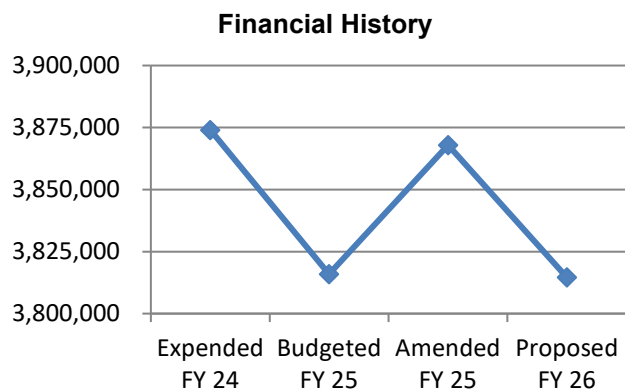
Expenditure Summary

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	1,635,695	1,727,200	1,727,200	1,795,050
Contractual	1,171,201	1,046,200	1,056,200	1,054,550
Supplies	575,877	670,000	700,000	658,000
Operational	9,603	11,000	11,000	10,500
Utilities	312,975	296,500	296,500	296,500
Capital	168,703	65,000	77,000	-
Total	3,874,053	3,815,900	3,867,900	3,814,600

Personnel Schedule

Position	Classification	FY 25 Approved	FY 26 Proposed
Parks Superintendent	25	1	1
Parks Operations Supervisor	21	1	1
Crew Leader	17	4	4
Irrigation/Pesticide Technician	14	1	1
Equipment Operator	14	2	2
Athletic Technician	12	-	1
Maintenance Worker II	11	14	13
Maintenance Worker (PT/Seasonal)	-	2	2

Activity Trends



Fund	Department	Division
01 General Fund	45 Parks & Recreation	45 Parks

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	1,271,870	1,350,100	1,350,100	1,398,850
109 SALARIES & WAGES-OVERTIME	43,127	40,000	40,000	40,000
113 EDUCATION/CERTIFICATE PAY	300	1,800	1,800	1,800
114 LONGEVITY PAY	10,838	12,200	12,200	13,950
120 FICA & MEDICARE EXPENSE	100,010	103,300	103,300	107,000
122 T.M.R.S. RETIREMENT EXPENSE	209,550	219,800	219,800	233,450
<i>PERSONNEL SERVICES Totals</i>	<u>1,635,695</u>	<u>1,727,200</u>	<u>1,727,200</u>	<u>1,795,050</u>

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	344	500	500	500
237 UNIFORM SERVICE	13,396	15,200	15,200	15,200
240 EQUIPMENT REPAIRS	55,442	40,000	50,000	40,000
242 EQUIPMENT RENTAL & LEASE	15,598	11,800	11,800	11,800
244 BUILDING REPAIRS	23,105	42,700	42,700	42,700
246 VEHICLE REPAIRS	30,854	30,000	30,000	30,000
247 GROUNDS MAINTENANCE	997,297	876,000	876,000	884,350

Notes:	Contracts
\$145,700 YellowStone - Facilities and ROW \$676,652 SLM - open area mowing and fertilization and weed control \$30,000 3% increase for 2026 if needed and Additional sites if needed \$20,000 Nema 3 Sports Field Lighting Contract \$12,000 Chief Landscaping / Orphan alley and property mowing CITY MANAGERS COMMENTS: Approved	

270 WASTE DISPOSAL SERVICE	35,165	30,000	30,000	30,000
<i>CONTRACTUAL Totals</i>	<u>1,171,201</u>	<u>1,046,200</u>	<u>1,056,200</u>	<u>1,054,550</u>

SUPPLIES

301 OFFICE SUPPLIES	178	300	300	300
310 PRINTING & BINDING	18	200	200	200
323 SMALL TOOLS	20,336	20,500	20,500	20,500
325 SAFETY SUPPLIES	8,632	5,000	5,000	5,000
331 FUEL & LUBRICANTS	57,791	59,000	59,000	57,000
333 CHEMICAL	73,128	80,000	80,000	70,000
341 CONSTRUCTION & REPAIR SUPPLIES	94,155	125,000	155,000	125,000
347 GENERAL MAINTENANCE SUPPLIES	128,479	125,000	125,000	125,000
349 AGRICULTURAL SUPPLIES	127,019	180,000	180,000	180,000
350 IRRIGATION SYSTEM SUPPLIES	66,142	75,000	75,000	75,000
<i>SUPPLIES Totals</i>	<u>575,877</u>	<u>670,000</u>	<u>700,000</u>	<u>658,000</u>

Fund	Department	Division
01 General Fund	45 Parks & Recreation	45 Parks

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>OPERATIONS</i>				
415 RECRUITING EXPENSES	1,323	500	500	500
430 TUITION & TRAINING	3,481	5,000	5,000	5,000
436 TRAVEL	2,974	2,500	2,500	2,500
480 VOLUNTEER PROGRAM	1,825	3,000	3,000	2,500
<i>OPERATIONS Totals</i>	<u>9,603</u>	<u>11,000</u>	<u>11,000</u>	<u>10,500</u>
<i>UTILITIES</i>				
501 ELECTRICITY	130	-	-	-
507 CELLULAR TELEPHONE	23,838	21,500	21,500	21,500
513 WATER	289,007	275,000	275,000	275,000
<i>UTILITIES Totals</i>	<u>312,975</u>	<u>296,500</u>	<u>296,500</u>	<u>296,500</u>
<i>CAPITAL</i>				
603 BUILDINGS	57,341	-	-	-
612 COMPUTER EQUIPMENT	7,500	-	-	-
621 FIELD MACHINERY & EQUIPMENT	48,082	65,000	65,000	-
623 VEHICLES	55,780	-	12,000	-
<i>CAPITAL Totals</i>	<u>168,703</u>	<u>65,000</u>	<u>77,000</u>	<u>-</u>
PARKS Totals	3,874,053	3,815,900	3,867,900	3,814,600

DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	46 Harbor O&M

Expenditure Summary

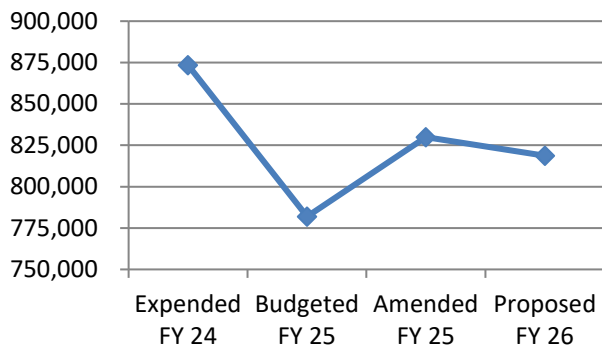
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	205,169	267,500	273,500	280,200
Contractual	339,002	254,800	316,800	254,800
Supplies	71,414	120,000	100,000	119,000
Operational	730	1,050	1,050	1,050
Utilities	196,789	138,600	138,600	163,600
Total	873,419	781,950	829,950	818,650

Personnel Schedule

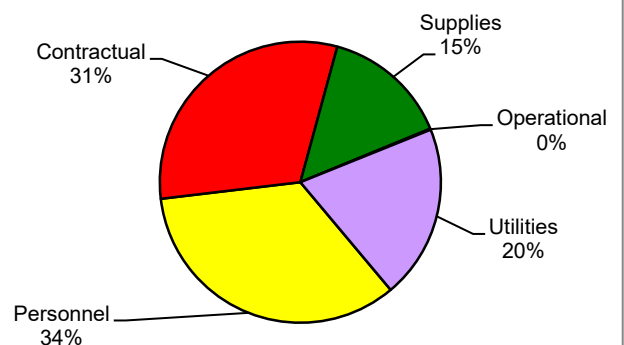
<u>Position</u>	<u>Classification</u>	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Harbor Technician	17	1	1
Maintenance Worker II	11	3	3

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	45 Parks & Recreation	46 Harbor

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	155,705	207,700	207,700	217,900
109 SALARIES & WAGES-OVERTIME	8,162	7,500	13,500	7,500
114 LONGEVITY PAY	2,000	2,250	2,250	1,450
120 FICA & MEDICARE EXPENSE	12,832	15,900	15,900	16,650
122 T.M.R.S. RETIREMENT EXPENSE	26,470	34,150	34,150	36,700
<i>PERSONNEL SERVICES Totals</i>	<u>205,169</u>	<u>267,500</u>	<u>273,500</u>	<u>280,200</u>
<i>CONTRACTUAL</i>				
231 SERVICE MAINTENANCE CONTRACTS	281	500	500	500
237 UNIFORM SERVICE	600	2,800	2,800	2,800
240 EQUIPMENT REPAIRS	903	7,500	37,500	7,500
242 EQUIPMENT RENTAL & LEASE	1,306	3,000	3,000	3,000
244 BUILDING REPAIRS	115,686	75,000	75,000	75,000
245 POOL REPAIR & MAINTENANCE	120,557	60,000	92,000	60,000
246 VEHICLE REPAIRS	4,731	5,000	5,000	5,000
247 GROUNDS MAINTENANCE	94,938	101,000	101,000	101,000
<i>CONTRACTUAL Totals</i>	<u>339,002</u>	<u>254,800</u>	<u>316,800</u>	<u>254,800</u>
<i>SUPPLIES</i>				
323 SMALL TOOLS	2,624	3,000	3,000	3,000
325 SAFETY SUPPLIES	438	1,000	1,000	1,000
331 FUEL & LUBRICANTS	5,749	8,000	8,000	7,000
333 CHEMICALS	14,900	25,000	25,000	25,000
347 GENERAL MAINTENANCE SUPPLIES	11,094	20,000	20,000	20,000
349 AGRICULTURAL SUPPLIES	24,908	30,000	30,000	30,000
350 IRRIGATION SYSTEM SUPPLIES	3,589	5,000	5,000	5,000
390 SWIMMING POOL SUPPLIES	8,112	28,000	8,000	28,000
<i>SUPPLIES Totals</i>	<u>71,414</u>	<u>120,000</u>	<u>100,000</u>	<u>119,000</u>
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	730	-	-	-
430 TUITION & TRAINING	-	500	500	500
436 TRAVEL	-	550	550	550
<i>OPERATIONS Totals</i>	<u>730</u>	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>
<i>UTILITIES</i>				
501 ELECTRICITY	63,100	60,000	60,000	60,000
507 CELLULAR TELEPHONE	2,566	3,600	3,600	3,600
513 WATER	131,124	75,000	75,000	100,000
<i>UTILITIES Totals</i>	<u>196,789</u>	<u>138,600</u>	<u>138,600</u>	<u>163,600</u>
<i>CAPITAL</i>				
623 VEHICLES	60,314	-	-	-
<i>CAPITAL Totals</i>	<u>60,314</u>	<u>-</u>	<u>-</u>	<u>-</u>
HARBOR O & M Total	873,419	781,950	829,950	818,650

DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	47 Recreation

Expenditure Summary

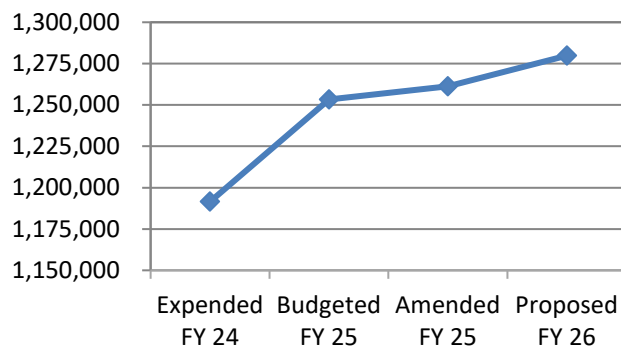
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	866,049	932,100	930,100	963,350
Contractual	50,131	42,500	42,500	43,000
Supplies	62,471	60,250	60,250	58,950
Operational	107,011	108,500	108,500	104,500
Utilities	105,866	110,000	120,000	110,000
Capital	-	-	-	-
Total	1,191,529	1,253,350	1,261,350	1,279,800

Personnel Schedule

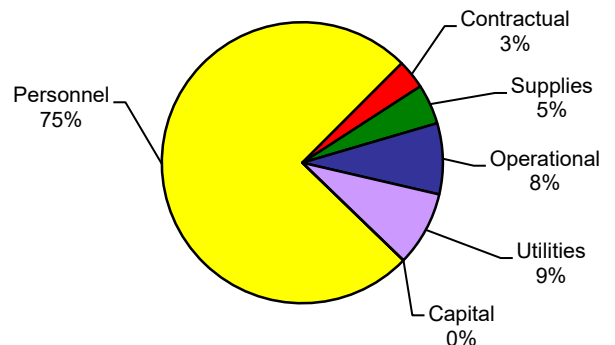
Position	Classification	FY 25 Approved	FY 26 Proposed
Parks & Recreation Director	-	1	1
Recreation Superintendent	25	1	1
Athletics & Aquatics Supervisor	20	1	1
Special Events Supervisor	20	1	2
Recreation Coordinator	17	2	1
Administrative Assistant	15	1	1
Recreation Assistant	9	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	45 Parks & Recreation	47 Recreation

