

# Fiscal Year 2025-2026

## Annual Budget



**BURKBURNETT**  
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# City of Burk Burnett, TX

## Fiscal Year 2025-2026

### Annual Budget

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This budget will raise more total property taxes than last year's budget by \$606,653 or 13.8%, and of that amount \$60,216 is tax revenue to be raised from new property added to the tax roll this year.

	Adopted FY24-25	Proposed FY 25-26
Property Tax Rate*	\$0.640382	\$0.678251
Debt Tax Rate	\$0.141213	\$0.131003
Maintenance & Operations Rate	\$0.499169	\$0.547248
*Per \$100 of taxable property valuation		

**To the Honorable Board of Commissioners, City of Burkburnett, Texas**

The Fiscal Year 2026 Proposed Budget is presented with a focus on maintaining core services, addressing critical workforce and infrastructure needs, and aligning with the **seven strategic goals** adopted by the City of Burkburnett on August 18, 2025.

Goal #1: To improve water quality and preserve necessary resources

Goal #2: To ensure long-term fiscal health through strong policies, strategic reserves, grants, and capital planning

Goal #3: To enhance the quality of life by ensuring the public's safety and providing community events and activities for people of all ages

Goal #4: To determine and implement City planning

Goal #5: To expand residential development

Goal #6: To revitalize downtown Burkburnett

Goal #7: To increase tourism to Burkburnett

The proposed budget is an increase in expenditures of \$680,000 across 12 funds. It includes a 7% increase in the General Fund and a 5% increase in the Water/Sewer Fund. Most of the General Fund changes are funded by a **\$600,000 increase in property tax revenue**, representing the first year of a **two-year plan to fully fund six firefighter positions** currently supported by an expiring federal grant. Without this adjustment, the City would face a significant reduction in fire department staffing, impacting emergency response times and public safety. This supports **Goal 3 – Improving quality of life by ensuring public safety.**

Police and fire salaries remain **below market levels**, creating challenges in recruiting and retaining highly qualified personnel. In addition, **cost-of-living adjustments for general staff have been deferred for two years**, placing further strain on our workforce. These investments are necessary to remain competitive and are aligned with **Goals 2 and 3**.

The City is also facing **rising costs** for electricity, infrastructure materials, contractual requirements, and essential services. Further, **20% of the total budget increase is due to mandated intergovernmental transfers**, which are non-negotiable requirements from state statutes (**Goal 2**).

At the same time, we have implemented key **cost-saving measures**, such as **streamlining fleet replacement needs** and **competitively bidding health insurance**, producing significant savings.

It is also important to note that the City has **historically outspent revenue levels**, relying on reserves to close operating gaps. **This is not a sustainable practice.** This budget begins to reverse that trend by better aligning recurring revenues with recurring expenses to protect reserves and ensure long-term financial stability. This directly advances **Goal 2 – Ensuring long-term fiscal health through strong policies, reserves, and capital planning.**

In preparation for future demands, this budget also begins to **strategically plan for long-term capital needs** such as the replacement of a **fire engine** and the development of a **new fire station**, both critical to maintaining reliable public safety infrastructure as the community grows.

This budget also supports broader community goals, including:

- **Goal 1:** Preserving water quality and resource sustainability by implementing a capital planning funding tool to ensure water and wastewater rates are adequate to fund necessary operating and capital needs.
- **Goal 4:** Advancing community planning and land use decisions by funding infrastructure needs along the Interstate 44 corridor and consulting services to update the Comprehensive Plan.
- **Goal 5:** Supporting residential growth and housing development by funding critical drainage infrastructure needs.
- **Goal 6 & 7:** Promoting tourism and downtown revitalization by increasing the budget in the General Fund and Hotel/Motel Tax fund to support City-sponsored events and in the Tax Increment Financing fund to address dilapidated structures downtown.

The proposed property tax adjustment equals an **average of \$14 per month per household**. While not insignificant, this investment is necessary to ensure we maintain public safety, attract and retain quality employees, comply with regulatory mandates, and protect the City's long-term financial health.

With thoughtful planning, proactive cost control, and alignment with the City's **strategic goals**, this budget supports both present needs and future readiness, helping position Burk Burnett for sustained growth and success.

**Respectfully,**

Lori Kemp, Mayor

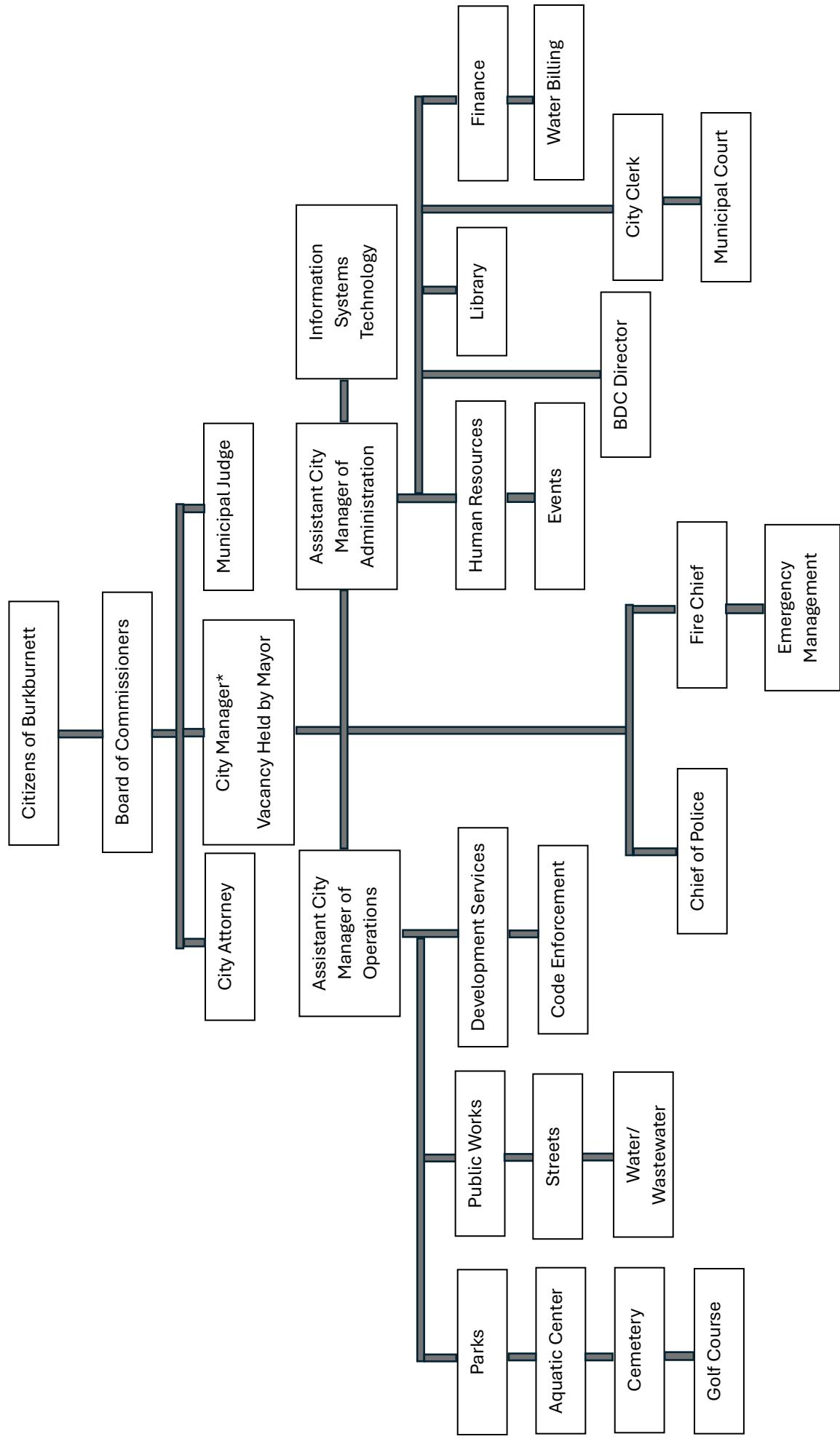
City of Burk Burnett, Texas

Budget Summary by Fund

Fund	FY24 Actuals	FY25 Budget	FY26 Proposed	Adopted FY25 vs
				Proposed FY26
General Fund	8,531,008	8,227,945	8,917,292	689,347
Water/Wastewater Fund	5,038,967	5,366,147	5,657,450	291,303
Debt Service Fund	1,023,893	1,013,304	1,005,593	(7,711)
Capital Improvement Fund	839,231	856,246	506,121	(350,125)
Grant Fund	38,860	0	0	0
Hotel/Motel Fund	25,294	0	55,100	55,100
Court Security Fund	1,013	1,000	1,000	0
Court Technology Fund	1,816	1,400	1,400	0
Tax Increment Financing Fund	160,193	436,980	496,000	59,020
Solid Waste Fund	2,182,488	2,238,476	2,287,860	49,384
Storm Water Drainage Fund	302,791	393,500	275,000	(118,500)
Aquatic Center Fund	481,382	360,862	430,212	69,350
Fleet Management Fund	-	579,370	569,910	(9,460)
	<b>18,626,935</b>	<b>19,475,229</b>	<b>20,202,938</b>	<b>727,709</b>

# City of Burk Burnett

## Organizational Chart



# GENERAL FUND

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The most significant operating revenues are property tax and sales tax.

