

Fiscal Year 2025-2026 Proposed Budget



BURKBURNETT 
You're Home Now! *Texas*

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 Burkburnett for sustained growth and success.

Respectfully,

Lori Kemp, Mayor

City of Burkburnett, 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	
Revenues & Other Sources					
<i>Ad Valorem</i>	\$ 3,399,949	\$ 3,501,354	\$ 4,114,499	\$ 613,145	17.5%
<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%
Total Taxes	5,598,479	5,708,901	6,418,999	710,098	12.4%
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%
Total Revenues	7,252,889	7,351,978	8,147,771	795,793	10.8%
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%
Total Other Sources	877,174	876,500	754,000	(122,500)	-14.0%
Total Revenues & Other Sources	8,130,063	8,228,478	8,901,771	673,293	8.2%
Expenditures & Other Uses					
<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	179,024	42,525	31.2%
Total Personnel Services	4,773,232	5,097,418	5,315,986	218,568	4.3%
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%
Total Operating & Maintenance	2,544,413	2,007,226	2,252,057	244,831	12.2%
Capital Outlay	439,720	4,371	-	(4,371)	-100.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	439,720	4,371	-	(4,371)	-100.0%
Transfers Out	773,643	1,118,930	1,319,248	200,318	17.9%
Other Uses	-	-	-	-	0.0%
Total Other Uses	773,643	1,118,930	1,319,248	200,318	17.9%
Total Expenditures & Other Sources	8,531,008	8,227,945	8,887,291	659,346	8.0%
Excess Revenues Over/(Under) Expenditures	(400,945)	533	14,480	13,947	
Fund Balance, Beginning	\$ 3,751,476	\$ 3,350,531	\$ 3,351,064	533	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 3,350,531	\$ 3,351,064	\$ 3,365,544	\$ 14,480	

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	
Revenues & Other Sources					
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%
Total Taxes	5,598,479	5,708,901	6,418,999	710,098	12.4%
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%
Total Revenues	7,252,889	7,351,978	8,147,771	795,793	10.8%
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%
Total Other Sources	877,174	876,500	754,000	(122,500)	-14.0%
Total Revenues & Other Sources	8,130,063	8,228,478	8,901,771	673,293	8.2%
Expenditures by Department					
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%
Total Expense by Department	8,531,008	8,227,945	8,887,291	659,346	8.0%
Excess Revenues Over/(Under) Expenditures	(400,945)	533	14,480	13,947	

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	
Expenditures & Other Uses					
<i>Salaries</i>	840	840	840	-	0.0%
<i>Insurance</i>	-	-	-	-	0.0%
<i>Taxes</i>	65	64	64	-	0.0%
<i>Retirement</i>	-	-	-	-	0.0%
<i>Other</i>	14,149	82	89	7	8.6%
Total Payroll	15,054	986	993	7	0.7%
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%
Total Operating & Maintenance	747,241	276,996	272,420	(4,576)	-1.7%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	773,643	720,044	914,218	194,174	27.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	773,643	720,044	914,218	194,174	27.0%
Total Expenditures & Other Sources	1,535,938	998,026	1,187,631	189,605	19.0%

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	
Expenditures & Other Uses					
<i>Salaries</i>	200,697	130,553	133,260	2,707	2.1%
<i>Insurance</i>	26,362	13,932	12,792	(1,140)	-8.2%
<i>Taxes</i>	14,665	10,102	10,156	54	0.5%
<i>Retirement</i>	22,921	15,054	14,961	(93)	-0.6%
<i>Other</i>	5,045	1,757	908	(849)	-48.3%
Total Payroll	269,689	171,398	172,077	679	0.4%
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%
Total Operating & Maintenance	30,643	31,823	37,917	6,094	19.1%
Capital Outlay	25,248	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	25,248	-	-	-	0.0%
Transfers Out	-	20,207	8,530	(11,677)	-57.8%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	20,207	8,530	(11,677)	-57.8%
Total Expenditures & Other Sources	325,580	223,428	218,524	(4,904)	-2.2%

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	
Expenditures & Other Uses					
<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%
Total Payroll	-	-	-	-	0.0%
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%
Total Operating & Maintenance	61,923	51,150	72,321	21,171	41.4%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	61,923	51,150	72,321	21,171	41.4%

