



FY 2026 ADOPTED BUDGET

As adopted by City Council on September 2, 2025



CITY OF KILLEEN, TEXAS

ANNUAL BUDGET

FOR FISCAL YEAR 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$6,431,349, which is a 9.18 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,565,677.

In accordance with Texas Local Government Code, Chapter 102. Municipal Budget, Section 102.007 (d)

On September 2, 2025, the FY 2026 Budget was adopted. The governing body voted as follows:

For			Against	Present and Not Voting
Riakos Adams, Mayor Pro-Tem	Jessica Gonzalez, District 1	Nina Cobb, District 3	None	Debbie Nash-King, Mayor
Jose Segarra, At Large	Joseph Solomon, District 2	Anthony Kendrick, District 4		
Ramon Alvarez, At Large				

Property tax rate information as required:

Tax Rate	FY 2026	FY 2025
Property Tax Rate	0.7014	0.6573
No-New-Revenue Tax Rate	0.6487	0.5996
No-New-Revenue M&O Tax Rate	0.4750	0.4630
Voter-Approval Tax Rate	0.7015	0.7114
Debt Rate	0.1737	0.1466

Total amount of municipal debt obligation as of 10/01/2025 for the City of Killeen is:

Type	Outstanding Principal	Outstanding Interest	Total
Tax Supported	\$195,595,000	\$58,996,570	\$254,591,570
Self Supported	70,885,000	30,914,277	101,799,277
Total	\$266,480,000	\$89,910,847	\$356,390,847

Per Texas Local Government Code, Sec. 102.007(d)

Description	Adopted FY 2026	Actual FY 2025
Notices Required by Law	\$38,778	\$41,037
Lobbying Services	100,000	100,000
Total	\$138,778	\$141,037



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Killeen
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

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MEMBERS OF THE CITY COUNCIL

In Killeen, the Mayor and seven Councilmembers serve staggered two-year terms with a three-term limit. The Mayor and three At Large Council Members are elected in even-numbered years by all voters, while the four District Council Members are elected in odd-numbered years by voters in the same geographical districts.

Debbie Nash-King

Mayor

Term: May 2024 – May 2026



Riakos Adams

Mayor Pro-Tem

Councilmember at Large

Term: July 2024 – May 2026



Jose L. Segarra

Councilmember at Large

Term: July 2024 – May 2026



Ramon Alvarez

Councilmember at Large

Term: July 2024 – May 2026



Jessica Gonzalez

Councilmember District #1

Term: May 2025 – May 2027



Joseph Solomon

Councilmember District #2

Term: May 2025 – May 2027



Nina Cobb

Councilmember District #3

Term: May 2025 – May 2027



Anthony Kendrick

Councilmember District #4

Term: May 2025 – May 2027



City Staff



City Manager

Kent Cagle



Assistant City Manager

Laurie Wilson



Assistant City Manager

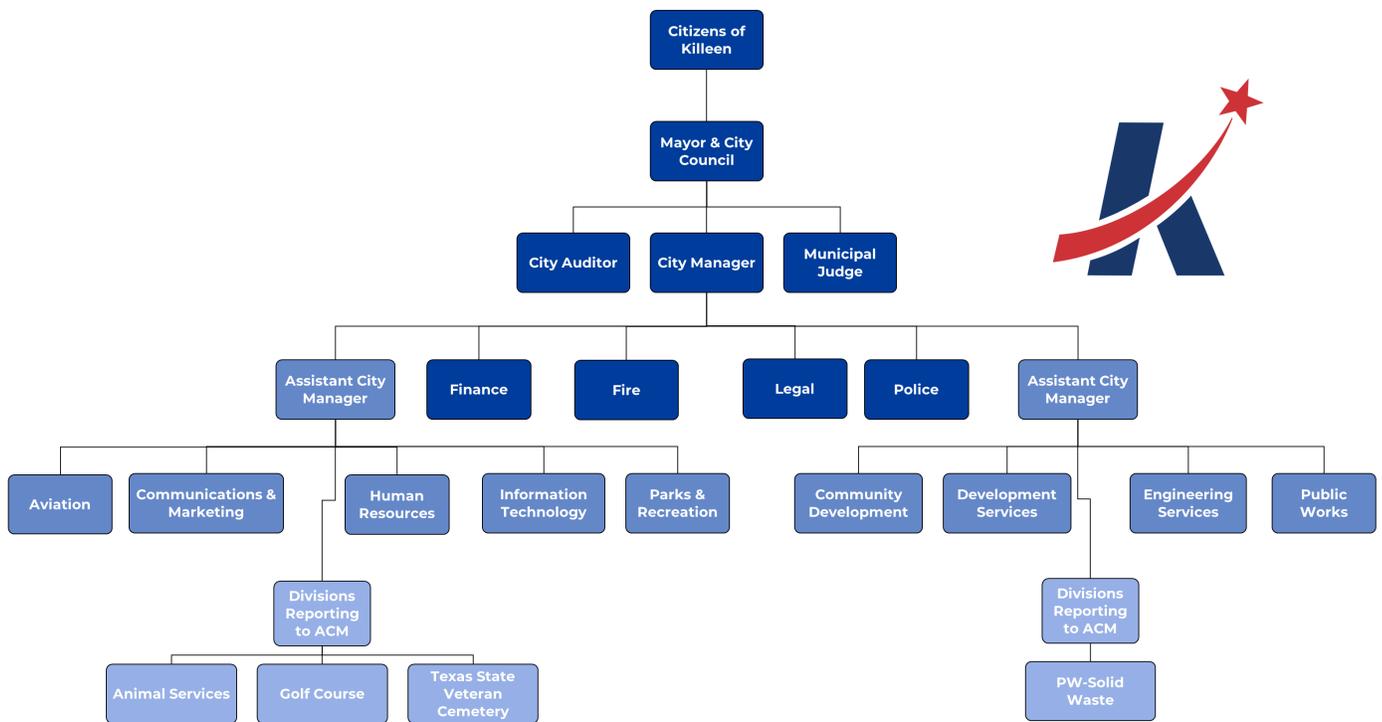
Jeffery Reynolds



- **Aviation** Michael Wilson
 - **City Auditor*** Matthew Grady, CPA
 - **City Attorney** Holli Clements
 - **Comms & Marketing** Torrie Bethany
 - **Community Development** Tiffanie McNair
 - **Development Services** Wallis W. Meshier
 - **Engineering Services** Andrew Zagars
 - **Finance** Judith Tangalin, CPA
 - **Fire Chief** James Kubinski
 - **Human Resources** Kate McDaniel
 - **Information Technology** Wilfred Resto
 - **Municipal Court*** Judge Kris B. Krishna
 - **Parks & Recreation** Antonio Murphy
 - **Police Chief** Pedro Lopez
 - **Public Works** Vacant
- *Council Appointed

City of Killeen, Texas

FY 2026 Organization Chart



Community Information



Killeen, Texas, was established on May 15, 1882, with the extension of the Santa Fe Railroad. The city was named after Frank P. Killeen, a Galveston railroad official, though it's unconfirmed if he was aboard the inaugural train. Today, Killeen is a dynamic, growing city in the Grand Central Texas Region, home to about 163,681 residents. Located along U.S. Highway 190/Interstate 14, just 17 miles east of Interstate 35, it offers convenient access to Austin, San Antonio, Houston, and Dallas. Its prime location, strong military presence, and diverse economy make it a key center for regional development. A defining feature of the city is its close connection to Fort Hood, the U.S. Army's largest installation. The post has shaped Killeen's growth for decades, driving the economy and community life. Thousands of soldiers, civilian employees, and family members live here, adding to the city's diversity and workforce strength.

Education is another community cornerstone. The Killeen Independent School District serves approximately 43,000 students across 54 campuses, including a state-of-the-art Career Center. Higher education is provided locally through Central Texas College and Texas A&M University–Central Texas, which offer associate, bachelor's, and graduate programs.

Beyond schools, the City delivers a wide range of services and amenities. These include emergency medical services, water, sewer, and solid waste utilities. Water is supplied through the Bell County Water Control and Improvement District No. 1; electricity is provided by Oncor Electric. Amenities include a public library system, municipal golf course, Arts and Activities Center, and numerous parks and recreation facilities.

Healthcare is anchored by AdventHealth Central Texas, a full-service hospital, and the Carl R. Darnall Army Medical Center at Fort Hood, serving military personnel, dependents, and retirees.

Getting around Killeen is supported by the Hill Country Transit District (The HOP), which offers fixed-route and demand-response bus service. Air travel is available through Killeen–Fort Hood Regional Airport (GRK), with nonstop flights to Dallas/Fort Worth.

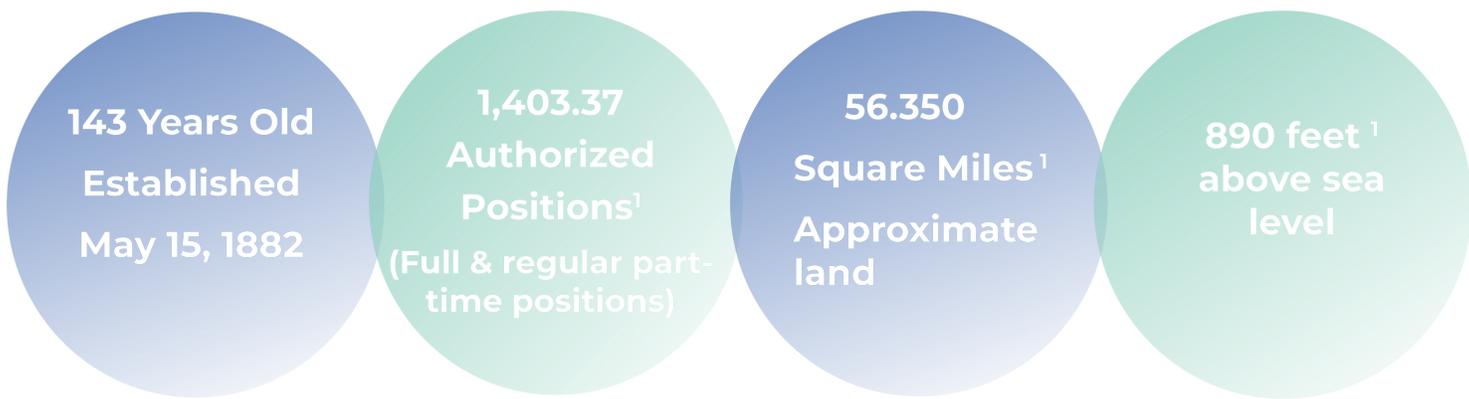
While services and infrastructure are essential, Killeen also offers a high quality of life. Residents and visitors enjoy metropolitan amenities while maintaining small-town character, with retail options, a regional shopping mall, restaurants, entertainment venues, and outdoor recreation at Belton Lake and Stillhouse Hollow Lake. The community is further enriched by active service organizations, clubs, and churches.

Downtown Killeen ties these elements together, undergoing a major transformation as it blends historic preservation with redevelopment. Occupancy has risen from 30% to 80%, driven by new, often veteran-owned businesses. Today, downtown features shops, restaurants, entertainment venues, and the Bell County Annex Building, while farmers' markets and festivals reinforce its role as a community hub.

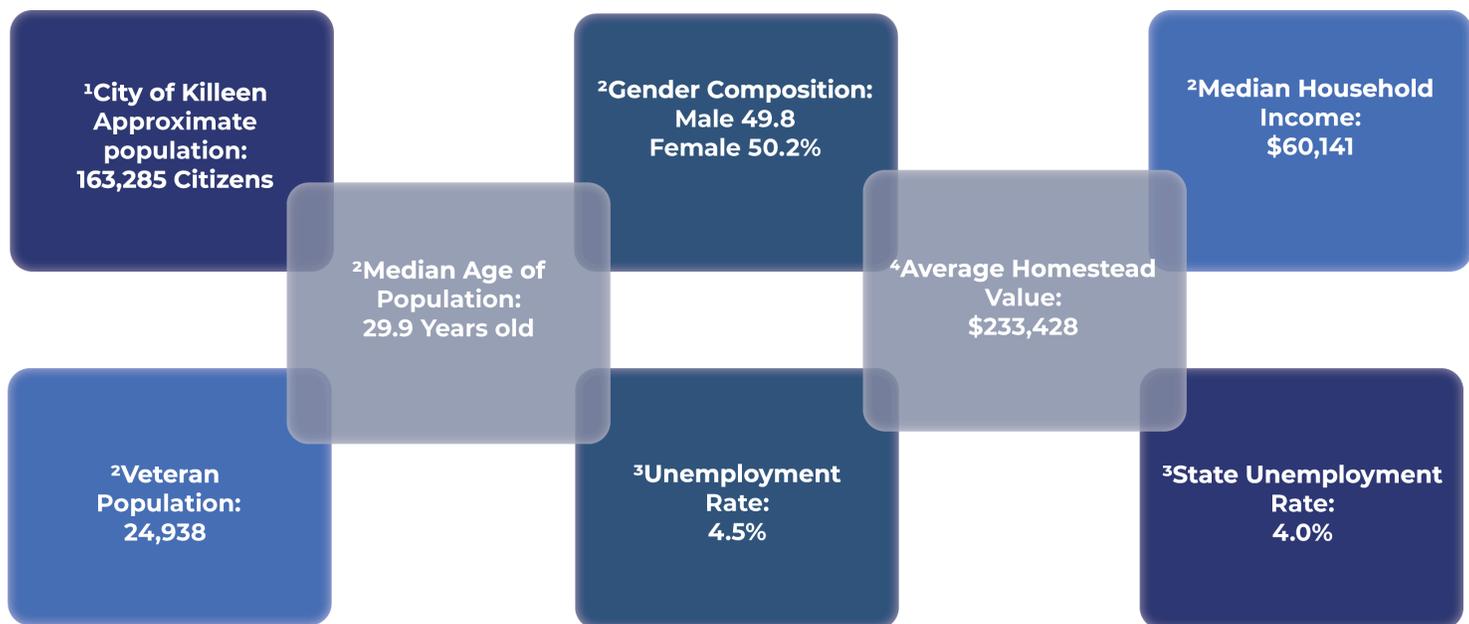
Looking ahead, targeted development incentives and planned infrastructure projects, including Rancier Corridor redevelopment, position Downtown Killeen for continued growth. It remains the city's cultural and economic heart, honoring its history while embracing a progressive future.



Killeen at a Glance



Demographics



¹City of Killeen.

²U.S Census Bureau, Quickfacts.

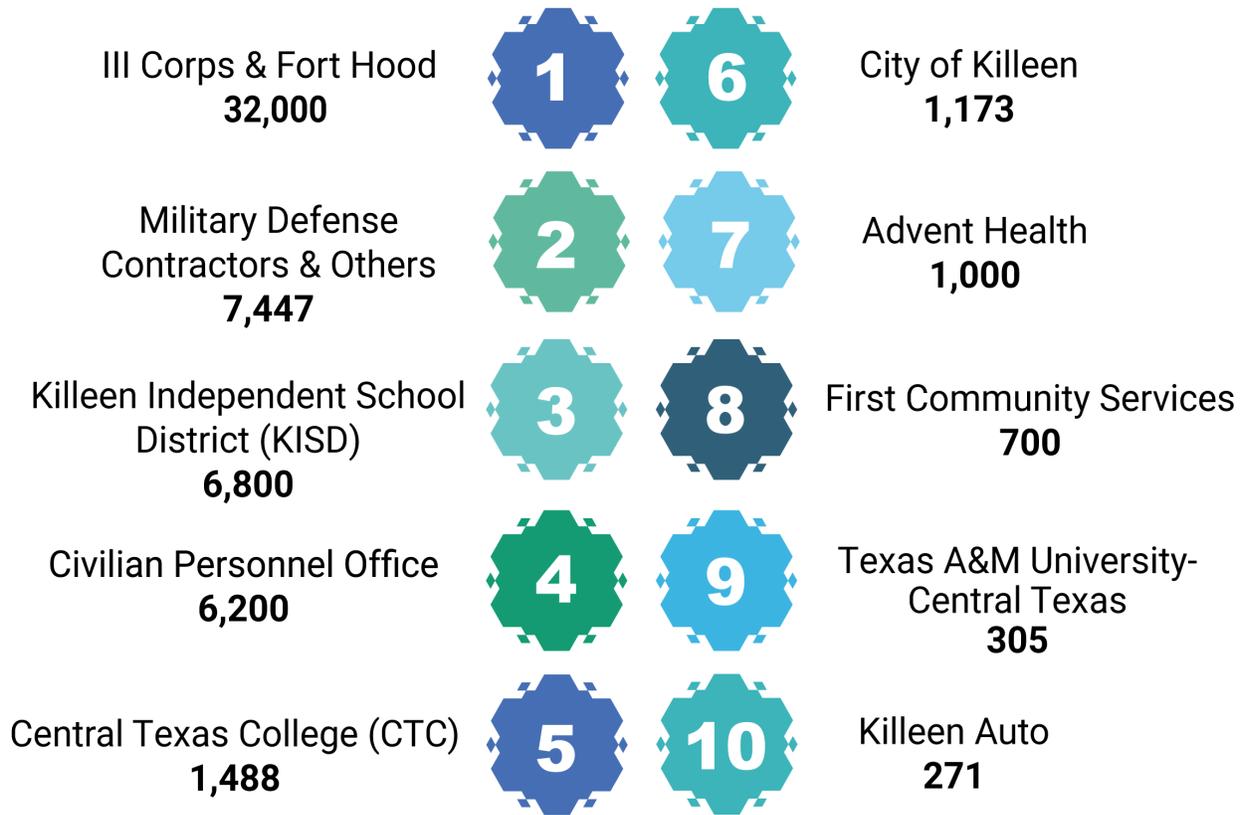
³U.S Bureau of Labor Statistics. (In percent, not seasonally adjusted.)

⁴ Bell County Tax Appraisal District-certified values

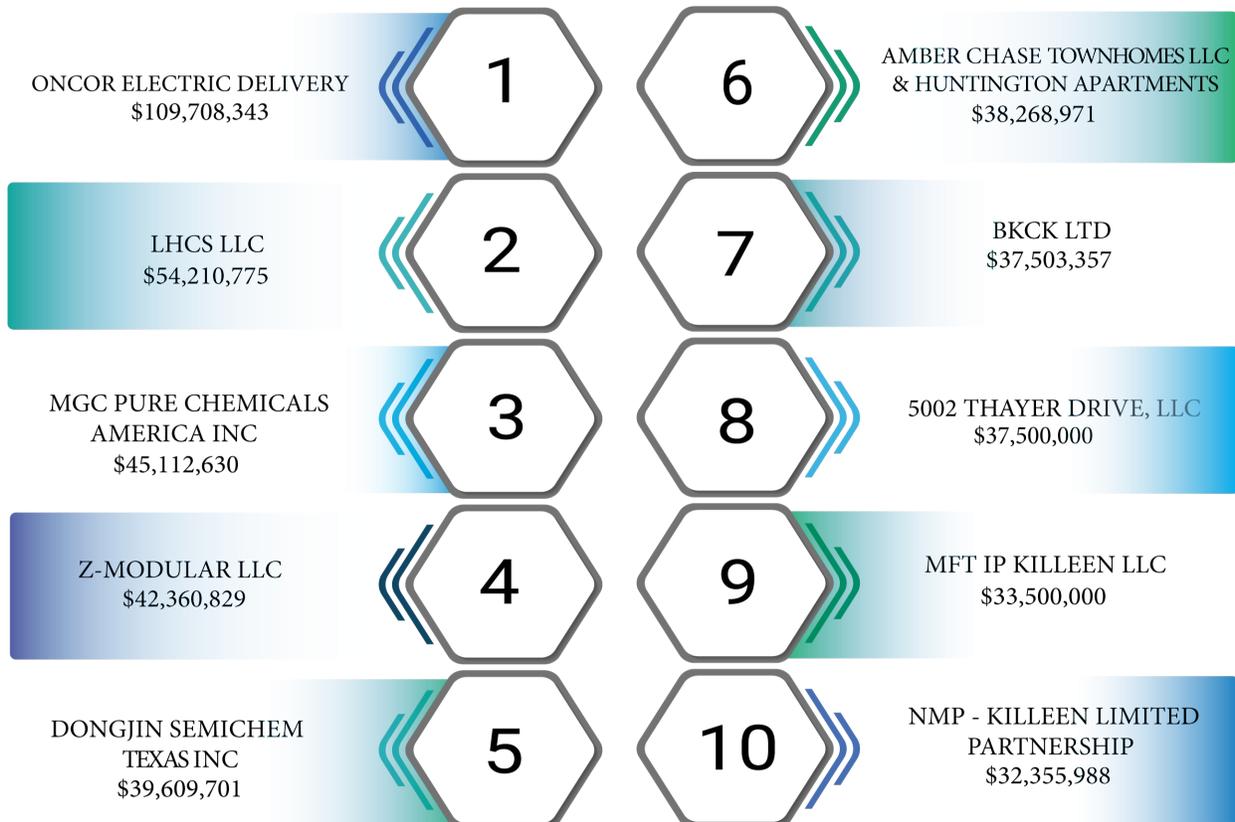
Services Provided by the City of Killeen

<p>Airport Facilities</p>		<p>Animal Services</p>	
<p>Building & Housing Inspection</p>		<p>Convention Facilities</p>	
<p>Fire & Emergency Medical Service</p>		<p>Municipal Court System</p>	
<p>Parks, Recreation & Golf</p>		<p>Police Protection</p>	
<p>Sewer Maintenance</p>		<p>Street Lighting & Traffic Signalization</p>	
<p>Waste Collection</p>		<p>Water Supply</p>	

Major Employers



Top Ten Tax Payers



City Manager's Message

FY 2026 Adopted Annual Budget



September 2, 2025

Honorable Mayor and Members of the City Council:

The FY 2026 Adopted Budget reflects the City's continued commitment to sound financial stewardship, sustainable growth, and responsible service delivery. This budget balances ongoing inflationary pressures, targeted staffing increases, public safety needs, infrastructure reinvestment, and financial sustainability while preserving quality services for Killeen residents.

In accordance with Texas statutes and the City of Killeen Charter, Article V, the adopted budget for the fiscal year beginning **October 1, 2025** and ending **September 30, 2026** is hereby submitted.

Budget at a Glance

Appropriation	FY 2026 Adopted
Total Budget	\$339,108,818
Operating Expenses	\$228,090,460
Capital Projects	\$48,874,372
Debt Service	\$32,111,176
Non-Operating Expenses	\$30,032,810

City Council Priorities

The FY 2026 Adopted Budget reflects key priorities expressed during the **February 24, 2025 Council Workshop**. In response, the budget includes funding to maintain full staffing for public safety, add four new positions in the Crime Scene Unit, and continue support for the Community Engagement Unit, which remains active citywide with a strong presence downtown. Infrastructure reinvestment continues with major street projects like Zephyr Road and Stagecoach Road, as well as ongoing water and sewer system upgrades.

Compensation remains a central focus, with a citywide cost-of-living adjustment (COLA) and salary adjustments supported by the most recent survey. The City continues to monitor the fiscal impact of state exemptions and maintains a conservative approach to revenue projections. While not all initiatives discussed—such as cultural district development—are included in the FY 2026 Adopted Budget, they remain active components of the City's long-term planning and strategic vision.

Employee Compensation & Staffing

The City continues its commitment to competitive wages and adequate staffing to support growing demands for its services.

The FY 2026 Adopted Budget includes:

- A **5% COLA** for all classified and civil service employees, totaling \$5,283,572
- **Phase 2 of public safety pay plan compression**, reducing the number of steps for Police Officer and Fire Rescue Officer pay plans from 17 to 16
- Targeted **pay plan adjustments** totaling \$225,000, based on findings from the recently completed Compensation Survey

The adopted budget includes **1,403.37 full-time equivalent (FTE) positions**, a net increase of **40.50 FTEs** over the prior year.

FY 2025 staffing adjustments included:

- **24** positions to establish Fire Station 4: 21 Fire Rescue Officers and 3 Fire Captains
- 1 CDBG Code Enforcement Officer (added at the start of FY 2025)
- 1 Warrant Specialist (added mid-year at City Council direction)

FY 2026 additions include:

- **4** positions to establish a Crime Scene Unit: 1 Supervisor and 3 Technicians (approved Decision Package)
- **.5** Senior Customer Service Representative (Decision Package to change existing PT to FT, funded in the Central Texas State Veterans Cemetery Fund)
- 1 Program Specialist (Decision Package, grant-funded via CDBG, HOME, and HOME ARP)
- 1 Assistant City Manager (Added per Motion of Direction after initial budget proposal)
- 1 Fire Department Deputy Chief (Added per Motion of Direction after initial budget proposal)
- 1 Information Technology Security Manager (Added per Motion of Direction after initial budget proposal)
- 1 Bailiff (Added per Motion of Direction after initial budget proposal)
- **4** Police Officers (Added per Motion of Direction after initial budget proposal)
- 1 Police Sergeant (Added per Motion of Direction after initial budget proposal)
- -1 Fire Captain (Added per Motion of Direction after initial budget proposal)
- 1 Fire Battalion (Added per Motion of Direction after initial budget proposal)

Despite these additions, **39 position requests remain unfunded**. The **employee-to-population ratio increases to 8.51 per 1,000 residents**, primarily due to the full staffing of Fire Station 4.

Employee Benefits

The City remains committed to offering affordable, high-quality healthcare and retirement benefits. For FY2026, the City will continue its **self-funded** medical and prescription drug program administered by **Blue Cross Blue Shield of Texas (BCBSTX)**.

Two plan options are available:

- **Plan I** (High Deductible Health Plan – HDHP): Maintains **\$0 employee premium** for employee-only coverage and no change to other tiers
- **Plan II** (Exclusive Provider Organization – EPO, or Co-Pay Plan): Includes a **\$10 monthly premium increase** across all coverage tiers and an increase in the **emergency room co-pay to \$1,000**.

These adjustments are based on a benchmark study conducted with **Lockton Dunning**, the City's benefits consultant, and reflect both market trends and the City's claims performance. The changes help preserve long-term sustainability while keeping employee cost exposure manageable.

The **total budgeted cost** for medical and prescription coverage is **\$8,714,570**, with the City's share estimated at **\$7,469,990**. Dental coverage remains with **MetLife**, with no changes to employee premiums for FY 2026.

All full-time City employees participate in the **Texas Municipal Retirement System (TMRS)**. Based on the December 31, 2024 actuarial valuation, the City's **2026 contribution rate is 14.14%**, a decrease from 14.70% in 2025. Firefighters participate in the **Firefighters' Relief and Retirement Fund (FR&R)**, with the City's contribution rate remaining at **15%**.

Capital Improvement Program

The FY 2026 Capital Improvement Program (CIP) includes funding for **21 individual projects** and **60 vehicles and equipment** totaling **\$38,022,384** across multiple categories.

- **Aviation**

Three projects totaling \$4,100,000, including a \$4 million terminal rehabilitation project at Killeen Regional Airport. Funding sources across all three projects include \$3,690,000 in grant funds and \$410,000 from Passenger Facility Charges.

- **Drainage**

Three projects totaling \$875,000, including a \$575,000 low water crossing flood mitigation project, the largest in the category.

- **Facilities**

One project totaling \$256,000 to install three new outdoor warning sirens, enhancing emergency communication capabilities.

- **Technology**

Two projects totaling \$600,000 to establish a disaster recovery site and improve fiber network connectivity between City facilities.

- **Transportation**

Five projects totaling \$8,781,120, including:

- \$3.5 million for the design of the Zephyr Road reconstruction, funded by Street Maintenance Fees
- \$4.0 million for Rancier Drive reconstruction, funded through the Tax Increment Reinvestment Zone (TIRZ)
- \$330,000 for the Underpass Painting Project, funded through the Governmental CIP Fund

- **Vehicles & Equipment**

- 7 new units totaling \$4,837,467
- 53 replacement units totaling \$8,694,363

- **Water & Sewer**

Seven projects totaling \$9,878,434, supporting water meter replacements, waterline and sewer line rehabilitation, and motor control center upgrades.

General Fund

The FY 2026 Adopted Budget for the General Fund includes **revenues and expenditures of \$133,347,455**, an increase of **\$7,664,371** or **6.1%**, from the prior year.

Revenue Highlights

General Fund revenue projections for FY 2026 support a balanced budget while maintaining essential services and planned expenditure growth. Modest increases across key revenue sources—such as EMS fees, sales tax, and investment income—help offset inflationary cost pressures and support ongoing personnel, public safety, and operational needs. An increase in property tax revenue is also included, though partially offset by a reduction in estimated State reimbursement for the Disabled Veteran (DV) exemption.

Property Tax

The City adopted a total **property tax rate of \$0.7014 per \$100 valuation**, compared to \$0.6573 in FY 2025—an overall increase of \$0.0441, or 6.7%. The increase is driven by changes to both components of the rate. The Maintenance & Operations (M&O) rate, which supports General Fund operations, increased from \$0.5107 to \$0.5277, providing critical recurring revenue to sustain core services, implement employee compensation adjustments, and address inflationary cost pressures. The Interest & Sinking (I&S) rate rose from \$0.1466 to \$0.1737 to fund debt service associated with the Certificate of Obligation, Series 2025, and the proposed Limited Tax Note, Series 2026. Together, these adjustments ensure continued operational stability and capacity to meet the City's long-term financial and infrastructure commitments.

As a result of this rate shift and modest growth in property values, General Fund property tax revenue is projected to increase by \$3,309,964 (6.00%) compared to the prior year. The certified adjusted taxable value is \$10,448,216,929, a 1.63% increase from the FY 2025 certified adjusted value.

DV Exemption Impact

The Disabled Veteran (DV) exemption continues to pose a significant fiscal burden on the City. The FY 2026 Adopted Budget includes an estimated \$900,000 in reimbursement from the State—down from the \$1.2 million received in FY 2025. This reduction is the result of recent legislative changes that expanded eligibility for DV reimbursement to more cities without increasing total program funding, thereby reducing the share received by each eligible entity. The total estimated FY 2026 revenue loss to the City from DV-exempt properties exceeds \$15 million. The City continues to monitor this issue and advocate for a more equitable and sustainable reimbursement structure.

Sales Tax

Sales tax is the City's second-largest source of General Fund revenue and continues to demonstrate stable performance. The FY 2026 Adopted Budget includes projected collections of \$36,433,058, representing a 2.5% increase over the FY 2025 adopted budget and a 1.9% increase over the FY 2025 year-end estimate of \$36,237,795.

While statewide collections have generally trended upward—with approximately 3% year-over-year growth reported during spring 2025—the Texas Comptroller has noted signs of a potential slowdown. The City has adopted a cautious revenue estimate to guard against volatility in this consumer-driven revenue source and to maintain budgetary stability.

EMS Fees

Emergency Medical Services (EMS) fee revenue is projected to increase by \$2,000,000 in FY 2026, making it one of the most significant areas of General Fund revenue growth. This increase is driven by several key factors: the implementation of Life Quest's new billing software, which improves accuracy and processing speed; enhanced data capture that allows for more complete documentation of services; a higher volume of ambulance runs; and increased reimbursements through the Texas Ambulance Supplemental Payment Program (TASPP). Additionally, adopted fee adjustments through the FY 2026 Fee Review support this revenue growth.

Other Key Revenue Changes

- Investment Income: Increased by \$1,000,000, reflecting favorable market performance
- Fines & Fees: Increased by \$600,000, tied to enforcement and activity levels
- Building Permits: Increased by \$488,935, reflecting continued development activity

Expenditure Highlights

The FY 2026 Adopted Budget reflects a disciplined approach to expenditure planning, aligning available resources with City Council priorities and operational needs. General Fund spending increases are primarily driven by personnel-related costs, public safety investments, and targeted operational enhancements. These expenditures support service delivery while maintaining long-term financial sustainability.

Key Cost Drivers

- 5% COLA: \$4.0 million to support competitive wages for all classified and civil service employees
- Civil Service Step Increases: \$1.0 million to provide for tenure-based pay progression in accordance with the adopted compensation structure
- Public Safety Enhancements: Includes \$700,000 for Axon and Real-Time Crime Center technologies and \$55,000 for a new Warrant Specialist position
- Appraisal and Shared Service Costs: \$49,000 increase for Bell County Appraisal District services and \$104,000 reduction in the City's allocation for Bell County Communications

Approved Enhancements

The FY 2026 General Fund budget includes key capital and staffing additions to support critical public safety functions:

Fire Department

- Cardiac Monitors (24 units): \$1,633,606, financed over five years through vendor financing at 0% interest
- Self-Contained Breathing Apparatus (150 units): \$4,420,467, adopted for financing over seven years through a Limited Tax Note at approximately 4.5% interest

Police Department

- Crime Scene Unit: Total cost of \$514,144
 - 4 FTEs (1 Supervisor, 3 Technicians): \$274,744
 - Vehicles and Equipment: \$239,400

- 4 Police Officers & 1 Police Sergeant: \$522,579

These investments ensure the City continues to meet growing public safety demands and maintain a reliable, well-equipped emergency response system.

Water & Sewer Fund

The FY 2026 Adopted Budget for the Water & Sewer Fund includes total **revenues and expenses of \$52,406,737**, reflecting an increase of **\$2,455,952**, or **4.9%**, over the FY 2025 adopted budget. The budget supports the continued delivery of reliable utility services while addressing system growth, inflationary pressures, and long-term infrastructure needs.

Revenue Highlights

Revenue growth in FY 2026 is primarily driven by system expansion and adopted rate adjustments across both water and sewer services.

Water Revenue

Water revenue is projected to increase due to the adoption of residential and commercial rate changes, along with continued customer growth. If adopted, residential rate adjustments are expected to generate approximately \$513,000 in additional revenue and would include a \$.50 increase to the base rate for all meter sizes, as well as adopted updates to volumetric rates per 1,000 gallons:

- 2,001–15,000 gallons: from \$3.38 to \$3.49
- 15,001–30,000 gallons: from \$4.23 to \$4.46
- Over 30,000 gallons: from \$5.29 to \$5.57

On the commercial side, revenue is projected to increase by \$175,000 based on the continued implementation of Phase 4 of 5 in the adopted commercial base rate structure. Additionally, system-wide growth is expected to contribute \$182,000 in new water revenue.

Sewer Revenue

Sewer revenue growth is supported by \$209,000 from increased usage and \$536,000 from an adopted \$0.83 increase to the residential minimum charge (from \$20.76 to \$21.59). This adopted adjustment fully funds the expanded sewer line warranty program, which increased from \$0.50 to \$1.33 per customer.

Expense Highlights

Expenditure growth in FY 2026 reflects continued investment in system reliability, regional service obligations, and personnel support.

The largest driver is \$1.9 million in debt service for the 2025 Revenue Bond, which funds critical infrastructure improvements. Additionally, regional charges are increasing, including a \$916,000 rise in sewer fixed charges from WCID and a \$230,000 increase in water purchase costs due to system growth.

Other notable expenses include:

- \$536,000 to fund the expanded sewer line warranty program (rate-supported)
- \$369,000 for the 5% COLA

These increases are essential to maintain high service levels and ensure long-term system sustainability.

Typical Residential Impact

The table below illustrates the estimated monthly bill impact for an average residential customer using 5,600 gallons of water per month:

Average Residential Customer
(5,600 gallons of water per month)

Description	FY 2025	FY 2026	Change	Percent
Sewer	\$30.64	\$31.47	\$0.83	2.71%
Water	\$27.21	\$28.10	\$0.89	3.29%
Solid Waste	\$19.78	\$19.78	—	0.00%
Street Maintenance	\$10.00	\$10.00	—	0.00%
Drainage	\$5.40	\$5.40	—	0.00%
Total Monthly Utility Bill	\$93.03	\$94.75	\$1.72	1.85%

Rates shown reflect adopted changes effective October 1, 2025.

Solid Waste Fund

The FY 2026 Adopted Budget for the Solid Waste Fund includes total **revenues and expenses of \$28,451,661**, an increase of **\$1,325,778** or **4.9%** from the FY 2025 adopted budget. The fund supports the continued delivery of residential and commercial waste collection services, along with the operation of the transfer station and disposal system.

Revenue Highlights

Revenue growth in FY 2026 is primarily driven by customer base expansion and adopted adjustments to transfer station rates.

Key changes include:

- \$858,975 from commercial growth
- \$324,121 from transfer station fee increases
- \$107,843 from residential growth
- Offset by a \$99,550 reduction in lease revenue

Transfer Station Fee Adjustments

The following rate changes were approved as part of the FY 2026 Fee Schedule to help offset rising disposal and transport costs, while maintaining alignment with regional benchmarks and industry standards:

Fee Type	FY 2025	FY 2026	Change
Disposal Fee (Per Ton)	\$61.60	\$80.00	+\$18.40
Minimum Disposal (Per 100 Pounds)	\$3.08	\$4.00	+\$0.92
Non-Resident Fee (Per Ton)	\$98.56	\$137.60	+\$39.04
Non-Resident Min. (Per 100 Pounds)	\$4.93	\$6.88	+\$1.95

No changes are proposed to residential or commercial curbside collection rates in FY 2026.

Expense Highlights

Expenditures reflect continued increases in disposal-related costs and operational support. Major cost drivers include:

- \$1.2 million increase in refuse transport and landfill disposal fees
- \$276,000 for the 5% COLA

There are no new decision packages included for FY 2026.

Operational Context

The Solid Waste Fund continues to absorb rising service costs without increasing residential collection rates, which have remained unchanged since 2016. This has been achieved in part through strategic cost reassignment—most notably, the reallocation of approximately \$1 million in eligible expenses from Solid Waste to the General Fund over the past four years.

While the FY 2026 budget holds residential rates flat, continued escalation in external disposal and hauling costs is expected to necessitate a rate adjustment in the near future to preserve long-term financial sustainability.

Drainage Fund

The FY 2026 Adopted Budget for the Drainage Fund includes total **revenues and expenses of \$5,582,230**, a slight increase of **\$64,031** or **1.2%** from the FY 2025 adopted budget. The fund supports continued regulatory compliance and the maintenance of the City's stormwater infrastructure.

Revenue Highlights

Drainage revenues remain stable and are driven primarily by development-related growth. No rate adjustments are proposed for FY 2026. The current flat-rate structure remains unchanged, with all customers billed based on equivalent residential units (ERUs).

Expense Highlights

Expenditures include \$104,000 for the 5% COLA. No new capital projects, programs, or decision packages are included in the FY 2026 budget.

Operational Focus

The Drainage Fund supports stormwater system maintenance, localized drainage improvements, and compliance with applicable environmental regulations. The City remains focused on sustaining service levels and preserving infrastructure integrity within available resources.

Aviation Fund

The FY 2026 Adopted Budget for the Aviation Fund includes **\$7,011,248 in total revenues**, representing a **\$442,646 increase (6.7%)** over the FY 2025 adopted budget. Expenditures are budgeted at **\$6,461,604, up \$397,556 (6.6%)** from the prior year. The resulting operating margin will be retained in fund balance to support future capital improvements and infrastructure reinvestment at the airport.

Revenue Highlights

Revenue growth is driven primarily by an additional \$384,000 in IGSA reimbursements from the U.S. Army and \$90,000 in new lease revenue for expanded office space leased to CSI Aviation. The lease expansion follows CSI's ongoing operations at the airport and is supported by the 2025 Revenue Bond, which funded construction of the new office space.

Expense Highlights

- \$399,000 in new debt service tied to the 2025 Revenue Bond issuance
- \$138,000 for the 5% COLA for employees
- (\$40,000) reduction in electricity costs from the recently completed solar panel installation at the airport

Operational Focus

The Aviation Fund continues to benefit from a stable revenue base supported by Intergovernmental Support Agreement (IGSA) reimbursements from Fort Hood and long-term lease agreements. FY 2026 operations prioritize infrastructure expansion, facility modernization, and cost efficiencies achieved through recent investments in sustainable energy, such as the installation of solar panels.

Golf Course Fund

The FY 2026 Adopted Budget includes **\$1,548,836 in revenues and \$1,696,977 in expenses**, resulting in a planned operating shortfall of \$148,141 as the City continues to invest in course improvements. Compared to FY 2025, revenues are projected to decrease by **\$180,414 (10.4%)**, while expenses are expected to increase by **\$173,237 (11.4%)**.

Revenue Highlights

Revenues are temporarily affected by a planned partial closure of the course during FY 2026 to complete significant infrastructure upgrades. The project will renovate bunkers and improve the irrigation system, with nine holes closed at a time to allow continued limited play. The phased closure is expected to reduce user fee collections by approximately \$386,000. This decline is partially offset by a projected \$200,000 increase in Golf User Fees resulting from approved fee adjustments and anticipated demand. The fund also includes \$5,000 in projected investment income.

Expense Highlights

The primary cost driver is \$221,694 in debt service associated with the Combination Tax and Revenue Bond, Series 2025, which funds the bunker renovations and irrigation system improvements noted above. These enhancements require the partial closure of the course during FY 2026 and are critical to long-term course quality and competitiveness. No new decision packages are included in the FY 2026 budget.

Fee Changes

The FY 2026 Fee Schedule includes an average fee increase of approximately 9.5% across Green Fees, Pass Holder Fees, and Cart Fees. Range Ball fees also increased, with the small bucket rising from \$5.40 to \$8.00 and the large bucket from \$10.00 to \$15.00. These adjustments are intended to help offset new debt obligations and support long-term financial sustainability.

Operational Notes

Despite the short-term revenue impact associated with the upgrade project, the course is expected to emerge with improved infrastructure and more sustainable operations. These investments will position the course to better serve the community and support long-term financial performance.

Hotel Occupancy Tax Fund

The FY 2026 Adopted Budget for the Hotel Occupancy Tax (HOT) Fund includes **\$3,119,421 in both revenues and expenditures**, representing a significant decrease compared to the FY 2025 adopted budget, which included \$4,030,449 in revenues and \$3,516,191 in expenditures. The reduction reflects continued challenges in Short Term Rental (STR) collections and their impact on the fund's overall capacity.

Revenue Highlights

The primary revenue challenge involves Short-Term Rental (STR) collections, which have consistently underperformed expectations. Although the FY 2025 budget was based on a modest increase in STR revenue, actual collections have not materialized at those levels. As a result, the FY 2026 Adopted Budget includes a \$1.1 million reduction in STR revenue compared to the prior year's adopted budget to better align with observed trends.

While the FY 2025 budget took a cautious approach by withholding full expenditure appropriation in anticipation of potential underperformance, actual collections still fell short of even those conservative assumptions.

In response, mid-year adjustments were implemented, including reductions to operational spending. However, two major capital projects—the HVAC replacement at the Killeen Civic and Convention Center and the roof replacement at the Special Events Center—were already underway, and we were able to continue those efforts as planned. These projects are reflected in the FY 2025 estimates and informed the FY 2026 funding strategy.

Expenditure Highlights

To balance the fund and maintain compliance with applicable statutes, the FY 2026 budget includes the following adjustments:

- \$226,000 reduction in operational expenditures for the Killeen Civic and Convention Center
- \$180,000 reduction in Grants to the Arts, resulting in a total allocation of \$125,000 (7% of HOT revenue). Texas Tax Code §351.103(c) allows up to 15% of HOT revenue to be allocated to the arts
- \$270,621 for Promotion and Advertising to maintain the statutory minimum allocation required under Texas Tax Code §351.103(a)
- \$46,000 for the 5% COLA

These adjustments reflect a balanced approach to aligning spending with available revenues while preserving core program functions.

Decision Packages

No decision packages were approved for the HOT Fund in FY 2026. However, the department submitted three enhancement requests totaling \$433,664 to support additional operational improvements, which remain unfunded.

Operational Focus

The FY 2026 HOT Fund budget maintains core tourism-related programming, operational continuity, and compliance with state law. While no new major initiatives are funded, the City remains committed to advancing strategic facility improvements already underway and ensuring sustainable use of HOT resources in a constrained fiscal environment.

Street Maintenance Fund

The FY 2026 Adopted Budget for the Street Maintenance Fund includes **\$10,245,240 in revenues** and **\$9,686,850 in expenses**. Revenues are projected to increase by **\$93,906 (0.9%)** compared to the FY 2025 adopted budget, while expenditures reflect a substantial increase of **\$3,551,000 (57.9%)**, driven primarily by the addition of a new capital design project.

Fee Structure

There are no proposed changes to the Street Maintenance Fee for FY 2026. The existing fee structure continues to support both annual maintenance needs and long-range capital planning.

Expense Highlights

The FY 2026 budget includes a \$3.5 million appropriation for the design of the Zephyr Road reconstruction project. This one-time capital investment accounts for the majority of the year-over-year increase in expenses.

Operational Focus

The Street Maintenance Fund supports both ongoing pavement preservation efforts and large-scale reconstruction of critical corridors. In addition to funding for the annual mill and overlay program, current major CIP projects supported by the fund include:

- Watercrest Drive – \$4,402,494
- Stagecoach Road – \$4,796,119

Conclusion

While the FY 2026 Adopted Budget represents a balanced financial plan, it does not meet the needs of a growing city. We continue to fall far below national standards in park acres per capita and library materials per capita. The Street Maintenance Fee has helped us slow the decline of our transportation system, but we know we are millions of dollars short in maintaining our residential streets. We are using short-term borrowing to fund basic maintenance items like replacing SCBA gear in the Fire Department. Many other maintenance items have been deferred. Despite the preceding, the budget reflects a commitment to responsible stewardship of public resources, thoughtful planning, and alignment with the priorities established by City Council.

I would like to thank the Mayor and City Council for your leadership and policy direction throughout this process. I also extend my appreciation to City staff for their continued professionalism and dedication, and to the residents of Killeen for your engagement and support as we work together to serve this community.

Respectfully submitted,

A handwritten signature in blue ink that reads "Kent Cagle". The signature is stylized and cursive.

Kent Cagle
City Manager

Strategic Plan



Comprehensive Plan

On August 2022, Ordinance No. 22-064 adopting a Comprehensive Plan was approved by the Killeen City Council. The Comprehensive Plan, known as “Killeen 2040” is a guide for City investment and decision-making tools. The Plan looks years into the future and seeks opportunities to address long-term issues, but focuses on action steps for the City’s near-term efforts.

The following Identity Statement is the first of two elements designed to inform and guide the city of Killeen in decision-making, particularly those decisions connected to growth, development, and infrastructure.

“We value diversity, safety, family, and service. We respect our history, citizens, military, and institutional partners – and we aspire to bring all of us together to make Killeen better incrementally, every day for everyone.”

The identity statement above, coupled with the Big Ideas, is tied to each department’s accomplishments and goals. Both elements were developed and prioritized based on extensive community input.

Comprehensive Plan is located at the following link:

<https://www.killeentexas.gov/573/Our-Killeen-Plan>

For current updates on the Comprehensive Plan: www.Killeen2040.com

Big Ideas

Resource stewardship and fiscally responsible growth ensure a more prosperous community for the long haul. 1	
It is our shared responsibility to establish a positive culture and environment that people want to be a part of. 2	
A truly ‘local’ business ecosystem is self-sustaining. 3	
Everyone deserves access to a safe, affordable, and efficient mobility system that allows them to move freely and easily throughout their community. 4	
Neighborhoods, not subdivisions, make great places for everyone. 5	
Vibrant downtowns are valuable places. 6	

Fund Structure



Fund Structure

Governmental Fund Type			
<p>Governmental funds are those funds through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those, if any, which should be accounted for in proprietary or fiduciary funds) are accounted for through governmental funds.</p>			
General Fund	Special Revenue Funds		Capital Project Funds
The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.	Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes.		Capital project funds account for the acquisition and construction of the City's major capital facilities, improvements and infrastructure, other than those financed by proprietary funds.
General Government	Animal Services	Finance-Municipal Court	Governmental Capital Projects (non-bonds)
City Auditor	Animal Svcs Donation/Grants	Court Security Fund	2022 Certificates of Obligation
City Council	Communications & Marketing	Court Technology Fund	2023 Certificates of Obligation
City Manager	Cable Sys. Improve. (PEG) Fund	Jury Fund	Golf Capital Projects
Communications & Marketing	Community Development	Local Youth Diversion Fun	2025 Certificates of Obligation
Development Services	Community Dev. (CDBG) Fund	Teen Court Program Fund	
Engineering Services	HOME ARP Fund	Fire	
Finance	HOME Program Fund	Emergency Management Fund	
Human Resources	Hotel Occupancy Tax (HOT) Fund	Fire Dept. Special Revenue Fund	
Legal	Library Memorial Fund	Parks & Recreation	
Public Safety	Opioid Settlement Fund	Parks & Rec. Donation Fund	
Animal Services	Special Events Center Fund	Park Development Benefit Fund	
Finance-Municipal Court	Development Services	Texas State Veterans Cemetery	Debt Service Fund
Fire	Tax Increment (TIRZ) Fund	Police	The Debt Service Fund is used to account for the accumulation of revenues that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.
Police	Development Services	Law Enforcement Grant Fund	
Community Development	Finance	Police Department Donation Fund	
Parks and Recreation	Senior Citizen Assistance Fund	Police Federal Seizure Fund	
Public Works	Killeen Public Facility Corporation	Police State Seizure Fund	Debt Service Fund

Proprietary Fund Types

Proprietary funds are used to account for the City's ongoing organizations and activities, which are similar to those found in the private sector.

Enterprise Funds	Internal Service Funds	Capital Project Funds
Enterprise funds are used to account for the provision of services to the residents of the City. All activities necessary to provide such services are accounted for in these funds including, but not limited to, operations, maintenance, financing, and related debt service, billing, and collection.	Internal service funds account for services provided to other departments or agencies of the government on a cost-reimbursement basis.	Capital project funds account for the acquisition and construction of the City's major capital facilities, improvements and infrastructure, other than those financed by governmental funds.
Aviation Fund	Fleet Services	Aviation Airport Improvement Program (AIP)
Water & Sewer Fund	Information Technology	Aviation Capital Projects
Solid Waste Fund	Risk Management	Aviation Customer Facility Charge (CFC)
Drainage Utility Fund	Health Insurance	Aviation Passenger Facility Charge (PFC)
Golf Course Fund		2025 Aviation Revenue Bond
		Drainage Utility Capital Projects
		Solid Waste Capital Projects
		Water & Sewer Capital Projects
		2020 Water & Sewer Improvement Bonds
		2025 Water & Sewer Revenue Bond
		Water Impact Fees
		Wastewater Impact Fees

Major Fund Types

Major funds represent significant City of Killeen activities and generally include any fund where expenditures, excluding other financing uses, are over 10% of the appropriated budget. Any other fund may be designated a major fund if deemed significant by government officials.

Major Funds	Nonmajor Funds
General Fund	Special Revenue Funds
Enterprise Funds, except Golf Course Fund	Debt Service Fund
Governmental Capital Projects (non-bonds)	Capital Project Funds, except Governmental Capital Projects
	Internal Service Funds
	Golf Course Enterprise Fund

FY 2026 Budget & Tax Calendar for City Council

Date	Event
February 24	Special City Council Workshop Receive City Council Input and priorities for FY 2026
June 3	City Council Workshop FY 2025 Budget Preview
July 1	Special City Council Meeting Present Proposed Budget to City Council Budget Workshop - Provide overview of FY 2026 Budget City Council announces public hearing on budget
July 2	File Preliminary Budget with City Secretary Deliver copies to public libraries and post on city's website
July 22	Special City Council Meeting Budget Public Hearing 1 of 1 (2, if changes are necessary)
July 25	Chief Appraiser deadline to: Deliver Certified Tax Roll
August 5	City Council Meeting Set proposed tax rate by taking record vote and scheduling public hearing if tax increase is proposed (set date, time, and place of public hearing)
August 18	Last Day to Call November Election (if needed)
August 19	City Council Meeting Budget Public Hearing 2 of 2 (if changes are necessary)
September 2	City Council Meeting Tax Rate Public Hearing Budget Adoption Ratify tax revenue increase Set tax rate (including I&S and M&O rates)

Budget Policy and Guidelines



I. Annual Budget

A. Fiscal Year

The fiscal year of the City of Killeen shall begin the 1st day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the accounting and budget year

B. Budget Process

At the beginning of the budget process each year, the City Council will review the financial policies and have strategic discussions to determine the City Council's priorities. The City Council will provide the City Manager with specific direction on their priorities

Operating departments shall submit their annual budgets to the City Manager within the fiscal parameters provided by the City Manager's Office. Departments will focus on accomplishing their core mission and stay within the budget parameters set by the City Manager. Expenditure requests outside of the parameters must be submitted as separate budget decision packages to the City Manager. The City Manager will determine which decision packages, if any, to include in the proposed budget. The City Manager will balance the operating budget against current revenue prior to submitting it to the City Council.

The City Manager shall prepare and submit to City Council a proposed budget in accordance with the guidelines set forth in the City Charter, Article V and the guidance set forth in the financial policies.

C. Budget Timeline

Date	Event	Governing Source
January 31st	Last day for City Council to begin the review of the financial policies	City of Killeen Financial Policies IV(B) requires annual review to begin no later than the end of January.
July	City Manager submits proposed budget to City Council City Council sets the time and place of the public hearing on the budget	City Charter V(50) requires the budget to be submitted to City Council not less than forty-five days prior to the beginning of the fiscal year. City Charter V(54) requires City Council to fix the time and place of a public hearing on the budget at the meeting it is submitted.
July 25th	Certified tax roll received from Appraisal District	Property Tax Code 26.01(a) requires the Chief Appraiser to submit a certified roll by July 25th.
July / August	Budget Public Hearing	Local Government Code 102.006(b) requires a public hearing to occur after the 15th day after the proposed budget is filed with the municipal clerk and before the governing body makes its tax levy. City Charter V(54), (55)&(56) require a public hearing to be held on the budget. City Council may make changes to the proposed budget after the public hearing. Before inserting additional items or increasing appropriations, a public hearing must be held.
August	Tax rates (voter-approval and no-new-revenue rates) submitted to City Council	Property Tax Code 26.04(e) states rates must be submitted to City Council by August 7th or as soon thereafter as practicable. Property Tax Code 26.05(a) – Must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date

	<p>City Council sets preliminary tax rate</p> <p>Tax Rate Hearing</p>	<p>prescribed by the Election Code, Section 41.001, that occurs in November of that year.</p> <p>Election Code 3.005(c) – For an election to be held on a uniform election date, the election shall be ordered not later than the 78th day before election day.</p> <p>Property Tax Code 26.05(d-1) – May not hold public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after the date the chief appraiser delivered notice required by Section 26.04 (e-2) and complied with Section 26.17 (f) (Database of Property-Tax-Related Information).</p> <p>City Council sets the preliminary tax rate, which establishes the tax rate ceiling for the upcoming fiscal year. If the preliminary tax rate exceeds the voter-approval rate, the tax rate public hearing must occur in August prior to the deadline to call an election. If the preliminary tax rate does not exceed the voter-approval rate, the tax rate public hearing may occur in August or September.</p>
August / September	Adoption of: Budget Tax Rate	<p>If the preliminary tax rate exceeds the voter-approval rate, the budget and tax rate must be adopted in August.</p> <p>If the preliminary tax rate does not exceed the voter approval rate, the budget and tax rate may be adopted in August or September.</p>
September 20th	Last day per City Charter to adopt the budget and tax rate	City Charter V(59) requires the budget to be adopted by September 20th, or the budget as submitted by the City Manager is deemed to be adopted.

D. Budget Presentation

The City Manager shall present the budget in a manner that shows expenditures and revenues for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year in accordance with the City Charter, Article V.

The City Manager shall submit the proposed budget no later than the forty-fifth (45) day before the start of the new fiscal year in accordance with the City Charter.

E. Budget Filing

The budget and all supporting schedules shall be filed with the City Secretary upon submission to the City Council and shall be a public record available for inspection by anyone.

After final adoption, the budget will be in effect for the fiscal year. As stipulated in Local Government Code §102.009(d), a copy of the final budget must be filed with the Clerk of Bell County. Moreover, the City Charter mandates that the adopted budget be submitted to the City Secretary and the State Comptroller of Public Accounts in Austin. In accordance with Local Government Code §102.008(2), the adopted budget will also be posted on the City's website.

F. Budget Public Hearings

A public hearing shall be conducted by the City Council, allowing interested citizens to express their opinions concerning items of expenditures or revenues. The City Council shall set the hearing for a date occurring no earlier than the 16th day after the date the proposed budget is filed with the City Secretary but before the date the City Council makes its tax levy (Local Government Code §102.006).

The notice of hearing shall be published not less than 10 days nor more than 30 days before the hearing (Local Government Code §102.0065).

After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the Budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five days after publication, at which the City Council will hold a public hearing thereon (City Charter, Article V, Section 56).

After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures (City Charter, Article V, Section 57).

G. Budget Adoption

The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council (City Charter, Article V, Section 58). The budget shall be finally adopted not later than the twentieth day of the last month of the fiscal year. Should the City Council take no action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted by the City Council (City Charter, Article V, Section 59). If the City Council does not adopt a tax rate, the tax rate for that year will be the lower of the no-new-revenue rate or the tax rate adopted the previous year (Texas Property Tax Code §26.05(c)).

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named. The City Council may only spend City funds in strict compliance with the budget, except in an emergency (Local Government Code §102.009(b)). This does not prevent the City Council from making changes in the budget for municipal purposes (Local Government Code §102.010).

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the City in the corresponding tax year. Upon adoption, the City may only levy taxes in accordance with the budget (Local Government Code §102.009(a)).

The total estimated expenditures of each fund shall not exceed the total estimated resources of the fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform, as nearly as local conditions will permit to the uniform classification as promulgated by the Governmental Accounting Standards Board (GASB).

H. Revenue Projections

When developing the annual budget, the City Manager shall project revenues from each source based on actual collections from the preceding year and estimated collections of the current fiscal year, while considering known circumstances that will affect revenues for the new fiscal year. In order to maintain stability in service delivery, the City shall use a realistic, objective, and analytical approach when preparing revenue estimates. To protect the City of Killeen's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. The City of Killeen will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees, and charges.

I. Property Taxes

1. Tax Rate Types

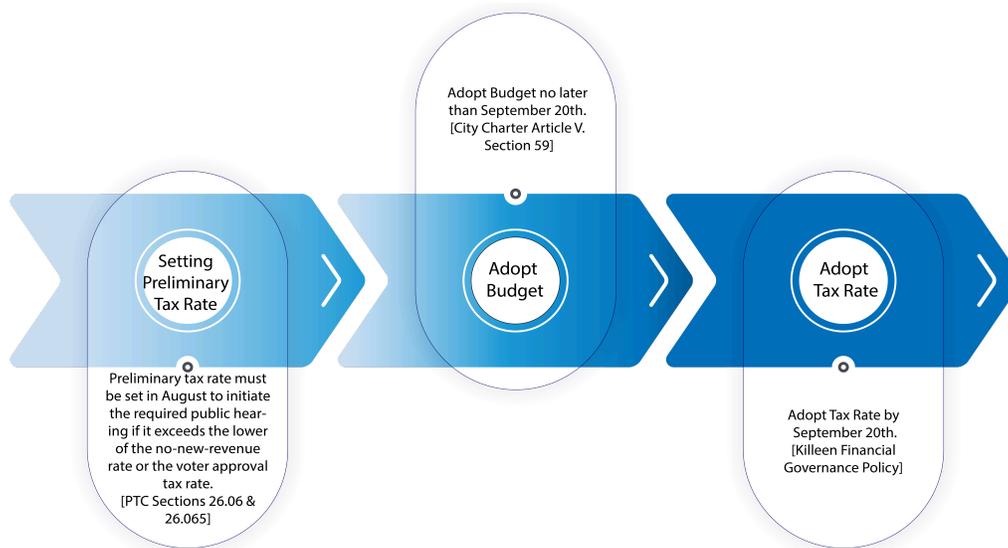
For every annual budget, the City of Killeen levies two property tax rates: maintenance/operation and interest/sinking. The interest/sinking levy must be sufficient to meet all principal and interest payments associated with the City's outstanding general obligation debt for that budget year. The interest/sinking levy and related expenditures shall be accounted for in the Debt Service Fund. The maintenance/operation levy shall be accounted for in the General Fund. If the City's tax rate is set above the voter-approval tax rate, the amount of the levy above the voter-approval rate shall be used for non-recurring expenditures.

2. Setting Tax Rate

The City Council must adopt a tax rate not later than the twentieth day of the last month of the fiscal year. The annual tax rate must be set by ordinance. All actions related to the setting of the tax rate must be in accordance with Texas Property Tax Code and the Local Government Code.

3. Property Tax Policies

The City of Killeen will levy the lowest tax rate on the broadest tax base to achieve its mission and goals. Mandated exemptions will be provided to homeowners, senior citizens, and disabled citizens. Minimal additional exemptions will be provided. The City may consider providing tax abatements or other incentives to encourage development.



J. 20-Year Forecast of Revenues and Expenditures

A 20-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in conjunction with the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.

II. Basis of Accounting and Budgeting

A. Conformance to Accounting Principles and Recommended Practices

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

B. Budget Basis

The City of Killeen budget is prepared consistent with Generally Accepted Accounting Principles (GAAP) using estimates of anticipated revenues as a basis for appropriating expenditures. Annual budgets are appropriated for funds included within this document. All unexpended appropriations lapse at the end of the fiscal year (September 30th). Unexpended governmental funds become components of the fund balance, while unexpended proprietary funds become net position. An appropriation approved as part of the Capital Improvement Program continues until the project is complete. If an appropriation approved as part of the Capital Improvement Program has no activity for three years, the appropriation will lapse and may be appropriated for another purpose.

The basis of budgeting is somewhat different from the basis of accounting in that budgets are based largely on estimated cash flows. In order to assess financial resources, certain funds are presented using a working capital fund balance to better highlight current available resources to fund the upcoming year's budget. Additionally, the basis of accounting differs in that it also includes depreciation, capitalization of equipment, asset valuation, and inventory. These items are not included in the basis of budgeting as they are non-cash expenses.

C. Encumbrances

Encumbrance accounting is used. Outstanding encumbrances (e.g. purchase orders, contracts) are reported as assignments of fund balances and do not constitute expenditures or liabilities since the amounts will be expended in the subsequent fiscal year.

D. Basis of Accounting

The City of Killeen uses the **modified accrual basis of accounting** for **governmental funds**. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they are susceptible to accrual, meaning they are both measurable and available. Measurable means that the amount of the transaction can be determined. Available means the revenue is collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Expenditures are recognized in the accounting period in which the liability is incurred, except for unmatured debt, accrued interest, certain accrued liabilities not expected to be financed with current available resources (i.e. compensated absences), inventory, and prepaid items.

The **accrual basis of accounting** is used for **proprietary funds**. Revenues are recognized in the accounting period in which they are earned; expenses are recorded in the period in which they are incurred.

E. Organization of Funds and Accounts

The financial transactions of the City of Killeen are accounted for and recorded in individual funds and account groups. In general, the City will maintain the minimum number of funds consistent with legal and managerial requirements.

Governmental Fund Types – Governmental funds are those funds through which most governmental functions of the City are financed.

The acquisition, use, and balances of the City's expendable financial resources and the related current liabilities (except those, if any, which should be accounted for in proprietary or fiduciary funds) are accounted for through governmental funds. The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The City maintains the following governmental fund types:

General Fund – The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources (other than those listed below) that are legally restricted or committed to expenditures for specified purposes.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of revenues that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

Capital Project Funds – Capital project funds account for the acquisition and construction of the City's major capital facilities, improvements, and infrastructure, other than those financed by proprietary funds.

Proprietary Fund Types –

Proprietary funds are used to account for the City's ongoing organizations and activities, which are similar to those found in the private sector. The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The City maintains the following two proprietary fund types:

- **Enterprise Funds** – Enterprise funds are used to account for the provision of services to the residents of the City. All activities necessary to provide such services are accounted for in these funds, including, but not limited to, operations, maintenance, financing, and related debt service, billing, and collection. The City has five (5) enterprise funds, as follows:
 - Water & Sewer Fund
 - Solid Waste Fund
 - Aviation Fund
 - Golf Course Fund
 - Drainage Utility Fund
- **Internal Service Funds** – Internal service funds account for services provided to other departments or agencies of the government on a cost-reimbursement basis.
 - Fleet Services Fund
 - Health Insurance Fund
 - Information Technology Fund
 - Risk Management Fund

III. Budget Administration

A. Level of Control

All expenditures of the City of Killeen shall be made in accordance with the annual budget. The legal level of control (the level at which expenditures may not legally exceed appropriations) is the fund. During the fiscal year, conditions may arise that require modifications to the budget.

B. Amending the Budget

Texas law provides for two types of expenditure budget amendments.

- **Amendments:** The City Council may amend or change the budget by ordinance. Ordinances amending the budget must be filed with the City Secretary. The City Secretary will attach the amendment to the original budget (Local Government Code §102.009(c) and Local Government Code §102.010). All approved budget amendments must also be filed with the Clerk of Bell County (Local Government Code §102.009(d)).
- **Transfers:** Transfers between expenditure accounts will be approved in accordance with City Charter, Article VII.

The Financial Governance Policies adopted by City Council on February 18, 2025 is located at the following link:
<https://www.killeentexas.gov/DocumentCenter/View/10215/COK-Financial-Governance-Policies-2-27-2024---Final>

Financial Performance Scorecard

The City of Killeen's financial governance policy provides the foundational framework for managing the City's fiscal operations. Developed in accordance with the Texas Local Government Code, the Texas Property Tax Code, the City Charter, and guidelines from the Government Finance Officers Association (GFOA) and the Governmental Accounting Standards Board (GASB), these policies guide both City Council and staff in assessing current initiatives and planning future programs. The goal is to ensure long-term financial stability and sustainability.

Financial Governance Policy		City of Killeen Performance
1	 Annual Budget	The City Manager presented the budget in accordance with City Charter Article V, showing actuals from the prior year, estimates for the current year, and proposed amounts for FY 2026. The operating budget was balanced with current revenues before being submitted to City Council on July 1, 2025, and was adopted on September 2, 2025.
2	 Basis of Accounting and Budgeting	The FY 2026 budget follows generally accepted accounting principles. It excludes non-cash expenses like depreciation and inventory. Governmental funds use the modified accrual basis, while proprietary funds use the accrual basis.
3	 Budget Administration	All budget amendments to the fiscal year 2025 budget were approved by ordinance and filed with the City Secretary and Clerk of Bell County in accordance to Local Government Code §102.009(d) All budget transfers to the fiscal year 2025 budget were approved in accordance with City Charter, Article VII
4	 Property Tax Rate	City Council was presented with the no-new-revenue and voter-approval tax rates on August 5, 2025. A public hearing was held on September 2, 2025. The property tax rate for the fiscal year 2026 budget was set at 0.7014 on September 2, 2025.
5	 Revenue and Expenditure Projections	Short and long-term projections were prepared during the development of the fiscal year 2026 budget. Monthly financial reports and a financial forecasting model is used during the fiscal year to ensure revenue and expenditures are on target with the budget.
6	 Fiscal Monitoring	The City prepares and presents regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition. Five year forecasts for fiscal year 2026 are included in the adopted budget document.
7	 Fund Balance / Working Capital	Unassigned fund balance in governmental operating funds is at minimum 18%-22% of operating expenditures to mitigate financial risk that can occur from unforeseen revenue fluctuations, significant unanticipated expenditures, and natural disasters. Working capital in proprietary operating funds is at minimum 18%-22% of operating expenditures to mitigate financial risk that can occur from unforeseen revenue fluctuations, significant unanticipated expenditures, and natural disasters.
8	 Capital Equipment/ Project Expenditures	The City annually reviews the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, are prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs are fully considered and built into the long-term operating budget forecast.
9	 Debt	The City of Killeen supports pay-as-you-go capital projects with appropriations from operating revenues to minimize the issuance of debt. The full debt management policy can be found in the City of Killeen Financial Governance Policy.
10	 Economic Development	The City has an economic development policy for promoting new development or redevelopment within the city that will promote economic improvement, stimulate commercial activity, generate additional sales tax, and that will enhance the property tax base and economic vitality of the City.

(1) The City of Killeen's Financial Governance Policy may be found at

<http://www.killeentexas.gov/DocumentCenter/View/661/Financial-Governance-Policies-PDF?bidId=>

Council-Directed Budget Changes



Appropriation changes shown below incorporate the Motion of Direction issued by City Council on August 19, 2025.