## Departments

General Government	Library Services
Administration	Street Department
Tax Department	Parks & Cemetery
City Hall	Municipal Court
Police Department	Community Planning
Fire Department	Community Events
	Community Center

Expenditures by Department	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
Administration	\$ 325,580	\$ 223,428	\$ 218,525	\$ (4,904) -2.2%
Tax Department	61,923	51,150	72,321	21,171 41.4%
City Hall	409,057	203,015	194,370	(8,645) -4.3%
Police Department	2,502,192	2,730,208	2,758,522	28,314 1.0%
Fire Department	1,280,398	1,325,392	1,403,262	77,870 5.9%
Library Services	261,604	215,608	235,830	20,222 9.4%
Street Department	1,129,829	1,284,200	1,298,336	14,136 1.1%
Parks & Cemetery	660,666	676,144	790,304	114,159 16.9%
Municipal Court	36,498	77,413	81,348	3,936 5.1%
Community Planning Department	297,271	419,460	454,703	35,243 8.4%
Community Events	-	-	159,541	159,541 0.0%
Community Center	30,052	23,900	32,600	8,700 36.4%
General Government	1,535,938	998,026	1,217,631	219,605 22.0%
	\$ 8,531,008	\$ 8,227,945	\$ 8,917,292	\$ 689,347 8.4%

**GENERAL FUND**  
**PROGRAM SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Revenues &amp; Other Sources</b>				
<i>Ad Valorem</i>	\$ 3,399,949	\$ 3,501,354	\$ 4,153,638	\$ 652,284 18.6%
<i>Sales Tax</i>	2,193,286	2,205,347	2,300,000	94,653 4.3%
<i>Other Taxes</i>	5,243	2,200	4,500	2,300 104.5%
<i>Hotel/Motel Taxes</i>	-	-	-	- 0.0%
<b>Total Taxes</b>	<b>5,598,479</b>	<b>5,708,901</b>	<b>6,458,138</b>	<b>749,237 13.1%</b>
<i>Franchise Fees</i>	1,018,331	1,103,340	1,135,100	31,760 2.9%
<i>Licenses &amp; Permits</i>	64,239	65,830	66,330	500 0.8%
<i>Fines &amp; Forfeitures</i>	76,326	77,050	73,350	(3,700) -4.8%
<i>Intergovernmental</i>	39,986	40,527	40,527	- 0.0%
<i>Charges for Services</i>	175,873	165,950	171,380	5,430 3.3%
<i>Other Revenue</i>	279,656	190,380	243,085	52,705 27.7%
<i>Donations</i>	-	-	-	- 0.0%
<b>Total Revenues</b>	<b>7,252,889</b>	<b>7,351,978</b>	<b>8,187,910</b>	<b>835,932 11.4%</b>
<i>Transfers In</i>	768,201	801,500	674,000	(127,500) -15.9%
<i>Other Financing Sources</i>	108,973	75,000	80,000	5,000 6.7%
<b>Total Other Sources</b>	<b>877,174</b>	<b>876,500</b>	<b>754,000</b>	<b>(122,500) -14.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>8,130,063</b>	<b>8,228,478</b>	<b>8,941,910</b>	<b>713,432 8.7%</b>
<b>Expenditures &amp; Other Uses</b>				
<i>Salaries</i>	3,389,590	3,669,733	3,907,640	237,907 6.5%
<i>Insurance</i>	526,929	584,239	504,761	(79,478) -13.6%
<i>Taxes</i>	262,021	285,219	295,574	10,355 3.6%
<i>Retirement</i>	376,826	421,729	428,989	7,260 1.7%
<i>Other</i>	217,866	136,499	179,025	42,527 31.2%
<b>Total Personnel Services</b>	<b>4,773,232</b>	<b>5,097,418</b>	<b>5,315,988</b>	<b>218,570 4.3%</b>
<i>Materials &amp; Supplies</i>	303,828	274,996	306,168	31,172 11.3%
<i>Maintenance &amp; Repair</i>	572,603	420,970	473,167	52,197 12.4%
<i>Other Expenditures</i>	706,076	427,320	439,991	12,671 3.0%
<i>Contractual Services</i>	961,906	883,940	1,032,731	148,791 16.8%
<i>Debt Service</i>	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>2,544,413</b>	<b>2,007,226</b>	<b>2,252,057</b>	<b>244,831 12.2%</b>
<i>Capital Outlay</i>	439,720	4,371	-	(4,371) -100.0%
<i>Capital Projects</i>	-	-	-	- 0.0%
<b>Total Capital</b>	<b>439,720</b>	<b>4,371</b>	<b>-</b>	<b>(4,371) -100.0%</b>
<i>Transfers Out</i>	773,643	1,118,930	1,349,248	230,318 20.6%
<i>Other Uses</i>	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>773,643</b>	<b>1,118,930</b>	<b>1,349,248</b>	<b>230,318 20.6%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>8,531,008</b>	<b>8,227,945</b>	<b>8,917,292</b>	<b>689,347 8.4%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(400,945)</b>	<b>533</b>	<b>24,618</b>	<b>24,085</b>
<b>Fund Balance, Beginning</b>	<b>\$ 3,751,476</b>	<b>\$ 3,350,531</b>	<b>\$ 3,351,064</b>	<b>533</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,350,531</b>	<b>\$ 3,351,064</b>	<b>\$ 3,375,681</b>	<b>\$ 24,618</b>

**GENERAL GOVERNMENT**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	840	840	840	-	0.0%
Insurance	-	-	-	-	0.0%
Taxes	65	64	64	-	0.0%
Retirement	-	-	-	-	0.0%
Other	14,149	82	89	7	8.6%
<b>Total Payroll</b>	<b>15,054</b>	<b>986</b>	<b>993</b>	<b>7</b>	<b>0.7%</b>
Materials & Supplies	-	-	2,500	2,500	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Other Expenditures	381,232	30,020	20,020	(10,000)	-33.3%
Contractual Services	366,010	246,976	249,900	2,924	1.2%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>747,241</b>	<b>276,996</b>	<b>272,420</b>	<b>(4,576)</b>	<b>-1.7%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	773,643	720,044	944,218	224,174	31.1%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>773,643</b>	<b>720,044</b>	<b>944,218</b>	<b>224,174</b>	<b>31.1%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,535,938</b>	<b>998,026</b>	<b>1,217,631</b>	<b>219,605</b>	<b>22.0%</b>

**ADMINISTRATION**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	200,697	130,553	133,260	2,707	2.1%
Insurance	26,362	13,932	12,792	(1,140)	-8.2%
Taxes	14,665	10,102	10,156	54	0.5%
Retirement	22,921	15,054	14,961	(93)	-0.6%
Other	5,045	1,757	908	(849)	-48.3%
<b>Total Payroll</b>	<b>269,689</b>	<b>171,398</b>	<b>172,078</b>	<b>679</b>	<b>0.4%</b>
Materials & Supplies	8,915	4,483	3,000	(1,483)	-33.1%
Maintenance & Repair	5,673	5,340	5,507	167	3.1%
Other Expenditures	-	-	-	-	0.0%
Contractual Services	16,055	22,000	29,410	7,410	33.7%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>30,643</b>	<b>31,823</b>	<b>37,917</b>	<b>6,094</b>	<b>19.1%</b>
Capital Outlay	25,248	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>25,248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	20,207	8,530	(11,677)	-57.8%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>20,207</b>	<b>8,530</b>	<b>(11,677)</b>	<b>-57.8%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>325,580</b>	<b>223,428</b>	<b>218,525</b>	<b>(4,904)</b>	<b>-2.2%</b>

**TAX DEPT**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	-	-	-	-	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
<b>Total Payroll</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Materials & Supplies	-	-	-	-	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Other Expenditures	11,849	12,150	16,821	4,671	38.4%
Contractual Services	50,074	39,000	55,500	16,500	42.3%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>61,923</b>	<b>51,150</b>	<b>72,321</b>	<b>21,171</b>	<b>41.4%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>61,923</b>	<b>51,150</b>	<b>72,321</b>	<b>21,171</b>	<b>41.4%</b>

**CITY HALL**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	159,434	127,506	106,746	(20,760)	-16.3%
Insurance	10,511	9,560	8,380	(1,180)	-12.3%
Taxes	12,093	9,754	7,931	(1,823)	-18.7%
Retirement	17,928	14,536	11,684	(2,851)	-19.6%
Other	1,927	342	308	(34)	-10.0%
<b>Total Payroll</b>	<b>201,894</b>	<b>161,697</b>	<b>135,049</b>	<b>(26,648)</b>	<b>-16.5%</b>
Materials & Supplies	5,935	1,500	7,500	6,000	400.0%
Maintenance & Repair	126,071	5,800	10,800	5,000	86.2%
Other Expenditures	-	-	-	-	0.0%
Contractual Services	64,991	32,821	41,021	8,200	25.0%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>196,997</b>	<b>40,121</b>	<b>59,321</b>	<b>19,200</b>	<b>47.9%</b>
Capital Outlay	10,166	1,197	-	(1,197)	-100.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>10,166</b>	<b>1,197</b>	<b>-</b>	<b>(1,197)</b>	<b>-100.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>409,057</b>	<b>203,015</b>	<b>194,370</b>	<b>(8,645)</b>	<b>-4.3%</b>