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	
Expenditures & Other Uses					
<i>Salaries</i>	159,434	127,506	106,746	(20,760)	-16.3%
<i>Insurance</i>	10,511	9,560	8,380	(1,180)	-12.3%
<i>Taxes</i>	12,093	9,754	7,931	(1,823)	-18.7%
<i>Retirement</i>	17,928	14,536	11,684	(2,851)	-19.6%
<i>Other</i>	1,927	342	308	(35)	-10.1%
Total Payroll	201,894	161,697	135,049	(26,648)	-16.5%
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%
Total Operating & Maintenance	196,997	40,121	59,321	19,200	47.9%
Capital Outlay	10,166	1,197	-	(1,197)	-100.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	10,166	1,197	-	(1,197)	-100.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	409,057	203,015	194,370	(8,645)	-4.3%

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	
Expenditures & Other Uses					
<i>Salaries</i>	1,439,451	1,601,571	1,622,786	21,215	1.3%
<i>Insurance</i>	207,208	245,573	204,455	(41,118)	-16.7%
<i>Taxes</i>	109,957	124,140	120,832	(3,308)	-2.7%
<i>Retirement</i>	162,087	184,994	178,010	(6,983)	-3.8%
<i>Other</i>	50,175	54,322	62,840	8,518	15.7%
Total Payroll	1,968,878	2,210,600	2,188,924	(21,676)	-1.0%
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%
Total Operating & Maintenance	362,406	351,768	390,497	38,729	11.0%
Capital Outlay	170,908	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	170,908	-	-	-	0.0%
Transfers Out	-	167,840	179,100	11,260	6.7%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	167,840	179,100	11,260	6.7%
Total Expenditures & Other Sources	2,502,192	2,730,208	2,758,521	28,313	1.0%

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	
Expenditures & Other Uses					
<i>Salaries</i>	746,801	768,364	838,563	70,199	9.1%
<i>Insurance</i>	118,912	121,763	107,045	(14,718)	-12.1%
<i>Taxes</i>	54,198	58,780	59,624	844	1.4%
<i>Retirement</i>	82,826	87,594	87,838	245	0.3%
<i>Other</i>	44,668	33,130	35,558	2,428	7.3%
Total Payroll	1,047,404	1,069,630	1,128,628	58,998	5.5%
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%
Total Operating & Maintenance	175,448	193,811	211,934	18,123	9.4%
Capital Outlay	57,546	3,174	-	(3,174)	-100.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	57,546	3,174	-	(3,174)	-100.0%
Transfers Out	-	58,777	62,700	3,923	6.7%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	58,777	62,700	3,923	6.7%
Total Expenditures & Other Sources	1,280,398	1,325,392	1,403,262	77,870	5.9%

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	
Expenditures & Other Uses					
<i>Salaries</i>	88,768	87,089	95,066	7,976	9.2%
<i>Insurance</i>	16,065	17,477	14,591	(2,886)	-16.5%
<i>Taxes</i>	8,555	8,338	8,844	507	6.1%
<i>Retirement</i>	9,400	9,928	10,562	633	6.4%
<i>Other</i>	23,515	22,206	22,253	47	0.2%
Total Payroll	146,303	145,038	151,315	6,277	4.3%
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%
Total Operating & Maintenance	75,301	70,570	84,515	13,945	19.8%
Capital Outlay	40,000	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	40,000	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	261,604	215,608	235,830	20,222	9.4%

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	
Expenditures & Other Uses					
<i>Salaries</i>	360,267	395,739	421,418	25,679	6.5%
<i>Insurance</i>	55,852	74,277	58,762	(15,516)	-20.9%
<i>Taxes</i>	28,565	30,788	32,124	1,335	4.3%
<i>Retirement</i>	39,239	45,880	47,324	1,444	3.1%
<i>Other</i>	20,534	15,327	16,008	681	4.4%
Total Payroll	504,458	562,012	575,636	13,624	2.4%
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%
Total Operating & Maintenance	542,843	629,915	648,500	18,585	3.0%
Capital Outlay	82,529	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	82,529	-	-	-	0.0%
Transfers Out	-	92,273	74,200	(18,073)	-19.6%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	92,273	74,200	(18,073)	-19.6%
Total Expenditures & Other Sources	1,129,829	1,284,200	1,298,336	14,136	1.1%