Description	Appropriation
<i>General Fund</i>	
<ul style="list-style-type: none"> Add: Property Tax 	<ul style="list-style-type: none"> \$2,499,289
Revenue Net Change	\$2,499,289
<ul style="list-style-type: none"> Add: 1% COLA/Comp Plan Implementation Add: Traffic Signal Inventory & Maintenance Plan Add: 4 Police Officers & 1 Sergeant Add: Assistant City Manager Add: Fire Deputy Chief Add: IT Security Manager Add: Municipal Court Bailiff Add: Children's Advocacy Center Add: PD Body Armor Add: PD FTO Incentive Pay Increase Add: Reclass Fire Captain to Battalion Chief Add: Arson Investigator Assignment Pay Increase Reduce: City Council Travel & Training 	<ul style="list-style-type: none"> \$628,106 \$663,000 \$522,577 \$281,584 \$169,306 \$113,253 \$63,724 \$41,500 \$39,202 \$37,087 \$12,772 \$7,428 \$(80,250)
Expenditure Net Change	\$2,499,289
<i>Debt Service Fund</i>	
<ul style="list-style-type: none"> Add: Property Tax 	<ul style="list-style-type: none"> \$189,367
Revenue Net Change	\$189,367
Expenditure Net Change	\$0
<i>Aviation Fund</i>	
Revenue Net Change	\$0
<ul style="list-style-type: none"> Add: 1% COLA/Comp Plan Implementation 	<ul style="list-style-type: none"> \$58,241
Expense Net Change	\$58,241
<i>Solid Waste Fund</i>	
<ul style="list-style-type: none"> Add: Interest Income 	<ul style="list-style-type: none"> \$58,020
Revenue Net Change	\$58,020
<ul style="list-style-type: none"> Add: 1% COLA/Comp Plan Implementation 	<ul style="list-style-type: none"> \$58,020
Expense Net Change	\$58,020

Description	Appropriation
<i>Water & Sewer Fund</i>	
<ul style="list-style-type: none"> • Add: Interest Income Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expense Net Change	<ul style="list-style-type: none"> • \$96,892 \$96,892 <ul style="list-style-type: none"> • \$96,892 \$96,892
<i>Drainage Fund</i>	
<ul style="list-style-type: none"> • Add: Interest Income Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expense Net Change	<ul style="list-style-type: none"> • \$49,629 \$49,629 <ul style="list-style-type: none"> • \$49,629 \$49,629
<i>HOT Fund</i>	
<ul style="list-style-type: none"> • Add: Interest Income Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expenditure Net Change	<ul style="list-style-type: none"> • \$8,906 \$8,906 <ul style="list-style-type: none"> • \$8,906 \$8,906
<i>Court Building Security Fund</i>	
Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expenditure Net Change	\$0 <ul style="list-style-type: none"> • \$713 \$713
<i>Local Youth Diversion Fund</i>	
Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expenditure Net Change	\$0 <ul style="list-style-type: none"> • \$581 \$581
<i>Tx State Veteran Cemetery Fund</i>	
Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expenditure Net Change	\$0 <ul style="list-style-type: none"> • \$13,728 \$13,728

Description	Appropriation
<i>Fleet Internal Service Fund</i>	
Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expense Net Change	\$0 <ul style="list-style-type: none"> • \$15,779 \$15,779
<i>Risk Management Internal Service Fund</i>	
Revenue Net Change <ul style="list-style-type: none"> • Add: 1% COLA/Comp Plan Implementation Expense Net Change	\$0 <ul style="list-style-type: none"> • \$2,223 \$2,223
<i>Information Technology Internal Service Fund</i>	
<ul style="list-style-type: none"> • Add: Transfer from General Fund Revenue Net Change <ul style="list-style-type: none"> • Add: IT Security Manager • Add: 1% COLA/Comp Plan Implementation Expense Net Change	<ul style="list-style-type: none"> • \$113,253 \$113,253 <ul style="list-style-type: none"> • \$113,253 • \$17,645 \$130,898

Budget Summary

All Funds



All Fund Summary - Revenue & Expense

	ACTUALS		BUDGET	ESTIMATED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues & Sources					
100 - GENERAL	\$118,944,774	\$126,563,541	\$125,683,084	\$126,575,869	\$133,347,455
205 - ANIM SVC DONATIONS/GRANTS	\$121,231	\$61,511	\$19,702	\$14,702	\$119,702
220 - PEG CABLE SYSTEM	\$232,562	\$226,465	\$216,565	\$149,729	\$139,729
210 - COMMUNITY DEVELOPMENT	\$2,248,467	\$1,427,309	\$2,287,630	\$674,413	\$2,998,923
211 - HOME PROGRAM	\$33,795	\$1,397,363	\$1,920,810	\$577,847	\$1,836,853
212 - HOME ARP	\$78,082	\$29,097	\$1,654,694	\$18,889	\$1,633,813
213 - OPIOID SETTLEMENT	\$168,152	\$32,713	\$23,986	\$163,575	\$23,986
214 - HOTEL OCCUPANCY TAX	\$3,428,459	\$3,065,577	\$4,030,449	\$2,941,883	\$3,119,421
215 - LIBRARY DONATIONS	\$285	\$1,105	\$242	\$142	\$642
231 - SPEC EVENT CNTR FOUNTAIN	\$576	\$779	\$463	\$463	\$463
226 - TAX INCREMENT	\$679,977	\$1,729,631	\$1,987,960	\$1,957,701	\$2,543,825
227 - DEVELOPMENT SERVICES	\$0	\$431,555	\$143,828	\$192,000	\$192,000
230 - SENIOR CITIZEN ASSISTANCE	\$5,335	\$5,444	\$12,839	\$4,615	\$6,839
233 - KILLEEN PUBLIC FACILITY CORP	\$4,810	\$2,178	\$121	\$2,299	\$2,299
240 - COURT TECHNOLOGY	\$61,218	\$68,874	\$59,512	\$65,946	\$64,512
241 - COURT BUILDING SECURITY	\$74,497	\$86,060	\$79,290	\$81,304	\$80,490
242 - LOCAL YOUTH DIVERSION	\$83,997	\$92,852	\$82,975	\$87,833	\$86,975
243 - TEEN COURT PROGRAM	\$854	\$1,249	\$901	\$941	\$901
244 - MUNICIPAL JURY	\$1,395	\$1,629	\$1,401	\$1,553	\$1,501
235 - EMERGENCY MANAGEMENT	\$56	\$76	\$134,078	\$29,525	\$46
236 - FIRE DEPARTMENT DONATIONS	\$3,940	\$5,172	\$3,878	\$1,186	\$4,153
260 - PARKS & RECREATION FUND	\$23,158	\$17,005	\$50,744	\$97,944	\$114,044
261 - PARK DEVELOP BENEFIT	\$10,800	\$0	\$230	\$230	\$230
262 - TX STATE VETERANS CEMETERY	\$0	\$1,296,420	\$1,969,991	\$1,969,991	\$1,969,152
270 - LAW ENFORCEMENT GRANTS	\$139,969	\$269,804	\$228,918	\$431,427	\$351,915
271 - POLICE STATE SEIZURE	\$78,465	\$150,715	\$57,443	\$57,443	\$57,443
272 - POLICE FEDERAL SEIZURE	\$14,846	\$5,602	\$5,559	\$200	\$200
273 - POLICE DEPT DONATIONS	\$45,253	\$116,146	\$39,948	\$65,937	\$91,838
225 - STREET MAINTENANCE	\$10,414,352	\$10,452,287	\$10,151,334	\$9,934,985	\$10,245,240
280 - CHILD SAFETY	\$232,229	\$236,836	\$228,550	\$225,322	\$226,550
300 - GOVERNMENTAL CIP	\$21,684,166	\$22,315,141	\$6,857,524	\$21,780,300	\$8,559,093
301 - GOLF CAPITAL PROJECTS	\$36	\$36	\$29	\$0	\$0
340 - AVIATION CIP	\$1,514,686	\$112,486	\$442,642	\$5,290,513	\$456,917
350 - WATER AND SEWER CIP	\$3,464,534	\$12,790,640	\$5,248,702	\$8,737,395	\$4,070,440
380 - SOLID WASTE CIP	\$3,352,374	\$4,595,488	\$3,672,242	\$5,380,170	\$3,061,281
390 - DRAINAGE UTILITY CIP	\$905,725	\$1,803,897	\$721,811	\$1,263,154	\$744,328

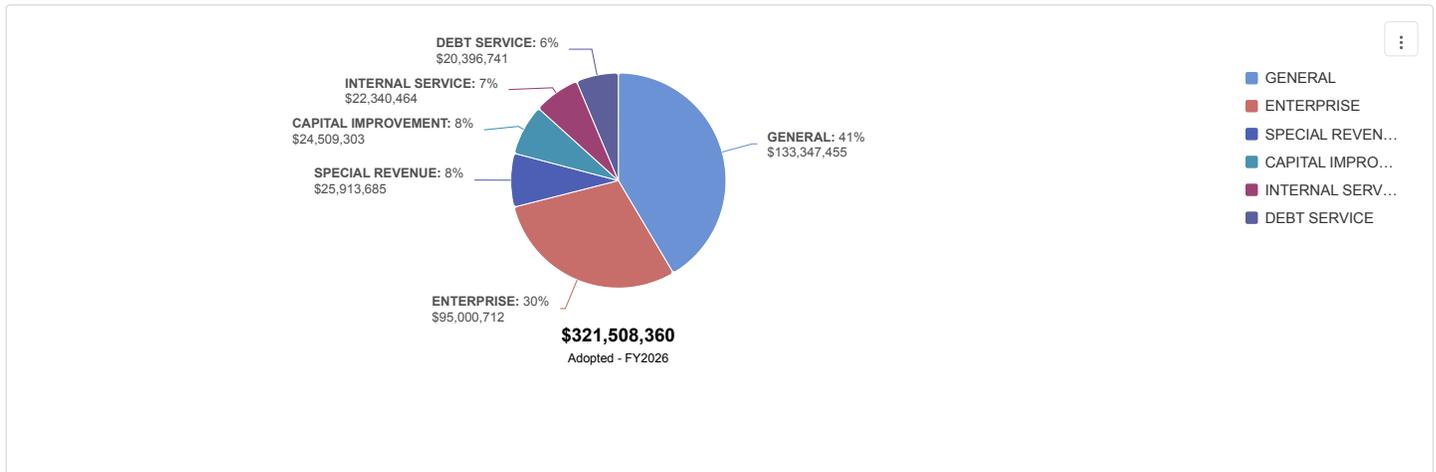
	ACTUALS			BUDGET		ESTIMATED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026		
303 - CERTIFICATE OF OBL 2011	\$68,080	\$0	\$0	\$0	\$0	\$0	\$0
304 - CERTIFICATE OF OBL 2014	\$1,674	\$0	\$0	\$0	\$0	\$0	\$0
305 - CERTIFICATES OF OBL 2022	\$685,462	\$1,195,573	\$537,633	\$637,180	\$537,633		
306 - CERTIFICATES OF OBL 2023	\$32,545,471	\$1,813,086	\$679,721	\$679,721	\$679,721		
307 - CERTIFICATES OF OBL 2025	\$0	\$0	\$0	\$39,393,931	\$0		
353 - WATER AND SEWER IMPR 2013	\$2,749	\$0	\$0	\$0	\$0		
354 - WATER AND SEWER IMPR 2020	\$443,704	\$779,403	\$378,888	\$378,888	\$378,888		
355 - 2025 W/S BOND FUND	\$0	\$0	\$17,740,410	\$37,088,510	\$0		
391 - DRAINAGE UT 2006 CO BONDS	\$2,670	\$0	\$0	\$0	\$0		
351 - WATER IMPACT FEE	\$695,570	\$1,093,868	\$823,780	\$1,173,860	\$1,024,890		
352 - WASTEWATER IMPACT FEE	\$233,072	\$351,822	\$342,704	\$390,965	\$389,989		
341 - AVIATION AIP GRANTS	\$9,276,652	\$8,181,239	\$810,000	\$15,070,581	\$3,690,000		
342 - AVIATION CFC	\$527,910	\$614,199	\$489,853	\$445,797	\$489,853		
343 - AVIATION PFC	\$427,922	\$405,399	\$526,270	\$401,561	\$426,270		
400 - DEBT SERVICE	\$16,392,561	\$18,193,231	\$16,976,055	\$18,194,985	\$20,396,741		
525 - AVIATION ENTERPRISE	\$4,790,587	\$4,034,349	\$6,568,602	\$6,427,764	\$7,011,248		
527 - SKYLARK ENTERPRISE	\$547,079	\$0	\$0	\$0	\$0		
530 - GOLF COURSE ENTERPRISE	\$0	\$1,855,681	\$1,729,250	\$1,791,825	\$1,548,836		
540 - SOLID WASTE ENTERPRISE	\$25,820,127	\$26,429,728	\$27,125,883	\$27,975,862	\$28,451,661		
550 - WATER AND SEWER ENTERPRISE	\$47,142,323	\$49,109,682	\$49,950,785	\$50,576,713	\$52,406,737		
575 - DRAINAGE UTILITY ENTERPRISE	\$5,395,722	\$5,365,829	\$5,518,199	\$5,505,329	\$5,582,230		
601 - FLEET INTERNAL SVC	\$1,940,601	\$1,988,842	\$1,990,251	\$1,988,804	\$2,040,503		
615 - HEALTH INSUR INTERNAL SVC	\$8,017,788	\$8,090,757	\$8,139,325	\$7,901,200	\$9,531,158		
623 - RISK MGMT INTERNAL SVC	\$1,375,788	\$1,683,953	\$1,583,777	\$1,887,917	\$2,399,975		
627 - INFO TECH INTERNAL SVC	\$5,105,357	\$6,639,670	\$6,698,000	\$8,225,032	\$8,368,828		
REVENUES & SOURCES TOTAL	\$329,491,920	\$327,218,994	\$316,629,461	\$414,913,851	\$321,508,360		
Less Interfund Activity	\$40,610,877	\$45,114,571	\$36,631,886	\$46,251,338	\$34,746,510		
Adjusted Revenues	\$288,881,043	\$282,104,423	\$279,997,575	\$368,662,513	\$286,761,850		
Expenditures & Uses							
100 - GENERAL	\$120,812,701	\$124,067,071	\$125,683,084	\$126,438,207	\$133,347,455		
205 - ANIM SVC DONATIONS/GRANTS	\$72,588	\$100,430	\$120,000	\$53,514	\$215,000		
220 - PEG CABLE SYSTEM	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000		
210 - COMMUNITY DEVELOPMENT	\$2,248,290	\$1,427,436	\$2,287,630	\$674,413	\$2,998,923		
211 - HOME PROGRAM	\$64,142	\$1,743,289	\$1,920,810	\$577,847	\$1,836,853		
212 - HOME ARP	\$78,044	\$29,132	\$1,654,694	\$18,889	\$1,633,813		
213 - OPIOID SETTLEMENT	\$0	\$98,090	\$77,734	\$262,363	\$20,000		
214 - HOTEL OCCUPANCY TAX	\$2,808,221	\$3,681,773	\$3,516,191	\$3,913,593	\$3,119,421		
215 - LIBRARY DONATIONS	\$0	\$2,690	\$5,500	\$0	\$4,000		
226 - TAX INCREMENT	\$431,021	\$768,010	\$1,050,000	\$3,550,970	\$4,150,000		
227 - DEVELOPMENT SERVICES	\$0	\$95,935	\$183,900	\$173,100	\$245,499		
230 - SENIOR CITIZEN ASSISTANCE	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000		
240 - COURT TECHNOLOGY	\$21,838	\$65,292	\$15,000	\$16,280	\$51,280		
241 - COURT BUILDING SECURITY	\$6,376	\$125,717	\$78,113	\$81,470	\$82,701		
242 - LOCAL YOUTH DIVERSION	\$108,856	\$97,445	\$80,064	\$59,031	\$63,971		
243 - TEEN COURT PROGRAM	\$2,784	\$3,550	\$1,950	\$2,260	\$901		
244 - MUNICIPAL JURY	\$0	\$0	\$432	\$84	\$500		
235 - EMERGENCY MANAGEMENT	\$0	\$0	\$135,065	\$15,256	\$0		
236 - FIRE DEPARTMENT DONATIONS	\$4,576	\$0	\$9,325	\$0	\$7,000		
260 - PARKS & RECREATION FUND	\$15,568	\$42,067	\$139,227	\$23,646	\$136,590		

	ACTUALS		BUDGET	ESTIMATED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
262 - TX STATE VETERANS CEMETERY	\$0	\$1,296,420	\$1,969,991	\$1,840,791	\$1,982,880
270 - LAW ENFORCEMENT GRANTS	\$140,672	\$268,102	\$229,337	\$431,427	\$351,562
271 - POLICE STATE SEIZURE	\$0	\$206,015	\$57,443	\$166,602	\$79,000
272 - POLICE FEDERAL SEIZURE	\$19,973	\$261,695	\$0	\$0	\$0
273 - POLICE DEPT DONATIONS	\$15,960	\$42,515	\$76,631	\$323,934	\$200,572
225 - STREET MAINTENANCE	\$5,548,665	\$7,453,345	\$6,135,850	\$15,334,463	\$9,686,850
280 - CHILD SAFETY	\$58,082	\$186,310	\$261,552	\$500,152	\$147,213
300 - GOVERNMENTAL CIP	\$9,692,325	\$24,295,429	\$4,973,147	\$53,877,816	\$11,206,122
301 - GOLF CAPITAL PROJECTS	\$0	\$1,286	\$0	\$0	\$0
340 - AVIATION CIP	\$272,858	\$1,816,104	\$606,868	\$6,378,117	\$912,839
350 - WATER AND SEWER CIP	\$1,673,196	\$9,574,402	\$8,688,552	\$21,409,069	\$8,392,342
380 - SOLID WASTE CIP	\$2,114,489	\$5,714,147	\$3,442,526	\$7,007,955	\$5,588,971
390 - DRAINAGE UTILITY CIP	\$938,994	\$1,226,435	\$1,500,900	\$4,813,837	\$2,278,224
303 - CERTIFICATE OF OBL 2011	\$322,000	\$1,217,732	\$0	\$0	\$0
304 - CERTIFICATE OF OBL 2014	\$0	\$56,175	\$0	\$0	\$0
305 - CERTIFICATES OF OBL 2022	\$1,388,093	\$2,475,723	\$1,000,000	\$20,720,183	\$0
306 - CERTIFICATES OF OBL 2023	\$376,985	\$550,980	\$1,800,000	\$31,069,315	\$3,040,000
307 - CERTIFICATES OF OBL 2025	\$0	\$0	\$0	\$38,330,600	\$0
353 - WATER AND SEWER IMPR 2013	\$111,227	\$0	\$0	\$0	\$0
354 - WATER AND SEWER IMPR 2020	\$1,211,013	\$5,219,150	\$620,000	\$10,146,358	\$1,264,000
355 - 2025 W/S BOND FUND	\$0	\$0	\$17,740,410	\$37,088,510	\$0
391 - DRAINAGE UT 2006 CO BONDS	\$239,958	\$0	\$0	\$0	\$0
351 - WATER IMPACT FEE	\$147,000	\$147,000	\$147,000	\$279,920	\$2,522,000
352 - WASTEWATER IMPACT FEE	\$383,696	\$893,644	\$53,000	\$53,366	\$53,000
341 - AVIATION AIP GRANTS	\$9,295,916	\$8,537,753	\$810,000	\$13,693,193	\$3,690,000
342 - AVIATION CFC	\$34,981	\$845,558	\$20,000	\$1,821,770	\$0
343 - AVIATION PFC	\$1,057,007	\$226,745	\$100,000	\$964,298	\$410,000
400 - DEBT SERVICE	\$17,020,588	\$17,541,063	\$17,905,028	\$17,905,028	\$21,087,558
525 - AVIATION ENTERPRISE	\$5,120,523	\$4,152,243	\$6,064,048	\$5,707,031	\$6,461,604
527 - SKYLARK ENTERPRISE	\$1,249,805	\$0	\$0	\$0	\$0
530 - GOLF COURSE ENTERPRISE	\$0	\$1,668,608	\$1,523,740	\$1,685,985	\$1,696,977
540 - SOLID WASTE ENTERPRISE	\$24,051,922	\$26,646,776	\$27,125,883	\$28,577,024	\$28,451,661
550 - WATER AND SEWER ENTERPRISE	\$45,117,646	\$47,666,450	\$49,950,785	\$52,309,989	\$52,406,737
575 - DRAINAGE UTILITY ENTERPRISE	\$4,715,303	\$5,528,936	\$5,518,199	\$5,727,468	\$5,582,230
601 - FLEET INTERNAL SVC	\$1,945,426	\$1,975,217	\$1,990,251	\$1,796,086	\$2,056,282
615 - HEALTH INSUR INTERNAL SVC	\$6,890,177	\$6,829,697	\$8,139,325	\$7,509,408	\$9,531,158
623 - RISK MGMT INTERNAL SVC	\$1,426,403	\$1,666,235	\$1,946,627	\$2,083,040	\$2,402,198
627 - INFO TECH INTERNAL SVC	\$4,928,795	\$5,708,218	\$6,998,000	\$8,387,450	\$9,350,931
EXPENDITURES & USES TOTAL	\$274,445,752	\$324,325,827	\$315,005,812	\$534,177,943	\$339,108,818
Less Interfund Activity	\$40,610,877	\$45,114,571	\$36,631,886	\$46,251,338	\$34,746,510
Adjusted Expenditures/ Expenses	\$233,834,875	\$279,211,256	\$278,373,926	\$487,926,605	\$304,362,308
Total Revenues Less Expenditures	\$55,046,168	\$2,893,167	\$1,623,649	-\$119,264,092	-\$17,600,458

All Funds Summary – Fund & Working Capital Balances (FY 2023–2026)

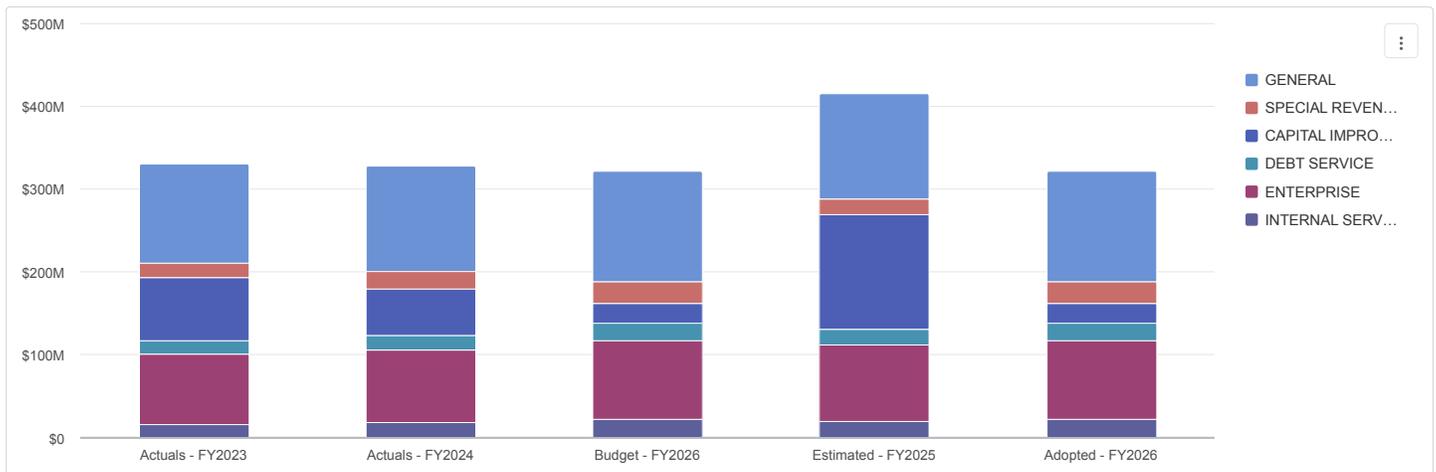
	ACTUALS	ACTUALS	BUDGET	ESTIMATED	ADOPTED
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
Beginning Fund Balance/Working Capital	\$176,071,657	\$231,117,825	\$234,010,992	\$234,010,992	\$114,746,900
Total Revenues Less Expenditures	55,046,168	2,893,167	1,623,649	(119,264,092)	(17,600,458)
Ending Fund Balance/Working Capital	\$231,117,825	\$234,010,992	\$235,634,641	\$114,746,900	\$97,146,442

FY 2026 Revenue by Fund Group

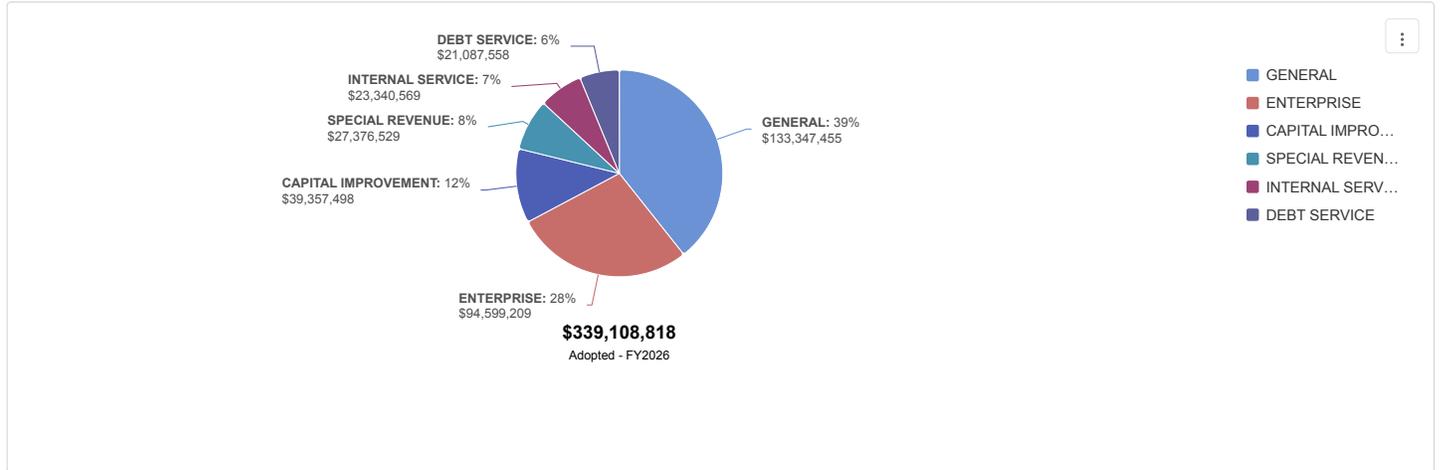


Data Updated: Nov 04, 2025, 7:48 PM

Five-Year Revenue by Fund Group

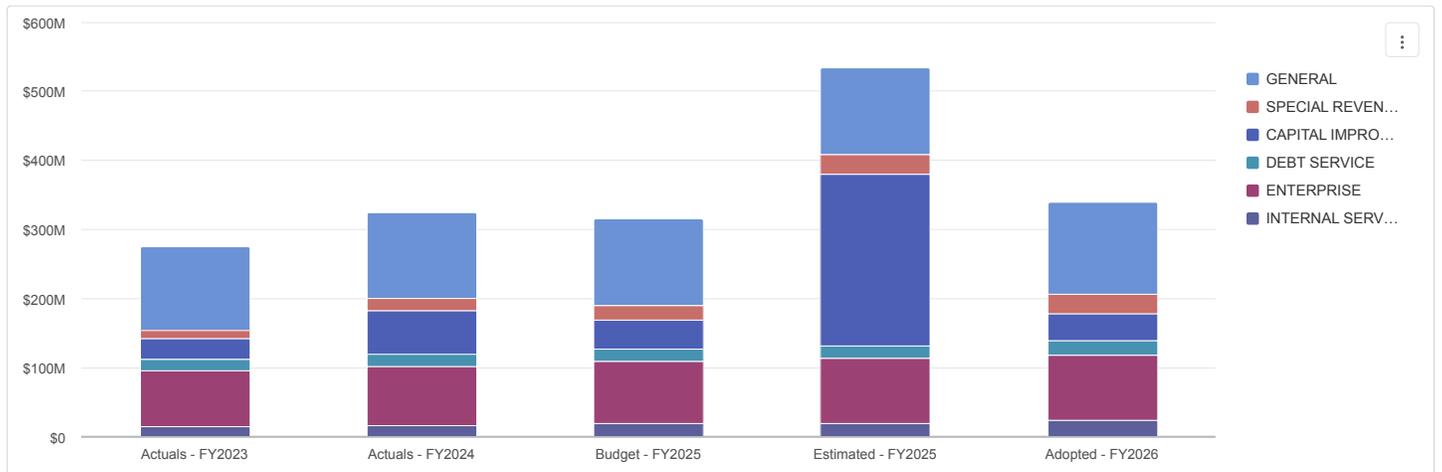


FY 2026 Expenditure by Fund Group



Data Updated: Nov 04, 2025, 7:48 PM

Five-Year Expenditure by Fund Group



Data Updated: Nov 04, 2025, 7:48 PM

Summary of Sources and Uses

	GENERAL FUND	DEBT SERVICE FUND	INTERNAL SERVICE	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS
	FY2026	DEBT SERVICE	INTERNAL SERVICE	SPECIAL REVENUE	CAPITAL IMPROVEMENT
Revenues					
PROPERTY TAXES	\$58,967,744	\$18,130,129	–	\$0	–
0 TAXES	\$36,922,058	–	–	\$4,475,176	–
1 FRANCHISE	\$5,924,412	–	–	\$110,000	–
2 LICENSES & PERMITS	\$3,005,773	–	–	\$112,000	\$1,389,000
3 INTERGOVERNMENTAL	\$2,011,825	\$2,000,000	\$0	\$9,144,269	\$3,690,000
4 CHARGES FOR SERVICES	\$8,795,765	–	\$21,492,145	\$11,102,553	\$800,000
5 FINES & FEES	\$3,499,725	–	–	\$254,900	–
6 INVESTMENT INCOME	\$2,552,254	\$266,612	\$118,261	\$432,170	\$3,627,388
7 MISCELLANEOUS INCOME	\$83,279	–	\$430,058	\$12,420	\$0
8 CONTRIBUTIONS & DONATIONS	\$0	–	–	\$267,366	\$0
9 OTHER FINANCING SOURCES	\$11,584,620	–	\$300,000	\$2,831	\$15,002,915
REVENUES TOTAL	\$133,347,455	\$20,396,741	\$22,340,464	\$25,913,685	\$24,509,303
Operating Expenses					
1 PERSONNEL SERVICES	\$99,665,057	–	\$4,226,704	\$3,454,612	–
2 SUPPLIES	\$5,778,621	–	\$736,977	\$241,294	\$0
3 REPAIRS & MAINTENANCE	\$3,533,994	–	\$77,599	\$4,914,028	\$0
4 MISC SERVICES & CHARGES	\$14,258,676	–	\$4,042,730	\$1,457,063	\$28,803
5 DESIGNATED EXPENSES	\$4,411,531	–	\$9,308,082	\$1,698,573	\$130,278
7 DEBT SERVICE	\$116,729	–	\$4,416,183	\$2,882	\$0
OPERATING EXPENSES TOTAL	\$127,764,608	–	\$22,808,275	\$11,768,452	\$159,081
Non-Operating Expenses					
5 DESIGNATED EXPENSES	\$1,657,180	–	\$0	\$5,747,458	–
6 CAPITAL OUTLAY	\$684,339	–	\$532,294	\$7,500,000	\$38,918,884
7 DEBT SERVICE	–	\$21,087,558	–	\$2,251,059	\$279,533
9 OTHER FINANCIAL USES	\$3,241,328	–	\$0	\$109,560	\$0
NON-OPERATING EXPENSES TOTAL	\$5,582,847	\$21,087,558	\$532,294	\$15,608,077	\$39,198,417
Total Expenditures	\$133,347,455	\$21,087,558	\$23,340,569	\$27,376,529	\$39,357,498
Net Change in Fund Balance	\$0	-\$690,817	-\$1,000,105	-\$1,462,844	-\$14,848,195

ENTERPRISE FUNDS						TOTAL FOR ALL FUNDS
	WATER AND SEWER ENTERPRISE	SOLID WASTE ENTERPRISE	DRAINAGE UTILITY ENTERPRISE	GOLF COURSE ENTERPRISE	AVIATION ENTERPRISE	FY2026
Revenues						
PROPERTY TAXES	–	–	–	–	–	\$77,097,873
0 TAXES	–	–	–	–	–	\$41,397,234
1 FRANCHISE	–	–	–	–	–	\$6,034,412
2 LICENSES & PERMITS	–	–	–	–	–	\$4,506,773
3 INTERGOVERNMENTAL	\$0	\$0	\$0	–	\$3,539,150	\$20,385,244
4 CHARGES FOR SERVICES	\$51,495,749	\$28,176,177	\$5,481,674	\$1,543,690	\$3,351,644	\$132,239,397
5 FINES & FEES	–	–	–	–	–	\$3,754,625
6 INVESTMENT INCOME	\$587,093	\$244,484	\$84,407	\$5,146	\$120,404	\$8,038,219
7 MISCELLANEOUS INCOME	\$0	\$1,000	\$0	–	\$50	\$526,807
8 CONTRIBUTIONS & DONATIONS	\$0	–	\$0	–	–	\$267,366
9 OTHER FINANCING SOURCES	\$323,895	\$30,000	\$16,149	\$0	\$0	\$27,260,410
REVENUES TOTAL	\$52,406,737	\$28,451,661	\$5,582,230	\$1,548,836	\$7,011,248	\$321,508,360
Operating Expenses						
1 PERSONNEL SERVICES	\$9,156,494	\$6,509,403	\$2,602,101	–	\$3,175,683	\$128,790,054
2 SUPPLIES	\$1,050,386	\$1,612,074	\$200,079	–	\$235,180	\$9,854,611
3 REPAIRS & MAINTENANCE	\$909,702	\$1,629,128	\$250,275	\$0	\$781,406	\$12,096,132
4 MISC SERVICES & CHARGES	\$5,476,509	\$2,346,840	\$386,756	\$1,475,283	\$993,864	\$30,466,524
5 DESIGNATED EXPENSES	\$17,358,247	\$8,787,035	\$122,509	–	\$484,607	\$42,300,862
7 DEBT SERVICE	\$38,801	\$3,961	\$0	–	\$3,721	\$4,582,277
OPERATING EXPENSES TOTAL	\$33,990,139	\$20,888,441	\$3,561,720	\$1,475,283	\$5,674,461	\$228,090,460
Non-Operating Expenses						
5 DESIGNATED EXPENSES	\$362,527	\$0	\$0	–	\$0	\$7,767,165
6 CAPITAL OUTLAY	\$1,120,540	\$101,315	\$0	\$0	\$17,000	\$48,874,372
7 DEBT SERVICE	\$6,664,592	\$685,010	\$522,730	\$221,694	\$399,000	\$32,111,176
9 OTHER FINANCIAL USES	\$10,268,939	\$6,776,895	\$1,497,780	–	\$371,143	\$22,265,645
NON-OPERATING EXPENSES TOTAL	\$18,416,598	\$7,563,220	\$2,020,510	\$221,694	\$787,143	\$111,018,358
Total Expenditures	\$52,406,737	\$28,451,661	\$5,582,230	\$1,696,977	\$6,461,604	\$339,108,818
Net Change in Fund Balance	\$0	\$0	\$0	-\$148,141	\$549,644	-\$17,600,458

Fund Balance/Working Capital by Fund Type

Fund Type	Beginning Fund Balance/Working Capital	Total Revenues Less Expenditures	Ending Fund Balance/Working Capital
General	34,594,025	-	34,594,025
Debt Service	5,060,622	(690,817)	4,369,805
Internal Service	7,824,728	(1,000,105)	6,824,623
Special Revenue	13,590,194	(1,462,844)	12,127,350
Capital Improvement	26,480,878	(14,848,195)	11,632,683
Water & Sewer	12,047,696	-	12,047,696
Solid Waste	6,610,715	-	6,610,715
Drainage	1,474,785	-	1,474,785
Golf Course	292,914	(148,141)	144,773
Aviation	6,770,344	549,644	7,319,988
Total All Funds	\$114,746,900	\$(17,600,458)	\$97,146,442

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Revenue Trends and Assumptions

FY 2026



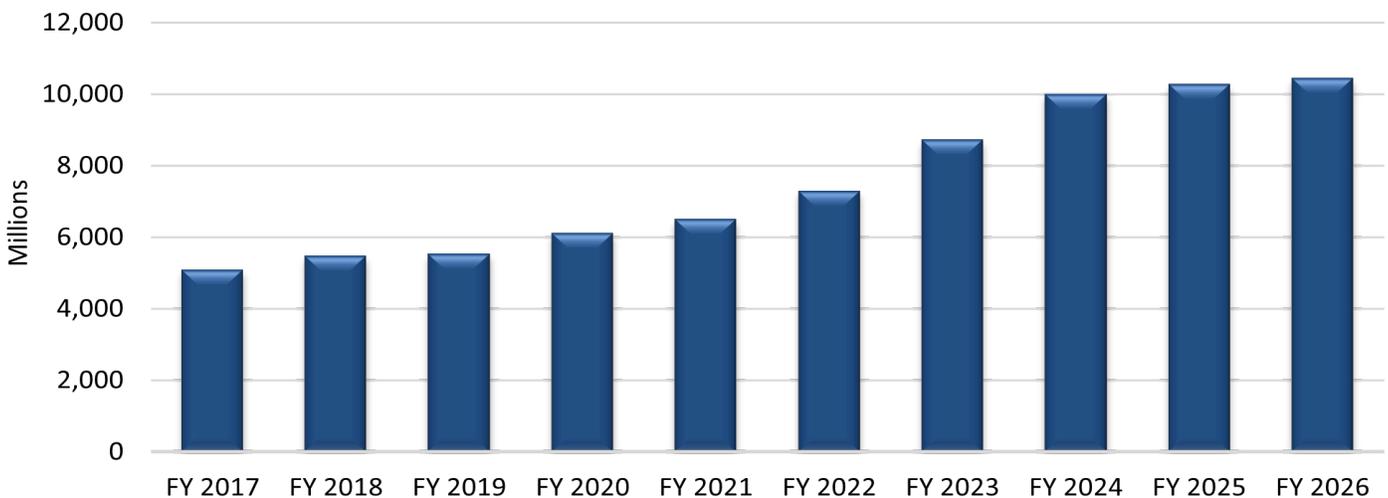
The City of Killeen receives revenues from a diverse mix of sources across both governmental and enterprise funds. These revenues form the financial foundation that allows the City to deliver essential services, maintain critical infrastructure, and invest in long-term sustainability. Projections for FY 2026 are developed using a combination of historical collection trends, adopted rate schedules, Council-approved policies, and current economic conditions. While each fund reflects its own unique drivers, together they provide a balanced and reliable structure for meeting the needs of the community.

General Fund

Property Taxes

Ad valorem tax revenues are calculated using certified taxable values from the Appraisal District of Bell County, applied to the City Council-adopted tax rate, and adjusted by historical collection trends. For FY 2026, the certified 2025 freeze-adjusted taxable value (less TIRZ) is **\$10.45 billion**, a **1.63%** increase over the prior year. Based on the M&O tax rate of **\$0.5277 per \$100** and a **99%** collection rate, current tax revenues are projected at **\$58.5 million**. The City continues to experience significant revenue loss from Disabled Veteran (DV) exemptions. While FY 2026 includes an estimated **\$900,000** in state reimbursement, it is down from \$1.2 million in FY 2025; the total estimated loss from DV-exempt properties exceeds **\$15 million**. This decline results from legislative changes that expanded eligibility to more cities without increasing program funding, reducing each city's share. Future property tax growth depends on sustained development, population trends, and potential legislative changes to appraisal or tax rate caps. Continued underfunding of DV reimbursements could widen the fiscal gap. Council's approach seeks to balance resident affordability with maintaining service levels, while actively advocating for fairer state support to offset DV exemption impacts.

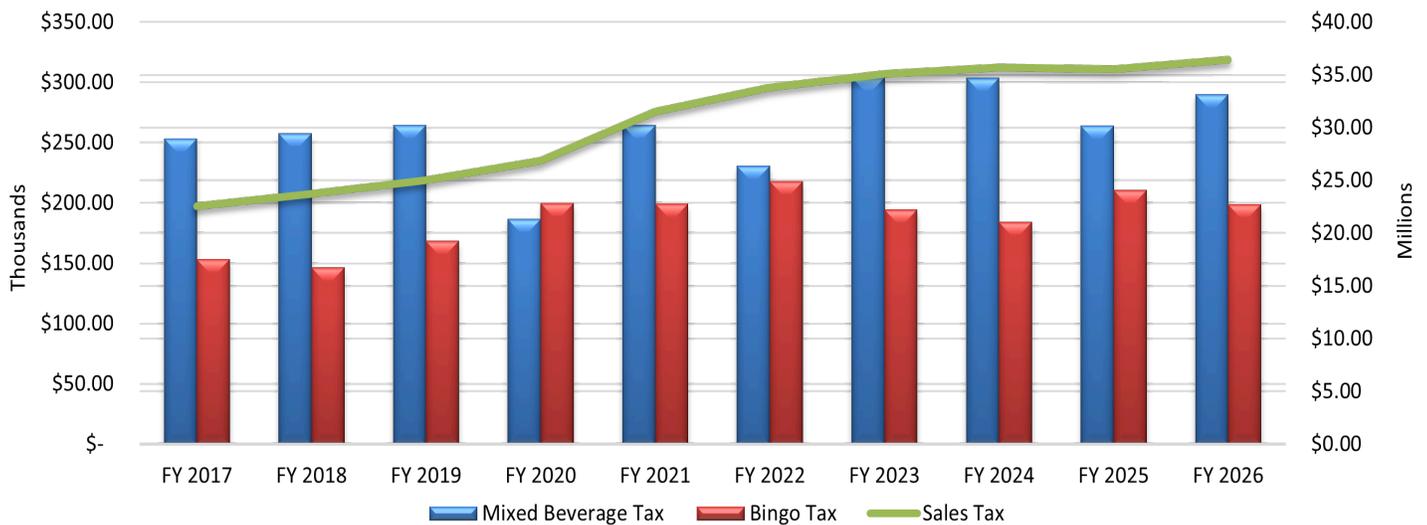
Adjusted Taxable Value Trend



Sales, Mixed Beverage, and Bingo Taxes

Sales tax is the City's second-largest source of General Fund revenue and continues to demonstrate stable performance. The FY 2026 Budget includes projected collections of **\$36.4 million**, representing a **2.5% increase** over the FY 2025 adopted budget and a **slight increase** over the FY 2025 year-end estimate of \$36.2 million. While statewide collections have generally trended upward with approximately **3% year-over-year growth** reported during spring 2025, the Texas Comptroller has noted signs of a potential slowdown. The City has adopted a **cautious revenue estimate** to guard against volatility in this consumer-driven source and maintain budgetary stability. In addition, **mixed beverage taxes**, derived from the State's 14% levy on gross receipts, are projected at **\$290,000**, with the City receiving a 10.7143% allocation of collections within Killeen. **Bingo taxes** are estimated at **\$199,000**, reflecting the State's 5% levy on gross receipts, of which 25% is rebated to the City and 25% to the County. While sales tax remains highly sensitive to consumer spending patterns, mixed beverage and bingo receipts provide modest but stable contributions. Together, these revenues support the Council's conservative forecasting practices, which protect against economic downturns and promote long-term fiscal sustainability.

Sales, Mixed Beverage, and Bingo Tax Trends



Franchise Fees

Franchise revenues are projected at **\$4.5 million** from electric, **\$941,539** from cable, and **\$425,000** from gas. Telecom franchise fees remain limited at **\$40,400** due to Senate Bill 1152 (2019), which allows providers offering both cable and telecom services to remit only the larger of the two fees. Legislative changes continue to limit telecom revenue capacity. Diversifying revenue sources helps offset reductions in franchise revenues.

Water and Sewer Fund

Revenues are projected at **\$52.4 million**, primarily from **water sales (\$24.7 million)** and **wastewater services (\$21.1 million)**.

Water Revenues

Water revenues are projected to increase due to adopted residential and commercial rate changes, along with continued customer growth. The adopted residential rate adjustments are expected to generate approximately **\$513,000** in additional revenue. These include a **\$0.50 increase** to the base rate for all meter sizes, as well as updates to volumetric rates per 1,000 gallons:

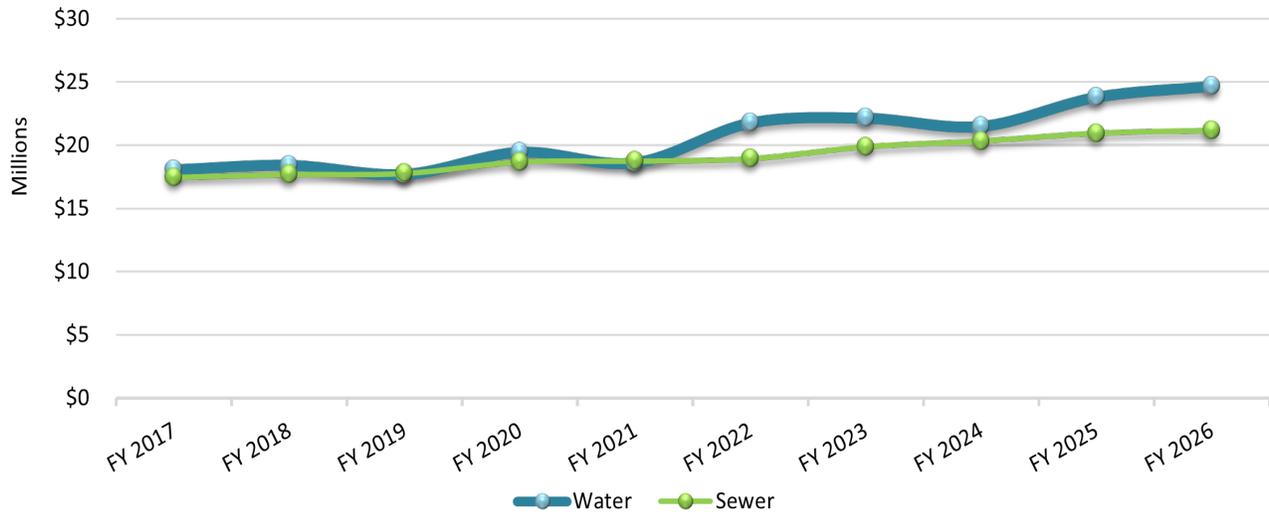
- 2,001–15,000 gallons: from **\$3.38 to \$3.49**
- 15,001–30,000 gallons: from **\$4.23 to \$4.46**
- Over 30,000 gallons: from **\$5.29 to \$5.57**

On the commercial side, revenue is projected to increase by **\$175,000** based on the continued implementation of Phase 4 of 5 in the adopted commercial base rate structure. Additionally, city-wide growth is expected to contribute **\$182,000** in new water revenue.

Sewer Revenues

Sewer revenue growth is supported by **\$209,000** from increased usage and **\$536,000** from an adopted **\$0.83 increase** to the residential minimum charge (from **\$20.76 to \$21.59**). This adjustment fully funds the expanded sewer line warranty program, which increased from **\$0.50 to \$1.33 per customer**. Extreme weather events and customer conservation habits could impact consumption. Rate adjustments reflect Council's policy of cost recovery and reinvestment in infrastructure, while ensuring affordability.

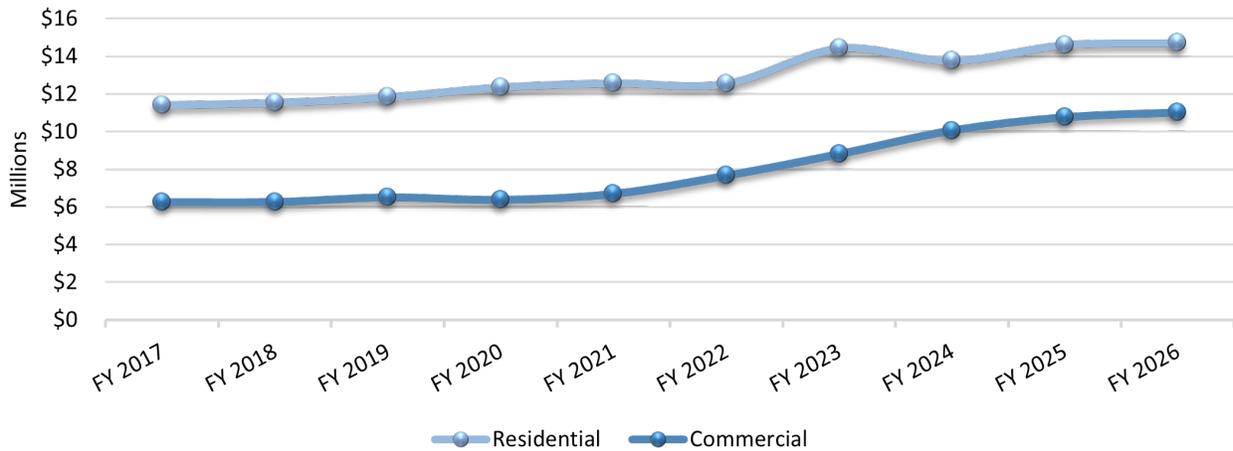
Water & Sewer Fund Major Revenue Trend



Solid Waste Fund

Solid Waste revenues are primarily supported by sanitation services, with **residential collections projected at \$14.7 million and commercial collections at \$11.0 million**. These projections reflect stable customer counts following the Council-approved commercial rate adjustments implemented in FY 2024. For FY 2026, revenue growth is driven by a combination of customer base expansion and adjustments to Transfer Station rates. The City's adopted Fee Schedule raises tipping fees from **\$61.60 to \$80.00 per ton for residents** and from **\$98.56 to \$137.60 per ton for non-residents**, bringing rates in line with regional benchmarks and industry standards. The Transfer Station is projected to generate just under **\$2.0 million**.

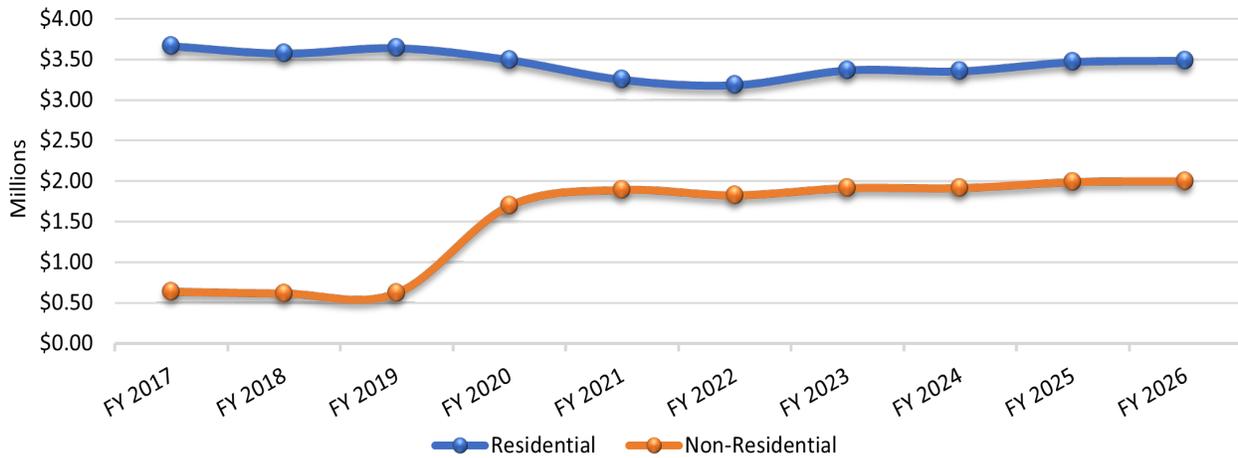
Solid Waste Fund Major Revenue Trend



Drainage Utility Fund

Drainage revenues are based on the impervious cover methodology adopted in 2020, which ties charges directly to property development. For FY 2026, revenues include **\$3.5 million from residential customers** and **\$2.0 million from non-residential properties**. The single-family monthly rate remains at **\$5.40**, unchanged since City Council approved a reduction in 2020. Assumptions are based on stable population growth and continued development activity, ensuring the fund keeps pace with the community's infrastructure needs.

Drainage Utility Fund Major Revenue Trend



Aviation Fund

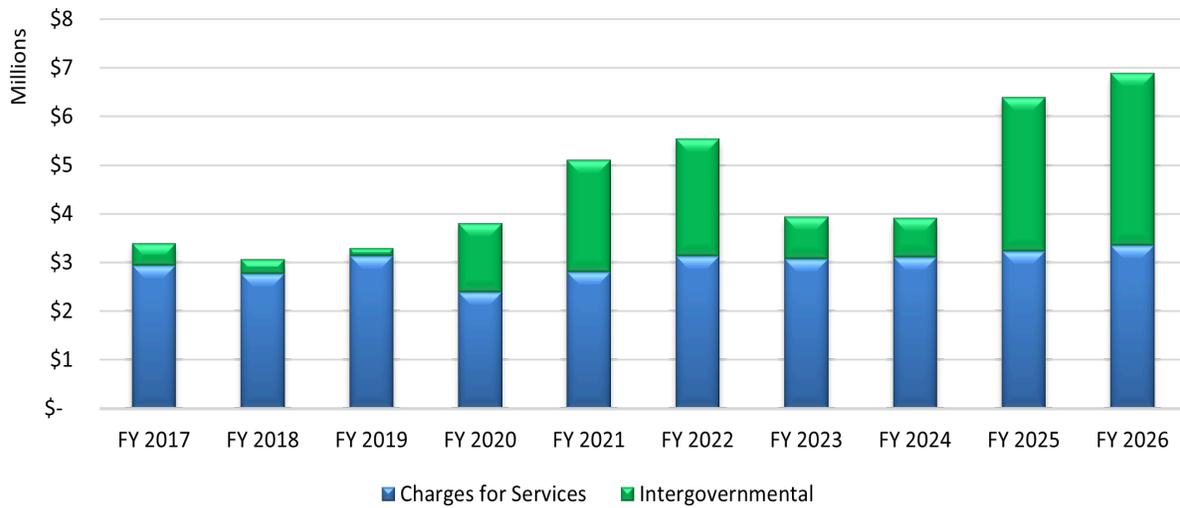
The Aviation Fund generates approximately **\$7.0 million** in annual revenue across the City's two airports: **Killeen Regional Airport (GRK)** and **Skylark Field (ILE)**. Revenues are supported by a combination of intergovernmental agreements, facility leases, concessions, fuel sales, and airline-related activity.

Intergovernmental revenues remain the largest source at **\$3.5 million**, primarily from the long-standing **Airfield Maintenance IGSA** with the U.S. Army and the **TxDOT RAMP** program, providing stability and predictable support for airfield operations and maintenance.

Revenue growth in FY 2026 is driven by an **additional \$384,000** in IGSA reimbursements and **new lease revenue** from the expansion of office space for **CSI Aviation**, funded through the 2025 Revenue Bond. Other major revenues include **\$1.9 million** from terminal and hangar leases, concessions, and rental car agencies, as well as **fuel sales and airline activity** based on current service levels and historical passenger and fuel demand.

While revenues remain sensitive to airline service schedules and the continuation of federal and state support programs, maintaining strong intergovernmental partnerships and tenant relationships continues to be a priority to support the long-term financial sustainability of both airport facilities.

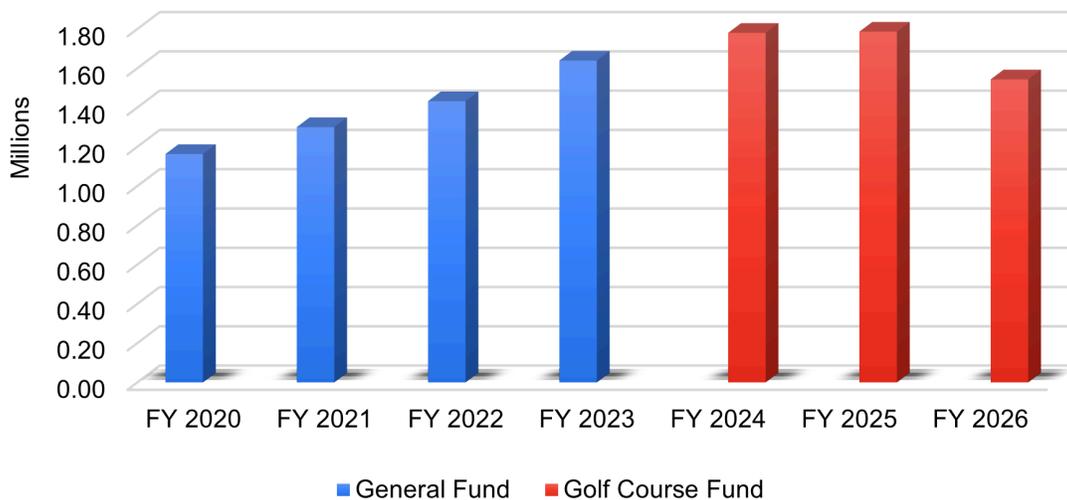
Aviation Fund Major Revenue Sources & Trend



Golf Course Fund

The Golf Course transitioned from the General Fund to its own enterprise fund in FY 2024. Revenues come from **charges for services** such as green fees, passes, cart rentals, merchandise, range balls, and other sources. For FY 2026, revenues are projected at **\$1.54 million**. They are influenced by the Council-adopted fee schedule, which implements an average **9.5%** increase across several categories to better align with comparable courses in the region. These adjustments are expected to add about **\$200,000** in new revenue. At the same time, revenues will be temporarily reduced by approximately **\$386,000** due to phased closures of nine holes at a time for bunker and irrigation renovations. Assumptions for FY 2026 reflect both the short-term impact of these capital projects and the long-term benefit of facility improvements, which are expected to enhance playability and customer demand once complete.

Golf Fund Major Revenue Trend



General Fund Summary

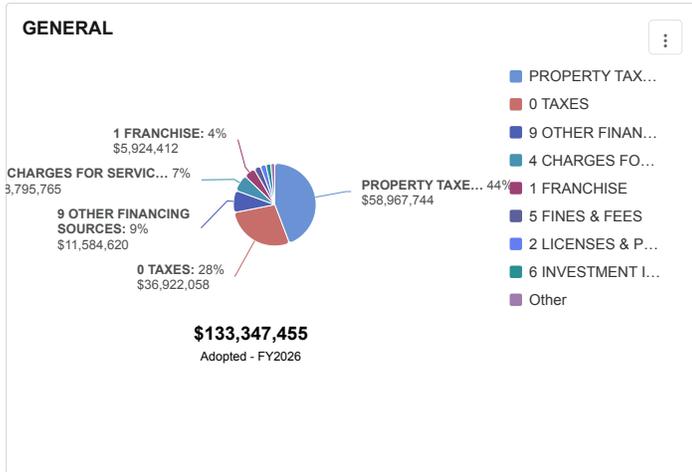


Budget Summary

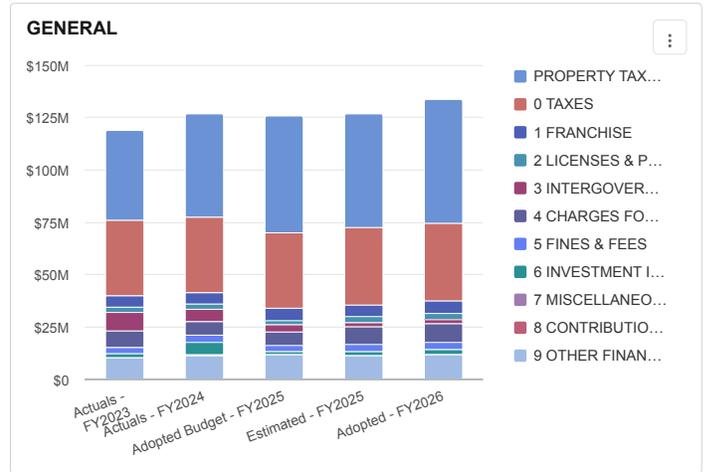
GENERAL

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
PROPERTY TAXES	\$43,302,557	\$49,237,795	\$55,622,225	\$54,359,868	\$58,967,744	6%
0 TAXES	\$35,570,960	\$36,186,786	\$36,026,533	\$36,711,973	\$36,922,058	2%
1 FRANCHISE	\$5,642,863	\$5,469,597	\$5,871,975	\$5,759,054	\$5,924,412	1%
2 LICENSES & PERMITS	\$2,478,316	\$2,348,862	\$2,280,904	\$2,691,029	\$3,005,773	32%
3 INTERGOVERNMENTAL	\$9,065,235	\$5,640,030	\$3,197,528	\$2,191,790	\$2,011,825	-37%
4 CHARGES FOR SERVICES	\$7,816,419	\$6,425,577	\$6,682,789	\$8,006,362	\$8,795,765	32%
5 FINES & FEES	\$3,059,346	\$3,501,995	\$2,897,356	\$3,500,333	\$3,499,725	21%
6 INVESTMENT INCOME	\$1,596,661	\$6,110,053	\$1,546,751	\$1,895,624	\$2,552,254	65%
7 MISCELLANEOUS INCOME	\$120,742	\$388,259	\$83,279	\$207,331	\$83,279	0%
8 CONTRIBUTIONS & DONATIONS	\$2,000	\$16,000	\$0	\$1,000	\$0	-
9 OTHER FINANCING SOURCES	\$10,289,675	\$11,238,587	\$11,473,744	\$11,251,505	\$11,584,620	1%
REVENUES TOTAL	\$118,944,774	\$126,563,541	\$125,683,084	\$126,575,869	\$133,347,455	6%
Expenses						
110 - CITY COUNCIL	\$135,796	\$179,172	\$254,001	\$176,249	\$156,570	-38%
120 - CITY MANAGER	\$831,599	\$721,318	\$794,608	\$777,079	\$1,092,208	37%
130 - CITY AUDITOR	\$134,346	\$160,659	\$169,538	\$171,018	\$177,589	5%
140 - COMMUNICATIONS AND MARKETING	\$808,014	\$812,712	\$914,961	\$789,895	\$861,449	-6%
150 - LEGAL	\$1,244,318	\$1,517,943	\$1,511,695	\$1,451,503	\$1,587,260	5%
160 - FINANCE	\$2,123,717	\$2,442,856	\$2,505,767	\$2,246,062	\$2,580,442	3%
170 - HUMAN RESOURCES	\$1,245,684	\$1,304,288	\$1,463,224	\$1,333,012	\$1,386,472	-5%
190 - DEVELOPMENT SERVICES	\$3,735,139	\$4,117,875	\$4,336,345	\$3,857,266	\$4,306,225	-1%
210 - POLICE DEPARTMENT	\$36,810,377	\$37,868,965	\$41,757,744	\$39,206,429	\$43,461,585	4%
250 - FIRE DEPARTMENT	\$30,171,686	\$32,640,663	\$33,625,378	\$35,199,117	\$37,868,013	13%
280 - ANIMAL SERVICES	\$1,821,082	\$1,831,087	\$2,132,103	\$2,119,642	\$2,227,235	4%
270 - FINANCE-MUNICIPAL COURT	\$1,359,682	\$1,450,005	\$1,592,834	\$1,336,682	\$1,697,718	7%
300 - PARKS AND RECREATION	\$6,993,203	\$5,801,019	\$6,540,889	\$6,491,008	\$6,660,519	2%
400 - PUBLIC WORKS	\$4,277,440	\$5,609,644	\$6,174,946	\$5,461,773	\$6,799,785	10%
450 - ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$533,410	-
500 - COMMUNITY DEVELOPMENT	\$4,547,142	\$4,666,863	\$4,970,882	\$4,673,639	\$5,089,210	2%
700 - NON-DEPARTMENTAL	\$24,342,605	\$22,771,618	\$16,746,322	\$21,017,870	\$16,745,036	0%
800 - DEBT SERVICE	\$230,869	\$170,383	\$191,847	\$129,963	\$116,729	-39%
EXPENSES TOTAL	\$120,812,701	\$124,067,071	\$125,683,084	\$126,438,207	\$133,347,455	6%
Net Change	-\$1,867,927	\$2,496,470	\$0	\$137,662	\$0	-

Revenues by Source

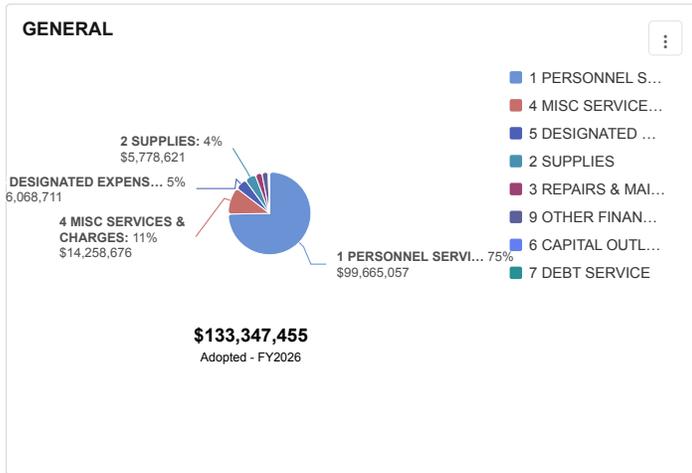


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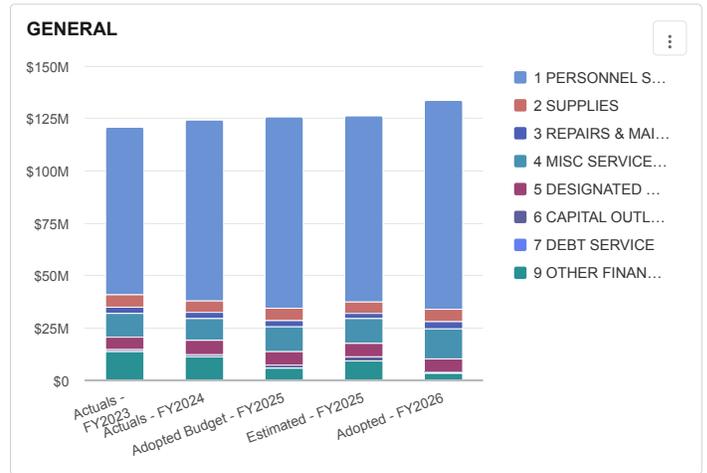


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Expenditures by Use



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FTE Summary

GENERAL

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Animal Services	30	30	30	30	30
City Auditor	1.5	1.5	1.5	1.5	1.5
City Manager	5	4	4	4	5
Communications and Marketing	8	8	8	8	8
Community Development	62.99	62.95	57.75	57.75	57.5
Development Services	39	40	40	40	40
Engineering Services	0	0	0	0	4.99
Finance	20	24	24	24	24
Fire Department	248	247	247.75	271.75	272.75
Human Resources	14	13	13	13	13
Legal	9.5	10	10	10	10
Municipal Court	21	21	21	22	23
Parks and Recreation	76.99	77.33	80.92	80.92	80.92
Police Department	335	334	334	334	343
Public Works	56	71.5	71.5	71.5	71.5
FTE	926.98	944.28	943.42	968.42	985.16

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Animal Services

General Fund



Animal Services
(reports to City Manager)

General Fund

Animal Services

Mission

We strive to reflect our organization's values through the dedication of our employees, who provide compassionate, high-quality service to the animals and people in our care. As stewards for those who cannot speak, we embrace our responsibility with transparency, empathy, and integrity.

We pursue this vision by:

- Treating all people and animals with respect and understanding
- Enhancing services through education, humane sheltering, and progressive enforcement
- Promoting adoption, education, and veterinary care as alternatives to euthanasia
- Finding lifelong homes for the animals we place
- Fostering a safe, collaborative, and well-supported work environment

FY 2025 Accomplishments



- Opened the new Animal Adoption Center in May 2024, enhancing the City's capacity to provide compassionate care and increase pet adoptions.
- Transferred a total of 1,123 animals from Killeen Animal Services and the Fort Hood Animal Shelter to approved rescue organizations.
- Established a new dog quarantine building (formerly the stray building), installed kennel toppers, and reapplied sealant to kennels to meet DSHS requirements.
- Hosted one public vaccine clinic in 2023 to support community pet health and responsible ownership.

FY 2026 Goals



- Repair concrete and repaint the dog stray building to meet or exceed the standards set by DSHS.
- Complete two vaccine clinics and administer 1,000 vaccines to pets in the community.
- Achieve a 100% sterilization and rabies vaccination rate for all adoptable animals.
- Exceed the number of animals transferred to rescue by 100 compared to FY2024 totals.

Performance Measures

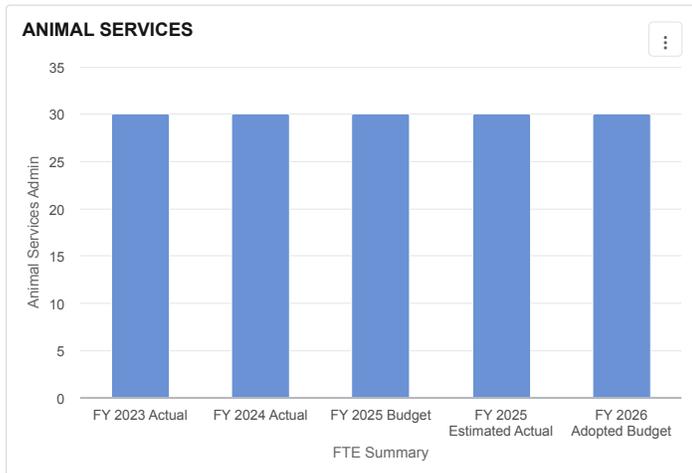
ANIMAL SERVICES

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Animal Intakes	3,726	5,847	5,366	4,400	4,400
Animal Live Release Rate (%)	0.847	0.684	0.67	0.72	0.8
Animal Sterilizations	674	547	241	350	350
Fort Hood Animal Intakes	0	588	767	560	560
Fort Hood Animal Live Release Rate (%)	0	0.806	0.873	0.88	0.9

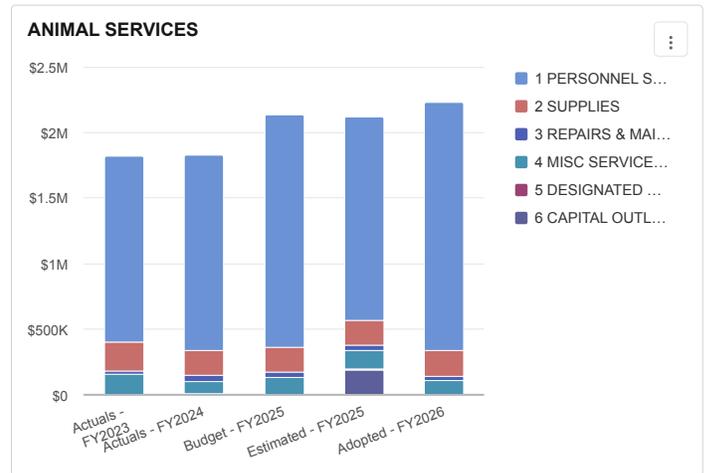
Expenditure Summary

ANIMAL SERVICES

Expenses	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
1 PERSONNEL SERVICES	\$1,424,408	\$1,492,200	\$1,774,880	\$1,555,504	\$1,887,539	6%
2 SUPPLIES	\$218,753	\$189,800	\$188,905	\$184,483	\$198,183	5%
3 REPAIRS & MAINTENANCE	\$25,772	\$50,638	\$37,611	\$41,254	\$33,611	-11%
4 MISC SERVICES & CHARGES	\$152,149	\$95,000	\$130,707	\$140,401	\$107,902	-17%
5 DESIGNATED EXPENSES	\$0	\$0	\$0	\$12,000	\$0	-
6 CAPITAL OUTLAY	\$0	\$3,450	\$0	\$186,000	\$0	-
EXPENSES TOTAL	\$1,821,082	\$1,831,087	\$2,132,103	\$2,119,642	\$2,227,235	4%



Data Updated: Oct 09, 2025, 9:27 PM



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Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

City Auditor

General Fund



City Auditor
(reports to City Council)

General Fund

City Auditor

Mission

Providing independent analysis of City programs and activities to ensure effective internal controls, promote operational efficiency and effectiveness, and enhance transparency in City government.

FY 2025 Accomplishments



- Completed and issued three audit reports:
(1) Developer Fees Collection Process
(2) Abandoned Properties
(3) Water Meter Replacement Program
Initiated an additional audit of KCCC's Mixed Beverage Operation.
- Developed and submitted a new two-year audit plan to the Audit Committee for approval, with a focus on increasing transparency, strengthening internal controls over City assets, and promoting operational efficiency.
- Maintained CPA and CFE certifications through continuing professional education.
- Continued to develop the audit intern's overall skills set through mentoring, formal training, and on the job training.

FY 2026 Goals



- Issue one audit report per quarter, for a total of four audit reports during the fiscal year.
- Develop a new two-year audit plan focused on increasing transparency, enhancing internal controls over City assets, and promoting operational efficiency.
- Maintain CPA and CFE certifications through ongoing continuing professional education.
- Continue developing the audit intern's overall skill set through mentoring, formal instruction, and on-the-job training.

Performance Measures

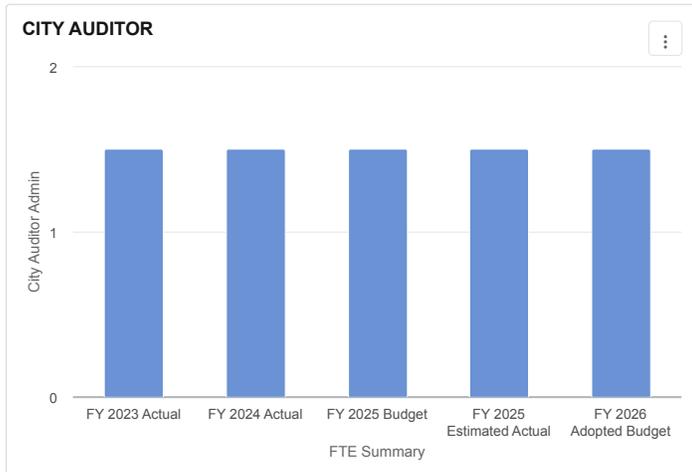
CITY AUDITOR

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Audit Recommendations	6	4	6	8	8
Number of Audit Projects Completed	2	2	3	4	4
Recommendations Agreed To by Management (%)	1	1	1	1	1
Recommendations Fully Implemented by Management (%)	0.8	0.8	0.7	1	1

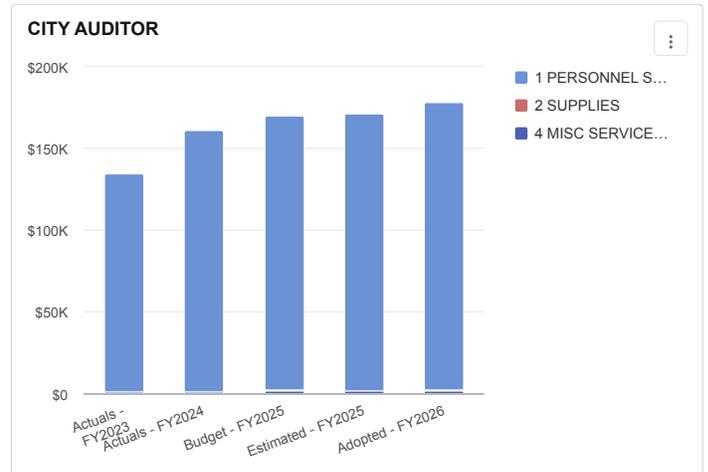
Expenditure Summary

CITY AUDITOR

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$133,391	\$159,299	\$167,198	\$168,996	\$175,492	5%
2 SUPPLIES	\$0	\$0	\$370	\$75	\$150	-59%
4 MISC SERVICES & CHARGES	\$955	\$1,360	\$1,970	\$1,947	\$1,947	-1%
EXPENSES TOTAL	\$134,346	\$160,659	\$169,538	\$171,018	\$177,589	5%



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

City Council

General Fund



City Council
(elected by Citizens)

General Fund

Mayor & City Council

Mission

The City Council carries out the city's legislative responsibilities, including adopting the annual City Budget, ordinances, and resolutions; setting tax rates and levies; establishing utility rates; and more. They are responsible for setting the city's overall direction and providing general guidance to the City Manager. The City Council of the City of Killeen consists of a mayor and seven council members—four representing single-member districts and three serving at-large.