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	719,049	768,350	768,350	791,650
109 SALARIES & WAGES-OVERTIME	956	5,000	3,000	5,000
113 EDUCATION/CERTIFICATE PAY	1,800	1,800	1,800	1,800
114 LONGEVITY PAY	1,890	2,200	2,200	2,500
120 FICA & MEDICARE EXPENSE	55,162	58,800	58,800	60,200
122 T.M.R.S. RETIREMENT EXPENSE	87,191	95,950	95,950	102,200
<i>PERSONNEL SERVICES Totals</i>	<u>866,049</u>	<u>932,100</u>	<u>930,100</u>	<u>963,350</u>
<i>CONTRACTUAL</i>				
231 SERVICE MAINTENANCE CONTRACTS	4,132	3,500	3,500	4,000
239 RECREATION CONTRACTS	6,692	6,000	6,000	6,000
242 EQUIPMENT RENTAL & LEASE	26,477	20,000	20,000	20,000
245 POOL REPAIR & MAINTENANCE	1,304	7,000	7,000	7,000
246 VEHICLE REPAIRS	11,526	6,000	6,000	6,000
<i>CONTRACTUAL Totals</i>	<u>50,131</u>	<u>42,500</u>	<u>42,500</u>	<u>43,000</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	2,059	2,000	2,000	2,000
307 POSTAGE	457	-	-	-
310 PRINTING & BINDING	2,325	3,000	3,000	3,000
321 UNIFORMS	3,567	5,000	5,000	5,000
331 FUEL & LUBRICANTS	488	1,800	1,800	500
333 CHEMICAL	29,191	20,000	20,000	20,000
347 GENERAL MAINTENANCE SUPPLIES	3,801	6,450	6,450	6,450
390 SWIMMING POOL SUPPLIES	4,400	4,000	4,000	4,000
391 RECREATION PROGRAM SUPPLIES	16,182	18,000	18,000	18,000
<i>SUPPLIES Totals</i>	<u>62,471</u>	<u>60,250</u>	<u>60,250</u>	<u>58,950</u>
<i>OPERATIONS</i>				
406 SPECIAL EVENTS	74,557	85,000	85,000	85,000
410 DUES & SUBSCRIPTIONS	5,027	5,000	5,000	5,000
415 RECRUITING EXPENSES	6,723	3,000	3,000	3,000
428 MEETING EXPENSES	2,248	1,000	1,000	1,000
430 TUITION & TRAINING	9,075	6,000	6,000	4,000
436 TRAVEL	9,380	8,500	8,500	6,500
<i>OPERATIONS Totals</i>	<u>107,011</u>	<u>108,500</u>	<u>108,500</u>	<u>104,500</u>
<i>UTILITIES</i>				
501 ELECTRICITY	97,963	103,000	113,000	103,000
507 CELLULAR TELEPHONE	7,904	7,000	7,000	7,000
<i>UTILITIES Totals</i>	<u>105,866</u>	<u>110,000</u>	<u>120,000</u>	<u>110,000</u>
RECREATION Total	1,191,529	1,253,350	1,261,350	1,279,800

DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	48 Animal Services

Expenditure Summary

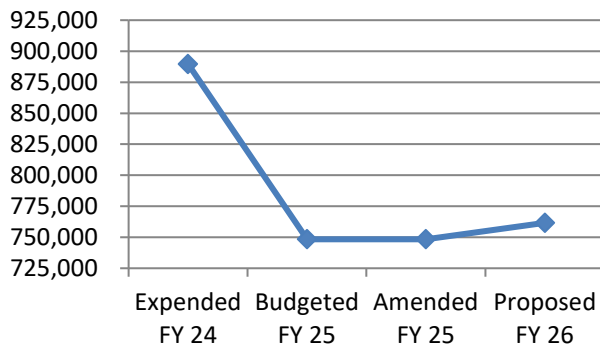
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	219,196	230,100	230,100	238,350
Contractual	491,669	495,000	495,000	501,000
Supplies	13,861	16,250	16,250	15,250
Operational	4,968	4,000	4,000	4,050
Utilities	3,409	3,000	3,000	3,000
Capital	156,546	-	-	-
Total	889,648	748,350	748,350	761,650

Personnel Schedule

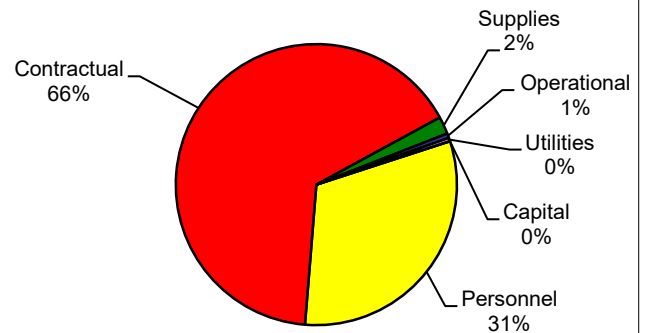
<u>Position</u>	<u>Classification</u>	<u>FY 25 Approved</u>	<u>FY 26 Proposed</u>
Animal Services Crewleader	17	1	1
Animal Services Officer	13	2	2

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	45 Parks & Recreation	48 Animal Services

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	162,900	171,900	171,900	177,850
109 SALARIES & WAGES-OVERTIME	13,224	15,000	15,000	15,000
114 LONGEVITY PAY	1,555	1,750	1,750	1,950
120 FICA & MEDICARE EXPENSE	13,083	13,150	13,150	13,600
122 T.M.R.S. RETIREMENT EXPENSE	28,433	28,300	28,300	29,950
<i>PERSONNEL SERVICES Totals</i>	<u>219,196</u>	<u>230,100</u>	<u>230,100</u>	<u>238,350</u>
<i>CONTRACTUAL</i>				
213 CONSULTING FEES	480,000	480,000	480,000	486,000
231 SERVICE MAINTENANCE CONTRACTS	5,313	6,500	6,500	6,500
237 UNIFORM SERVICE	1,816	2,500	2,500	2,500
240 EQUIPMENT REPAIRS	-	750	750	750
246 VEHICLE REPAIRS	4,540	5,000	5,000	5,000
270 WASTE DISPOSAL SERVICE	-	250	250	250
<i>CONTRACTUAL Totals</i>	<u>491,669</u>	<u>495,000</u>	<u>495,000</u>	<u>501,000</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	384	500	500	500
310 PRINTING & BINDING	332	1,000	1,000	1,000
321 UNIFORMS	1,306	1,500	1,500	1,500
325 SAFETY SUPPLIES	793	750	750	750
331 FUEL & LUBRICANTS	8,822	10,000	10,000	9,000
347 GENERAL MAINTENANCE SUPPLIES	2,223	2,500	2,500	2,500
<i>SUPPLIES Totals</i>	<u>13,861</u>	<u>16,250</u>	<u>16,250</u>	<u>15,250</u>
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	-	-	-	50
430 TUITION & TRAINING	1,229	1,000	1,000	1,000
436 TRAVEL	3,739	3,000	3,000	3,000
<i>OPERATIONS Totals</i>	<u>4,968</u>	<u>4,000</u>	<u>4,000</u>	<u>4,050</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	3,409	3,000	3,000	3,000
<i>UTILITIES Totals</i>	<u>3,409</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<i>CAPITAL</i>				
603 BUILDINGS	59,031	-	-	-
610 FURNITURE & FIXTURES	25,063	-	-	-
623 VEHICLES	72,452	-	-	-
<i>CAPITAL Totals</i>	<u>156,546</u>	<u>-</u>	<u>-</u>	<u>-</u>
ANIMAL SERVICES Total	889,648	748,350	748,350	761,650

DIVISION SUMMARY

Fund	Department	Division
01 General	50 Public Works	53 Engineering

Expenditure Summary

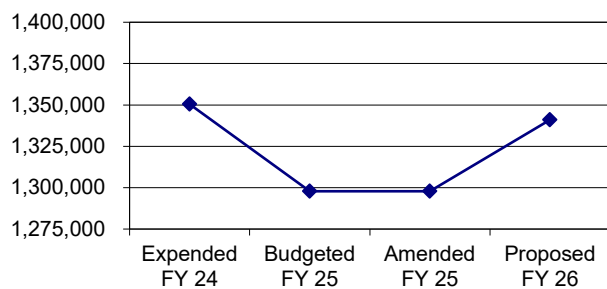
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	994,191	1,052,950	1,052,950	1,122,450
Contractual	228,757	191,600	191,600	168,100
Supplies	21,516	27,850	27,850	27,850
Operational	14,712	17,000	17,000	14,200
Utilities	9,164	8,450	8,450	8,450
Capital	82,103	-	-	-
Total	1,350,443	1,297,850	1,297,850	1,341,050

Personnel Schedule

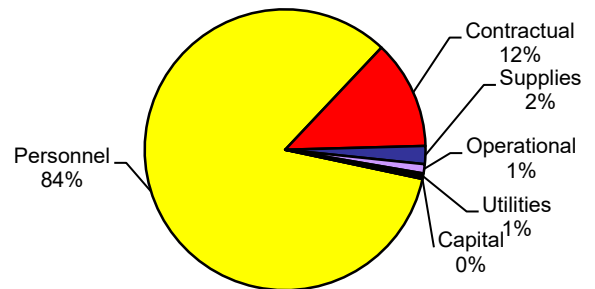
Position	Classification	FY 25 Approved	FY 26 Proposed
Public Works Director/City Engineer	-	1	1
Assistant City Engineer	32	1	1
Civil Engineer	28	1	1
Senior Construction Inspector Supervisor	21	1	1
Construction Inspector	17	4	4
Customer Service Coordinator	12	1	1

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	50 Public Works	53 Engineering

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	788,210	834,650	834,650	888,100
109 SALARIES & WAGES-OVERTIME	13,218	12,000	12,000	12,000
113 EDUCATION/CERTIFICATE PAY	1,200	1,500	1,500	600
114 LONGEVITY PAY	3,080	3,650	3,650	4,150
120 FICA & MEDICARE EXPENSE	60,328	63,850	63,850	67,950
122 T.M.R.S. RETIREMENT EXPENSE	128,155	137,300	137,300	149,650

<i>PERSONNEL SERVICES Totals</i>	994,191	1,052,950	1,052,950	1,122,450
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CONTRACTUAL

213 CONSULTING FEES	188,840	140,000	140,000	140,000
231 SERVICE MAINTENANCE CONTRACTS	23,678	35,500	35,500	12,000
240 EQUIPMENT REPAIRS	-	600	600	600
242 EQUIPMENT RENTAL & LEASE	-	500	500	500
243 BUILDING / PARKING LEASES	-	-	-	-
246 VEHICLE REPAIRS	11,704	6,500	6,500	6,500
276 STORMWATER PROGRAM COSTS	4,536	8,500	8,500	8,500

<i>CONTRACTUAL Totals</i>	228,757	191,600	191,600	168,100
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SUPPLIES

301 OFFICE SUPPLIES	1,746	1,800	1,800	1,800
310 PRINTING & BINDING	243	1,500	1,500	1,500
321 UNIFORMS	982	1,050	1,050	1,050
323 SMALL TOOLS	1,265	1,500	1,500	1,500
325 SAFETY SUPPLIES	176	500	500	500
331 FUEL & LUBRICANTS	16,766	18,000	18,000	18,000
341 CONSTRUCTION & REPAIR SUPPLIES	216	3,000	3,000	3,000
347 GENERAL MAINTENANCE SUPPLIES	122	500	500	500

<i>SUPPLIES Totals</i>	21,516	27,850	27,850	27,850
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OPERATIONS

410 DUES & SUBSCRIPTIONS	6,993	7,500	7,500	7,000
415 RECRUITING EXPENSES	93	-	-	-
430 TUITION & TRAINING	4,289	3,000	3,000	3,000
436 TRAVEL	3,337	6,500	6,500	4,200

<i>OPERATIONS Totals</i>	14,712	17,000	17,000	14,200
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UTILITIES

507 CELLULAR TELEPHONE	9,164	8,450	8,450	8,450
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<i>UTILITIES Totals</i>	9,164	8,450	8,450	8,450
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Fund	Department	Division
01 General Fund	50 Public Works	53 Engineering

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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CAPITAL

623 VEHICLES	82,103	-	-	-
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<i>CAPITAL Totals</i>	82,103	-	-	-
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ENGINEERING Totals	1,350,443	1,297,850	1,297,850	1,341,050
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DIVISION SUMMARY