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	
Expenditures & Other Uses					
<i>Salaries</i>	225,264	295,673	390,228	94,555	32.0%
<i>Insurance</i>	57,657	63,936	65,388	1,452	2.3%
<i>Taxes</i>	20,989	23,115	31,129	8,015	34.7%
<i>Retirement</i>	25,275	33,734	42,817	9,083	26.9%
<i>Other</i>	56,565	7,378	29,714	22,336	302.7%
Total Payroll	385,751	423,836	559,276	135,440	32.0%
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%
Total Operating & Maintenance	236,335	209,137	181,427	(27,710)	-13.2%
Capital Outlay	38,580	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	38,580	-	-	-	0.0%
Transfers Out	-	43,171	49,600	6,429	14.9%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	43,171	49,600	6,429	14.9%
Total Expenditures & Other Sources	660,666	676,144	790,303	114,159	16.9%

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	
Expenditures & Other Uses					
<i>Salaries</i>	-	31,602	32,308	706	2.2%
<i>Insurance</i>	-	4,369	3,685	(684)	-15.7%
<i>Taxes</i>	-	2,418	2,433	15	0.6%
<i>Retirement</i>	-	3,603	3,584	(19)	-0.5%
<i>Other</i>	92	86	703	617	720.9%
Total Payroll	92	42,078	42,713	636	1.5%
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%
Total Operating & Maintenance	36,406	35,335	38,635	3,300	9.3%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	36,498	77,413	81,348	3,936	5.1%

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	
Expenditures & Other Uses					
<i>Salaries</i>	168,066	230,796	224,023	(6,772)	-2.9%
<i>Insurance</i>	34,361	33,351	29,368	(3,984)	-11.9%
<i>Taxes</i>	12,935	17,720	17,387	(333)	-1.9%
<i>Retirement</i>	17,151	26,406	25,614	(792)	-3.0%
<i>Other</i>	1,197	1,869	1,941	72	3.9%
Total Payroll	233,710	310,142	298,333	(11,809)	-3.8%
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%
Total Operating & Maintenance	48,818	92,700	125,470	32,770	35.4%
Capital Outlay	14,743	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	14,743	-	-	-	0.0%
Transfers Out	-	16,618	30,900	14,282	85.9%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	16,618	30,900	14,282	85.9%
Total Expenditures & Other Sources	297,271	419,460	454,703	35,243	8.4%

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	
Expenditures & Other Uses					
<i>Salaries</i>	-	-	42,400	42,400	0.0%
<i>Insurance</i>	-	-	296	296	0.0%
<i>Taxes</i>	-	-	5,049	5,049	0.0%
<i>Retirement</i>	-	-	6,593	6,593	0.0%
<i>Other</i>	-	-	8,703	8,703	0.0%
Total Payroll	-	-	63,041	63,041	0.0%
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%
Total Operating & Maintenance	-	-	96,500	96,500	0.0%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	-	-	159,541	159,541	0.0%

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	
Expenditures & Other Uses					
<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%
Total Payroll	-	-	-	-	0.0%
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%
Total Operating & Maintenance	30,052	23,900	32,600	8,700	36.4%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	30,052	23,900	32,600	8,700	36.4%

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	
Revenues & Other Sources					
<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%
Total Taxes	986,087	990,498	982,848	(7,650)	-0.8%
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%
Total Revenues	994,813	990,673	982,848	(7,825)	-0.8%
Transfers In	-	-	-	-	0.0%
Other Sources	1,752	-	-	-	0.0%
Total Other Sources	1,752	-	-	-	0.0%
Total Revenues & Other Sources	996,565	990,673	982,848	(7,825)	-0.8%
Expenditures & Other Uses					
<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%
Total Personnel Services	-	-	-	-	0.0%
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%
Total Operating & Maintenance	1,023,893	1,013,304	1,005,593	(7,711)	-0.8%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	1,023,893	1,013,304	1,005,593	(7,711)	-0.8%
Excess Revenues Over/(Under) Expenditures	(27,328)	(22,631)	(22,745)	(114)	
Fund Balance, Beginning	\$ 99,755	\$ 72,427	\$ 49,797	(22,631)	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 72,427	\$ 49,797	\$ 27,052	\$ (22,745)	