FY 2025 Accomplishments



- Recognized as a Music Friendly Destination City, Killeen demonstrates its commitment to fostering a vibrant and sustainable music scene—attracting tourism, boosting the local economy, and strengthening cultural identity through music.
- Launched the City of Killeen Parks and Recreation Facilities Sponsorship Program, successfully creating new revenue opportunities through naming rights for parks and recreation facilities.
- Held the groundbreaking ceremony for the new Skylark Terminal Building, marking a major milestone in enhancing the city's airport infrastructure and supporting future growth.
- Opened the Real-Time Crime Center (RTCC), a state-of-the-art facility enhancing public safety through the use of real-time data and advanced technology.

FY 2026 Goals



- Continue advancing initiatives focused on competitive pay and employee retention to attract and maintain a high-quality workforce.
- Continue efforts to strengthen the City of Killeen's brand and public image.
- Continue efforts to establish a designated Cultural Arts District to promote local arts, support economic development, and enrich community identity.
- Continuing to foster partnerships with our Community Partners to improve quality of life for citizens.

Performance Measures

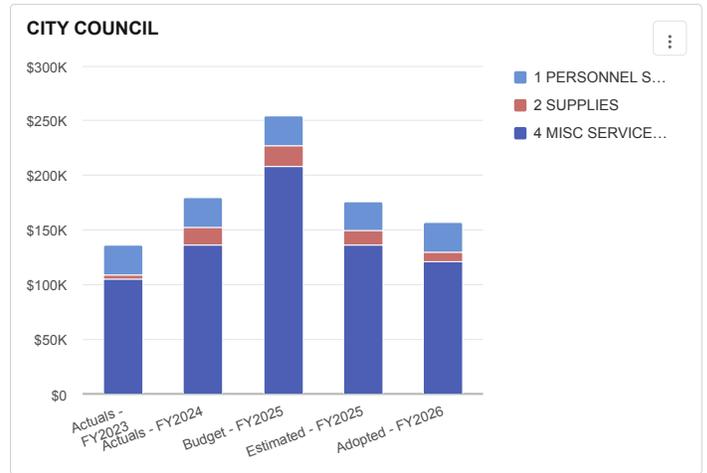
CITY COUNCIL

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Number of Ordinances	84	98	51	63	74
Number of Resolutions	167	193	229	206	199

Expenditure Summary

CITY COUNCIL

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$27,152	\$27,164	\$27,171	\$27,168	\$27,170	0%
2 SUPPLIES	\$3,994	\$16,323	\$18,450	\$12,661	\$8,325	-55%
4 MISC SERVICES & CHARGES	\$104,650	\$135,684	\$208,380	\$136,420	\$121,075	-42%
EXPENSES TOTAL	\$135,796	\$179,172	\$254,001	\$176,249	\$156,570	-38%



Data Updated: Nov 04, 2025, 7:48 PM

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City Manager

General Fund



City Manager

(reports to City Council)

General Fund

City Manager

Mission

Building a high-performing, accountable organization dedicated to effectively supporting the City Council's strategic vision for the community.

FY 2025 Accomplishments



- Completed and opened the solar-powered covered parking facility at Killeen Regional Airport, providing sustainable infrastructure and improved convenience for travelers.
- Successfully assumed day-to-day maintenance and operations of the Central Texas State Veterans Cemetery, resulting in an increased customer satisfaction rate.
- Opened Fire Station #4, the Emergency Operations Center, and the Fire Support Building, enhancing the city's emergency response capabilities and public safety infrastructure.
- Continued improvements in Downtown Revitalization efforts - 19 new businesses, 19 downtown events, 4 public art installations and 9 historic building renovations.

FY 2026 Goals

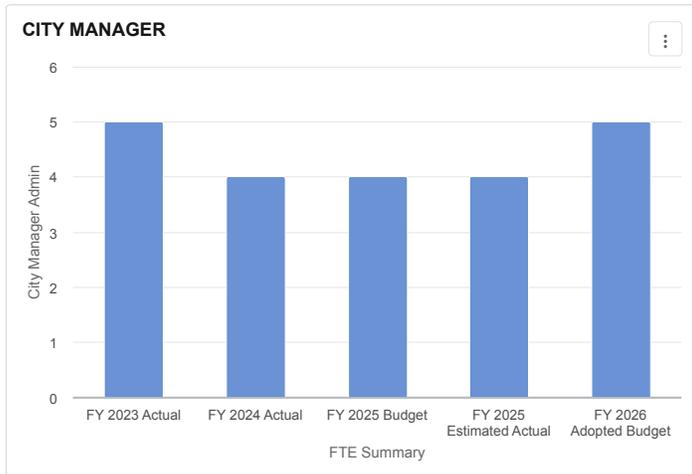


- Enhance existing infrastructure and city facilities.
- Continue implementation of competitive compensation and positive workplace culture.
- Continue efforts to identify and secure alternative funding sources.
- Maintain a balanced budget to ensure fiscal responsibility and long-term financial stability.

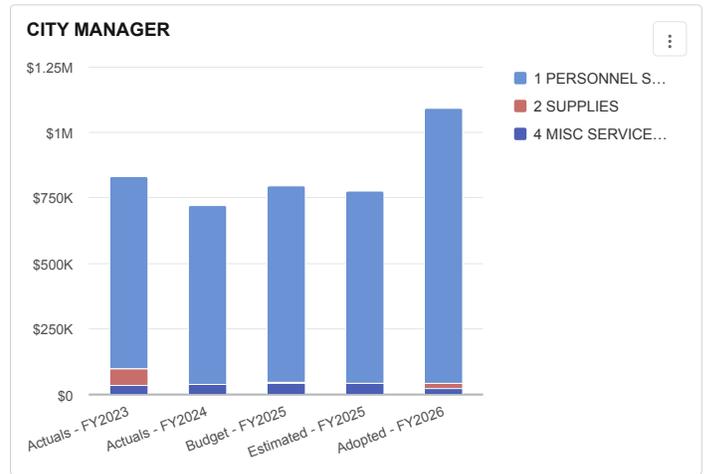
Expenditure Summary

CITY MANAGER

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$733,327	\$681,072	\$746,392	\$733,020	\$1,051,183	41%
2 SUPPLIES	\$62,408	\$3,355	\$5,570	\$3,340	\$19,475	250%
4 MISC SERVICES & CHARGES	\$35,864	\$36,891	\$42,646	\$40,719	\$21,550	-49%
EXPENSES TOTAL	\$831,599	\$721,318	\$794,608	\$777,079	\$1,092,208	37%



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Communications and Marketing

General Fund



Communications & Marketing

General Fund

Multimedia

Print Services

Mission

The Communications and Marketing Department promotes a positive image of the City of Killeen by strategically delivering transparent, accurate, and inclusive information through a variety of communication channels. We aim to inform, engage, and empower both internal and external audiences—*Promoting Positivity* in all we do.

FY 2025 Accomplishments



- Increased website alert subscribers by over 1,500, grew Facebook audience by 74%, and Instagram followers by 43% with 244% reach increase; Launched a dedicated social media page for Killeen Animal Services following 3–6 months of staff training.
- Earned departments first TAMIO Awards of Excellence and 25th TATO Award
- Issued 353 news releases, increased promotional materials by 20%, doubled media coverage with 450+ interviews, and helped resolve 2,000+ citizen issues through Killeen Connect app.
- Upgraded Council Chambers multimedia systems, replaced Print Services equipment.

FY 2026 Goals



- Support City Council's priority to hire a branding consultant to define Killeen's evolving identity and guide marketing efforts for Historic Downtown, Airport, and other city entities
- Continue K-Beat digital newsletter, integrate with redesigned utility bills, reintroduce City Beat internal newsletter, and prepare for next biennial Citizen Survey.
- Enhance content quality through continued training, attend the 3CMA Conference, expand internship programs with local schools, and add a full-time webmaster for ADA compliance.
- Resume participation in Fort Hood Howdy Y'all event to promote city services and job opportunities, and launch quarterly internal addresses from the City Manager.

Performance Measures

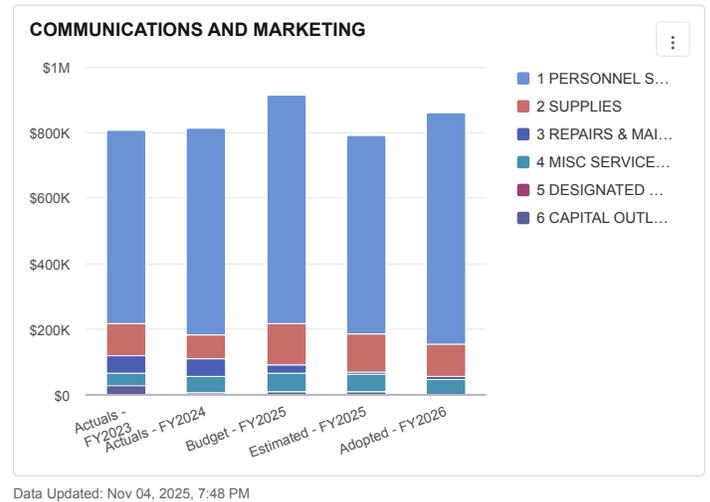
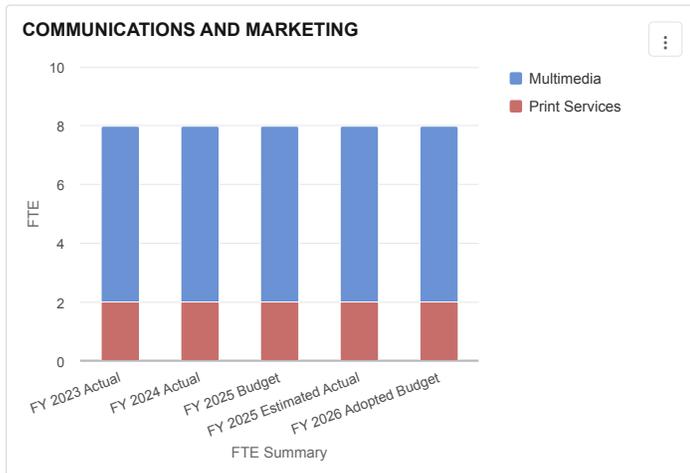
COMMUNICATIONS AND MARKETING

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Issue News Releases	389	395	353	325	350
Number of Impressions/Clicks	3,119,082	3,179,472	2,318,337	2,500,000	2,750,000
Process Print Shop Work Orders	861	700	620	700	800
Year-Over-Year Growth – Facebook Audience (%)	0.657	0.93	0.74	0.75	0.75
Year-Over-Year Growth – Instagram Audience (%)	0	0.62	0.43	0.5	0.5

Expenditure Summary

COMMUNICATIONS AND MARKETING

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$590,331	\$629,876	\$698,296	\$603,725	\$707,888	1%
2 SUPPLIES	\$98,275	\$73,179	\$124,936	\$117,155	\$96,894	-22%
3 REPAIRS & MAINTENANCE	\$54,669	\$54,313	\$25,190	\$5,500	\$9,750	-61%
4 MISC SERVICES & CHARGES	\$38,541	\$49,493	\$56,389	\$53,565	\$46,917	-17%
5 DESIGNATED EXPENSES	\$0	\$0	\$1,350	\$1,350	\$0	-100%
6 CAPITAL OUTLAY	\$26,199	\$5,851	\$8,800	\$8,600	\$0	-100%
EXPENSES TOTAL	\$808,014	\$812,712	\$914,961	\$789,895	\$861,449	-6%



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Community Development

General Fund



Community Development

General Fund

Administration

Arts & Activities
Center

Facility Services

Libraries

Mission

The City of Killeen Community Development Department enhances the quality of life for residents by providing accessible and innovative services through its divisions: Community Development, Library Services, Facility Services, the Killeen Civic and Conference Center and Convention & Visitors Bureau, and the Killeen Arts and Activities Center. The department is dedicated to fostering vibrant and sustainable communities through educational resources, cultural enrichment, public facility management, and community development opportunities.

FY 2025 Accomplishments



- Completed the five-year Consolidated Plan for the Community Development Block Grant (CDBG), HOME Investment Partnerships Program, and HOME-ARP entitlements.
- Successfully maintained 1,100,000 square feet of City-owned facilities, ensuring safe, functional, and well-managed public spaces.
- Completed the replacement of the KCCC HVAC system with a high-efficiency unit, funded by ARPA, improving energy efficiency and facility performance.
- Submitted an application to HUD to access the Section 108 Loan Guarantee Program to support and grow Community and Economic Development.

FY 2026 Goals



- Develop a Library Master Plan to enhance and grow the City of Killeen Library Services Division.
- Develop a Comprehensive Housing Strategy and 10-Year Plan for the City of Killeen to establish a framework for future housing development across diverse housing types and income levels.
- Complete construction of the Reunification Center to serve as an emergency shelter for unhoused individuals, enhancing the city's response to housing insecurity.

Performance Measures

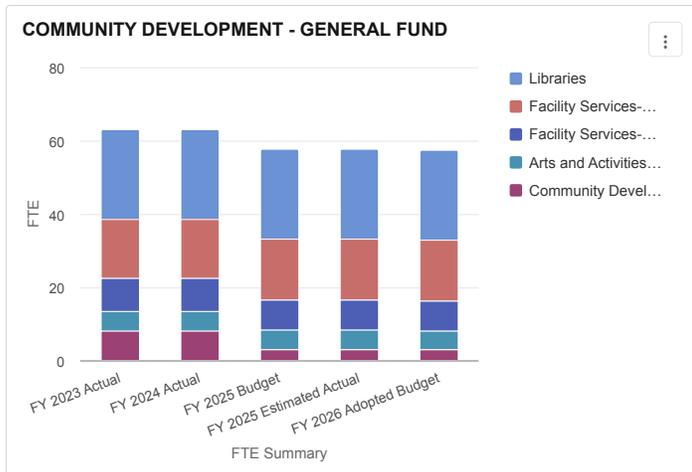
COMMUNITY DEVELOPMENT - GENERAL FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Booked Events - KAAC	290	361	330	350	375
Clean Designated City Facilities (Sq. Ft.)	304,134	304,134	304,134	304,134	304,134
Facility Maintenance Work Orders	991	1,287	1,092	1,300	1,400
KAAC Event Revenue (\$)	76,129	138,225	137,916	113,460	118,450
Offer Diverse Programs for All Ages	503	706	737	737	70
Provide Access to Print Materials for Enrichment	173,121	177,178	176,128	184,934	194,181

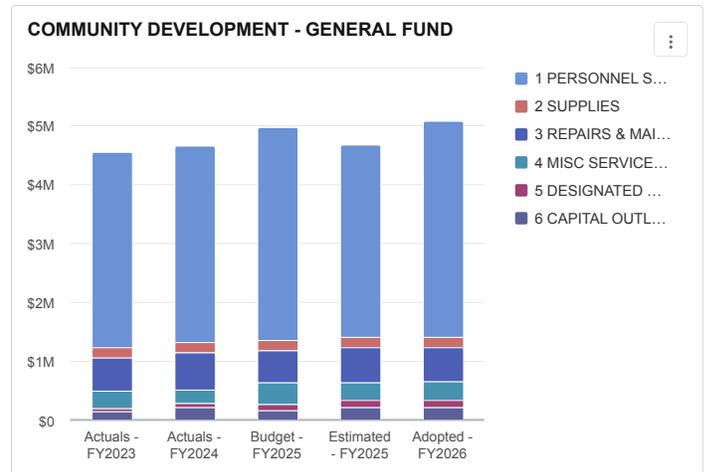
Expenditure Summary

COMMUNITY DEVELOPMENT - GENERAL FUND

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$3,321,144	\$3,355,924	\$3,617,683	\$3,271,695	\$3,683,487	2%
2 SUPPLIES	\$170,151	\$163,281	\$186,189	\$182,136	\$178,785	-4%
3 REPAIRS & MAINTENANCE	\$560,369	\$640,853	\$541,283	\$584,897	\$573,525	6%
4 MISC SERVICES & CHARGES	\$306,422	\$234,899	\$370,872	\$309,056	\$324,968	-12%
5 DESIGNATED EXPENSES	\$55,135	\$72,556	\$99,855	\$124,855	\$122,615	23%
6 CAPITAL OUTLAY	\$133,920	\$199,350	\$155,000	\$201,000	\$205,830	33%
EXPENSES TOTAL	\$4,547,142	\$4,666,863	\$4,970,882	\$4,673,639	\$5,089,210	2%



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Development Services

General Fund



Development Services

General Fund

Planning & Development

Building Inspections

Code Enforcement

Downtown Revitalization

Mission

We are dedicated to promoting a positive city image and high quality of life through proactive, community-based planning; thoughtful development and revitalization; preservation and enhancement of the city's tax base; and the effective planning and management of municipal infrastructure and capital improvement projects. Our work supports safe construction practices, enforces engineering and environmental standards through a rigorous permitting and inspection process, and ensures fair and consistent education and enforcement of nuisance violations and property maintenance codes.

FY 2025 Accomplishments



- Downtown occupancy has reached 82.5%, with an additional 4.86% of space currently under construction to accommodate incoming businesses.
- Downtown signature events attracted 55,600 attendees, a 17.3% increase over the previous year. Sponsorships and event revenue also saw significant growth, increasing by 176.76% year over year.
- Code enforcement activity increased in FY25, with case numbers rising by 15% compared to FY24, reflecting enhanced efforts in property maintenance and compliance.
- Progress continues on long-term planning efforts, with 66% of the goals identified in the Comprehensive Plan either in progress or completed.

FY 2026 Goals



- Continue efforts to reduce downtown vacancy and support a vibrant, active business environment.
- Fully implement and enhance the live online map and reporting capabilities to improve accessibility and data transparency.
- Advance implementation of the Comprehensive Plan recommendations, aiming to have 70% of the identified goals in progress or completed.
- Increase revenue from special events through strategic planning.

Performance Measures

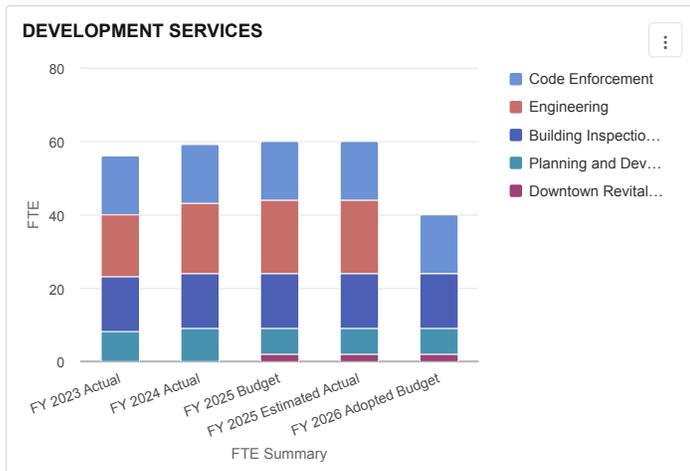
DEVELOPMENT SERVICES

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Building Permit Inspections	25,285	24,026	22,764	22,764	22,764
Building Permits Issued	13,510	13,943	14,988	15,737	16,524
Code Enforcement Cases	10,954	7,196	7,453	9,800	11,000
Code Enforcement Inspections	21,278	14,657	14,283	19,000	21,000

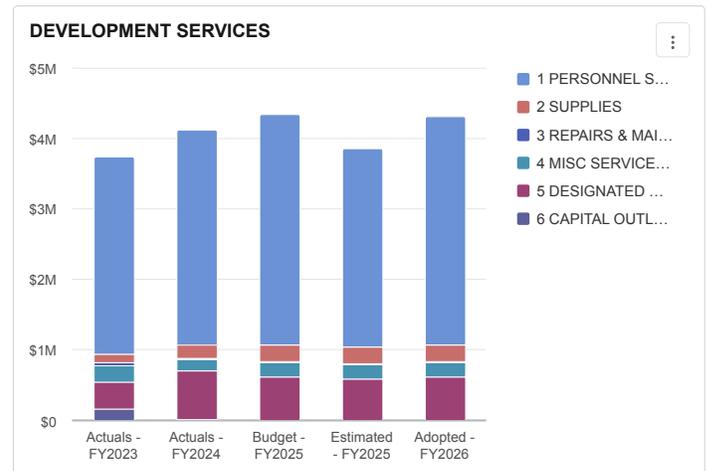
Expenditure Summary

DEVELOPMENT SERVICES

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$2,799,761	\$3,056,938	\$3,264,977	\$2,824,345	\$3,242,136	-1%
2 SUPPLIES	\$123,704	\$188,533	\$232,005	\$228,375	\$234,018	1%
3 REPAIRS & MAINTENANCE	\$34,858	\$16,076	\$20,110	\$19,258	\$19,250	-4%
4 MISC SERVICES & CHARGES	\$240,938	\$156,907	\$207,753	\$195,288	\$199,321	-4%
5 DESIGNATED EXPENSES	\$382,772	\$691,922	\$611,500	\$590,000	\$611,500	0%
6 CAPITAL OUTLAY	\$153,106	\$7,500	\$0	\$0	\$0	-
EXPENSES TOTAL	\$3,735,139	\$4,117,875	\$4,336,345	\$3,857,266	\$4,306,225	-1%



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Engineering Services

General Fund



Engineering Services

General Fund

Water &
Sewer
Fund

Drainage
Utility
Fund

Engineering

GIS

Engineering

Engineering

Mission

The Engineering Services Department is committed to promoting a positive city image and enhancing quality of life through the delivery of well-planned and effectively managed municipal infrastructure and capital improvement projects. The department upholds safe and proper construction practices, enforces engineering and environmental standards through a fair and rigorous permitting and inspection process, and ensures equitable education and enforcement of city codes and standards. With the integration of the Backflow Prevention and Testing (BPAT), Fats, Oils, and Grease (FOG), and GIS divisions, the department has strengthened its core functions to provide broader and more efficient services to the community.

FY 2025 Accomplishments



- Completed construction of Bunny Trail, Gilmer Street, the Fire Station #4/EOC complex, the KCCC air conditioning replacement, and the Community Center remodel projects.
- Completed the update to the Water and Sewer Master Plan and initiated the process of updating the Water and Sewer Impact Fees.
- Successfully updated the City's CityWorks asset management system to maintain alignment with current security standards and enhancements.
- Continued to successfully meet and maintain regional NG911 goals, directly supporting the City's 911 response efforts.

FY 2026 Goals



- Begin updating engineering standards, specifications, and technical detail documents to ensure consistency and alignment with current best practices.
- Complete the impact fee update for Water and Sewer.
- Continue the transition from legacy ArcGIS software to the ArcGIS Pro application environment and secure funding for the 2027 GIS migration efforts.
- Continue expanding the use of ArcGIS across City departments and deliver accurate GIS information to end users by developing workflow-centric applications and leveraging the City's GIS web portal.

Performance Measures

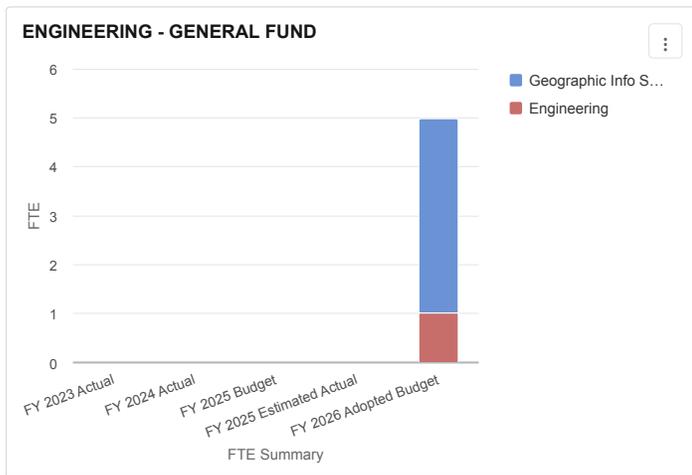
ENGINEERING - GENERAL FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Governmental CIP Projects Managed	2	4	8	9	10
Infrastructure Improvement Projects	11	10	11	10	10
Manage GIS Records Associated With Assets	1,622,350	1,621,351	1,710,000	1,760,651	1,810,596

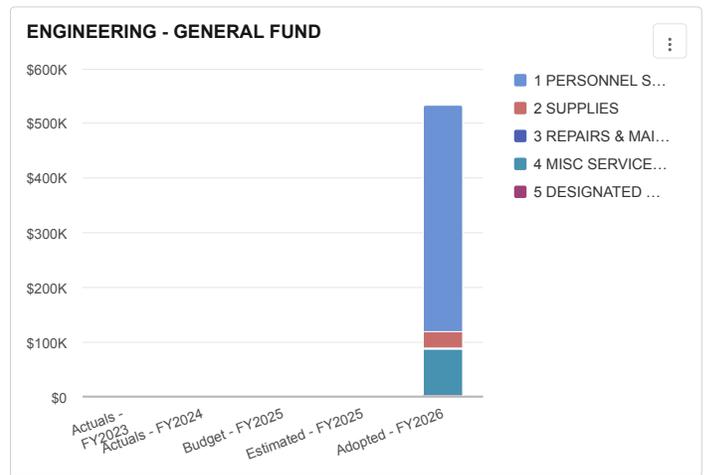
Expenditure Summary

ENGINEERING - GENERAL FUND

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	
Expenses							
1 PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	\$414,722	-
2 SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$29,460	-
3 REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$1,900	-
4 MISC SERVICES & CHARGES	\$0	\$0	\$0	\$0	\$0	\$86,240	-
5 DESIGNATED EXPENSES	\$0	\$0	\$0	\$0	\$0	\$1,088	-
EXPENSES TOTAL	\$0	\$0	\$0	\$0	\$0	\$533,410	-



Data Updated: Oct 09, 2025, 9:27 PM

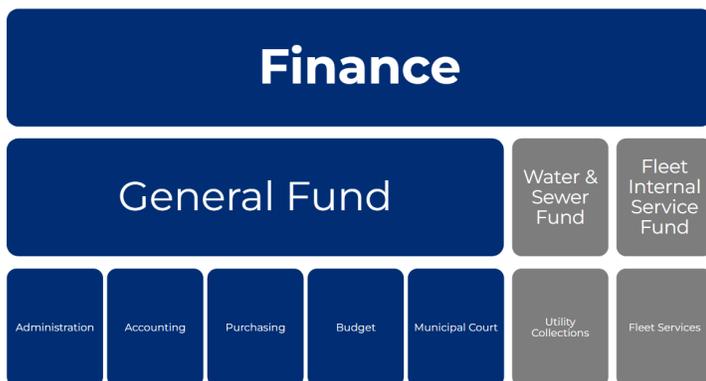


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Finance

General Fund



Mission

The Finance Department provides essential financial services that uphold the City's fiscal integrity with transparency, while delivering strong support to all City departments.

The department is comprised of six key divisions:

1. Accounting
2. Purchasing
3. Budget
4. Municipal Court- see Municipal Court – Finance page for narrative & expenditure details.
5. Utility Collections (Water & Sewer Fund)
6. Fleet Services (Internal Service Fund)

FY 2025 Accomplishments



- Received the GFOA Distinguished Budget Presentation Award, recognizing excellence in budget preparation and presentation.
- Successfully transitioned to new ERP systems, OpenGov and UKG, enhancing the City's financial and human resources operations.
- Automated the Purchase Order process to improve efficiency, accuracy, and workflow management.
- Acquired a Financial Analyst position within the Budget Division to strengthen financial analysis and support strategic budget planning.

FY 2026 Goals



- Continue pursuing recognition through various Government Finance Officers Association (GFOA) awards.
- Utilize the new ERP system to enhance analytical accounting, improve financial reporting, and strengthen data-driven decision-making.
- Implement a new procurement card system within OpenGov to streamline purchasing and improve expense tracking.
- Implement the Capital Improvement Program budgeting process in OpenGov.

Performance Measures

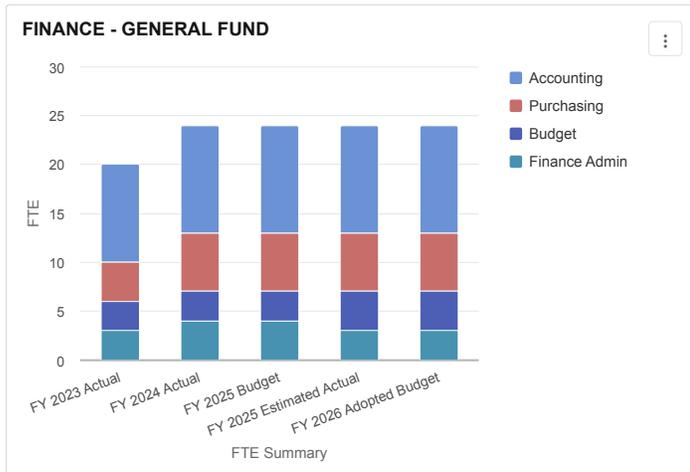
FINANCE - GENERAL FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Issue Bids and RFPs	39	44	45	45	47
Number of Payroll Checks Issued	630	719	878	800	750
Process Purchase Orders Over \$3,000	1,272	1,340	1,592	1,465	1,500

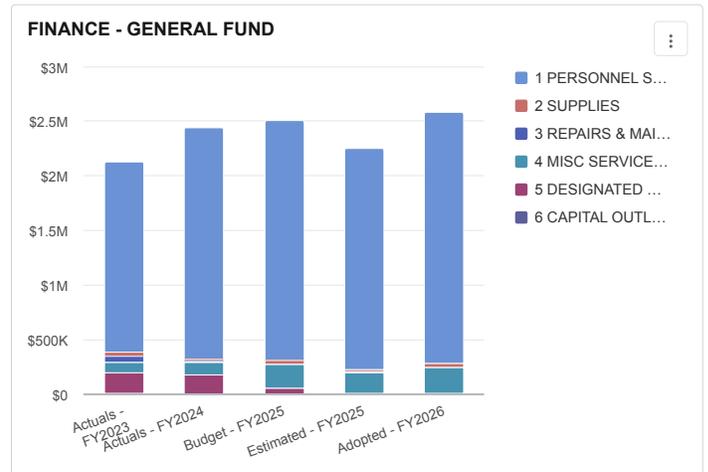
Expenditure Summary

FINANCE - GENERAL FUND

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
Expenses								
1 PERSONNEL SERVICES	\$1,740,455	\$2,123,171	\$2,199,962	\$2,017,384	\$2,299,632	5%		
2 SUPPLIES	\$39,742	\$17,042	\$29,361	\$26,599	\$34,545	18%		
3 REPAIRS & MAINTENANCE	\$48,257	\$13,032	\$8,342	\$1,282	\$1,982	-76%		
4 MISC SERVICES & CHARGES	\$101,438	\$107,733	\$214,027	\$195,797	\$239,283	12%		
5 DESIGNATED EXPENSES	\$189,410	\$181,877	\$54,075	\$5,000	\$5,000	-91%		
6 CAPITAL OUTLAY	\$4,414	\$0	\$0	\$0	\$0	-		
EXPENSES TOTAL	\$2,123,717	\$2,442,856	\$2,505,767	\$2,246,062	\$2,580,442	3%		



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Finance-Municipal Court

General Fund



Mission

The City of Killeen Municipal Court is committed to providing a fair, efficient, and accessible judicial process for all individuals, ensuring justice is served in accordance with the law. The Court upholds the highest standards of integrity, professionalism, and respect for all parties involved, fostering transparency and trust in legal proceedings. By upholding local ordinances and promoting public safety, the Municipal Court plays a vital role in the equitable administration of justice and the overall well-being of the community.

FY 2025 Accomplishments



- Successfully implemented audio enhancements and a drop-down screen in the courtroom to improve functionality and accessibility during proceedings.
- Completed the setup of a conference room to support meetings and staff training sessions.
- Installed new security cameras to enhance safety and monitoring within court facilities.

FY 2026 Goals



- Increase public access and engagement for attorneys and community members through improved court services and communication.
- Expand the use of third-party collections (MBVA) to improve the recovery of outstanding fines and fees.
- Implement a numbered queue system with audio announcements to streamline defendant sign-in and improve customer service.

Performance Measures

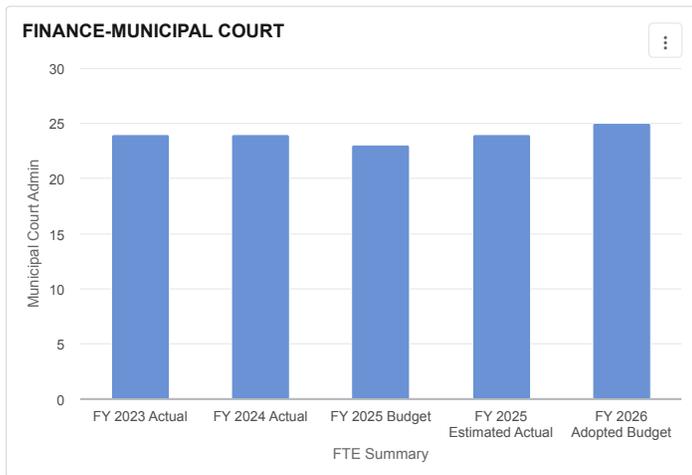
FINANCE-MUNICIPAL COURT

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Fines & Costs Collected – City Portion (\$)	2,706,077	2,796,423	3,160,121	3,464,844	3,540,239
Number of Cases Filed	22,529	23,837	24,847	25,845	26,864
Supervise Court-Ordered Juvenile Community Service Hours	2,204	1,215	542	225	250
Total Cases on the Docket	53,548	61,256	84,971	86,245	90,000

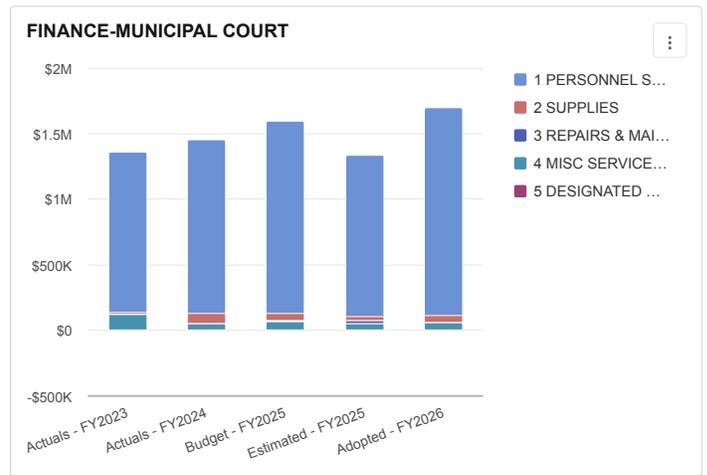
Expenditure Summary

FINANCE-MUNICIPAL COURT

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$1,225,902	\$1,323,666	\$1,466,029	\$1,230,630	\$1,582,382	8%
2 SUPPLIES	\$14,981	\$77,479	\$52,581	\$35,028	\$57,597	10%
3 REPAIRS & MAINTENANCE	\$1,132	\$1,568	\$7,250	\$19,334	\$1,900	-74%
4 MISC SERVICES & CHARGES	\$117,969	\$47,292	\$66,974	\$51,690	\$55,839	-17%
5 DESIGNATED EXPENSES	-\$302	\$0	\$0	\$0	\$0	-
EXPENSES TOTAL	\$1,359,682	\$1,450,005	\$1,592,834	\$1,336,682	\$1,697,718	7%



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Fire

General Fund



Mission

To serve our community by providing the highest level of care through superior fire response, comprehensive emergency management, and cutting-edge pre-hospital care.

FY 2025 Accomplishments



- Successfully hired and trained all personnel for Station 4 by January 2025, ensuring a seamless integration into the Operations Division staffing matrix.
- Completed NFPA health screenings for all Civil Service personnel in Spring 2024. Eleven were initially unfit for duty due to medical conditions, but all except one were cleared to return to full operational duty after treatment.
- Formed a departmental committee in January 2025 to develop the new strategic plan. The updated mission, vision, and value statements were approved, and the committee is engaging stakeholders, with the final plan scheduled for presentation in September 2025.
- Evaluated nurse navigation service options for low-priority incidents through the Bell County Communications Center (BCCC). A provider was selected and will be presented to the BCCC Senior Advisory Board for approval in Fall 2025.

FY 2026 Goals



- Prioritize replacing critical life-saving equipment, including cardiac monitors and SCBAs, which are beyond their service life. This upgrade is vital for firefighter safety and ensuring top-quality patient care during emergencies.
- Identify and secure funding sources, including grants, capital improvement funds, and public-private partnerships, for a live fire training tower at the new Fire Station #4 and Training Academy. This facility will enhance training for cadets and firefighters, improve incident response, and serve as a long-term investment in the department's capabilities.
- Implement a pre-fire planning program for all commercial and office buildings, collecting critical data such as floor plans, hazardous materials, and utility shut-offs. Firefighters will access this information via mobile devices during emergencies to enhance decision-making and incident management.
- Develop and launch an annual fire safety inspection program for all businesses. Fire personnel will conduct assessments, provide detailed reports, and identify hazards to increase safety awareness, ensure code compliance, and reduce fire-related risks.

Performance Measures

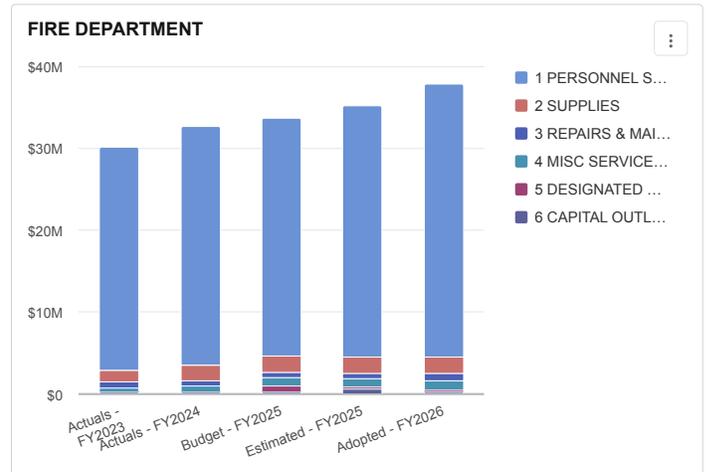
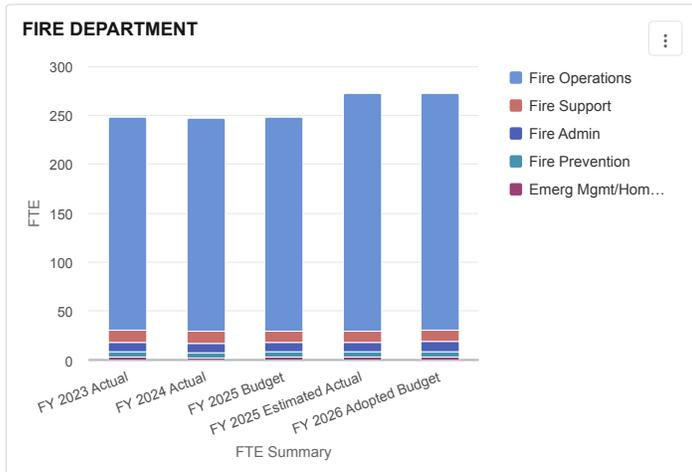
FIRE DEPARTMENT

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Average Cost per Call (\$)	948.24	946.478	1,035.81	1,039.46	1,080.56
Average Emergency Response Time (Fire/EMS)	23,100	22,440	22,620	22,620	22,620
Total Fire Calls	29,807	30,919	31,560	32,349	33,158

Expenditure Summary

FIRE DEPARTMENT

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$27,279,959	\$29,188,482	\$28,975,786	\$30,709,348	\$33,306,080	15%
2 SUPPLIES	\$1,446,280	\$1,785,081	\$2,079,887	\$1,991,075	\$2,066,173	-1%
3 REPAIRS & MAINTENANCE	\$698,772	\$639,916	\$594,089	\$593,247	\$922,637	55%
4 MISC SERVICES & CHARGES	\$553,046	\$785,996	\$1,021,862	\$1,058,815	\$1,093,594	7%
5 DESIGNATED EXPENSES	\$3,001	\$4,970	\$681,345	\$207,120	\$207,120	-70%
6 CAPITAL OUTLAY	\$190,626	\$236,219	\$272,409	\$639,512	\$272,409	0%
EXPENSES TOTAL	\$30,171,686	\$32,640,663	\$33,625,378	\$35,199,117	\$37,868,013	13%



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Human Resources

General Fund



Human Resources



Mission

Human Resources is committed to recruiting, training, engaging, and retaining a diverse and high-performing workforce in support of public safety, public works, and all City services—ensuring a safe and productive work environment for all.

FY 2025 Accomplishments



- Redesigned New Employee Orientation (NEO) by integrating the previously separate In-Processing and NEO sessions into a single, streamlined event that is more engaging and relatable for newly hired staff.
- Purchased and began implementation of a new Human Resources Information System (HRIS), UKG. This platform provides a centralized access point for employees to manage all HR-related information, including time, pay, benefits, training, and performance.

FY 2026 Goals



- Complete implementation of a completely new HRIS system (UKG). This platform provides a single point of access for employees to access all HR related information including, time, pay, benefits, training and performance. It also has components for the tracking of federally protected leave and a full employee self-service suite.
- Restructure our current Supervisor's Academy into two separate platforms to better serve and support our supervisory staff at the different intervals in their career.

Performance Measures

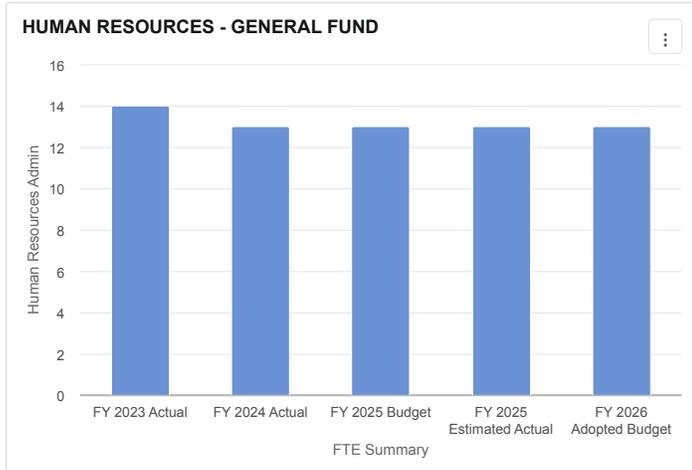
HUMAN RESOURCES - GENERAL FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Classified Employee Turnover Rate (%)	0.2	0.239	0.23	0.15	0.14
Number of Employees (Excluding Dependents) on the City's Health Plan	952	926	961	970	975
Number of Employees Who Opt Out of the Wellness Incentive	132	161	102	175	170
Process Employee Tuition Reimbursements	24	5	5	6	12
Provide Online Training Opportunities	547	3,084	3,091	3,100	3,100
Public Safety Turnover Rate (%)	0.074	0.08	0.09	0.07	0.06

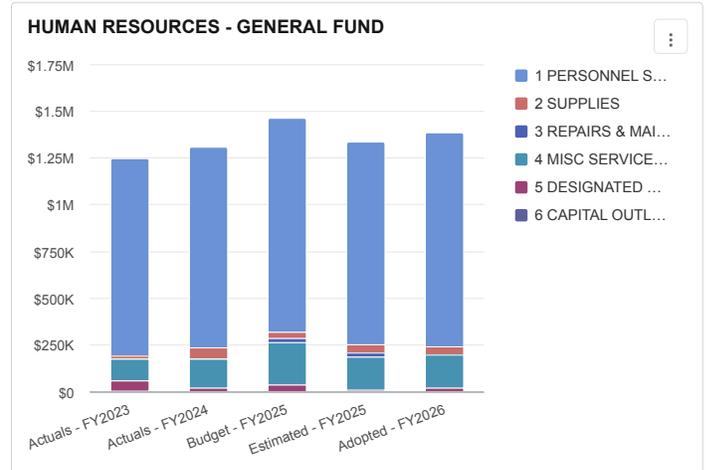
Expenditure Summary

HUMAN RESOURCES - GENERAL FUND

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$1,051,995	\$1,068,985	\$1,145,042	\$1,080,581	\$1,143,416	0%
2 SUPPLIES	\$17,698	\$57,797	\$31,048	\$41,967	\$45,596	47%
3 REPAIRS & MAINTENANCE	\$0	\$2,358	\$25,000	\$25,000	\$0	-100%
4 MISC SERVICES & CHARGES	\$118,565	\$152,960	\$227,134	\$173,334	\$177,460	-22%
5 DESIGNATED EXPENSES	\$52,868	\$22,187	\$35,000	\$12,130	\$20,000	-43%
6 CAPITAL OUTLAY	\$4,558	\$0	\$0	\$0	\$0	-
EXPENSES TOTAL	\$1,245,684	\$1,304,288	\$1,463,224	\$1,333,012	\$1,386,472	-5%



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Legal

General Fund



Legal

General Fund

City Attorney

City Secretary

Mission

To advance, support, and defend the City's interests by providing efficient and effective legal services; to facilitate and strengthen governmental processes by upholding the integrity of municipal elections; and to protect, document, and preserve official City records.

FY 2025 Accomplishments



- Drafted and assisted the Police Department in implementing adopted revisions to the Meet and Confer Agreement with the Killeen Police Employee Association FOP
- Reviewed over 120 lien filings to ensure accuracy in order to secure repayment of City of Killeen expenses related to nuisance abatement and dangerous building demolitions
- Achieved a 100% success rate in all animal cruelty hearings, dangerous/aggressive dog appeals, and trials in Killeen Municipal Court; coordinated the City's representation in over 20 civil cases in federal and state courts.
- Conducted comprehensive Public Information Act Request training and Boards and Commissions software training for all City departments

FY 2026 Goals



- Continue providing timely review of contracts, leases, policies, disciplinary actions, and ordinances upon request by City staff.
- Provide legal updates to City staff on relevant bills enacted during the 89th Legislative Session.
- Effectively administer and coordinate municipal elections in partnership with Bell County, Killeen Independent School District, and other entities as requested.
- Reduce the case backlog in Municipal Court and collaborate with relevant departments to address new and ongoing code violations.

Performance Measures

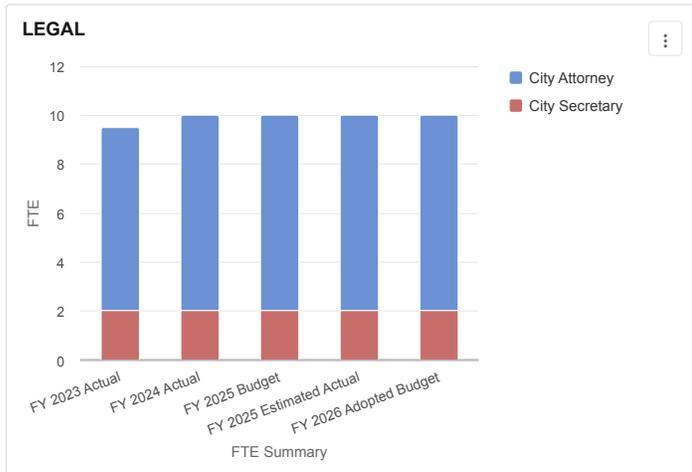
LEGAL

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Number of Agendas and Minutes Prepared	34	37	37	30	30
Number of Public Information Requests	3,519	3,204	4,052	4,308	4,523

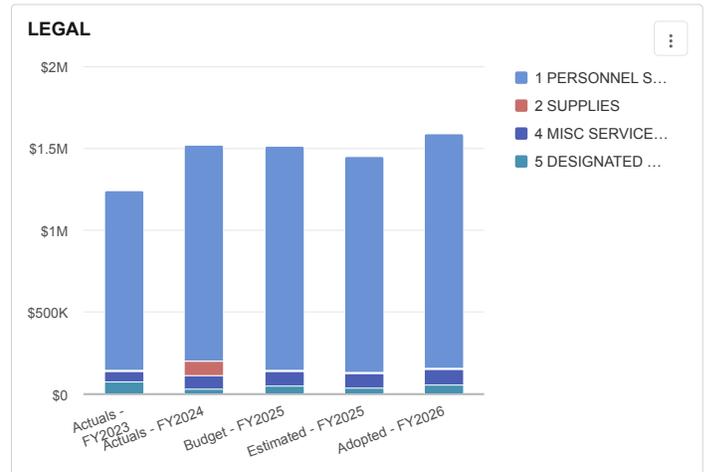
Expenditure Summary

LEGAL

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2024	FY2025	FY2025	FY2026	% Change	
Expenses								
1 PERSONNEL SERVICES	\$1,099,219	\$1,317,712	\$1,368,741	\$1,322,997	\$1,433,616	5%		
2 SUPPLIES	\$6,531	\$86,840	\$3,175	\$3,175	\$3,250	2%		
4 MISC SERVICES & CHARGES	\$62,833	\$81,686	\$92,184	\$87,736	\$93,386	1%		
5 DESIGNATED EXPENSES	\$75,734	\$31,706	\$47,595	\$37,595	\$57,008	20%		
EXPENSES TOTAL	\$1,244,318	\$1,517,943	\$1,511,695	\$1,451,503	\$1,587,260	5%		



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Parks and Recreation

General Fund

Parks & Recreation

General Fund

Administration

Aquatic Services

Athletics

Lions Club Rec Center

Parks

Senior Citizens

Rosa Hereford Community Center

FY 2025 Accomplishments



- The Athletics Division certified one manager and one staff member as Certified Youth Sports Administrators through the National Alliance for Youth Sports—an organization that promotes high-quality programs with developmentally appropriate practices across all areas of youth sports.
- Installed fitness equipment at the Killeen Community Center (KCC) to expand access to exercise opportunities for local residents. Similar to the Recreation Center, this initiative promotes healthier lifestyles by providing additional locations for physical activity. It supports diverse schedules and preferences, making it easier for individuals and families to incorporate fitness into their daily routines.
- Parks staff have successfully converted 170 acres into designated Grow Zones, as outlined in the Parks Master Plan. These low-maintenance areas reduce mowing costs and labor, allowing more efficient upkeep of all 23 city parks. Native wildflowers, flowering trees, and educational signage will enhance and beautify the spaces.
- Established a partnership with The Hop and the City of Killeen Community Development to promote a transportation program for senior members, providing access to and from the Senior Center as well as medical appointments. Additionally, began exploring options to assist financially challenged senior members in obtaining bus passes.

Mission

The Parks and Recreation Department is dedicated to enhancing community well-being by providing safe, accessible, and sustainable parks and recreational programs. We aim to promote health, foster social connections, and enrich the quality of life for all residents through a diverse range of leisure and active living opportunities.

FY 2026 Goals



- Establish a long-lasting partnership with the local Armed Services Young Men's Christian Association to expand youth sports opportunities across multiple local communities.
- Expand youth programming to promote healthy lifestyles, social engagement, and skill development by offering diverse recreational and educational activities in partnership with local schools and community organizations.
- Although our Community Parks have the largest footprint and serve a greater number of citizens, we will be focusing on making improvements to our 19 Neighborhood Parks. These improvements will include planting trees, adding new play features, and replacing park amenities such as water fountains, picnic tables, and shade structures. As parks located within walking distance, they help foster a stronger sense of community and provide safe, beautiful gathering spaces throughout the City.
- Effectively manage the Recreation Software implementation overhaul to ensure a seamless transition for the community.

Performance Measures

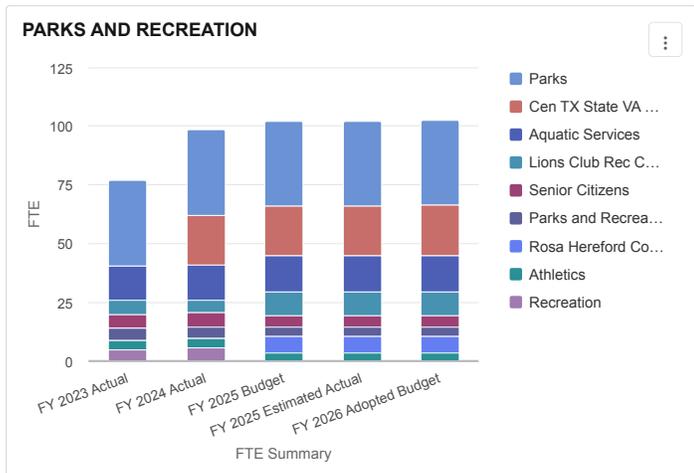
PARKS AND RECREATION

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Acres Maintained	509	584	584	685	685
Active Memberships (Family Recreation Center)	2,347	2,613	4,637	4,973	5,100
Adult Sports Leagues	37	1	504	550	650
Aquatics Facility Rental Hours (Family Aquatic Center)	128	161	64	72	75
Aquatics Facility Rental Hours (Long Branch Pool)	2	2	33	40	50
Aquatics Pavilion Rental Hours (Family Aquatic Center)	180	120	197	220	235
Attendance (Family Recreation Center)	7,077	7,205	59,783	65,500	72,000
Community Events Offered	14	18	20	22	24
Facility Rental Hours	37	52	1,071	1,108	1,177
Lions Club Park Senior Center Members	3,000	4,348	7,435	9,653	11,871
Pavilion Rental Hours	1,248	1,146	1,020	1,100	1,200
Playgrounds Maintained	25	25	25	26	27
Senior Centers Attendance	19,300	16,240	57,374	76,411	95,448
Senior Programs Offered	30	48	35	38	41
SilverSneakers Members	45	86	71	84	97
Total Learn-to-Swim Participation	700	518	825	1,000	1,000
Total Pool Attendance (Open Swim – Family Aquatic Center)	13,000	15,221	24,000	25,500	27,500
Total Pool Attendance (Open Swim – Long Branch)	2,500	3,892	4,100	4,500	4,700
Trail Miles Maintained	9	14	14	17	17
Youth Sports Camps/Clinics	339	1	350	450	550
Youth Sports Leagues	5,755	9	2,360	3,307	3,800

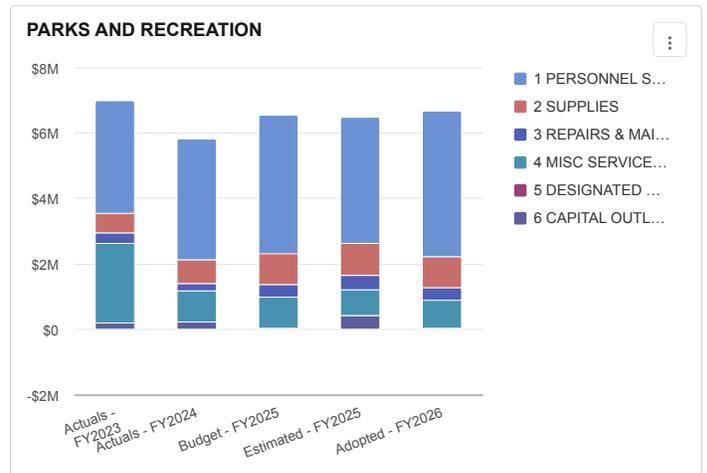
Expenditure Summary

PARKS AND RECREATION

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$3,449,040	\$3,674,739	\$4,240,208	\$3,853,634	\$4,431,770	5%
2 SUPPLIES	\$604,627	\$725,768	\$939,752	\$994,375	\$955,378	2%
3 REPAIRS & MAINTENANCE	\$311,672	\$233,044	\$379,750	\$446,618	\$379,994	0%
4 MISC SERVICES & CHARGES	\$2,426,813	\$929,165	\$952,479	\$781,905	\$851,277	-11%
5 DESIGNATED EXPENSES	\$13	-\$102	\$0	\$0	\$0	-
6 CAPITAL OUTLAY	\$201,039	\$238,404	\$28,700	\$414,476	\$42,100	47%
EXPENSES TOTAL	\$6,993,203	\$5,801,019	\$6,540,889	\$6,491,008	\$6,660,519	2%



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Police

General Fund



Police

General Fund

Administration

Patrol

Criminal
Investigation

Special
Investigation

Support
Services

Mission

The Killeen Police Department serves and protects in a manner that preserves the public's trust. We uphold the principles of justice, protect the innocent, and hold those who violate the law accountable. The pillars of the 21st Century Policing Report guide our commitment to Community Policing. Together, we build trust, promote transparency, and create a safer, more inclusive community for all.

FY 2025 Accomplishments



- Implemented the Axon ecosystem to replace the Coban body-worn camera system, resulting in projected maintenance cost savings for the City of Killeen over the next eight years.
- Established the Bell County Real-Time Crime Center to enhance community safety through improved coordination, data sharing, and real-time response capabilities.
- Modernized the technology package in patrol vehicles by transitioning to Cradlepoint devices, reducing cellular service costs and improving connectivity.
- Upgraded training grounds by adding additional classroom space to support future expansion and improved training capacity.

FY 2026 Goals



- Continue recruitment efforts to fill all classified positions by September 2025.
- Conduct a CPTED (Crime Prevention Through Environmental Design) assessment to enhance public safety in the downtown area.
- Acquire a Mobile Command Post to enhance operational readiness during extended crime scenes and provide surveillance capabilities for downtown events.
- Pursue pay increases for civilian positions to strengthen recruitment and retention efforts.

Performance Measures

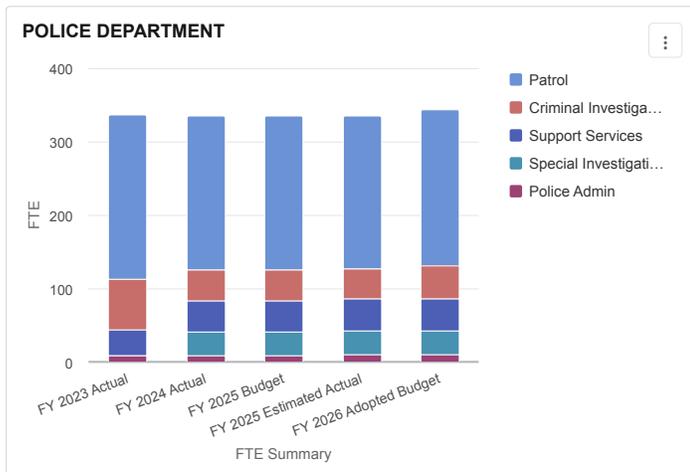
POLICE DEPARTMENT

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Total Accident Reports	2,636	2,701	2,296	2,500	2,600
Total Arrests	4,111	3,937	7,629	8,000	8,500
Total Calls for Service	157,820	165,423	178,027	180,000	190,000
Total Citations/Warnings	25,946	24,853	16,398	17,500	19,000
Total Police Reports	14,325	14,309	13,282	15,000	16,000
Total Traffic Stops	25,400	23,974	38,533	41,000	43,000
Total Training Hours	41,311	37,492	43,344	45,000	46,000

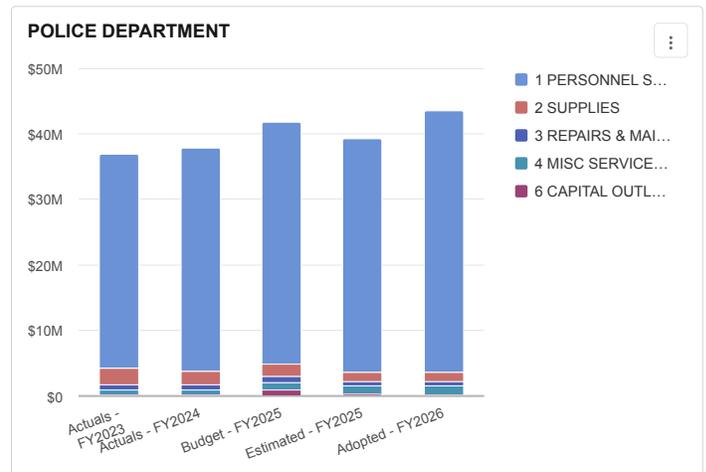
Expenditure Summary

POLICE DEPARTMENT

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$32,528,288	\$34,157,328	\$36,934,828	\$35,640,071	\$39,850,856	8%
2 SUPPLIES	\$2,622,669	\$1,976,782	\$1,808,028	\$1,416,464	\$1,501,489	-17%
3 REPAIRS & MAINTENANCE	\$793,578	\$790,664	\$951,216	\$544,848	\$547,255	-42%
4 MISC SERVICES & CHARGES	\$764,090	\$844,981	\$1,089,104	\$1,363,323	\$1,397,985	28%
6 CAPITAL OUTLAY	\$101,753	\$99,209	\$974,568	\$241,723	\$164,000	-83%
EXPENSES TOTAL	\$36,810,377	\$37,868,965	\$41,757,744	\$39,206,429	\$43,461,585	4%



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Public Works

General Fund



Mission

The Public Works Department is dedicated to enhancing and promoting quality of life and public safety through the responsible development and maintenance of reliable, sustainable infrastructure and services for the citizens and business owners of Killeen.

FY 2025 Accomplishments



- Presented 18 items to City Council, resulting in the establishment of a storage tank maintenance program and the acceptance of a \$25,000 grant from the Central Texas Council of Governments (CTCOG) to host a Household Hazardous Waste (HHW) event.
- Utilized Street Maintenance Fee funds to perform extensive maintenance, including 2,157 pothole repairs, 160,000 linear feet of crack sealing and refreshed pavement markings, and 10,341 curb miles of street sweeping.
- Received 25 requests for the Neighborhood Traffic Management Program (NTMP); allowing citizens and staff to work together to achieve safe mobility throughout the community by performing speed studies and additional mitigation efforts when necessary.
- Completed 50 minor capital improvement projects throughout the city, conducted three maintenance rotations for drainage channels and infrastructure, maintained 41,714 feet of stormwater drainage, and serviced 482 inlet boxes.

FY 2026 Goals



- Present 20 items to City Council to support additional roadway maintenance, water and sewer rehabilitation programs, and facility maintenance efforts that ensure the continued delivery of quality infrastructure for the citizens of Killeen.
- Begin a five-year signal maintenance program, including span wire repair and replacement at ten traffic signal intersections.
- Continue providing support at all downtown and City-sponsored events to foster a safe, enjoyable environment that brings the community together.
- Complete routine maintenance of drainage channels and infrastructure, mow the City's rights-of-way, and carry out minor capital improvement projects throughout the city to support the development of a prosperous community.

Performance Measures

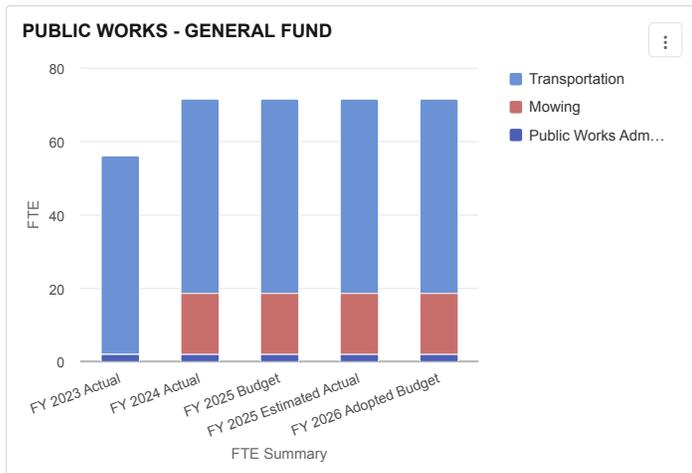
PUBLIC WORKS - GENERAL FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Perform Pavement Marking (Linear Feet)	82,022	199,484	117,004	80,000	81,000
Repair Potholes	664	747	2,060	2,157	2,265
Repair Sidewalk Work Orders	320	168	311	320	330
Sweep Streets (Curb Miles)	8,400	8,981	8,616	10,341	10,815
Total Miles Mowed	1,635	1,836	1,846	2,055	2,158

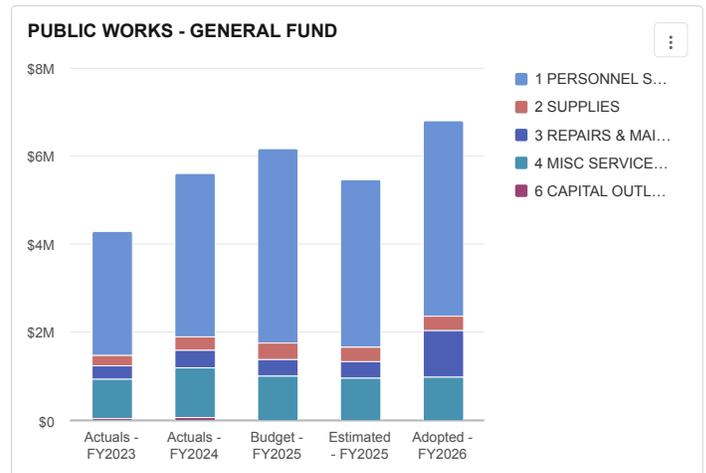
Expenditure Summary

PUBLIC WORKS - GENERAL FUND

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
Expenses								
1 PERSONNEL SERVICES	\$2,801,039	\$3,713,374	\$4,432,406	\$3,810,716	\$4,427,688	0%		
2 SUPPLIES	\$230,598	\$312,235	\$356,742	\$315,288	\$348,303	-2%		
3 REPAIRS & MAINTENANCE	\$310,379	\$396,729	\$389,832	\$369,502	\$1,042,190	167%		
4 MISC SERVICES & CHARGES	\$895,892	\$1,116,984	\$995,966	\$966,267	\$981,604	-1%		
6 CAPITAL OUTLAY	\$39,532	\$70,324	\$0	\$0	\$0	-		
EXPENSES TOTAL	\$4,277,440	\$5,609,644	\$6,174,946	\$5,461,773	\$6,799,785	10%		



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Non-Departmental

General Fund

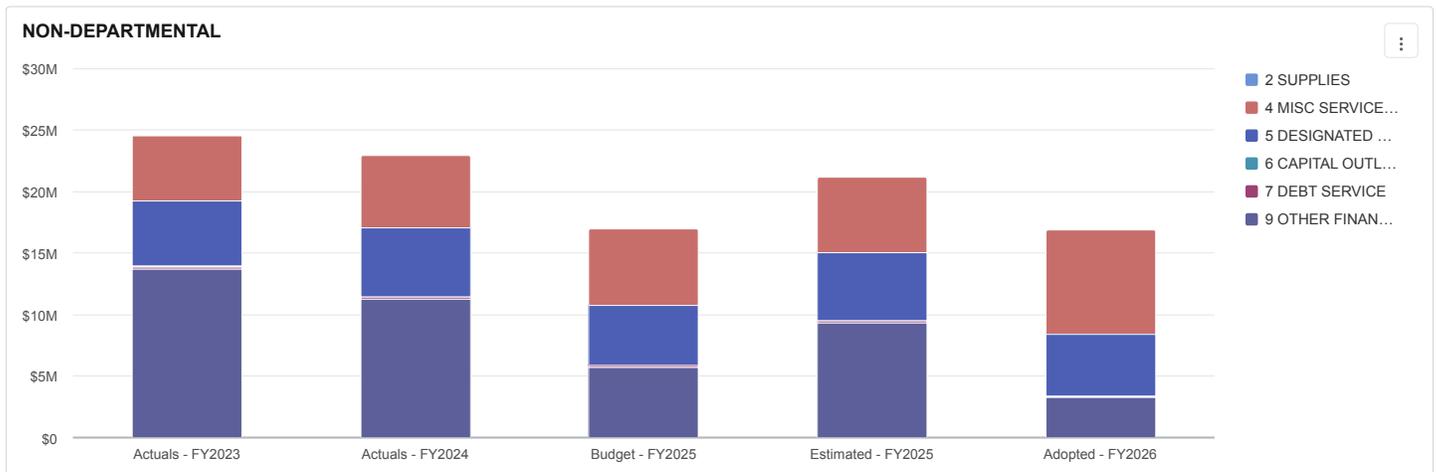


Expenditure Summary

NON-DEPARTMENTAL

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
2 SUPPLIES	\$16,554	\$742	\$1,000	\$1,000	\$1,000	0%
4 MISC SERVICES & CHARGES	\$5,328,253	\$5,883,943	\$6,162,469	\$6,140,472	\$8,458,328	37%
5 DESIGNATED EXPENSES	\$5,330,450	\$5,614,394	\$4,931,590	\$5,558,783	\$5,044,380	2%
6 CAPITAL OUTLAY	\$18,527	\$0	\$0	\$0	\$0	-
7 DEBT SERVICE	\$230,869	\$170,383	\$191,847	\$129,963	\$116,729	-39%
9 OTHER FINANCIAL USES	\$13,648,822	\$11,272,539	\$5,651,263	\$9,317,615	\$3,241,328	-43%
EXPENSES TOTAL	\$24,573,474	\$22,942,001	\$16,938,169	\$21,147,833	\$16,861,765	0%

* Totals for Non-Departmental expenditures include debt service.