Fund	Department	Division
01 General	50 Public Works	59 Streets

Expenditure Summary

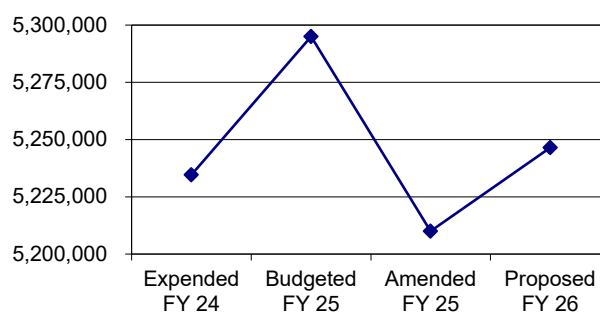
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	916,766	1,120,650	945,650	1,076,050
Contractual	554,541	266,350	266,350	282,500
Supplies	3,050,245	3,210,600	3,210,600	3,220,600
Operational	3,161	6,400	6,400	6,400
Utilities	566,198	561,000	651,000	661,000
Capital	143,630	130,000	130,000	-
Total	5,234,542	5,295,000	5,210,000	5,246,550

Personnel Schedule

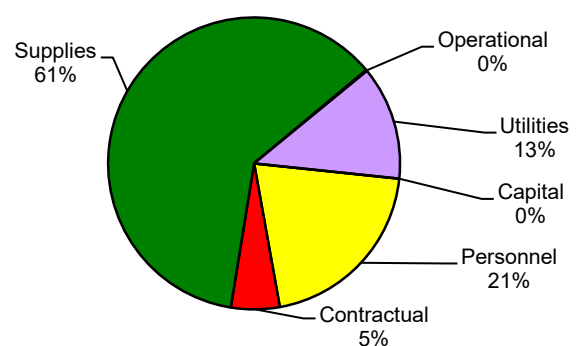
Position	Classification	FY 25 Approved	FY 26 Proposed
Streets Superintendent	25	1	1
Field Supervisor	21	2	2
Crew Leader	17	1	1
Streets & Drainage Coordinator	14	1	1
Equipment Operator	14	3	3
Special Operations Inspector	13	1	1
Sign Technician	12	2	2
Maintenance Worker II	11	3	3

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
01 General Fund	50 Public Works	59 Streets

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	714,223	878,450	703,450	841,000
109 SALARIES & WAGES-OVERTIME	18,841	20,000	20,000	20,000
113 EDUCATION/CERTIFICATE PAY	2,100	2,400	2,400	1,800
114 LONGEVITY PAY	7,247	8,100	8,100	7,200
120 FICA & MEDICARE EXPENSE	55,598	67,200	67,200	64,350
122 T.M.R.S. RETIREMENT EXPENSE	118,759	144,500	144,500	141,700

<i>PERSONNEL SERVICES Totals</i>	916,766	1,120,650	945,650	1,076,050
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CONTRACTUAL

213 CONSULTING FEES	1,014	5,000	5,000	5,000
231 SERVICE MAINTENANCE CONTRACTS	55,258	88,850	88,850	85,000
237 UNIFORM SERVICE	4,300	7,000	7,000	7,500
240 EQUIPMENT REPAIRS	26,421	42,000	42,000	42,000
242 EQUIPMENT RENTAL & LEASE	1,096	3,500	3,500	5,000

Notes:	<u>Drainage Channel Maintenance</u>
We anticipate needing to rent a large excavator and a skid steer with tracks to perform drainage channel maintenance our current equipment can't accomplish. Increased from \$3,500 to \$5,000	
CITY MANAGER'S COMMENTS: Approved	

246 VEHICLE REPAIRS	34,507	25,000	25,000	25,000
270 WASTE DISPOSAL SERVICE	431,945	95,000	95,000	113,000

Notes:	<u>Street Sweeping</u>
The total lane mileage we will be required to sweep has increased to meet our MS4 permit with the TCEQ. We're required to sweep 75% of our streets annually. Cost increase of \$18,000.	
CITY MANAGER'S COMMENTS: Approved	

<i>CONTRACTUAL Totals</i>	554,541	266,350	266,350	282,500
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SUPPLIES

301 OFFICE SUPPLIES	177	500	500	500
310 PRINTING & BINDING	-	500	500	500
323 SMALL TOOLS	12,587	11,100	11,100	11,100
325 SAFETY SUPPLIES	4,860	6,000	6,000	6,000
331 FUEL & LUBRICANTS	40,916	46,000	46,000	41,000
333 CHEMICAL	3,580	15,500	15,500	15,500

Fund	Department	Division
01 General Fund	50 Public Works	59 Streets

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
341 CONSTRUCTION & REPAIR SUPPLIES	2,906,795	3,000,000	3,000,000	3,000,000

Notes:	Street Projects
\$500,000 Asphalt Repair or Replacement Operations such as overlay or full depth reconstruction. The amount requested would cover a portion of the noted locations. Best candidate selections will be made based on condition of the roadways about 4 months prior to work being started. Mims Road, Renfro, Aluminum Plant, E. Kaufman, Cullins, sections of Dowell, a section of Tyler, and East Washington are candidates for the year. \$100,000 Miscellaneous Asphalt Segment Repairs \$200,000 Micro Surfacing Pavement Preservation of various roadways that are oxidizing and would benefit from this treatment to stabilize their integrity and extend their longevity. \$250,000 Crack Seal Program to seal cracks and joints in concrete pavement and to seal cracks in asphalt pavement. \$700,000 Miscellaneous Concrete Street Repairs this account will fund various concrete panel and segment repairs in streets. \$500,000 Miscellaneous Concrete Alley Repairs this account will fund various concrete panel and segment repairs in alleys. \$250,000 Miscellaneous Sidewalk Repairs and Construction to construct, repair and replace sidewalk. This account will cover sidewalk repairs at various locations and improve walkability in Downtown and around schools. \$125,000 Street / Alley Pavement Lift and Stabilization where the pavement lifting process uses polyurethane foam injections to re-level concrete slabs in streets and alley pavement sections that have become uneven. \$50,000 Miscellaneous Sidewalk Lift and Stabilization to continue lifting and leveling uneven sidewalks. \$75,000 Pavement Markings for maintaining and upgrading various roadways throughout town. \$250,000 Construction Materials and Supplies to cover the costs for construction materials and supplies used by City staff in its day-to-day maintenance operations. These supplies / materials include hot mix asphalt, cold mix asphalt, asphalt tac, concrete, rock, flex base, gravel and other miscellaneous materials used for in-house construction and maintenance activities. CITY MANAGER'S COMMENTS: Approved	

347 GENERAL MAINTENANCE SUPPLIES	10,394	16,000	16,000	16,000
384 DRAINAGE SYSTEM REPAIR SUPPLIES	14,153	20,000	20,000	20,000

Fund	Department	Division
01 General Fund	50 Public Works	59 Streets

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
392 SIGNS AND SIGNALS	55,509	90,000	90,000	105,000

Notes:	School Zone Monitoring System
The increase in this budget amount is to purchase new software and the field equipment for our school zone system that currently has 39 flashers. We've changed a large number this year and should have 11 left to change out next year.	
We've applied for a COG school zone lighting grant but won't know the results until after the new year begins.	
CITY MANAGER'S COMMENTS: Approved	

393 STREET LIGHTING SUPPLIES	1,275	5,000	5,000	5,000
<i>SUPPLIES Totals</i>	<u>3,050,245</u>	<u>3,210,600</u>	<u>3,210,600</u>	<u>3,220,600</u>

OPERATIONS

410 DUES & SUBSCRIPTIONS	466	900	900	900
415 RECRUITING EXPENSES	43	-	-	-
430 TUITION & TRAINING	565	2,500	2,500	2,500
436 TRAVEL	2,087	3,000	3,000	3,000
<i>OPERATIONS Totals</i>	<u>3,161</u>	<u>6,400</u>	<u>6,400</u>	<u>6,400</u>

UTILITIES

504 STREET LIGHTING	555,383	550,000	640,000	650,000
507 CELLULAR TELEPHONE	10,816	11,000	11,000	11,000
<i>UTILITIES Totals</i>	<u>566,198</u>	<u>561,000</u>	<u>651,000</u>	<u>661,000</u>

CAPITAL

623 VEHICLES	143,630	130,000	130,000	-
<i>CAPITAL Totals</i>	<u>143,630</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>

STREETS Totals	5,234,542	5,295,000	5,210,000	5,246,550
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City of Rockwall
The New Horizon

MEMORANDUM

TO: Mayor and Council Members

FROM: Mary Smith, City Manager

DATE: August 15, 2025

SUBJECT: Water / Wastewater Rates

North Texas Municipal Water District while still finalizing the budget for treated water for 2025 is projecting an increase in the treated water rate by twenty-nine cents (.29) per thousand gallons which would bring the rate to \$4.14 per thousand gallons which is a 7.5% increase. The increases over the last several years have been attributable to the ever-increasing cost for personnel and chemicals as the new lake and treatment plant which came online last year as well as the debt service payments on those.

The charges for Wastewater treatment by the District are increasing from the 2025 budget. Specifically, we are anticipating an 44.1% increase for the regional interceptor line as it has been paralleled due to the capacity needs to facilitate the transfer of wastewater to the treatment plant in Mesquite. The rate for regional sewer treatment is increasing 5.3%. The treatment cost at the Buffalo Creek plant is increasing 7.4% as we continue to see the need for significant maintenance repairs to keep the plant in good working order.

We were pleased to see an updated evaluation performed by the District to determine the feasibility of removing the North treatment plant just off of Lakeshore Drive and Dickson Lane. The plant has been in service since the 1970's. The wastewater treated at this plant will be pushed through an interceptor line to the Buffalo Creek plant. The operating budget includes an amount for the demolition of the plant. The project has not gone out for bids but this is considered a pretty solid estimate of the cost. We've planned to decommission the plant since about 2012 and are relieved the evaluation allows us to move forward with this project. NTMWD operates the plant and will perform the decommissioning.

The City has two primary criteria when setting rates. The City's policy is to maintain a 60-day working capital (reserves) balance. The City's reserves will be closer to 74 days. Historically we have set rates and budgets based on periods of normal weather and consumption, not the extremes that can occur. The weather and consumption patterns have been anything but normal for the past decade and 2025 with heavy rain into early July is no exception. Rockwall's

consumption increased by 2.3% over last year causing us to set a new minimum demand. District volume calculations are being reviewed but generally won't vary from this new minimum.

Overall operations budgets for fiscal year 2025 increased by 6.0% for water and 18.1% for wastewater. While revenues will increase as we continue to grow the number of accounts for both water and sewer we will not be able to absorb these increases on the sewer side of the operations without continuing to increase rates. This will be subject to change based on final budget adoption by the District since their expenses are the largest we have in either the water or the wastewater operations.

We anticipate issuing up to \$8,000,000 in new bonds to continue to move forward with system projects. The additional water tower will be ready for construction soon. When TxDOT or the County undertakes road reconstruction projects the City must relocate any utility lines in the right of way. This is not reimbursed by any entity. The exception being the I-30 project which included federal dollars allowing reimbursement of our cost.

Wholesale Customers

Our wholesale customer rates are determined in a separate study. These rates are designed to completely cover our cost of providing wholesale water. Blackland and RCH Water Supply Corporations will be subject to a rate increase based on those study findings and most specifically the increased treated water rate from NTMWD. Blackland's work toward being a direct customer of the NTMWD is not progressing as quickly as they projected and will cause them to likely remain as our customer into 2028.

RCH is closer to becoming a direct customer with the construction of the pump station and ground storage at their new delivery point progressing with an estimated switchover by summer 2026.

At the time each makes connection, we will transfer the maximum gallons they have purchased historically from our minimum demand to their new minimum demand with the District.

The City of Heath's MOU with Rockwall was approved earlier this summer. With their intention to continue as a wholesale customer their rates are set as the NTMWD adjusts the District's rate to member cities and includes a minimum take or pay provision, which was implemented in FY2017. They have been charged ten cents (.10) more than the member city rate which will increase to fifteen cents (.15) under the new terms. Heath exceeded their minimum demand level this year so the increase will be in both the rate and gallons.

Rate Studies

We are finishing rate studies with an outside consultant now and will have the rate recommendation to the Council in mid-fall for a January 1 implementation.

