

# Fiscal Year 2025-2026

## Proposed Budget



**BURKBURNETT**  
You're Home Now!

**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.**

**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** to be adopted by the City of Burkburnett.

Goal #1: To increase tourism to Burkburnett

Goal #2: To revitalize downtown Burkburnett

Goal #3: To determine and implement City planning

Goal #4: To improve water quality and preserve necessary resources

Goal #5: To expand residential development

Goal #6: To enhance the quality of life by ensuring the public's safety and providing community events and activities for people of all ages

Goal #7: To ensure long-term fiscal health through strong policies, strategic reserves, grants, and capital planning

The proposed budget is an increase in expenditures of \$680,000 across 12 funds. It includes an 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 6 – 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 6 and 7**.

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 7**).

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 7 – 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 & 2:** 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.
- **Goal 3:** 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 4:** 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 5:** Supporting residential growth and housing development by funding critical drainage infrastructure needs.

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	8,874,905	646,960
Water/Wastewater Fund	5,038,967	5,366,147	5,652,716	286,569
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)
	18,626,935	19,475,229	20,155,816	680,587

**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>					
Ad Valorem	\$ 3,399,949	\$ 3,501,354	\$ 4,114,499	\$ 613,145	17.5%
Sales Tax	2,193,286	2,205,347	2,300,000	94,653	4.3%
Other Taxes	5,243	2,200	4,500	2,300	104.5%
Hotel/Motel Taxes	-	-	-	-	0.0%
<b>Total Taxes</b>	<b>5,598,479</b>	<b>5,708,901</b>	<b>6,418,999</b>	<b>710,098</b>	<b>12.4%</b>
Franchise Fees	1,018,331	1,103,340	1,134,100	30,760	2.8%
Licenses & Permits	64,239	65,830	66,330	500	0.8%
Fines & Forfeitures	76,326	77,050	73,350	(3,700)	-4.8%
Intergovernmental	39,986	40,527	40,527	-	0.0%
Charges for Services	175,873	165,950	171,380	5,430	3.3%
Other Revenue	279,656	190,380	243,085	52,705	27.7%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>7,252,889</b>	<b>7,351,978</b>	<b>8,147,771</b>	<b>795,793</b>	<b>10.8%</b>
Transfers In	768,201	801,500	674,000	(127,500)	-15.9%
Other Financing Sources	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)</b>	<b>-14.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>8,130,063</b>	<b>8,228,478</b>	<b>8,901,771</b>	<b>673,293</b>	<b>8.2%</b>
<b>Expenditures &amp; Other Uses</b>					
Salaries	3,389,590	3,669,733	3,907,640	237,907	6.5%
Insurance	526,929	584,239	504,761	(79,478)	-13.6%
Taxes	262,021	285,219	295,574	10,355	3.6%
Retirement	376,826	421,729	428,989	7,260	1.7%
Other	217,866	136,499	179,024	42,525	31.2%
<b>Total Personnel Services</b>	<b>4,773,232</b>	<b>5,097,418</b>	<b>5,315,986</b>	<b>218,568</b>	<b>4.3%</b>
Materials & Supplies	303,828	274,996	306,168	31,172	11.3%
Maintenance & Repair	572,603	420,970	473,167	52,197	12.4%
Other Expenditures	706,076	427,320	439,991	12,671	3.0%
Contractual Services	961,906	883,940	1,032,731	148,791	16.8%
Debt Service	-	-	-	-	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</b>	<b>12.2%</b>
Capital Outlay	439,720	4,371	-	(4,371)	-100.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>439,720</b>	<b>4,371</b>	<b>-</b>	<b>(4,371)</b>	<b>-100.0%</b>
Transfers Out	773,643	1,118,930	1,319,248	200,318	17.9%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>773,643</b>	<b>1,118,930</b>	<b>1,319,248</b>	<b>200,318</b>	<b>17.9%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>8,531,008</b>	<b>8,227,945</b>	<b>8,887,291</b>	<b>659,346</b>	<b>8.0%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(400,945)</b>	<b>533</b>	<b>14,480</b>	<b>13,947</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>\$ 3,365,544</b>	<b>\$ 14,480</b>	