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Water and Sewer Enterprise

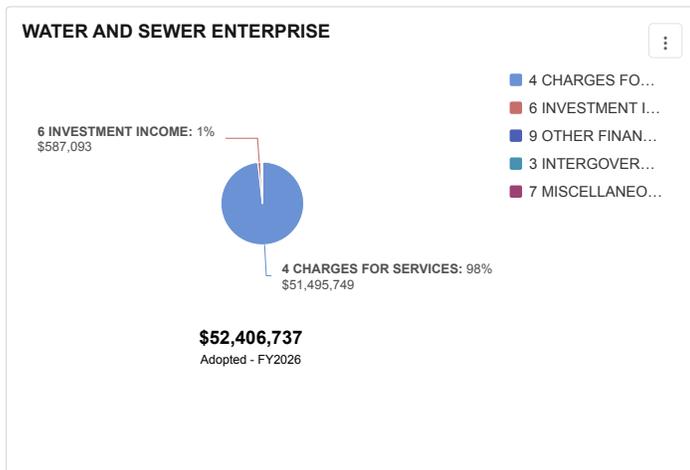


Budget Summary

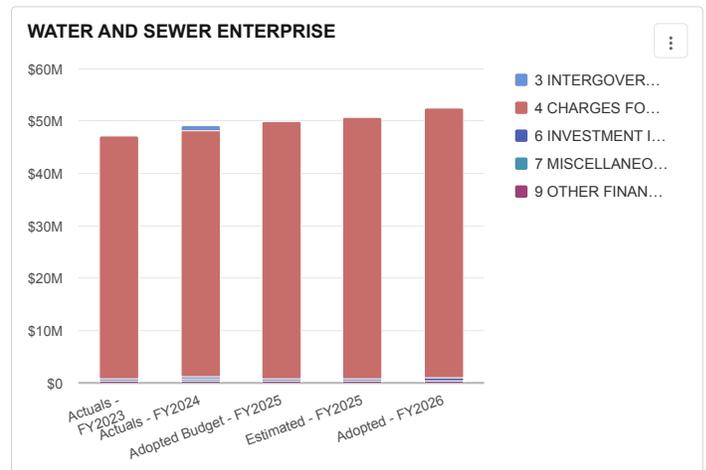
WATER AND SEWER ENTERPRISE

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
3 INTERGOVERNMENTAL	\$86,555	\$1,039,777	\$0	\$0	\$0		-
4 CHARGES FOR SERVICES	\$46,244,103	\$46,854,499	\$49,256,470	\$49,805,385	\$51,495,749		5%
6 INVESTMENT INCOME	\$513,133	\$522,180	\$371,302	\$490,201	\$587,093		58%
7 MISCELLANEOUS INCOME	\$13,412	\$289,942	\$3,100	\$0	\$0		-100%
9 OTHER FINANCING SOURCES	\$285,120	\$403,283	\$319,913	\$281,127	\$323,895		1%
REVENUES TOTAL	\$47,142,323	\$49,109,682	\$49,950,785	\$50,576,713	\$52,406,737		5%
Expenses							
160 - FINANCE	\$3,424,075	\$3,631,650	\$4,025,300	\$3,965,572	\$4,274,471		6%
190 - DEVELOPMENT SERVICES	\$1,299,569	\$1,569,473	\$1,900,596	\$1,729,096	\$0		-100%
400 - PUBLIC WORKS	\$24,023,587	\$22,509,130	\$25,142,010	\$24,620,235	\$26,475,767		5%
450 - ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$2,490,099		-
700 - NON-DEPARTMENTAL	\$2,167,001	\$2,212,888	\$2,452,792	\$2,420,098	\$2,194,068		-11%
800 - DEBT SERVICE	\$5,496,445	\$5,500,953	\$4,720,949	\$4,716,536	\$6,703,393		42%
990 - TRANSFERS	\$8,706,970	\$12,242,356	\$11,709,138	\$14,858,452	\$10,268,939		-12%
EXPENSES TOTAL	\$45,117,646	\$47,666,450	\$49,950,785	\$52,309,989	\$52,406,737		5%
Net Change	\$2,024,677	\$1,443,232	\$0	-\$1,733,276	\$0		-

Revenues by Source

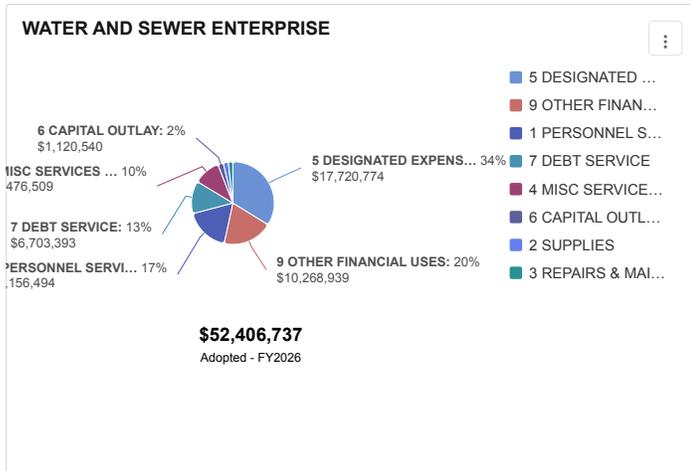


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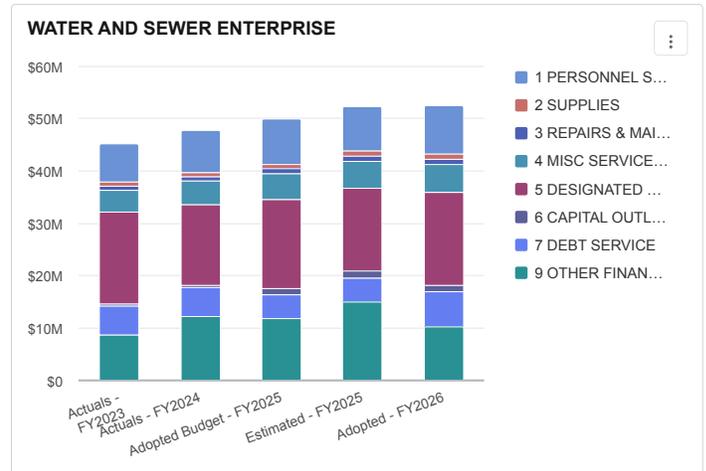


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Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

WATER AND SEWER ENTERPRISE

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Development Services	15	17	16	16	0
Engineering Services	0	0	0	0	22.02
Finance	39.5	42.5	42.5	42.5	42.5
Public Works	67	70	70	70	64
FTE	121.5	129.5	128.5	128.5	128.52

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Engineering Services

Water and Sewer Fund



Engineering Services



Mission

The Engineering Services Department is committed to promoting a positive city image and enhancing quality of life through the delivery of well-planned and effectively managed municipal infrastructure and capital improvement projects. The department upholds safe and proper construction practices, enforces engineering and environmental standards through a fair and rigorous permitting and inspection process, and ensures equitable education and enforcement of city codes and standards. With the integration of the Backflow Prevention and Testing (BPAT), Fats, Oils, and Grease (FOG), and GIS divisions, the department has strengthened its core functions to provide broader and more efficient services to the community.

FY 2025 Accomplishments



- Successfully managed 19 Water and Sewer Capital Improvement Projects, with 6 completed, 11 under construction, and 8 in the design phase—demonstrating strong project oversight and progress across all stages of development.
- Completed construction of Bunny Trail and Gilmer Street, the Fire Station #4/EOC complex, the KCCC air conditioning replacement, and the Community Center remodel—delivering key infrastructure and facility improvements for the community.
- Continued progress on seven major roadway projects, including Watercrest, Willow Springs, Stagecoach, Chaparral Road, Rancier, Featherline Road, and Mohawk Road—advancing critical transportation infrastructure across the city.
- Completed reviews of 15 plats, 12 subdivisions, and 42 commercial developments, along with processing 644 right-of-way permits and conducting 6,523 inspections—demonstrating a strong commitment to development support and regulatory compliance.

FY 2026 Goals



- Continue the design and construction of seven major roadway projects, with a goal to complete construction of Watercrest Road and Phase 1 of Stagecoach Road.
- Complete the Water and Sewer impact fee update.
- Initiate the design of Fire Station #5 and complete construction of the Reunification Center.
- Develop comprehensive Standard Operating Procedures (SOPs) for the Engineering Department, covering permit reviews, capital project management, inspections, stormwater investigations, stormwater testing and monitoring, Backflow Prevention notifications and response, and FOG testing and monitoring—to promote consistency, efficiency, and regulatory compliance across all departmental functions.

Performance Measures

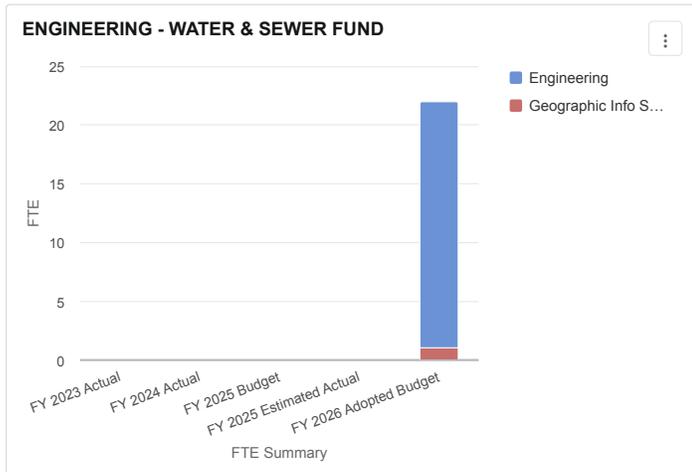
ENGINEERING - WATER & SEWER FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Total Construction Inspections	13,150	13,500	14,196	14,912	15,250
Water & Sewer CIP Projects Managed	0	0	15	15	15

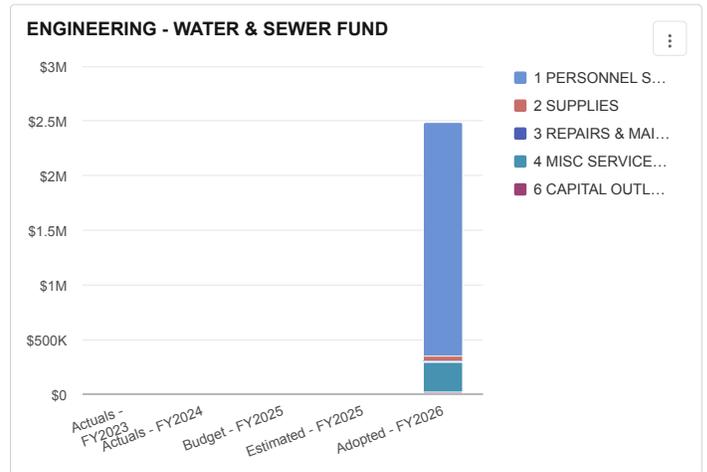
Expenditure Summary

ENGINEERING - WATER & SEWER FUND

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$2,139,854	-
2 SUPPLIES	\$0	\$0	\$0	\$0	\$48,495	-
3 REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$12,575	-
4 MISC SERVICES & CHARGES	\$0	\$0	\$0	\$0	\$274,635	-
6 CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$14,540	-
EXPENSES TOTAL	\$0	\$0	\$0	\$0	\$2,490,099	-



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Finance Utility Collections

Water and Sewer Fund



Mission

The Utility Collections Division is dedicated to the timely and accurate billing and collection of all City utility services, ensuring efficient revenue management and quality customer service.

FY 2025 Accomplishments



- Completed the implementation and installation of Phase 2 of the AMI (Automated Meter Infrastructure) project, adding 5,050 additional meters to the system.
- Initiated the search for a Utility Billing software solution compatible with the City's current Finance system to improve integration and operational efficiency.
- Continued data cleanup efforts in preparation for a future software conversion, ensuring accuracy and a smooth transition.

FY 2026 Goals



- Ensure completion of data cleanup to enable a smooth and accurate software conversion.
- Implement Phase 3 of the AMI (Automated Meter Infrastructure) project to expand automated meter reading capabilities and improve operational efficiency.
- Reorganize the Utility Collections Division and update job titles and descriptions to better reflect current responsibilities and improve overall efficiency.

Performance Measures

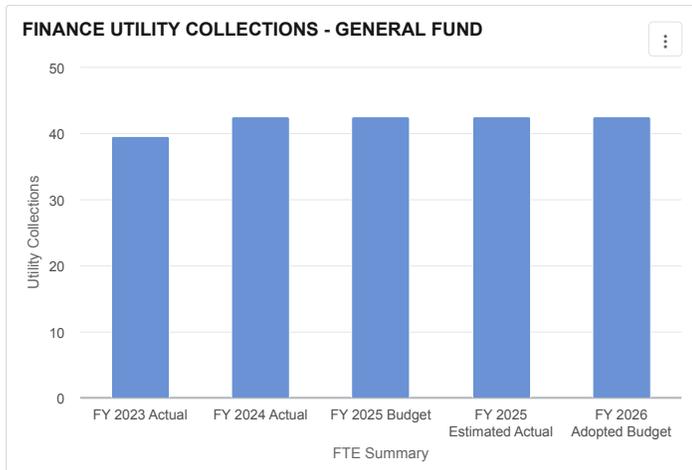
FINANCE UTILITY COLLECTIONS - WATER & SEWER FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Bills Printed	656,294	671,752	674,370	678,000	629,100
Collection Rate (%)	0.95	0.97	0.97	0.97	0.99
Late Notices Mailed	114,936	126,007	123,623	136,000	140,000
Meters Read	670,967	678,204	686,600	697,900	708,000

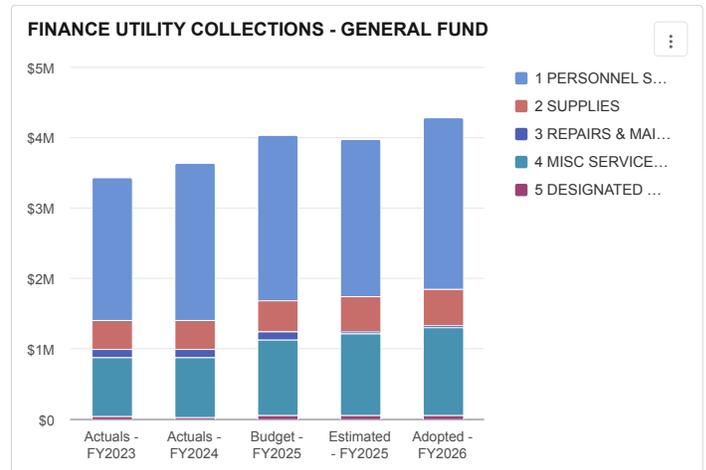
Expenditure Summary

FINANCE UTILITY COLLECTIONS - WATER & SEWER FUND

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$2,023,851	\$2,221,854	\$2,336,765	\$2,222,976	\$2,433,912	4%
2 SUPPLIES	\$403,500	\$412,489	\$444,542	\$494,488	\$506,471	14%
3 REPAIRS & MAINTENANCE	\$117,331	\$119,591	\$121,436	\$36,495	\$33,600	-72%
4 MISC SERVICES & CHARGES	\$834,530	\$848,613	\$1,071,057	\$1,160,113	\$1,240,488	16%
5 DESIGNATED EXPENSES	\$44,862	\$29,104	\$51,500	\$51,500	\$60,000	17%
EXPENSES TOTAL	\$3,424,075	\$3,631,650	\$4,025,300	\$3,965,572	\$4,274,471	6%



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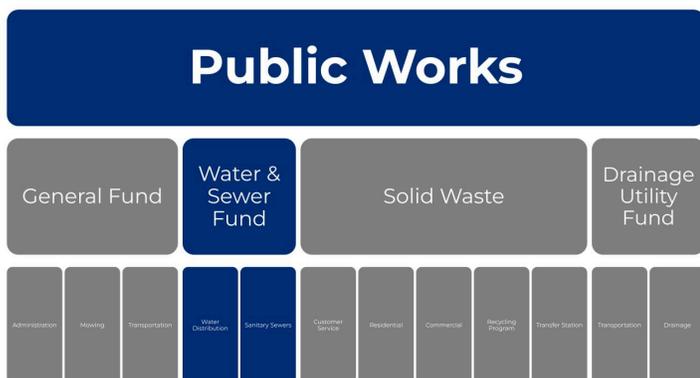


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Public Works

Water and Sewer Fund



Mission

As a division of the Public Works Department, the Water and Sewer Division is committed to providing reliable, safe water to our customers while efficiently collecting and treating wastewater to protect public health and the environment.

FY 2025 Accomplishments



- Collected over 20,000 water samples to help maintain the City’s “Superior” water rating with the Texas Commission on Environmental Quality (TCEQ), exceeding minimum regulatory standards to protect public health and ensure reliable operations.
- Initiated a five-year Water and Sewer Mechanical Rehabilitation Program to address aging infrastructure through proactive upgrades, ensuring the long-term functionality, reliability, and integrity of essential system assets.
- Maintained staffing levels at or near full capacity throughout the year, helping to reduce burnout, foster teamwork, and support a healthier work-life balance for employees.
- Completed Phase 3 of the multi-year meter replacement program, replacing 5,000 water meters with smart meters and installing the AMI system to enhance accuracy and operational efficiency.

FY 2026 Goals



- Establish a dead-end flushing and auto-flusher crew to reduce areas of high water age, minimizing customer complaints related to taste and odor issues.
- Implement a Water and Sewer Facilities Maintenance Crew responsible for cleaning, painting, and maintaining mechanical equipment, as well as mowing and landscaping at lift and pump stations—promoting a positive appearance for the public, passersby, and visitors.
- Continue the multi-year meter replacement program by replacing 5,000 additional meters with smart meters and expanding the AMI system to improve accuracy, efficiency, and customer service.
- Maintain the City’s Superior water rating with the Texas Commission on Environmental Quality (TCEQ) by upholding rigorous water quality standards and operational excellence.

Performance Measures

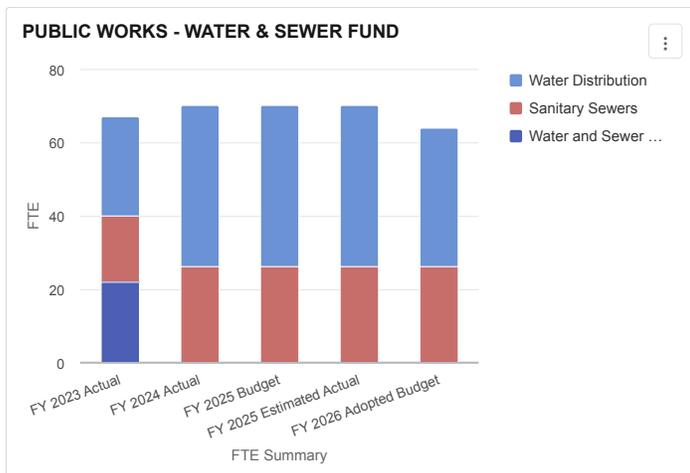
PUBLIC WORKS - WATER & SEWER FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Clean Sewer Mains (Feet)	830,701	725,097	1,120,850	611,338	668,218
Conduct Grease Trap Inspections	734	377	215	576	390
Maintain Pump and Lift Stations	90	141	297	370	270
Perform Certificate of Occupancy Inspections	1,580	640	972	495	702
Repair Water Mains or Service Lines	367	370	275	329	325
Sanitary Sewer Overflows	12	9	11	10	10

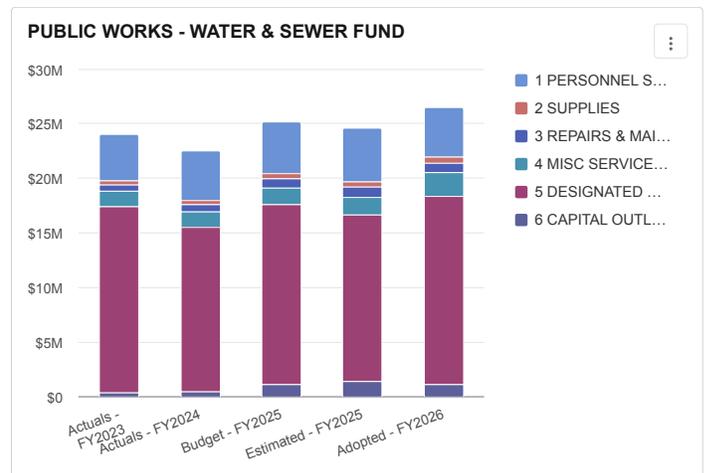
Expenditure Summary

PUBLIC WORKS - WATER & SEWER FUND

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$4,229,131	\$4,527,195	\$4,765,065	\$4,949,419	\$4,582,728	-4%
2 SUPPLIES	\$374,534	\$357,591	\$448,763	\$455,673	\$495,420	10%
3 REPAIRS & MAINTENANCE	\$623,251	\$685,728	\$791,013	\$1,007,517	\$863,527	9%
4 MISC SERVICES & CHARGES	\$1,392,846	\$1,483,004	\$1,567,437	\$1,530,370	\$2,154,890	37%
5 DESIGNATED EXPENSES	\$17,089,427	\$15,031,556	\$16,484,231	\$15,327,821	\$17,273,202	5%
6 CAPITAL OUTLAY	\$314,398	\$424,057	\$1,085,501	\$1,349,435	\$1,106,000	2%
EXPENSES TOTAL	\$24,023,587	\$22,509,130	\$25,142,010	\$24,620,235	\$26,475,767	5%



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Non-Departmental

Water and Sewer Fund

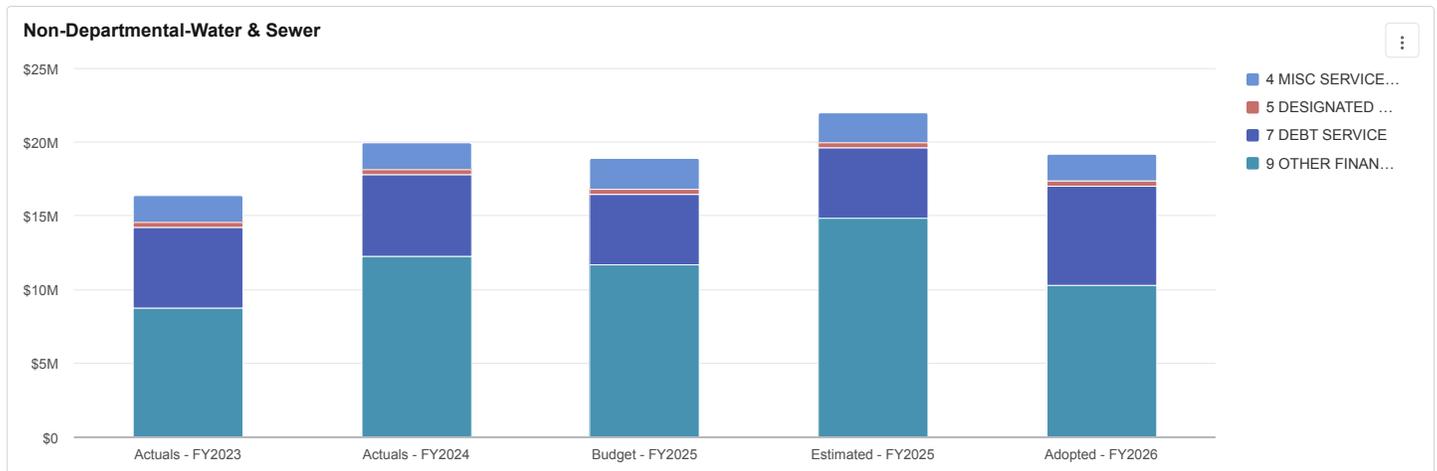


Expenditure Summary

Non-Departmental-Water & Sewer

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
4 MISC SERVICES & CHARGES	\$1,794,140	\$1,854,461	\$2,088,195	\$2,055,501	\$1,806,496	-13%
5 DESIGNATED EXPENSES	\$372,861	\$358,427	\$364,597	\$364,597	\$387,572	6%
7 DEBT SERVICE	\$5,496,445	\$5,500,953	\$4,720,949	\$4,716,536	\$6,703,393	42%
9 OTHER FINANCIAL USES	\$8,706,970	\$12,242,356	\$11,709,138	\$14,858,452	\$10,268,939	-12%
EXPENSES TOTAL	\$16,370,416	\$19,956,197	\$18,882,879	\$21,995,086	\$19,166,400	2%

* Totals for Non-Departmental expenditures include debt service and transfers.



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Solid Waste Enterprise

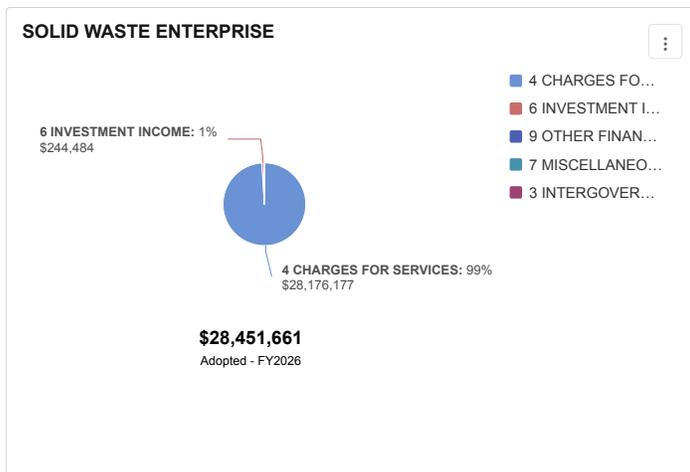


Budget Summary

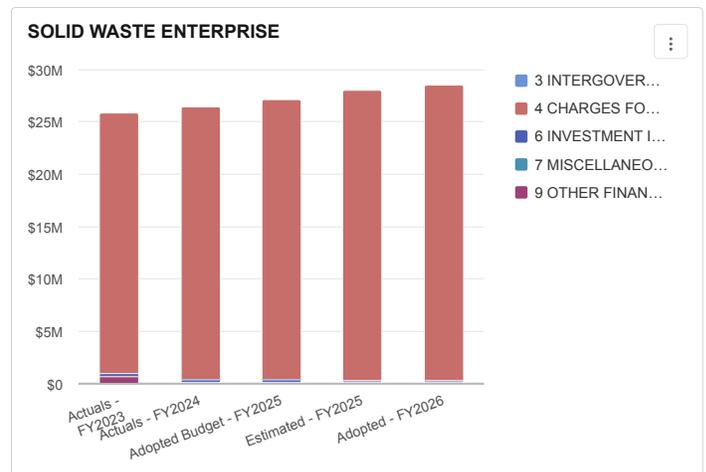
SOLID WASTE ENTERPRISE

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
3 INTERGOVERNMENTAL	\$14,923	\$0	\$0	\$0	\$0	\$0	-
4 CHARGES FOR SERVICES	\$24,883,678	\$26,100,695	\$26,781,315	\$27,690,357	\$28,176,177	\$28,176,177	5%
6 INVESTMENT INCOME	\$297,186	\$280,607	\$256,581	\$238,039	\$244,484	\$244,484	-5%
7 MISCELLANEOUS INCOME	\$5,975	\$146	\$2,000	\$14,018	\$1,000	\$1,000	-50%
9 OTHER FINANCING SOURCES	\$618,365	\$48,280	\$85,987	\$33,448	\$30,000	\$30,000	-65%
REVENUES TOTAL	\$25,820,127	\$26,429,728	\$27,125,883	\$27,975,862	\$28,451,661	\$28,451,661	5%
Expenses							
400 - PUBLIC WORKS	\$15,743,467	\$16,644,513	\$17,475,575	\$17,257,605	\$18,975,899	\$18,975,899	9%
700 - NON-DEPARTMENTAL	\$1,499,640	\$1,479,745	\$1,835,336	\$1,795,200	\$2,009,896	\$2,009,896	10%
800 - DEBT SERVICE	\$727,158	\$803,629	\$692,424	\$693,743	\$688,971	\$688,971	0%
990 - TRANSFERS	\$6,081,657	\$7,718,889	\$7,122,548	\$8,830,476	\$6,776,895	\$6,776,895	-5%
EXPENSES TOTAL	\$24,051,922	\$26,646,776	\$27,125,883	\$28,577,024	\$28,451,661	\$28,451,661	5%
Net Change	\$1,768,206	-\$217,048	\$0	-\$601,162	\$0	\$0	-

Revenues by Source

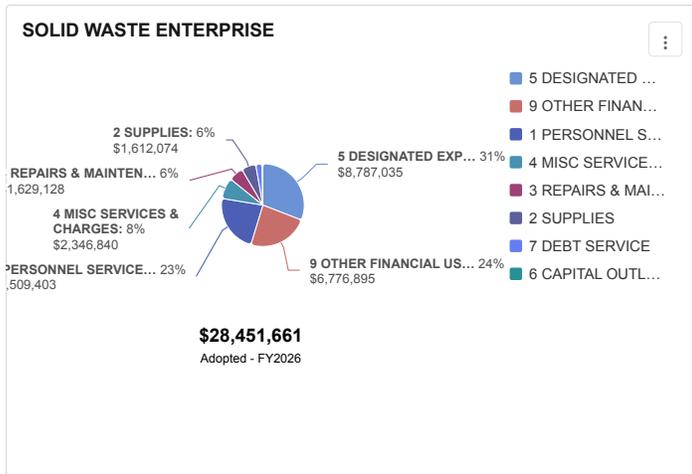


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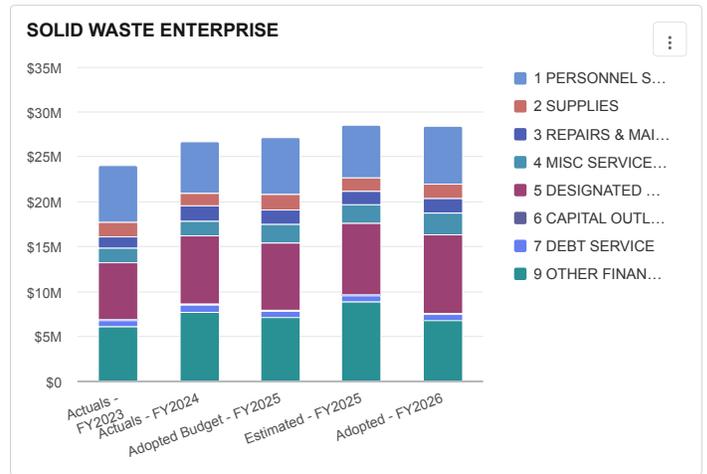


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Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

SOLID WASTE ENTERPRISE

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Public Works	108.68	92.18	99.18	99.18	99.18
FTE	108.68	92.18	99.18	99.18	99.18

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Public Works

Solid Waste Fund



Public Works



Mission

As part of the Public Works Department, the Solid Waste Fund is committed to delivering waste management services that are second to none—providing environmentally sound, cost-effective, and safe solutions while preserving the community for future generations.

FY 2025 Accomplishments



- Prioritized commercial audits of apartment complexes, achieving a 94% audit completion rate. The audit process cross-references billed customer services with actual services rendered to ensure accuracy and compliance.
- In May 2024, the Killeen Recycling Center (KRC) successfully hosted its largest Household Hazardous Waste (HHW) event to date, serving 595 vehicles. These events play a vital role in promoting a safer and more sustainable environment.
- Solid Waste successfully completed the third year of its four-year container replacement program for residential and commercial customers, continuing progress toward improved service and reliability.
- Awarded the Capital Improvement Project (CIP) Tunnel #2 Remodification and pushwall project in January 2025. This project was carried over from previous FY due to lack of bid participants.

FY 2026 Goals



- Add two additional recycling trailers for placement throughout the city to promote increased community participation in recycling efforts.
- Complete the final year of the four-year Container Replacement Program by continuing to replace damaged and dilapidated containers and dumpsters for both residential and commercial use—enhancing community aesthetics and promoting a safer environment.
- Complete the Capital Improvement Project (CIP) for Tunnel #2 Remodification and pushwall, which was carried over from the previous fiscal year due to a lack of bid participants.
- Reorganized residential collection routes to incorporate an additional route—bringing the total to eighteen—to better accommodate the city's growth. This adjustment enhances route manageability and reinforces our commitment to providing excellent service to residential customers.

Performance Measures

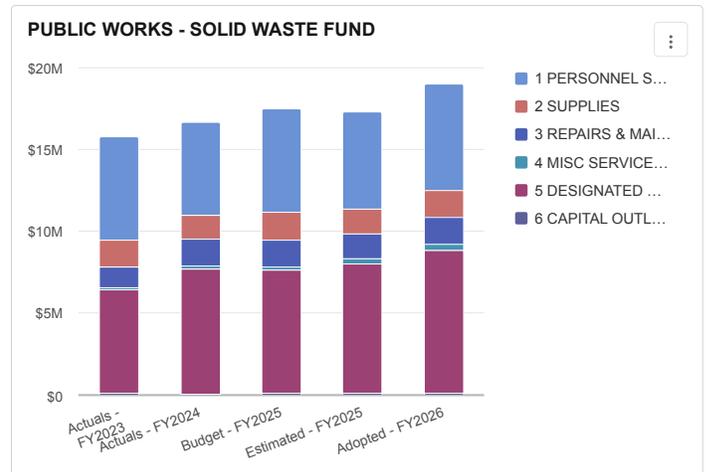
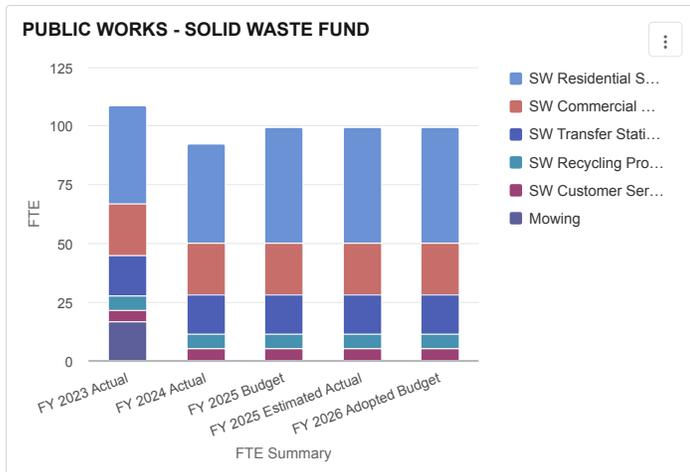
PUBLIC WORKS - SOLID WASTE FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Commercial Dumpsters Serviced	183,689	189,575	196,390	191,930	194,160
Commercial Roll-Offs Serviced	4,088	4,032	3,855	3,019	3,437
Incoming Waste (Tons)	130,635	138,460	156,907	145,778	151,343
Recycled Materials (Tons)	1,240	1,668	1,835	1,452	1,644
Residential Containers Serviced	2,282,935	2,472,182	2,739,555	2,685,748	2,712,652
Waste Transported (Tons)	129,894	137,740	155,260	148,639	151,950

Expenditure Summary

PUBLIC WORKS - SOLID WASTE FUND

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$6,304,416	\$5,700,772	\$6,306,081	\$5,920,231	\$6,509,403	3%
2 SUPPLIES	\$1,645,340	\$1,429,804	\$1,741,249	\$1,490,645	\$1,612,074	-7%
3 REPAIRS & MAINTENANCE	\$1,238,012	\$1,663,565	\$1,624,616	\$1,533,709	\$1,629,128	0%
4 MISC SERVICES & CHARGES	\$160,302	\$176,431	\$213,190	\$296,189	\$412,256	93%
5 DESIGNATED EXPENSES	\$6,282,712	\$7,610,950	\$7,493,339	\$7,919,992	\$8,711,723	16%
6 CAPITAL OUTLAY	\$112,685	\$62,990	\$97,100	\$96,839	\$101,315	4%
EXPENSES TOTAL	\$15,743,467	\$16,644,513	\$17,475,575	\$17,257,605	\$18,975,899	9%



Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Non-Departmental

Solid Waste Fund

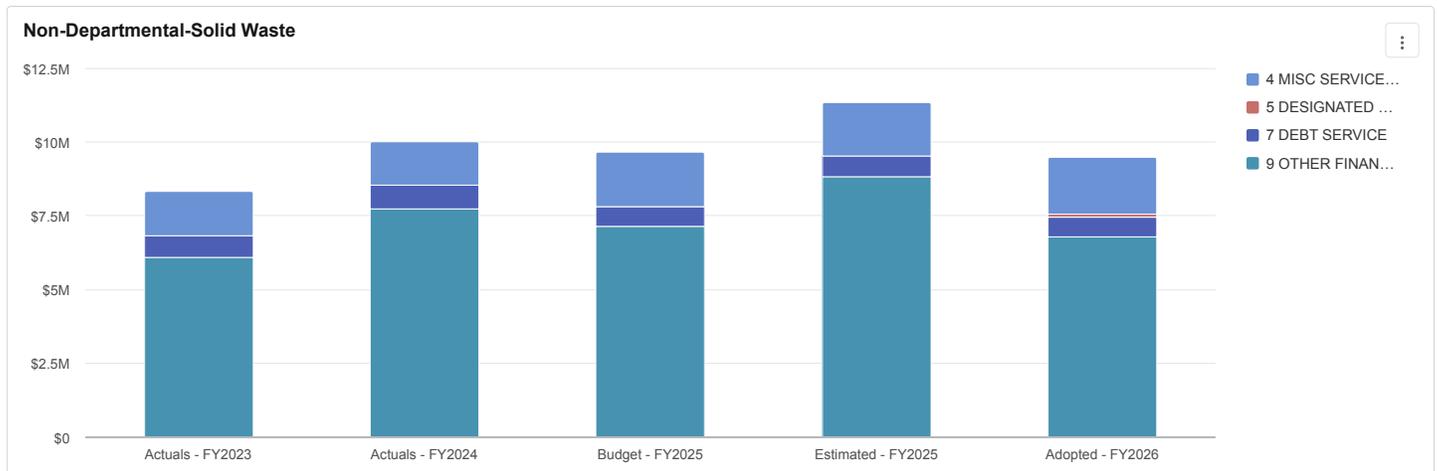


Expenditure Summary

Non-Departmental-Solid Waste

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
4 MISC SERVICES & CHARGES	\$1,499,640	\$1,479,415	\$1,835,336	\$1,795,200	\$1,934,584	5%
5 DESIGNATED EXPENSES	\$0	\$331	\$0	\$0	\$75,312	-
7 DEBT SERVICE	\$727,158	\$803,629	\$692,424	\$693,743	\$688,971	0%
9 OTHER FINANCIAL USES	\$6,081,657	\$7,718,889	\$7,122,548	\$8,830,476	\$6,776,895	-5%
EXPENSES TOTAL	\$8,308,455	\$10,002,264	\$9,650,308	\$11,319,419	\$9,475,762	-2%

Totals for Non-Departmental expenditures include debt service and transfers.



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Aviation Enterprise

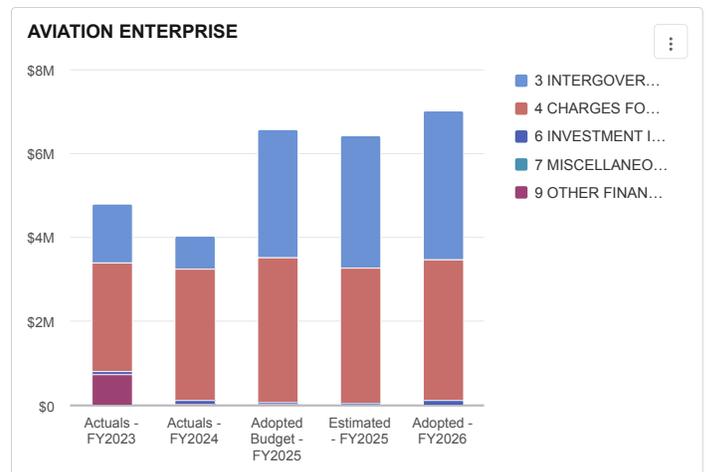
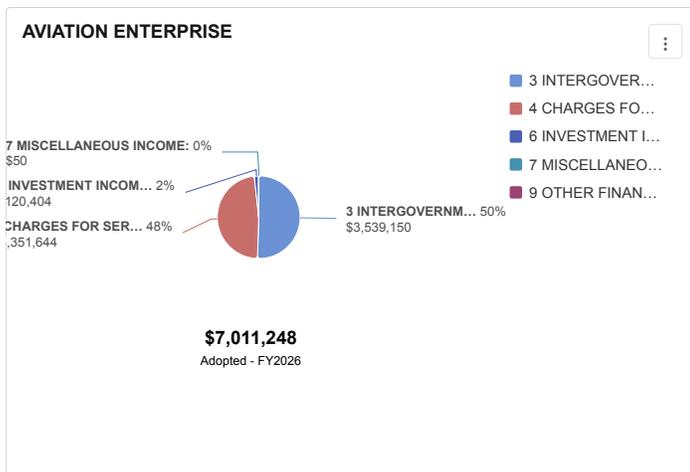


Budget Summary

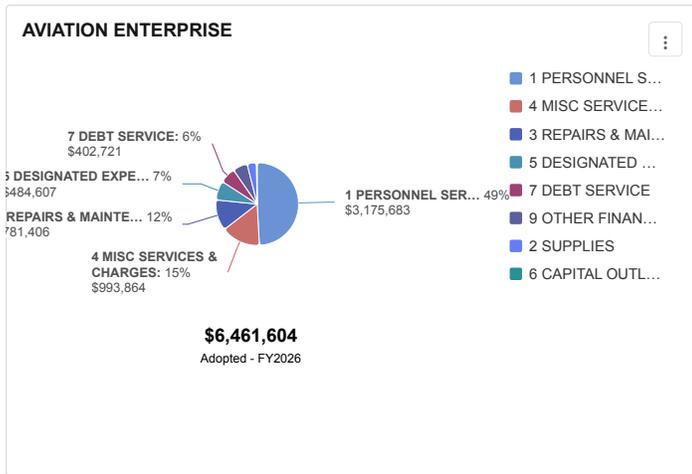
AVIATION ENTERPRISE

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
3 INTERGOVERNMENTAL	\$1,400,394	\$801,095	\$3,055,000	\$3,155,000	\$3,539,150	16%	
4 CHARGES FOR SERVICES	\$2,584,213	\$3,107,245	\$3,454,953	\$3,236,658	\$3,351,644	-3%	
6 INVESTMENT INCOME	\$62,317	\$110,375	\$30,404	\$30,404	\$120,404	296%	
7 MISCELLANEOUS INCOME	\$992	\$584	\$3,245	\$1,402	\$50	-98%	
9 OTHER FINANCING SOURCES	\$742,670	\$15,050	\$25,000	\$4,300	\$0	-100%	
REVENUES TOTAL	\$4,790,587	\$4,034,349	\$6,568,602	\$6,427,764	\$7,011,248	7%	
Expenses							
600 - AVIATION	\$3,358,667	\$3,865,885	\$5,363,977	\$4,884,706	\$5,356,534	0%	
700 - NON-DEPARTMENTAL	\$244,713	\$282,688	\$336,839	\$313,865	\$331,206	-2%	
800 - DEBT SERVICE	\$2,457	\$3,670	\$6,364	\$3,721	\$402,721	6,228%	
990 - TRANSFERS	\$1,514,686	\$0	\$356,868	\$504,739	\$371,143	4%	
EXPENSES TOTAL	\$5,120,523	\$4,152,243	\$6,064,048	\$5,707,031	\$6,461,604	7%	
Net Change	-\$329,936	-\$117,893	\$504,554	\$720,733	\$549,644	-	

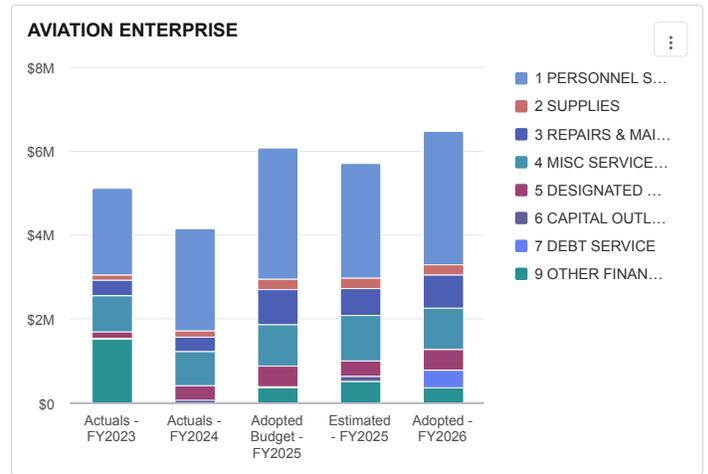
Revenues by Source



Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



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FTE Summary

AVIATION ENTERPRISE

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Aviation	40	40	47	47	47
FTE	40	40	47	47	47

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Aviation

Aviation Fund



Aviation

Aviation Fund

Killeen Regional Airport

Skylark Field

Mission

Killeen Regional Airport and Skylark Field are committed to providing a safe, reliable, and efficient commercial service airport that meets the needs of travelers.

FY 2025 Accomplishments



- Completed construction of a new 12,000-square-foot hangar, expanding airport capacity and supporting aviation growth.
- Completed installation of solar-integrated covered parking for the Rental Car Ready Lot and a portion of the Short-Term Parking Lot, enhancing sustainability and customer convenience.
- Awarded the bid and initiated construction on the Taxiway E Rehabilitation Project, advancing critical infrastructure improvements at the airport.

FY 2026 Goals



- Continue advancing Air Service Development to enhance regional transportation by pursuing additional airline partnerships and destination services.
- Continue to pursue federal and state funding for Capital Improvement Projects to ensure Killeen Regional Airport remains safe, reliable, and responsive to the current and future needs of our citizens.
- Continue to pursue contract opportunities under the IGSA agreement with the Fort Hood Department of Public Works to strengthen intergovernmental collaboration and service delivery.

Performance Measures

AVIATION

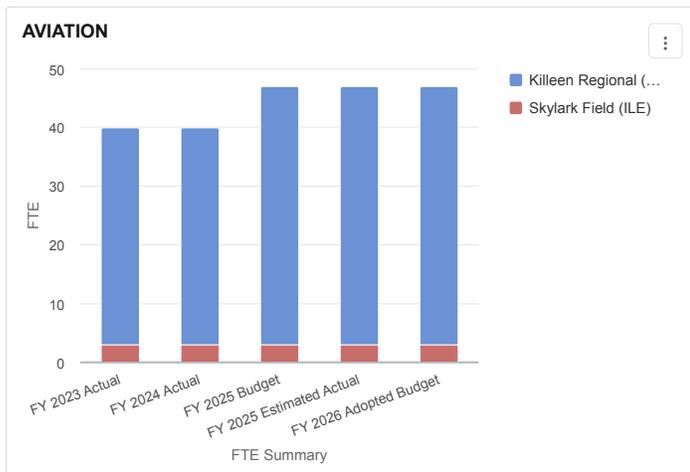
Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Average Gross Margin per Gallon Sold (\$)	1.34	1.3	1.45	1.45	1.45
Average Operational Cost per Enplanement (\$)	31.37	36.41	37.23	49.48	50.11
Average Operational Revenue per Enplanement (\$)	30.56	35.18	37.67	62.91	65.73
Enplaned Passengers	106,797	91,351	91,048	93,779	96,593
Fuel Sold (Gallons)	62,243	61,398	49,012	58,039	60,000
Passengers Served	213,594	182,702	182,096	187,559	193,186

*FY 2023 historical data includes former Skylark Field Fund (527)

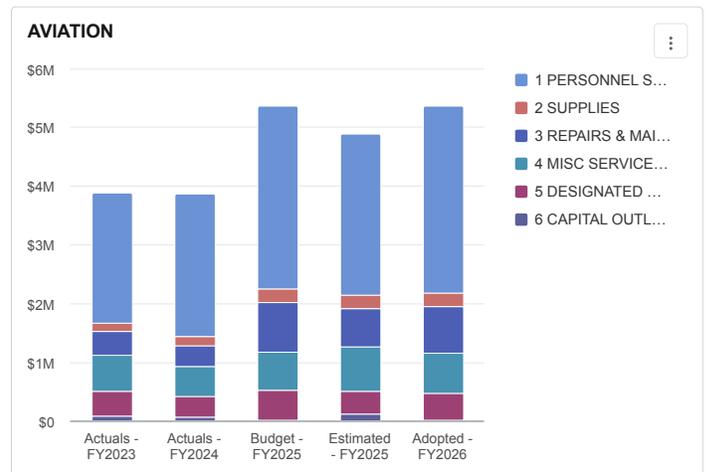
Expenditure Summary

AVIATION

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$2,221,615	\$2,423,028	\$3,108,136	\$2,736,884	\$3,175,683	2%
2 SUPPLIES	\$139,118	\$155,005	\$244,197	\$237,088	\$235,180	-4%
3 REPAIRS & MAINTENANCE	\$400,107	\$353,885	\$843,465	\$652,790	\$781,406	-7%
4 MISC SERVICES & CHARGES	\$624,944	\$516,871	\$651,107	\$751,994	\$694,415	7%
5 DESIGNATED EXPENSES	\$415,560	\$348,698	\$501,072	\$386,600	\$452,850	-10%
6 CAPITAL OUTLAY	\$83,633	\$68,398	\$16,000	\$119,350	\$17,000	6%
EXPENSES TOTAL	\$3,884,978	\$3,865,885	\$5,363,977	\$4,884,706	\$5,356,534	0%



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Non-Departmental

Aviation Fund

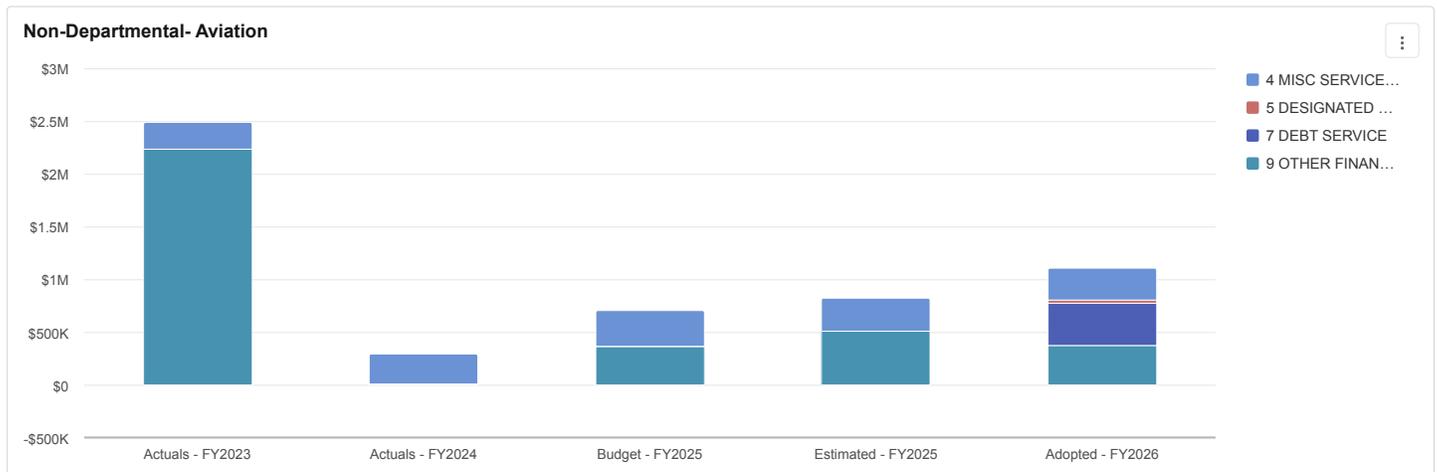


Expenditure Summary

Non-Departmental- Aviation

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
4 MISC SERVICES & CHARGES	\$249,567	\$283,981	\$336,839	\$313,865	\$299,449	-11%
5 DESIGNATED EXPENSES	\$0	-\$1,293	\$0	\$0	\$31,757	-
7 DEBT SERVICE	\$3,777	\$3,670	\$6,364	\$3,721	\$402,721	6,228%
9 OTHER FINANCIAL USES	\$2,232,006	\$0	\$356,868	\$504,739	\$371,143	4%
EXPENSES TOTAL	\$2,485,350	\$286,357	\$700,071	\$822,325	\$1,105,070	58%

* Totals for Non-Departmental expenditures include debt service and transfers. FY 2023 historical data also includes the former Skylark Field Fund (527).



Data Updated: Sep 03, 2025, 5:42 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Drainage Utility Enterprise

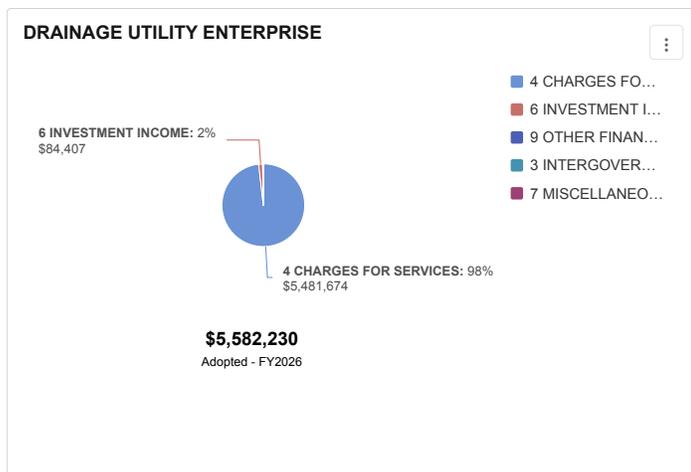


Budget Summary

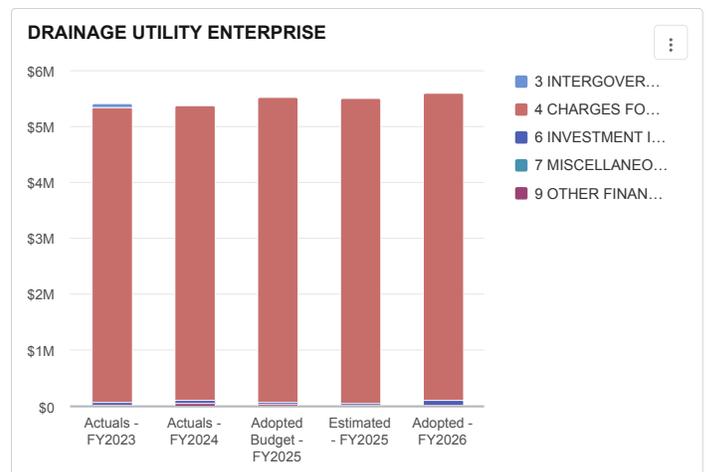
DRAINAGE UTILITY ENTERPRISE

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
3 INTERGOVERNMENTAL	\$55,977	\$0	\$0	\$0	\$0	-
4 CHARGES FOR SERVICES	\$5,277,948	\$5,267,224	\$5,454,401	\$5,454,402	\$5,481,674	1%
6 INVESTMENT INCOME	\$52,646	\$44,155	\$34,778	\$34,778	\$84,407	143%
7 MISCELLANEOUS INCOME	\$732	\$0	\$2,020	\$0	\$0	-100%
9 OTHER FINANCING SOURCES	\$8,419	\$54,450	\$27,000	\$16,149	\$16,149	-40%
REVENUES TOTAL	\$5,395,722	\$5,365,829	\$5,518,199	\$5,505,329	\$5,582,230	1%
Expenses						
190 - DEVELOPMENT SERVICES	\$201,296	\$162,534	\$570,405	\$455,623	\$0	-100%
400 - PUBLIC WORKS	\$2,168,614	\$2,303,081	\$2,618,486	\$2,425,492	\$2,647,295	1%
450 - ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$623,902	-
700 - NON-DEPARTMENTAL	\$339,199	\$336,982	\$361,670	\$338,693	\$290,523	-20%
800 - DEBT SERVICE	\$538,340	\$601,529	\$518,919	\$517,598	\$522,730	1%
990 - TRANSFERS	\$1,467,854	\$2,124,809	\$1,448,719	\$1,990,062	\$1,497,780	3%
EXPENSES TOTAL	\$4,715,303	\$5,528,936	\$5,518,199	\$5,727,468	\$5,582,230	1%
Net Change	\$680,419	-\$163,107	\$0	-\$222,139	\$0	-

Revenues by Source

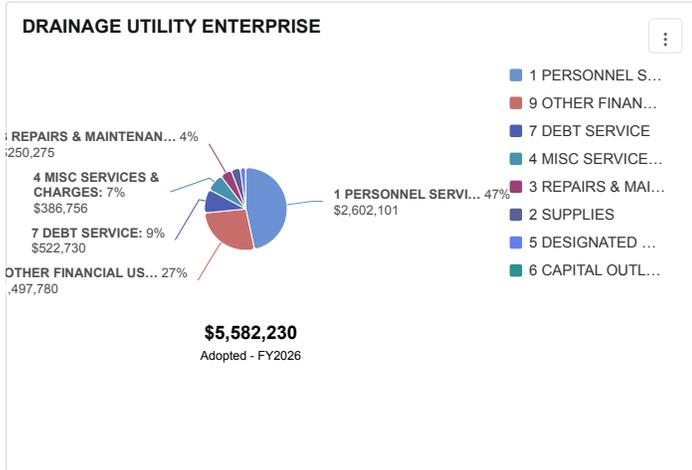


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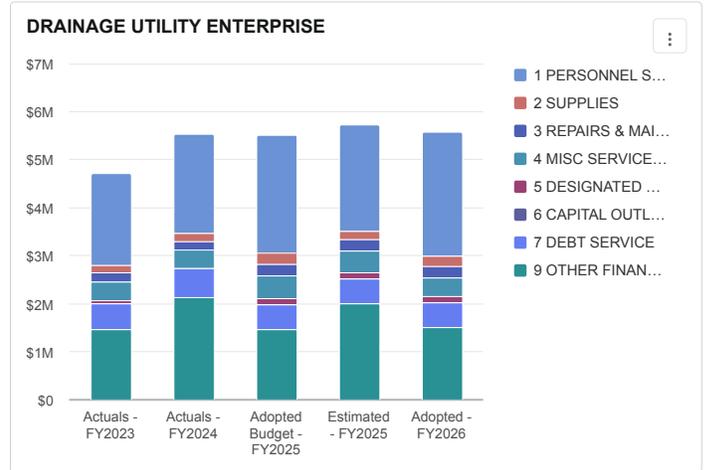


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

DRAINAGE UTILITY ENTERPRISE

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Development Services	2	2	4	4	0
Engineering Services	0	0	0	0	4.99
Public Works	38.64	38.64	37.89	37.89	37.89
FTE	40.64	40.64	41.89	41.89	42.88

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Engineering Services

Drainage Utility Fund



Engineering Services



Mission

The Engineering Services Department is committed to promoting a positive city image and enhancing quality of life through the delivery of well-planned and effectively managed municipal infrastructure and capital improvement projects. The department upholds safe and proper construction practices, enforces engineering and environmental standards through a fair and rigorous permitting and inspection process, and ensures equitable education and enforcement of city codes and standards. With the integration of the Backflow Prevention and Testing (BPAT), Fats, Oils, and Grease (FOG), and GIS divisions, the department has strengthened its core functions to provide broader and more efficient services to the community.

FY 2025 Accomplishments



- Successfully updated and submitted the Notice of Intent for the City's new MS4 permit for the 2025–2030 period, ensuring continued compliance with stormwater management regulations.
- Completed the design of the I-14/W.S. Young and Stonetree Drainage Improvement projects, advancing critical infrastructure solutions to address stormwater management.
- Executed 3,546 Maintenance Easement Covenant Agreements and completed 52 annual stormwater facility inspections, reinforcing long-term compliance and effective stormwater management.
- Successfully integrated the BPAT/FOG group into the Stormwater Division of the Engineering Department, enhancing coordination and efficiency in regulatory compliance and environmental protection efforts.

FY 2026 Goals



- Continue advancing the Drainage Master Plan Study and develop an updated Drainage Capital Improvement Plan to guide future infrastructure investments.
- Complete two stream cleanup events and participate in at least one public outreach event to promote community engagement and environmental stewardship.
- Complete construction of the I-14/W.S. Young and Stonetree Drainage Improvement projects to enhance stormwater management and reduce flooding risks.
- Increase outreach and training on best management practices and sustainability by attending public events, hosting educational sessions, and engaging the community through stream clean-ups and storm drain marker installations.

Performance Measures

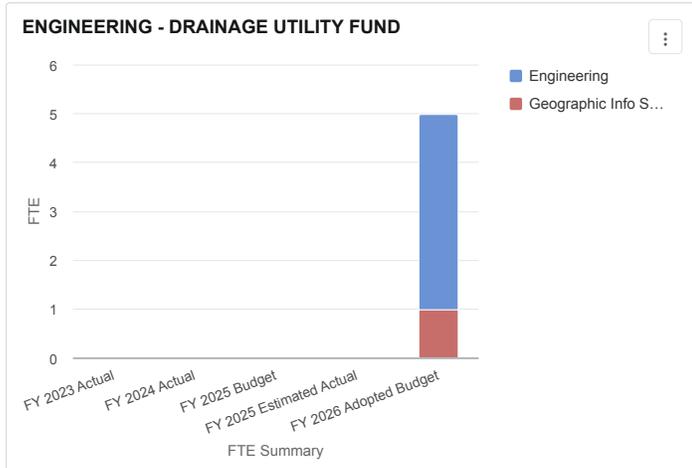
ENGINEERING - DRAINAGE UTILITY FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Drainage CIP Projects Managed	0	0	4	6	5
Stormwater Inspections	7,880	8,000	6,005	6,131	6,500

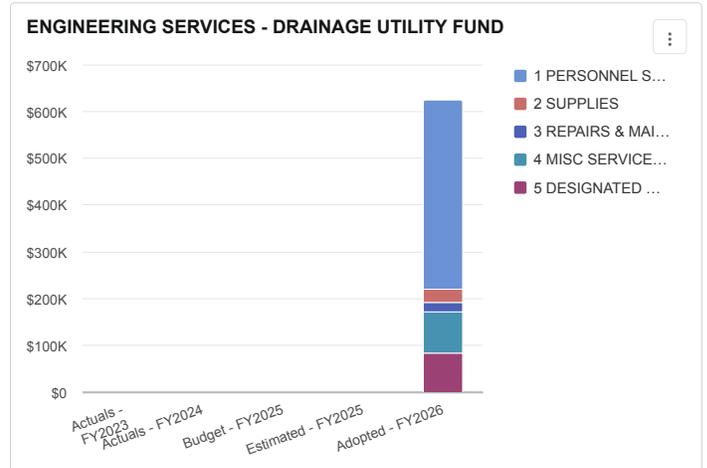
Expenditure Summary

ENGINEERING SERVICES - DRAINAGE UTILITY FUND

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
1 PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$403,882	-
2 SUPPLIES	\$0	\$0	\$0	\$0	\$28,515	-
3 REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$19,600	-
4 MISC SERVICES & CHARGES	\$0	\$0	\$0	\$0	\$88,730	-
5 DESIGNATED EXPENSES	\$0	\$0	\$0	\$0	\$83,175	-
EXPENSES TOTAL	\$0	\$0	\$0	\$0	\$623,902	-



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Public Works

Drainage Utility Fund



Mission

Our mission is to provide reliable, efficient, and sustainable drainage solutions through expert maintenance and responsible transportation services. We are committed to protecting the community and environment by ensuring that drainage systems operate at peak performance, preventing flooding, and promoting long-term infrastructure health.

FY 2025 Accomplishments

- Successfully completed three (3) full rotations of maintenance for drainage channels and related infrastructure, covering a total of 941.83 acres.
- Maintained 1,845 miles of City Right-of-Ways and Downtown areas, ensuring accessibility and safety.
- Delivered 50 minor capital improvement projects across various locations within the city, enhancing community infrastructure.
- Completed maintenance of 41,714 linear feet of stormwater drainage systems and serviced 482 inlet boxes to improve flood mitigation and water flow.

FY 2026 Goals

- Complete maintenance of 1,351 acres of drainage channels and related infrastructure to support effective stormwater management.
- Perform 1,583 miles of maintenance across the City's Right-of-Ways and Downtown areas to ensure safe and accessible public spaces.
- Deliver 40 minor capital improvement projects throughout the city to enhance local infrastructure and community services.
- Complete maintenance of 35,000 linear feet of stormwater pipe and 400 inlet boxes to improve drainage capacity and reduce flood risk.

Performance Measures

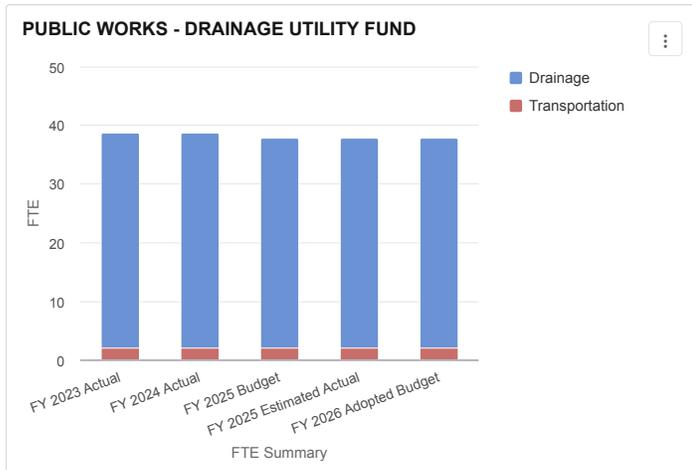
PUBLIC WORKS - DRAINAGE UTILITY FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Maintain Drainage Channels (Miles)	137	103	95	132	110
Maintain Storm Drain Infrastructure (Feet)	38,795	57,540	36,000	64,240	52,593

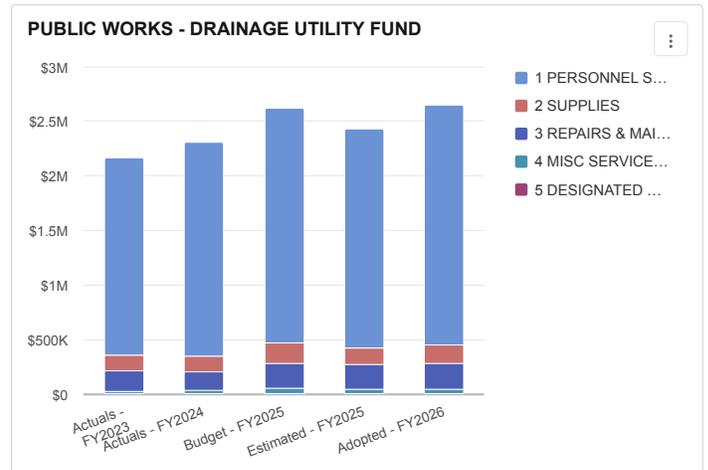
Expenditure Summary

PUBLIC WORKS - DRAINAGE UTILITY FUND

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
Expenses								
1 PERSONNEL SERVICES	\$1,813,525	\$1,955,036	\$2,151,015	\$2,001,306	\$2,198,219	2%		
2 SUPPLIES	\$143,463	\$140,469	\$186,133	\$154,953	\$171,564	-8%		
3 REPAIRS & MAINTENANCE	\$182,244	\$174,450	\$231,622	\$225,622	\$230,675	0%		
4 MISC SERVICES & CHARGES	\$23,805	\$26,322	\$39,046	\$34,161	\$36,267	-7%		
5 DESIGNATED EXPENSES	\$5,576	\$6,805	\$10,670	\$9,450	\$10,570	-1%		
EXPENSES TOTAL	\$2,168,614	\$2,303,081	\$2,618,486	\$2,425,492	\$2,647,295	1%		



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Non-Departmental

Drainage Utility Fund

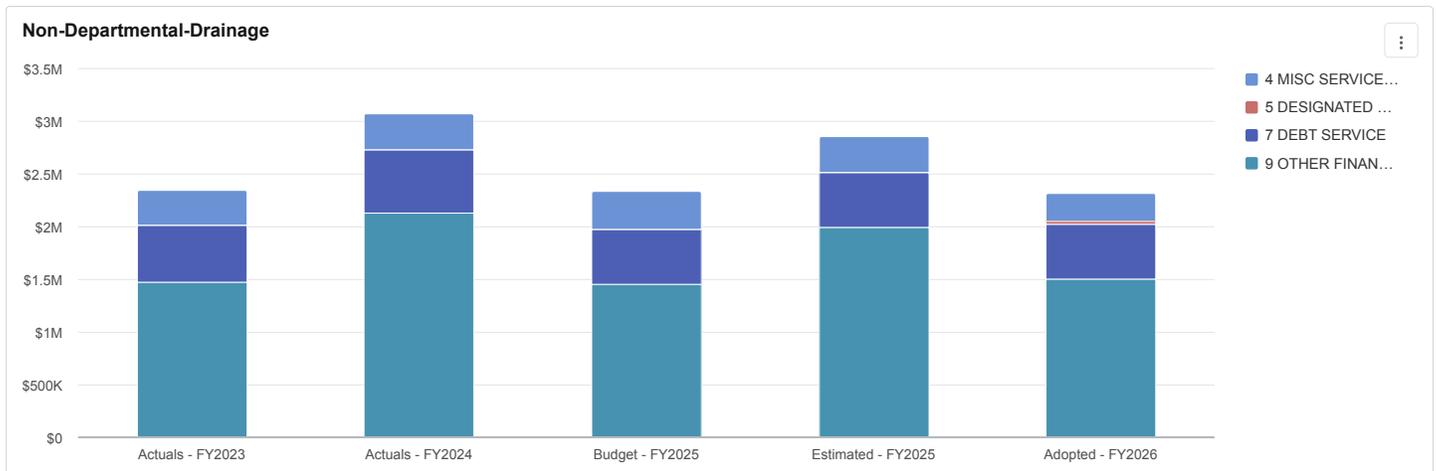


Expenditure Summary

Non-Departmental-Drainage

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
4 MISC SERVICES & CHARGES	\$339,199	\$336,982	\$361,670	\$338,693	\$261,759	-28%
5 DESIGNATED EXPENSES	\$0	\$0	\$0	\$0	\$28,764	-
7 DEBT SERVICE	\$538,340	\$601,529	\$518,919	\$517,598	\$522,730	1%
9 OTHER FINANCIAL USES	\$1,467,854	\$2,124,809	\$1,448,719	\$1,990,062	\$1,497,780	3%
EXPENSES TOTAL	\$2,345,393	\$3,063,320	\$2,329,308	\$2,846,353	\$2,311,033	-1%

* Totals for Non-Departmental expenditures include debt service and transfers.



Data Updated: Nov 04, 2025, 7:48 PM

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Golf Course Enterprise

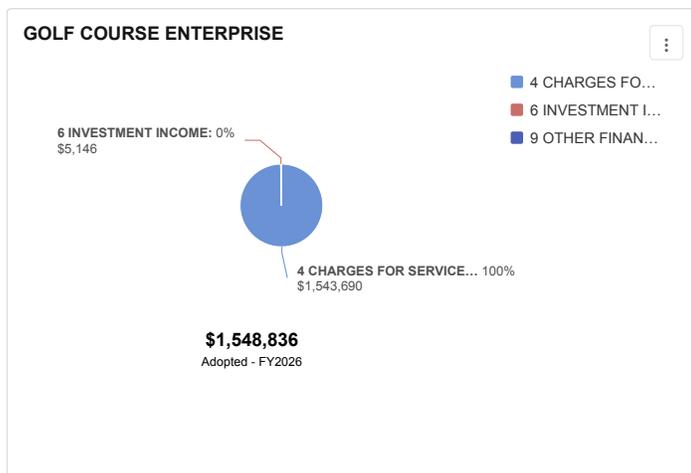


Budget Summary

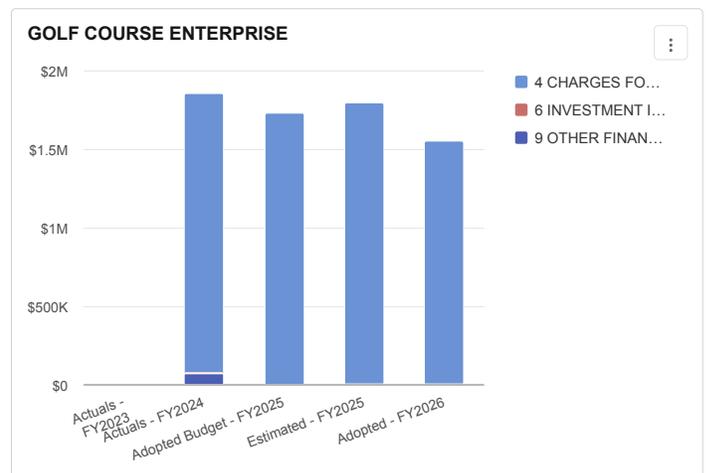
GOLF COURSE ENTERPRISE

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
4 CHARGES FOR SERVICES	\$0	\$1,780,405		\$1,729,250	\$1,786,679	\$1,543,690	-11%
6 INVESTMENT INCOME	\$0	\$1,433		\$0	\$5,146	\$5,146	-
9 OTHER FINANCING SOURCES	\$0	\$73,843		\$0	\$0	\$0	-
REVENUES TOTAL	\$0	\$1,855,681		\$1,729,250	\$1,791,825	\$1,548,836	-10%
Expenses							
300 - PARKS AND RECREATION	\$0	\$1,668,608		\$1,523,740	\$1,685,985	\$1,475,283	-3%
800 - DEBT SERVICE	-	-		\$0	\$0	\$221,694	-
EXPENSES TOTAL	\$0	\$1,668,608		\$1,523,740	\$1,685,985	\$1,696,977	11%
Net Change	\$0	\$187,074		\$205,510	\$105,840	-\$148,141	-

Revenues by Source

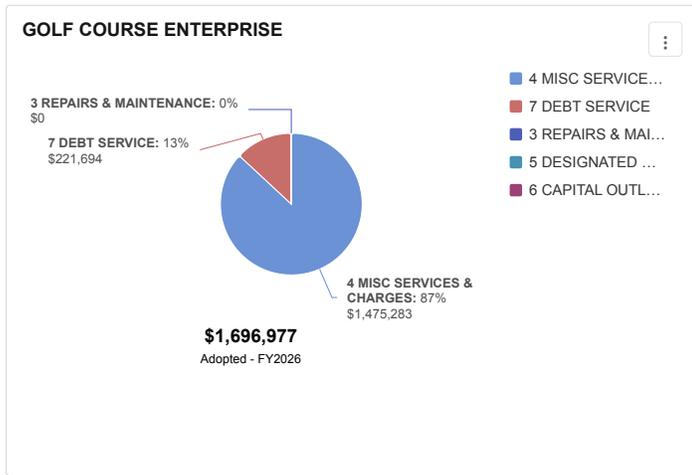


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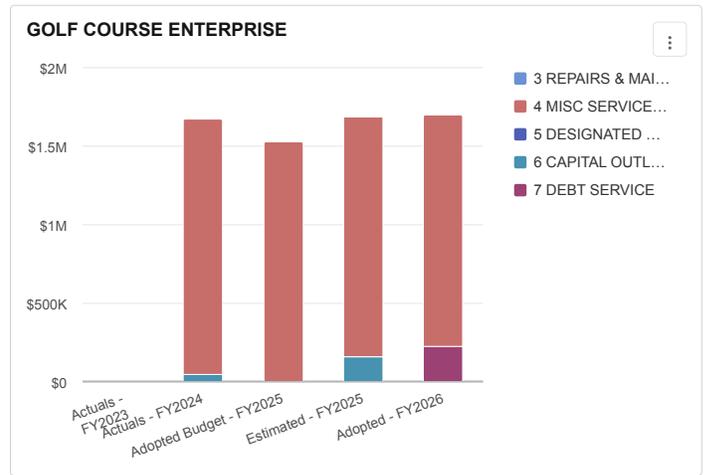


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

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Golf Course

Reports to Assistant City Manager



Golf Course

(reports to Assistant City Manager)

Golf Course Fund

Stonetree

Mission

Provide an enjoyable and affordable golfing experience in a relaxed, welcoming environment for players of all skill levels by maintaining a well-groomed, playable course and offering basic amenities that support customer satisfaction.