SUMMARY OF OPERATIONS

Fund

02 Water & Sewer

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Operating Revenues	37,883,017	40,848,400	40,302,400	44,000,000
Operating Expenses	34,874,710	38,536,750	39,695,250	41,923,800
Operating Income (Loss)	3,008,307	2,311,650	607,150	2,076,200
Non-Operating Revenues	4,220,464	2,155,000	3,725,000	2,040,000
Non-Operating Expenses	4,296,644	4,460,950	4,460,950	4,511,950
Non-Operating Income (Loss)	(76,180)	(2,305,950)	(735,950)	(2,471,950)
Net Income (Loss) Before Transfers	2,932,127	5,700	(128,800)	(395,750)
Net Transfers In (Out)	(1,453,750)	(1,568,750)	(1,603,750)	(1,603,750)
Net Income (Loss)	1,478,377	(1,563,050)	(1,732,550)	(1,999,500)
Working Capital - Beginning	11,472,807	13,026,601	12,951,184	11,218,634
Working Capital - Ending	12,951,184	11,463,551	11,218,634	9,219,134

SUMMARY OF REVENUES

Fund

02 Water & Sewer

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Available Operating Revenues:					
4601	Retail Water Sales	19,600,137	19,900,000	20,200,000	22,220,000
4603	Sewer Charges	10,306,224	12,500,000	11,000,000	12,500,000
4605	Pretreatment Charges	114,961	120,400	120,400	136,900
4609	HHW Fees	214,690	176,000	225,000	176,000
4610	Penalties	240,276	250,000	335,000	250,000
4611	Portable Meter Sales	246,396	150,000	175,000	150,000
Total Utility Sales		30,722,684	33,096,400	32,055,400	35,432,900
4622	RCH Water Sales	1,787,022	1,840,000	1,960,000	1,500,000
4632	Blackland Water Sales	1,061,131	1,100,000	1,235,000	1,500,000
4640	Mclendon Chisholm Sewer	428,589	555,000	583,000	725,000
4650	City of Heath Water Sales	3,704,053	4,050,000	4,208,000	4,635,100
Total Contract Sales		6,980,795	7,545,000	7,986,000	8,360,100
4660	Water Taps	97,496	130,000	165,000	130,000
4662	Sewer Taps	8,237	25,000	29,000	25,000
4665	Meter Rental Fees	73,805	52,000	67,000	52,000
Total Other Receipts		179,538	207,000	261,000	207,000
Total Operating Revenues		37,883,017	40,848,400	40,302,400	44,000,000
Available Non-Operating Revenues					
4001	Interest Earnings	942,740	475,000	475,000	300,000
4010	Auction/Scrap Proceeds	17,021	15,000	15,000	15,000
4019	Miscellaneous	939,316	100,000	100,000	100,000
4450	Land Sales	227,058	-	-	-
4480	Tower Leases	321,063	265,000	325,000	325,000
4670	Water Impact Fees	858,908	700,000	1,225,000	700,000
4672	Sewer Impact Fees	868,507	600,000	1,500,000	600,000
4678	Sewer Pro-Rata Fees	45,851	-	85,000	-
Total Non-Operating Revenue		4,220,464	2,155,000	3,725,000	2,040,000
Total Available Revenues		42,103,480	43,003,400	44,027,400	46,040,000

SUMMARY OF OPERATING TRANSFERS

Fund

02 Water & Sewer

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Operating Transfers Out				
To General Fund	400,000	500,000	500,000	500,000
To Insurance Fund	950,000	965,000	1,000,000	1,000,000
To Worker's Comp Fund	75,000	75,000	75,000	75,000
To Tech Replacement Fund	28,750	28,750	28,750	28,750
Total Transfers Out	1,453,750	1,568,750	1,603,750	1,603,750
Net Operating Transfers In (Out)	(1,453,750)	(1,568,750)	(1,603,750)	(1,603,750)

SUMMARY OF EXPENSES

Fund

02 Water & Sewer

Department	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Operating Expenses				
Departmental Expenses:				
61 Utility Billing	1,985,297	1,792,550	1,739,550	1,825,200
63 Water Operations	20,560,831	23,389,050	24,313,050	24,878,700
67 Sewer Operations	12,328,582	13,355,150	13,642,650	15,219,900
Total Dept. Expenses	34,874,710	38,536,750	39,695,250	41,923,800
Non Operating Expenses				
62 Long Term Debt	4,296,644	4,460,950	4,460,950	4,511,950
Total Non-Operating Expenses	4,296,644	4,460,950	4,460,950	4,511,950
Total Expenses	39,171,354	42,997,700	44,156,200	46,435,750

DIVISION SUMMARY		
Fund	Department	Division
02 Water & Sewer	60 Utility Services	62 Long Term Debt

Expenditure Summary				
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Debt Service	945,263	4,460,950	4,460,950	4,511,950
Total	945,263	4,460,950	4,460,950	4,511,950

Fund	Department	Division
02 Water & Sewer	60 Utility Services	62 Debt Service

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
70 Debt Service				
0750 BOND ADMINISTRATION FEES	3,086	5,000	5,000	1,500
0752 BOND - PRINCIPAL	-	2,960,000	2,960,000	3,125,000
0754 BOND - INTEREST	841,376	1,071,400	1,071,400	1,137,200
0772 NTMWD - PRINCIPAL	-	355,000	355,000	210,000
0774 NTMWD - INTEREST	100,801	69,550	69,550	38,250
Debt Service TOTAL:	945,263	4,460,950	4,460,950	4,511,950

DIVISION SUMMARY

Fund

02 Water & Sewer

Department

60 Utility Services

Division

61 Utility Billing

Expenditure Summary

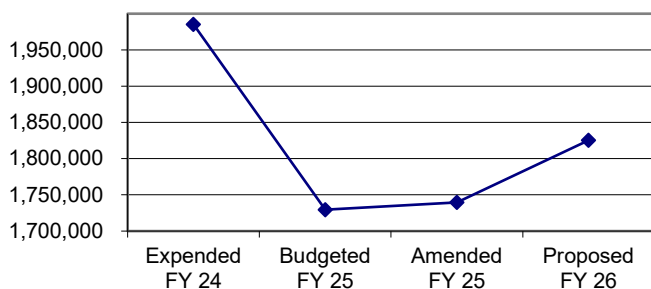
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	780,661	708,900	708,900	712,050
Contractual	562,559	661,350	661,350	730,850
Supplies	144,639	125,000	125,000	148,000
Operational	497,438	234,300	244,300	234,300
Total	1,985,297	1,729,550	1,739,550	1,825,200

Personnel Schedule

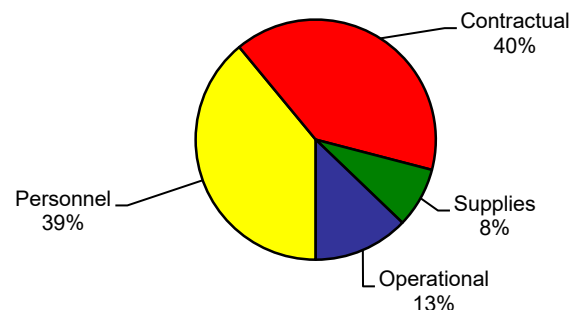
Position	Classification	FY 25 Approved	FY 26 Proposed
Utility Billing Supervisor	22	1	1
Field Supervisor	19	1	1
Billing Coordinator	14	1	1
Customer Service Representative	12	2	2
Meter Technician	12	4	4

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
02 Water Sewer	60 Utility Services	61 Utility Billing

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	536,275	563,100	563,100	563,850
109 SALARIES & WAGES-OVERTIME	75,804	2,500	2,500	2,500
113 EDUCATION/CERTIFICATE PAY	1,200	2,100	2,100	2,100
114 LONGEVITY PAY	4,964	5,550	5,550	5,450
120 FICA & MEDICARE EXPENSE	46,207	43,050	43,050	43,150
122 T.M.R.S. RETIREMENT EXPENSE	116,211	92,600	92,600	95,000

<i>PERSONNEL SERVICES Totals</i>	780,661	708,900	708,900	712,050
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CONTRACTUAL

210 AUDITING	19,170	21,000	21,000	23,000
217 IT SERVICE	28,750	30,000	30,000	35,000
223 INSURANCE-SURETY BONDS	304	400	400	400
225 INSURANCE-AUTOMOBILES	29,614	45,900	45,900	60,750
227 INSURANCE-REAL PROPERTY	61,937	88,900	88,900	118,750
228 INSURANCE-CLAIMS & DEDUCTIBLES	4,161	25,000	25,000	25,000
229 INSURANCE-LIABILITY	28,298	39,650	39,650	47,450
231 SERVICE MAINTENANCE CONTRACTS	385,055	402,000	402,000	412,000
240 EQUIPMENT REPAIRS	105	1,000	1,000	1,000
242 EQUIPMENT RENTAL & LEASE	5,166	7,500	7,500	7,500

<i>CONTRACTUAL Totals</i>	562,559	661,350	661,350	730,850
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SUPPLIES

301 OFFICE SUPPLIES	1,288	2,000	2,000	2,000
307 POSTAGE	132,492	110,000	110,000	135,000

Notes:	Postage Increase
The utility bills are mailed through a bulk mail rate but postage continues to increase one to two times per budget year.	
We are going to push for customers to receive their bills online but many if not most of them are still choosing to receive paper bills despite previous efforts.	
CITY MANAGER'S COMMENTS: Approved	

310 PRINTING & BINDING	10,859	12,000	12,000	10,000
347 GENERAL MAINTENANCE SUPPLIES	-	1,000	1,000	1,000

<i>SUPPLIES Totals</i>	144,639	125,000	125,000	148,000
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Fund	Department	Division
02 Water Sewer	60 Utility Services	61 Utility Billing

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	-	300	300	300
415 RECRUITING EXPENSES	665	-	-	-
430 TUITION & TRAINING	1,378	2,000	2,000	2,000
436 TRAVEL	1,559	2,000	2,000	2,000
450 BAD DEBT EXPENSE	271,268	30,000	30,000	30,000
490 HOUSEHOLD HAZARDOUS WASTE	222,567	200,000	210,000	200,000
<i>OPERATIONS Totals</i>	497,438	234,300	244,300	234,300
BILLING SERVICES Totals	1,985,297	1,729,550	1,739,550	1,825,200

DIVISION SUMMARY

Fund	Department	Division
02 Water & Sewer	60 Utility Services	63 Water Operations

Expenditure Summary

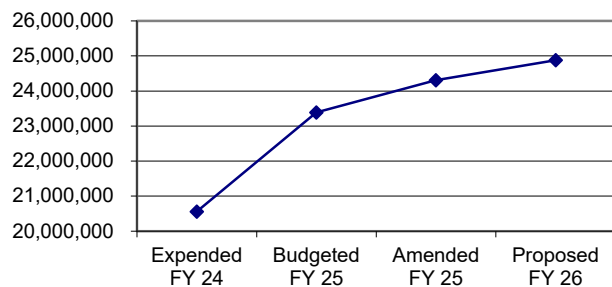
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	1,550,195	1,474,050	1,632,050	1,425,950
Contractual	17,918,916	19,386,900	19,721,900	21,934,050
Supplies	673,181	943,200	943,200	926,550
Operational	15,461	23,250	23,250	23,250
Utilities	403,078	313,000	413,000	341,500
Capital	-	1,248,650	1,579,650	227,400
Total	20,560,831	23,389,050	24,313,050	24,878,700

Personnel Schedule

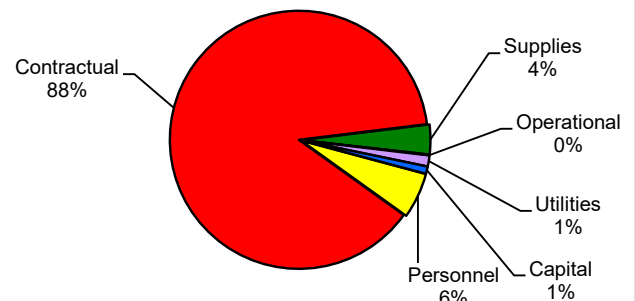
Position	Classification	FY 25 Approved	FY 26 Proposed
Water/Wastewater Manager	32	1	1
Water - Field Supervisor	22	1	1
Production Technician III	18	1	1
Crew Leader	17	2	2
Public Works Coordinator	14	1	1
Equipment Operator	14	2	2
Water Quality Technician	13	2	2
Production Technician II	15	1	-
Production Technician I	12	-	1
Fire Hydrant Technician	12	2	2
Maintenance Worker II	11	4	4

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
02 Water Sewer	60 Utility Services	63 Water Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	1,026,570	1,097,500	1,080,500	1,055,700
109 SALARIES & WAGES-OVERTIME	218,175	100,000	275,000	100,000
113 EDUCATION/CERTIFICATE PAY	900	3,600	3,600	3,600
114 LONGEVITY PAY	8,511	8,500	8,500	8,050
120 FICA & MEDICARE EXPENSE	95,769	83,950	83,950	80,750
122 T.M.R.S. RETIREMENT EXP.	200,269	180,500	180,500	177,850

<i>PERSONNEL SERVICES Totals</i>	1,550,195	1,474,050	1,632,050	1,425,950
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CONTRACTUAL

211 LEGAL	1,511	25,000	25,000	5,000
212 ENGINEERING SERVICES	41,523	50,000	50,000	50,000
213 CONSULTING FEES	26,624	50,000	50,000	50,000
231 SERVICE-MAINT. CONTRACTS	79,636	90,450	90,450	99,850

Notes:	INCREASED FEES
\$6480 Monthly service charges for SCADA Hub communications have increased. \$14,278 Maintenance services performed semi-annually, including load bank testing for all stations. Materials, travel, shop fees, and labor prices increase due to inflation. \$7,120 Elevator maintenance contracts, price increase. \$17,400 Maintenance contract support software for Cityworks. \$7,200 Hach service contract fee for chlorine analyzer. Increase due to inflation. CITY MANAGER'S COMMENTS: Approved	

237 UNIFORM SERVICE	12,011	15,000	15,000	15,000
240 EQUIPMENT REPAIRS	24,042	13,000	13,000	13,000
242 EQUIPMENT RENTAL & LEASE	4,680	10,000	10,000	10,000
244 BUILDING REPAIRS	11,434	15,000	15,000	15,000
246 VEHICLE REPAIRS	57,389	34,000	69,000	34,000
270 WASTE DISPOSAL SERVICE	1,383	10,000	10,000	10,000
280 STATE PERMITS	53,706	59,800	59,800	60,600
281 METER REPAIR & REPLACEMENT	9,680	14,500	14,500	14,500
287 WATER PURCHASES	17,413,577	18,635,350	18,935,350	21,113,600
288 WATERLINE REPAIR & REPLAC	66,557	195,000	195,000	195,000
289 RESERVOIR MAINT. & REPAIR	115,164	169,800	169,800	248,500

Notes:	PUMP REBUILDS
\$120,000 Pump repair and rebuilds increased due to higher costs of materials & labor costs. (Increase of \$ 45,000). \$33,500 RTU SCADA panel upgrades at the Springer & Southside ESTs. CITY MANAGER'S COMMENTS: Approved	

<i>CONTRACTUAL Totals</i>	17,918,916	19,386,900	19,721,900	21,934,050
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Fund	Department	Division
02 Water Sewer	60 Utility Services	63 Water Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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SUPPLIES

301	OFFICE SUPPLIES	1,163	2,550	2,550	2,550
310	PRINTING & BINDING	616	2,000	2,000	2,000
323	SMALL TOOLS	36,018	34,850	34,850	34,850
325	SAFETY SUPPLIES	10,738	10,800	10,800	10,800
331	FUEL & LUBRICANTS	84,355	93,000	93,000	73,000
333	CHEMICAL	9,391	13,500	13,500	16,850

Notes:**CHEMICAL PRICE INCREASES**

\$16,830 Increase due to price increases from suppliers. Contact cleaner for pump motors.