**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>					
Ad Valorem	\$ 3,399,949	\$ 3,501,354	\$ 4,114,499	\$ 613,145	17.5%
Sales Tax	2,193,286	2,205,347	2,300,000	94,653	4.3%
Other Taxes	5,243	2,200	4,500	2,300	104.5%
Hotel/Motel Taxes	-	-	-	-	0.0%
<b>Total Taxes</b>	<b>5,598,479</b>	<b>5,708,901</b>	<b>6,418,999</b>	<b>710,098</b>	<b>12.4%</b>
Franchise Fees	1,018,331	1,103,340	1,134,100	30,760	2.8%
Licenses & Permits	64,239	65,830	66,330	500	0.8%
Fines & Forfeitures	76,326	77,050	73,350	(3,700)	-4.8%
Intergovernmental	39,986	40,527	40,527	-	0.0%
Charges for Services	175,873	165,950	171,380	5,430	3.3%
Other Revenue	279,656	190,380	243,085	52,705	27.7%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>7,252,889</b>	<b>7,351,978</b>	<b>8,147,771</b>	<b>795,793</b>	<b>10.8%</b>
Transfers In	768,201	801,500	674,000	(127,500)	-15.9%
Other Financing Sources	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)</b>	<b>-14.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>8,130,063</b>	<b>8,228,478</b>	<b>8,901,771</b>	<b>673,293</b>	<b>8.2%</b>
<b>Expenditures by Department</b>					
General Government	1,535,938	998,026	1,187,631	189,605	19.0%
Administration	325,580	223,428	218,524	(4,904)	-2.2%
Tax Dept	61,923	51,150	72,321	21,171	41.4%
City Hall	409,057	203,015	194,370	(8,645)	-4.3%
Police Dept	2,502,192	2,730,208	2,758,521	28,313	1.0%
Fire Dept	1,280,398	1,325,392	1,403,262	77,870	5.9%
Library	261,604	215,608	235,830	20,222	9.4%
Street Dept	1,129,829	1,284,200	1,298,336	14,136	1.1%
Parks & Cemetery	660,666	676,144	790,303	114,159	16.9%
Municipal Court	36,498	77,413	81,348	3,936	5.1%
Community Planning Dept	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%
<b>Total Expense by Department</b>	<b>8,531,008</b>	<b>8,227,945</b>	<b>8,887,291</b>	<b>659,346</b>	<b>8.0%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(400,945)</b>	<b>533</b>	<b>14,480</b>	<b>13,947</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	914,218	194,174	27.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>773,643</b>	<b>720,044</b>	<b>914,218</b>	<b>194,174</b>	<b>27.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,535,938</b>	<b>998,026</b>	<b>1,187,631</b>	<b>189,605</b>	<b>19.0%</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>172,077</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>218,524</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	(35)	-10.1%
<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	62,840	8,518	15.7%
<b>Total Payroll</b>	<b>1,968,878</b>	<b>2,210,600</b>	<b>2,188,924</b>	<b>(21,676)</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>2,758,521</b>	<b>28,313</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>559,276</b>	<b>135,440</b>	<b>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)</b>	<b>-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>-</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</b>	<b>14.9%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>660,666</b>	<b>676,144</b>	<b>790,303</b>	<b>114,159</b>	<b>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	720.9%
<b>Total Payroll</b>	<b>92</b>	<b>42,078</b>	<b>42,713</b>	<b>636</b>	<b>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</b>	<b>9.3%</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>36,498</b>	<b>77,413</b>	<b>81,348</b>	<b>3,936</b>	<b>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	72	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>

**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>					
<i>Ad Valorem</i>	\$ 986,087	\$ 990,498	\$ 982,848	\$ (7,650)	-0.8%
<i>General Sales Tax</i>	-	-	-	-	0.0%
<i>Beverage Tax</i>	-	-	-	-	0.0%
<i>Hotel/Motel Taxes</i>	-	-	-	-	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>					
<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>-</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>	