FY 2025 Accomplishments



- Issued a revenue-based Certificate of Obligation (CO) bond to fund the bunker renovation and complete replacement of the irrigation system.
- Improved the driving range by replacing the range ball machine and enhancing target areas for a better practice experience.
- Completed interior and exterior painting of the clubhouse and outbuilding to enhance facility appearance and upkeep.
- Enhanced the tournament experience for players and coordinators by streamlining operations and increasing the number of events held throughout the year.

FY 2026 Goals

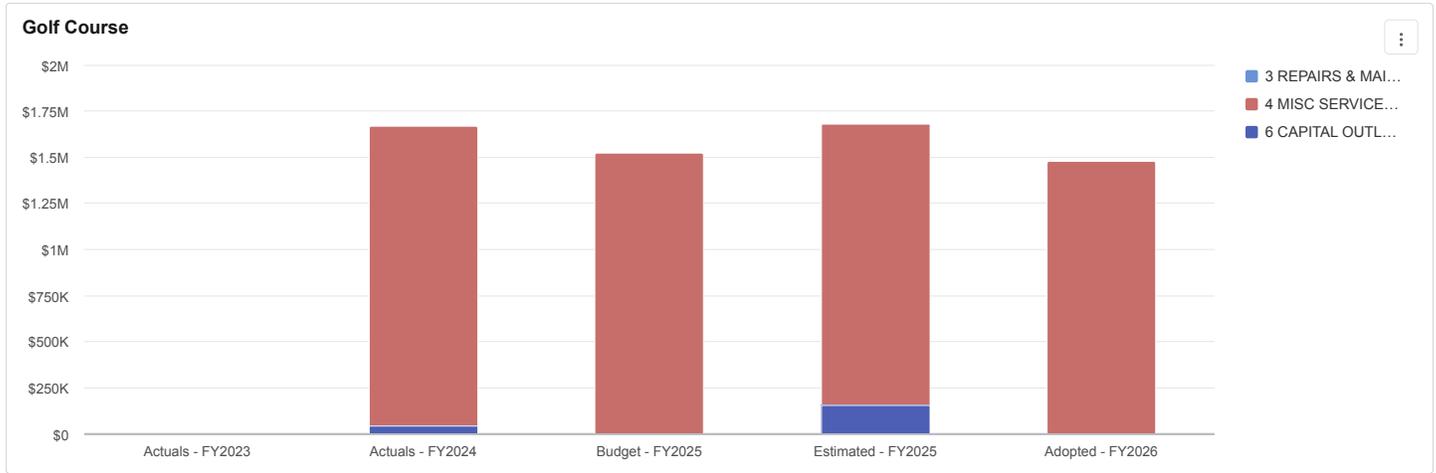


- Complete the full replacement of the irrigation system to improve course maintenance and water efficiency.
- Complete the bunker renovation project to enhance course playability and aesthetics.
- Renovate the clubhouse grounds to enhance curb appeal and improve the overall appearance of the facility."
- Implement the First Tee Program to promote youth development and grow the game of golf within the community.

Expenditure Summary

Golf Course

	ACTUALS			BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Expenses							
3 REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$5,338	\$0	-	
4 MISC SERVICES & CHARGES	\$0	\$1,622,597	\$1,523,740	\$1,524,033	\$1,475,283	-3%	
6 CAPITAL OUTLAY	\$0	\$46,011	\$0	\$156,614	\$0	-	
EXPENSES TOTAL	\$0	\$1,668,608	\$1,523,740	\$1,685,985	\$1,475,283	-3%	



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Non-Departmental

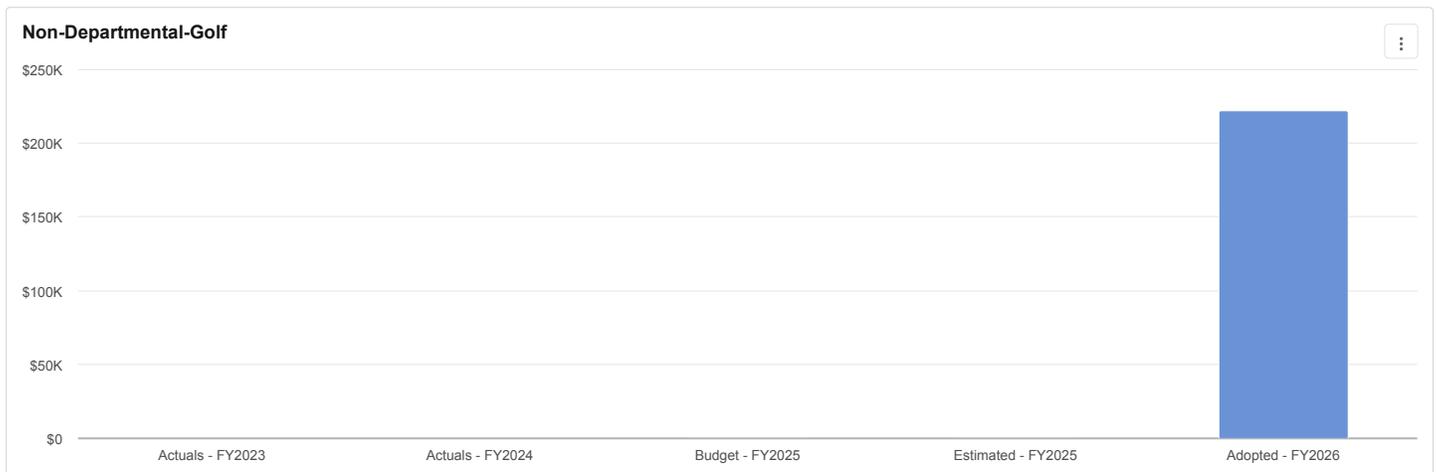
Golf Course Fund



Expenditure Summary

Non-Departmental-Golf

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
7 DEBT SERVICE	-	-	\$0	\$0	\$221,694	-
EXPENSES TOTAL	-	-	\$0	\$0	\$221,694	-



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Purpose and Use

Special Revenue Funds



Funds are used to account for specific revenue that is legally restricted to expenditure for particular purposes. The City of Killeen has the following Special Revenue Funds:

Animal Services

- **Animal Services Donation/Grants Fund:** To account for receipts and expenditures related to animal control activities and PETCO Love grants.

Communications

- **Cable System Improvements (PEG) Fund:** To account for resources contributed to the city, the use of which is restricted to the acquisition of appropriate equipment and other expense items for the benefit of the cable franchise system.

Community Development

- **Community Development Block Grant Fund:** To account for the operations of projects utilizing Community Development Block Grant funds. Such revenues are restricted to expenditures for specified projects by the Department of Housing and Urban Development.
- **Home ARP Fund:** To account for program funds received from Housing Urban & Development via the American Rescue Plan. These programs are restricted to expenditures authorized by the Department of Housing and Urban Development.
- **Home Program Fund:** To account for program funds received from Housing Urban & Development (HUD). These programs are restricted to expenditures authorized by the Department of Housing and Urban Development.
- **Hotel Occupancy Tax (HOT) Fund:** To account for the levy and utilization of the local hotel occupancy tax. State law requires that revenue from this tax be used for advertising and promotion of the City.
- **Library Memorial Fund:** To account for revenue that is restricted to the Killeen Public Library.
- **Opioid Settlement Fund:** To account for the funds received from the Comptroller of Texas related to the global opioid settlement.
- **Special Events Center Fund:** This fund accounts for the funds to be used for the construction and operation of the Special Events Center.

Development Services

- **Tax Increment (TIRZ) Fund:** To account for economic development projects in the City's tax increment and reinvestment zone. Financing is provided by certain tax revenues collected within the City's tax increment and reinvestment zone pursuant to state tax code statutes and County contribution.
- **Development Services Special Revenue Fund:** Established to keep special revenues separate, such as technology fees and fees related to vacant structures. Technology fees are restricted in their use, and fees from vacant structures must be spent in the downtown area as directed by a City Council motion.

Finance

- **Senior Citizen Assistance Fund:** To account for monetary donations and expenditures related to senior citizen assistance with utility bills.
- **Killeen Public Facility Corporation:** This fund supports the activities of the Killeen Public Facility Corporation, established in association with CCMR 21-005R on January 12, 2021.

Finance-Municipal Court

- **Court Security Fee Fund:** To account for court security fees collected in connection with citations issued by the City. State law requires that revenue from these fees be used for security enhancements of the Municipal Court and/or the building that houses the court.
- **Court Technology Fund:** To account for court technology fees collected in connection with citations issued by the City. State law requires that revenue from these fees be used for technological enhancements of the Municipal Court.
- **Jury Fund:** To account for fees assessed and collected from when a jury trial occurs. This fund can only be used to fund juror reimbursements.
- **Local Youth Diversion Fund:** To account for fees assessed and collected from defendants upon conviction of a fine-only misdemeanor offense. Funds are used for the salary and benefits of the Juvenile Case Manager appointed to assist in administering the Municipal Court juvenile docket and supervising the Court's orders in juvenile court.
- **Teen Court Program Fund:** To account for revenues and expenditures related to the court proceedings held by teens.

Fire

- **Emergency Management Fund:** This fund accounts for revenues and expenditures restricted for the management of emergency situations.
- **Fire Department Special Revenue Fund:** To account for revenue restricted to the Fire Department.

Parks and Recreation

- **Parks and Recreation Donation Fund:** To account for monetary donations and expenditures related to community parks and recreation activities.
- **Park Development Benefit Fund:** Established in accordance with Sec. 26-158 of the City of Killeen Code of Ordinances, this fund collects the associated Park Development Fee and Fee in Lieu of Parkland Development.
- **Texas State Veterans Cemetery:** Established through CCMR 23-206R, approved by the City Council on 12-19-2023, to facilitate an Interlocal Agreement for Cemetery Management and Operation Services.

Police Department

- **Law Enforcement Grant Fund:** To account for the operation of projects utilizing Law Enforcement Block Grant Funds. These projects are for the purpose of reducing crime and improving public safety.
- **Police Department Donation Fund:** To account for receipts and expenditures related to police activities.
- **Police Federal Seizure Fund:** To account for revenues and expenditures that are restricted by federal seizure requirements.
- **Police State Seizure Fund:** To account for revenues and expenditures that are restricted by state seizure requirements.

Public Works

- **Child Safety Fund:** To account for child safety fees collected in connection with citations issued by the city. State law requires that revenue from these fees be used for child safety infrastructure projects.
- **Street Maintenance Fee Special Revenue:** To account for revenue for street maintenance.

Budget summary

	ACTUALS		BUDGET	ESTIMATED	ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change from FY 2025 Budget
Revenues						
ANIMAL SERVICES						
ANIM SVC DONATIONS/GRANTS	\$121,231	\$61,511	\$19,702	\$14,702	\$119,702	508%
ANIMAL SERVICES TOTAL	\$121,231	\$61,511	\$19,702	\$14,702	\$119,702	508%
COMMUNICATIONS & MARKETING						
PEG CABLE SYSTEM	\$232,562	\$226,465	\$216,565	\$149,729	\$139,729	-35%
COMMUNICATIONS & MARKETING TOTAL	\$232,562	\$226,465	\$216,565	\$149,729	\$139,729	-35%
COMMUNITY DEVELOPMENT						
COMMUNITY DEVELOPMENT	\$2,248,467	\$1,427,309	\$2,287,630	\$674,413	\$2,998,923	31%
HOME PROGRAM	\$33,795	\$1,397,363	\$1,920,810	\$577,847	\$1,836,853	-4%
HOME ARP	\$78,082	\$29,097	\$1,654,694	\$18,889	\$1,633,813	-1%
OPIOID SETTLEMENT	\$168,152	\$32,713	\$23,986	\$163,575	\$23,986	0%
HOTEL OCCUPANCY TAX	\$3,428,459	\$3,065,577	\$4,030,449	\$2,941,883	\$3,119,421	-23%
LIBRARY DONATIONS	\$285	\$1,105	\$242	\$142	\$642	165%
SPEC EVENT CNTR FOUNTAIN	\$576	\$779	\$463	\$463	\$463	0%
COMMUNITY DEVELOPMENT TOTAL	\$5,957,817	\$5,953,943	\$9,918,274	\$4,377,212	\$9,614,101	-3%
DEVELOPMENT SERVICES						
TAX INCREMENT	\$679,977	\$1,729,631	\$1,987,960	\$1,957,701	\$2,543,825	28%
DEVELOPMENT SERVICES	\$0	\$431,555	\$143,828	\$192,000	\$192,000	33%
DEVELOPMENT SERVICES TOTAL	\$679,977	\$2,161,187	\$2,131,788	\$2,149,701	\$2,735,825	28%
FINANCE						
SENIOR CITIZEN ASSISTANCE	\$5,335	\$5,444	\$12,839	\$4,615	\$6,839	-47%
KILLEEN PUBLIC FACILITY CORP	\$4,810	\$2,178	\$121	\$2,299	\$2,299	1,800%
FINANCE TOTAL	\$10,145	\$7,622	\$12,960	\$6,914	\$9,138	-29%
FINANCE-MUNICIPAL COURT						
COURT TECHNOLOGY	\$61,218	\$68,874	\$59,512	\$65,946	\$64,512	8%
COURT BUILDING SECURITY	\$74,497	\$86,060	\$79,290	\$81,304	\$80,490	2%
LOCAL YOUTH DIVERSION	\$83,997	\$92,852	\$82,975	\$87,833	\$86,975	5%
TEEN COURT PROGRAM	\$854	\$1,249	\$901	\$941	\$901	0%
MUNICIPAL JURY	\$1,395	\$1,629	\$1,401	\$1,553	\$1,501	7%
FINANCE-MUNICIPAL COURT TOTAL	\$221,960	\$250,664	\$224,079	\$237,577	\$234,379	5%
FIRE						
EMERGENCY MANAGEMENT	\$56	\$76	\$134,078	\$29,525	\$46	-100%
FIRE DEPARTMENT DONATIONS	\$3,940	\$5,172	\$3,878	\$1,186	\$4,153	7%
FIRE TOTAL	\$3,997	\$5,248	\$137,956	\$30,711	\$4,199	-97%
PARKS AND RECREATION						
PARKS & RECREATION FUND	\$23,158	\$17,005	\$50,744	\$97,944	\$114,044	125%
PARK DEVELOP BENEFIT	\$10,800	\$0	\$230	\$230	\$230	0%
TX STATE VETERANS CEMETERY	\$0	\$1,296,420	\$1,969,991	\$1,969,991	\$1,969,152	0%
PARKS AND RECREATION TOTAL	\$33,958	\$1,313,425	\$2,020,965	\$2,068,165	\$2,083,426	3%
POLICE						
LAW ENFORCEMENT GRANTS	\$139,969	\$269,804	\$228,918	\$431,427	\$351,915	54%
POLICE STATE SEIZURE	\$78,465	\$150,715	\$57,443	\$57,443	\$57,443	0%
POLICE FEDERAL SEIZURE	\$14,846	\$5,602	\$5,559	\$200	\$200	-96%

	ACTUALS		BUDGET	ESTIMATED	ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change from FY 2025 Budget
POLICE DEPT DONATIONS	\$45,253	\$116,146	\$39,948	\$65,937	\$91,838	130%
POLICE TOTAL	\$278,533	\$542,267	\$331,868	\$555,007	\$501,396	51%
PUBLIC WORKS						
STREET MAINTENANCE	\$10,414,352	\$10,452,287	\$10,151,334	\$9,934,985	\$10,245,240	1%
CHILD SAFETY	\$232,229	\$236,836	\$228,550	\$225,322	\$226,550	-1%
PUBLIC WORKS TOTAL	\$10,646,581	\$10,689,123	\$10,379,884	\$10,160,307	\$10,471,790	1%
REVENUES TOTAL	\$18,186,759	\$21,211,455	\$25,394,041	\$19,750,025	\$25,913,685	2%
Expenses						
ANIMAL SERVICES						
ANIM SVC DONATIONS/GRANTS	\$72,588	\$100,430	\$120,000	\$53,514	\$215,000	79%
ANIMAL SERVICES TOTAL	\$72,588	\$100,430	\$120,000	\$53,514	\$215,000	79%
COMMUNICATIONS & MARKETING						
PEG CABLE SYSTEM	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000	-50%
COMMUNICATIONS & MARKETING TOTAL	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000	-50%
COMMUNITY DEVELOPMENT						
COMMUNITY DEVELOPMENT	\$2,248,290	\$1,427,436	\$2,287,630	\$674,413	\$2,998,923	31%
HOME PROGRAM	\$64,142	\$1,743,289	\$1,920,810	\$577,847	\$1,836,853	-4%
HOME ARP	\$78,044	\$29,132	\$1,654,694	\$18,889	\$1,633,813	-1%
OPIOID SETTLEMENT	\$0	\$98,090	\$77,734	\$262,363	\$20,000	-74%
HOTEL OCCUPANCY TAX	\$2,808,221	\$3,681,773	\$3,516,191	\$3,913,593	\$3,119,421	-11%
LIBRARY DONATIONS	\$0	\$2,690	\$5,500	\$0	\$4,000	-27%
COMMUNITY DEVELOPMENT TOTAL	\$5,198,697	\$6,982,410	\$9,462,559	\$5,447,105	\$9,613,010	2%
DEVELOPMENT SERVICES						
TAX INCREMENT	\$431,021	\$768,010	\$1,050,000	\$3,550,970	\$4,150,000	295%
DEVELOPMENT SERVICES	\$0	\$95,935	\$183,900	\$173,100	\$245,499	34%
DEVELOPMENT SERVICES TOTAL	\$431,021	\$863,946	\$1,233,900	\$3,724,070	\$4,395,499	256%
FINANCE						
SENIOR CITIZEN ASSISTANCE	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%
FINANCE TOTAL	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%
FINANCE-MUNICIPAL COURT						
COURT TECHNOLOGY	\$21,838	\$65,292	\$15,000	\$16,280	\$51,280	242%
COURT BUILDING SECURITY	\$6,376	\$125,717	\$78,113	\$81,470	\$82,701	6%
LOCAL YOUTH DIVERSION	\$108,856	\$97,445	\$80,064	\$59,031	\$63,971	-20%
TEEN COURT PROGRAM	\$2,784	\$3,550	\$1,950	\$2,260	\$901	-54%
MUNICIPAL JURY	\$0	\$0	\$432	\$84	\$500	16%
FINANCE-MUNICIPAL COURT TOTAL	\$139,853	\$292,002	\$175,559	\$159,125	\$199,353	14%
FIRE						
EMERGENCY MANAGEMENT	\$0	\$0	\$135,065	\$15,256	\$0	-100%
FIRE DEPARTMENT DONATIONS	\$4,576	\$0	\$9,325	\$0	\$7,000	-25%
FIRE TOTAL	\$4,576	\$0	\$144,390	\$15,256	\$7,000	-95%
PARKS AND RECREATION						
PARKS & RECREATION FUND	\$15,568	\$42,067	\$139,227	\$23,646	\$136,590	-2%
TX STATE VETERANS CEMETERY	\$0	\$1,296,420	\$1,969,991	\$1,840,791	\$1,982,880	1%
PARKS AND RECREATION TOTAL	\$15,568	\$1,338,487	\$2,109,218	\$1,864,437	\$2,119,470	0%
POLICE						
LAW ENFORCEMENT GRANTS	\$140,672	\$268,102	\$229,337	\$431,427	\$351,562	53%
POLICE STATE SEIZURE	\$0	\$206,015	\$57,443	\$166,602	\$79,000	38%
POLICE FEDERAL SEIZURE	\$19,973	\$261,695	\$0	\$0	\$0	-
POLICE DEPT DONATIONS	\$15,960	\$42,515	\$76,631	\$323,934	\$200,572	162%

	ACTUALS		BUDGET	ESTIMATED	ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change from FY 2025 Budget
POLICE TOTAL	\$176,605	\$778,327	\$363,411	\$921,963	\$631,134	74%
PUBLIC WORKS						
STREET MAINTENANCE	\$5,548,665	\$7,453,345	\$6,135,850	\$15,334,463	\$9,686,850	58%
CHILD SAFETY	\$58,082	\$186,310	\$261,552	\$500,152	\$147,213	-44%
PUBLIC WORKS TOTAL	\$5,606,747	\$7,639,655	\$6,397,402	\$15,834,615	\$9,834,063	54%
EXPENSES TOTAL	\$11,906,728	\$18,077,052	\$20,658,439	\$28,396,920	\$27,376,529	33%

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Animal Services Donations/Grants

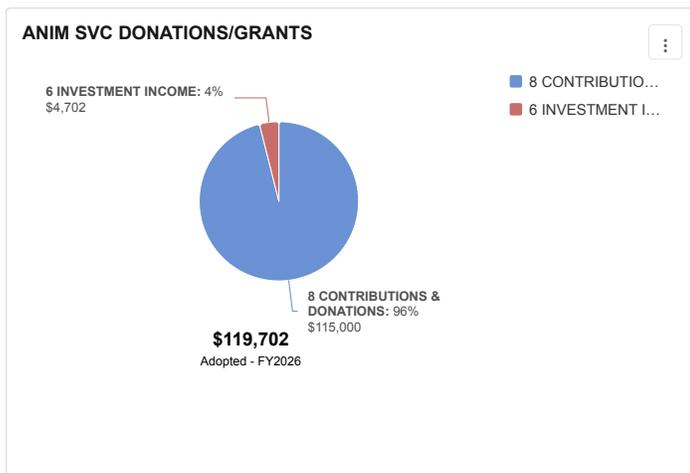


Budget Summary

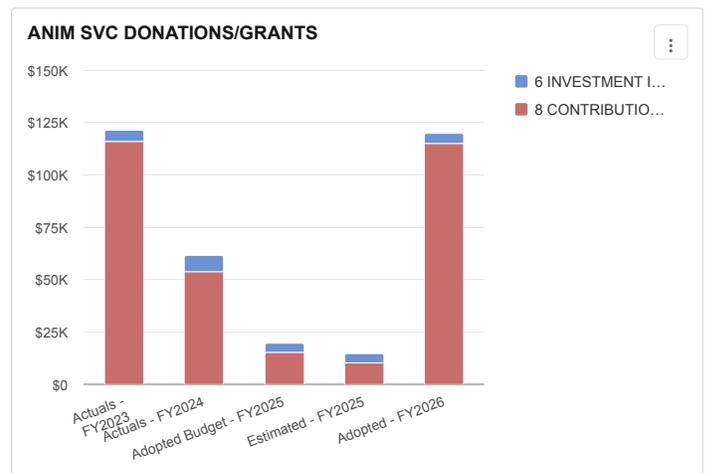
ANIM SVC DONATIONS/GRANTS

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
6 INVESTMENT INCOME	\$5,384	\$7,941		\$4,702	\$4,702	\$4,702	0%
8 CONTRIBUTIONS & DONATIONS	\$115,848	\$53,570		\$15,000	\$10,000	\$115,000	667%
REVENUES TOTAL	\$121,231	\$61,511		\$19,702	\$14,702	\$119,702	508%
Expenses							
280 - ANIMAL SERVICES	\$72,588	\$100,430		\$120,000	\$53,514	\$215,000	79%
EXPENSES TOTAL	\$72,588	\$100,430		\$120,000	\$53,514	\$215,000	79%
Net Change	\$48,643	-\$38,919		-\$100,298	-\$38,812	-\$95,298	-

Revenues by Source

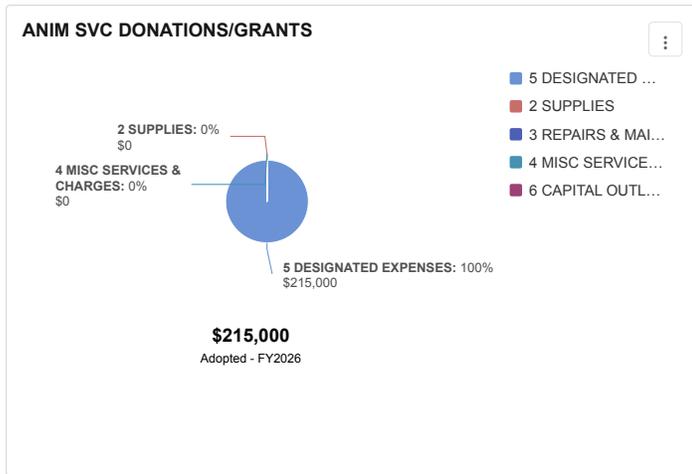


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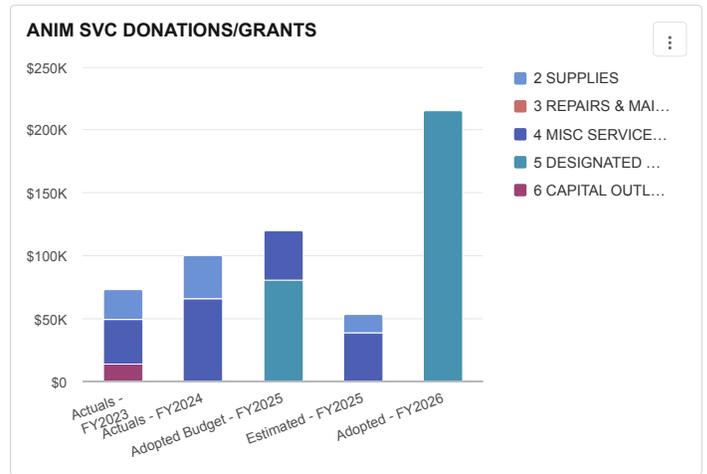


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Expenditures by Use



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PEG Cable System

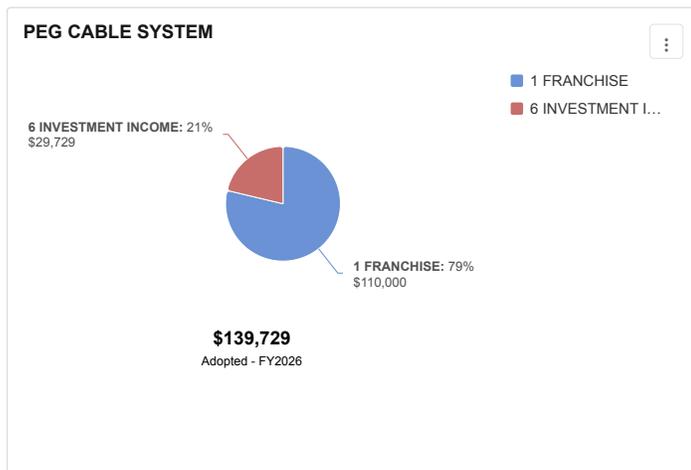


Budget Summary

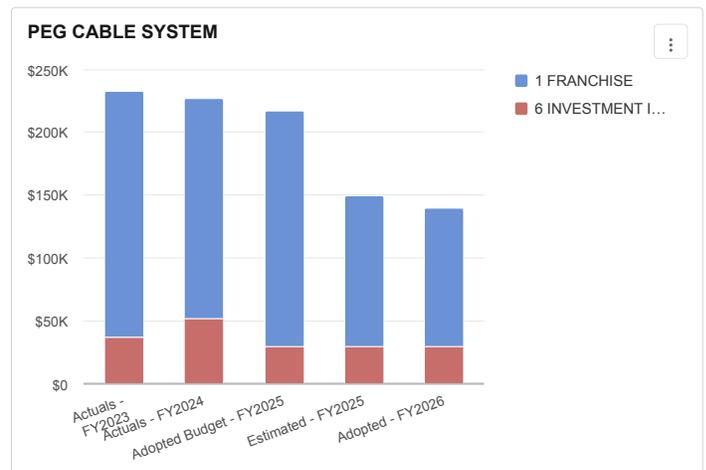
PEG CABLE SYSTEM

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
1 FRANCHISE	\$196,146	\$174,725	\$186,836	\$120,000	\$110,000	-41%
6 INVESTMENT INCOME	\$36,416	\$51,740	\$29,729	\$29,729	\$29,729	0%
REVENUES TOTAL	\$232,562	\$226,465	\$216,565	\$149,729	\$139,729	-35%
Expenses						
140 - COMMUNICATIONS AND MARKETING	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000	-50%
EXPENSES TOTAL	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000	-50%
Net Change	-\$24,885	\$150,655	-\$365,435	-\$217,106	-\$152,271	-

Revenues by Source

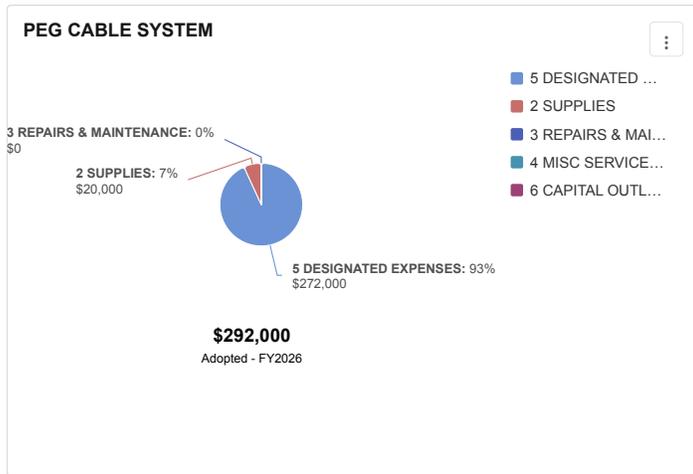


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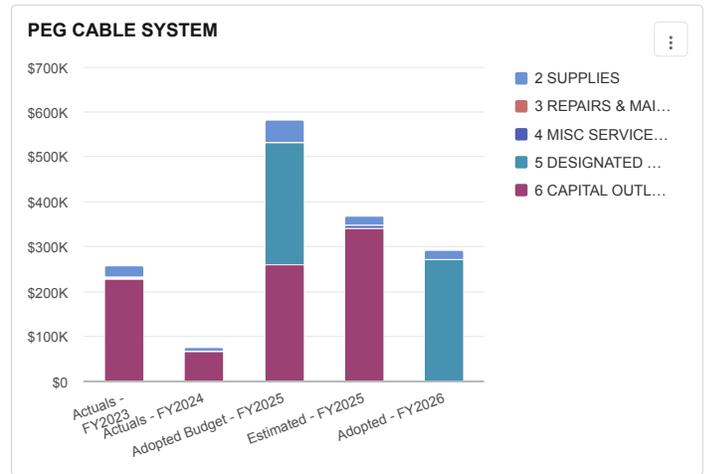


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Expenditures by Use



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Community Development

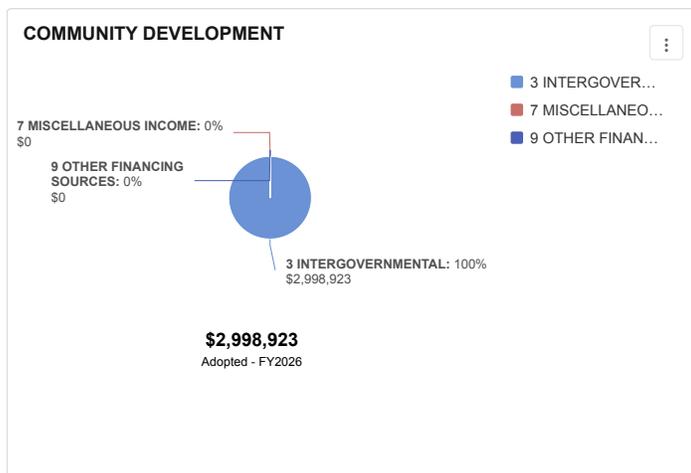


Budget Summary

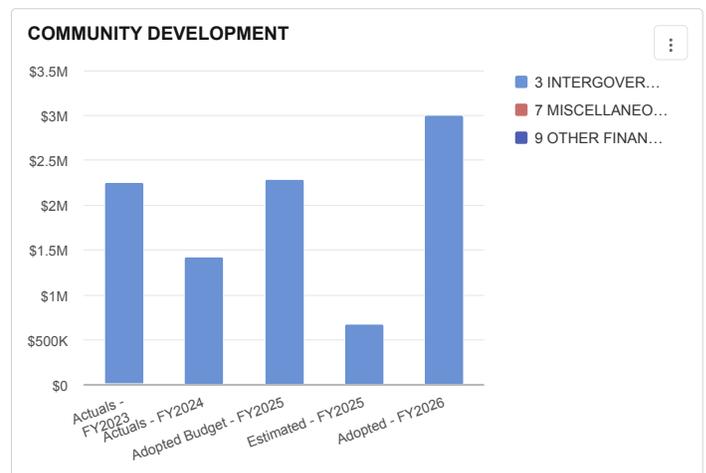
COMMUNITY DEVELOPMENT

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
3 INTERGOVERNMENTAL	\$2,244,148	\$1,427,309	\$2,287,630	\$674,413	\$2,998,923	31%
7 MISCELLANEOUS INCOME	\$52	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES	\$4,268	\$0	\$0	\$0	\$0	-
REVENUES TOTAL	\$2,248,467	\$1,427,309	\$2,287,630	\$674,413	\$2,998,923	31%
Expenses						
500 - COMMUNITY DEVELOPMENT	\$2,247,020	\$1,425,996	\$2,286,189	\$672,972	\$2,997,482	31%
800 - DEBT SERVICE	\$1,270	\$1,440	\$1,441	\$1,441	\$1,441	0%
EXPENSES TOTAL	\$2,248,290	\$1,427,436	\$2,287,630	\$674,413	\$2,998,923	31%
Net Change	\$177	-\$126	\$0	\$0	\$0	-

Revenues by Source

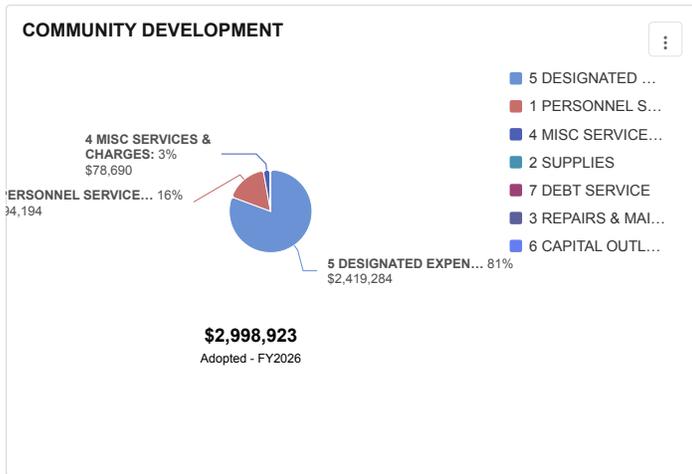


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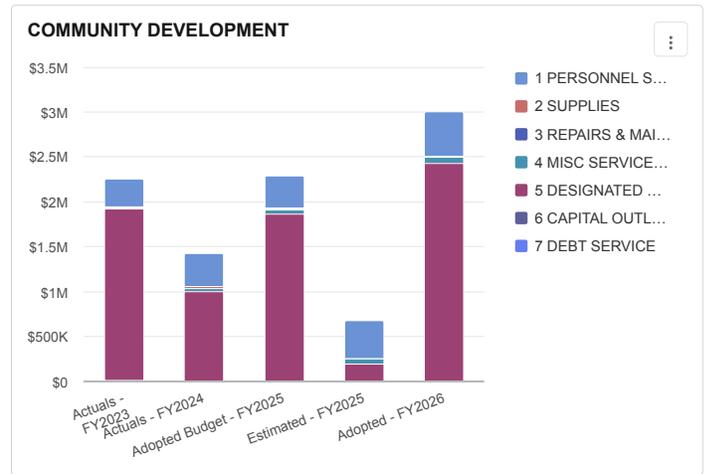


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Expenditures by Use



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FTE Summary

COMMUNITY DEVELOPMENT

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Community Development	4.15	5.67	4.95	5.95	7.01
FTE	4.15	5.67	4.95	5.95	7.01

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HOME Program

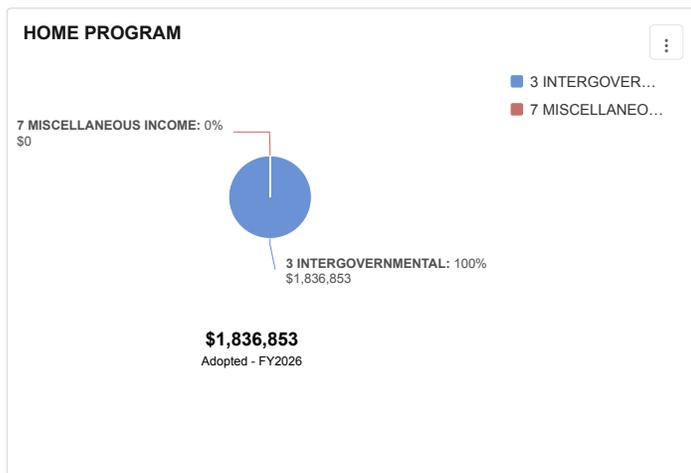


Budget Summary

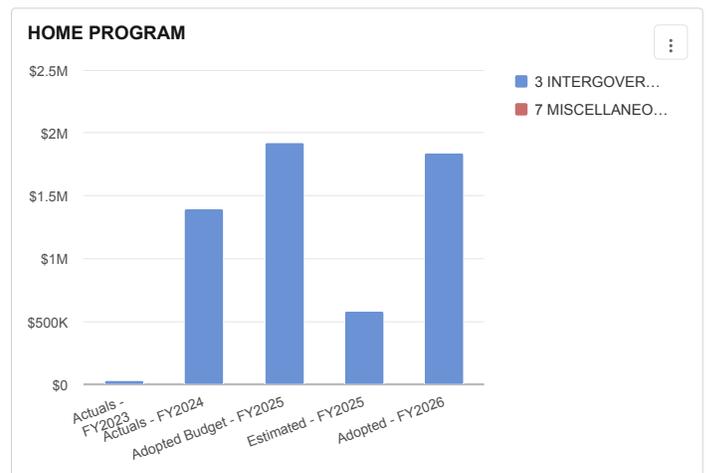
HOME PROGRAM

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
3 INTERGOVERNMENTAL	\$33,705	\$1,397,363	\$1,920,810	\$577,847	\$1,836,853	-4%
7 MISCELLANEOUS INCOME	\$90	\$0	\$0	\$0	\$0	-
REVENUES TOTAL	\$33,795	\$1,397,363	\$1,920,810	\$577,847	\$1,836,853	-4%
Expenses						
500 - COMMUNITY DEVELOPMENT	\$64,142	\$1,743,289	\$1,920,810	\$577,847	\$1,836,853	-4%
EXPENSES TOTAL	\$64,142	\$1,743,289	\$1,920,810	\$577,847	\$1,836,853	-4%
Net Change	-\$30,347	-\$345,926	\$0	\$0	\$0	-

Revenues by Source

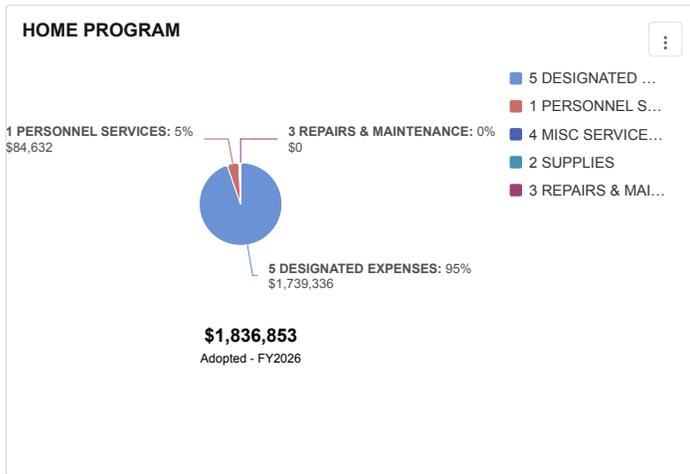


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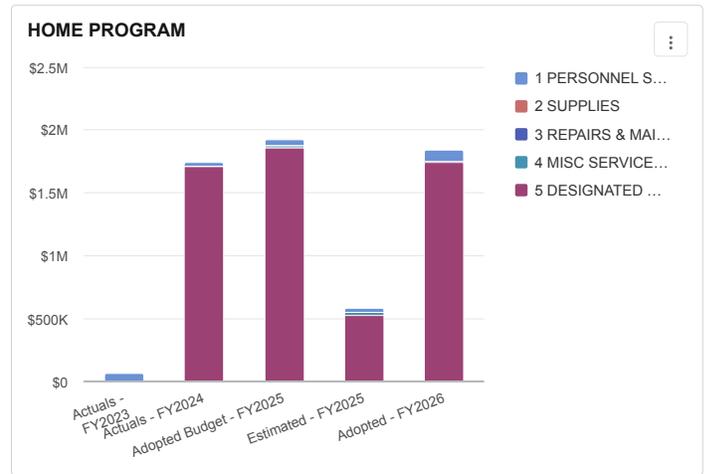


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

HOME PROGRAM

Division Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Community Development Grants	0.65	0.6	0.5	0.5	0.69
FTE	0.65	0.6	0.5	0.5	0.69

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

HOME ARP

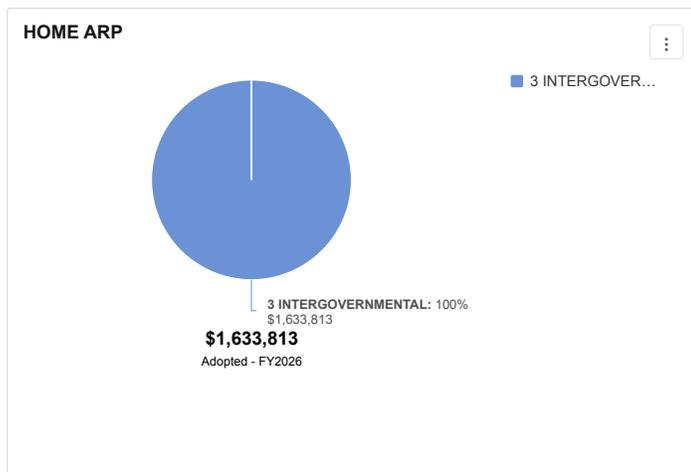


Budget Summary

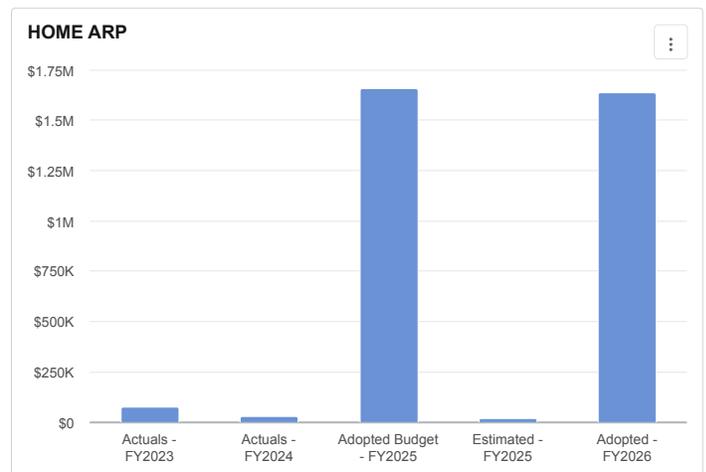
HOME ARP

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
3 INTERGOVERNMENTAL	\$78,082	\$29,097	\$1,654,694	\$18,889	\$1,633,813	-1%	
REVENUES TOTAL	\$78,082	\$29,097	\$1,654,694	\$18,889	\$1,633,813	-1%	
Expenses							
500 - COMMUNITY DEVELOPMENT	\$78,044	\$29,132	\$1,654,694	\$18,889	\$1,633,813	-1%	
EXPENSES TOTAL	\$78,044	\$29,132	\$1,654,694	\$18,889	\$1,633,813	-1%	
Net Change	\$38	-\$35	\$0	\$0	\$0	-	

Revenues by Source

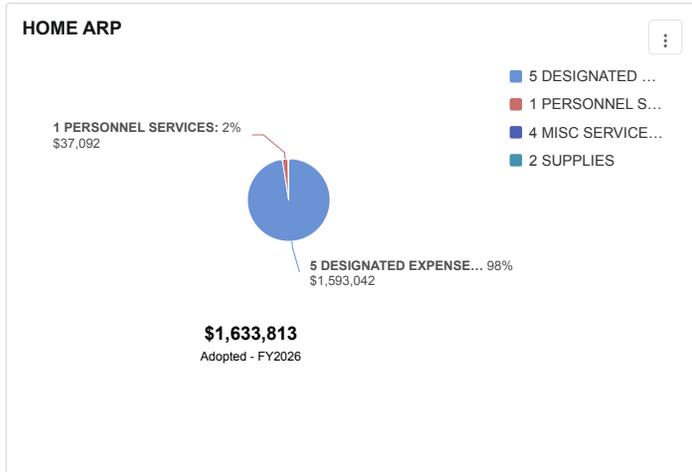


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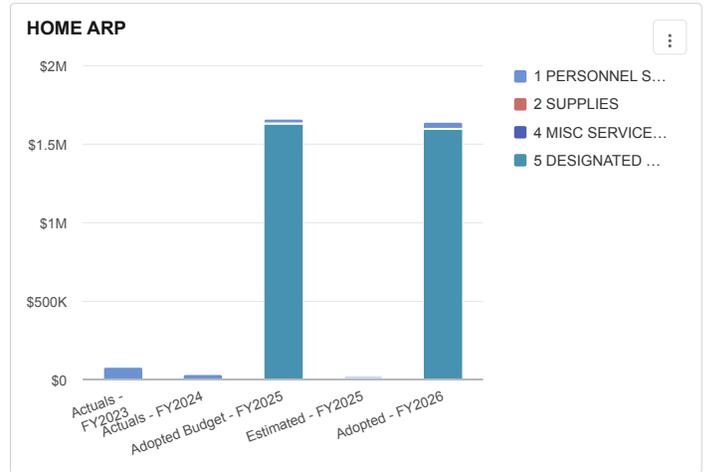


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

HOME ARP

Division Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Community Development Grants	0.83	0.4	0.3	0.3	0.3
FTE	0.83	0.4	0.3	0.3	0.3

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Hotel Occupancy Tax

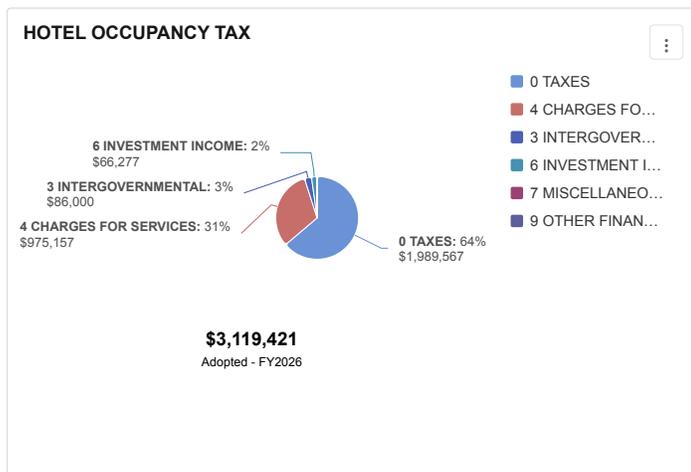


Budget Summary

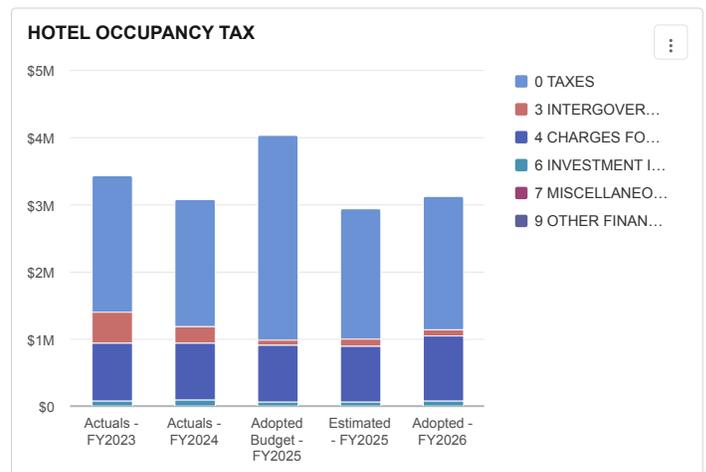
HOTEL OCCUPANCY TAX

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
0 TAXES	\$2,034,669	\$1,892,453	\$3,054,232	\$1,950,556	\$1,989,567	-35%
3 INTERGOVERNMENTAL	\$465,666	\$238,621	\$80,000	\$101,857	\$86,000	8%
4 CHARGES FOR SERVICES	\$862,334	\$846,200	\$839,296	\$830,679	\$975,157	16%
6 INVESTMENT INCOME	\$65,164	\$88,303	\$56,371	\$56,371	\$66,277	18%
7 MISCELLANEOUS INCOME	\$586	\$0	\$500	\$2,420	\$2,420	384%
9 OTHER FINANCING SOURCES	\$40	\$0	\$50	\$0	\$0	-100%
REVENUES TOTAL	\$3,428,459	\$3,065,577	\$4,030,449	\$2,941,883	\$3,119,421	-23%
Expenses						
160 - FINANCE	\$339,026	\$297,115	\$387,200	\$442,005	\$206,000	-47%
500 - COMMUNITY DEVELOPMENT	\$1,660,895	\$2,581,304	\$2,176,562	\$2,580,988	\$2,006,510	-8%
700 - NON-DEPARTMENTAL	\$88,542	\$84,925	\$229,369	\$167,540	\$191,261	-17%
800 - DEBT SERVICE	\$719,758	\$718,430	\$723,060	\$723,060	\$715,650	-1%
EXPENSES TOTAL	\$2,808,221	\$3,681,773	\$3,516,191	\$3,913,593	\$3,119,421	-11%
Net Change	\$620,238	-\$616,196	\$514,258	-\$971,710	\$0	-

Revenues by Source

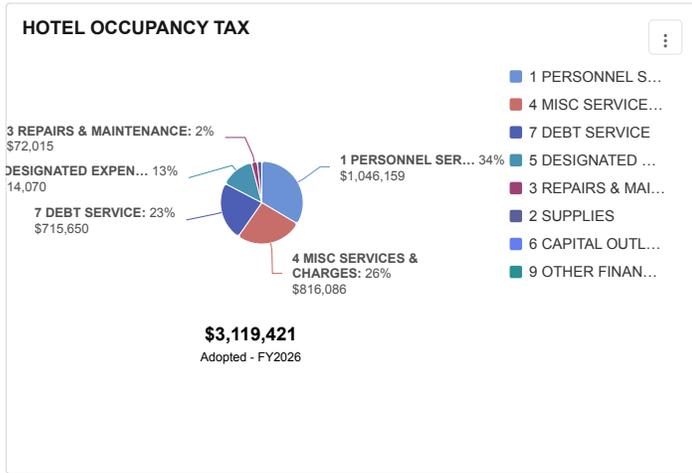


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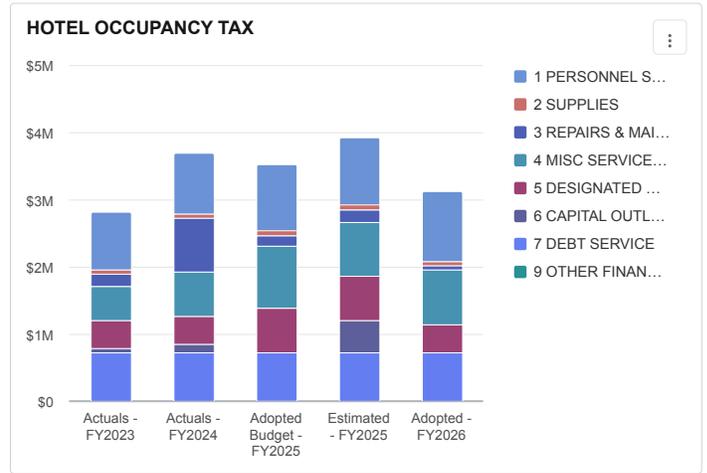


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

Hotel Occupancy Tax Fund

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Community Development	16.13	16.13	16.13	16.13	16.13
FTE	16.13	16.13	16.13	16.13	16.13

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Library Donations

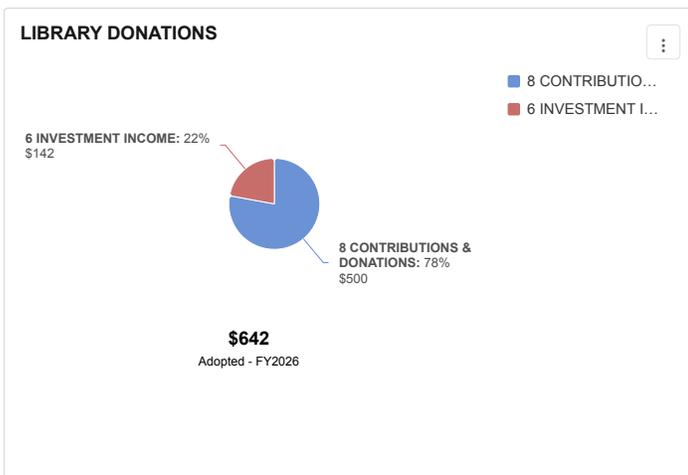


Budget Summary

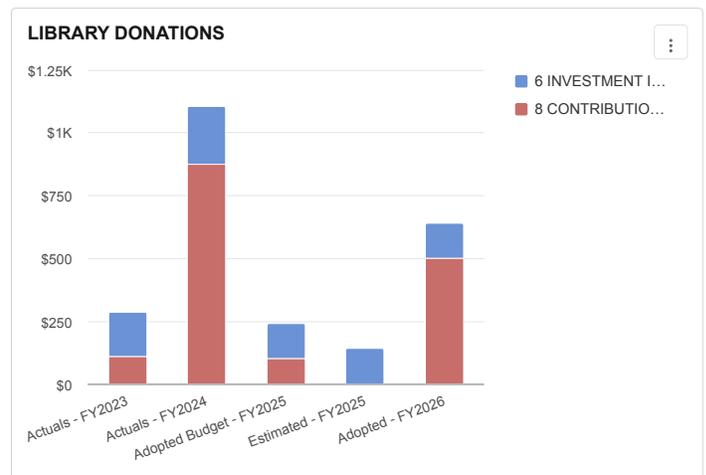
LIBRARY DONATIONS

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
6 INVESTMENT INCOME	\$175	\$229	\$142	\$142	\$142	\$142	0%
8 CONTRIBUTIONS & DONATIONS	\$110	\$876	\$100	\$0	\$500	\$500	400%
REVENUES TOTAL	\$285	\$1,105	\$242	\$142	\$642	\$642	165%
Expenses							
500 - COMMUNITY DEVELOPMENT	\$0	\$2,690	\$5,500	\$0	\$4,000	\$4,000	-27%
EXPENSES TOTAL	\$0	\$2,690	\$5,500	\$0	\$4,000	\$4,000	-27%
Net Change	\$285	-\$1,585	-\$5,258	\$142	-\$3,358	-\$3,358	-

Revenues by Source

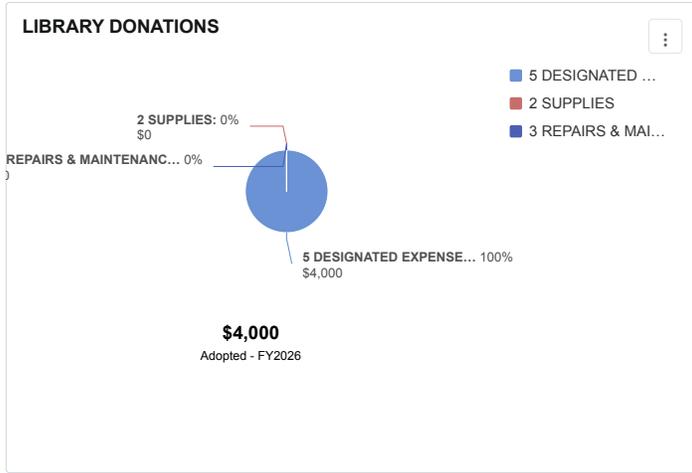


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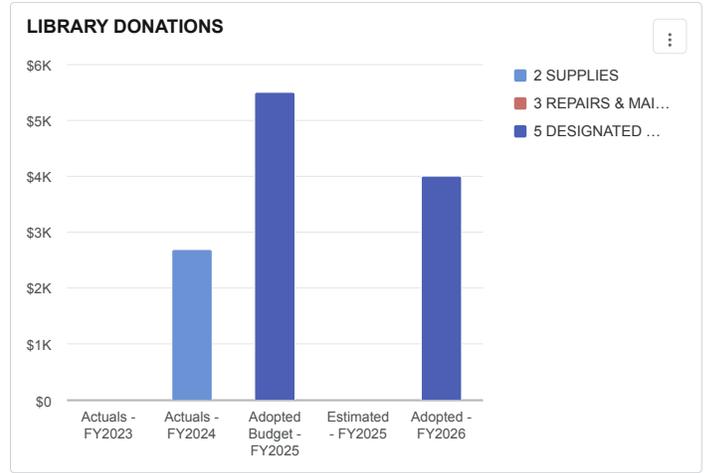


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Opioid Settlement

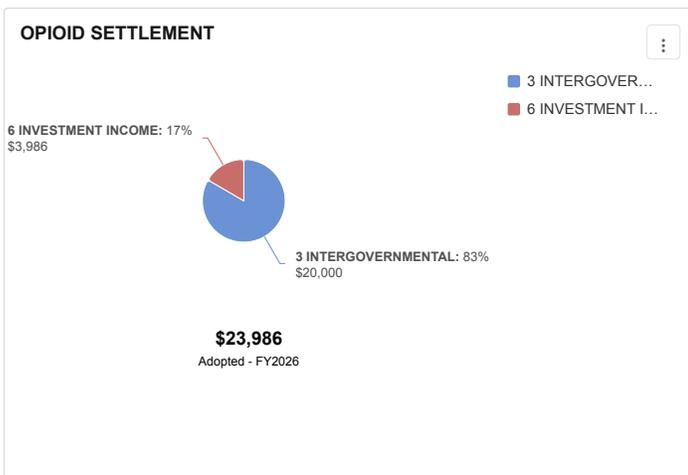


Budget Summary

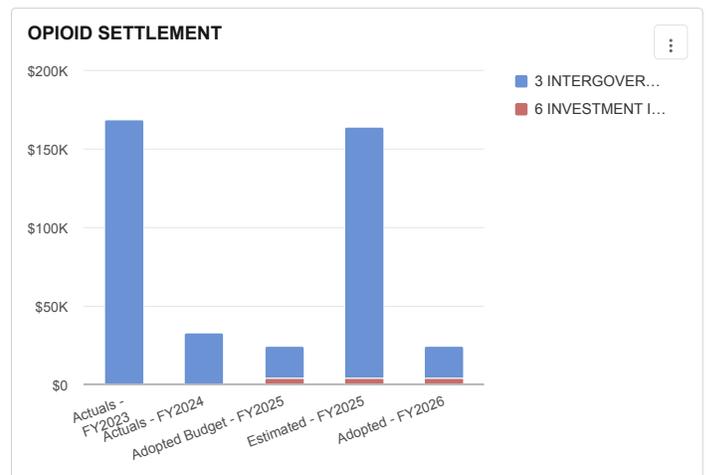
OPIOID SETTLEMENT

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
3 INTERGOVERNMENTAL	\$168,152	\$32,713	\$20,000	\$159,589	\$20,000	0%	
6 INVESTMENT INCOME	\$0	\$0	\$3,986	\$3,986	\$3,986	0%	
REVENUES TOTAL	\$168,152	\$32,713	\$23,986	\$163,575	\$23,986	0%	
Expenses							
500 - COMMUNITY DEVELOPMENT	\$0	\$98,090	\$77,734	\$262,363	\$20,000	-74%	
EXPENSES TOTAL	\$0	\$98,090	\$77,734	\$262,363	\$20,000	-74%	
Net Change	\$168,152	-\$65,377	-\$53,748	-\$98,788	\$3,986	-	

Revenues by Source

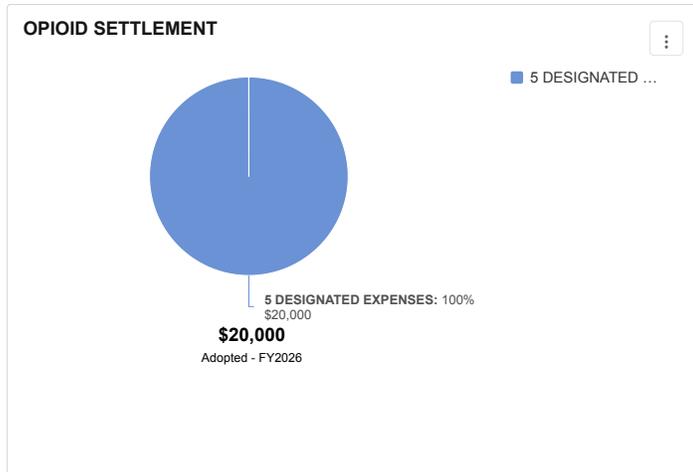


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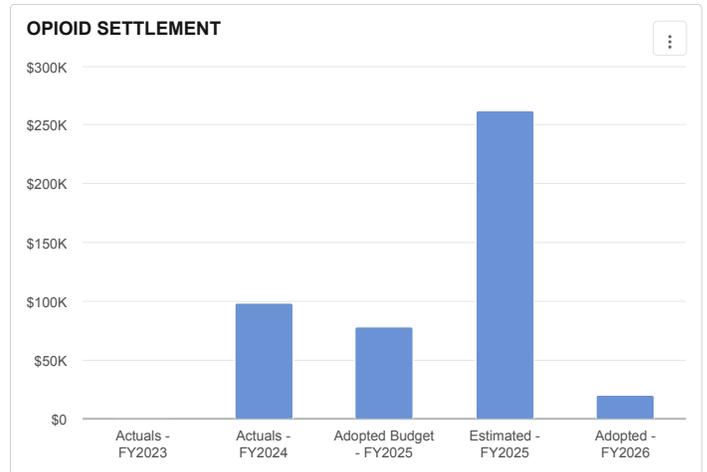


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Special Event Center Fountain

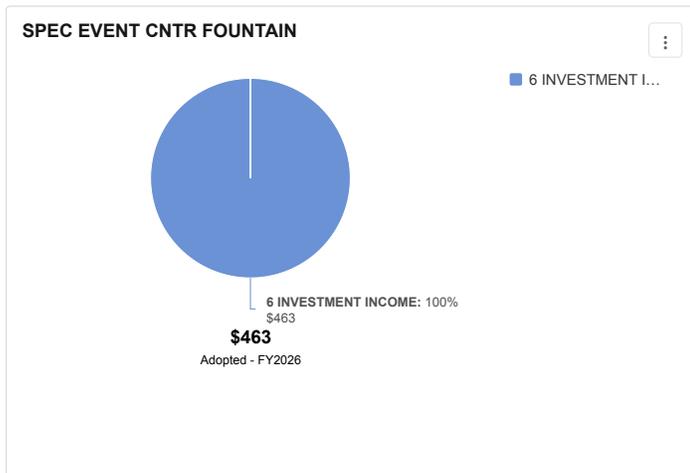


Budget Summary

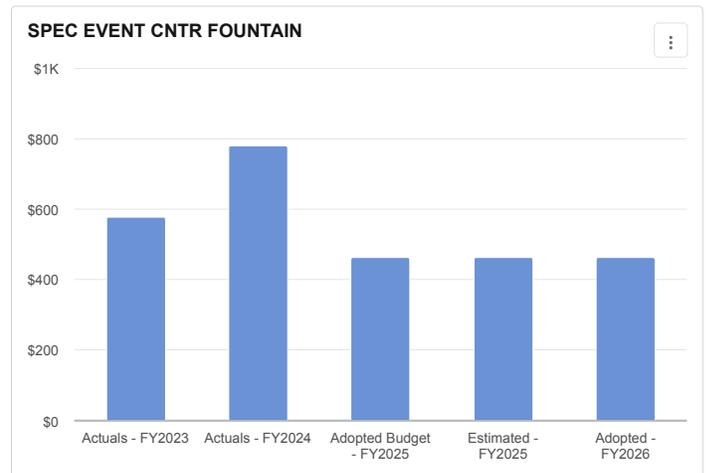
SPEC EVENT CNTR FOUNTAIN

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024		FY2025	FY2025	FY2026	% Change
Revenues							
6 INVESTMENT INCOME	\$576	\$779		\$463	\$463	\$463	0%
REVENUES TOTAL	\$576	\$779		\$463	\$463	\$463	0%
Net Change	\$576	\$779		\$463	\$463	\$463	-

Revenues by Source



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Tax Increment

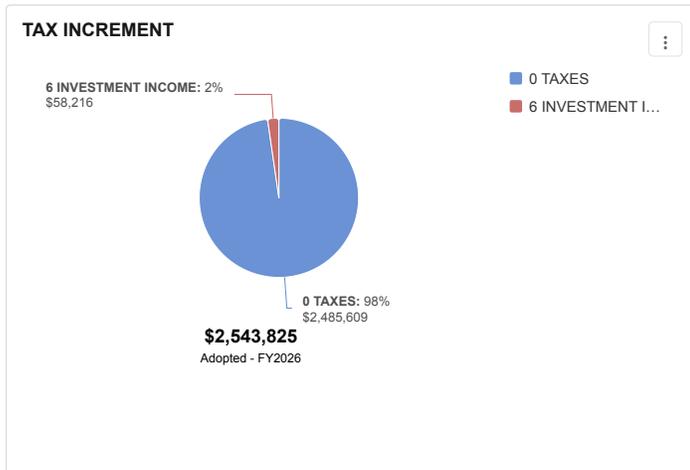


Budget Summary

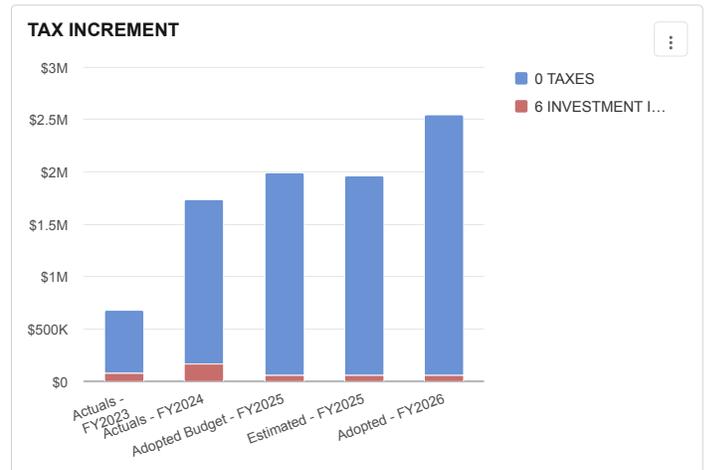
TAX INCREMENT

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
0 TAXES	\$607,957	\$1,567,516	\$1,929,744	\$1,899,485	\$2,485,609	29%	
6 INVESTMENT INCOME	\$72,019	\$162,116	\$58,216	\$58,216	\$58,216	0%	
REVENUES TOTAL	\$679,977	\$1,729,631	\$1,987,960	\$1,957,701	\$2,543,825	28%	
Expenses							
900 - CAPITAL IMPROVEMENT PROGRAM	\$431,021	\$768,010	\$1,050,000	\$3,550,970	\$4,150,000	295%	
EXPENSES TOTAL	\$431,021	\$768,010	\$1,050,000	\$3,550,970	\$4,150,000	295%	
Net Change	\$248,956	\$961,621	\$937,960	-\$1,593,269	-\$1,606,175	-	

Revenues by Source

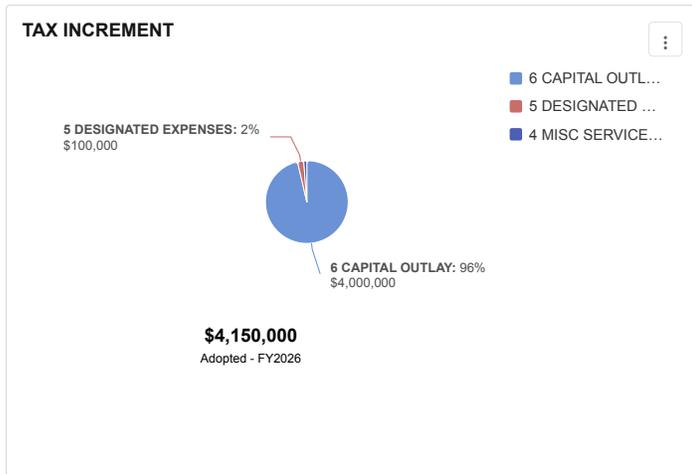


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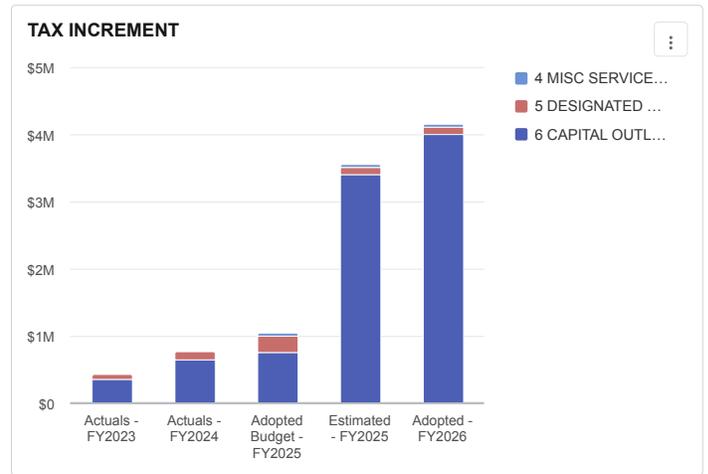