Chemicals for CL2 analyzers

DPD Dispenser Total Chlorine.

DPD Dispenser Free Chlorine.

De-chlorination tabs required by TCEQ regulations.

Test chemicals for new TCEQ nitrification monitoring requirements. Miscellaneous chemicals.

CITY MANAGER'S COMMENTS: Approved

335	PROPANE	5,622	7,500	7,500	7,500
341	CONSTRUCTION & REPAIR SUP	111,979	90,000	90,000	90,000
347	GENERAL MAINT. SUPPLY	16,677	18,000	18,000	18,000
380	FIRE HYDRANT MAINT SUPPLY	6,563	11,000	11,000	11,000
381	WATER PIPE FITTINGS	52,162	60,000	60,000	60,000
382	METER SUPPLIES	337,899	600,000	600,000	600,000

<i>SUPPLIES Totals</i>	673,181	943,200	943,200	926,550
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OPERATIONS

410	DUES & SUBSCRIPTIONS	2,204	2,400	2,400	2,400
415	RECRUITING EXPENSES	40	500	500	500
430	TUITION & TRAINING	8,730	15,350	15,350	15,350
436	TRAVEL	4,487	5,000	5,000	5,000

<i>OPERATIONS Totals</i>	15,461	23,250	23,250	23,250
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UTILITIES

501	ELECTRICITY	392,132	300,000	400,000	325,000
507	CELLULAR TELEPHONE	10,946	10,000	10,000	13,500
508	TELEPHONE SERVICE	-	3,000	3,000	3,000

<i>UTILITIES Totals</i>	403,078	313,000	413,000	341,500
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Fund	Department	Division
02 Water Sewer	60 Utility Services	63 Water Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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CAPITAL

612	COMPUTER EQUIPMENT	-	-	331,000	-
621	FIELD MACHINERY & EQUIPMENT	-	50,650	50,650	117,400

Notes:	EQUIPMENT
\$46,000 The existing concrete saw is outdated, and parts are unavailable. \$9,100 Pipe cutter is needed for the safe repair of cast iron or ductile water lines. \$8,700 Replace the outdated locator. \$15,554 Replace 10 meters & 10 RPZs for non-repairable existing equipment. \$9,540 Dechlorination diffusers & meters for water loss calculation while flushing. \$20,300 Replacement of outdated analyzers. No replacement parts available for Springer, Southside & N. Country ESTs. CITY MANAGER'S COMMENTS: Approved	

623	VEHICLES	-	98,000	98,000	-
633	INFRASTRUCTURE IMPROVEMEN	-	1,100,000	1,100,000	110,000

Notes:	SPRINGER TOWER PAINTING
\$1,560,000 Springer Water Tower has not been painted since its construction in 2002. Some welded joints and other components are beginning to rust inside and outside the tank. Includes a mixer and pressure relief valves for shutdown. Engineering Design = \$110,000. Construction = \$1,450,000. CITY MANAGER'S COMMENTS: Approved to begin engineering and logistics. Painting may be funded in the next budget year.	

<i>CAPITAL Totals</i>	-	1,248,650	1,579,650	227,400
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WATER OPERATIONS Totals	20,560,831	23,389,050	24,313,050	24,878,700
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SEWER OPERATIONS

Fund

02 Water & Sewer

Department

60 Utility Services

Division

67 Sewer Operations

Expenditure Summary

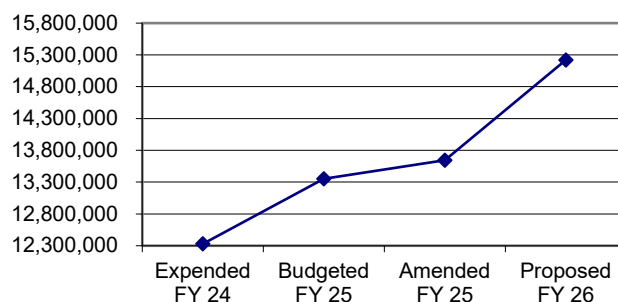
	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Personnel	1,517,633	1,391,600	1,511,600	1,390,700
Contractual	10,337,812	11,449,900	11,449,900	13,360,300
Supplies	306,982	274,450	274,450	271,450
Operational	14,727	17,700	17,700	17,700
Utilities	151,428	134,500	134,500	160,750
Capital	-	87,000	254,500	19,000
Total	12,328,582	13,355,150	13,642,650	15,219,900

Personnel Schedule

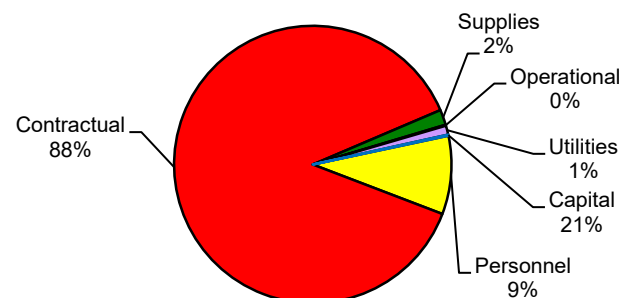
Position	Classification	FY 25 Approved	FY 26 Proposed
Wastewater - Field Supervisor	22	1	1
Production Technician - Field Supervisor	22	1	1
Production Technician III	18	1	1
Crew Leader	17	2	2
FOG Agent	16	1	1
Production Technician II	15	1	1
Equipment Operator	14	2	2
Production Technician I	12	1	1
Infiltration Technician	12	1	1
Maintenance Worker II	11	5	5

Activity Trends

Financial History



FY 26 Expenditures by Category



Fund	Department	Division
02 Water Sewer	60 Utility Services	67 Sewer Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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PERSONNEL SERVICES

100 SALARIES & WAGES	950,211	988,550	988,550	1,002,700
109 SALARIES & WAGES-OVERTIME	269,632	150,000	270,000	150,000
113 EDUCATION/CERTIFICATE PAY	2,431	3,600	3,600	3,600
114 LONGEVITY PAY	10,035	11,200	11,200	8,300
120 FICA & MEDICARE EXPENSE	90,533	75,650	75,650	70,600
122 T.M.R.S. RETIREMENT EXPENSE	194,790	162,600	162,600	155,500

<i>PERSONNEL SERVICES Totals</i>	1,517,633	1,391,600	1,511,600	1,390,700
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CONTRACTUAL

213 CONSULTING FEES	206,778	68,300	68,300	50,000
231 SERVICE-MAINT. CONTRACTS	210,682	321,100	321,100	252,000
237 UNIFORM SERVICE	13,108	14,700	14,700	14,700
240 EQUIPMENT REPAIRS	70,098	32,000	32,000	32,000
242 EQUIPMENT RENTAL & LEASE	2,203	10,000	10,000	10,000
246 VEHICLE REPAIRS	31,527	40,000	40,000	40,000
279 INDUSTRIAL PRE-TREATMENT	113,004	120,400	120,400	136,900
282 LIFT STATION MAINTENANCE	252,788	262,750	262,750	662,750

Notes:	LIFT STATION UPGRADES
\$400,000 Justin Lift Stations includes removal and replacement of the existing well, pumps, valve vaults, electrical racks, and controls to ensure reliability.	
*CITY MANAGER'S COMMENTS: Approved	

Fund	Department	Division
02 Water Sewer	60 Utility Services	67 Sewer Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
284 SEWER LINE REPAIR & RPCMT	324,856	417,500	417,500	437,600

Notes:	CMOM REQUIREMENTS
\$437,600 The strategic plan associated with the City's CMOM plan presented to the EPA requires that the City must complete a condition assessment of the sewer system within ten years. To develop this strategic initiative, staff and the firm that worked on the CMOM took the information provided through the flow monitoring study conducted in the spring of 2015. This study divided the wastewater systems into 37 basins. The basins were ranked dependent on the amount of inflow and infiltration in rain events. The strategic initiative consists of a condition assessment of evaluating the basins that scored the lowest score in the study first. In 2025/2026, the wastewater division proposes to complete condition assessment of the four basins that have a total of 126,164 feet of pipe with 480 manholes. Assessments of these basins will include: • Manhole inspections • Smoke testing • Dye flooding • Cleaning • CCTV • Analysis of any defects • Mapping • Cost estimates for repair or rehab • Data collecting • Final report The City does not have the equipment or the personnel to complete the entire list of tasks and does not believe it is cost effective to hire additional personnel and purchase the equipment needed. The wastewater division is proposing to contract out everything except for the pipe cleaning and CCTV work at the cost of \$197,700. (Increase of \$20,700 due to larger basins). *CITY MANAGER'S COMMENTS: Approved	

285	SQUABBLE TREATMENT PLANT	975,310	715,850	715,850	725,000
286	BUFFALO CREEK TREATMENT PLANT	1,861,462	1,831,750	1,831,750	2,032,200
292	REGIONAL WASTEWATER SYSTEM	6,275,997	7,615,550	7,615,550	8,967,150
<i>CONTRACTUAL Totals</i>		10,337,812	11,449,900	11,449,900	13,360,300

SUPPLIES

301	OFFICE SUPPLIES	678	1,500	1,500	1,500
323	SMALL TOOLS	45,250	35,000	35,000	35,000
325	SAFETY SUPPLIES	14,995	17,200	17,200	21,200

Notes:	REPLACE EQUIPMENT
\$4,000 Replace outdated breathing equipment that is no longer serviceable and can't be relied upon. *CITY MANAGER'S COMMENTS: Approved	

Fund	Department	Division
02 Water Sewer	60 Utility Services	67 Sewer Operations

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
331 FUEL & LUBRICANTS	79,114	85,000	85,000	78,000
333 CHEMICAL	5,562	7,900	7,900	7,900
341 CONSTRUCTION & REPAIR SUPPLIES	128,389	89,000	89,000	89,000
347 GENERAL MAINTENANCE SUPPLIES	19,567	16,250	16,250	16,250
385 LIFT STATION SUPPLIES	13,428	22,600	22,600	22,600
<i>SUPPLIES Totals</i>	<u>306,982</u>	<u>274,450</u>	<u>274,450</u>	<u>271,450</u>
OPERATIONS				
410 DUES & SUBSCRIPTIONS	2,032	2,700	2,700	2,700
415 RECRUITING EXPENSES	843	500	500	500
430 TUITION & TRAINING	8,493	10,700	10,700	10,700
436 TRAVEL	3,360	3,800	3,800	3,800
<i>OPERATIONS Totals</i>	<u>14,727</u>	<u>17,700</u>	<u>17,700</u>	<u>17,700</u>
UTILITIES				
501 ELECTRICITY	141,119	125,000	125,000	150,000
507 CELLULAR TELEPHONE	10,309	9,500	9,500	10,750
<i>UTILITIES Totals</i>	<u>151,428</u>	<u>134,500</u>	<u>134,500</u>	<u>160,750</u>
CAPITAL				
621 FIELD MACHINERY & EQUIPMENT	-	8,000	115,000	19,000
623 VEHICLES	-	79,000	139,500	-
<i>CAPITAL Totals</i>	<u>-</u>	<u>87,000</u>	<u>254,500</u>	<u>19,000</u>
SEWER OPERATIONS Totals	12,328,582	13,355,150	13,642,650	15,219,900

Notes:	REPLACEMENT EQUIPMENT
Amended budget: Council approved the replacement of two generators damaged in a storm. Insurance covered the depreciated value only.	
The \$7,000 Replacement of trailer is required for the transportation of materials and safety equipment to job sites.	
\$12,000 Replace worn-out mower / No replacement parts available.	
*CITY MANAGER'S COMMENTS: Approved	