**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>				
<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>	<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) -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 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) -19.0%</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	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) -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) -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) -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) -40.8%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>319,230</b>	<b>(357,712)</b>	<b>(103,617)</b>	<b>254,095</b>
<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>

**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>					
<i>Ad Valorem</i>	\$ -	\$ -	\$ -	\$ -	0.0%
<i>General Sales Tax</i>	-	-	-	-	0.0%
<i>Beverage Tax</i>	-	-	-	-	0.0%
<i>Hotel/Motel Taxes</i>	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%
<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>15,000</b>	<b>15,000</b>	<b>0.0%</b>
Materials & Supplies	72	-	100	100	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Maint of Equipment & Machines	25,222	-	25,000	25,000	0.0%
Contractual Services	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>25,294</b>	<b>-</b>	<b>25,100</b>	<b>25,100</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>40,100</b>	<b>40,100</b>	<b>0.0%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(8,573)</b>	<b>56,450</b>	<b>(15,950)</b>	<b>(72,400)</b>	
<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>\$ 70,281</b>	<b>\$ (15,950)</b>	

**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>				
<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	2,579	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>				
<i>Salaries</i>	-	-	-	- 0.0%
<i>Insurance</i>	-	-	-	- 0.0%
<i>Taxes</i>	-	-	-	- 0.0%
<i>Retirement</i>	-	-	-	- 0.0%
<i>Other</i>	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>	- 0.0%
Transfers In	-	-	-	- 0.0%
Other Sources	-	-	-	- 0.0%
<b>Total Other Sources</b>	-	-	-	- 0.0%
<b>Total Revenues &amp; Other Sources</b>	<b>2,167</b>	<b>2,400</b>	<b>2,400</b>	- 0.0%
<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	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>	- 0.0%
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>1,816</b>	<b>1,400</b>	<b>1,400</b>	- 0.0%
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>350</b>	<b>1,000</b>	<b>1,000</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>Fund Balance, Ending</b>	<b>\$ 24,335</b>	<b>\$ 25,335</b>	<b>\$ 26,335</b>	<b>\$ 1,000</b>

**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>					
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	-	-	-	-	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>					
Salaries	226,183	178,949	202,794	23,846	13.3%
Insurance	4,179	4,369	-	(4,369)	-100.0%
Taxes	17,379	13,690	15,514	1,824	13.3%
Retirement	4,218	2,160	-	(2,160)	-100.0%
Other	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>	<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>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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance, Ending</b>	<b>\$ (798,565)</b>	<b>\$ (802,977)</b>	<b>\$ (803,189)</b>	<b>\$ (212)</b>	

**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>					
<i>Ad Valorem</i>	\$ 187,560	\$ 170,000	\$ 280,000	\$ 110,000	64.7%
<i>General Sales Tax</i>	-	-	-	-	0.0%
<i>Beverage Tax</i>	-	-	-	-	0.0%
<i>Hotel/Motel Taxes</i>	-	-	-	-	0.0%
<b>Total Taxes</b>	<b>187,560</b>	<b>170,000</b>	<b>280,000</b>	<b>110,000</b>	<b>64.7%</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>280,000</b>	<b>110,000</b>	<b>64.7%</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>325,000</b>	<b>143,000</b>	<b>78.6%</b>
<b>Expenditures &amp; Other Uses</b>					
<i>Salaries</i>	-	-	10,000	10,000	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>-</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%
Maint of Equipment & Machines	123,165	375,000	350,000	(25,000)	-6.7%
Contractual Services	1,728	-	500	500	0.0%
Debt Service	35,300	35,300	35,300	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>160,193</b>	<b>410,300</b>	<b>386,000</b>	<b>(24,300)</b>	<b>-5.9%</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>410,300</b>	<b>396,000</b>	<b>(14,300)</b>	<b>-3.5%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>69,899</b>	<b>(228,300)</b>	<b>(71,000)</b>	<b>157,300</b>	
<b>Fund Balance, Beginning</b>	<b>\$ 1,105,019</b>	<b>\$ 1,174,918</b>	<b>\$ 946,618</b>	<b>(228,300)</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>\$ 946,618</b>	<b>\$ 875,618</b>	<b>\$ (71,000)</b>	