**POLICE DEPT**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	1,439,451	1,601,571	1,622,786	21,215	1.3%
Insurance	207,208	245,573	204,455	(41,118)	-16.7%
Taxes	109,957	124,140	120,832	(3,308)	-2.7%
Retirement	162,087	184,994	178,010	(6,983)	-3.8%
Other	50,175	54,322	62,841	8,519	15.7%
<b>Total Payroll</b>	<b>1,968,878</b>	<b>2,210,600</b>	<b>2,188,925</b>	<b>(21,675)</b>	<b>-1.0%</b>
Materials & Supplies	112,220	94,460	88,196	(6,264)	-6.6%
Maintenance & Repair	26,858	16,000	28,680	12,680	79.3%
Other Expenditures	8,243	10,000	10,000	-	0.0%
Contractual Services	215,085	231,308	263,621	32,313	14.0%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>362,406</b>	<b>351,768</b>	<b>390,497</b>	<b>38,729</b>	<b>11.0%</b>
Capital Outlay	170,908	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>170,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	167,840	179,100	11,260	6.7%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>167,840</b>	<b>179,100</b>	<b>11,260</b>	<b>6.7%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>2,502,192</b>	<b>2,730,208</b>	<b>2,758,522</b>	<b>28,314</b>	<b>1.0%</b>

**FIRE DEPT**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	746,801	768,364	838,563	70,199	9.1%
Insurance	118,912	121,763	107,045	(14,718)	-12.1%
Taxes	54,198	58,780	59,624	844	1.4%
Retirement	82,826	87,594	87,838	245	0.3%
Other	44,668	33,130	35,558	2,428	7.3%
<b>Total Payroll</b>	<b>1,047,404</b>	<b>1,069,630</b>	<b>1,128,628</b>	<b>58,998</b>	<b>5.5%</b>
Materials & Supplies	46,638	58,711	68,500	9,789	16.7%
Maintenance & Repair	56,895	30,945	34,945	4,000	12.9%
Other Expenditures	-	5,500	5,500	-	0.0%
Contractual Services	71,915	98,655	102,989	4,334	4.4%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>175,448</b>	<b>193,811</b>	<b>211,934</b>	<b>18,123</b>	<b>9.4%</b>
Capital Outlay	57,546	3,174	-	(3,174)	-100.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>57,546</b>	<b>3,174</b>	<b>-</b>	<b>(3,174)</b>	<b>-100.0%</b>
Transfers Out	-	58,777	62,700	3,923	6.7%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>58,777</b>	<b>62,700</b>	<b>3,923</b>	<b>6.7%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,280,398</b>	<b>1,325,392</b>	<b>1,403,262</b>	<b>77,870</b>	<b>5.9%</b>

**LIBRARY**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	88,768	87,089	95,066	7,976	9.2%
Insurance	16,065	17,477	14,591	(2,886)	-16.5%
Taxes	8,555	8,338	8,844	507	6.1%
Retirement	9,400	9,928	10,562	633	6.4%
Other	23,515	22,206	22,253	47	0.2%
<b>Total Payroll</b>	<b>146,303</b>	<b>145,038</b>	<b>151,315</b>	<b>6,277</b>	<b>4.3%</b>
Materials & Supplies	43,558	37,700	43,295	5,595	14.8%
Maintenance & Repair	9,571	9,000	11,850	2,850	31.7%
Other Expenditures	-	-	-	-	0.0%
Contractual Services	22,172	23,870	29,370	5,500	23.0%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>75,301</b>	<b>70,570</b>	<b>84,515</b>	<b>13,945</b>	<b>19.8%</b>
Capital Outlay	40,000	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>261,604</b>	<b>215,608</b>	<b>235,830</b>	<b>20,222</b>	<b>9.4%</b>

**STREET DEPT**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	360,267	395,739	421,418	25,679	6.5%
Insurance	55,852	74,277	58,762	(15,516)	-20.9%
Taxes	28,565	30,788	32,124	1,335	4.3%
Retirement	39,239	45,880	47,324	1,444	3.1%
Other	20,534	15,327	16,008	681	4.4%
<b>Total Payroll</b>	<b>504,458</b>	<b>562,012</b>	<b>575,636</b>	<b>13,624</b>	<b>2.4%</b>
Materials & Supplies	50,473	46,665	42,500	(4,165)	-8.9%
Maintenance & Repair	262,501	274,000	289,500	15,500	5.7%
Other Expenditures	218,000	300,000	300,000	-	0.0%
Contractual Services	11,869	9,250	16,500	7,250	78.4%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>542,843</b>	<b>629,915</b>	<b>648,500</b>	<b>18,585</b>	<b>3.0%</b>
Capital Outlay	82,529	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>82,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	92,273	74,200	(18,073)	-19.6%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>92,273</b>	<b>74,200</b>	<b>(18,073)</b>	<b>-19.6%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,129,829</b>	<b>1,284,200</b>	<b>1,298,336</b>	<b>14,136</b>	<b>1.1%</b>

**PARKS & CEMETERY**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Expenditures &amp; Other Uses</b>				
Salaries	225,264	295,673	390,228	94,555 32.0%
Insurance	57,657	63,936	65,388	1,452 2.3%
Taxes	20,989	23,115	31,129	8,015 34.7%
Retirement	25,275	33,734	42,817	9,083 26.9%
Other	56,565	7,378	29,714	22,336 302.7%
<b>Total Payroll</b>	<b>385,751</b>	<b>423,836</b>	<b>559,277</b>	<b>135,440 32.0%</b>
Materials & Supplies	22,620	20,177	22,177	2,000 9.9%
Maintenance & Repair	75,940	72,500	83,000	10,500 14.5%
Other Expenditures	83,222	67,000	-	(67,000) -100.0%
Contractual Services	54,552	49,460	76,250	26,790 54.2%
Debt Service	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>236,335</b>	<b>209,137</b>	<b>181,427</b>	<b>(27,710) -13.2%</b>
Capital Outlay	38,580	-	-	- 0.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>38,580</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Transfers Out	-	43,171	49,600	6,429 14.9%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>43,171</b>	<b>49,600</b>	<b>6,429 14.9%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>660,666</b>	<b>676,144</b>	<b>790,304</b>	<b>114,159 16.9%</b>

**MUNICIPAL COURT**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Expenditures &amp; Other Uses</b>				
Salaries	-	31,602	32,308	706 2.2%
Insurance	-	4,369	3,685	(684) -15.7%
Taxes	-	2,418	2,433	15 0.6%
Retirement	-	3,603	3,584	(19) -0.5%
Other	92	86	703	617 721.0%
<b>Total Payroll</b>	<b>92</b>	<b>42,078</b>	<b>42,713</b>	<b>636 1.5%</b>
Materials & Supplies	2,437	1,800	1,500	(300) -16.7%
Maintenance & Repair	371	385	385	- 0.0%
Other Expenditures	1,184	950	950	- 0.0%
Contractual Services	32,415	32,200	35,800	3,600 11.2%
Debt Service	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>36,406</b>	<b>35,335</b>	<b>38,635</b>	<b>3,300 9.3%</b>
Capital Outlay	-	-	-	- 0.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Transfers Out	-	-	-	- 0.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>36,498</b>	<b>77,413</b>	<b>81,348</b>	<b>3,936 5.1%</b>

**COMMUNITY PLANNING DEPT**
**DEPARTMENT SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	168,066	230,796	224,023	(6,772)	-2.9%
Insurance	34,361	33,351	29,368	(3,984)	-11.9%
Taxes	12,935	17,720	17,387	(333)	-1.9%
Retirement	17,151	26,406	25,614	(792)	-3.0%
Other	1,197	1,869	1,941	73	3.9%
<b>Total Payroll</b>	<b>233,710</b>	<b>310,142</b>	<b>298,333</b>	<b>(11,809)</b>	<b>-3.8%</b>
Materials & Supplies	10,443	9,000	15,000	6,000	66.7%
Maintenance & Repair	1,574	2,000	3,500	1,500	75.0%
Other Expenditures	2,346	1,700	1,700	-	0.0%
Contractual Services	34,454	80,000	105,270	25,270	31.6%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>48,818</b>	<b>92,700</b>	<b>125,470</b>	<b>32,770</b>	<b>35.4%</b>
Capital Outlay	14,743	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>14,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	16,618	30,900	14,282	85.9%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>16,618</b>	<b>30,900</b>	<b>14,282</b>	<b>85.9%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>297,271</b>	<b>419,460</b>	<b>454,703</b>	<b>35,243</b>	<b>8.4%</b>