SUMMARY OF OPERATIONS

Fund

10 Cemetery

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	23,858	19,000	15,250	14,750
Total Expenditures	10,700	5,000	5,000	10,000
Excess Revenues Over (Under) Expenditures	13,158	14,000	10,250	4,750
Fund Balance - Beginning	69,400	80,500	82,558	92,808
Fund Balance - Ending	82,558	94,500	92,808	97,558

SUMMARY OF REVENUES**Fund**

10 Cemetery

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	3,283	2,000	2,000	1,500
4720	Cemetery Receipts	19,200	15,000	12,000	12,000
4722	Registration & Permit Fees	1,375	2,000	1,250	1,250
Total Revenues		23,858	19,000	15,250	14,750

SUMMARY OF EXPENDITURES Fund 10 Cemetery
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	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Contractual	10,700	5,000	5,000	10,000
Total	10,700	5,000	5,000	10,000

Fund
10 Cemetery

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>CONTRACTUAL</i>				
247 GROUNDS MAINTENANCE	10,700	5,000	5,000	10,000
<i>CONTRACTUAL Totals</i>	<u>10,700</u>	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>
CEMETERY FUND Totals	10,700	5,000	5,000	10,000

SUMMARY OF OPERATIONS

Fund

11 Public Safety Funds

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	153,928	81,800	169,000	170,300
Total Expenditures	73,209	43,550	67,100	150,000
Excess Revenues Over (Under) Expenditures	80,719	38,250	101,900	20,300
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	80,719	38,250	101,900	20,300
Fund Balance - Beginning	236,358	243,658	317,077	418,977
Fund Balance - Ending	317,077	281,908	418,977	439,277

SUMMARY OF REVENUES

Fund

11 Public Safety Funds

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	5,283	1,800	3,500	3,500
4052	Vehicle Registration Fees From	52,804	-	55,000	60,000
4054	Donations - Police Activities	6,037	1,000	13,000	3,000
4056	Donations - Flag Supplies	200	-	-	1,500
4058	Donations - Fire	5,550	500	500	500
4060	Opiod Settlement Revenue	6,981	-	-	-
4415	Court Security Fee	16,749	15,000	20,000	23,000
4420	Technology Fee	13,736	12,500	17,500	18,000
4425	Child Safety Fines	2,110	2,500	5,000	3,500
4430	Local Truancy Fund	14,947	14,000	20,000	20,000
4520	County Contracts	29,531	34,500	34,500	37,300
Total Revenues		153,928	81,800	169,000	170,300

SUMMARY OF EXPENDITURES**Fund**

11 Public Safety Funds

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Contractual	57,515	39,550	39,550	142,000
Supplies	10,500	-	5,950	-
Operational	5,194	4,000	16,000	8,000
Total Expenditures	73,209	43,550	67,100	150,000

Fund

11 Public Safety

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>CONTRACTUAL</i>				
208 EMERGENCY SERVICES	36,046	34,550	34,550	37,000
231 SERVICE MAINTENANCE CONTRACTS	2,389	5,000	5,000	5,000
244 BUILDING REPAIRS	19,080	-	-	-
258 SECURITY SERVICES	-	-	-	100,000
Notes: Registration Fees The County assesses a \$1.50 fee on each vehicle registration which is distributed on a pro-rata basis to each city. The state law under which it was created specifically says that it is for school crossing guards or other child safety efforts. RISD pays the crossing guards not the cities. In talking with the City Attorney we've been holding the funds awaiting a plan to be developed with RISD. After discussions, we will distribute the money to RISD to be used for school safety personnel other than the SRO's. CITY MANAGER'S COMMENTS: Approved				
<i>CONTRACTUAL Totals</i>	57,515	39,550	39,550	142,000
<i>SUPPLIES</i>				
329 FLAG REPLACEMENTS	10,500	-	5,950	-
<i>SUPPLIES Totals</i>	10,500	-	5,950	-
<i>OPERATIONS</i>				
406 SPECIAL EVENTS	-	1,000	1,000	1,000
430 TUITION & TRAINING	4,666	1,000	13,000	5,000
463 DONATIONS EXPENSE -FIRE	-	1,000	1,000	1,000
464 CERT EXPENSES	528	1,000	1,000	1,000
466 SILENT PARTNERS PROGRAM	-	-	-	-
<i>OPERATIONS Totals</i>	5,194	4,000	16,000	8,000
<i>CAPITAL</i>				
612 COMPUTER EQUIPMENT	-	-	5,600	-
<i>CAPITAL Totals</i>	-	-	5,600	-
PUBLIC SAFETY FUNDS Totals	73,209	43,550	67,100	150,000

SUMMARY OF OPERATIONS

Fund

12 Recreational Development

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	863,309	1,652,500	942,500	2,008,500
Total Expenditures	865,743	1,819,500	1,154,500	2,482,500
Excess Revenues Over (Under) Expenditures	(2,434)	(167,000)	(212,000)	(474,000)
Net Other Financing Sources (Uses)	-	-	-	300,000
Net Gain (Loss)	(2,434)	(167,000)	(212,000)	(174,000)
Fund Balance - Beginning	1,176,726	1,071,076	1,174,292	962,292
Fund Balance - Ending	1,174,292	904,076	962,292	788,292

SUMMARY OF REVENUES

Fund

12 Recreational Development

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	44,730	30,000	30,000	22,000
4050	Donations	10,000	10,000	10,000	10,000
4250	Recreation Program Fees	132,058	130,000	130,000	135,000
4252	RBSL Revenues	244,871	242,500	242,500	237,000
4256	Rib Rub Revenues	7,357	10,000	10,000	-
4480	Tower Leases	-	-	15,000	15,000
4500	Grant Proceeds	97,939	787,500	62,500	1,000,000
4680	Developer Contributions	-	90,000	90,000	237,000
4700	Takeline Concessions	293,553	325,000	325,000	325,000
4700.01	Tuttle Concessions	15,801	7,500	7,500	7,500
4750	Land Lease Revenues	17,000	20,000	20,000	20,000
Total Revenues		863,309	1,652,500	942,500	2,008,500

SUMMARY OF OPERATING TRANSFERS

Fund

12 Recreational Development

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Other Financing Sources				
Operating Transfers In	-	-	-	-
G.O. Bond Fund	-	-		300,000
Total Other Financing Sources	-	-	-	300,000
Net Other Financing Sources (Uses)	-	-	-	300,000

SUMMARY OF EXPENDITURES**Fund**

12 Recreational Development

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Contractual	359,890	307,500	312,500	602,500
Supplies	234,308	35,000	35,000	35,000
Operations	61,433	92,000	92,000	80,000
Capital Outlay	210,112	1,385,000	715,000	1,765,000
Total Expenditures	865,743	1,819,500	1,154,500	2,482,500

Fund**12 Recreation Development**

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
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CONTRACTUAL

213 CONSULTING FEES	92,007	2,500	2,500	302,500
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Notes:	Park Master Plans
Freese and Nichols has provided us with Park Master Plan development fees that will range from \$80,000 to \$150,000 per location depending on number of public meetings and the complexity of the design. We have budgeted the maximum amount, but could be much less as we move forward and contracts are presented to Council. There are Park Bonds available to offset this expense. Alma Williams Future Park Park District #26 \$80,000 to \$150,000 Ben E. Klutts Park (South Community Park) Park District #22 \$80,000 to \$150,000 CITY MANAGER'S COMMENTS: Approved	

234 MARKETING	28,837	30,000	30,000	30,000
235 BANK CHARGES	13,867	10,000	15,000	15,000
239 RECREATION CONTRACT	62,491	80,000	80,000	80,000
245 POOL REPAIR & MAINTENANCE	44,775	40,000	40,000	25,000
260 ATHLETIC PROGRAMS	117,914	145,000	145,000	150,000

<i>CONTRACTUAL Totals</i>	<u>359,890</u>	<u>307,500</u>	<u>312,500</u>	<u>602,500</u>
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SUPPLIES

341 CONSTRUCTION MATERIALS SUPPLIES	204,709	-	-	-
360 ATHLETIC PROGRAM SUPPLIES	18,200	20,000	20,000	20,000
391 RECREATION PROGRAM SUPPLIES	11,399	15,000	15,000	15,000

<i>SUPPLIES Totals</i>	<u>234,308</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
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OPERATIONS

406 SPECIAL EVENTS	41,883	75,000	75,000	80,000
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Notes:	Increased Costs
This is due to additional events and increase in activities. CITY MANAGER'S COMMENTS: Approved	

Fund**12 Recreation Development**

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
406 RIB RUB EXPENSES	19,549	17,000	17,000	-
OPERATIONS Totals	61,433	92,000	92,000	80,000
CAPITAL				
601 LAND	-	-	330,000	-
610 FURNITURE & FIXTURES	19,335	-	-	-
633 INFRASTRUCTURE IMPROVEMENT	30,244	135,000	135,000	565,000
Notes:Infrastructure \$250,000 Harry Myers Splash Pad / Ground This highly used facility has nearing the end of its useful life and has many issues such as cracking concrete, water line leaks under pavement and many play fixtures in need of replacement. This will be a complete replacement of the facility with the latest state of the art equipment and features. \$140,000 Stone Creek Park - Sidewalk and fishing pier addition with the project funding from Parkland Equipment fees on hand in District #5. \$175,000 Chandler Park - Lazer level grounds, adjust irrigation, new sod and new soccer goals with funding from Parkland Equipment fees on hand in District #17. CITY MANAGER'S COMMENTS: Approved				
643 PLAYGROUND EQUIPMENT	94,718	200,000	200,000	200,000
Notes:Playground Upgrades \$125,000 Foxchase Park Playground Replacement of aging equipment with new more modern equipment with \$80,000 through Parkland Equipment fees on hand in District #16. \$75,000 Harry Myers Park Kidzone Playground Upgrades which will include additional shade structures, artificial turf play additions and additional equipment CITY MANAGER'S COMMENTS: Approved				
669 BOAT RAMP IMPROVEMENTS	65,815	1,050,000	50,000	1,000,000
CAPITAL Totals	210,112	1,385,000	715,000	1,765,000
RECREATION Totals	865,743	1,819,500	1,154,500	2,482,500

SUMMARY OF OPERATIONS

Fund

14 Street Improvements

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	68,331	11,000	343,500	9,000
Total Expenditures	-	-	127,500	700,000
Excess Revenues Over (Under) Expenditures	68,331	11,000	216,000	(691,000)
Fund Balance - Beginning	419,887	502,387	488,218	704,218
Fund Balance - Ending	488,218	513,387	704,218	13,218

SUMMARY OF REVENUES

Fund

14 Street Improvements

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	20,330	11,000	11,000	9,000
4818	Pro-Rata - Road Projects	48,001	-	332,500	-
Total Revenues		68,331	11,000	343,500	9,000

SUMMARY OF EXPENDITURES**Fund**

14 Street Improvements

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Supplies	-	-	7,500	-
Capital	-	-	120,000	700,000
Total Expenditures	-	-	127,500	700,000

Fund**14 Street Improvement**

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved																				
SUPPLIES																								
393 INFRASTRUCTURE IMPROVEMEN	-	-	7,500	-																				
SUPPLIES Totals	-	-	7,500	-																				
CAPITAL																								
635 STREET CONSTRUCTION	-	-	120,000	700,000																				
<table><tr><td>Notes:</td><td colspan="4">Road Extension</td></tr><tr><td colspan="5">The extension of KE Andrews Drive is in design in FY2025 and will be ready for construction in FY2026. The funding is partially from the settlement agreement reached with the adjacent property owner's estate.</td></tr><tr><td colspan="5">The amount included in the budget is an estimate which will be finalized when the project is bid and brought to Council for approval.</td></tr><tr><td colspan="5">CITY MANAGER'S COMMENTS: Approved</td></tr></table>					Notes:	Road Extension				The extension of KE Andrews Drive is in design in FY2025 and will be ready for construction in FY2026. The funding is partially from the settlement agreement reached with the adjacent property owner's estate.					The amount included in the budget is an estimate which will be finalized when the project is bid and brought to Council for approval.					CITY MANAGER'S COMMENTS: Approved				
Notes:	Road Extension																							
The extension of KE Andrews Drive is in design in FY2025 and will be ready for construction in FY2026. The funding is partially from the settlement agreement reached with the adjacent property owner's estate.																								
The amount included in the budget is an estimate which will be finalized when the project is bid and brought to Council for approval.																								
CITY MANAGER'S COMMENTS: Approved																								
CAPITAL Totals	-	-	120,000	700,000																				
STREET IMPROVEMENT FUND Totals																								
	-	-	127,500	700,000																				