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Development Services

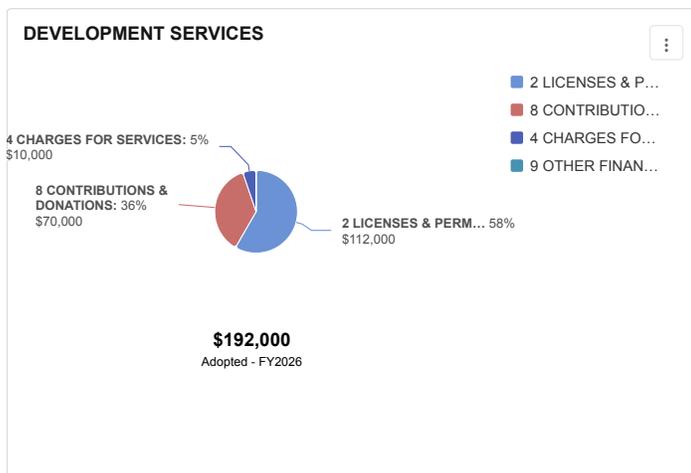


Budget Summary

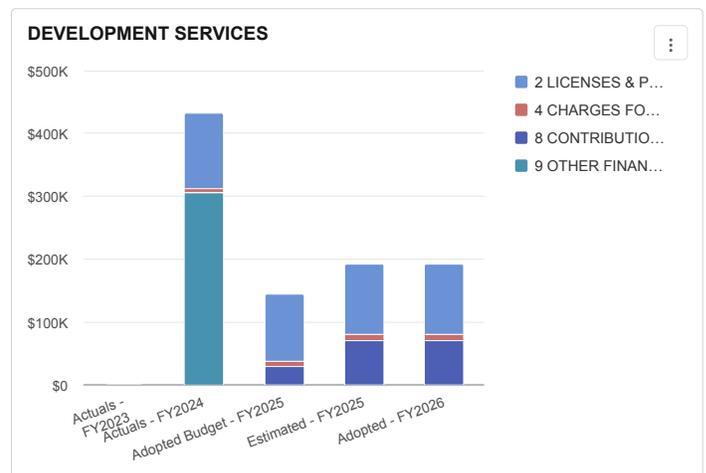
DEVELOPMENT SERVICES

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024		FY2025	FY2025	FY2026	% Change
Revenues							
2 LICENSES & PERMITS	\$0	\$118,886		\$106,328	\$112,000	\$112,000	5%
4 CHARGES FOR SERVICES	\$0	\$7,800		\$7,500	\$10,000	\$10,000	33%
8 CONTRIBUTIONS & DONATIONS	\$0	\$0		\$30,000	\$70,000	\$70,000	133%
9 OTHER FINANCING SOURCES	\$0	\$304,869		\$0	\$0	\$0	-
REVENUES TOTAL	\$0	\$431,555		\$143,828	\$192,000	\$192,000	33%
Expenses							
190 - DEVELOPMENT SERVICES	\$0	\$95,935		\$183,900	\$173,100	\$245,499	34%
EXPENSES TOTAL	\$0	\$95,935		\$183,900	\$173,100	\$245,499	34%
Net Change	\$0	\$335,620		-\$40,072	\$18,900	-\$53,499	-

Revenues by Source

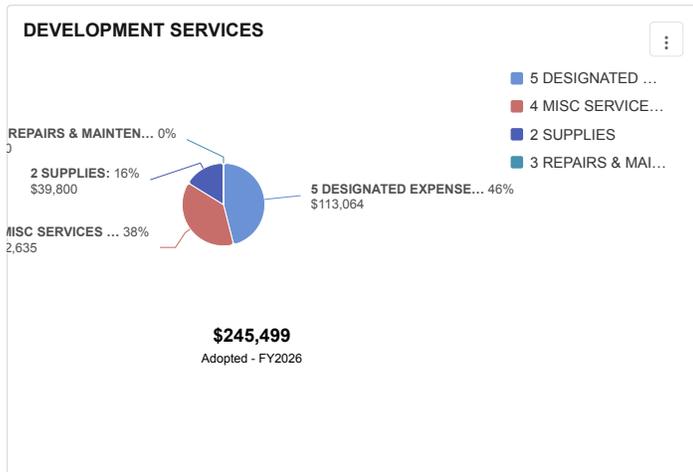


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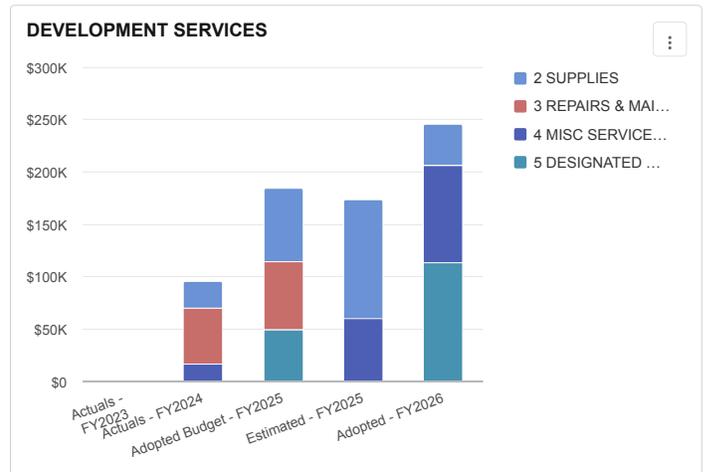


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Senior Citizen Assistance

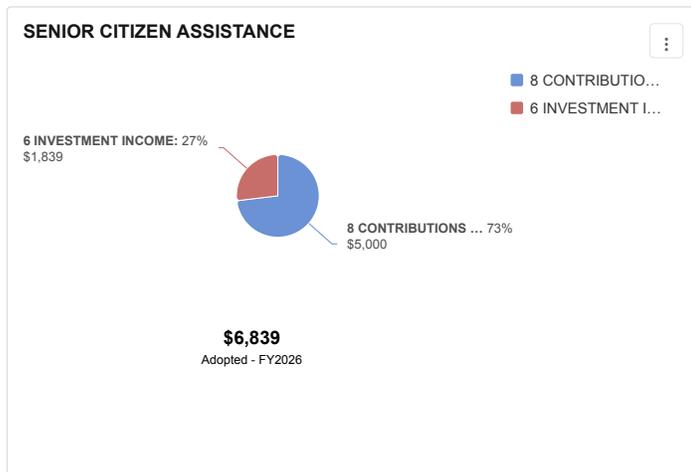


Budget Summary

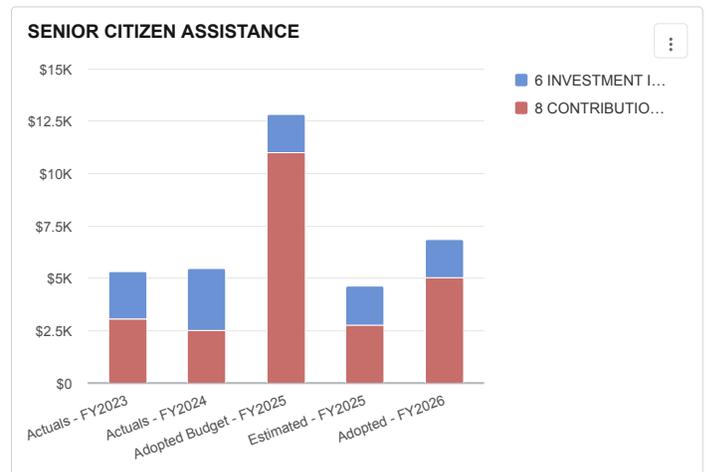
SENIOR CITIZEN ASSISTANCE

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
6 INVESTMENT INCOME	\$2,299	\$2,931	\$1,839	\$1,844	\$1,839	0%
8 CONTRIBUTIONS & DONATIONS	\$3,036	\$2,513	\$11,000	\$2,771	\$5,000	-55%
REVENUES TOTAL	\$5,335	\$5,444	\$12,839	\$4,615	\$6,839	-47%
Expenses						
160 - FINANCE	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%
EXPENSES TOTAL	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%
Net Change	\$1,709	-\$541	-\$57,161	-\$5,385	-\$63,161	-

Revenues by Source

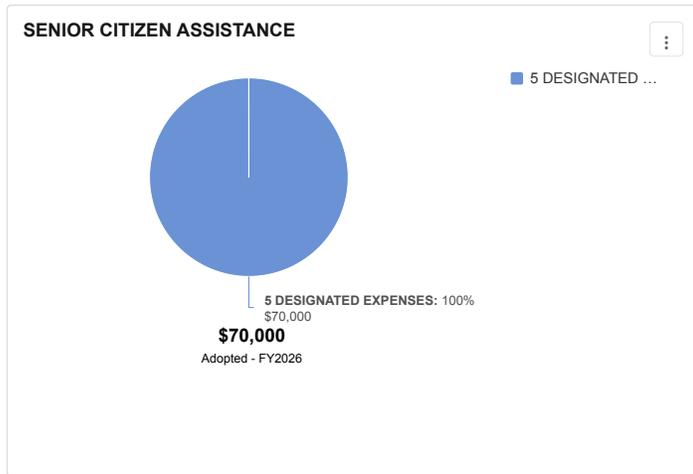


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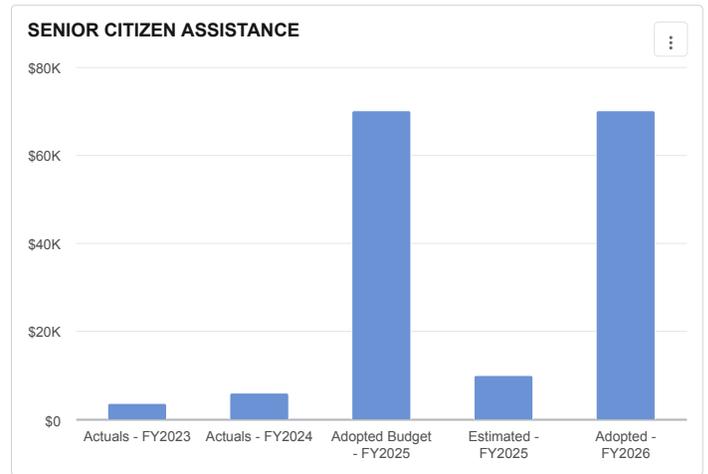


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

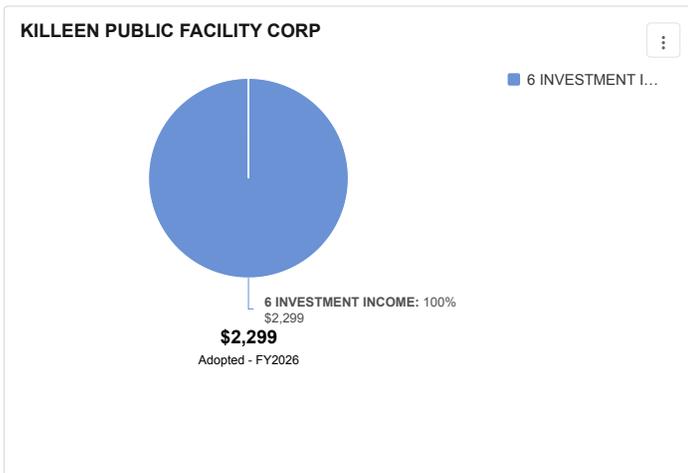


Budget Summary

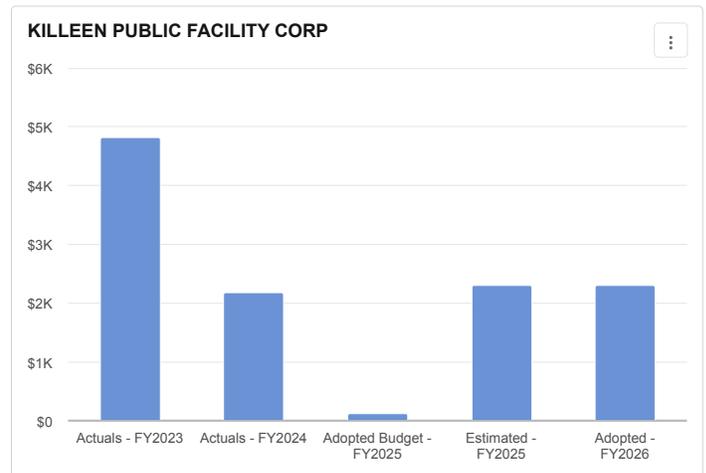
KILLEEN PUBLIC FACILITY CORP

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
6 INVESTMENT INCOME	\$4,810	\$2,178		\$121	\$2,299	\$2,299	1,800%
REVENUES TOTAL	\$4,810	\$2,178		\$121	\$2,299	\$2,299	1,800%
Net Change	\$4,810	\$2,178		\$121	\$2,299	\$2,299	-

Revenues by Source



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Court Building Security

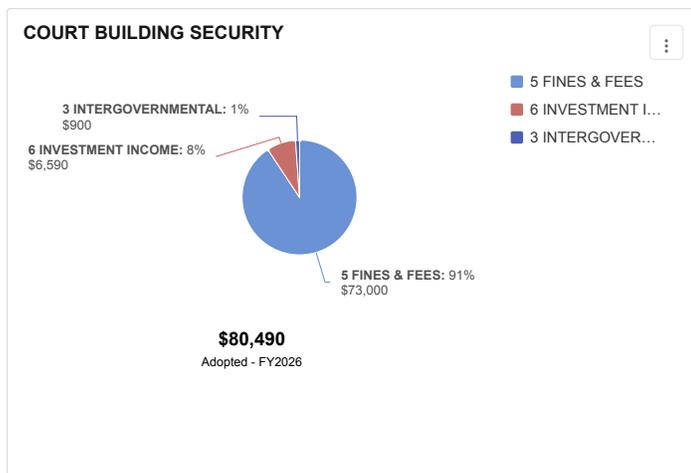


Budget Summary

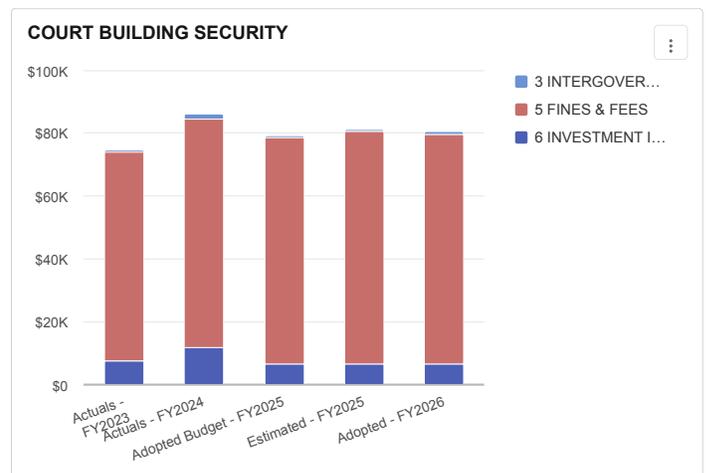
COURT BUILDING SECURITY

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
3 INTERGOVERNMENTAL	\$607	\$1,653		\$700	\$918	\$900	29%
5 FINES & FEES	\$66,403	\$72,733		\$72,000	\$73,796	\$73,000	1%
6 INVESTMENT INCOME	\$7,486	\$11,675		\$6,590	\$6,590	\$6,590	0%
REVENUES TOTAL	\$74,497	\$86,060		\$79,290	\$81,304	\$80,490	2%
Expenses							
270 - FINANCE-MUNICIPAL COURT	\$6,376	\$125,717		\$78,113	\$81,470	\$82,701	6%
EXPENSES TOTAL	\$6,376	\$125,717		\$78,113	\$81,470	\$82,701	6%
Net Change	\$68,120	-\$39,656		\$1,177	-\$166	-\$2,211	-

Revenues by Source

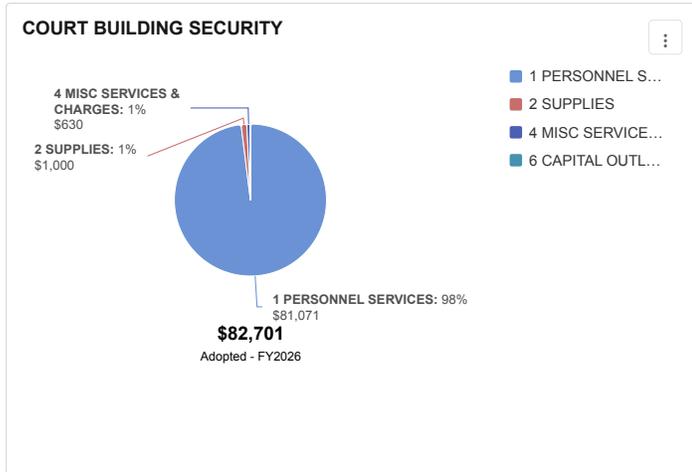


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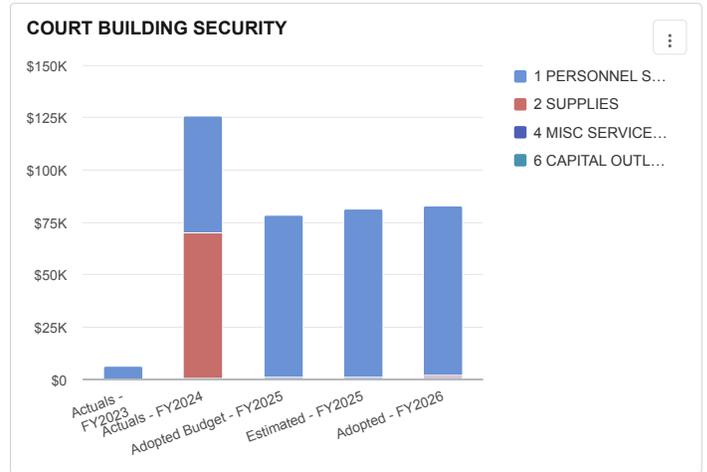


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

COURT BUILDING SECURITY

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Municipal Court	1	1	1	1	1
FTE	1	1	1	1	1

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

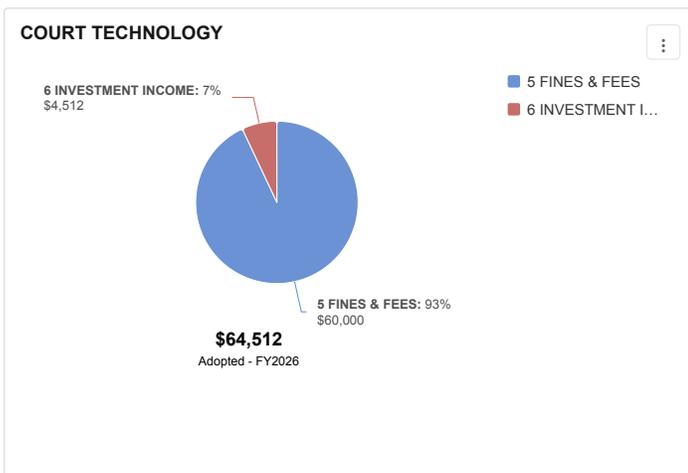


Budget Summary

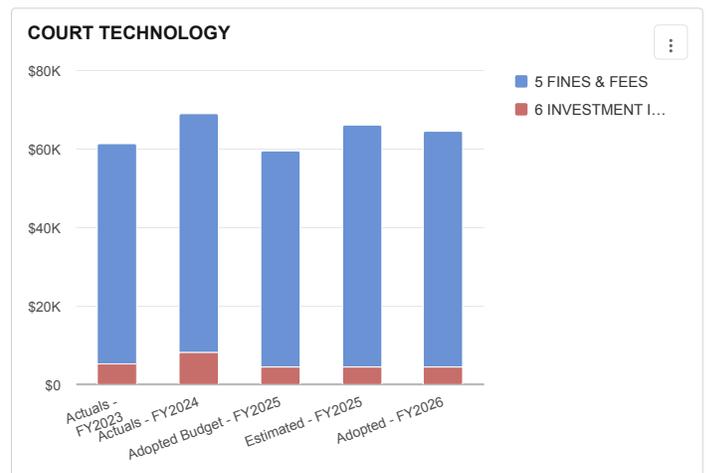
COURT TECHNOLOGY

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
5 FINES & FEES	\$55,960	\$60,786	\$55,000	\$61,434	\$60,000	9%
6 INVESTMENT INCOME	\$5,257	\$8,089	\$4,512	\$4,512	\$4,512	0%
REVENUES TOTAL	\$61,218	\$68,874	\$59,512	\$65,946	\$64,512	8%
Expenses						
270 - FINANCE-MUNICIPAL COURT	\$21,838	\$65,292	\$15,000	\$16,280	\$51,280	242%
EXPENSES TOTAL	\$21,838	\$65,292	\$15,000	\$16,280	\$51,280	242%
Net Change	\$39,380	\$3,583	\$44,512	\$49,666	\$13,232	-

Revenues by Source

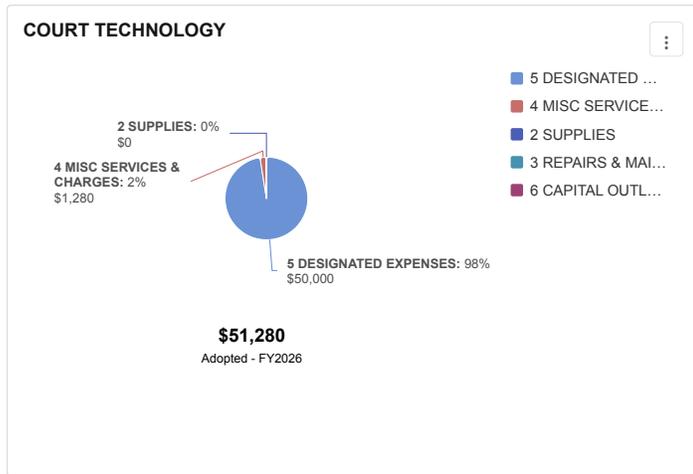


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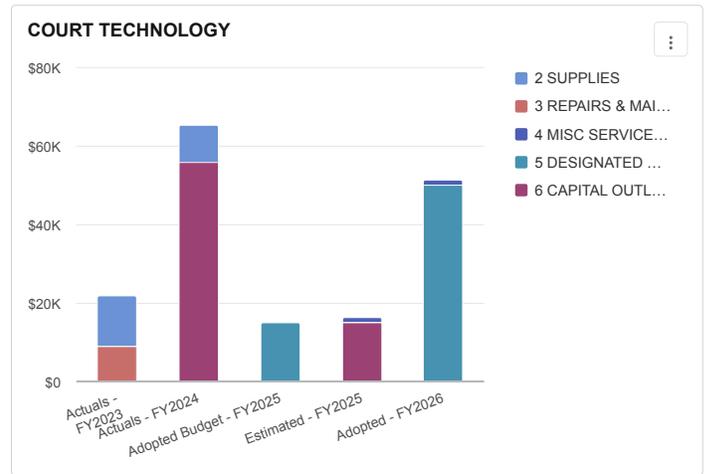


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Municipal Jury

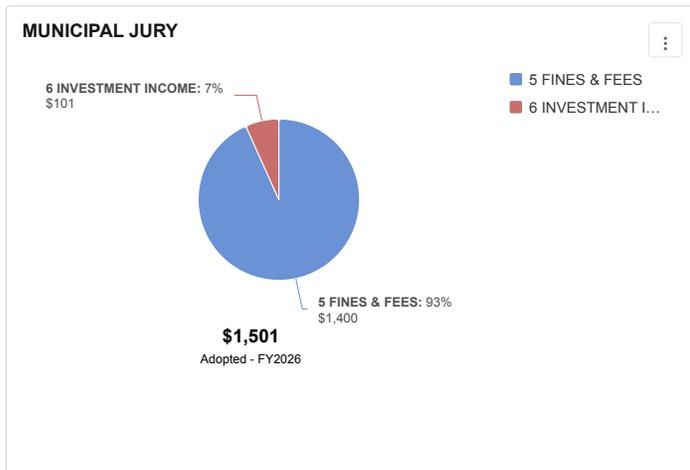


Budget Summary

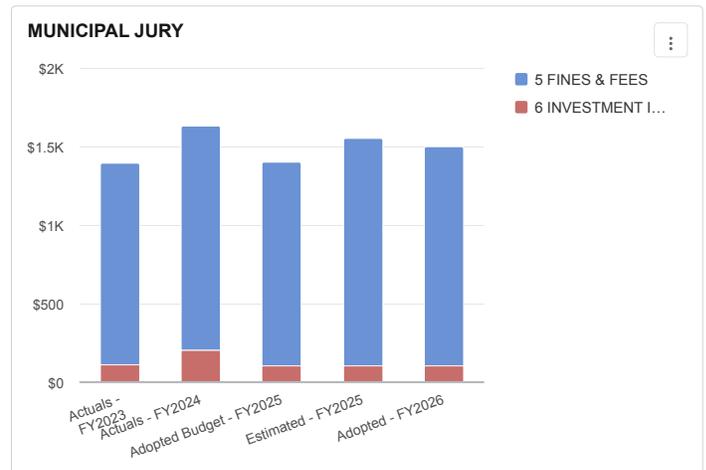
MUNICIPAL JURY

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
5 FINES & FEES	\$1,284	\$1,429		\$1,300	\$1,452	\$1,400	8%
6 INVESTMENT INCOME	\$111	\$200		\$101	\$101	\$101	0%
REVENUES TOTAL	\$1,395	\$1,629		\$1,401	\$1,553	\$1,501	7%
Expenses							
270 - FINANCE-MUNICIPAL COURT	\$0	\$0		\$432	\$84	\$500	16%
EXPENSES TOTAL	\$0	\$0		\$432	\$84	\$500	16%
Net Change	\$1,395	\$1,629		\$969	\$1,469	\$1,001	-

Revenues by Source

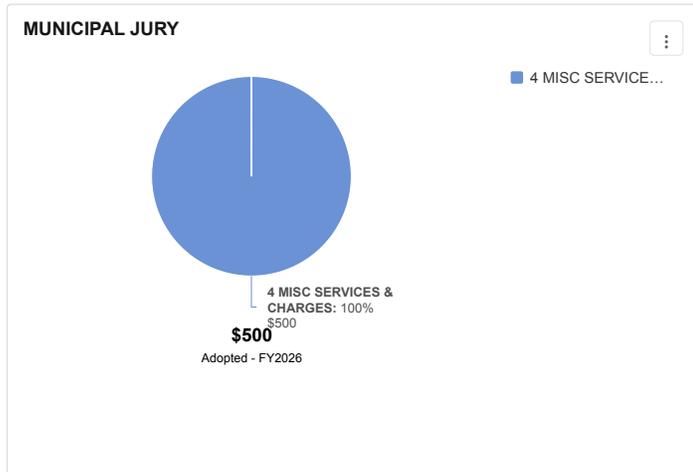


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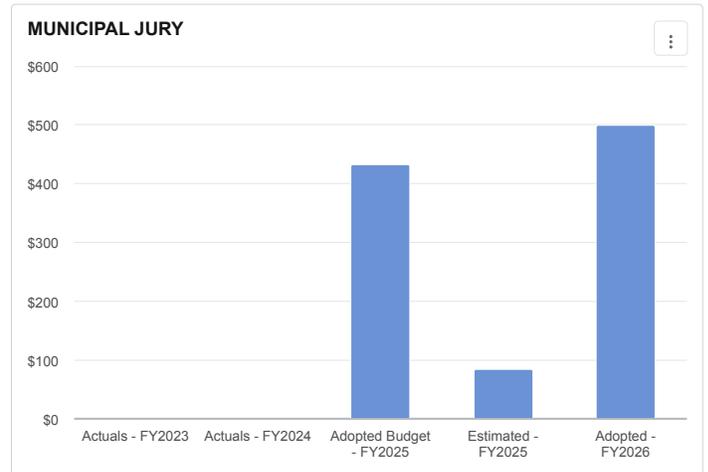


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Local Youth Diversion

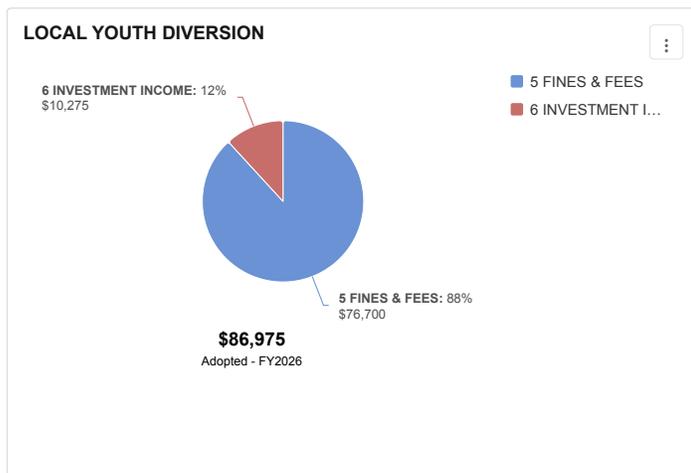


Budget Summary

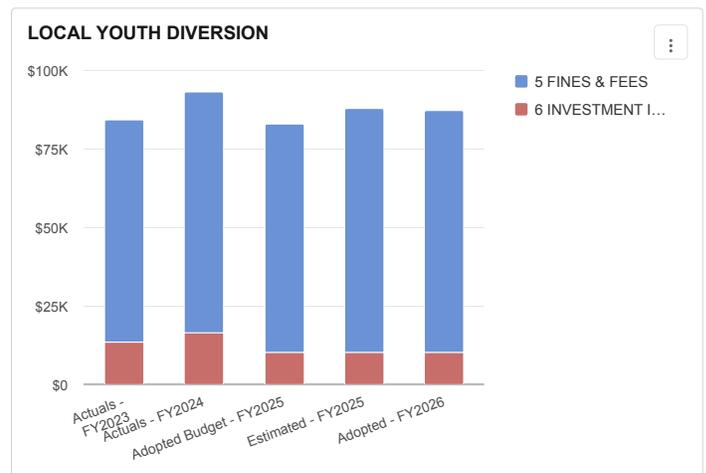
LOCAL YOUTH DIVERSION

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
5 FINES & FEES	\$70,730	\$76,394		\$72,700	\$77,558	\$76,700	6%
6 INVESTMENT INCOME	\$13,267	\$16,459		\$10,275	\$10,275	\$10,275	0%
REVENUES TOTAL	\$83,997	\$92,852		\$82,975	\$87,833	\$86,975	5%
Expenses							
270 - FINANCE-MUNICIPAL COURT	\$108,856	\$97,445		\$80,064	\$59,031	\$63,971	-20%
EXPENSES TOTAL	\$108,856	\$97,445		\$80,064	\$59,031	\$63,971	-20%
Net Change	-\$24,859	-\$4,592		\$2,911	\$28,802	\$23,004	-

Revenues by Source

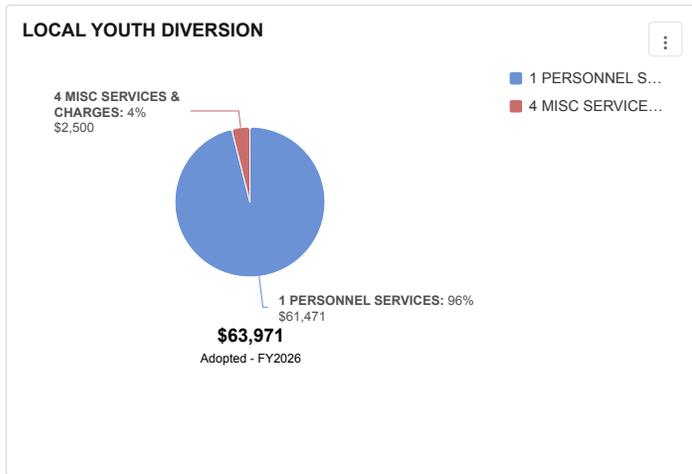


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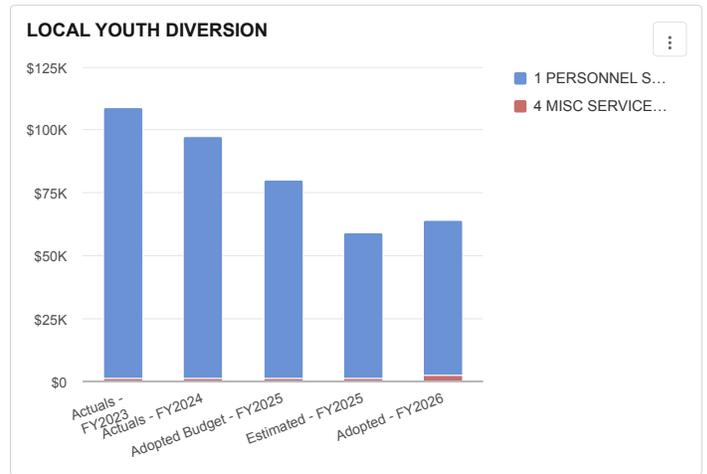


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

LOCAL YOUTH DIVERSION

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Municipal Court	2	2	1	1	1
FTE	2	2	1	1	1

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Teen Court Program

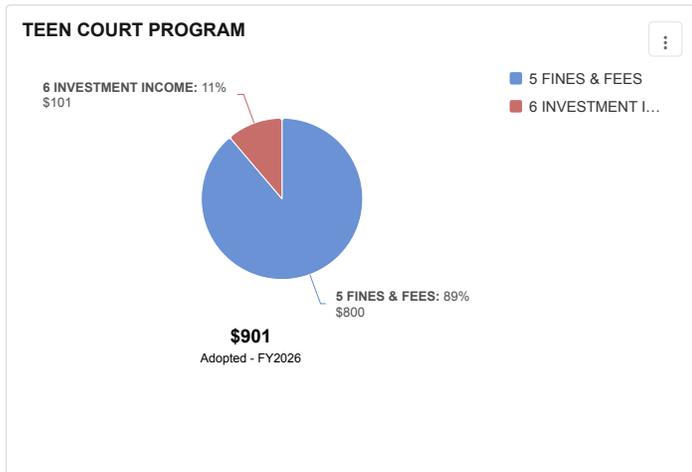


Budget Summary

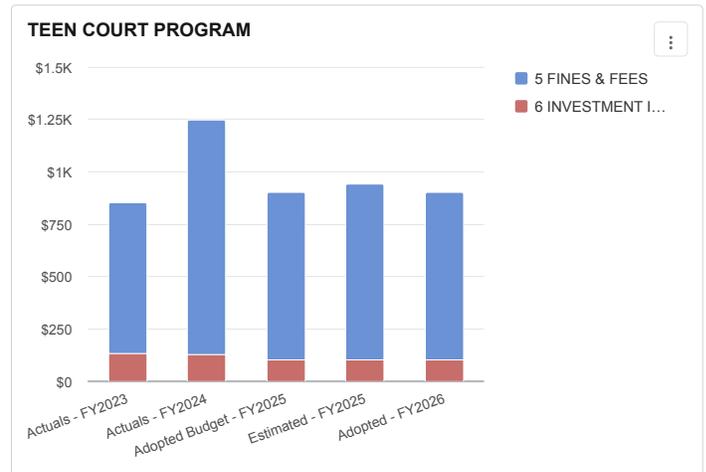
TEEN COURT PROGRAM

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
5 FINES & FEES	\$720	\$1,120		\$800	\$840	\$800	0%
6 INVESTMENT INCOME	\$134	\$129		\$101	\$101	\$101	0%
REVENUES TOTAL	\$854	\$1,249		\$901	\$941	\$901	0%
Expenses							
270 - FINANCE-MUNICIPAL COURT	\$2,784	\$3,550		\$1,950	\$2,260	\$901	-54%
EXPENSES TOTAL	\$2,784	\$3,550		\$1,950	\$2,260	\$901	-54%
Net Change	-\$1,930	-\$2,301		-\$1,049	-\$1,319	\$0	-

Revenues by Source

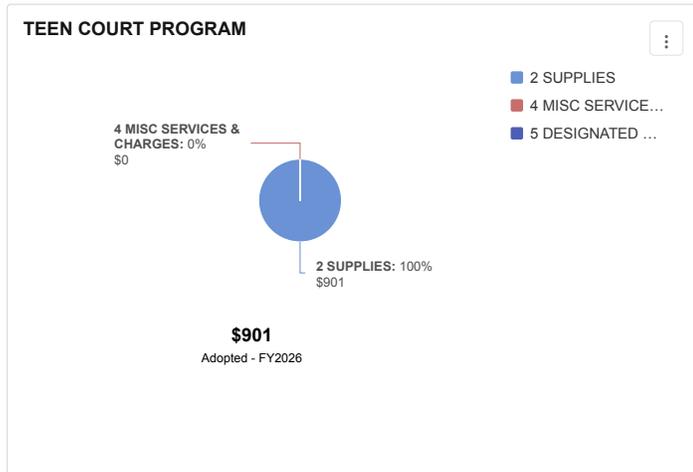


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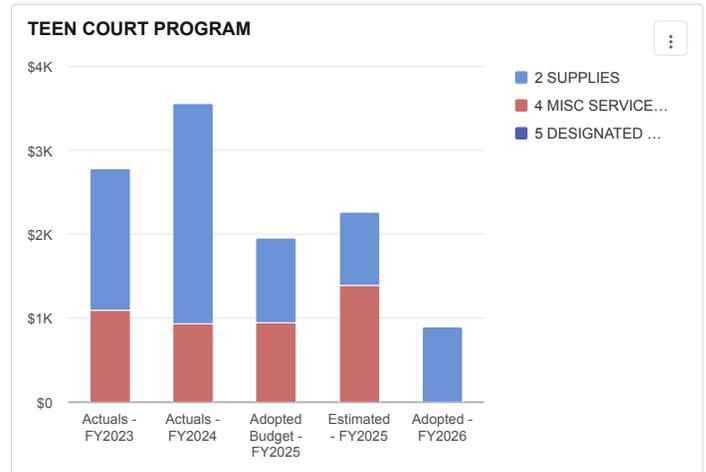


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Emergency Management

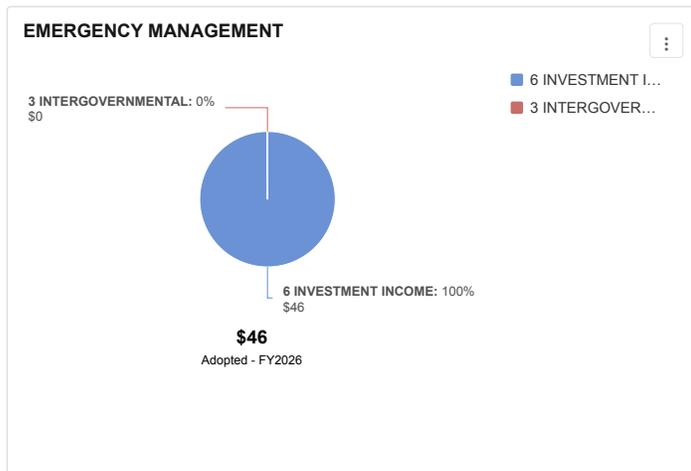


Budget Summary

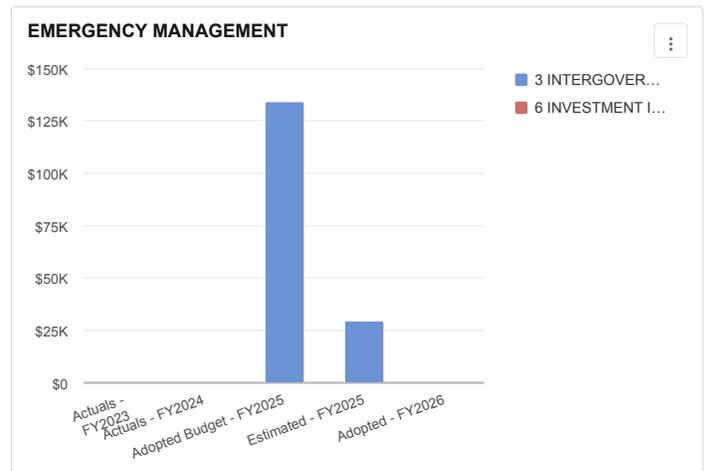
EMERGENCY MANAGEMENT

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
3 INTERGOVERNMENTAL	\$0	\$0	\$134,032	\$29,479	\$0	-100%	
6 INVESTMENT INCOME	\$56	\$76	\$46	\$46	\$46	0%	
REVENUES TOTAL	\$56	\$76	\$134,078	\$29,525	\$46	-100%	
Expenses							
250 - FIRE DEPARTMENT	\$0	\$0	\$135,065	\$15,256	\$0	-100%	
EXPENSES TOTAL	\$0	\$0	\$135,065	\$15,256	\$0	-100%	
Net Change	\$56	\$76	-\$987	\$14,269	\$46	-	

Revenues by Source

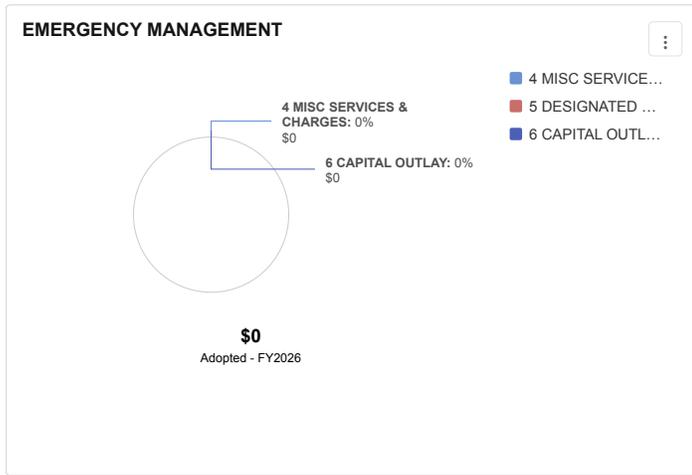


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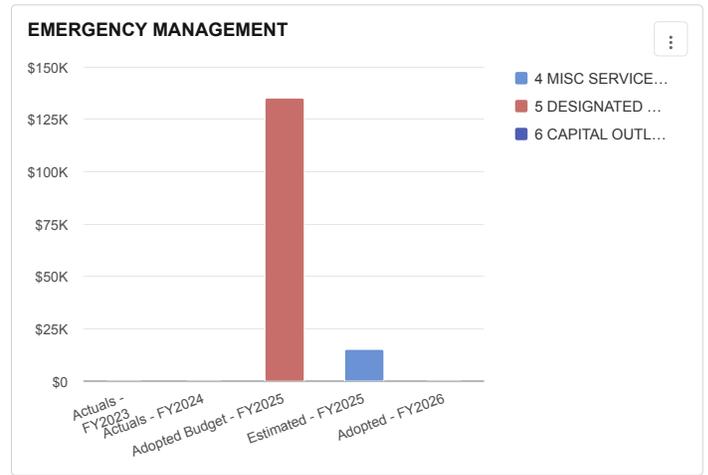


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Fire Department Donations

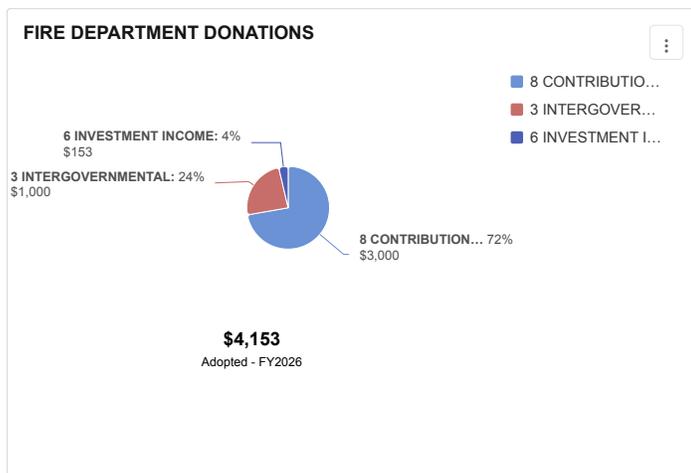


Budget Summary

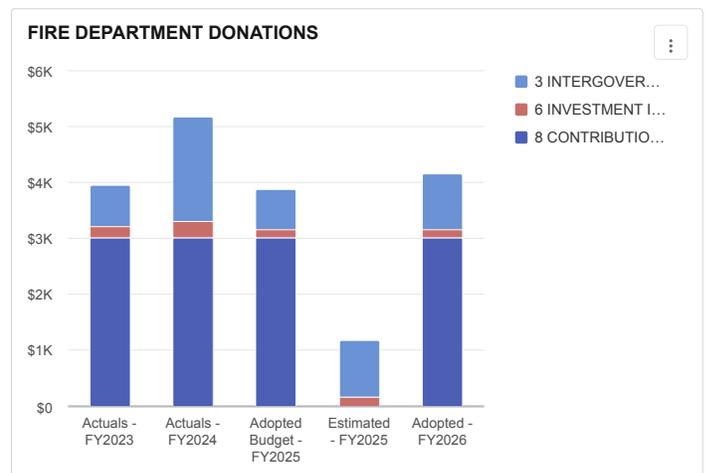
FIRE DEPARTMENT DONATIONS

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
3 INTERGOVERNMENTAL	\$733	\$1,867		\$725	\$1,033	\$1,000	38%
6 INVESTMENT INCOME	\$207	\$305		\$153	\$153	\$153	0%
8 CONTRIBUTIONS & DONATIONS	\$3,000	\$3,000		\$3,000	\$0	\$3,000	0%
REVENUES TOTAL	\$3,940	\$5,172		\$3,878	\$1,186	\$4,153	7%
Expenses							
250 - FIRE DEPARTMENT	\$4,576	\$0		\$9,325	\$0	\$7,000	-25%
EXPENSES TOTAL	\$4,576	\$0		\$9,325	\$0	\$7,000	-25%
Net Change	-\$636	\$5,172		-\$5,447	\$1,186	-\$2,847	-

Revenues by Source

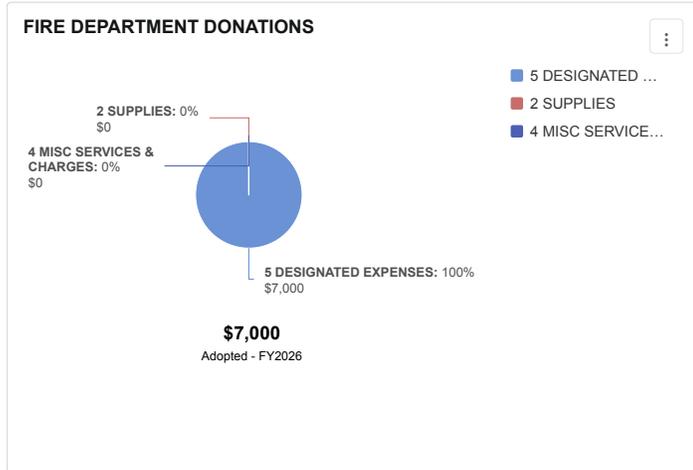


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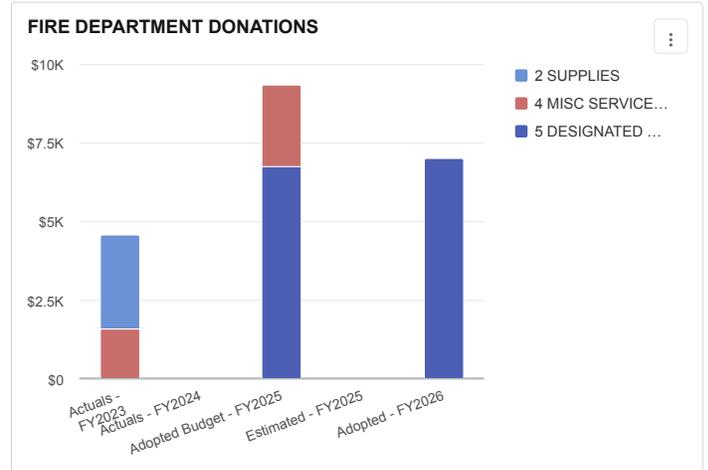


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Parks & Recreation Donation Fund

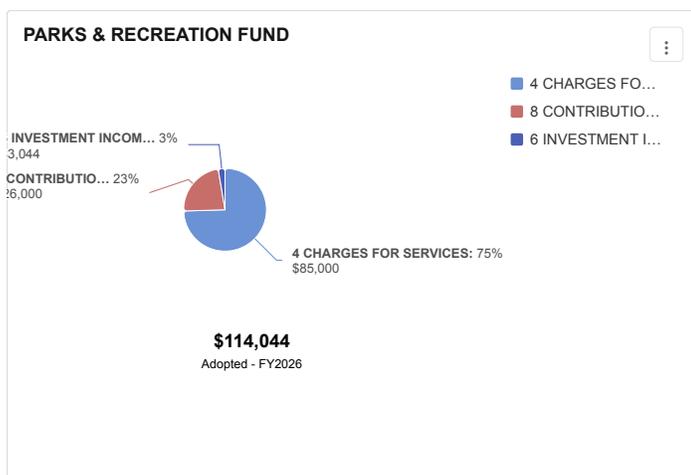


Budget Summary

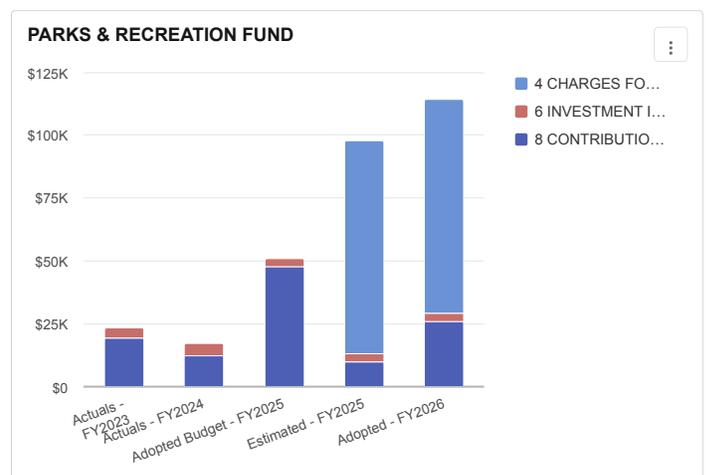
PARKS & RECREATION FUND

	ACTUALS		ADOPTED BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
Revenues								
4 CHARGES FOR SERVICES	\$0	\$0	\$0	\$85,000	\$85,000	-		
6 INVESTMENT INCOME	\$3,729	\$4,815	\$3,044	\$3,044	\$3,044	0%		
8 CONTRIBUTIONS & DONATIONS	\$19,428	\$12,190	\$47,700	\$9,900	\$26,000	-45%		
REVENUES TOTAL	\$23,158	\$17,005	\$50,744	\$97,944	\$114,044	125%		
Expenses								
300 - PARKS AND RECREATION	\$15,568	\$42,067	\$139,227	\$23,646	\$136,590	-2%		
EXPENSES TOTAL	\$15,568	\$42,067	\$139,227	\$23,646	\$136,590	-2%		
Net Change	\$7,589	-\$25,061	-\$88,483	\$74,298	-\$22,546	-		

Revenues by Source

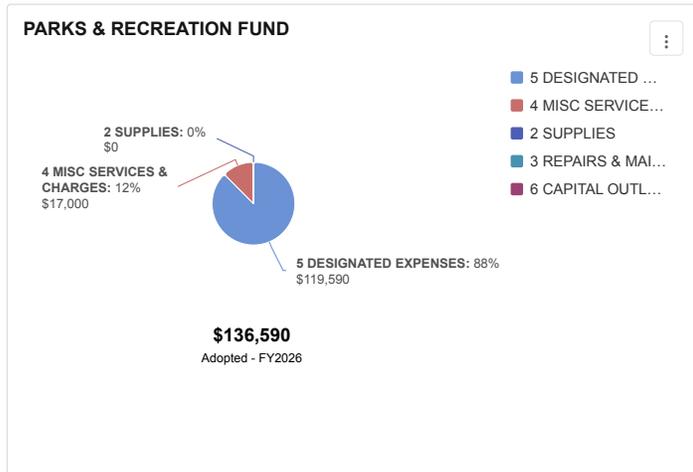


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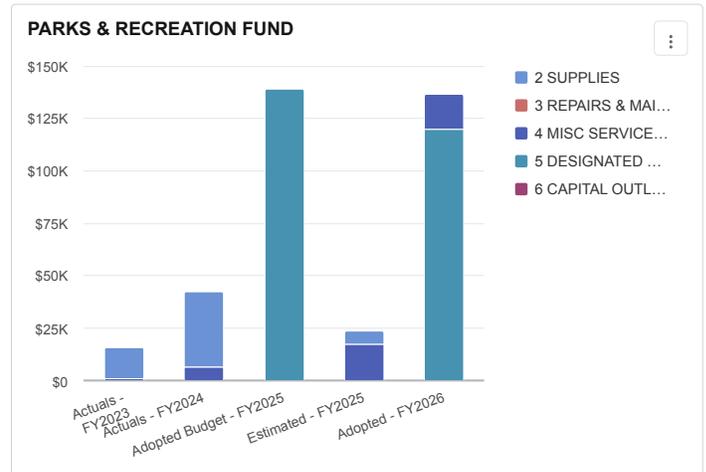


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Park Develop Benefit



Budget Summary

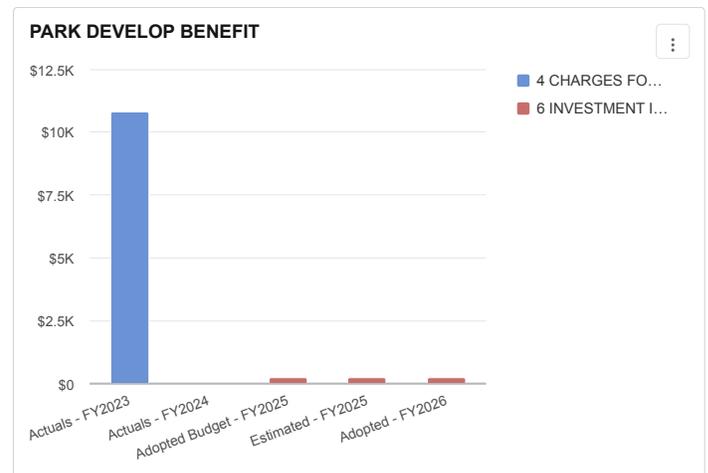
PARK DEVELOP BENEFIT

	ACTUALS		ADOPTED BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2025	FY2026	% Change
Revenues								
4 CHARGES FOR SERVICES	\$10,800	\$0	\$0	\$0	\$0	\$0	\$0	-
6 INVESTMENT INCOME	\$0	\$0	\$230	\$230	\$230	\$230	\$230	0%
REVENUES TOTAL	\$10,800	\$0	\$230	\$230	\$230	\$230	\$230	0%
Net Change	\$10,800	\$0	\$230	\$230	\$230	\$230	\$230	-

Revenues by Source



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

TX State Veterans Cemetery

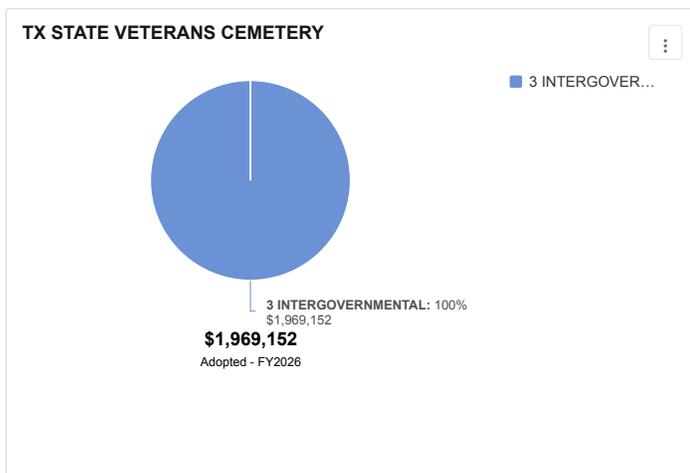


Budget Summary

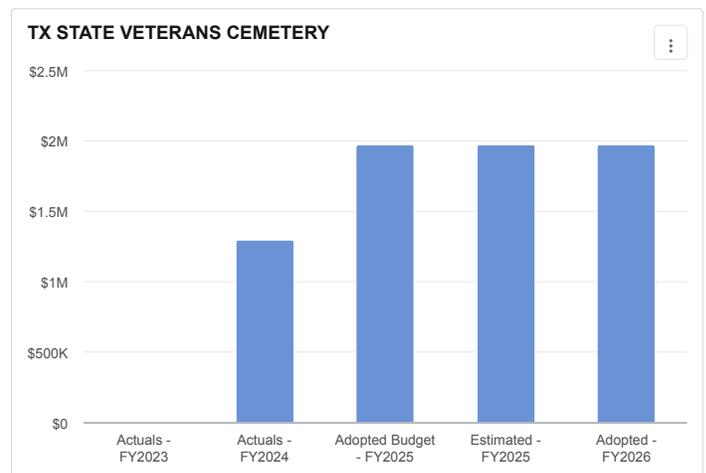
TX STATE VETERANS CEMETERY

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
3 INTERGOVERNMENTAL	\$0	\$1,296,420		\$1,969,991	\$1,969,991	\$1,969,152	0%
REVENUES TOTAL	\$0	\$1,296,420		\$1,969,991	\$1,969,991	\$1,969,152	0%
Expenses							
300 - PARKS AND RECREATION	\$0	\$966,195		\$1,758,168	\$1,628,391	\$1,781,504	1%
700 - NON-DEPARTMENTAL	\$0	\$98,801		\$107,620	\$108,197	\$91,816	-15%
990 - TRANSFERS	\$0	\$231,424		\$104,203	\$104,203	\$109,560	5%
EXPENSES TOTAL	\$0	\$1,296,420		\$1,969,991	\$1,840,791	\$1,982,880	1%
Net Change	\$0	\$0		\$0	\$129,200	-\$13,728	-

Revenues by Source

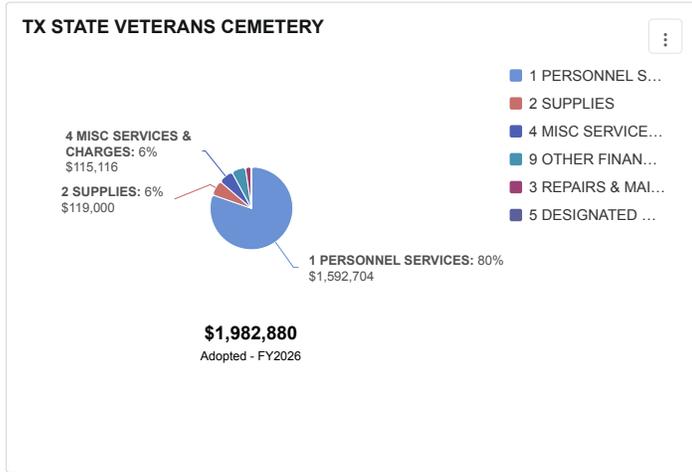


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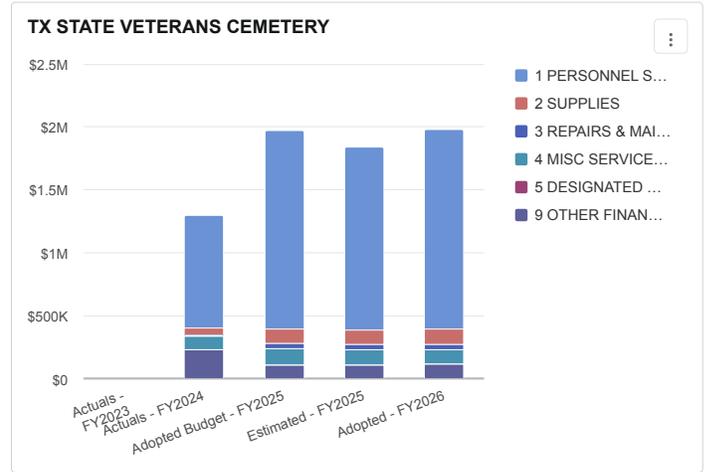


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

TX STATE VETERANS CEMETERY

Division Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Cen TX State VA Cemetery	0	21	21	21	21.5
FTE	0	21	21	21	21.5

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Law Enforcement Grants

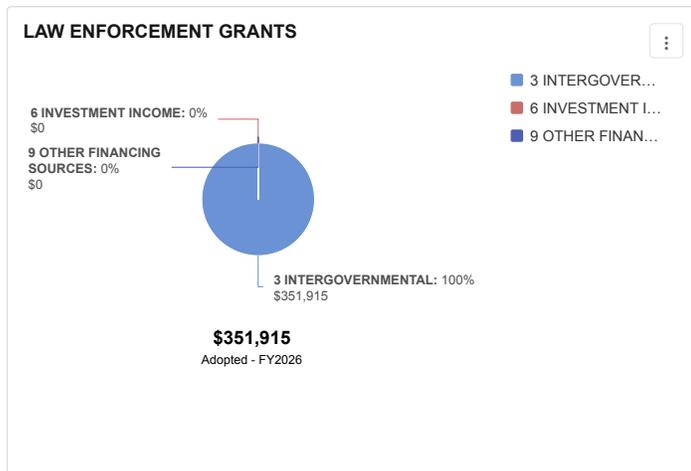


Budget Summary

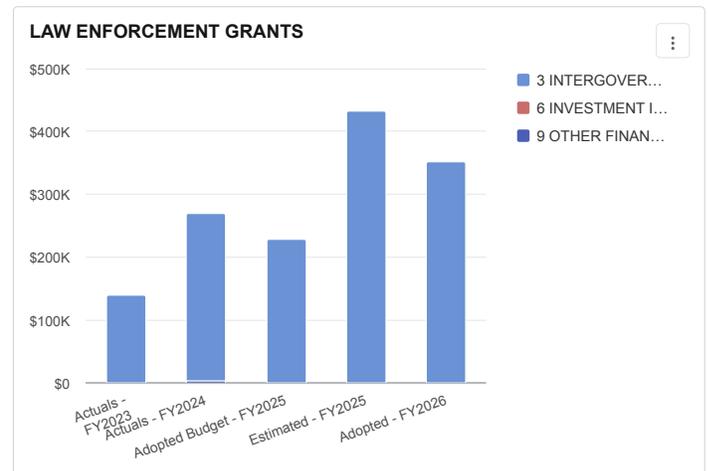
LAW ENFORCEMENT GRANTS

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
3 INTERGOVERNMENTAL	\$139,969	\$266,362		\$228,918	\$431,427	\$351,915	54%
6 INVESTMENT INCOME	\$0	\$42		\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES	\$0	\$3,400		\$0	\$0	\$0	-
REVENUES TOTAL	\$139,969	\$269,804		\$228,918	\$431,427	\$351,915	54%
Expenses							
210 - POLICE DEPARTMENT	\$140,672	\$143,769		\$229,337	\$431,427	\$351,562	53%
700 - NON-DEPARTMENTAL	\$0	\$124,333		\$0	\$0	\$0	-
EXPENSES TOTAL	\$140,672	\$268,102		\$229,337	\$431,427	\$351,562	53%
Net Change	-\$703	\$1,702		-\$419	\$0	\$353	-

Revenues by Source

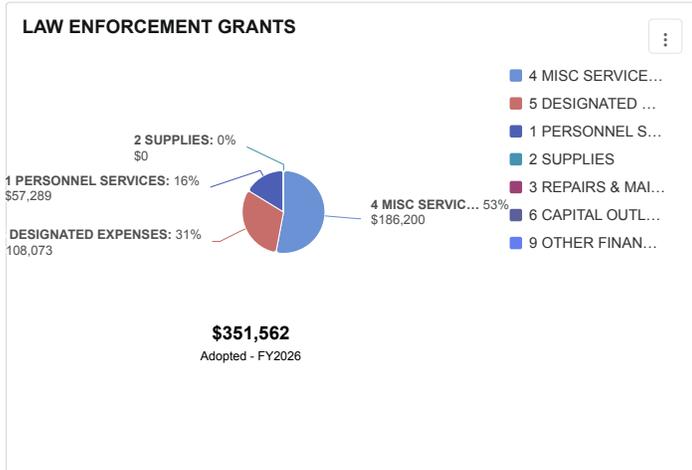


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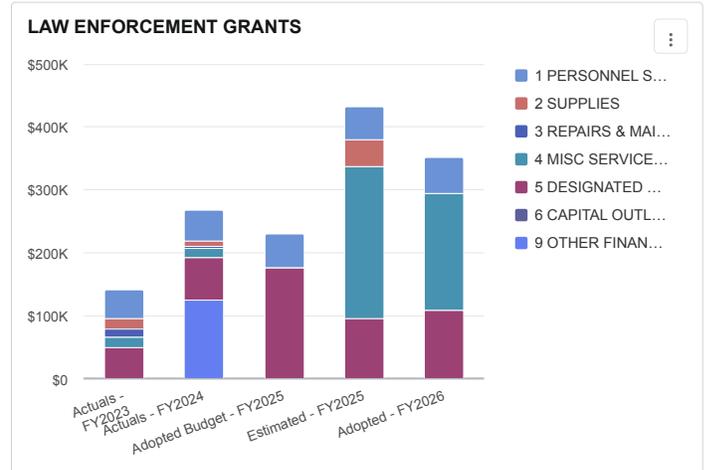


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

LAW ENFORCEMENT GRANTS

Division Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Criminal Investigations	1	1	1	1	1
FTE	1	1	1	1	1

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Police Department Donations

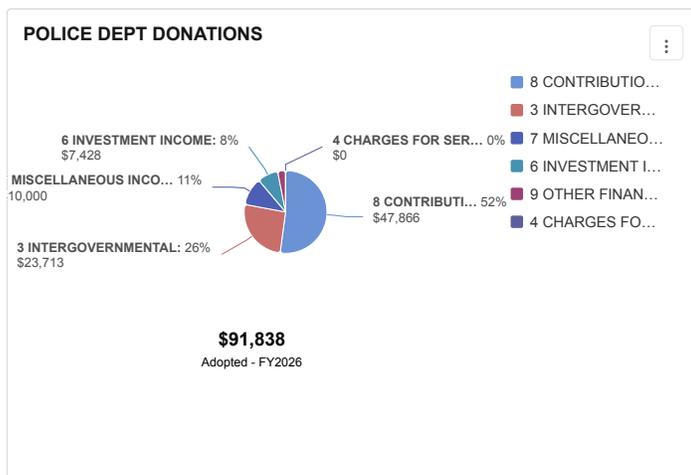


Budget Summary

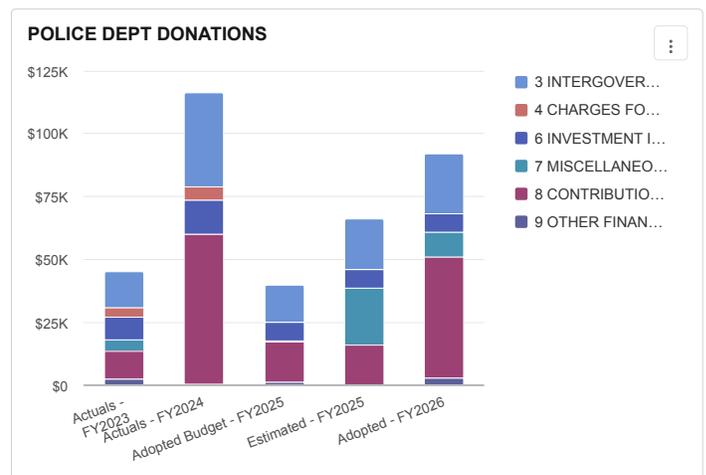
POLICE DEPT DONATIONS

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
3 INTERGOVERNMENTAL	\$14,473	\$37,459		\$15,000	\$20,036	\$23,713	58%
4 CHARGES FOR SERVICES	\$3,576	\$5,001		\$0	\$0	\$0	-
6 INVESTMENT INCOME	\$9,041	\$13,954		\$7,428	\$7,428	\$7,428	0%
7 MISCELLANEOUS INCOME	\$4,601	\$0		\$500	\$22,457	\$10,000	1,900%
8 CONTRIBUTIONS & DONATIONS	\$11,107	\$59,275		\$16,020	\$15,950	\$47,866	199%
9 OTHER FINANCING SOURCES	\$2,455	\$457		\$1,000	\$66	\$2,831	183%
REVENUES TOTAL	\$45,253	\$116,146		\$39,948	\$65,937	\$91,838	130%
Expenses							
210 - POLICE DEPARTMENT	\$15,960	\$42,515		\$76,631	\$323,934	\$200,572	162%
EXPENSES TOTAL	\$15,960	\$42,515		\$76,631	\$323,934	\$200,572	162%
Net Change	\$29,292	\$73,632		-\$36,683	-\$257,997	-\$108,734	-

Revenues by Source

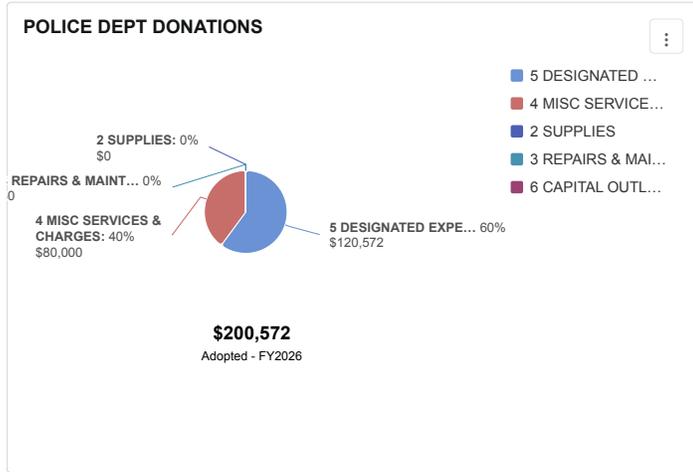


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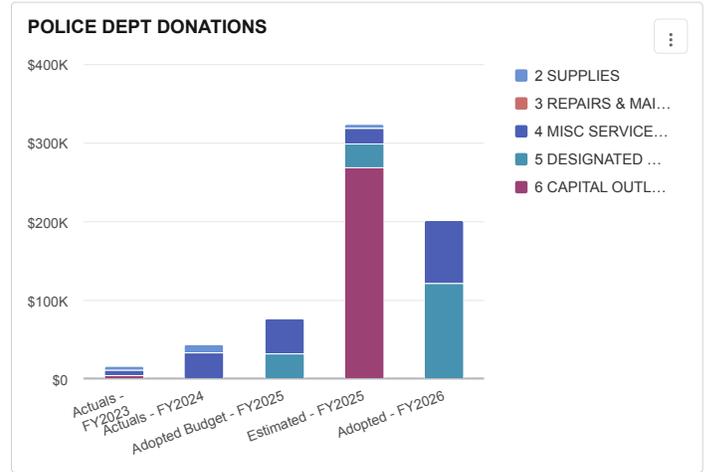