**COMMUNITY EVENTS**
**DEPARTMENT SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	-	-	42,400	42,400	0.0%
Insurance	-	-	296	296	0.0%
Taxes	-	-	5,049	5,049	0.0%
Retirement	-	-	6,593	6,593	0.0%
Other	-	-	8,703	8,703	0.0%
<b>Total Payroll</b>	<b>-</b>	<b>-</b>	<b>63,041</b>	<b>63,041</b>	<b>0.0%</b>
Materials & Supplies	-	-	11,500	11,500	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Other Expenditures	-	-	85,000	85,000	0.0%
Contractual Services	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>-</b>	<b>-</b>	<b>96,500</b>	<b>96,500</b>	<b>0.0%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>-</b>	<b>-</b>	<b>159,541</b>	<b>159,541</b>	<b>0.0%</b>

**COMMUNITY CENTER**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Expenditures &amp; Other Uses</b>					
Salaries	-	-	-	-	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
<b>Total Payroll</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Materials & Supplies	588	500	500	-	0.0%
Maintenance & Repair	7,149	5,000	5,000	-	0.0%
Other Expenditures	-	-	-	-	0.0%
Contractual Services	22,314	18,400	27,100	8,700	47.3%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>30,052</b>	<b>23,900</b>	<b>32,600</b>	<b>8,700</b>	<b>36.4%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>30,052</b>	<b>23,900</b>	<b>32,600</b>	<b>8,700</b>	<b>36.4%</b>

## WATER/WASTEWATER FUND

The Water/Wastewater fund is to account for the City's water, sewer and wastewater operations and system capital improvements. The major source of revenue is user charges.

### Departments

Water Wells & Distribution

Water Billing/Collection

Wastewater Collection

Wastewater Treatment

Water Wells

Expenditures by Department	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
Water Wells & Distribution	\$ 677,480	\$ 816,040	\$ 605,678	\$ (210,362)	-25.8%
Water Billing/Collection	1,161,830	1,773,469	1,978,036	204,567	11.5%
Wastewater Collection	198,248	427,061	609,400	182,339	42.7%
Wastewater Treatment	900,710	1,133,796	966,008	(167,788)	-14.8%
Water Wells	1,499,609	1,215,781	1,498,329	282,548	23.2%
	\$ 4,437,876	\$ 5,366,147	\$ 5,657,450	\$ 291,303	5.4%

## WATER/WASTEWATER FUND

### PROGRAM SUMMARY

FISCAL YEAR 2025-2026

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Revenues &amp; Other Sources</b>				
<i>Ad Valorem</i>	\$ -	\$ -	\$ -	\$ - 0.0%
<i>Sales Tax</i>	-	-	-	- 0.0%
<i>Other Taxes</i>	-	-	-	- 0.0%
<i>Hotel/Motel Taxes</i>	-	-	-	- 0.0%
<b>Total Taxes</b>	-	-	-	- 0.0%
Franchise Fees	-	-	-	- 0.0%
Licenses & Permits	-	-	-	- 0.0%
Fines & Forfeitures	-	-	-	- 0.0%
Intergovernmental	-	-	-	- 0.0%
Charges for Services	4,488,992	5,242,413	5,582,282	339,869 6.5%
Other Revenue	42,772	5,580	55,580	50,000 896.1%
Donations	-	-	-	- 0.0%
<b>Total Revenues</b>	4,531,765	5,247,993	5,637,862	389,869 7.4%
Transfers In	35,300	45,000	35,300	(9,700) -21.6%
Other Financing Sources	50,722	15,500	46,000	30,500 196.8%
<b>Total Other Sources</b>	86,022	60,500	81,300	20,800 34.4%
<b>Total Revenues &amp; Other Sources</b>	4,617,786	5,308,493	5,719,162	410,669 7.7%
<b>Expenditures &amp; Other Uses</b>				
<i>Salaries</i>	834,410	977,263	781,114	(196,149) -20.1%
<i>Insurance</i>	148,561	159,133	108,838	(50,295) -31.6%
<i>Taxes</i>	63,227	75,601	58,559	(17,041) -22.5%
<i>Retirement</i>	52,947	112,660	86,270	(26,390) -23.4%
<i>Other</i>	34,377	25,491	17,393	(8,098) -31.8%
<b>Total Personnel Services</b>	1,133,521	1,350,147	1,052,173	(297,974) -22.1%
Materials & Supplies	1,045,058	657,378	994,844	337,466 51.3%
Maintenance & Repair	396,315	277,105	264,280	(12,825) -4.6%
Other Expenditures	93,622	48,000	48,000	- 0.0%
Contractual Services	1,524,008	1,559,079	2,329,754	770,675 49.4%
Debt Service	201,543	721,579	741,069	19,490 2.7%
<b>Total Operating &amp; Maintenance</b>	3,260,547	3,263,141	4,377,947	1,114,806 34.2%
Capital Outlay	43,808	662,375	52,450	(609,925) -92.1%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	43,808	662,375	52,450	(609,925) -92.1%
Transfers Out	-	90,484	174,880	84,396 93.3%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	-	90,484	174,880	84,396 93.3%
<b>Total Expenditures &amp; Other Sources</b>	4,437,876	5,366,147	5,657,450	291,303 5.4%
<b>Excess Revenues Over/(Under) Expenditures</b>	179,910	(57,654)	61,712	119,366
<b>Fund Balance, Beginning</b>	\$ 3,435,056	\$ 3,614,966	\$ 3,557,312	(57,654)
<b>Prior Period Adjustment</b>	-	-	(77,900)	(77,900)
<b>Fund Balance, Ending</b>	\$ 3,614,966	\$ 3,557,312	\$ 3,541,124	\$ (16,188)

## WATER WELLS & DISTRIBUTION

### DEPARTMENT SUMMARY

FISCAL YEAR 2025-2026

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Expenditures &amp; Other Uses</b>				
Salaries	318,531	359,722	272,550	(87,172) -24.2%
Insurance	67,038	60,731	36,884	(23,846) -39.3%
Taxes	24,675	27,936	20,527	(7,410) -26.5%
Retirement	20,304	41,631	30,240	(11,391) -27.4%
Other	21,529	12,898	10,392	(2,506) -19.4%
<b>Total Payroll</b>	<b>452,077</b>	<b>502,919</b>	<b>370,594</b>	<b>(132,325)</b> -26.3%
Materials & Supplies	63,858	51,000	51,000	- 0.0%
Maintenance & Repair	89,360	57,000	79,000	22,000 38.6%
Other Expenditures	14,477	35,000	35,000	- 0.0%
Contractual Services	19,160	22,599	30,084	7,485 33.1%
Debt Service	38,320	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>225,176</b>	<b>165,599</b>	<b>195,084</b>	<b>29,485</b> 17.8%
Capital Outlay	226	92,000	-	(92,000) -100.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>226</b>	<b>92,000</b>	<b>-</b>	<b>(92,000)</b> -100.0%
Transfers Out	-	55,522	40,000	(15,522) -28.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>55,522</b>	<b>40,000</b>	<b>(15,522)</b> -28.0%
<b>Total Expenditures &amp; Other Sources</b>	<b>677,480</b>	<b>816,040</b>	<b>605,678</b>	<b>(210,362)</b> -25.8%

## WATER BILLING/COLLECTION

### DEPARTMENT SUMMARY

FISCAL YEAR 2025-2026

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Expenditures &amp; Other Uses</b>				
Salaries	293,199	388,603	376,908	(11,695) -3.0%
Insurance	41,843	54,077	46,552	(7,525) -13.9%
Taxes	22,072	29,861	28,225	(1,636) -5.5%
Retirement	18,452	44,499	41,582	(2,917) -6.6%
Other	5,489	3,561	2,741	(819) -23.0%
<b>Total Payroll</b>	<b>381,056</b>	<b>520,601</b>	<b>496,008</b>	<b>(24,593)</b> -4.7%
Materials & Supplies	78,224	63,519	63,519	- 0.0%
Maintenance & Repair	313	75	1,000	925 1233.3%
Other Expenditures	74,768	-	-	- 0.0%
Contractual Services	428,824	456,936	516,010	59,074 12.9%
Debt Service	163,223	721,579	741,069	19,490 2.7%
<b>Total Operating &amp; Maintenance</b>	<b>745,352</b>	<b>1,242,109</b>	<b>1,321,598</b>	<b>79,489</b> 6.4%
Capital Outlay	35,422	2,450	52,450	50,000 2040.8%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>35,422</b>	<b>2,450</b>	<b>52,450</b>	<b>50,000</b> 2040.8%
Transfers Out	-	8,309	107,980	99,671 1199.6%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>8,309</b>	<b>107,980</b>	<b>99,671</b> 1199.6%
<b>Total Expenditures &amp; Other Sources</b>	<b>1,161,830</b>	<b>1,773,469</b>	<b>1,978,036</b>	<b>204,567</b> 11.5%