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	
Revenues & Other Sources					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	0.0%
General Sales Tax	-	-	-	-	0.0%
Beverage Tax	-	-	-	-	0.0%
Hotel/Motel Taxes	-	-	-	-	0.0%
Total Taxes	-	-	-	-	0.0%
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%
Total Revenues	971,487	440,000	312,500	(127,500)	-29.0%
Transfers In	63,000	46,044	49,218	3,174	6.9%
Other Sources	123,975	10,786	40,786	30,000	278.1%
Total Other Sources	186,975	56,830	90,004	33,174	58.4%
Total Revenues & Other Sources	1,158,461	496,830	402,504	(94,326)	-19.0%
Expenditures & Other Uses					
Salaries	-	-	-	-	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
Total Personnel Services	-	-	-	-	0.0%
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%
Total Operating & Maintenance	2,250	155,898	75,000	(80,898)	-51.9%
Capital Outlay	295,328	258,644	118,621	(140,023)	-54.1%
Capital Projects	-	-	-	-	0.0%
Total Capital	295,328	258,644	118,621	(140,023)	-54.1%
Transfers Out	541,653	440,000	312,500	(127,500)	-29.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	541,653	440,000	312,500	(127,500)	-29.0%
Total Expenditures & Other Sources	839,231	854,542	506,121	(348,421)	-40.8%
Excess Revenues Over/(Under) Expenditures	319,230	(357,712)	(103,617)	254,095	
Fund Balance, Beginning	\$ 622,681	\$ 941,911	\$ 584,199	(357,712)	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 941,911	\$ 584,199	\$ 480,582	\$ (103,617)	

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	
Revenues & Other Sources					
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%
Total Taxes	15,606	56,000	19,150	(36,850)	-65.8%
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%
Total Revenues	15,606	56,000	19,150	(36,850)	-65.8%
Transfers In	-	-	-	-	0.0%
Other Sources	1,115	450	5,000	4,550	1011.1%
Total Other Sources	1,115	450	5,000	4,550	1011.1%
Total Revenues & Other Sources	16,721	56,450	24,150	(32,300)	-57.2%
Expenditures & Other Uses					
Salaries	-	-	15,000	15,000	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
Total Personnel Services	-	-	15,000	15,000	0.0%
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%
Total Operating & Maintenance	25,294	-	25,100	25,100	0.0%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	25,294	-	40,100	40,100	0.0%
Excess Revenues Over/(Under) Expenditures	(8,573)	56,450	(15,950)	(72,400)	
Fund Balance, Beginning	\$ 38,354	\$ 29,781	\$ 86,231	56,450	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 29,781	\$ 86,231	\$ 70,281	\$ (15,950)	

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	
Revenues & Other Sources					
<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%
Total Taxes	-	-	-	-	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%
Total Revenues	2,579	2,800	2,800	-	0.0%
Transfers In	-	-	-	-	0.0%
Other Sources	-	-	-	-	0.0%
Total Other Sources	-	-	-	-	0.0%
Total Revenues & Other Sources	2,579	2,800	2,800	-	0.0%
Expenditures & Other Uses					
<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%
Total Personnel Services	1,013	1,000	1,000	-	0.0%
Materials & Supplies	-	-	-	-	0.0%
Maintenance & Repair	-	-	-	-	0.0%
Maint of Equipment & Machines	-	-	-	-	0.0%
Contractual Services	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
Total Operating & Maintenance	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	1,013	1,000	1,000	-	0.0%
Excess Revenues Over/(Under) Expenditures	1,566	1,800	1,800	-	
Fund Balance, Beginning	\$ 11,627	\$ 13,193	\$ 14,993	1,800	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 13,193	\$ 14,993	\$ 16,793	\$ 1,800	

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	
Revenues & Other Sources					
<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%
Total Taxes	-	-	-	-	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%
Total Revenues	2,167	2,400	2,400	-	0.0%
Transfers In	-	-	-	-	0.0%
Other Sources	-	-	-	-	0.0%
Total Other Sources	-	-	-	-	0.0%
Total Revenues & Other Sources	2,167	2,400	2,400	-	0.0%
Expenditures & Other Uses					
<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%
Total Personnel Services	-	-	-	-	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%
Total Operating & Maintenance	1,816	1,400	1,400	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	1,816	1,400	1,400	-	0.0%
Excess Revenues Over/(Under) Expenditures	350	1,000	1,000	-	
Fund Balance, Beginning	\$ 23,985	\$ 24,335	\$ 25,335	1,000	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 24,335	\$ 25,335	\$ 26,335	\$ 1,000	

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	
Revenues & Other Sources					
<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%
Total Taxes	-	-	-	-	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%
Total Revenues	296,108	312,450	325,000	12,550	4.0%
Transfers In	60,000	44,000	105,000	61,000	138.6%
Other Sources	-	-	-	-	0.0%
Total Other Sources	60,000	44,000	105,000	61,000	138.6%
Total Revenues & Other Sources	356,108	356,450	430,000	73,550	20.6%
Expenditures & Other Uses					
<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%
Total Personnel Services	253,384	206,382	228,732	22,350	10.8%
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%
Total Operating & Maintenance	227,998	154,480	201,480	47,000	30.4%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	481,382	360,862	430,212	69,350	19.2%
Excess Revenues Over/(Under) Expenditures	(125,273)	(4,412)	(212)	4,200	
Fund Balance, Beginning	\$ (673,292)	\$ (798,565)	\$ (802,977)	(4,412)	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ (798,565)	\$ (802,977)	\$ (803,189)	\$ (212)	