**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	5,569,819	327,406	6.2%
Other Revenue	42,772	5,580	55,580	50,000	896.1%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>4,531,765</b>	<b>5,247,993</b>	<b>5,625,399</b>	<b>377,406</b>	<b>7.2%</b>
Transfers In	35,300	45,000	45,000	-	0.0%
Other Financing Sources	50,722	15,500	46,000	30,500	196.8%
<b>Total Other Sources</b>	<b>86,022</b>	<b>60,500</b>	<b>91,000</b>	<b>30,500</b>	<b>50.4%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>4,617,786</b>	<b>5,308,493</b>	<b>5,716,399</b>	<b>407,906</b>	<b>7.7%</b>
<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	17,392	(8,099)	-31.8%
<b>Total Personnel Services</b>	<b>1,133,521</b>	<b>1,350,147</b>	<b>1,052,172</b>	<b>(297,974)</b>	<b>-22.1%</b>
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	2,328,754	769,675	49.4%
Debt Service	201,543	721,579	741,069	19,490	2.7%
<b>Total Operating &amp; Maintenance</b>	<b>3,260,547</b>	<b>3,263,141</b>	<b>4,376,947</b>	<b>1,113,806</b>	<b>34.1%</b>
Capital Outlay	43,808	662,375	52,450	(609,925)	-92.1%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>43,808</b>	<b>662,375</b>	<b>52,450</b>	<b>(609,925)</b>	<b>-92.1%</b>
Transfers Out	-	90,484	174,880	84,396	93.3%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>90,484</b>	<b>174,880</b>	<b>84,396</b>	<b>93.3%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>4,437,876</b>	<b>5,366,147</b>	<b>5,656,449</b>	<b>290,302</b>	<b>5.4%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>179,910</b>	<b>(57,654)</b>	<b>59,950</b>	<b>117,604</b>	
<b>Fund Balance, Beginning</b>	<b>\$ 3,435,056</b>	<b>\$ 3,614,966</b>	<b>\$ 3,557,312</b>	<b>\$ (57,654)</b>	
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>(77,900)</b>	<b>(77,900)</b>	
<b>Fund Balance, Ending</b>	<b>\$ 3,614,966</b>	<b>\$ 3,557,312</b>	<b>\$ 3,539,362</b>	<b>\$ (17,950)</b>	

## 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>370,593</b>	<b>(132,325)</b>	<b>-26.3%</b>
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>	<b>17.8%</b>
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>	<b>-100.0%</b>
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>	<b>-28.0%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>677,480</b>	<b>816,040</b>	<b>605,677</b>	<b>(210,362)</b>	<b>-25.8%</b>

## 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	(820)	-23.0%
<b>Total Payroll</b>	<b>381,056</b>	<b>520,601</b>	<b>496,007</b>	<b>(24,594)</b>	<b>-4.7%</b>
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	520,010	63,074	13.8%
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>1,325,598</b>	<b>83,489</b>	<b>6.7%</b>
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>	<b>2040.8%</b>
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>	<b>1199.6%</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>1,161,830</b>	<b>1,773,469</b>	<b>1,982,035</b>	<b>208,566</b>	<b>11.8%</b>

## 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>	<b>-100.0%</b>
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>	<b>542.4%</b>
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>	<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>198,248</b>	<b>427,061</b>	<b>609,400</b>	<b>182,339</b>	<b>42.7%</b>

## 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>	<b>0.0%</b>
Materials & Supplies	-	-	-	-	0.0%
Maintenance & Repair	60,834	60,830	60,830	-	0.0%
Other Expenditures	-	-	-	-	0.0%
Contractual Services	839,876	832,966	900,178	67,212	8.1%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>900,710</b>	<b>893,796</b>	<b>961,008</b>	<b>67,212</b>	<b>7.5%</b>
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>	<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>900,710</b>	<b>1,133,796</b>	<b>961,008</b>	<b>(172,788)</b>	<b>-15.2%</b>

**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>	<b>-6.9%</b>
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>	<b>48.3%</b>
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>	<b>-100.0%</b>
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>	<b>0.9%</b>
<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>	<b>23.2%</b>