## WASTEWATER COLLECTION

### DEPARTMENT SUMMARY

FISCAL YEAR 2025-2026

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Expenditures &amp; Other Uses</b>				
Salaries	89,698	90,073	-	(90,073) -100.0%
Insurance	15,241	15,874	-	(15,874) -100.0%
Taxes	6,931	7,024	-	(7,024) -100.0%
Retirement	5,742	10,467	-	(10,467) -100.0%
Other	3,785	3,841	-	(3,841) -100.0%
<b>Total Payroll</b>	<b>121,398</b>	<b>127,279</b>	<b>-</b>	<b>(127,279)</b> -100.0%
Materials & Supplies	7,630	12,804	-	(12,804) -100.0%
Maintenance & Repair	37,203	42,000	4,000	(38,000) -90.5%
Other Expenditures	4,376	13,000	13,000	- 0.0%
Contractual Services	19,078	27,053	592,400	565,347 2089.8%
Debt Service	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>68,287</b>	<b>94,857</b>	<b>609,400</b>	<b>514,543</b> 542.4%
Capital Outlay	8,563	204,925	-	(204,925) -100.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>8,563</b>	<b>204,925</b>	<b>-</b>	<b>(204,925)</b> -100.0%
Transfers Out	-	-	-	- 0.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b> 0.0%
<b>Total Expenditures &amp; Other Sources</b>	<b>198,248</b>	<b>427,061</b>	<b>609,400</b>	<b>182,339</b> 42.7%

## WASTEWATER TREATMENT

### DEPARTMENT SUMMARY

FISCAL YEAR 2025-2026

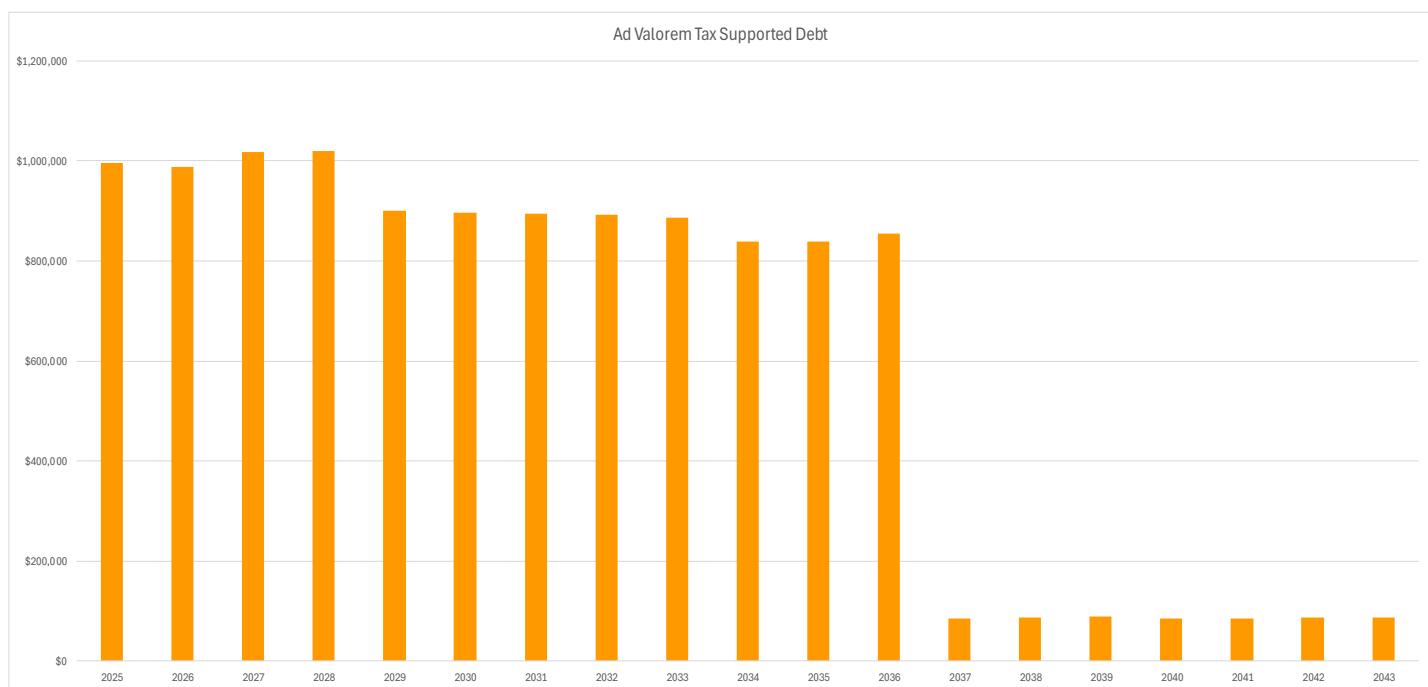
	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Expenditures &amp; Other Uses</b>				
Salaries	-	-	-	- 0.0%
Insurance	-	-	-	- 0.0%
Taxes	-	-	-	- 0.0%
Retirement	-	-	-	- 0.0%
Other	-	-	-	- 0.0%
<b>Total Payroll</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b> 0.0%
Materials & Supplies	-	-	-	- 0.0%
Maintenance & Repair	60,834	60,830	60,830	- 0.0%
Other Expenditures	-	-	-	- 0.0%
Contractual Services	839,876	832,966	905,178	72,212 8.7%
Debt Service	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>900,710</b>	<b>893,796</b>	<b>966,008</b>	<b>72,212</b> 8.1%
Capital Outlay	-	240,000	-	(240,000) -100.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>-</b>	<b>240,000</b>	<b>-</b>	<b>(240,000)</b> -100.0%
Transfers Out	-	-	-	- 0.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b> 0.0%
<b>Total Expenditures &amp; Other Sources</b>	<b>900,710</b>	<b>1,133,796</b>	<b>966,008</b>	<b>(167,788)</b> -14.8%

**WATER WELLS**  
**DEPARTMENT SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Expenditures &amp; Other Uses</b>				
Salaries	132,982	138,864	131,655	(7,209) -5.2%
Insurance	24,439	28,451	25,402	(3,049) -10.7%
Taxes	9,548	10,779	9,807	(972) -9.0%
Retirement	8,448	16,063	14,448	(1,615) -10.1%
Other	3,573	5,191	4,260	(931) -17.9%
<b>Total Payroll</b>	<b>178,991</b>	<b>199,348</b>	<b>185,572</b>	<b>(13,776)</b> -6.9%
Materials & Supplies	895,346	530,055	880,325	350,270 66.1%
Maintenance & Repair	208,605	117,200	119,450	2,250 1.9%
Other Expenditures	-	-	-	0.0%
Contractual Services	217,071	219,525	286,082	66,557 30.3%
Debt Service	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>1,321,022</b>	<b>866,780</b>	<b>1,285,857</b>	<b>419,077</b> 48.3%
Capital Outlay	(403)	123,000	-	(123,000) -100.0%
Capital Projects	-	-	-	0.0%
<b>Total Capital</b>	<b>(403)</b>	<b>123,000</b>	<b>-</b>	<b>(123,000)</b> -100.0%
Transfers Out	-	26,653	26,900	247 0.9%
Other Uses	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>26,653</b>	<b>26,900</b>	<b>247</b> 0.9%
<b>Total Expenditures &amp; Other Sources</b>	<b>1,499,609</b>	<b>1,215,781</b>	<b>1,498,329</b>	<b>282,548</b> 23.2%

## DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of financial resources for the payment of principal, interest and related cost on long-term obligations paid primarily from taxes levied by the City.



The Debt Service Fund is used to manage payments on all general government related debt. Required by state law, the Debt Service Fund is linked to the Interest and Sinking (I&S) component of the Ad Valorem tax rate. For the 2025 tax year, the I&S Rate is \$0.131003 per \$100 of taxable property valuation.

**DEBT SERVICE FUND**
**PROGRAM SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Revenues &amp; Other Sources</b>					
Ad Valorem	\$ 986,087	\$ 990,498	\$ 982,848	\$ (7,650)	-0.8%
General Sales Tax	-	-	-	-	0.0%
Beverage Tax	-	-	-	-	0.0%
Hotel/Motel Taxes	-	-	-	-	0.0%
<b>Total Taxes</b>	<b>986,087</b>	<b>990,498</b>	<b>982,848</b>	<b>(7,650)</b>	<b>-0.8%</b>
Franchise Fees	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	-	-	-	-	0.0%
Miscellaneous Income	8,726	175	-	(175)	-100.0%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>994,813</b>	<b>990,673</b>	<b>982,848</b>	<b>(7,825)</b>	<b>-0.8%</b>
Transfers In	-	-	-	-	0.0%
Other Sources	1,752	-	-	-	0.0%
<b>Total Other Sources</b>	<b>1,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>996,565</b>	<b>990,673</b>	<b>982,848</b>	<b>(7,825)</b>	<b>-0.8%</b>
<b>Expenditures &amp; Other Uses</b>					
Salaries	-	-	-	-	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Materials & Supplies	-	-	-	-	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Maint of Equipment & Machines	-	-	-	-	0.0%
Contractual Services	-	-	-	-	0.0%
Debt Service	1,023,893	1,013,304	1,005,593	(7,711)	-0.8%
<b>Total Operating &amp; Maintenance</b>	<b>1,023,893</b>	<b>1,013,304</b>	<b>1,005,593</b>	<b>(7,711)</b>	<b>-0.8%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,023,893</b>	<b>1,013,304</b>	<b>1,005,593</b>	<b>(7,711)</b>	<b>-0.8%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(27,328)</b>	<b>(22,631)</b>	<b>(22,745)</b>	<b>(114)</b>	
<b>Fund Balance, Beginning</b>	<b>\$ 99,755</b>	<b>\$ 72,427</b>	<b>\$ 49,797</b>	<b>(22,631)</b>	
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance, Ending</b>	<b>\$ 72,427</b>	<b>\$ 49,797</b>	<b>\$ 27,052</b>	<b>\$ (22,745)</b>	

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## CAPITAL IMPROVEMENT FUND

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The Capital Improvement Fund accounts for the purchase of capital equipment and construction of facilities, and various improvement projects for general government activities. Capital projects for Water/Wastewater are accounted for within that fund.