SUMMARY OF OPERATIONS

Fund

16 Fire Equipment Fund

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	74,945	70,650	70,650	69,500
Total Expenditures	2,631,804	87,800	392,350	38,150
Excess Revenues Over (Under) Expenditures	(2,556,859)	(17,150)	(321,700)	31,350
Net Other Financing Sources (Uses)	2,578,450	-	304,550	-
Net Gain (Loss)	21,592	(17,150)	(17,150)	31,350
Fund Balance - Beginning	224,168	235,218	245,761	228,611
Fund Balance - Ending	245,761	218,068	228,611	259,961

SUMMARY OF REVENUES

Fund

16 Fire Equipment Fund

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	9,312	5,000	5,000	4,000
4535	County Fire Calls	65,633	65,650	65,650	65,500
Total Revenues		74,945	70,650	70,650	69,500

SUMMARY OF OPERATING TRANSFERS

Fund

16 Fire Operations

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Other Financing Sources				
Operating Transfers In				
From General Fund	2,578,450	-	304,550	-
Total Other Financing Sources	2,578,450	-	304,550	-
Net Other Financing Sources (Uses)	2,578,450	-	304,550	-

SUMMARY OF EXPENDITURES**Fund**

16 Fire Equipment Fund

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Supplies	620	2,000	2,000	-
Capital Outlay	2,631,183	85,800	390,350	38,150
Total Expenditures	2,631,804	87,800	392,350	38,150

Fund

16 Fire Equipment

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>SUPPLIES</i>				
377 VOLUNTEER SERVICES	620	2,000	2,000	-
<i>SUPPLIES Totals</i>	<u>620</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<i>CAPITAL</i>				
617 RADIO EQUIPMENT	-	25,200	25,200	-
621 FIELD MACHINERY & EQUIPMENT	46,308	60,600	60,600	38,150
623 VEHICLES	2,584,876	-	304,550	-
<i>CAPITAL Totals</i>	<u>2,631,183</u>	<u>85,800</u>	<u>390,350</u>	<u>38,150</u>
FIRE EQUIPMENT FUND Totals	2,631,804	87,800	392,350	38,150

SUMMARY OF OPERATIONS

Fund

17 Airport Special Revenue

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	132,533	129,500	138,100	144,000
Total Expenditures	64,802	48,500	62,000	53,550
Excess Revenues Over (Under) Expenditures	67,731	81,000	76,100	90,450
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	67,731	81,000	76,100	90,450
Fund Balance - Beginning	245,794	294,294	313,525	389,625
Fund Balance - Ending	313,525	375,294	389,625	480,075

SUMMARY OF REVENUES

Fund

17 Airport Special Revenue

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	10,093	5,000	5,000	4,500
4019	Miscellaneous Revenue	-	-	8,600	-
4750	Land Lease	117,085	120,000	120,000	135,000
4752	F.B.O. Lease	5,355	4,500	4,500	4,500
Total Revenues		132,533	129,500	138,100	144,000

SUMMARY OF EXPENDITURES

Fund

17 Airport Special Revenue

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Contractual	25,077	30,200	42,700	36,050
Supplies	-	12,800	12,800	11,000
Operational	34,450	-	-	-
Utilities	5,276	5,500	6,500	6,500
Total Expenditures	64,802	48,500	62,000	53,550

Fund
17 Aviation

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>CONTRACTUAL</i>				
213 CONSULTING FEES	9,511	-	-	-
227 INSURANCE-REAL PROPERTY	1,700	1,700	1,700	1,700
229 INSURANCE-LIABILITY	541	900	900	1,750
231 SERVICE MAINTENANCE CONTRACTS	-	2,400	2,400	2,400
240 EQUIPMENT REPAIRS	1,298	3,000	12,000	3,000
244 BUILDING REPAIRS	12,027	17,000	17,000	17,000
246 VEHICLE REPAIRS	-	5,000	5,000	5,000
247 GROUNDS MAINTENANCE	-	-	3,500	5,000
280 STATE PERMITS	-	200	200	200
<i>CONTRACTUAL Totals</i>	<u>25,077</u>	<u>30,200</u>	<u>42,700</u>	<u>36,050</u>
<i>SUPPLIES</i>				
339 FUEL TANK REPAIRS	-	1,000	1,000	1,000
341 CONSTRUCTION & REPAIR SUP	-	11,800	11,800	10,000
<i>SUPPLIES Totals</i>	<u>-</u>	<u>12,800</u>	<u>12,800</u>	<u>11,000</u>
<i>OPERATIONS</i>				
409 GRANT MATCHING	34,450	-	-	-
<i>OPERATIONS Totals</i>	<u>34,450</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>UTILITIES</i>				
501 ELECTRICITY	5,276	5,500	6,500	6,500
<i>UTILITIES Totals</i>	<u>5,276</u>	<u>5,500</u>	<u>6,500</u>	<u>6,500</u>
AVIATION FUND Totals	64,802	48,500	62,000	53,550

SUMMARY OF OPERATIONS

Fund

24 Downtown Fund

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	10,000	10,000	10,000	10,000
Total Expenditures	10,000	10,000	10,000	10,000
Excess Revenues Over (Under) Expenditures	-	-	-	-
Net Gain (Loss)	-	-	-	-
Fund Balance - Beginning	14,338	14,838	14,338	14,338
Fund Balance - Ending	14,338	14,838	14,338	14,338

SUMMARY OF REVENUES**Fund**

24 Downtown Fund

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4050	Donations	10,000	10,000	10,000	10,000
Total Revenues		10,000	10,000	10,000	10,000

SUMMARY OF EXPENDITURES**Fund**

24 Downtown Fund

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Contractual	1,000	4,000	4,000	4,000
Supplies	160	2,000	2,000	2,000
Operational	8,840	4,000	4,000	4,000
Total Expenditures	10,000	10,000	10,000	10,000

Fund

24 Downtown Improvement

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>CONTRACTUAL</i>				
293 GRANT PROGRAM	1,000	4,000	4,000	4,000
<i>CONTRACTUAL Totals</i>	<u>1,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<i>SUPPLIES</i>				
347 GENERAL MAINTENANCE SUPPLIES	160	2,000	2,000	2,000
<i>SUPPLIES Totals</i>	<u>160</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<i>OPERATIONS</i>				
469 PROMOTION EXPENSE	8,840	4,000	4,000	4,000
<i>OPERATIONS Totals</i>	<u>8,840</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
DOWNTOWN IMPROVEMENT Totals	10,000	10,000	10,000	10,000

SUMMARY OF OPERATIONS

Fund

26 Narcotics - Seizure Awards

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	337,696	-	304,200	-
Total Expenditures	375,429	27,500	35,050	86,000
Excess Revenues Over (Under) Expenditures	(37,733)	(27,500)	269,150	(86,000)
Fund Balance - Beginning	594,179	519,779	556,446	825,596
Fund Balance - Ending	556,446	492,279	825,596	739,596

SUMMARY OF REVENUES**Fund**

26 Narcotics - Seizure Awards

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4550	Seizure Revenue	337,696	-	304,200	-
Total Revenues		337,696	-	304,200	-

SUMMARY OF EXPENDITURES Fund 26 Narcotics - Seizure Awards
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	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Contractual	8,370	14,000	15,550	74,000
Supplies	-	3,500	3,500	-
Operational	17,200	10,000	10,000	12,000
Capital	349,859	-	6,000	-
Total Expenditures	375,429	27,500	35,050	86,000

Fund
26 Seized Funds

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
<i>CONTRACTUAL</i>				
218 COURT COSTS FOR SEIZED FUNDS	8,370	-	1,550	-
231 SERVICE MAINTENANCE CONTRACTS	-	14,000	14,000	74,000
Notes: Benchmark Analytics Renew the Benchmark Analytics contract. Benchmark Analytics is utilized to document, track, and review police-related incidents such as pursuits, use of force, and damaged property. The software has been in use for 3 years and was originally purchased on a three-year contract. CITY MANAGER'S COMMENTS: Approved				
Notes: Lexipol Software We request \$28,895.20 in recurring expense and \$32,162.25 in "one time" implementation fees for the purchase of Lexipol: Annual Law Enforcement Policy, Training, General Orders/Procedures Review, and Best Practices Accreditation Management Software. Keeping up with ever changing statutes, case law, best practices, policy review and employee management has become time and labor intensive. This Lexipol Product mitigates liability by providing an on-going real-time review of law and policy pertaining to changes in public sector matters, while managing all aspects of best practices efforts including: General Orders and SOP's, Training, Regulatory requirements, Employee Wellness and other items. This resource will distribute, catalogue, manage and review all aspects of laws, rules and best practices that guide the police department, it's personnel and management in compliance, proper procedure and action. CITY MANAGER'S COMMENTS: Approved				
<i>CONTRACTUAL Totals</i>	8,370	14,000	15,550	74,000
<i>SUPPLIES</i>				
321 UNIFORMS	-	-	-	-
373 INVESTIGATION SUPPLIES	-	3,500	3,500	-
<i>SUPPLIES Totals</i>	-	3,500	3,500	-
<i>OPERATIONS</i>				
430 TUITION & TRAINING	7,200	-	-	-
451 CONFIDENTIAL FUNDS	10,000	10,000	10,000	12,000
<i>OPERATIONS Totals</i>	17,200	10,000	10,000	12,000
<i>CAPITAL</i>				
610 FURNITURE & FIXTURES	-	-	-	-
612 COMPUTER EQUIPMENT	189,413	-	-	-
623 VEHICLES	30,502	-	-	-
624 POLICE EQUIPMENT	129,944	-	6,000	-
<i>CAPITAL Totals</i>	349,859	-	6,000	-
SEIZED FUNDS - NARCOTICS Totals	375,429	27,500	35,050	86,000

SUMMARY OF OPERATIONS

Fund

27 Historic Church Fund

	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Total Revenues	-	-	52,000	168,000
Total Expenditures	-	-	48,800	111,500
Excess Revenues Over (Under) Expenditures	-	-	3,200	56,500
Net Gain (Loss)	-	-	3,200	56,500
Fund Balance - Beginning	-	-	-	3,200
Fund Balance - Ending	-	-	3,200	59,700

SUMMARY OF REVENUES

Fund

27 Historic Church Fund

Account	Description	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
4001	Interest Earnings	-	-	-	-
4019	Misc. Revenue	-	-	-	-
4050	Donations	-	-	-	-
4460	Lease Revenue	-	-	52,000	168,000
4570	Concessions	-	-	-	-
4572	Vendor Booths	-	-	-	-
4901	Transfer In - General	-	-	-	-
4915	Transfer In - H/M	-	-	-	-
Total Revenues		-	-	52,000	168,000

SUMMARY OF EXPENDITURES Fund 27 Historic Church Fund
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	Actual 23-24	Budgeted 24-25	Amended 24-25	Proposed 25-26
Contractual	-	-	43,800	100,600
Supplies	-	-	-	-
Operational	-	-	-	-
Utilities	-	-	5,000	10,900
Capital	-	-	-	-
Total Expenditures	-	-	48,800	111,500

Fund

27 Historic Church Fund

G/L Account	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2026 City Manager Approved
CONTRACTUAL				
217 IT SERVICES	-	-	-	1,200
244 BUILDING REPAIRS	-	-	33,800	83,900
Notes: Building Repairs We anticipate needing to make the following repairs to keep the building in shape for the tenants and to safeguard it at it's current condition. \$23,900 Replace three AC units which are more than 40 years old 50,000 Repair Slate roof - missing pieces and leaking areas. This is a high estimate. 25,000 Routine maintenance such as plumbing. CITY MANAGER'S COMMENTS: Approved				
247 GROUNDS MAINTENANCE	-	-	10,000	14,500
Notes: Landscape Maintenance We will mow the property on a cycle with our contractor as well as plan to do approximately \$10,000 reinstallation of the irrigation system and continue our tree pruning efforts. CITY MANAGER'S COMMENTS: Approved				
272 JANITORIAL SERVICES	-	-	-	1,000
CONTRACTUAL Totals	-	-	43,800	100,600
UTILITIES				
501 ELECTRICITY	-	-	4,000	6,000
510 NATURAL GAS SERVICE	-	-	500	2,400
513 WATER	-	-	500	2,500
UTILITIES Totals	-	-	5,000	10,900
HISTORIC CHURCH FUND Totals	-	-	48,800	111,500



City of Rockwall
The New Horizon

CITY OF ROCKWALL MEMORANDUM

TO: Mary Smith, City Manager
Joey Boyd, Asst. City Manager

FROM: Shawn Yerks, Director of Human Resources

CC: Honorable Mayor and City Council

DATE: 8/13/2025

SUBJECT: City's Health & Welfare Programs

General Overview

The City of Rockwall has partnered with **Holmes Murphy** since January 2012 for broker and consultant services to ensure the City stays informed on local healthcare trends, vendor alternatives, expected cost projections, Healthcare Reform and other legal and legislative topics that impact the City's health plan. In January of 2017, the City changed third-party administrators for administration of the health plan from Group & Pension Administrators, Inc. (GPA) to **Cigna**. The results show this was a prudent decision due to improved network access, provider discounts, medical management, improved Pharmacy contract, and lower overall administrative fees. However, due to provider consolidation, private equity influence in local healthcare, and increased labor costs, Healthcare costs are currently outpacing general inflation locally for all employers in North Texas.