**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%
Franchise Fees	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	1,997,102	2,236,613	2,283,495	44,882	2.0%
Other Revenue	1,739	2,000	2,000	-	0.0%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,998,841</b>	<b>2,238,613</b>	<b>2,283,495</b>	<b>44,882</b>	<b>2.0%</b>
Transfers In	-	-	-	-	0.0%
Other Sources	-	-	-	-	0.0%
<b>Total Other Sources</b>	-	-	-	-	0.0%
<b>Total Revenues &amp; Other Sources</b>	<b>1,998,841</b>	<b>2,238,613</b>	<b>2,283,495</b>	<b>44,882</b>	<b>2.0%</b>
<b>Expenditures &amp; Other Uses</b>					
Salaries	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>-</b>	<b>0.0%</b>
Materials & Supplies	-	-	-	-	0.0%
Maintenance & Repair	8,824	3,560	3,560	-	0.0%
Maint of Equipment & Machines	8,736	17,000	17,000	-	0.0%
Contractual Services	1,931,768	1,902,916	1,952,300	49,384	2.6%
Debt Service	-	-	-	-	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</b>	<b>2.6%</b>
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	-	-	-	-	0.0%
Transfers Out	218,000	300,000	300,000	-	0.0%
Other Uses	-	-	-	-	0.0%
<b>Total Other Uses</b>	<b>218,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</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</b>	<b>2.2%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>(183,647)</b>	<b>137</b>	<b>(4,365)</b>	<b>(4,502)</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>Fund Balance, Ending</b>	<b>\$ (180,182)</b>	<b>\$ (180,045)</b>	<b>\$ (184,410)</b>	<b>\$ (4,365)</b>	

## 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>				
<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>	<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	-
Other Revenue	-	-	-	0.0%
Donations	-	-	-	0.0%
<b>Total Revenues</b>	<b>282,304</b>	<b>275,000</b>	<b>275,000</b>	<b>-</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>-</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	288,648	200,000	200,000	-
Maint of Equipment & Machines	1,525	3,500	3,500	-
Contractual Services	12,618	128,500	10,000	(118,500)
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)</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	-
Other Uses	-	-	-	0.0%
<b>Total Other Uses</b>	<b>-</b>	<b>61,500</b>	<b>61,500</b>	<b>-</b>
<b>Total Expenditures &amp; Other Sources</b>	<b>302,791</b>	<b>393,500</b>	<b>275,000</b>	<b>(118,500)</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>

**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>					
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	-	-	-	-	0.0%
Charges for Services	-	-	-	-	0.0%
Other Revenue	-	229,000	237,000	8,000	3.5%
Donations	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>229,000</b>	<b>237,000</b>	<b>8,000</b>	<b>3.5%</b>
Transfers In	-	489,370	499,372	10,002	2.0%
Other Sources	-	-	-	-	0.0%
<b>Total Other Sources</b>	<b>-</b>	<b>489,370</b>	<b>499,372</b>	<b>10,002</b>	<b>2.0%</b>
<b>Total Revenues &amp; Other Sources</b>	<b>-</b>	<b>718,370</b>	<b>736,372</b>	<b>18,002</b>	<b>2.5%</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	-	18,754	19,410	656	3.5%
Debt Service	-	-	-	-	0.0%
<b>Total Operating &amp; Maintenance</b>	<b>-</b>	<b>18,754</b>	<b>19,410</b>	<b>656</b>	<b>3.5%</b>
Capital Outlay	-	560,616	550,500	(10,116)	-1.8%
Capital Projects	-	-	-	-	0.0%
<b>Total Capital</b>	<b>-</b>	<b>560,616</b>	<b>550,500</b>	<b>(10,116)</b>	<b>-1.8%</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>579,370</b>	<b>569,910</b>	<b>(9,460)</b>	<b>-1.6%</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>-</b>	<b>139,000</b>	<b>166,462</b>	<b>27,462</b>	
<b>Fund Balance, Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 252,264</b>	<b>\$ 252,264</b>	
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 418,726</b>	<b>\$ 279,726</b>	