**CAPITAL IMPROVEMENT FUND**
**PROGRAM SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Revenues &amp; Other Sources</b>					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.0%
General Sales Tax	-	-	-	-	0.0%
Beverage Tax	-	-	-	-	0.0%
Hotel/Motel Taxes	-	-	-	-	0.0%
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Franchise Fees	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	0.0%
Intergovernmental	943,653	440,000	312,500	(127,500)	-29.0%
Charges for Services	-	-	-	-	0.0%
Miscellaneous Income	27,833	-	-	-	0.0%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>971,487</b>	<b>440,000</b>	<b>312,500</b>	<b>(127,500)</b>	<b>-29.0%</b>
Transfers In	63,000	46,044	49,218	3,174	6.9%
Other Sources	123,975	10,786	40,786	30,000	278.1%
<b>Total Other Sources</b>	<b>186,975</b>	<b>56,830</b>	<b>90,004</b>	<b>33,174</b>	<b>58.4%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>1,158,461</b>	<b>496,830</b>	<b>402,504</b>	<b>(94,326)</b>	<b>-19.0%</b>
<b>Expenditures &amp; Other Uses</b>					
Salaries	-	-	-	-	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Materials & Supplies	2,250	-	-	-	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Maint of Equipment & Machines	-	-	-	-	0.0%
Contractual Services	-	155,898	75,000	(80,898)	-51.9%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>2,250</b>	<b>155,898</b>	<b>75,000</b>	<b>(80,898)</b>	<b>-51.9%</b>
Capital Outlay	295,328	258,644	118,621	(140,023)	-54.1%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>295,328</b>	<b>258,644</b>	<b>118,621</b>	<b>(140,023)</b>	<b>-54.1%</b>
Transfers Out	541,653	440,000	312,500	(127,500)	-29.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>541,653</b>	<b>440,000</b>	<b>312,500</b>	<b>(127,500)</b>	<b>-29.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>839,231</b>	<b>854,542</b>	<b>506,121</b>	<b>(348,421)</b>	<b>-40.8%</b>
Excess Revenues Over/(Under) Expenditures	319,230	(357,712)	(103,617)	254,095	
<b>Fund Balance, Beginning</b>	<b>\$ 622,681</b>	<b>\$ 941,911</b>	<b>\$ 584,199</b>	<b>(357,712)</b>	
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance, Ending</b>	<b>\$ 941,911</b>	<b>\$ 584,199</b>	<b>\$ 480,582</b>	<b>\$ (103,617)</b>	

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## HOTEL/MOTEL FUND

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The Hotel/Motel Fund accounts for the collection of the City's hotel/motel surcharge, used to encourage, promote and foster tourism.

**HOTEL/MOTEL FUND**
**PROGRAM SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Revenues &amp; Other Sources</b>					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.0%
General Sales Tax	-	-	-	-	0.0%
Beverage Tax	-	-	-	-	0.0%
Hotel/Motel Taxes	15,606	56,000	19,150	(36,850)	-65.8%
<b>Total Taxes</b>	<b>15,606</b>	<b>56,000</b>	<b>19,150</b>	<b>(36,850)</b>	<b>-65.8%</b>
Franchise Fees	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	-	-	-	-	0.0%
Miscellaneous Income	-	-	-	-	0.0%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>15,606</b>	<b>56,000</b>	<b>19,150</b>	<b>(36,850)</b>	<b>-65.8%</b>
Transfers In	-	-	-	-	0.0%
Other Sources	1,115	450	5,000	4,550	1011.1%
<b>Total Other Sources</b>	<b>1,115</b>	<b>450</b>	<b>5,000</b>	<b>4,550</b>	<b>1011.1%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>16,721</b>	<b>56,450</b>	<b>24,150</b>	<b>(32,300)</b>	<b>-57.2%</b>
<b>Expenditures &amp; Other Uses</b>					
Salaries	-	-	15,000	15,000	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
Materials & Supplies	72	-	100	100	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Other Expenditures	25,222	-	40,000	40,000	0.0%
Contractual Services	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>25,294</b>	<b>-</b>	<b>40,100</b>	<b>40,100</b>	<b>0.0%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>25,294</b>	<b>-</b>	<b>55,100</b>	<b>55,100</b>	<b>0.0%</b>
Excess Revenues Over/(Under) Expenditures	(8,573)	56,450	(30,950)	(87,400)	
<b>Fund Balance, Beginning</b>	<b>\$ 38,354</b>	<b>\$ 29,781</b>	<b>\$ 86,231</b>	<b>56,450</b>	
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance, Ending</b>	<b>\$ 29,781</b>	<b>\$ 86,231</b>	<b>\$ 55,281</b>	<b>\$ (30,950)</b>	

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COURT SECURITY FUND  
&  
COURT TECHNOLOGY FUND

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The Court Security Fund is used to account for the collection of Court Security Fees. Funds deposited account for security personnel, services, and items related to building that house the operations of municipal courts.

The Court Technology Fund is used to finance the purchase or maintenance of technological enhancements for the municipal court.

**COURT SECURITY FUND**
**PROGRAM SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Revenues &amp; Other Sources</b>				
Ad Valorem	\$ -	\$ -	\$ -	\$ - 0.0%
General Sales Tax	-	-	-	- 0.0%
Beverage Tax	-	-	-	- 0.0%
Hotel/Motel Taxes	-	-	-	- 0.0%
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Franchise Fees	-	-	-	- 0.0%
Licenses & Permits	-	-	-	- 0.0%
Fines & Forfeitures	2,579	2,800	2,800	- 0.0%
Intergovernmental	-	-	-	- 0.0%
Charges for Services	-	-	-	- 0.0%
Miscellaneous Income	-	-	-	- 0.0%
Donations	-	-	-	- 0.0%
<b>Total Revenues</b>	<b>2,579</b>	<b>2,800</b>	<b>2,800</b>	<b>- 0.0%</b>
Transfers In	-	-	-	- 0.0%
Other Sources	-	-	-	- 0.0%
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>2,579</b>	<b>2,800</b>	<b>2,800</b>	<b>- 0.0%</b>
<b>Expenditures &amp; Other Uses</b>				
Salaries	-	-	-	- 0.0%
Insurance	-	-	-	- 0.0%
Taxes	-	-	-	- 0.0%
Retirement	-	-	-	- 0.0%
Other	1,013	1,000	1,000	- 0.0%
<b>Total Personnel Services</b>	<b>1,013</b>	<b>1,000</b>	<b>1,000</b>	<b>- 0.0%</b>
Materials & Supplies	-	-	-	- 0.0%
Maintenance & Repair	-	-	-	- 0.0%
Maint of Equipment & Machines	-	-	-	- 0.0%
Contractual Services	-	-	-	- 0.0%
Debt Service	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Capital Outlay	-	-	-	- 0.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Transfers Out	-	-	-	- 0.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,013</b>	<b>1,000</b>	<b>1,000</b>	<b>- 0.0%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>1,566</b>	<b>1,800</b>	<b>1,800</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>\$ 11,627</b>	<b>\$ 13,193</b>	<b>\$ 14,993</b>	<b>\$ 1,800</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ 13,193</b>	<b>\$ 14,993</b>	<b>\$ 16,793</b>	<b>\$ 1,800</b>