Health Care Cost Summary

As the table below indicates, like other Employers the City has experienced a continued rise in healthcare claims and costs recently, but overall claims costs have decreased since the move to Cigna due to improved network access and discounts. Based on paid claims through June 2025, it is projected that the Fiscal Year 2025/26 claim expense will be higher than the 2024/25 expenses indicated below, due primarily to higher than usual large claims, trend, and costly specialty prescriptions. For the Plan Year 2024 there were five (5) claims that were paid in excess of the \$105,000 Individual Stop Loss limit, or approximately \$909K that was reimbursed to the City. For the first 6 months of the 2025, there have been 4 claims which have exceeded the \$105,000 Individual Stop Loss limit that has reimbursed the City \$268k so far through July 2025. The City purchases Stop Loss insurance from Cigna annually that reimburses the City for any individual claim that exceeds \$105,000 in any plan year. This insurance helps to manage volatility from the large claims which are cyclical each year.

History of Claims Cost:

Cal. Year	Claims Cost	Annual Cost PEPY	% Increase/Decrease	# of EEs @ YR End
2015	\$2,914,258	\$12,143	N/A	240
2016	\$2,889,527	\$12,040	-.84%	240
2017	\$2,143,055	\$8,607	-25.8%	249
2018	\$2,000,568	\$8,099	-7.1%	247
2019	\$1,793,897	\$6,795	-11.5%	269
2020	\$1,632,063	\$6,000	-9.9%	274
2021	\$1,933,245	\$6,783	+15.6%	288
2022	\$2,177,851	\$7,484	+11.2%	299
2023	\$2,438,265	\$7,869	+10.7%	310
2024	\$3,697,372	\$11,889	+34.1%	311

Prescription Benefits Plan

The table below shows that the City of Rockwall's prescription claims increased significantly in 2024 due to our covered members requesting high-cost specialty medications, especially for weight loss. For the 2024 Plan year, Prescription costs increased by +25% when compared to 2023 Plan Year costs. Overall, Pharmacy costs have outpaced other medical related expenses due to these costly drugs for all employers. The normative benchmark for Pharmacy trend for 2023-24 is currently between +12% to 20% for the next plan year, driven primarily from new expensive Specialty Drugs that members request due to advertising on TV. Cigna is working to lower this trend through its Prescription Drug Formulary which incentivizes members to try alternate lower costs drugs first, prior to selecting the costly prescription alternative. However, many of these specialty medications come with a high rebate (credit) for these drugs. The City, with Holmes Murphy, was able to negotiate an approximately **\$460k annual credit** for this that will come back to the plan to offset these expenses in Plan Year 2025.

Plan Year	RX Expense Paid	% Increase/Decrease
2015	\$594,363	-5.0%
2016	\$741,688	+24.8%
2017	\$662,776	-10.6%
2018	\$662,906	0.0%
2019	\$698,900	+5.0%
2020	\$787,121	+12.6%
2021	\$894,567	+12.2%
2022	\$790,052	-11.7%
2023	\$1,212,444	+53%
2024	\$1,515,396	+25%

Note: Claims cost does not include Admin Fees.

Administrative Fees

The City also pays administrative fees to Cigna to administer the Medical, Pharmacy, Dental and Vision benefits. As mentioned before, the City purchases Stop Loss Insurance to protect it against large claims, which are included in the below administrative fees.

For 2026, the estimated fees to be paid annually to Cigna for these services based on current covered employees are:

- *Cigna Administrative fees:* \$1,155,000 (the Based Administrative fees are fixed, but the Stop Loss fees are projected at a +15% increase since that renewal is not normally finalized until early September each year.)

Stop Loss Insurance

Stop Loss insurance premiums for large individual claims continues to be one of the biggest challenges that all employers face due to the inherent uncertainty of these claims, the fact that employers now have unlimited Lifetime Maximums, and that few carriers are in the market to insure these claims. Municipal employers have additional challenges due to the presence of certain high-risk employee groups and potential retirees.

Healthcare Reform

The City also pays fees related to the *Affordable Care Act (Healthcare Reform)*, which is required for all employers, public and private.

For 2025, the estimated fees to be paid, based on 2024/25 enrollment:

- *Patient Centered Outcomes Research Institute (PCORI) Fee* - \$2,646 annually.

These fees were budgeted in the 2025 funding rates but are paid in July of 2025.

Pre-65 Retiree Insurance

Texas Municipal Employers are required to offer coverage to their Pre-65 retirees in accordance with Local Government Code 175. Employers can require retirees to pay for this coverage, and/or provide some subsidy to pay for coverage. The City is funding this coverage through the self-funded medical plan as other options are very limited.

Due to risk of these Retirees (higher claims costs) there are very limited options available to employers for this group. Because of this, most Texas Municipal employers are focusing on improving engagement of this group of former employees, which includes making them aware of external marketplace alternatives which could save them money.

SUMMARY OF OPERATIONS

Fund

31 Employee Benefits

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	1,864,671	1,527,000	2,147,000	1,890,000
Total Expenditures	7,333,624	6,003,050	6,895,150	7,055,000
Operating Income (Loss)	(5,468,953)	(4,476,050)	(4,748,150)	(5,165,000)
Non-Operating Revenues	134,515	125,000	75,000	50,000
Non-Operating Income (Loss)	134,515	125,000	75,000	50,000
Net Income (Loss) Before Transfers	(5,334,438)	(4,351,050)	(4,673,150)	(5,115,000)
Net Transfers In (Out)	4,028,000	4,115,000	4,115,000	5,000,000
Net Income (Loss)	(1,306,438)	(236,050)	(558,150)	(115,000)
Retained Earnings - Beginning	523,937	806,617	(782,501)	(1,340,651)
Retained Earnings - Ending	(782,501)	570,567	(1,340,651)	(1,455,651)

SUMMARY OF REVENUES

Fund

31 Employee Benefits

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Revenues					
4019	Miscellaneous (REDC)	32,000	32,000	32,000	35,000
4840	Retiree Premiums	32,749	40,000	40,000	40,000
4850	Employee Contributions	1,011,468	1,090,000	1,105,000	1,150,000
4855	Pharmacy Rebates	-	345,000	345,000	365,000
4860	Stop Loss Reimbursements	788,454	20,000	625,000	300,000
Total Operating Revenues		1,864,671	1,527,000	2,147,000	1,890,000
Non-Operating Revenues					
4001	Interest Earnings	134,515	125,000	75,000	50,000
Total Non-Operating Revenues		134,515	125,000	75,000	50,000
Total Revenues		1,999,186	1,652,000	2,222,000	1,940,000

SUMMARY OF OPERATING TRANSFERS

Fund

31 Employee Benefits

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Transfers In				
From General Fund	3,078,000	3,150,000	3,150,000	4,000,000
From Water & Sewer Fund	950,000	965,000	965,000	1,000,000
Total Operating Transfers In	4,028,000	4,115,000	4,115,000	5,000,000
Operating Transfers Out				
To Workers Compensation Fund	-	-	-	-
Total Operating Transfers Out	-	-	-	-
Net Operating Transfers In (Out)	4,028,000	4,115,000	4,115,000	5,000,000

SUMMARY OF EXPENSES				
Fund				
31 Employee Benefits				

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Expenses				
Operations	7,333,624	6,003,050	6,895,150	7,055,000
Total Expenditures	7,333,624	6,003,050	6,895,150	7,055,000

Fund**31 Employee Benefits**

ACCOUNT	2023 Actual Expense	2024 Adopted Budget	2024 Amended Budget	2025 Manager Approved
40 Operational				
422 EMPLOYEE ACTIVITIES	23,410	25,000	25,000	25,000
440 ADMINISTRATION FEES	186,575	160,000	160,000	175,000
441 REINSURANCE PREMIUMS	779,304	883,050	880,150	925,000
442 PAID HEALTH CLAIMS	6,313,701	4,900,000	5,800,000	5,900,000
443 LIFE INSURANCE PREMIUMS	30,634	35,000	30,000	30,000
Operational TOTAL:	7,333,624	6,003,050	6,895,150	7,055,000
Employee Benefits TOTAL:	7,333,624	6,003,050	6,895,150	7,055,000



City of Rockwall
The New Horizon

CITY OF ROCKWALL MEMORANDUM

TO: Mary Smith, City Manager
Joey Boyd, Asst. City Manager

FROM: Shawn Yerks, Director of Human Resources

CC: Honorable Mayor and City Council

DATE: August 12, 2025

SUBJECT: Employee Safety Program

The City has been self-insured for workers' compensation expense since 1990. Claims processing is managed by the Texas Municipal League with the City paying deductible expenses up to \$100,000 per occurrence, with an aggregate exposure of \$300,000.

The City's self-funded Risk Management Program includes many components that have worked well together over the past several years to ensure and promote a safe work environment for all our employees. These include: *job placement assessments, drug/alcohol testing, job evaluation & site assessments, job specific safety training, incident investigation and reporting, workplace inspections, risk assessments and analysis* conducted by TMLIRP.

The HR staff reviews the claims data to identify potential trends in the following areas: *types of injuries, injuries occurring within certain job classifications, injuries resulting from types of equipment or specific job tasks, severity of claims, number of "days lost", and costs*. In addition, employees are encouraged to report *incidents without injuries* to assist in tracking and identifying potential safety hazards that can be corrected pro-actively.

The *reportable incidents* have increased from 27 to 30, the *number of days away from work* increased from 131 to 217 and the *days on restricted or light duty* have decreased from 318 to 261. Most of the total days for *restricted or light duty* are due to cases in the Police department. Please be advised that the numbers for FY24/25 will change due to not having the full FY25 data. This data was current as of July 24, 2025.

Fiscal Year	Total # of EE Receiving A Pay Check	Reportable Incidents	Non-Reportable Incidents	Total Days Away From Work	Indemnity Incurred	Total Days Restricted Duty (Light Duty)	Medical Costs Incurred	Case Mgmt.	Total Loss for Rockwall
19/20	345	52	32	50	\$ 43,570	218	\$ 44,617	\$ 2,941	\$ 91,128
20/21	334	59	27	75	\$ 89,494	55	\$ 94,666	\$ 26,729	\$ 210,889
21/22	371	87	46	240	\$ 121,397	139	\$ 155,937	\$ 10,563	\$ 287,897
22/23	386	35	34	362	\$ 30,836	297	\$ 83,089	\$ 4,400	\$ 118,325
23/24	402	27	17	131	\$ 93,747	318	\$ 126,814	\$ 2,610	\$ 223,171
24/25	418	30	13	217	\$ 25,203	261	\$ 132,099	\$ 2,330	\$ 159,632

The City has achieved great results over the majority of the past 25 years in managing claim costs. But rising medical costs are affecting our reserves to the point that we must increase funding.

SUMMARY OF OPERATIONS

Fund

32 Worker's Compensation

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Non-Operating Revenues	40,353	30,500	30,500	22,500
Operating Expenses	294,562	343,000	506,300	329,850
Operating Income (Loss)	(254,209)	(312,500)	(475,800)	(307,350)
Net Transfers In (Out)	325,000	325,000	325,000	350,000
Net Income (Loss)	70,791	12,500	(150,800)	42,650
Retained Earnings - Beginning	434,733	450,743	505,524	354,724
Retained Earnings - Ending	505,524	463,243	354,724	397,374

SUMMARY OF REVENUES**Fund**

32 Worker's Compensation

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Non-Operating Revenues					
4001	Interest Earnings	39,853	30,000	30,000	22,000
4019	Miscellaneous	500	500	500	500
Total Non-Operating Revenues		40,353	30,500	30,500	22,500
Total Revenues		40,353	30,500	30,500	22,500

SUMMARY OF OPERATING TRANSFERS				
Fund				
32 Worker's Compensation				
	Actual	Budgeted	Amended	Proposed
	22-23	23-24	23-24	24-25
Operating Transfers In				
From General Fund	250,000	250,000	250,000	275,000
From Water & Sewer Fund	75,000	75,000	75,000	75,000
Net Operating Transfers In (Out)	325,000	325,000	325,000	350,000

SUMMARY OF EXPENSES**Fund**

32 Worker's Compensation

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operational	294,562	343,000	506,300	329,850
Total Operating Expenses	294,562	343,000	506,300	329,850
Total Expenditures	294,562	343,000	506,300	329,850

Fund**32 Worker's Compensation**

ACCOUNT	2023 Actual Expense	2024 Adopted Budget	2024 Amended Budget	2025 Manager Approved
40 Operational				
431 SAFETY TRAINING	-	1,000	1,000	1,000
440 ADMINISTRATION FEES	111,245	114,000	130,300	126,850
444 PAID LOSSES	108,207	125,000	275,000	200,000
445 INCURRED (ESTIMATED) LOSSES	(18,887)	-	-	-
446 SAFETY INCENTIVES	93,998	98,000	98,000	-
447 DRUG TESTING	-	5,000	2,000	2,000
Operational TOTAL:	294,562	343,000	506,300	329,850
Worker's Compensation TOTAL:	294,562	343,000	506,300	329,850