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Police Federal Seizure

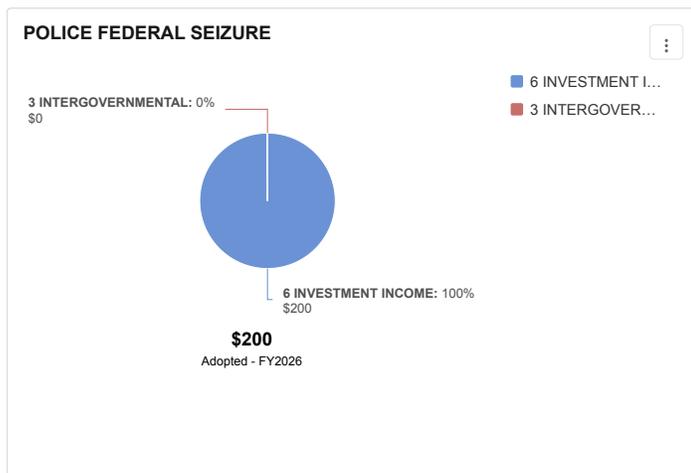


Budget Summary

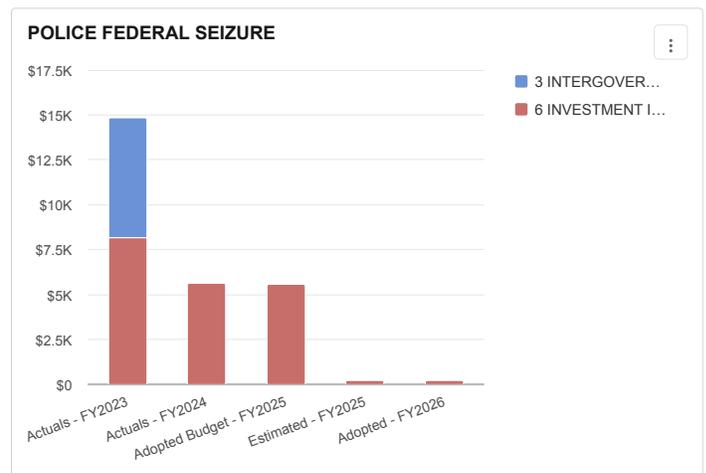
POLICE FEDERAL SEIZURE

	ACTUALS	ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
3 INTERGOVERNMENTAL	\$6,708	\$0	\$0	\$0	\$0	-
6 INVESTMENT INCOME	\$8,139	\$5,602	\$5,559	\$200	\$200	-96%
REVENUES TOTAL	\$14,846	\$5,602	\$5,559	\$200	\$200	-96%
Expenses						
210 - POLICE DEPARTMENT	\$19,973	\$261,695	\$0	\$0	\$0	-
EXPENSES TOTAL	\$19,973	\$261,695	\$0	\$0	\$0	-
Net Change	-\$5,127	-\$256,094	\$5,559	\$200	\$200	-

Revenues by Source

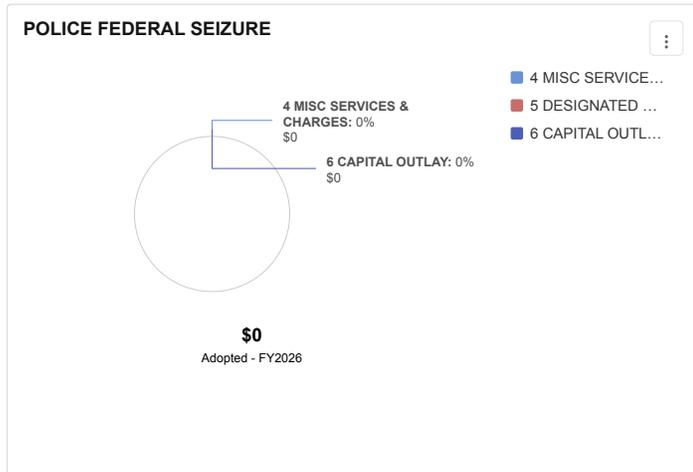


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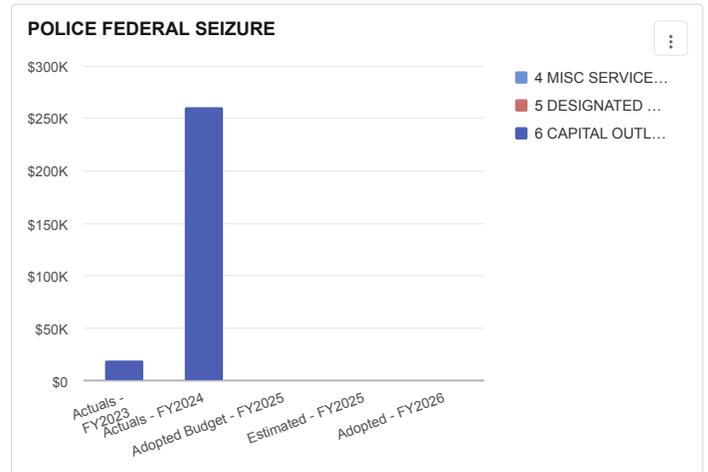


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Police State Seizure

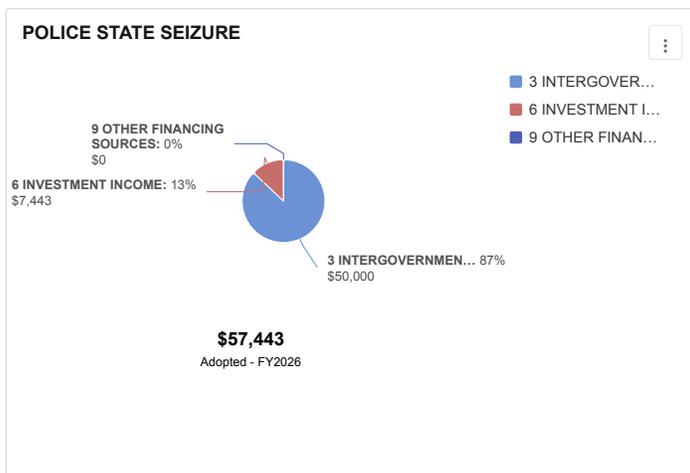


Budget Summary

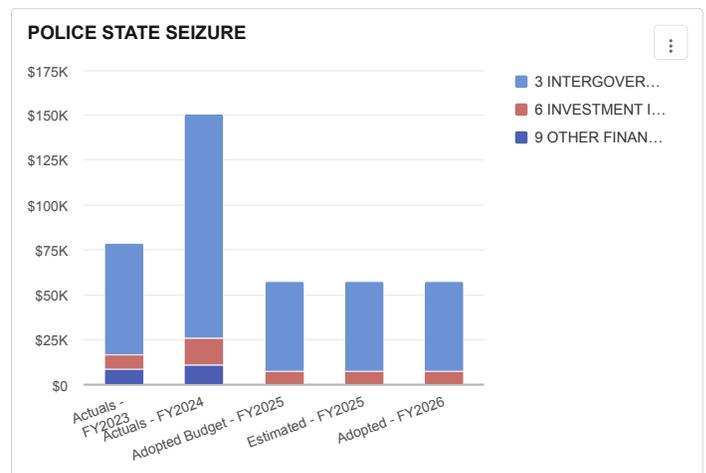
POLICE STATE SEIZURE

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
3 INTERGOVERNMENTAL	\$61,754	\$125,029	\$50,000	\$50,000	\$50,000	0%
6 INVESTMENT INCOME	\$8,201	\$14,985	\$7,443	\$7,443	\$7,443	0%
9 OTHER FINANCING SOURCES	\$8,510	\$10,700	\$0	\$0	\$0	-
REVENUES TOTAL	\$78,465	\$150,715	\$57,443	\$57,443	\$57,443	0%
Expenses						
210 - POLICE DEPARTMENT	\$0	\$206,015	\$57,443	\$166,602	\$79,000	38%
EXPENSES TOTAL	\$0	\$206,015	\$57,443	\$166,602	\$79,000	38%
Net Change	\$78,465	-\$55,300	\$0	-\$109,159	-\$21,557	-

Revenues by Source

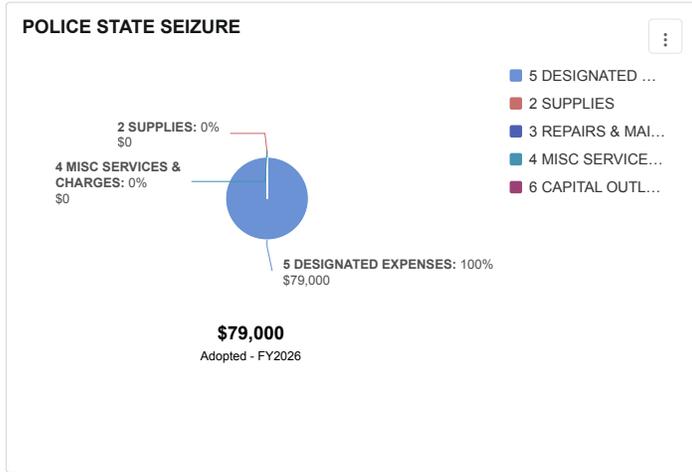


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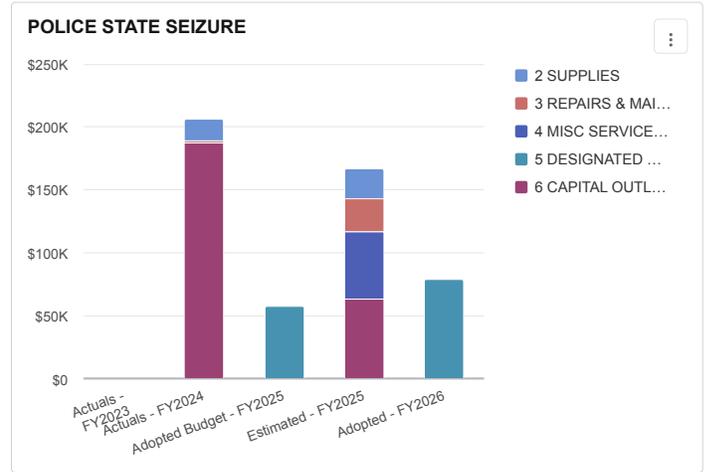


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

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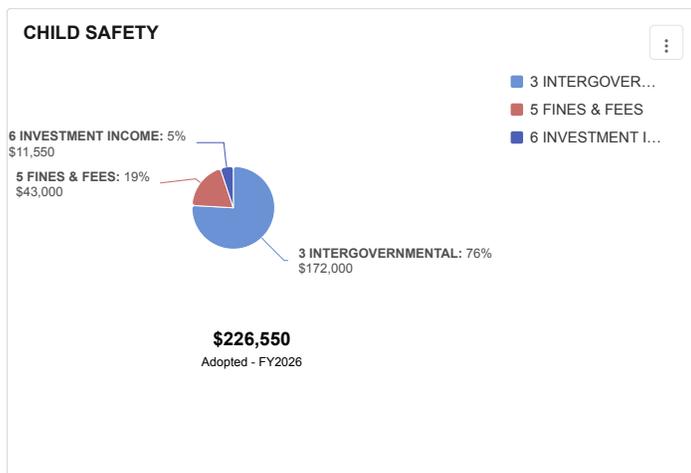


Budget Summary

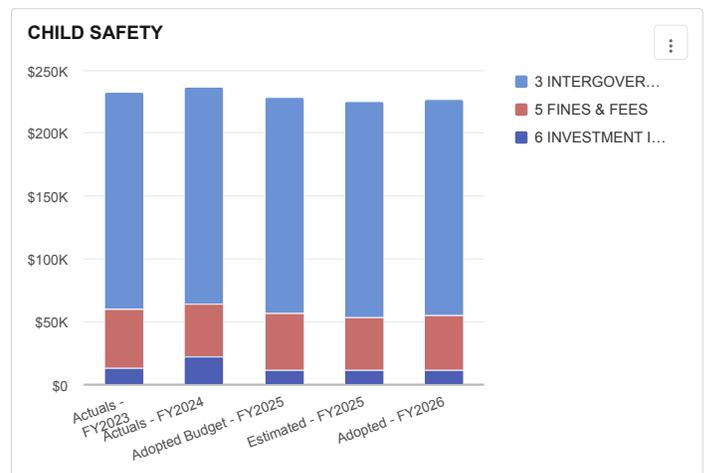
CHILD SAFETY

	ACTUALS		ADOPTED BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2025	FY2026	% Change
Revenues								
3 INTERGOVERNMENTAL	\$172,333	\$172,866	\$172,000	\$171,772	\$172,000			0%
5 FINES & FEES	\$47,011	\$42,169	\$45,000	\$42,000	\$43,000			-4%
6 INVESTMENT INCOME	\$12,885	\$21,801	\$11,550	\$11,550	\$11,550			0%
REVENUES TOTAL	\$232,229	\$236,836	\$228,550	\$225,322	\$226,550			-1%
Expenses								
400 - PUBLIC WORKS	\$58,082	\$186,310	\$261,552	\$500,152	\$147,213			-44%
EXPENSES TOTAL	\$58,082	\$186,310	\$261,552	\$500,152	\$147,213			-44%
Net Change	\$174,147	\$50,526	-\$33,002	-\$274,830	\$79,337			-

Revenues by Source

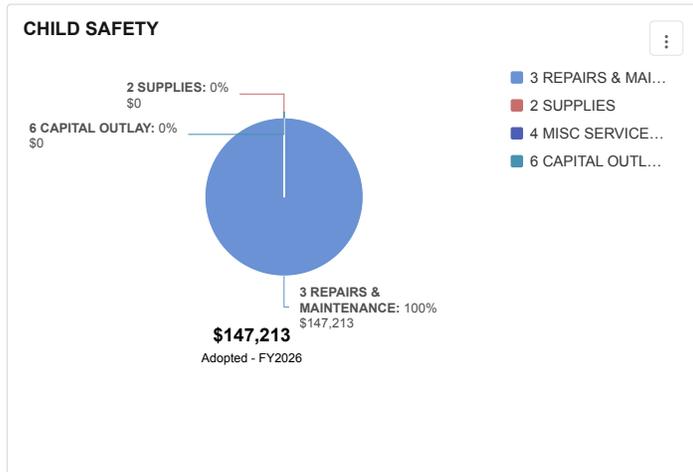


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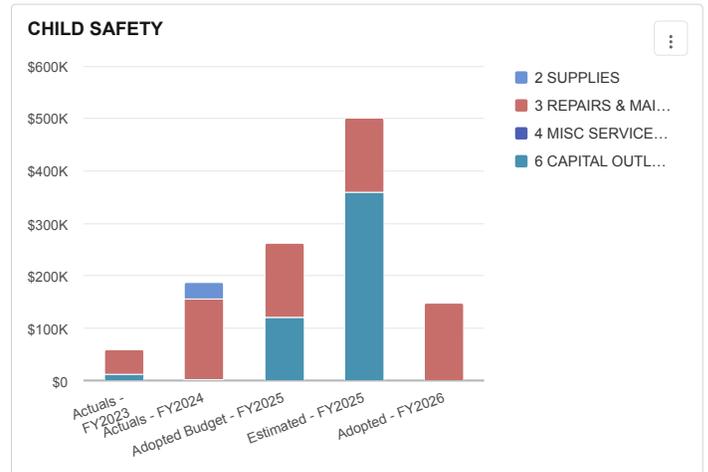


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Street Maintenance

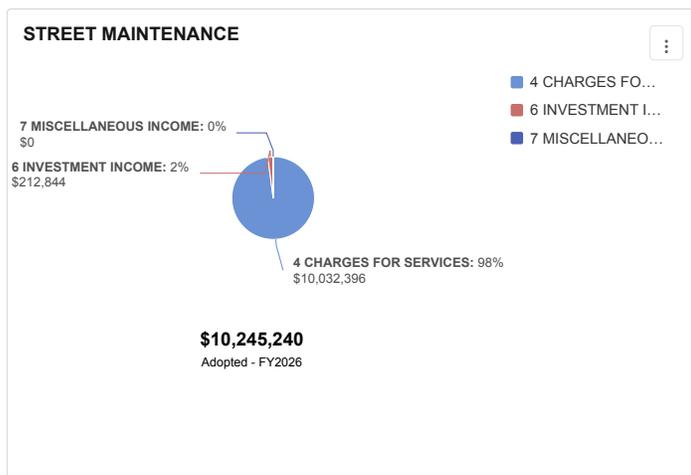


Budget Summary

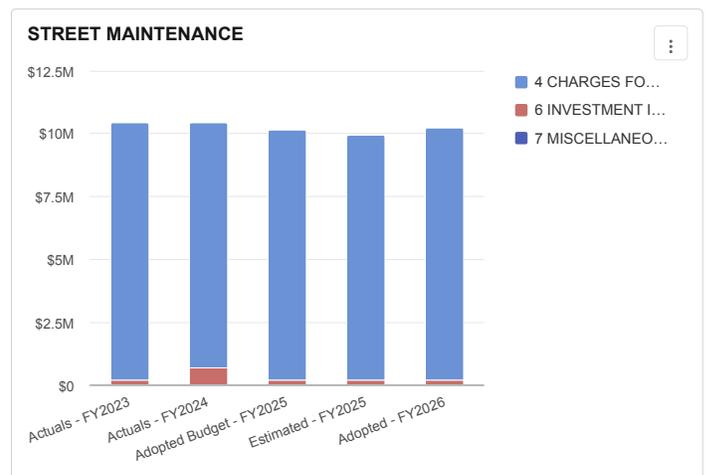
STREET MAINTENANCE

	ACTUALS		ADOPTED BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
4 CHARGES FOR SERVICES	\$10,200,837	\$9,774,059	\$9,938,490	\$9,722,141	\$10,032,396	1%
6 INVESTMENT INCOME	\$213,507	\$678,228	\$212,844	\$212,844	\$212,844	0%
7 MISCELLANEOUS INCOME	\$7	\$0	\$0	\$0	\$0	-
REVENUES TOTAL	\$10,414,352	\$10,452,287	\$10,151,334	\$9,934,985	\$10,245,240	1%
Expenses						
400 - PUBLIC WORKS	\$4,204,515	\$4,452,395	\$4,600,000	\$475,000	\$475,000	-90%
450 - ENGINEERING SERVICES	\$0	\$0	\$0	\$4,125,000	\$4,175,000	-
800 - DEBT SERVICE	\$1,344,150	\$1,531,450	\$1,535,850	\$1,535,850	\$1,536,850	0%
900 - CAPITAL IMPROVEMENT PROGRAM	\$0	\$1,469,500	\$0	\$9,198,613	\$3,500,000	-
EXPENSES TOTAL	\$5,548,665	\$7,453,345	\$6,135,850	\$15,334,463	\$9,686,850	58%
Net Change	\$4,865,687	\$2,998,942	\$4,015,484	-\$5,399,478	\$558,390	-

Revenues by Source

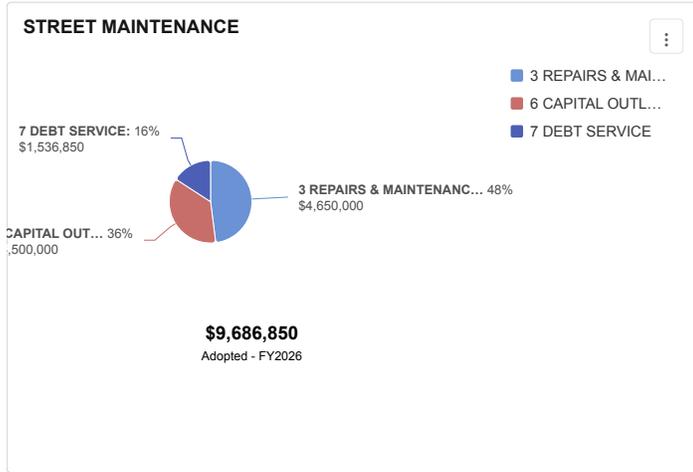


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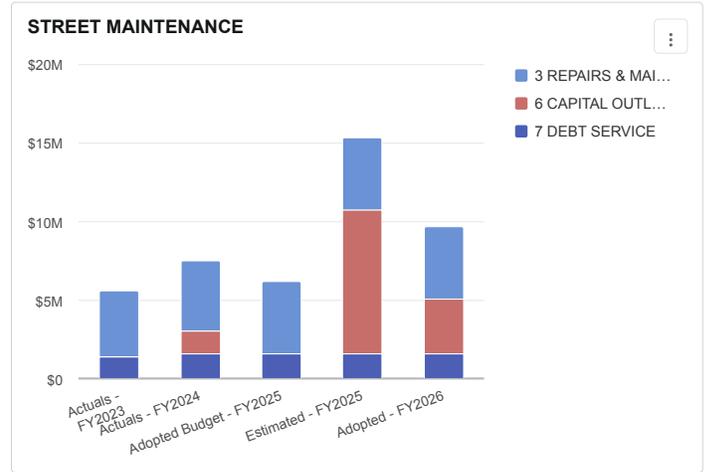


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Fleet Internal Service Fund

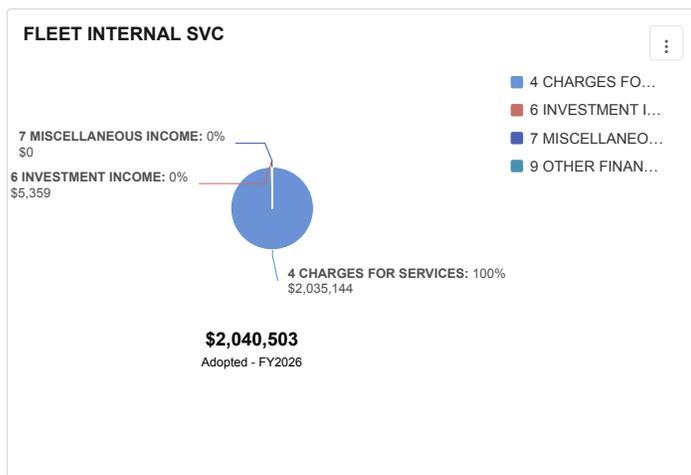


Budget Summary

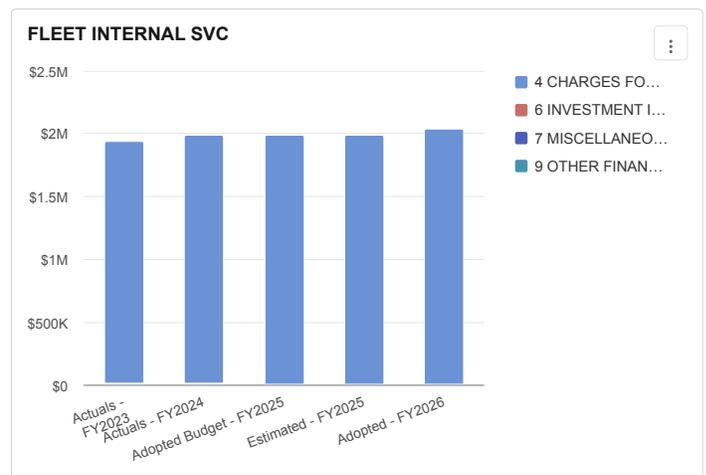
FLEET INTERNAL SVC

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	
Revenues							
4 CHARGES FOR SERVICES	\$1,929,380	\$1,971,622	\$1,983,445	\$1,983,445	\$1,983,445	\$2,035,144	3%
6 INVESTMENT INCOME	\$7,542	\$10,940	\$5,359	\$5,359	\$5,359	\$5,359	0%
7 MISCELLANEOUS INCOME	\$3,679	\$6,280	\$397	\$0	\$0	\$0	-100%
9 OTHER FINANCING SOURCES	\$0	\$0	\$1,050	\$0	\$0	\$0	-100%
REVENUES TOTAL	\$1,940,601	\$1,988,842	\$1,990,251	\$1,988,804	\$1,988,804	\$2,040,503	3%
Expenses							
160 - FINANCE	\$1,942,424	\$1,824,095	\$1,987,128	\$1,793,473	\$1,793,473	\$2,053,641	3%
700 - NON-DEPARTMENTAL	\$0	\$148,540	\$0	\$0	\$0	\$0	-
800 - DEBT SERVICE	\$3,002	\$2,582	\$3,123	\$2,613	\$2,613	\$2,641	-15%
EXPENSES TOTAL	\$1,945,426	\$1,975,217	\$1,990,251	\$1,796,086	\$1,796,086	\$2,056,282	3%
Net Change	-\$4,826	\$13,625	\$0	\$192,718	\$192,718	-\$15,779	-

Revenues by Source

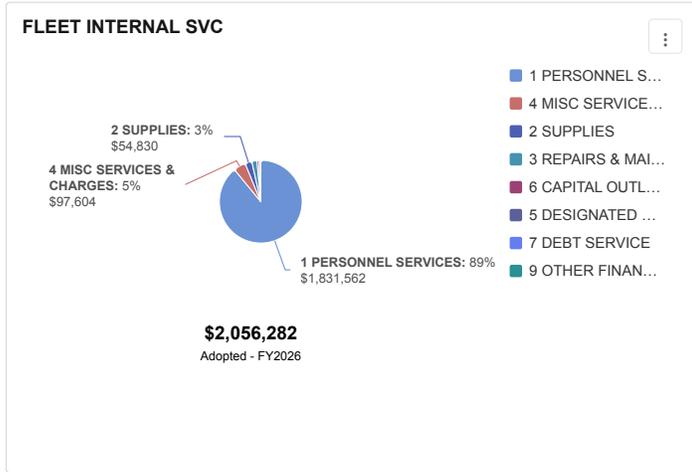


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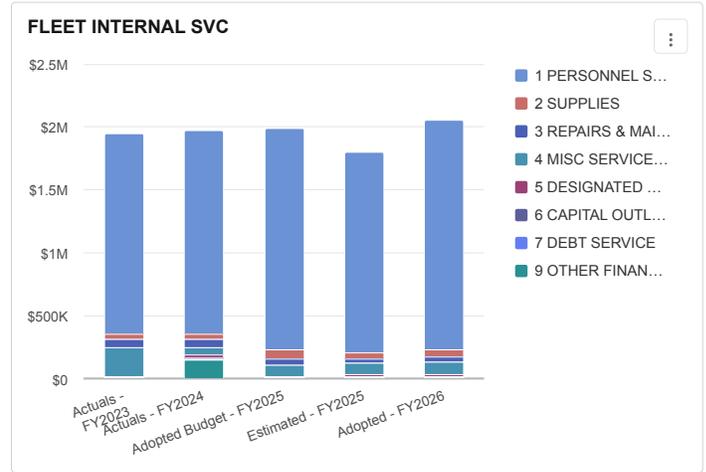


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

FTE Summary

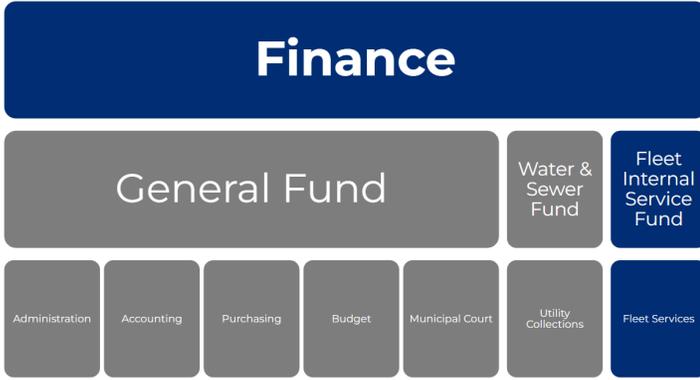
FINANCE - FLEET INTERNAL SERVICE FUND

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Finance	27	27	27	27	27
FTE	27	27	27	27	27

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Finance

Fleet Internal Service Fund



Mission

Support City operations by efficiently procuring and allocating necessary assets, proactively managing and maintaining all fleet assets to ensure reliability and safety, and overseeing fueling operations to promote cost-effective and environmentally responsible fuel usage. These efforts aim to enhance operational efficiency, support city services, and advance sustainability as part of the Finance Department.

FY 2025 Accomplishments



- Completed the timely procurement of 50 units and the disposal of 60 units, ensuring efficient fleet management and resource optimization.
- Achieved a slight decrease in total work orders while reducing repair time by 4%, reflecting improved efficiency in fleet maintenance operations.
- Upgraded the Fleet Maintenance Management System from FASTER Win to FASTER Web, enhancing functionality, accessibility, and overall operational efficiency.

FY 2026 Goals



- Initiate procurement of approved FY 2026 equipment beginning in October 2025 to ensure timely acquisition and deployment in support of city operations.
- Identify the most reliable and cost-effective Solid Waste chassis and bodies for future procurement to optimize performance and reduce long-term maintenance costs.
- Complete the design of the new Fleet Services facility to support improved operations, maintenance efficiency, and future growth.
- Relocate and automate Diesel Exhaust Fluid (DEF) availability to improve fleet fueling efficiency and operational convenience.

Performance Measures

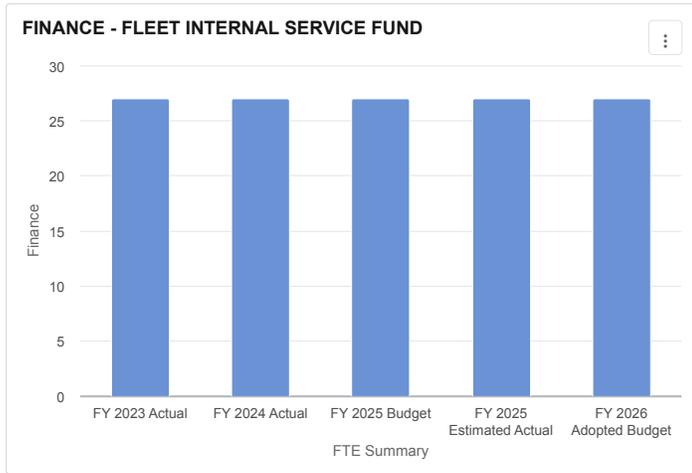
FINANCE - FLEET INTERNAL SERVICE FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
City Vehicles/Equipment Owned	993	1,024	1,026	1,040	1,046
Fleet Availability (%)	0.944	0.942	0.939	0.954	0.956
Fuel Used (Gallons)	756,261	756,485	758,754	768,261	774,261
Vehicle Maintenance Work Orders	5,835	6,310	6,536	6,300	6,100

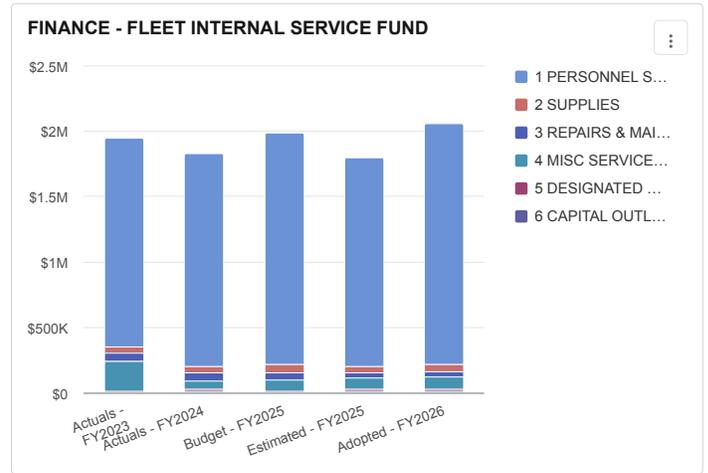
Expenditure Summary

FINANCE - FLEET INTERNAL SERVICE FUND

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change	
Expenses								
1 PERSONNEL SERVICES	\$1,590,141	\$1,620,887	\$1,764,857	\$1,588,633	\$1,831,562	4%		
2 SUPPLIES	\$48,535	\$45,332	\$68,672	\$49,289	\$54,830	-20%		
3 REPAIRS & MAINTENANCE	\$58,447	\$61,527	\$54,330	\$38,383	\$41,620	-23%		
4 MISC SERVICES & CHARGES	\$235,251	\$64,194	\$86,715	\$89,623	\$97,604	13%		
5 DESIGNATED EXPENSES	\$10,050	\$19,529	\$12,554	\$12,545	\$13,025	4%		
6 CAPITAL OUTLAY	\$0	\$12,626	\$0	\$15,000	\$15,000	-		
EXPENSES TOTAL	\$1,942,424	\$1,824,095	\$1,987,128	\$1,793,473	\$2,053,641	3%		



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Non-Departmental

Fleet Internal Service Fund

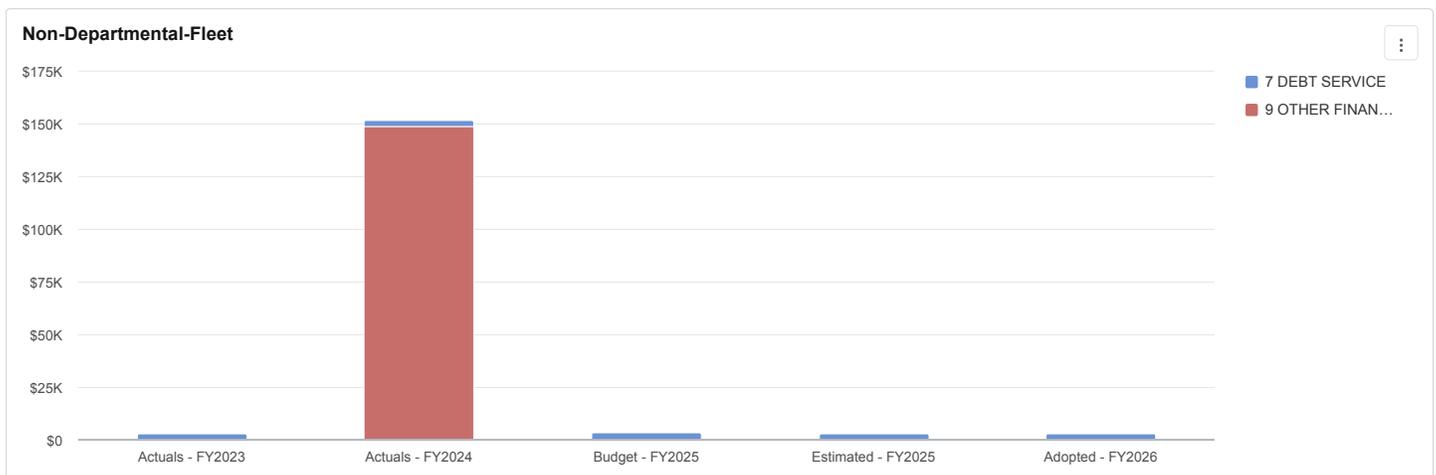


Expenditure Summary

Non-Departmental-Fleet

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
7 DEBT SERVICE	\$3,002	\$2,582	\$3,123	\$2,613	\$2,641	-15%
9 OTHER FINANCIAL USES	\$0	\$148,540	\$0	\$0	\$0	-
EXPENSES TOTAL	\$3,002	\$151,122	\$3,123	\$2,613	\$2,641	-15%

* Totals for Non-Departmental expenditures include debt service.



Data Updated: Nov 04, 2025, 7:48 PM

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Health Insurance Internal Service Fund

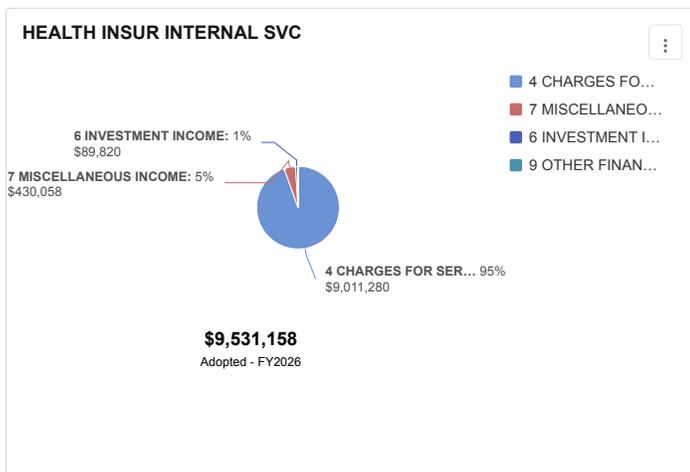


Budget Summary

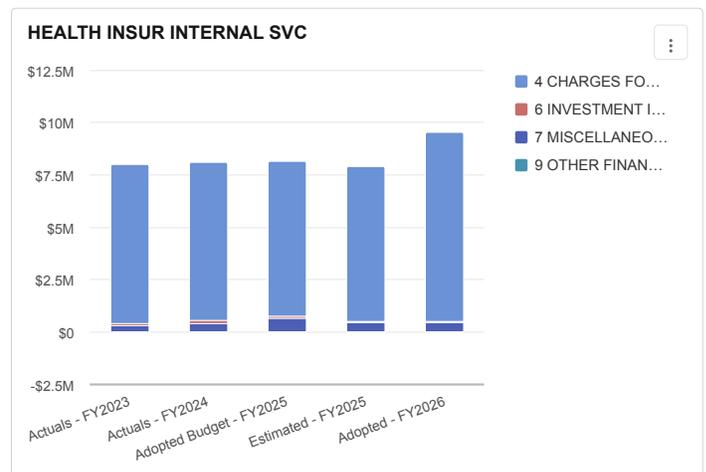
HEALTH INSUR INTERNAL SVC

	ACTUALS		ADOPTED BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
Revenues								
4 CHARGES FOR SERVICES	\$7,629,842	\$7,542,631	\$7,381,086	\$7,379,199	\$9,011,280	22%		
6 INVESTMENT INCOME	\$90,277	\$168,860	\$89,820	\$89,820	\$89,820	0%		
7 MISCELLANEOUS INCOME	\$297,669	\$379,266	\$668,419	\$432,181	\$430,058	-36%		
REVENUES TOTAL	\$8,017,788	\$8,090,757	\$8,139,325	\$7,901,200	\$9,531,158	17%		
Expenses								
170 - HUMAN RESOURCES	\$6,890,177	\$6,829,697	\$8,139,325	\$7,509,408	\$9,531,158	17%		
EXPENSES TOTAL	\$6,890,177	\$6,829,697	\$8,139,325	\$7,509,408	\$9,531,158	17%		
Net Change	\$1,127,611	\$1,261,060	\$0	\$391,792	\$0	-		

Revenues by Source

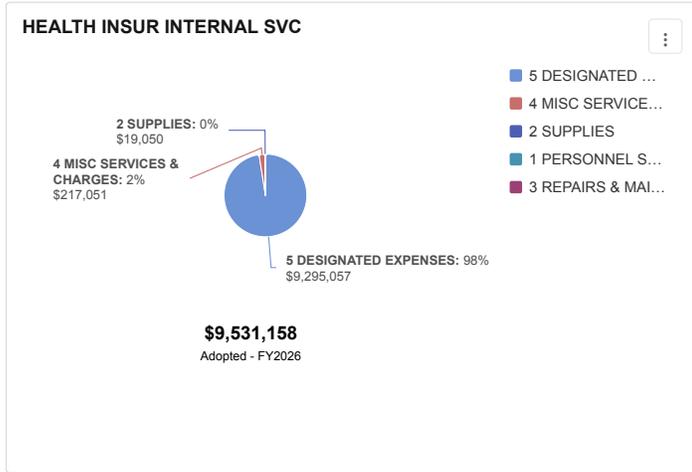


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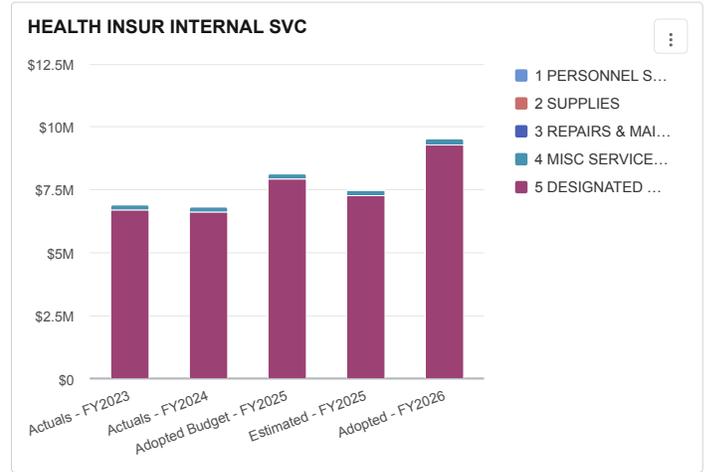


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



Data Updated: Nov 04, 2025, 7:48 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Risk Management Internal Service Fund

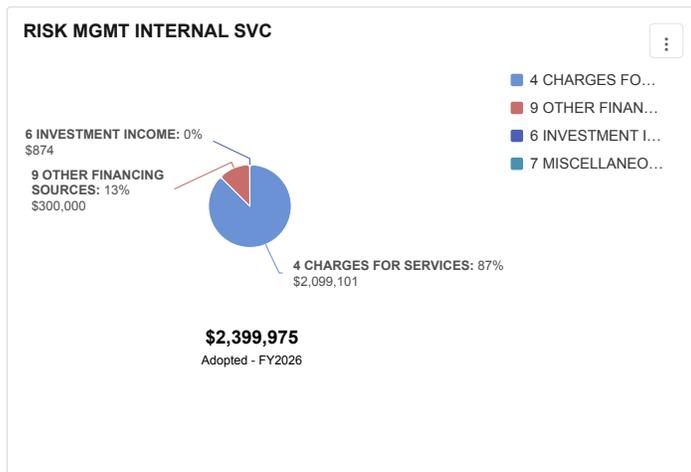


Budget Summary

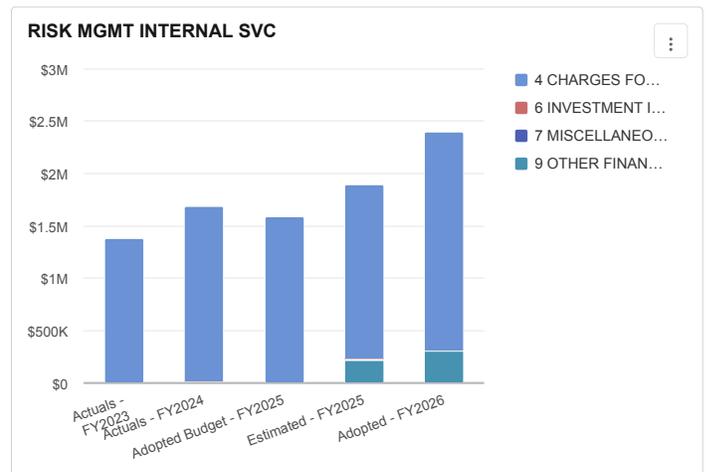
RISK MGMT INTERNAL SVC

	ACTUALS		ADOPTED BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024		FY2025	FY2025	FY2026	
Revenues							
4 CHARGES FOR SERVICES	\$1,374,655	\$1,681,479		\$1,582,903	\$1,667,689	\$2,099,101	33%
6 INVESTMENT INCOME	\$1,114	\$2,215		\$874	\$874	\$874	0%
7 MISCELLANEOUS INCOME	\$19	\$259		\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES	\$0	\$0		\$0	\$219,354	\$300,000	-
REVENUES TOTAL	\$1,375,788	\$1,683,953		\$1,583,777	\$1,887,917	\$2,399,975	52%
Expenses							
170 - HUMAN RESOURCES	\$1,426,403	\$1,666,235		\$1,946,627	\$2,083,040	\$2,402,198	23%
EXPENSES TOTAL	\$1,426,403	\$1,666,235		\$1,946,627	\$2,083,040	\$2,402,198	23%
Net Change	-\$50,615	\$17,718		-\$362,850	-\$195,123	-\$2,223	-

Revenues by Source

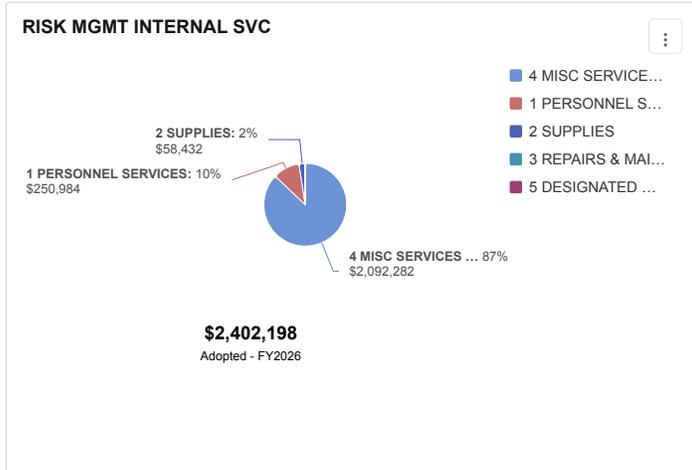


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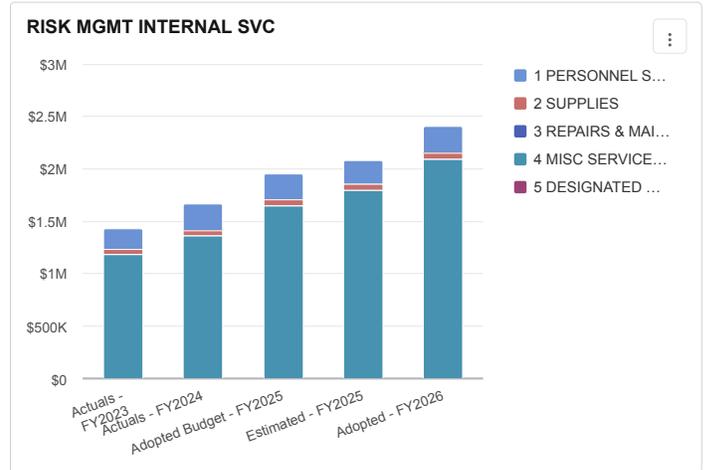


Data Updated: Nov 04, 2025, 7:48 PM

Expenditures by Use



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FTE Summary

RISK MGMT INTERNAL SVC

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Human Resources	3	3	3	3	3
FTE	3	3	3	3	3

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Human Resources

Risk Management Internal Service Fund



Human Resources

General Fund

Risk Management Fund

Health Insurance Fund

Human Resources

Risk Management

Human Resources

Mission

Risk Management is committed to minimizing the City's risk by establishing effective controls and providing high-quality services to employees and citizens through the centralized administration of workers' compensation, liability claims, property insurance, and other risk management programs.

FY 2025 Accomplishments



- Installed AEDs in all City departments as a proactive, life-saving measure to enhance emergency preparedness and employee safety.
- Successfully completed and passed the annual workers' compensation audit, demonstrating compliance and effective program management.
- Actively managed preventable incidents by sharing information with departments and employees, supporting a citywide effort to reduce future occurrences.

FY 2026 Goals



- Continue streamlining claims processes and procedures for both internal and external claims to improve efficiency and responsiveness.
- Continue managing workers' compensation costs with the goal of passing the annual audit and reducing the City's insurance premium.
- Continue managing liability insurance costs with the goal of reducing the City's premium while maintaining comprehensive coverage.

Performance Measures

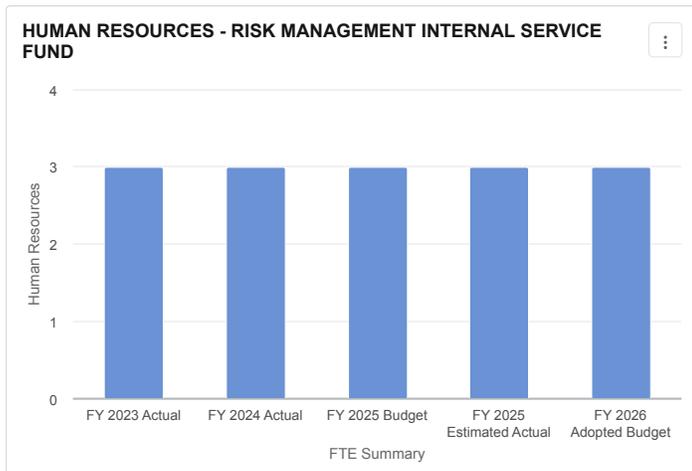
HUMAN RESOURCES - RISK MANAGEMENT INTERNAL SERVICE FUND

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Monitor Preventable Work-Related Injuries	24	45	32	29	25
Monitor Preventable Work-Related Vehicle Accidents	65	95	82	80	75
Track Vehicle Incidents – Backing With/Without Ground Guide	17	23	20	15	13
Track Vehicle Incidents – Lack of Attention to Surroundings	33	57	54	53	50
Track Vehicle Incidents – Too Fast for Conditions	1	8	7	5	4

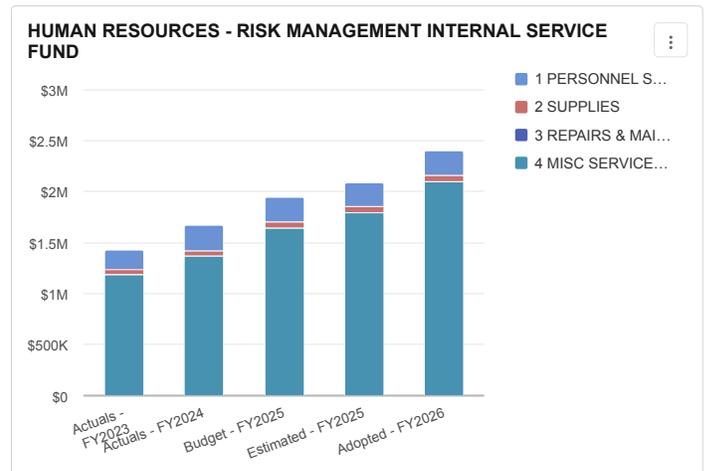
Expenditure Summary

HUMAN RESOURCES - RISK MANAGEMENT INTERNAL SERVICE FUND

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
Expenses								
1 PERSONNEL SERVICES	\$197,054	\$253,567	\$245,660	\$230,722	\$250,984	2%		
2 SUPPLIES	\$43,379	\$51,086	\$57,374	\$57,275	\$58,432	2%		
3 REPAIRS & MAINTENANCE	\$8	\$219	\$1,000	\$500	\$500	-50%		
4 MISC SERVICES & CHARGES	\$1,185,962	\$1,361,363	\$1,642,593	\$1,794,543	\$2,092,282	27%		
EXPENSES TOTAL	\$1,426,403	\$1,666,235	\$1,946,627	\$2,083,040	\$2,402,198	23%		



Data Updated: Oct 09, 2025, 9:27 PM



Data Updated: Nov 04, 2025, 7:48 PM

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Information Technology Internal Service Fund

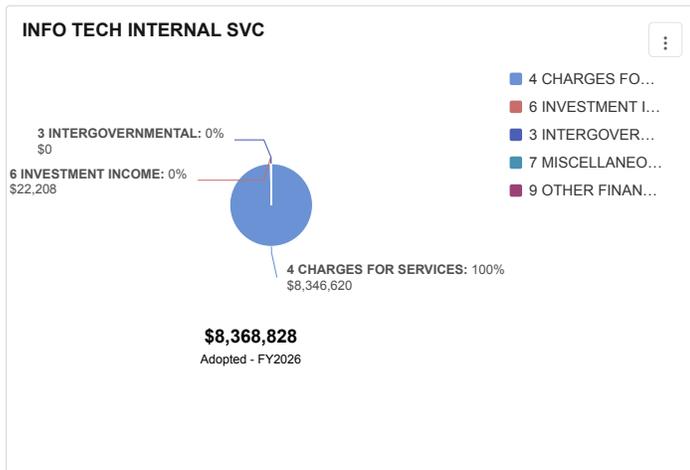


Budget Summary

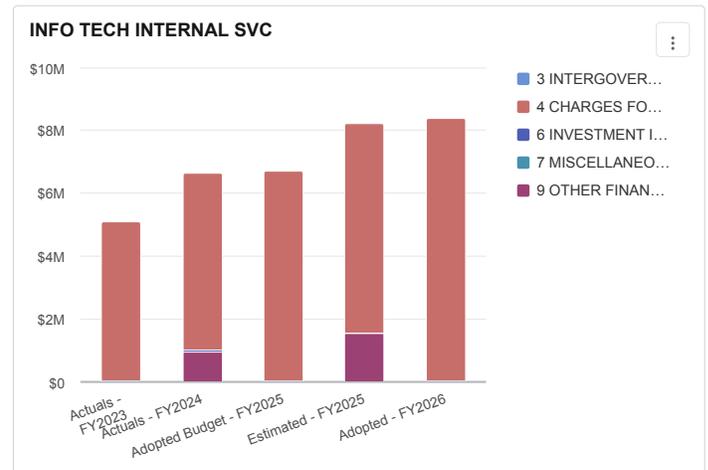
INFO TECH INTERNAL SVC

	ACTUALS		ADOPTED BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
Revenues								
3 INTERGOVERNMENTAL	\$5,030	\$0	\$0	\$0	\$0	-		
4 CHARGES FOR SERVICES	\$5,064,261	\$5,644,265	\$6,672,799	\$6,672,799	\$8,346,620	25%		
6 INVESTMENT INCOME	\$35,120	\$45,746	\$22,208	\$22,208	\$22,208	0%		
7 MISCELLANEOUS INCOME	\$946	\$5,377	\$1,680	\$171	\$0	-100%		
9 OTHER FINANCING SOURCES	\$0	\$944,282	\$1,313	\$1,529,854	\$0	-100%		
REVENUES TOTAL	\$5,105,357	\$6,639,670	\$6,698,000	\$8,225,032	\$8,368,828	25%		
Expenses								
180 - INFORMATION TECHNOLOGY	\$4,927,475	\$5,706,898	\$6,996,677	\$8,386,129	\$9,349,610	34%		
800 - DEBT SERVICE	\$1,320	\$1,320	\$1,323	\$1,321	\$1,321	0%		
EXPENSES TOTAL	\$4,928,795	\$5,708,218	\$6,998,000	\$8,387,450	\$9,350,931	34%		
Net Change	\$176,562	\$931,452	-\$300,000	-\$162,418	-\$982,103	-		

Revenues by Source

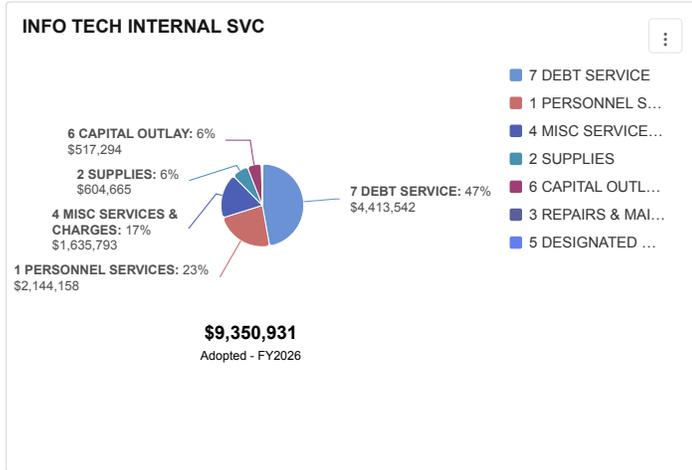


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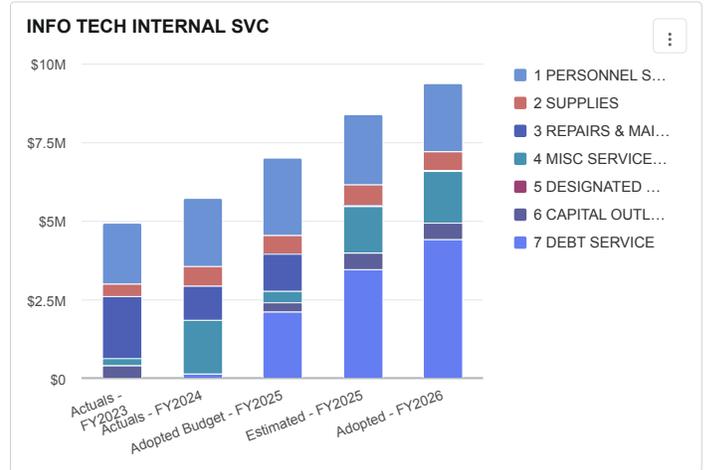


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Expenditures by Use



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FTE Summary

INFO TECH INTERNAL SVC

Department Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
FTE					
Information Technology	26	27	27	27	22
FTE	26	27	27	27	22

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Information Technology

Information Technology Internal Service Fund



Information Technology

Information Technology Internal Service Fund

Information Technology

Mission

Enhance operational efficiency and empower employee productivity by providing secure, innovative technology solutions and exceptional IT services that align with organizational goals and prioritize customer service excellence.

FY 2025 Accomplishments



- Completed the development and launch of the Real Time Crime Center (RTCC) to support real-time data analysis and public safety operations.
- Implemented dual-authentication to enhance system security and protect user access across the organization.
- Completed installation and implementation of FUSUS and Axon technologies to improve situational awareness, evidence management, and real-time law enforcement capabilities.
- Successfully completed Phase 1 of the Financials project, laying the foundation for improved financial management and reporting processes.

FY 2026 Goals



- Enhance network infrastructure and implement robust security measures to protect against cyber threats by conducting regular vulnerability assessments, managing firewalls, utilizing intrusion detection systems, and providing ongoing employee cybersecurity training.
- Enhance system reliability by improving uptime through proactive monitoring, fault tolerance, and redundancy. Implement robust backup and recovery solutions to minimize downtime and ensure business continuity.
- Develop, deliver, and sustain citywide and departmental software applications by understanding business and technology requirements that guide the identification, definition, prioritization, funding, and execution of projects.
- Provide high-quality customer service by establishing and meeting customer expectations in the delivery of core citywide technology services. Ensure all users have easy access to accurate and timely City information and services.

Performance Measures

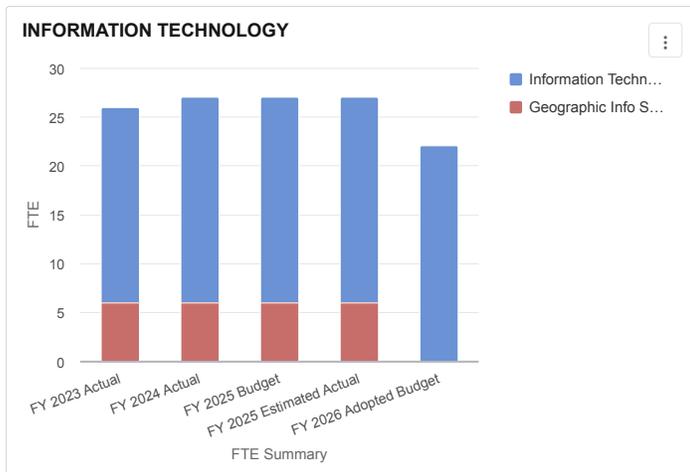
INFORMATION TECHNOLOGY

Function	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimate FY 2025	Target FY 2026
Help Desk Tickets Processed	7,200	7,342	7,416	7,530	7,623

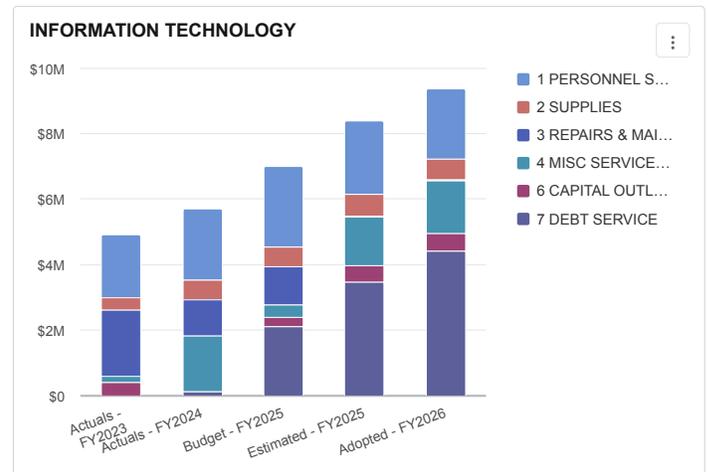
Expenditure Summary

INFORMATION TECHNOLOGY

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
Expenses						
1 PERSONNEL SERVICES	\$1,930,946	\$2,173,310	\$2,450,958	\$2,256,110	\$2,144,158	-13%
2 SUPPLIES	\$396,446	\$605,513	\$609,931	\$654,255	\$604,665	-1%
3 REPAIRS & MAINTENANCE	\$1,993,587	\$1,110,425	\$1,183,192	\$30,629	\$35,479	-97%
4 MISC SERVICES & CHARGES	\$217,189	\$1,692,649	\$352,529	\$1,477,873	\$1,635,793	364%
6 CAPITAL OUTLAY	\$389,306	\$0	\$300,000	\$517,165	\$517,294	72%
7 DEBT SERVICE	\$0	\$125,000	\$2,100,067	\$3,450,097	\$4,412,221	110%
EXPENSES TOTAL	\$4,927,475	\$5,706,898	\$6,996,677	\$8,386,129	\$9,349,610	34%



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Non-Departmental

Information Technology Internal Service Fund

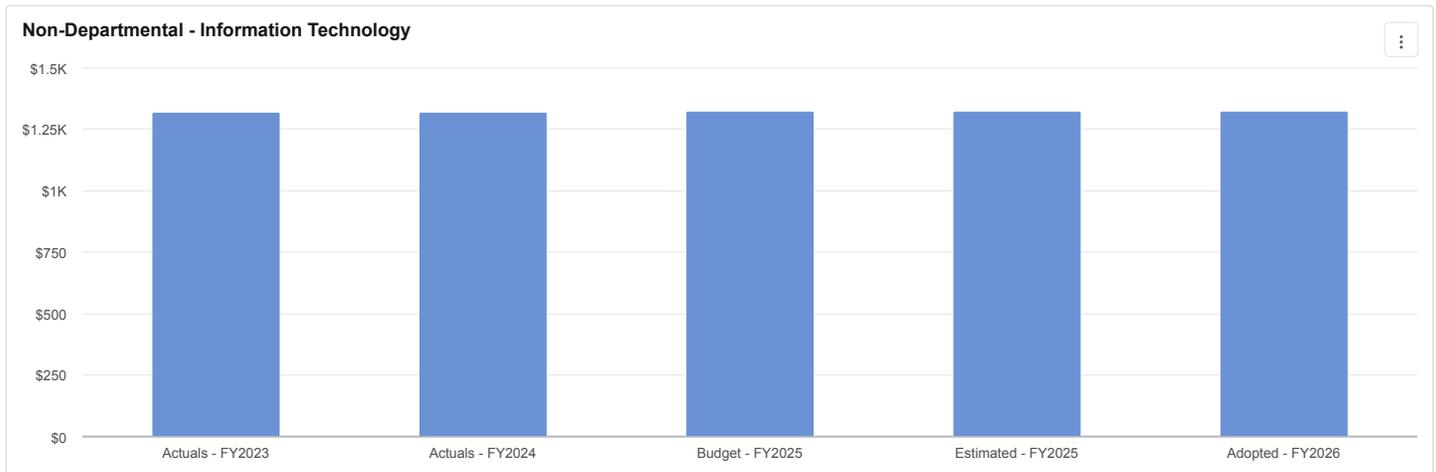


Expenditure Summary

Non-Departmental - Information Technology

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Expenses						
7 DEBT SERVICE	\$1,320	\$1,320	\$1,323	\$1,321	\$1,321	0%
EXPENSES TOTAL	\$1,320	\$1,320	\$1,323	\$1,321	\$1,321	0%

* Totals for Non-Departmental expenditures include debt service.



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Debt Service Fund

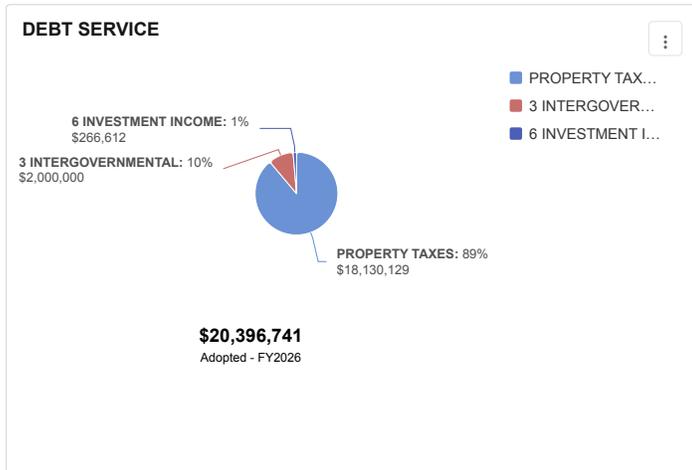


Budget Summary

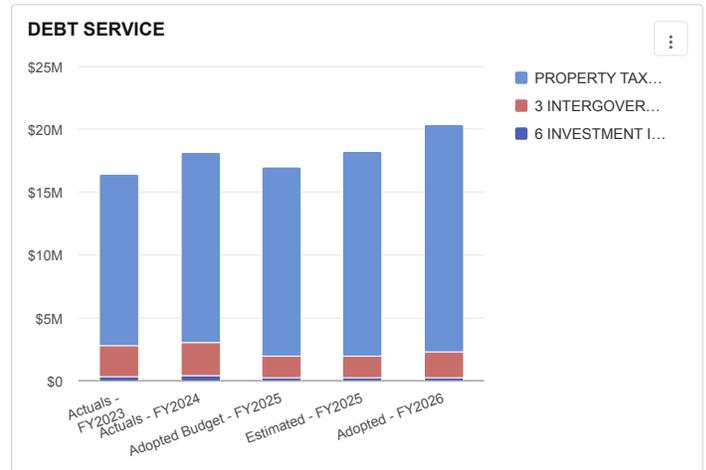
DEBT SERVICE

	ACTUALS		ADOPTED BUDGET		ESTIMATED		ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026			
Revenues								
PROPERTY TAXES	\$13,653,721	\$15,208,749	\$15,025,068	\$16,243,998	\$18,130,129		21%	
3 INTERGOVERNMENTAL	\$2,412,505	\$2,557,993	\$1,684,375	\$1,684,375	\$2,000,000		19%	
6 INVESTMENT INCOME	\$326,335	\$426,488	\$266,612	\$266,612	\$266,612		0%	
REVENUES TOTAL	\$16,392,561	\$18,193,231	\$16,976,055	\$18,194,985	\$20,396,741		20%	
Expenses								
800 - DEBT SERVICE	\$17,020,588	\$17,541,063	\$17,905,028	\$17,905,028	\$21,087,558		18%	
EXPENSES TOTAL	\$17,020,588	\$17,541,063	\$17,905,028	\$17,905,028	\$21,087,558		18%	
Net Change	-\$628,027	\$652,168	-\$928,973	\$289,957	-\$690,817		-	

Revenues by Source



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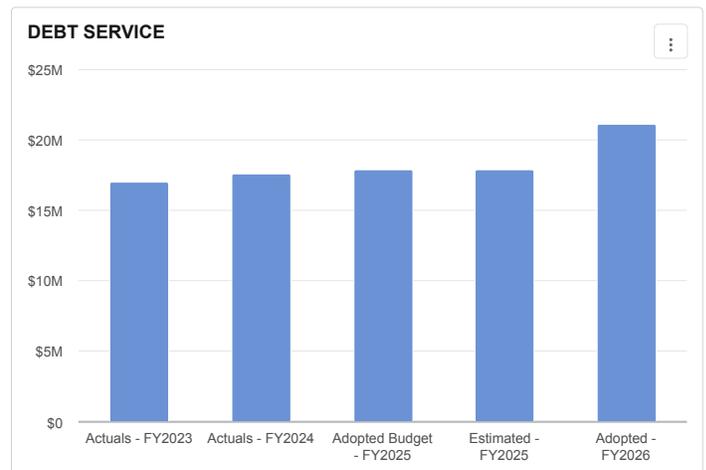


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Expenditures by Use



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Ad Valorem Rates and Property Values Over Last Ten Fiscal Years

Fiscal Year (Tax Year)	General Fund	Interest & Sinking Fund	Total Tax Rate	Market Value	Net Taxable Value
FY 2016 (2015)	\$ 0.49380	\$ 0.25600	\$ 0.7498	\$ 6,036,159,736	\$ 5,175,292,421
FY 2017 (2016)	0.44670	0.30310	0.74980	6,323,970,735	5,352,339,761
FY 2018 (2017)	0.49330	0.25650	0.74980	6,918,479,682	5,772,164,539
FY 2019 (2018)	0.53530	0.21450	0.74980	7,177,133,251	5,834,474,313
FY 2020 (2019)	0.52810	0.22170	0.74980	8,031,991,548	6,461,868,238
FY 2021 (2020)	0.51500	0.21800	0.73300	8,699,563,569	6,942,146,436
FY 2022 (2021)	0.51190	0.18850	0.70040	10,180,636,548	7,810,296,015
FY 2023 (2022)	0.46560	0.15770	0.62330	12,470,116,586	9,355,940,924
FY 2024 (2023)	0.47420	0.14660	0.62080	15,059,910,289	10,812,236,064
FY 2025 (2024)	0.51070	0.14660	0.65730	15,587,164,535	11,269,815,003

Property Tax Levies and Collections Over Last Ten Fiscal Years

Fiscal Year (Tax Year)	Tax Levy	Collected within Fiscal Year of the Levy (1)	Percentage of Levy	Collection in Subsequent Years (2)	Collections to Date	Percentage of Levy
FY 2016 (2015)	\$ 38,595,889	\$ 38,091,782	98.69%	\$ 240,106	\$ 38,331,888	99.32%
FY 2017 (2016)	39,932,447	39,354,013	98.55%	225,640	39,579,653	99.12%
FY 2018 (2017)	42,927,120	42,255,422	98.44%	196,066	42,451,488	98.89%
FY 2019 (2018)	43,442,967	42,776,978	98.47%	298,818	43,075,796	99.15%
FY 2020 (2019)	47,988,263	47,167,851	98.29%	158,225	47,326,076	98.62%
FY 2021 (2020)	50,871,048	50,060,001	98.41%	182,199	50,242,200	98.76%
FY 2022 (2021)	53,900,696	52,971,734	98.28%	235,782	53,207,515	98.71%
FY 2023 (2022)	58,076,082	56,687,849	97.61%	238,818	56,926,667	98.02%
FY 2024 (2023)	66,399,327	64,778,986	97.56%	193,878	64,972,864	97.85%
FY 2025 (2024)	71,110,622	71,015,804	99.88%	247,379	69,922,656	98.33%

(1) Estimate is used for Fiscal Year 2025.

(2) Collections in subsequent years represent total delinquent amounts received during the fiscal year, regardless of the fiscal year of the tax levy.

Estimated Tax Levy

The following shows the calculation of FY 2026 estimated property tax levy based on the 2025 Certified Tax Roll Totals report from Bell County Tax Appraisal Board as of July 22, 2025.

		% of Appraised Value	Taxes Lost
Market Value (Certified)	\$ 16,007,748,271		
Less:			
Ag Value Loss	(24,866,280)	0.16%	(174,412)
Appraised Value	15,982,881,991		
Less:			
Cap on Homestead Increases	(394,140,078)	2.47%	(2,764,499)
Assessed Value	15,588,741,913		
Less:			
Pollution Control	(418,601)	0.00%	(2,936)
Solar Exemption	(704,568)	0.00%	(4,942)
Public Property for Housing Indigent Persons	(4,589,950)	0.03%	(32,194)
Armed Services Surviving Spouse	(9,377,591)	0.06%	(65,774)
Abatements	(17,043,332)	0.11%	(119,542)
Charitable Organizations	(23,271,777)	0.15%	(163,228)
Lease Vehicle Exemption	(30,951,272)	0.19%	(217,092)
Veterans' Partial Exemptions	(67,506,000)	0.42%	(473,487)
Over 65 Exemptions	(111,191,583)	0.70%	(779,898)
Totally Exempt Property	(1,394,819,746)	8.73%	(9,783,266)
Veterans' 100% HS Exemption	(2,351,214,900)	14.71%	(16,491,421)
Total Exemptions	(4,011,089,320)	27.72%	(31,072,691)
Net Taxable Value	11,577,652,593	72.44%	
Less:			
Freeze Taxable Value	(906,572,565)	5.67%	
Transfer Adjustment for Freeze Taxable Value	(364,339)		
Freeze Adjusted Taxable Value	10,670,715,689		
Less Tax Increment Finance Zone	(222,498,760)		
Freeze Adjusted Taxable Value (less TIRZ)	10,448,216,929	65.37%	
Adopted Tax Rate per \$100 Valuation	\$ 0.7014		
Freeze Tax Levy	3,954,047		
Freeze Adjusted Tax Levy	73,283,794		
Total Estimated Tax Levy	77,237,841		
Estimated Collections at 99.0%	\$ 76,465,462		

Bonded Debt

The cost of acquisition for large capital items and the construction of infrastructure sometimes exceed the amount of funding available from operating revenues and resources. When this occurs, the City may issue long-term debt obligations, typically in the form of general obligation bonds, revenue bonds, or certificates of obligation. These issues require greater legal formality than bank loans and may also require voter approval.