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	
Revenues & Other Sources					
Ad Valorem	\$ 187,560	\$ 170,000	\$ 280,000	\$ 110,000	64.7%
General Sales Tax	-	-	-	-	0.0%
Beverage Tax	-	-	-	-	0.0%
Hotel/Motel Taxes	-	-	-	-	0.0%
Total Taxes	187,560	170,000	280,000	110,000	64.7%
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%
Total Revenues	187,560	170,000	280,000	110,000	64.7%
Transfers In	-	-	-	-	0.0%
Other Sources	42,531	12,000	45,000	33,000	275.0%
Total Other Sources	42,531	12,000	45,000	33,000	275.0%
Total Revenues & Other Sources	230,092	182,000	325,000	143,000	78.6%
Expenditures & Other Uses					
Salaries	-	-	10,000	10,000	0.0%
Insurance	-	-	-	-	0.0%
Taxes	-	-	-	-	0.0%
Retirement	-	-	-	-	0.0%
Other	-	-	-	-	0.0%
Total Personnel Services	-	-	10,000	10,000	0.0%
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%
Total Operating & Maintenance	160,193	410,300	386,000	(24,300)	-5.9%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	160,193	410,300	396,000	(14,300)	-3.5%
Excess Revenues Over/(Under) Expenditures	69,899	(228,300)	(71,000)	157,300	
Fund Balance, Beginning	\$ 1,105,019	\$ 1,174,918	\$ 946,618	(228,300)	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 1,174,918	\$ 946,618	\$ 875,618	\$ (71,000)	

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

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	
Expenditures & Other Uses					
<i>Salaries</i>	318,531	359,722	272,550	(87,172)	-24.2%
<i>Insurance</i>	67,038	60,731	36,884	(23,846)	-39.3%
<i>Taxes</i>	24,675	27,936	20,527	(7,410)	-26.5%
<i>Retirement</i>	20,304	41,631	30,240	(11,391)	-27.4%
<i>Other</i>	21,529	12,898	10,392	(2,506)	-19.4%
Total Payroll	452,077	502,919	370,593	(132,325)	-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%
Total Operating & Maintenance	225,176	165,599	195,084	29,485	17.8%
Capital Outlay	226	92,000	-	(92,000)	-100.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	226	92,000	-	(92,000)	-100.0%
Transfers Out	-	55,522	40,000	(15,522)	-28.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	55,522	40,000	(15,522)	-28.0%
Total Expenditures & Other Sources	677,480	816,040	605,677	(210,362)	-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	
Expenditures & Other Uses					
<i>Salaries</i>	293,199	388,603	376,908	(11,695)	-3.0%
<i>Insurance</i>	41,843	54,077	46,552	(7,525)	-13.9%
<i>Taxes</i>	22,072	29,861	28,225	(1,636)	-5.5%
<i>Retirement</i>	18,452	44,499	41,582	(2,917)	-6.6%
<i>Other</i>	5,489	3,561	2,741	(820)	-23.0%
Total Payroll	381,056	520,601	496,007	(24,594)	-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	520,010	63,074	13.8%
Debt Service	163,223	721,579	741,069	19,490	2.7%
Total Operating & Maintenance	745,352	1,242,109	1,325,598	83,489	6.7%
Capital Outlay	35,422	2,450	52,450	50,000	2040.8%
Capital Projects	-	-	-	-	0.0%
Total Capital	35,422	2,450	52,450	50,000	2040.8%
Transfers Out	-	8,309	107,980	99,671	1199.6%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	8,309	107,980	99,671	1199.6%
Total Expenditures & Other Sources	1,161,830	1,773,469	1,982,035	208,566	11.8%