**COURT TECHNOLOGY FUND**
**PROGRAM SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Revenues &amp; Other Sources</b>				
<i>Ad Valorem</i>	\$ -	\$ -	\$ -	\$ - 0.0%
<i>General Sales Tax</i>	-	-	-	- 0.0%
<i>Beverage Tax</i>	-	-	-	- 0.0%
<i>Hotel/Motel Taxes</i>	-	-	-	- 0.0%
<b>Total Taxes</b>	-	-	-	- 0.0%
Franchise Fees	-	-	-	- 0.0%
Licenses & Permits	-	-	-	- 0.0%
Fines & Forfeitures	2,167	2,400	2,400	- 0.0%
Intergovernmental	-	-	-	- 0.0%
Charges for Services	-	-	-	- 0.0%
Miscellaneous Income	-	-	-	- 0.0%
Donations	-	-	-	- 0.0%
<b>Total Revenues</b>	<b>2,167</b>	<b>2,400</b>	<b>2,400</b>	<b>- 0.0%</b>
Transfers In	-	-	-	- 0.0%
Other Sources	-	-	-	- 0.0%
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>2,167</b>	<b>2,400</b>	<b>2,400</b>	<b>- 0.0%</b>
<b>Expenditures &amp; Other Uses</b>				
<i>Salaries</i>	-	-	-	- 0.0%
<i>Insurance</i>	-	-	-	- 0.0%
<i>Taxes</i>	-	-	-	- 0.0%
<i>Retirement</i>	-	-	-	- 0.0%
<i>Other</i>	-	-	-	- 0.0%
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Materials & Supplies	-	-	-	- 0.0%
Maintenance & Repair	1,816	1,400	1,400	- 0.0%
Maint of Equipment & Machines	-	-	-	- 0.0%
Contractual Services	-	-	-	- 0.0%
Debt Service	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>1,816</b>	<b>1,400</b>	<b>1,400</b>	<b>- 0.0%</b>
Capital Outlay	-	-	-	- 0.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Transfers Out	-	-	-	- 0.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,816</b>	<b>1,400</b>	<b>1,400</b>	<b>- 0.0%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>350</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Fund Balance, Beginning</b>	<b>\$ 23,985</b>	<b>\$ 24,335</b>	<b>\$ 25,335</b>	<b>1,000</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ 24,335</b>	<b>\$ 25,335</b>	<b>\$ 26,335</b>	<b>\$ 1,000</b>

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## TAX INCREMENT FINANCING FUND

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The Tax Increment Financing Fund receives property tax collected in the downtown Tax Increment Financing District to be used for infrastructure needs and generate future development along the I-44 corridor through Burk Burnett.

## TAX INCREMENT FINANCING FUND

### PROGRAM SUMMARY

FISCAL YEAR 2025-2026

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Revenues &amp; Other Sources</b>					
Ad Valorem	\$ 187,560	\$ 170,000	\$ 310,000	\$ 140,000	82.4%
General Sales Tax	-	-	-	-	0.0%
Beverage Tax	-	-	-	-	0.0%
Hotel/Motel Taxes	-	-	-	-	0.0%
<b>Total Taxes</b>	<b>187,560</b>	<b>170,000</b>	<b>310,000</b>	<b>140,000</b>	<b>82.4%</b>
Franchise Fees	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	-	-	-	-	0.0%
Miscellaneous Income	-	-	-	-	0.0%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>187,560</b>	<b>170,000</b>	<b>310,000</b>	<b>140,000</b>	<b>82.4%</b>
Transfers In	-	-	-	-	0.0%
Other Sources	42,531	12,000	45,000	33,000	275.0%
<b>Total Other Sources</b>	<b>42,531</b>	<b>12,000</b>	<b>45,000</b>	<b>33,000</b>	<b>275.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>230,092</b>	<b>182,000</b>	<b>355,000</b>	<b>173,000</b>	<b>95.1%</b>
<b>Expenditures &amp; Other Uses</b>					
Salaries	-	-	10,000	10,000	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>
Materials & Supplies	-	-	200	200	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Other Expenditures	123,165	375,000	350,000	(25,000)	-6.7%
Contractual Services	1,728	26,680	100,500	73,820	276.7%
Debt Service	35,300	35,300	35,300	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>160,193</b>	<b>436,980</b>	<b>486,000</b>	<b>49,020</b>	<b>11.2%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>160,193</b>	<b>436,980</b>	<b>496,000</b>	<b>59,020</b>	<b>13.5%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>69,899</b>	<b>(254,980)</b>	<b>(141,000)</b>	<b>113,980</b>	
<b>Fund Balance, Beginning</b>	<b>\$ 1,105,019</b>	<b>\$ 1,174,918</b>	<b>\$ 919,938</b>	<b>(254,980)</b>	
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance, Ending</b>	<b>\$ 1,174,918</b>	<b>\$ 919,938</b>	<b>\$ 778,938</b>	<b>\$ (141,000)</b>	

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## SOLID WASTE FUND

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The Solid Waste Fund is an Enterprise Fund supported by revenues received from solid waste monthly residential fees and usage charges from the landfill.

**SOLID WASTE FUND**  
**PROGRAM SUMMARY**  
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Revenues &amp; Other Sources</b>				
<i>Ad Valorem</i>	\$ -	\$ -	\$ -	\$ - 0.0%
<i>General Sales Tax</i>	-	-	-	- 0.0%
<i>Beverage Tax</i>	-	-	-	- 0.0%
<i>Hotel/Motel Taxes</i>	-	-	-	- 0.0%
<b>Total Taxes</b>	-	-	-	- 0.0%
<i>Franchise Fees</i>	-	-	-	- 0.0%
<i>Licenses &amp; Permits</i>	-	-	-	- 0.0%
<i>Fines &amp; Forfeitures</i>	-	-	-	- 0.0%
<i>Intergovernmental</i>	-	-	-	- 0.0%
<i>Charges for Services</i>	1,997,102	2,236,613	2,286,500	49,887 2.2%
<i>Other Revenue</i>	1,739	2,000	2,000	- 0.0%
<i>Donations</i>	-	-	-	- 0.0%
<b>Total Revenues</b>	<b>1,998,841</b>	<b>2,238,613</b>	<b>2,288,500</b>	<b>49,887 2.2%</b>
<i>Transfers In</i>	-	-	-	- 0.0%
<i>Other Sources</i>	-	-	-	- 0.0%
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>1,998,841</b>	<b>2,238,613</b>	<b>2,288,500</b>	<b>49,887 2.2%</b>
<b>Expenditures &amp; Other Uses</b>				
<i>Salaries</i>	15,160	15,000	15,000	- 0.0%
<i>Insurance</i>	-	-	-	- 0.0%
<i>Taxes</i>	-	-	-	- 0.0%
<i>Retirement</i>	-	-	-	- 0.0%
<i>Other</i>	-	-	-	- 0.0%
<b>Total Personnel Services</b>	<b>15,160</b>	<b>15,000</b>	<b>15,000</b>	<b>- 0.0%</b>
<i>Materials &amp; Supplies</i>	-	-	-	- 0.0%
<i>Maintenance &amp; Repair</i>	8,824	3,560	3,560	- 0.0%
<i>Maint of Equipment &amp; Machines</i>	8,736	17,000	17,000	- 0.0%
<i>Contractual Services</i>	1,931,768	1,902,916	1,952,300	49,384 2.6%
<i>Debt Service</i>	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>1,949,328</b>	<b>1,923,476</b>	<b>1,972,860</b>	<b>49,384 2.6%</b>
<i>Capital Outlay</i>	-	-	-	- 0.0%
<i>Capital Projects</i>	-	-	-	- 0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<i>Transfers Out</i>	218,000	300,000	300,000	- 0.0%
<i>Other Uses</i>	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>218,000</b>	<b>300,000</b>	<b>300,000</b>	<b>- 0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>2,182,488</b>	<b>2,238,476</b>	<b>2,287,860</b>	<b>49,384 2.2%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(183,647)</b>	<b>137</b>	<b>640</b>	<b>503</b>
<b>Fund Balance, Beginning</b>	<b>\$ 3,465</b>	<b>\$ (180,182)</b>	<b>\$ (180,045)</b>	<b>137</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ (180,182)</b>	<b>\$ (180,045)</b>	<b>\$ (179,405)</b>	<b>\$ 640</b>

## STORM WATER DRAINAGE FUND

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The Storm Water Drainage Fund is set up to generate funding specifically for storm water management. Users pay a storm water fee, and the revenue generated directly supports maintenance and upgrades of existing storm drain systems, development of drainage plans, flood control measures, and admin costs, and construction of capital improvements.

## STORM WATER DRAINAGE FUND

### PROGRAM SUMMARY

FISCAL YEAR 2025-2026

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Revenues &amp; Other Sources</b>				
Ad Valorem	\$ -	\$ -	\$ -	\$ - 0.0%
General Sales Tax	-	-	-	- 0.0%
Beverage Tax	-	-	-	- 0.0%
Hotel/Motel Taxes	-	-	-	- 0.0%
<b>Total Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Franchise Fees	-	-	-	- 0.0%
Licenses & Permits	-	-	-	- 0.0%
Fines & Forfeitures	-	-	-	- 0.0%
Intergovernmental	-	-	-	- 0.0%
Charges for Services	282,304	275,000	275,000	- 0.0%
Other Revenue	-	-	-	- 0.0%
Donations	-	-	-	- 0.0%
<b>Total Revenues</b>	<b>282,304</b>	<b>275,000</b>	<b>275,000</b>	<b>- 0.0%</b>
Transfers In	-	-	-	- 0.0%
Other Sources	-	-	-	- 0.0%
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>282,304</b>	<b>275,000</b>	<b>275,000</b>	<b>- 0.0%</b>
<b>Expenditures &amp; Other Uses</b>				
Salaries	-	-	-	- 0.0%
Insurance	-	-	-	- 0.0%
Taxes	-	-	-	- 0.0%
Retirement	-	-	-	- 0.0%
Other	-	-	-	- 0.0%
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Materials & Supplies	-	-	-	- 0.0%
Maintenance & Repair	288,648	200,000	200,000	- 0.0%
Maint of Equipment & Machines	1,525	3,500	3,500	- 0.0%
Contractual Services	12,618	128,500	10,000	(118,500) -92.2%
Debt Service	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	<b>302,791</b>	<b>332,000</b>	<b>213,500</b>	<b>(118,500) -35.7%</b>
Capital Outlay	-	-	-	- 0.0%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.0%</b>
Transfers Out	-	61,500	61,500	- 0.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>61,500</b>	<b>61,500</b>	<b>- 0.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>302,791</b>	<b>393,500</b>	<b>275,000</b>	<b>(118,500) -30.1%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(20,487)</b>	<b>(118,500)</b>	<b>-</b>	<b>118,500</b>
<b>Fund Balance, Beginning</b>	<b>\$ 579,835</b>	<b>\$ 559,348</b>	<b>\$ 440,848</b>	<b>(118,500)</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, Ending</b>	<b>\$ 559,348</b>	<b>\$ 440,848</b>	<b>\$ 440,848</b>	<b>\$ -</b>

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## AQUATIC CENTER FUND

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The Aquatic Center Fund is the main operating fund for the City's Aquatic Center and is funded through pool fees and a General Fund subsidy.

**AQUATIC CENTER FUND**
**PROGRAM SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
<b>Revenues &amp; Other Sources</b>					
<i>Ad Valorem</i>	\$ -	\$ -	\$ -	\$ -	0.0%
<i>General Sales Tax</i>	-	-	-	-	0.0%
<i>Beverage Tax</i>	-	-	-	-	0.0%
<i>Hotel/Motel Taxes</i>	-	-	-	-	0.0%
<b>Total Taxes</b>	-	-	-	-	0.0%
Franchise Fees	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	295,708	306,450	325,000	18,550	6.1%
Miscellaneous Income	400	6,000	-	(6,000)	-100.0%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>296,108</b>	<b>312,450</b>	<b>325,000</b>	<b>12,550</b>	<b>4.0%</b>
Transfers In	60,000	44,000	105,000	61,000	138.6%
Other Sources	-	-	-	-	0.0%
<b>Total Other Sources</b>	<b>60,000</b>	<b>44,000</b>	<b>105,000</b>	<b>61,000</b>	<b>138.6%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>356,108</b>	<b>356,450</b>	<b>430,000</b>	<b>73,550</b>	<b>20.6%</b>
<b>Expenditures &amp; Other Uses</b>					
<i>Salaries</i>	226,183	178,949	202,794	23,846	13.3%
<i>Insurance</i>	4,179	4,369	-	(4,369)	-100.0%
<i>Taxes</i>	17,379	13,690	15,514	1,824	13.3%
<i>Retirement</i>	4,218	2,160	-	(2,160)	-100.0%
<i>Other</i>	1,425	7,214	10,424	3,209	44.5%
<b>Total Personnel Services</b>	<b>253,384</b>	<b>206,382</b>	<b>228,732</b>	<b>22,350</b>	<b>10.8%</b>
Materials & Supplies	81,645	38,000	48,000	10,000	26.3%
Maintenance & Repair	32,319	20,300	22,300	2,000	9.9%
Maint of Equipment & Machines	-	-	-	-	0.0%
Contractual Services	114,034	96,180	131,180	35,000	36.4%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>227,998</b>	<b>154,480</b>	<b>201,480</b>	<b>47,000</b>	<b>30.4%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	-	-	-	-	0.0%
<b>Total Expenditures &amp; Other Sources</b>	<b>481,382</b>	<b>360,862</b>	<b>430,212</b>	<b>69,350</b>	<b>19.2%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(125,273)</b>	<b>(4,412)</b>	<b>(212)</b>	<b>4,200</b>	
<b>Fund Balance, Beginning</b>	<b>\$ (673,292)</b>	<b>\$ (798,565)</b>	<b>\$ (802,977)</b>	<b>\$ (4,412)</b>	
<b>Prior Period Adjustment</b>	-	-	(12,000)	(12,000)	
<b>Fund Balance, Ending</b>	<b>\$ (798,565)</b>	<b>\$ (802,977)</b>	<b>\$ (815,189)</b>	<b>\$ (12,212)</b>	

## FLEET MANAGEMENT FUND

The Fleet Management fund is to account for activity related to leased vehicles for government activities.

### Departments

Administration	Community Planning Department
Police Department	Water Wells & Distribution
Fire Department	Water Billing/Collection
Street Department	Water Wells
Parks & Cemetery	

Expenditures by Department	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26	
Administration	\$ -	\$ 20,207	\$ 8,530	\$ (11,677)	-57.8%
Police Department	-	\$ 257,840	\$ 269,100	\$ 11,260	4.4%
Fire Department	-	\$ 58,777	\$ 62,700	\$ 3,923	6.7%
Street Department	-	\$ 92,273	\$ 74,200	\$ (18,073)	-19.6%
Parks & Cemetery	-	\$ 43,171	\$ 49,600	\$ 6,429	14.9%
Community Planning Department	-	\$ 16,618	\$ 30,900	\$ 14,282	85.9%
Water Wells & Distribution	-	\$ 55,522	\$ 40,000	\$ (15,522)	-28.0%
Water Billing/Collection	-	\$ 8,309	\$ 7,980	\$ (329)	-4.0%
Water Wells	-	\$ 26,653	\$ 26,900	\$ 247	0.9%
	\$ -	\$ 579,370	\$ 569,910	\$ (9,460)	-1.6%

\*FY25 is the first year to report the lease program in this fund. Cost in prior years have been reported within the General Fund and Water/Wastewater funds.

**FLEET MANAGEMENT FUND**
**PROGRAM SUMMARY**
**FISCAL YEAR 2025-2026**

	Actual FY 23-24	Final Budget FY 24-25	Proposed Budget FY 25-26	Adopted FY24-25 vs Budget FY25-26
<b>Revenues &amp; Other Sources</b>				
<i>Ad Valorem</i>	\$ -	\$ -	\$ -	\$ - 0.0%
<i>General Sales Tax</i>	-	-	-	- 0.0%
<i>Beverage Tax</i>	-	-	-	- 0.0%
<i>Hotel/Motel Taxes</i>	-	-	-	- 0.0%
<b>Total Taxes</b>	-	-	-	- 0.0%
Franchise Fees	-	-	-	- 0.0%
Licenses & Permits	-	-	-	- 0.0%
Fines & Forfeitures	-	-	-	- 0.0%
Intergovernmental	-	-	-	- 0.0%
Charges for Services	-	-	-	- 0.0%
Other Revenue	-	229,000	237,000	8,000 3.5%
Donations	-	-	-	- 0.0%
<b>Total Revenues</b>	-	229,000	237,000	8,000 3.5%
Transfers In	-	489,370	499,372	10,002 2.0%
Other Sources	-	-	-	- 0.0%
<b>Total Other Sources</b>	-	489,370	499,372	10,002 2.0%
<b>Total Revenues &amp; Other Sources</b>	-	718,370	736,372	18,002 2.5%
<b>Expenditures &amp; Other Uses</b>				
<i>Salaries</i>	-	-	-	- 0.0%
<i>Insurance</i>	-	-	-	- 0.0%
<i>Taxes</i>	-	-	-	- 0.0%
<i>Retirement</i>	-	-	-	- 0.0%
<i>Other</i>	-	-	-	- 0.0%
<b>Total Personnel Services</b>	-	-	-	- 0.0%
Materials & Supplies	-	-	-	- 0.0%
Maintenance & Repair	-	-	-	- 0.0%
Maint of Equipment & Machines	-	-	-	- 0.0%
Contractual Services	-	18,754	19,410	656 3.5%
Debt Service	-	-	-	- 0.0%
<b>Total Operating &amp; Maintenance</b>	-	18,754	19,410	656 3.5%
Capital Outlay	-	560,616	550,500	(10,116) -1.8%
Capital Projects	-	-	-	- 0.0%
<b>Total Capital</b>	-	560,616	550,500	(10,116) -1.8%
Transfers Out	-	-	-	- 0.0%
Other Uses	-	-	-	- 0.0%
<b>Total Other Uses</b>	-	-	-	- 0.0%
<b>Total Expenditures &amp; Other Sources</b>	-	579,370	569,910	(9,460) -1.6%
<b>Excess Revenues Over/(Under) Expenditures</b>	-	139,000	166,462	27,462
<b>Fund Balance, Beginning</b>	\$ -	\$ -	\$ 252,264	252,264
<b>Prior Period Adjustment</b>	-	-	-	-
<b>Fund Balance, Ending</b>	\$ -	\$ -	\$ 418,726	\$ 279,726

**BURK BURNETT**  
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