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	
Expenditures & Other Uses					
<i>Salaries</i>	89,698	90,073	-	(90,073)	-100.0%
<i>Insurance</i>	15,241	15,874	-	(15,874)	-100.0%
<i>Taxes</i>	6,931	7,024	-	(7,024)	-100.0%
<i>Retirement</i>	5,742	10,467	-	(10,467)	-100.0%
<i>Other</i>	3,785	3,841	-	(3,841)	-100.0%
Total Payroll	121,398	127,279	-	(127,279)	-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%
Total Operating & Maintenance	68,287	94,857	609,400	514,543	542.4%
Capital Outlay	8,563	204,925	-	(204,925)	-100.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	8,563	204,925	-	(204,925)	-100.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	198,248	427,061	609,400	182,339	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	
Expenditures & Other Uses					
<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%
Total Payroll	-	-	-	-	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	900,178	67,212	8.1%
Debt Service	-	-	-	-	0.0%
Total Operating & Maintenance	900,710	893,796	961,008	67,212	7.5%
Capital Outlay	-	240,000	-	(240,000)	-100.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	240,000	-	(240,000)	-100.0%
Transfers Out	-	-	-	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	-	-	-	0.0%
Total Expenditures & Other Sources	900,710	1,133,796	961,008	(172,788)	-15.2%

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	
Expenditures & Other Uses					
<i>Salaries</i>	132,982	138,864	131,655	(7,209)	-5.2%
<i>Insurance</i>	24,439	28,451	25,402	(3,049)	-10.7%
<i>Taxes</i>	9,548	10,779	9,807	(972)	-9.0%
<i>Retirement</i>	8,448	16,063	14,448	(1,615)	-10.1%
<i>Other</i>	3,573	5,191	4,260	(931)	-17.9%
Total Payroll	178,991	199,348	185,572	(13,776)	-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%
Total Operating & Maintenance	1,321,022	866,780	1,285,857	419,077	48.3%
Capital Outlay	(403)	123,000	-	(123,000)	-100.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	(403)	123,000	-	(123,000)	-100.0%
Transfers Out	-	26,653	26,900	247	0.9%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	26,653	26,900	247	0.9%
Total Expenditures & Other Sources	1,499,609	1,215,781	1,498,329	282,548	23.2%

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	
Revenues & Other Sources					
<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%
Total Taxes	-	-	-	-	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	2,281,495	44,882	2.0%
Other Revenue	1,739	2,000	2,000	-	0.0%
Donations	-	-	-	-	0.0%
Total Revenues	1,998,841	2,238,613	2,283,495	44,882	2.0%
Transfers In	-	-	-	-	0.0%
Other Sources	-	-	-	-	0.0%
Total Other Sources	-	-	-	-	0.0%
Total Revenues & Other Sources	1,998,841	2,238,613	2,283,495	44,882	2.0%
Expenditures & Other Uses					
<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%
Total Personnel Services	15,160	15,000	15,000	-	0.0%
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%
Total Operating & Maintenance	1,949,328	1,923,476	1,972,860	49,384	2.6%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	218,000	300,000	300,000	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	218,000	300,000	300,000	-	0.0%
Total Expenditures & Other Sources	2,182,488	2,238,476	2,287,860	49,384	2.2%
Excess Revenues Over/(Under) Expenditures	(183,647)	137	(4,365)	(4,502)	
Fund Balance, Beginning	\$ 3,465	\$ (180,182)	\$ (180,045)	137	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ (180,182)	\$ (180,045)	\$ (184,410)	\$ (4,365)	

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	
Revenues & Other Sources					
<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%
Total Taxes	-	-	-	-	0.0%
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%
Total Revenues	282,304	275,000	275,000	-	0.0%
Transfers In	-	-	-	-	0.0%
Other Sources	-	-	-	-	0.0%
Total Other Sources	-	-	-	-	0.0%
Total Revenues & Other Sources	282,304	275,000	275,000	-	0.0%
Expenditures & Other Uses					
<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%
Total Personnel Services	-	-	-	-	0.0%
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%
Total Operating & Maintenance	302,791	332,000	213,500	(118,500)	-35.7%
Capital Outlay	-	-	-	-	0.0%
Capital Projects	-	-	-	-	0.0%
Total Capital	-	-	-	-	0.0%
Transfers Out	-	61,500	61,500	-	0.0%
Other Uses	-	-	-	-	0.0%
Total Other Uses	-	61,500	61,500	-	0.0%
Total Expenditures & Other Sources	302,791	393,500	275,000	(118,500)	-30.1%
Excess Revenues Over/(Under) Expenditures	(20,487)	(118,500)	-	118,500	
Fund Balance, Beginning	\$ 579,835	\$ 559,348	\$ 440,848	(118,500)	
Prior Period Adjustment	-	-	-	-	
Fund Balance, Ending	\$ 559,348	\$ 440,848	\$ 440,848	\$ -	

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