Types of Debt

The City of Killeen has three types of debt outstanding.

- **General obligation debt** is backed by the full faith and credit of the City; in other words, the debt is guaranteed by a pledge of ad valorem taxes.
- **Revenue debt** is payable from a specific source of revenue and does not affect the ad valorem tax rate. Revenue debt typically has a “coverage” requirement pursuant to the respective debt covenants. Coverage is the ratio of net pledged revenues to related debt service for a specific year.
- **Combination debt** is backed by a cross-pledge of taxes and revenues from a specific source of revenue. The City's combination debt is repaid with a combination of ad valorem taxes, water and sewer revenues, hotel occupancy tax revenues, and sales tax revenues.

A schedule of outstanding debt issues and debt service requirements appears on the immediately following pages.

Debt Policy

The City's debt service management policies are designed to comply with the legal provisions of the various bond ordinances and covenants governing the debt issue. City policy is to maintain a fund balance reserve of at least two months of annual appropriated expenditures for debt service and any associated fees.

When the City of Killeen utilizes long-term financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- Financing the improvement over a period not greater than the useful life of the improvement.
- Determining that the cost benefit of the improvement including interest costs is positive.

The City's debt management objective is to maintain level debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, street network, or other facilities. The City's debt payments must stay within provisions of state law, bond covenants, and City Council adopted policies. All of these criteria and objectives are met with the debt financing adopted in this budget.

The most recent debt issuances of the City of Killeen earned ratings as follows:

Bond Type	S&P	Fitch
General Obligation	AA	AA
Certificates of Obligation	AA	AA
Waterworks and Sewer System Revenue Bonds	AA	AA-

Debt Limit

No direct funded debt limitation is imposed on the City under current State law or the City Charter. Article XI, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem rate to \$2.50 per \$100 of assessed valuation for all City purposes. The City's FY 2025 tax rate is well below all of the referenced limits.

The following is an analysis of the City of Killeen's total assessed value for the 2025 tax roll, a calculation of the maximum amount the City can designate for debt service requirements, and the actual amount to be expended for tax-supported debt service during fiscal year 2026:

FY 2026 Assessed Value*	\$ 15,588,741,913
Maximum Ad Valorem Rate (\$2.50 per \$100)	X 2.5%
Legal Limit for Debt Service	\$ 389,718,548
FY 2026 Tax Supported Debt Service	\$ 18,048,426

*Source: 2025 Certified Totals (Grand Totals) as of July 22, 2025

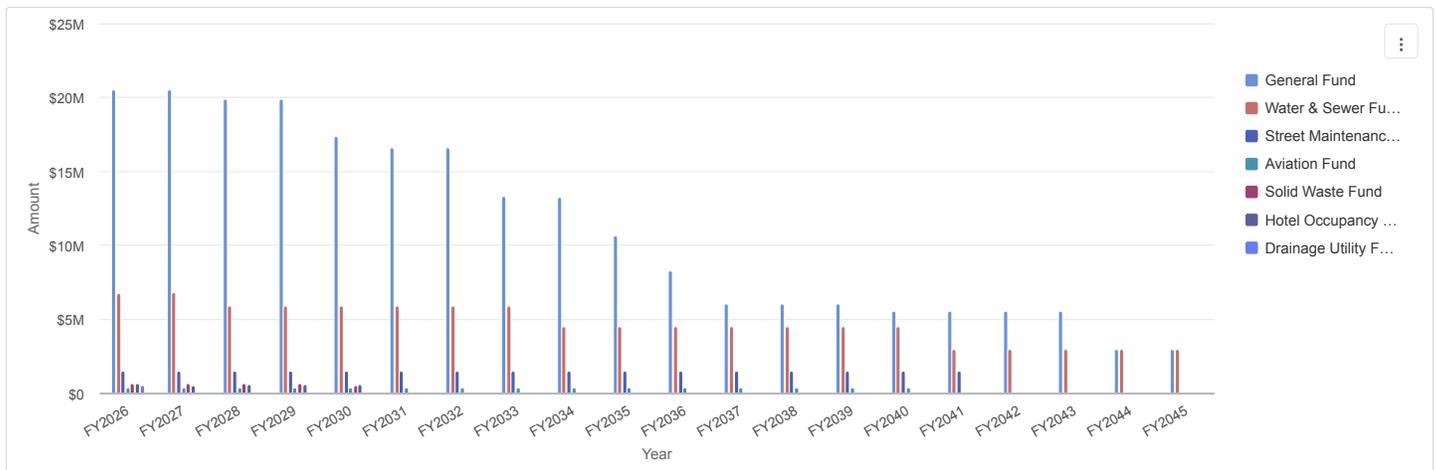
Bonded Debt at a Glance

Issue	Issue Date	Maturity Date	--- Interest Rates ---		Original Issue	Outstanding Principal 10/01/25	Outstanding Interest 10/01/25
			Low	High			
2015 GO Refunding Bonds	9/15/2015	8/1/2034	3.000%	4.000%	\$8,940,000	\$7,780,000	\$1,366,050
2016 GO Refunding Bonds	5/1/2016	8/1/2034	4.000%	5.000%	36,295,000	25,765,000	4,412,200
2017 GO Refunding Bonds	12/21/2017	8/1/2036	4.000%	5.000%	33,455,000	25,275,000	7,857,800
2019 Waterworks & Sewer System Rev Ref Bonds	10/29/2019	8/15/2027	3.000%	4.000%	6,425,000	1,785,000	107,100
2020 Limited Tax Note	7/15/2020	2/1/2027	1.270%	1.270%	4,910,000	1,450,000	18,479
2020 GO Refunding Bonds	8/18/2020	8/1/2030	2.000%	5.000%	10,010,000	725,000	79,000
2020A GO Refunding Bonds	8/18/2020	8/1/2039	0.804%	2.419%	62,065,000	45,095,000	3,416,133
2020 Waterworks & Sewer System Revenue Refunding & Improvement Bonds	11/19/2020	8/15/2040	2.000%	5.000%	22,775,000	17,365,000	5,247,200
2020A Waterworks & Sewer System Revenue Refunding Bonds	11/19/2020	8/15/2033	0.860%	2.170%	20,030,000	12,420,000	964,852
2022 Combination Tax & Revenue CO's	2/16/2022	8/1/2041	3.000%	5.000%	21,630,000	18,920,000	5,590,750
2022 Limited Tax Note	12/8/2022	10/1/2029	3.590%	3.590%	5,000,000	2,970,000	271,045
2023 Combination Tax & Revenue CO's	8/2/2023	8/1/2043	4.000%	5.000%	30,450,000	30,150,000	14,495,950
2025 Combination Tax & Revenue CO's	4/22/2025	8/1/2045	4.000%	5.000%	37,465,000	37,465,000	21,489,163
2025 Lease Revenue Bonds	7/10/2025	2/1/2040	7.620%	7.620%	3,545,000	3,545,000	2,428,821
2025 Waterworks & Sewer System Revenue Bonds	7/10/2025	8/15/2045	4.625%	5.000%	35,770,000	35,770,000	22,166,305

Purpose of Individual Debt Issue

Issue	Purpose
2015 GO Refunding Bonds	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2016 GO Refunding Bonds	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2017 GO Refunding Bonds	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2019 Waterworks & Sewer System Rev Ref Bonds	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2020 Limited Tax Note	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2020 GO Refunding Bonds	To purchase equipment for Fire Department
2020A GO Refunding Bonds	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2020 Waterworks & Sewer System Revenue Refunding & Improvement Bonds	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2020A Waterworks & Sewer System Revenue Refunding Bonds	Refund Outstanding Obligations - Proceeds were used to refund prior bonds
2022 Combination Tax & Revenue CO's	Street Maintenance
2022 Limited Tax Note	Replacement of 3 pumper/engines, one ladder truck and new ambulance for Fire Station 4
2023 Combination Tax & Revenue CO's	Fleet Services Facility for various City departments including utility, parks, fire and police department; City parks, including new park improvements and a parks maintenance facility; public safety facilities and equipment, including an evidence storage facility and related parking facilities; City airport, including a new Skylark Fixed Base Operator building
2025 Combination Tax & Revenue CO's	Street reconstruction, Fire Station #5 and Golf Course renovations
2025 Aviation Revenue Bonds	Commercial lease building located in the Greater Killeen Regional Airport
2025 Waterworks & Sewer System Revenue Bonds	Waterline replacement, wastewater line replacement, dead-end looping/auto-flushing installation

Total Debt by Fund



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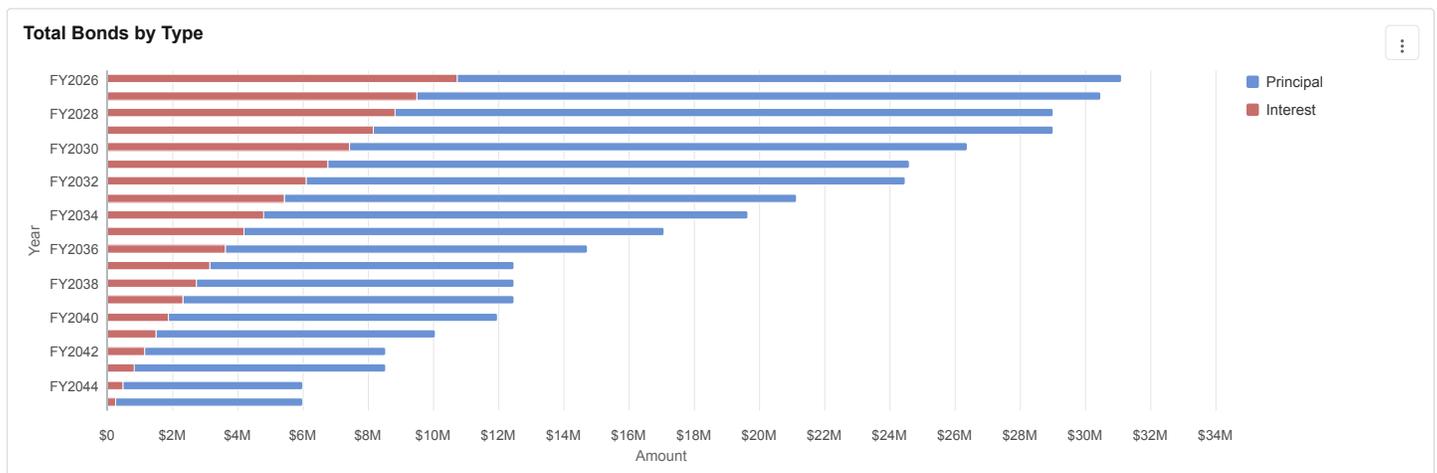
Total Debt by Fund

Fund	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Amount							
Aviation Fund	\$396,505	\$396,032	\$399,793	\$397,601	\$399,456	\$400,169	\$399,738
Drainage Utility Fund	\$520,979	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$20,513,196	\$20,515,035	\$19,860,057	\$19,860,625	\$17,353,404	\$16,611,593	\$16,609,225
Hotel Occupancy Tax	\$710,450	\$515,300	\$611,750	\$603,500	\$612,200	\$109,200	\$0
Solid Waste Fund	\$683,510	\$677,705	\$685,435	\$682,625	\$533,710	\$0	\$0
Street Maintenance Fund	\$1,533,350	\$1,532,950	\$1,531,150	\$1,537,950	\$1,532,950	\$1,531,550	\$1,532,800
Water & Sewer Fund	\$6,765,501	\$6,853,726	\$5,946,380	\$5,945,337	\$5,946,858	\$5,951,154	\$5,948,698
AMOUNT	\$31,123,491	\$30,490,748	\$29,034,565	\$29,027,637	\$26,378,578	\$24,603,665	\$24,490,460

Fund	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039
Amount							
Aviation Fund	\$398,165	\$400,258	\$396,017	\$395,443	\$398,155	\$398,961	\$397,863
Drainage Utility Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$13,289,353	\$13,226,982	\$10,662,753	\$8,308,918	\$6,048,090	\$6,049,600	\$6,045,868
Hotel Occupancy Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Street Maintenance Fund	\$1,532,600	\$1,532,350	\$1,531,050	\$1,528,700	\$1,530,300	\$1,530,700	\$1,529,900
Water & Sewer Fund	\$5,943,878	\$4,501,581	\$4,504,081	\$4,505,331	\$4,508,081	\$4,504,881	\$4,505,731
AMOUNT	\$21,163,996	\$19,661,171	\$17,093,901	\$14,738,392	\$12,484,626	\$12,484,142	\$12,479,362

Fund	FY2040	FY2041	FY2042	FY2043	FY2044	FY2045
Amount						
Aviation Fund	\$399,669	\$0	\$0	\$0	\$0	\$0
Drainage Utility Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$5,538,394	\$5,537,594	\$5,539,594	\$5,540,800	\$3,010,550	\$3,012,825
Hotel Occupancy Tax	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste Fund	\$0	\$0	\$0	\$0	\$0	\$0
Street Maintenance Fund	\$1,532,900	\$1,529,550	\$0	\$0	\$0	\$0
Water & Sewer Fund	\$4,505,131	\$2,997,931	\$2,998,931	\$2,998,931	\$2,995,806	\$2,997,506
AMOUNT	\$11,976,094	\$10,065,075	\$8,538,525	\$8,539,731	\$6,006,356	\$6,010,331

Total Debt by Type



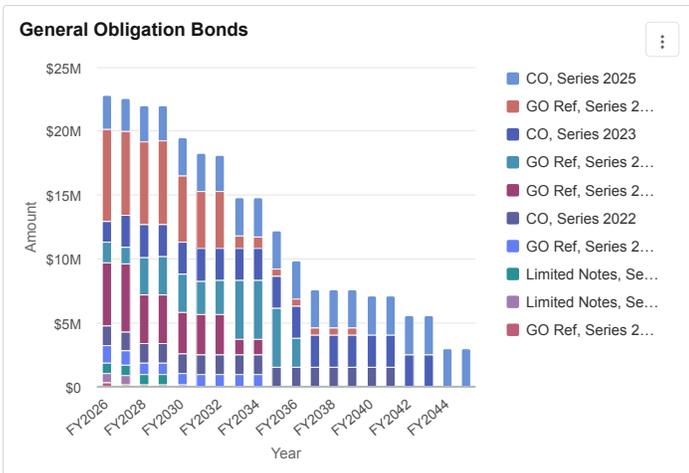
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Total Bonds by Type

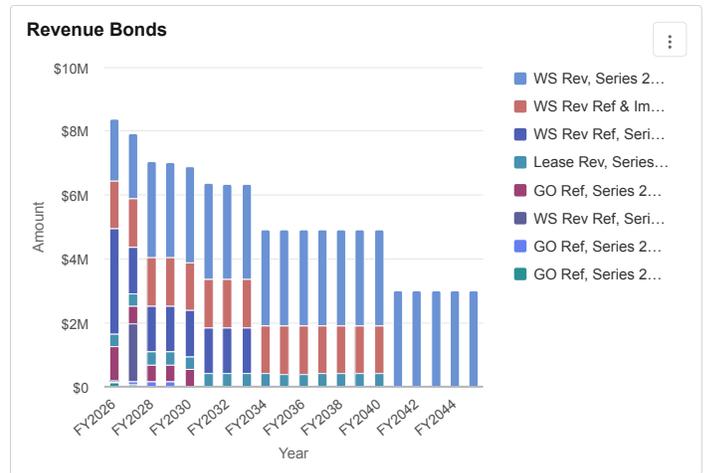
Amount Type	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Amount							
Principal	\$20,390,000	\$20,980,000	\$20,195,000	\$20,865,000	\$18,935,000	\$17,835,000	\$18,395,000
Interest	\$10,733,491	\$9,510,748	\$8,839,565	\$8,162,637	\$7,443,578	\$6,768,665	\$6,095,460
AMOUNT	\$31,123,491	\$30,490,748	\$29,034,565	\$29,027,637	\$26,378,578	\$24,603,665	\$24,490,460

Amount Type	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039
Amount							
Principal	\$15,740,000	\$14,860,000	\$12,910,000	\$11,115,000	\$9,340,000	\$9,750,000	\$10,155,000
Interest	\$5,423,996	\$4,801,171	\$4,183,901	\$3,623,392	\$3,144,626	\$2,734,142	\$2,324,362
AMOUNT	\$21,163,996	\$19,661,171	\$17,093,901	\$14,738,392	\$12,484,626	\$12,484,142	\$12,479,362

Amount Type	FY2040	FY2041	FY2042	FY2043	FY2044	FY2045
Amount						
Principal	\$10,080,000	\$8,565,000	\$7,390,000	\$7,715,000	\$5,510,000	\$5,755,000
Interest	\$1,896,094	\$1,500,075	\$1,148,525	\$824,731	\$496,356	\$255,331
AMOUNT	\$11,976,094	\$10,065,075	\$8,538,525	\$8,539,731	\$6,006,356	\$6,010,331



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All Bonds

Bond	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Amount							
CO, Series 2022	\$1,533,350	\$1,532,950	\$1,531,150	\$1,537,950	\$1,532,950	\$1,531,550	\$1,532,800
CO, Series 2023	\$1,690,050	\$2,529,300	\$2,525,800	\$2,529,550	\$2,525,050	\$2,527,550	\$2,526,550
CO, Series 2025	\$2,638,938	\$2,639,344	\$2,813,344	\$2,796,344	\$3,012,344	\$3,009,594	\$2,883,344
GO Ref, Series 2015	\$1,513,200	\$1,149,400	\$908,200	\$915,200	\$920,800	\$925,000	\$932,800
GO Ref, Series 2016	\$4,973,600	\$5,360,600	\$3,908,600	\$3,910,200	\$3,206,600	\$3,210,800	\$3,210,400
GO Ref, Series 2017	\$1,567,000	\$1,288,500	\$2,987,750	\$2,991,500	\$2,990,250	\$2,599,000	\$2,602,000
GO Ref, Series 2020	\$286,550	\$128,750	\$130,450	\$127,000	\$131,250	\$0	\$0
GO Ref, Series 2020A	\$8,213,331	\$7,066,198	\$7,072,993	\$7,068,954	\$5,713,020	\$4,448,849	\$4,454,131
Lease Rev, Series 2025	\$396,505	\$396,032	\$399,793	\$397,601	\$399,456	\$400,169	\$399,738
Limited Notes, Series 2020	\$733,843	\$734,636	\$0	\$0	\$0	\$0	\$0
Limited Notes, Series 2022	\$811,623	\$811,314	\$810,107	\$808,002	\$0	\$0	\$0

Bond	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
WS Rev Ref & Impr, Series 2020	\$1,507,000	\$1,509,750	\$1,505,250	\$1,508,750	\$1,509,750	\$1,508,550	\$1,505,750
WS Rev Ref, Series 2019	\$53,550	\$1,838,550	\$0	\$0	\$0	\$0	\$0
WS Rev Ref, Series 2020A	\$3,283,791	\$1,444,495	\$1,445,699	\$1,439,156	\$1,440,927	\$1,445,923	\$1,444,267
WS Rev, Series 2025	\$1,921,161	\$2,060,931	\$2,995,431	\$2,997,431	\$2,996,181	\$2,996,681	\$2,998,681
AMOUNT	\$31,123,491	\$30,490,748	\$29,034,565	\$29,027,637	\$26,378,578	\$24,603,665	\$24,490,460

Bond	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039
Amount							
CO, Series 2022	\$1,532,600	\$1,532,350	\$1,531,050	\$1,528,700	\$1,530,300	\$1,530,700	\$1,529,900
CO, Series 2023	\$2,527,050	\$2,528,800	\$2,526,550	\$2,525,300	\$2,524,800	\$2,529,800	\$2,524,800
CO, Series 2025	\$3,014,594	\$3,010,594	\$3,012,594	\$3,010,094	\$3,013,094	\$3,011,094	\$3,014,094
GO Ref, Series 2015	\$939,000	\$942,450	\$0	\$0	\$0	\$0	\$0
GO Ref, Series 2016	\$1,200,400	\$1,196,000	\$0	\$0	\$0	\$0	\$0
GO Ref, Series 2017	\$4,614,600	\$4,608,600	\$4,616,400	\$2,267,200	\$0	\$0	\$0
GO Ref, Series 2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GO Ref, Series 2020A	\$993,710	\$940,539	\$507,209	\$506,324	\$510,196	\$508,706	\$506,974
Lease Rev, Series 2025	\$398,165	\$400,258	\$396,017	\$395,443	\$398,155	\$398,961	\$397,863
Limited Notes, Series 2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Limited Notes, Series 2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS Rev Ref & Impr, Series 2020	\$1,506,350	\$1,505,150	\$1,507,150	\$1,507,150	\$1,508,150	\$1,507,950	\$1,506,550
WS Rev Ref, Series 2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS Rev Ref, Series 2020A	\$1,440,597	\$0	\$0	\$0	\$0	\$0	\$0
WS Rev, Series 2025	\$2,996,931	\$2,996,431	\$2,996,931	\$2,998,181	\$2,999,931	\$2,996,931	\$2,999,181
AMOUNT	\$21,163,996	\$19,661,171	\$17,093,901	\$14,738,392	\$12,484,626	\$12,484,142	\$12,479,362

Bond	FY2040	FY2041	FY2042	FY2043	FY2044	FY2045
Amount						
CO, Series 2022	\$1,532,900	\$1,529,550	\$0	\$0	\$0	\$0
CO, Series 2023	\$2,526,800	\$2,525,400	\$2,525,600	\$2,527,200	\$0	\$0
CO, Series 2025	\$3,011,594	\$3,012,194	\$3,013,994	\$3,013,600	\$3,010,550	\$3,012,825
GO Ref, Series 2015	\$0	\$0	\$0	\$0	\$0	\$0
GO Ref, Series 2016	\$0	\$0	\$0	\$0	\$0	\$0
GO Ref, Series 2017	\$0	\$0	\$0	\$0	\$0	\$0
GO Ref, Series 2020	\$0	\$0	\$0	\$0	\$0	\$0
GO Ref, Series 2020A	\$0	\$0	\$0	\$0	\$0	\$0
Lease Rev, Series 2025	\$399,669	\$0	\$0	\$0	\$0	\$0
Limited Notes, Series 2020	\$0	\$0	\$0	\$0	\$0	\$0
Limited Notes, Series 2022	\$0	\$0	\$0	\$0	\$0	\$0
WS Rev Ref & Impr, Series 2020	\$1,508,950	\$0	\$0	\$0	\$0	\$0
WS Rev Ref, Series 2019	\$0	\$0	\$0	\$0	\$0	\$0
WS Rev Ref, Series 2020A	\$0	\$0	\$0	\$0	\$0	\$0
WS Rev, Series 2025	\$2,996,181	\$2,997,931	\$2,998,931	\$2,998,931	\$2,995,806	\$2,997,506
AMOUNT	\$11,976,094	\$10,065,075	\$8,538,525	\$8,539,731	\$6,006,356	\$6,010,331

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Capital Improvement Program



A capital improvement project is a capital expenditure of public funds for the acquisition, construction, or improvement of a physical facility or infrastructure asset. The City of Killeen plans capital expenditures over a five-year period; however, a formal capital improvements budget is adopted by the City Council for the current year only.

Needed capital improvements are identified through city growth, system models, repair and maintenance costs, and various other analyses. Infrastructure outlays are developed using long-range plans for aviation, transportation, water, sewer, solid waste and drainage. Staff, council, and the City's engineers developed these long-range plans. The list of slated infrastructure projects is reviewed and revised each year during the capital improvement program process. Some projects must wait until sufficient funding is available. Other projects are of such magnitude that they require a bond issue to provide funding.

The City utilizes capital project funds to account for resources to be used for the acquisition and construction of major capital outlay, or projects that extend over more than one fiscal year.

THE FY 2026 CAPITAL IMPROVEMENT PROGRAM IS LOCATED AT THE FOLLOWING LINK:

<https://www.killeentexas.gov/DocumentCenter/View/12801/FY-2026-Adopted-Capital-Improvement-Program-20262030-PDF>

The complete document includes detailed project information and a five year plan.

The Financial Governance Policy Section XIII and XIV describe the capital equipment/project expenditures and capital project policy. The Financial Governance Policy is located at <https://www.killeentexas.gov/DocumentCenter/View/10215/COK-Financial-Governance-Policies-2-27-2024---Final>

Impact on Future Operating Budgets

Many of the larger infrastructure projects are either replacement items with operating costs already built into the operating budget, or new construction not materially affecting operational costs due to their new condition. Below is a table of the operating impacts of major capital improvements on future operating budgets:

Category / Project	Project Code	Fund	Fund/Dept	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operations/Maintenance -								
Rancier Drive Reconstruction	923009	Street Maintenance	225-400	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Traffic Signal at the Intersection of Rosewood and Aspen	926008	Street Maintenance	225-450	-	2,150	2,150	2,150	2,150
				\$ -	\$ 2,150	\$ 2,150	\$ 2,150	\$ 7,150
				Total Revenue	\$ -	\$ -	\$ -	\$ -
				Total Expense	\$ -	\$ 2,150	\$ 2,150	\$ 7,150

Budget Summary

CAPITAL IMPROVEMENT

	ACTUALS		ADOPTED	ESTIMATED	ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change from FY 2025 Budget
Revenues						
CAPITAL IMPROVEMENT FUNDS						
GOVERNMENTAL CIP	\$21,684,166	\$22,315,141	\$6,857,524	\$21,780,300	\$8,559,093	25%
GOLF CAPITAL PROJECTS	\$36	\$36	\$29	\$0	\$0	-100%
AVIATION CIP	\$1,514,686	\$112,486	\$442,642	\$5,290,513	\$456,917	3%
WATER AND SEWER CIP	\$3,464,534	\$12,790,640	\$5,248,702	\$8,737,395	\$4,070,440	-22%
SOLID WASTE CIP	\$3,352,374	\$4,595,488	\$3,672,242	\$5,380,170	\$3,061,281	-17%
DRAINAGE UTILITY CIP	\$905,725	\$1,803,897	\$721,811	\$1,263,154	\$744,328	3%
CAPITAL IMPROVEMENT FUNDS TOTAL	\$30,921,521	\$41,617,689	\$16,942,950	\$42,451,532	\$16,892,059	0%
BOND FUNDS						
CERTIFICATE OF OBL 2011	\$68,080	\$0	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2014	\$1,674	\$0	\$0	\$0	\$0	-
CERTIFICATES OF OBL 2022	\$685,462	\$1,195,573	\$537,633	\$637,180	\$537,633	0%
CERTIFICATES OF OBL 2023	\$32,545,471	\$1,813,086	\$679,721	\$679,721	\$679,721	0%
CERTIFICATES OF OBL 2025	\$0	\$0	\$0	\$39,393,931	\$0	-
WATER AND SEWER IMPR 2013	\$2,749	\$0	\$0	\$0	\$0	-
WATER AND SEWER IMPR 2020	\$443,704	\$779,403	\$378,888	\$378,888	\$378,888	0%
2025 W/S BOND FUND	\$0	\$0	\$17,740,410	\$37,088,510	\$0	-100%
DRAINAGE UT 2006 CO BONDS	\$2,670	\$0	\$0	\$0	\$0	-
BOND FUNDS TOTAL	\$33,749,809	\$3,788,062	\$19,336,652	\$78,178,230	\$1,596,242	-92%
IMPACT FEE FUNDS						
WATER IMPACT FEE	\$695,570	\$1,093,868	\$823,780	\$1,173,860	\$1,024,890	24%
WASTEWATER IMPACT FEE	\$233,072	\$351,822	\$342,704	\$390,965	\$389,989	14%
IMPACT FEE FUNDS TOTAL	\$928,642	\$1,445,690	\$1,166,484	\$1,564,825	\$1,414,879	21%
AVIATION GRANTS/FACILITY FUNDS						
AVIATION AIP GRANTS	\$9,276,652	\$8,181,239	\$810,000	\$15,070,581	\$3,690,000	356%
AVIATION CFC	\$527,910	\$614,199	\$489,853	\$445,797	\$489,853	0%
AVIATION PFC	\$427,922	\$405,399	\$526,270	\$401,561	\$426,270	-19%
AVIATION GRANTS/FACILITY FUNDS TOTAL	\$10,232,483	\$9,200,837	\$1,826,123	\$15,917,939	\$4,606,123	152%
REVENUES TOTAL	\$75,832,455	\$56,052,277	\$39,272,209	\$138,112,526	\$24,509,303	-38%
Expenses						
CAPITAL IMPROVEMENT FUNDS						
GOVERNMENTAL CIP	\$9,692,325	\$24,295,429	\$4,973,147	\$53,877,816	\$11,206,122	125%
GOLF CAPITAL PROJECTS	\$0	\$1,286	\$0	\$0	\$0	-
AVIATION CIP	\$272,858	\$1,816,104	\$606,868	\$6,378,117	\$912,839	50%
WATER AND SEWER CIP	\$1,673,196	\$9,574,402	\$8,688,552	\$21,409,069	\$8,392,342	-3%
SOLID WASTE CIP	\$2,114,489	\$5,714,147	\$3,442,526	\$7,007,955	\$5,588,971	62%
DRAINAGE UTILITY CIP	\$938,994	\$1,226,435	\$1,500,900	\$4,813,837	\$2,278,224	52%
CAPITAL IMPROVEMENT FUNDS TOTAL	\$14,691,861	\$42,627,804	\$19,211,993	\$93,486,794	\$28,378,498	48%
BOND FUNDS						
CERTIFICATE OF OBL 2011	\$322,000	\$1,217,732	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2014	\$0	\$56,175	\$0	\$0	\$0	-

	ACTUALS		ADOPTED	ESTIMATED	ADOPTED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change from FY 2025 Budget
CERTIFICATES OF OBL 2022	\$1,388,093	\$2,475,723	\$1,000,000	\$20,720,183	\$0	-100%
CERTIFICATES OF OBL 2023	\$376,985	\$550,980	\$1,800,000	\$31,069,315	\$3,040,000	69%
CERTIFICATES OF OBL 2025	\$0	\$0	\$0	\$38,330,600	\$0	-
WATER AND SEWER IMPR 2013	\$111,227	\$0	\$0	\$0	\$0	-
WATER AND SEWER IMPR 2020	\$1,211,013	\$5,219,150	\$620,000	\$10,146,358	\$1,264,000	104%
2025 W/S BOND FUND	\$0	\$0	\$17,740,410	\$37,088,510	\$0	-100%
DRAINAGE UT 2006 CO BONDS	\$239,958	\$0	\$0	\$0	\$0	-
BOND FUNDS TOTAL	\$3,649,276	\$9,519,759	\$21,160,410	\$137,354,966	\$4,304,000	-80%
IMPACT FEE FUNDS						
WATER IMPACT FEE	\$147,000	\$147,000	\$147,000	\$279,920	\$2,522,000	1,616%
WASTEWATER IMPACT FEE	\$383,696	\$893,644	\$53,000	\$53,366	\$53,000	0%
IMPACT FEE FUNDS TOTAL	\$530,696	\$1,040,644	\$200,000	\$333,286	\$2,575,000	1,188%
AVIATION GRANTS/FACILITY FUNDS						
AVIATION AIP GRANTS	\$9,295,916	\$8,537,753	\$810,000	\$13,693,193	\$3,690,000	356%
AVIATION CFC	\$34,981	\$845,558	\$20,000	\$1,821,770	\$0	-100%
AVIATION PFC	\$1,057,007	\$226,745	\$100,000	\$964,298	\$410,000	310%
AVIATION GRANTS/FACILITY FUNDS TOTAL	\$10,387,903	\$9,610,056	\$930,000	\$16,479,261	\$4,100,000	341%
EXPENSES TOTAL	\$29,259,736	\$62,798,263	\$41,502,403	\$247,654,307	\$39,357,498	-5%

Pursuant to Article V, Section 50(9) of the City of Killeen Charter, detailed estimates of expenditures supporting the departmental summaries are provided in the Appendix, attached hereto and incorporated by reference.

Authorized Personnel

Summary by Fund



Fund Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
General	926.98	944.28	943.42	968.42	985.16
Water And Sewer Enterprise	121.5	129.5	128.5	128.5	128.52
Solid Waste Enterprise	108.68	92.18	99.18	99.18	99.18
Aviation Enterprise	40	40	47	47	47
Drainage Utility Enterprise	40.64	40.64	41.89	41.89	42.88
Fleet Internal SVC	27	27	27	27	27
TX State Veterans Cemetery	0	21	21	21	22
Info Tech Internal SVC	26	27	27	27	21.5
Hotel Occupancy Tax	16.13	16.13	16.13	16.13	16.13
Community Development	4.15	5.67	4.95	5.95	7.01
Risk Mgmt Internal SVC	3	3	3	3	3
Local Youth Diversion	2	2	1	1	1
Law Enforcement Grants	1	1	1	1	1
Court Building Security	1	1	1	1	1
Home Program	0.65	0.6	0.5	0.5	0.69
Home ARP	0.83	0.4	0.3	0.3	0.3
Total	1319.56	1351.4	1362.87	1388.87	1403.37

Authorized Personnel

Summary by Department



Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Animal Services - General							
	Animal Services Admin	Animal Control Officer	7	7	7	7	7
	Animal Services Admin	Animal Services Director	1	1	1	1	1
	Animal Services Admin	Animal Services Representative	2	0	0	0	0
	Animal Services Admin	Animal Shelter Assistant - 33	11	11	11	9	9
	Animal Services Admin	Animal Shelter Manager	2	2	2	2	2
	Animal Services Admin	Lead Animal Shelter Assistant - 33	0	0	0	2	2
	Animal Services Admin	Principal Secretary	1	1	1	1	1
	Animal Services Admin	Program Assistant	1	1	1	1	1
	Animal Services Admin	Program Coordinator	1	1	1	1	1
	Animal Services Admin	Senior Animal Control Officer	2	2	2	2	2
	Animal Services Admin	Vet Technician	1	1	1	1	1
	Animal Services Admin	Vet Technician Assistant	1	2	2	2	2
	Animal Services Admin	Veterinarian	0	1	1	1	1
ANIMAL SERVICES - GENERAL TOTAL			30	30	30	30	30

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Aviation - Aviation Enterprise							
	Killeen Regional (GRK)	Accounting Specialist (Aviation)	1	1	1	1	1
	Killeen Regional (GRK)	Airport Maint Supervisor	1	1	2	2	2
	Killeen Regional (GRK)	Airport Maintenance Manager	1	1	1	1	1
	Killeen Regional (GRK)	Airport Operations Manager	1	1	1	1	1
	Killeen Regional (GRK)	Airport Specialist - 31,62	6	6	10	12	12
	Killeen Regional (GRK)	Assistant Director of Aviation	1	1	1	1	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Killeen Regional (GRK)	Av Line Services Supervisor	1	1	1	1	1
	Killeen Regional (GRK)	Av Line Services Technician	6	6	6	6	6
	Killeen Regional (GRK)	Crew Leader (Aviation)	0	0	1	1	1
	Killeen Regional (GRK)	Executive Assistant	1	1	1	1	1
	Killeen Regional (GRK)	Executive Director of Aviation	1	1	1	1	1
	Killeen Regional (GRK)	Grants Administrator (Aviation)	1	1	1	1	1
	Killeen Regional (GRK)	IGSA Administrator	0	0	1	1	1
	Killeen Regional (GRK)	Operations Specialist	6	6	6	6	6
	Killeen Regional (GRK)	Operations Supervisor	1	1	1	1	1
	Killeen Regional (GRK)	Service Worker (Airport) - 31,62	9	9	9	7	7
	Skylark Field (ILE)	Airport Specialist	0	1	1	1	1
	Skylark Field (ILE)	Av Line Services Technician - 42	0	1	1	1	1
	Skylark Field (ILE)	Line services Crew Leader - 42	0	0	0	1	1
	Skylark Field (ILE)	Airport Specialist	1	0	0	0	0
	Skylark Field (ILE)	Av Line Services Technician	1	0	0	0	0
	Skylark Field (ILE)	Office Assistant (Aviation)	1	0	0	0	0
	Skylark Field (ILE)	Office Assistant (Aviation)	0	1	1	0	0
AVIATION - AVIATION ENTERPRISE TOTAL			40	40	47	47	47

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
City Auditor - General							
	City Auditor Admin	City Auditor	1	1	1	1	1
	City Auditor Admin	City Auditor Intern	0.5	0.5	0.5	0.5	0.5
CITY AUDITOR - GENERAL TOTAL			1.5	1.5	1.5	1.5	1.5
City Manager - General							
	City Manager Admin	Assistant City Manager - 50	1	1	1	1	2
	City Manager Admin	City Manager	1	1	1	1	1
	City Manager Admin	Community Engagement Coordinator	1	0	0	0	0
	City Manager Admin	Executive Administrative Assistant	1	1	1	1	1
	City Manager Admin	Principal Secretary	1	1	1	1	1
CITY MANAGER - GENERAL TOTAL			5	4	4	4	5

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Communications and Marketing - General							
	Multimedia	Communications Coordinator - 34	1	1	1	0	0
	Multimedia	Communications Officer	1	1	1	1	1
	Multimedia	Communications and Marketing Coordinator - 34	0	0	0	1	1
	Multimedia	Executive Assistant	1	1	1	1	1
	Multimedia	Executive Director of Communications	1	0	0	0	0
	Multimedia	Executive Director of Communications and Marketing	0	1	1	1	1
	Multimedia	Multimedia Coordinator	1	1	1	1	1
	Multimedia	Multimedia Supervisor	1	1	1	1	1
	Print Services	Offset Printing Technician	1	1	1	1	1
	Print Services	Supervisor (Print Services)	1	1	1	1	1
COMMUNICATIONS AND MARKETING - GENERAL TOTAL			8	8	8	8	8

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Community Development - Community Development							
	Housing and Rehabilitation	Community Development Housing & Facility Manager - 44	0	0.3	0.3	0.3	0
	Housing and Rehabilitation	Housing Specialist - 44	0	0	0	0	1
	Housing and Rehabilitation	Community Development Program Assistant - 48	0	0	0	0	0.19
	Housing and Rehabilitation	Executive Assistant	0.75	0.75	0	0	0
	Community Development Grants	Community Development Administrator	0.57	0	0	0	0
	Community Development Grants	Community Development Grant Program Manager	0.2	0.2	0.4	0.4	0.4
	Community Development Grants	Community Development Grant Program Monitor	0	0.8	0.8	0.8	0.8
	Community Development Grants	Community Development Housing & Facility Manager - 44	0.61	0.35	0.35	0.35	0
	Community Development Grants	Community Development Program Assistant - 48	0	0	0	0	0.62
	Community Development Grants	Executive Assistant - 45	0	0.25	0.1	0.1	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Community Development Grants	Executive Director of Community Development	0.02	0.02	0	0	0
	Community Development Grants	Licensed Master Social Worker	0	1	1	1	1
	Community Development Grants	Senior Community Development Specialist - 43	1	1	1	0	0
	Community Development Grants	Community Development Specialist - 43	0	0	0	1	1
	Code Enforcement-CDBG	Code Enforcement Officer (CDBG) - 4	1	1	1	2	2
COMMUNITY DEVELOPMENT - COMMUNITY DEVELOPMENT TOTAL			4.15	5.67	4.95	5.95	7.01
Community Development - General							
	Libraries	Assistant Director of Library Services	1	1	1	1	1
	Libraries	Circulation Supervisor	2	2	2	2	2
	Libraries	Clerk (Library)	11.5	11.5	11.5	11.5	11.5
	Libraries	Director of Library Services	1	1	1	1	1
	Libraries	Inter-Library Loan Specialist	1	1	1	1	1
	Libraries	Librarian (Cataloguer)	1	1	1	1	1
	Libraries	Librarian (Reference)	2	2	2	2	2
	Libraries	Principal Secretary	1	1	1	1	1
	Libraries	Sr Library Assistant	4	4	4	4	4
	Arts and Activities Center	Booking Specialist	1	1	1	1	1
	Arts and Activities Center	Community Development Housing & Facility Manager - 44	0.39	0.35	0.35	0.35	0
	Arts and Activities Center	Facilities & Av Attendant	3	3	3	3	3
	Arts and Activities Center	KAAC Manager	1	1	1	1	1
	Community Development Admin	ADA Compliance Manager - 56	1	1	1	0	0
	Community Development Admin	ADA Coordinator - 56	0	0	0	1	1
	Community Development Admin	Executive Assistant - 45	0	0	0.9	0.9	1
	Community Development Admin	Executive Director of Community Development	0.98	0.98	1	1	1
	Community Development Admin	Seasonal-Youth Career Coach	0.5	0.5	0	0	0
	Community Development Admin	Seasonal-Youth Hires	4.62	4.62	0	0	0
	Community Development Admin	Youth Program Manager	1	1	0	0	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Facility Services-Building	Electrical Maintenance Technician	1	1	1	1	1
	Facility Services-Building	Facilities Maintenance Special	4	4	4	4	4
	Facility Services-Building	Facilities Manager - 36	1	1	0.75	0	0
	Facility Services-Building	Facilities Services Director - 36	0	0	0	0.75	0.75
	Facility Services-Building	Facility Maintenance Coordinator	1	1	1	1	1
	Facility Services-Building	Sr Secretary - 58	1	1	0.5	0	0
	Facility Services-Building	Supervisor (Building Services)	1	1	1	1	1
	Facility Services-Building	Principal Secretary - 58	0	0	0	0.5	0.5
	Facility Services-Custodial	Crew Leader (Custodian) - 57	2	2	2	1	1
	Facility Services-Custodial	Custodian	13	13	13	13	13
	Facility Services-Custodial	Facility Maintenance Specialist - 57	0	0	0	1	1
	Facility Services-Custodial	Facilities Manager - 36	0	0	0.25	0	0
	Facility Services-Custodial	Facilities Services Director - 36	0	0	0	0.25	0.25
	Facility Services-Custodial	Sr Secretary - 58	0	0	0.5	0	0
	Facility Services-Custodial	Supervisor (Custodian)	1	1	1	1	1
	Facility Services-Custodial	Principal Secretary - 58	0	0	0	0.5	0.5
	COMMUNITY DEVELOPMENT - GENERAL TOTAL		62.99	62.95	57.75	57.75	57.5
	Community Development - Home ARP						
	Community Development Grants	Community Development Administrator	0.43	0	0	0	0
	Community Development Grants	Community Development Grant Program Manager	0.4	0.4	0.3	0.3	0.3
	COMMUNITY DEVELOPMENT - HOME ARP TOTAL		0.83	0.4	0.3	0.3	0.3
	Community Development - Home Program						
	Community Development Grants	Community Development Grant Program Manager	0.4	0.4	0.3	0.3	0.3
	Community Development Grants	Community Development Grant Program Monitor	0	0.2	0.2	0.2	0.2
	Community Development Grants	Community Development Program Assistant - 48	0	0	0	0	0.19
	Community Development Grants	Executive Assistant	0.25	0	0	0	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
COMMUNITY DEVELOPMENT - HOME PROGRAM TOTAL			0.65	0.6	0.5	0.5	0.69
Community Development - Hotel Occupancy Tax							
	Civic and Conference Center	Booking Specialist	1	1	1	1	1
	Civic and Conference Center	Crew Leader (Day)	1	1	1	1	1
	Civic and Conference Center	Crew Leader (Night)	1	1	1	1	1
	Civic and Conference Center	Director of Civic and Conference Ctr	0.5	0.5	0.5	0.5	0.5
	Civic and Conference Center	Event Assistant	5.13	5.13	5.13	5.13	5.13
	Civic and Conference Center	Event Coordinator	2	2	2	2	2
	Civic and Conference Center	Facilities & Av Attendant	1	1	1	1	1
	Civic and Conference Center	Operations Manager	1	1	1	1	1
	Civic and Conference Center	Principal Secretary	1	1	1	1	1
	Civic and Conference Center	Booking Manager	1	1	1	1	1
	Civic and Conference Center	Convention & Visitor Bureau Manager	1	1	1	1	1
	Civic and Conference Center	Director of Civic And Conference Center	0.5	0.5	0.5	0.5	0.5
COMMUNITY DEVELOPMENT - HOTEL OCCUPANCY TAX TOTAL			16.13	16.13	16.13	16.13	16.13
			84.75	85.75	79.63	80.63	81.63

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Development Services - Drainage Utility Enterprise							
	Engineering	Engineering Technician (Stormwater)	0	0	1	1	0
	Engineering	Environmental Specialist I	1	1	1	1	0
	Engineering	Project Manager (Stormwater)	0	0	1	1	0
	Engineering	Storm Water Field Technician	1	1	1	1	0
DEVELOPMENT SERVICES - DRAINAGE UTILITY ENTERPRISE TOTAL			2	2	4	4	0
Development Services - General							
	Planning and Development	Assistant Director of Development Services - 35	1	1	1	0	0
	Planning and Development	Community Engagement Coordinator	0	1	0	0	0
	Planning and Development	Director of Planning - 35	0	0	0	1	1
	Planning and Development	Downtown Revitalization Director	1	1	0	0	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Planning and Development	Executive Assistant	1	1	1	1	1
	Planning and Development	Executive Director of Development Services	1	1	1	1	1
	Planning and Development	Planner	1	1	1	1	1
	Planning and Development	Planning Technician	1	1	1	1	1
	Planning and Development	Senior Planner	2	2	2	2	2
	Building Inspections	Building Inspector - 23	5	5	4	3	3
	Building Inspections	Building Official	1	1	1	1	1
	Building Inspections	Building Permit Clerk - 21	2	2	2	0	0
	Building Inspections	Building Permit Technician - 21	0	0	0	2	2
	Building Inspections	Building Plans Examiner	2	2	2	2	2
	Building Inspections	Building Plans Examiner (Residential)	1	1	1	1	1
	Building Inspections	Chief Building Inspector	1	1	1	1	1
	Building Inspections	Office Assistant	1	1	1	1	1
	Building Inspections	Principal Secretary	1	1	1	1	1
	Building Inspections	Senior Building Inspector - 23	0	0	1	2	2
	Building Inspections	Supervisor (Clerk)	1	1	1	1	1
	Code Enforcement	Code Enforcement Clerk	2	2	2	2	2
	Code Enforcement	Code Enforcement Officer	9	9	9	9	9
	Code Enforcement	Code Enforcement Supervisor II	2	2	2	2	2
	Code Enforcement	Director of Code Enforcement	1	1	1	1	1
	Code Enforcement	Lien Collections Specialist	1	1	1	1	1
	Code Enforcement	Principal Secretary	1	1	1	1	1
	Downtown Revitalization	Community Engagement Coordinator	0	0	1	1	1
	Downtown Revitalization	Downtown Revitalization Director	0	0	1	1	1
DEVELOPMENT SERVICES - GENERAL TOTAL			39	40	40	40	40
			41	42	44	44	40

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Engineering Services - Drainage Utility Enterprise							
	Engineering	Engineering Technician (Stormwater)	0	0	0	0	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Engineering	Environmental Specialist I	0	0	0	0	1
	Engineering	Project Manager (Stormwater)	0	0	0	0	1
	Engineering	Storm Water Field Technician	0	0	0	0	1
	Geographic Info Systems	GIS Analyst II - 46	0	0	0	0	0.66
	Geographic Info Systems	GIS Manager - 46	0	0	0	0	0.33
ENGINEERING SERVICES - DRAINAGE UTILITY ENTERPRISE TOTAL			0	0	0	0	4.99
Engineering Services - General							
	Engineering	Traffic Engineer	0	0	0	0	1
	Geographic Info Systems	GIS Analyst I - 46	0	0	0	0	3
	Geographic Info Systems	GIS Analyst II - 46	0	0	0	0	0.66
	Geographic Info Systems	GIS Manager - 46	0	0	0	0	0.33
ENGINEERING SERVICES - GENERAL TOTAL			0	0	0	0	4.99
Engineering Services - Water and Sewer Enterprise							
	Engineering	Assistant City Engineer	0	0	0	0	1
	Engineering	BPAT/FOG Specialist	0	0	0	0	2
	Engineering	BPAT/FOG Technician	0	0	0	0	4
	Engineering	Chief Construction Inspector	0	0	0	0	1
	Engineering	City Engineer	0	0	0	0	1
	Engineering	Construction Inspector	0	0	0	0	1
	Engineering	Development Engineer	0	0	0	0	1
	Engineering	Engineering Associate	0	0	0	0	1
	Engineering	Engineering Technician (Land Development)	0	0	0	0	1
	Engineering	Principal Secretary	0	0	0	0	1
	Engineering	Project Engineer	0	0	0	0	1
	Engineering	Project Manager	0	0	0	0	3
	Engineering	Senior Construction Inspector	0	0	0	0	3
	Geographic Info Systems	GIS Analyst II - 46	0	0	0	0	0.68
	Geographic Info Systems	GIS Manager - 46	0	0	0	0	0.34
ENGINEERING SERVICES - WATER AND SEWER ENTERPRISE TOTAL			0	0	0	0	22.02
			0	0	0	0	32

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Finance - Fleet Internal Svc							

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Fleet Services	Billing Specialist (Fleet)	1	1	1	1	1
	Fleet Services	Director of Fleet Services	1	1	1	1	1
	Fleet Services	Fleet Replacement Coordinator	1	1	1	1	1
	Fleet Services	Fleet Services Parts Supervisor	1	1	1	1	1
	Fleet Services	Fleet Services Shop Foreman	1	1	1	1	1
	Fleet Services	Fleet Services Supervisor	2	2	2	2	2
	Fleet Services	Fleet Services Technician	13	13	13	13	13
	Fleet Services	Lube Technician	3	3	3	3	3
	Fleet Services	Parts Assistant/Service Writer	2	2	2	2	2
	Fleet Services	Principal Secretary	1	1	1	1	1
	Fleet Services	Senior Parts Assistant	1	1	1	1	1
	FINANCE - FLEET INTERNAL SVC TOTAL		27	27	27	27	27
	Finance - General						
	Finance Admin	Assistant Director of Finance	1	1	1	1	1
	Finance Admin	Executive Assistant	1	1	1	1	1
	Finance Admin	Executive Director of Finance	1	1	1	1	1
	Finance Admin	Finance Manager - 30	0	1	1	0	0
	Accounting	Accounting Manager	1	1	1	1	1
	Accounting	Accounting Technician - 25	3	4	4	3	3
	Accounting	Controller	1	1	1	1	1
	Accounting	Financial Analyst	1	1	1	1	1
	Accounting	Management Accountant - 40	1	1	1	2	2
	Accounting	Payroll Manager - 40	1	1	1	0	0
	Accounting	Staff Accountant - 25, 38	2	2	2	2	2
	Accounting	Financial Systems Accountant - 38	0	0	0	1	1
	Budget	Budget Analyst - 30	2	2	2	2	2
	Budget	Budget Manager	1	1	1	1	1
	Budget	Financial Analyst (Budget) - 30	0	0	0	1	1
	Purchasing	Buyer	0	1	1	1	1
	Purchasing	Director of Procurement & Contract Management	1	1	1	1	1
	Purchasing	Finance Specialist	0	1	1	1	1
	Purchasing	Procurement Specialist (Solicitations/Contracts)	1	1	1	1	1
	Purchasing	Procurement Supervisor - 27	0	0	0	1	1
	Purchasing	Purchasing Manager - 27	1	1	1	0	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Purchasing	Senior Buyer	1	1	1	1	1
FINANCE - GENERAL TOTAL			20	24	24	24	24
Finance - Water and Sewer Enterprise							
	Utility Collections	Billing Specialist (UC)	4	4	4	4	4
	Utility Collections	Clerk	1	1	1	1	1
	Utility Collections	Clerk (Mail)	0.5	0.5	0.5	0.5	0.5
	Utility Collections	Code Enforcement Officer	1	1	1	1	1
	Utility Collections	Customer Svc Representative (UC)	11	14	14	14	14
	Utility Collections	Customer Svc Supervisor (UC)	1	1	1	1	1
	Utility Collections	Director of Utility Collections	1	1	1	1	1
	Utility Collections	Meter Reader	8	8	8	8	8
	Utility Collections	Principal Secretary	1	1	1	1	1
	Utility Collections	Senior Customer Service Representative (UC)	2	2	2	2	2
	Utility Collections	Sr Meter Reader	1	1	1	1	1
	Utility Collections	Supervisor(Utility Service)	1	1	1	1	1
	Utility Collections	Utility Collections Supervisor	1	1	1	1	1
	Utility Collections	Utility Service Worker	6	6	6	6	6
FINANCE - WATER AND SEWER ENTERPRISE TOTAL			39.5	42.5	42.5	42.5	42.5
Municipal Court - Court Building Security							
	Municipal Court Admin	Deputy City Marshal	1	1	1	1	1
MUNICIPAL COURT - COURT BUILDING SECURITY TOTAL			1	1	1	1	1
Municipal Court - General							
	Municipal Court Admin	Assistant Court Administrator	1	1	1	1	1
	Municipal Court Admin	Associate Municipal Judge	1	1	1	1	1
	Municipal Court Admin	Bailiff - 53	0	0	0	0	1
	Municipal Court Admin	City Marshal	1	1	1	1	1
	Municipal Court Admin	Compliance Clerk	2	2	2	2	2
	Municipal Court Admin	Compliance Specialist	3	3	3	3	3
	Municipal Court Admin	Compliance Supervisor	1	1	1	1	1
	Municipal Court Admin	Court Administrator	1	1	1	1	1
	Municipal Court Admin	Court Coordinator	1	1	1	1	1
	Municipal Court Admin	Court Operations Coordinator - 61	1	1	1	0	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Municipal Court Admin	Court Operations Supervisor - 61	0	0	0	1	1
	Municipal Court Admin	Defendant Services Representative	3	3	3	3	3
	Municipal Court Admin	Defendant Services Specialist	1	1	1	1	1
	Municipal Court Admin	Deputy City Marshal	1	1	1	1	1
	Municipal Court Admin	Docket Support Specialist	1	1	1	1	1
	Municipal Court Admin	Executive Assistant - 26	1	1	1	0	0
	Municipal Court Admin	Intake Coordinator	1	1	1	1	1
	Municipal Court Admin	Presiding Municipal Judge	1	1	1	1	1
	Municipal Court Admin	Principal Secretary - 26	0	0	0	1	1
	Municipal Court Admin	Warrant Specialist - 37	0	0	0	1	1
MUNICIPAL COURT - GENERAL TOTAL			21	21	21	22	23
Municipal Court - Local Youth Diversion							
	Municipal Court Admin	Juvenile Case Manager	1	1	1	1	1
	Municipal Court Admin	Juvenile Case Specialist	1	1	0	0	0
MUNICIPAL COURT - LOCAL YOUTH DIVERSION TOTAL			2	2	1	1	1
			110.5	117.5	116.5	117.5	118.5

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Fire Department - General							
	Fire Admin	Assistant Chief of Fire	2	2	2	2	2
	Fire Admin	Chief of Fire	1	1	1	1	1
	Fire Admin	Finance Manager	1	1	1	1	1
	Fire Admin	Fire Deputy Chief - 51	3	3	3	3	4
	Fire Admin	Office Administrator	1	1	1	1	1
	Fire Admin	Principal Secretary	2	2	2	2	2
	Fire Operations	Fire Battalion Chief	6	6	6	6	6
	Fire Operations	Fire Captain - 28	30	30	30	33	33
	Fire Operations	Fire Rescue Officer - 29	182	182	182	203	203
	Fire Support	Fire Captain	3	3	3	3	3
	Fire Support	Fire Rescue Officer	8	8	8	8	8
	Fire Support	Principal Secretary	1	1	1	1	1
	Fire Prevention	Fire Captain	4	4	4	4	3
	Fire Prevention	Fire Battalion Chief	0	0	0	0	1
	Fire Prevention	Principal Secretary	1	1	1	1	1
	Emerg Mgmt/Homeland Security	Director of Emergency Management Homeland Security	1	1	1	1	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Emerg Mgmt/Homeland Security	Emergency Management Operations Coordinator - 32	0	0	0	0.75	0.75
	Emerg Mgmt/Homeland Security	Emergency Management Senior Specialist	2	1	1	1	1
	Emerg Mgmt/Homeland Security	Emergency Response And Regulation Coordinator - 32	0	0	0.75	0	0
FIRE DEPARTMENT - GENERAL TOTAL			248	247	247.75	271.75	272.75

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Human Resources - General							
	Human Resources Admin	Assistant Director of Human Resources	1	1	1	1	1
	Human Resources Admin	Compensation and Benefits Manager	1	1	1	1	1
	Human Resources Admin	Executive Assistant	1	1	1	1	1
	Human Resources Admin	Executive Director of Human Resources	1	1	1	1	1
	Human Resources Admin	Human Resources Analyst & Systems Administrator	0	1	1	1	1
	Human Resources Admin	Human Resources Generalist	3	3	3	3	3
	Human Resources Admin	Human Resources Manager	1	1	1	1	1
	Human Resources Admin	Human Resources Specialist (Employment Services)	1	1	1	1	1
	Human Resources Admin	Human Resources Specialist (Payroll & Benefits)	4	3	3	3	3
	Human Resources Admin	Training & Development Coordinator	1	0	0	0	0
HUMAN RESOURCES - GENERAL TOTAL			14	13	13	13	13
Human Resources - Risk Mgmt Internal Svc							
	Risk Management	Human Resources Specialist (Claims)	1	1	1	1	1
	Risk Management	Risk Manager	1	1	1	1	1
	Risk Management	Safety Officer	1	1	1	1	1
HUMAN RESOURCES - RISK MGMT INTERNAL SVC TOTAL			3	3	3	3	3
			17	16	16	16	16

Information Technology

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Information Technology - Info Tech Internal Svc							
	Information Technology Admin	Application Support Analyst I	1	0	0	0	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Information Technology Admin	Applications Support Analyst II	1	0	0	0	0
	Information Technology Admin	Applications Systems Administrator	0	2	2	2	2
	Information Technology Admin	Assistant Director of Information Technology	1	1	1	1	1
	Information Technology Admin	Computer Technician	2	3	3	3	3
	Information Technology Admin	Computer Technician (Police)	1	1	1	1	1
	Information Technology Admin	Enterprise Operations Manager	1	1	1	1	1
	Information Technology Admin	Executive Assistant	1	1	1	1	1
	Information Technology Admin	Executive Director of Information Technology	1	1	1	1	1
	Information Technology Admin	Help Desk Technician	2	2	2	2	2
	Information Technology Admin	It Network Manager	1	1	1	1	1
	Information Technology Admin	IT Project Manager	0	1	1	1	1
	Information Technology Admin	IT Security Manager - 52	0	0	0	0	1
	Information Technology Admin	Network Administrator - 39	1	1	1	2	2
	Information Technology Admin	Network Technician - 39	3	3	3	2	2
	Information Technology Admin	Network Technician (Airport)	1	0	0	0	0
	Information Technology Admin	Systems Administrator II	2	2	2	2	2
	Information Technology Admin	Technical Support Supervisor	1	1	1	1	1
	Geographic Info Systems	GIS Analyst I - 46	3	3	3	3	0
	Geographic Info Systems	GIS Analyst II - 46	2	2	2	2	0
	Geographic Info Systems	GIS Manager - 46	1	1	1	1	0
INFORMATION TECHNOLOGY - INFO TECH INTERNAL SVC TOTAL			26	27	27	27	22

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Legal - General							
	City Attorney	Assistant City Attorney (Courts)	1	1	1	1	1
	City Attorney	Assistant City Attorney (Police)	1	1	1	1	1
	City Attorney	Assistant City Attorney (Public Works)	1	1	1	1	1
	City Attorney	City Attorney	1	1	1	1	1
	City Attorney	Deputy City Attorney	1	1	1	1	1
	City Attorney	Executive Assistant	1	1	1	1	1
	City Attorney	Paralegal	1.5	2	2	2	2
	City Secretary	City Secretary	1	1	1	1	1
	City Secretary	Deputy City Secretary	1	1	1	1	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
LEGAL - GENERAL TOTAL			9.5	10	10	10	10

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Parks and Recreation - General							
	Parks and Recreation Admin	Accounting Specialist (Parks & Recreation)	1	1	1	1	1
	Parks and Recreation Admin	Assistant Director of Recreation Services	1	0	0	0	0
	Parks and Recreation Admin	Executive Assistant	1	1	1	1	1
	Parks and Recreation Admin	Executive Director of Parks & Recreation	0	1	1	1	1
	Parks and Recreation Admin	Executive Director of Recreation Services	1	0	0	0	0
	Parks and Recreation Admin	Park Planner	0	1	1	1	1
	Parks and Recreation Admin	Recreation Manager	1	1	0	0	0
	Parks	Crew Leader (Parks)	6	6	6	6	6
	Parks	Equipment Services Tech	1	1	1	1	1
	Parks	Grounds Maintenance Technician	0	1	1	1	1
	Parks	Grounds Maintenance Worker - 24	22	21	21	20	20
	Parks	Irrigation Technician - 24	0	0	0	1	1
	Parks	Parks Manager	1	1	1	1	1
	Parks	Pool Maintenance Supervisor	1	1	0.7	0.7	0.7
	Parks	Seasonal-Grounds Maintenance Worker	1.59	1.47	1.47	1.47	1.47
	Parks	Senior Secretary	1	1	1	1	1
	Parks	Supervisor (Parks)	3	3	3	3	3
	Lions Club Rec Center	Custodian	0	0	1	1	1
	Lions Club Rec Center	Program Assistant	0.5	0.5	0.5	0.5	0.5
	Lions Club Rec Center	Recreation Assistant	5.67	5.13	7.31	7.31	7.31
	Lions Club Rec Center	Recreation Coordinator	0	0	1	1	1
	Lions Club Rec Center	Recreation Manager	0	0	0.5	0.5	0.5
	Aquatic Services	Aquatics Supervisor	0	1	1	1	1
	Aquatic Services	Athletics/Aquatics Program Manager	1	0.4	0.4	0.4	0.4
	Aquatic Services	Pool Maintenance Supervisor	0	0	0.3	0.3	0.3
	Aquatic Services	Seasonal Assistant Aquatic Supervisor	0.24	0.24	0.24	0.24	0.24
	Aquatic Services	Seasonal Clerk	0.24	0.24	0.24	0.24	0.24

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Aquatic Services	Seasonal-Lifeguard	9.18	9.18	9.18	9.18	9.18
	Aquatic Services	Seasonal-Pool Cashier	1.58	1.58	1.58	1.58	1.58
	Aquatic Services	Seasonal-Pool Manager	1.21	1.21	1.21	1.21	1.21
	Aquatic Services	Seasonal-Water Safety Instructor	1.01	1.01	1.01	1.01	1.01
	Recreation	Recreation Assistant	3.77	3.77	0	0	0
	Recreation	Recreation Coordinator	1	2	0	0	0
	Athletics	Athletic Coordinator	3	3	3	3	3
	Athletics	Athletics Supervisor	1	0	0	0	0
	Athletics	Athletics/Aquatics Program Manager	0	0.6	0.6	0.6	0.6
	Senior Citizens	Custodian	2	2	1	1	1
	Senior Citizens	Office Assistant	1	1	1	1	1
	Senior Citizens	Program Assistant	1	1	1	1	1
	Senior Citizens	Recreation Assistant	1	1	1	1	1
	Senior Citizens	Senior Center Manager	1	1	1	1	1
	Rosa Hereford Community Center	Custodian	0	0	1	1	1
	Rosa Hereford Community Center	Program Assistant	0	0	1	1	1
	Rosa Hereford Community Center	Recreation Assistant	0	0	3.18	3.18	3.18
	Rosa Hereford Community Center	Recreation Coordinator	0	0	1	1	1
	Rosa Hereford Community Center	Recreation Manager	0	0	0.5	0.5	0.5
PARKS AND RECREATION - GENERAL TOTAL			76.99	77.33	80.92	80.92	80.92
Parks and Recreation - TX State Veteran Cemetery							
	Cen TX State VA Cemetery	Crew Leader (Cemetery)	0	3	3	3	3
	Cen TX State VA Cemetery	Customer Service Supervisor (Cemetery)	0	2	2	2	2
	Cen TX State VA Cemetery	Director of the Cemetery	0	1	1	1	1
	Cen TX State VA Cemetery	Equipment Operator I (Cemetery)	0	4	4	4	4
	Cen TX State VA Cemetery	Equipment Operator II (Cemetery)	0	1	1	1	1
	Cen TX State VA Cemetery	Manager (Cemetery)	0	1	1	1	1
	Cen TX State VA Cemetery	Project Manager (Cemetery)	0	1	1	1	1
	Cen TX State VA Cemetery	Senior Customer Service Representative (Cemetery) - 47	0	1.5	1.5	1.5	2
	Cen TX State VA Cemetery	Service Worker (Cemetery)	0	5.5	5.5	5.5	5.5
	Cen TX State VA Cemetery	Supervisor (Cemetery)	0	1	1	1	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
PARKS AND RECREATION - TX STATE VETERAN CEMETERY TOTAL			0	21	21	21	21.5
			76.99	98.33	101.92	101.92	102.42

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Police Department - General							
	Police Admin	Assistant Chief of Police	2	2	2	2	2
	Police Admin	Chief of Police	1	1	1	1	1
	Police Admin	Executive Assistant	1	1	1	1	1
	Police Admin	Police Lieutenant	1	1	1	1	1
	Police Admin	Police Officer - 22	0	0	0	1	1
	Police Admin	Police Sergeant	1	1	1	1	1
	Police Admin	Principal Secretary	1	1	1	1	1
	Police Admin	Special Projects Coordinator	1	1	1	1	1
	Criminal Investigations	Crime Victim Liaison	1	1	1	1	1
	Criminal Investigations	Police Captain	1	1	1	1	1
	Criminal Investigations	Police Clerk	4	1	1	1	1
	Criminal Investigations	Police Lieutenant	2	1	1	1	1
	Criminal Investigations	Police Officer	54	32	32	32	32
	Criminal Investigations	Police Sergeant	5	3	3	3	3
	Criminal Investigations	Senior Secretary	1	1	1	1	1
	Criminal Investigations	Sex Offender Coordinator	1	1	1	1	1
	Criminal Investigations	Crime Scene Unit Supervisor - 49	0	0	0	0	1
	Criminal Investigations	Crime Scene Technician - 49	0	0	0	0	3
	Patrol	Child Safety Coordinator	1	0	0	0	0
	Patrol	Communications Specialist	7	8	8	8	8
	Patrol	Crime Prevention Coordinator	1	0	0	0	0
	Patrol	Jailer	22	22	22	22	22
	Patrol	Police Captain	1	1	1	1	1
	Patrol	Police Clerk	0	1	1	1	1
	Patrol	Police Lieutenant	5	5	5	5	5
	Patrol	Police Officer - 22,54,59	161	147	147	145	149
	Patrol	Police Sergeant - 54	19	21	21	21	22
	Patrol	Public Service Supervisor	5	4	4	4	4
	Patrol	Senior Secretary	1	1	1	1	1
	Special Investigations	Police Captain	0	1	1	1	1
	Special Investigations	Police Clerk	0	1	1	1	1
	Special Investigations	Police Lieutenant	0	1	1	1	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Special Investigations	Police Officer	0	26	26	26	26
	Special Investigations	Police Sergeant	0	3	3	3	3
	Special Investigations	Senior Secretary	0	1	1	1	1
	Support Services	Billing Specialist (Police)	1	0	0	0	0
	Support Services	Child Safety Coordinator	0	1	1	1	1
	Support Services	Compliance Coordinator	0	1	1	1	1
	Support Services	Crime Analysis Manager	0	1	1	1	1
	Support Services	Crime Analyst	2	2	2	2	2
	Support Services	Crime Prevention Coordinator	0	1	1	1	1
	Support Services	Evidence Manager	1	1	1	1	1
	Support Services	Evidence Technician I	2	2	2	2	2
	Support Services	Evidence Technician II	1	2	2	2	2
	Support Services	Finance Manager	1	0	0	0	0
	Support Services	Intelligence Manager	1	0	0	0	0
	Support Services	Latent Print Technician	1	0	0	0	0
	Support Services	Niche RMS Manager	0	1	1	1	1
	Support Services	Police Captain	1	1	1	1	1
	Support Services	Police Lieutenant	1	2	2	2	2
	Support Services	Police Officer - 59	0	13	13	14	14
	Support Services	Police Quartermaster	0	1	1	1	1
	Support Services	Police Records Specialist	6	6	6	6	6
	Support Services	Police Sergeant	0	2	2	2	2
	Support Services	Police Training Administrator	0	1	1	1	1
	Support Services	Records Manager	1	1	1	1	1
	Support Services	Senior Secretary	1	1	1	1	1
	Support Services	Support Services Technician	1	1	1	1	1
	Support Services	Video Evidence Technician	1	1	1	1	1
	Support Services	Compliance Coordinator	1	0	0	0	0
	Support Services	Police Captain	1	0	0	0	0
	Support Services	Police Lieutenant	1	0	0	0	0
	Support Services	Police Officer	7	0	0	0	0
	Support Services	Police Quartermaster	1	0	0	0	0
	Support Services	Police Sergeant	1	0	0	0	0
	Support Services	Police Training Administrator	1	0	0	0	0
POLICE DEPARTMENT - GENERAL TOTAL			335	334	334	334	343
Police Department - Law Enforcement Grants							
	Criminal Investigations	Victims Service Clerk	1	1	1	1	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
POLICE DEPARTMENT - LAW ENFORCEMENT GRANTS TOTAL			1	1	1	1	1
			336	335	335	335	344

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Public Works - Drainage Utility Enterprise							
	Transportation	Street Sweeper	2	2	2	2	2
	Drainage	Crew Leader (Drainage)	4	4	4	4	4
	Drainage	Emergency Management Operations Coordinator - 32	0	0	0	0.25	0.25
	Drainage	Emergency Response And Regulation Coordinator - 32	1	1	0.25	0	0
	Drainage	Equipment Operator	10	10	10	10	10
	Drainage	Equipment Services Tech	0.5	0.5	0.5	0.5	0.5
	Drainage	Mowing & Drainage Manager	1	1	1	1	1
	Drainage	Seasonal-Drainage Service Worker	1.07	1.07	1.07	1.07	1.07
	Drainage	Seasonal-Mowing Service Worker	1.07	1.07	1.07	1.07	1.07
	Drainage	Senior Secretary	1	1	1	1	1
	Drainage	Service Worker (Drainage)	14	14	14	14	14
	Drainage	Superintendent (Drainage)	1	1	1	1	1
	Drainage	Supervisor (Drainage Maint)	2	2	2	2	2
PUBLIC WORKS - DRAINAGE UTILITY ENTERPRISE TOTAL			38.64	38.64	37.89	37.89	37.89
Public Works - General							
	Public Works Admin	Executive Assistant	1	1	1	1	1
	Public Works Admin	Executive Director of Public Works	1	1	1	1	1
	Mowing	Crew Leader (Mowing)	0	3	3	3	3
	Mowing	Equipment Services Tech	0	0.5	0.5	0.5	0.5
	Mowing	Service Worker (Mowing)	0	12	12	12	12
	Mowing	Supervisor (Mowing)	0	1	1	1	1
	Transportation	Crew Leader (Street Maintenance)	6	6	6	6	6
	Transportation	Director of Transportation	1	0	0	0	0
	Transportation	Equipment Operator I (Transportation)	7	7	7	7	7
	Transportation	Equipment Operator II (Transportation)	7	6	6	6	6
	Transportation	Equipment Services Tech	1	1	1	1	1

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Transportation	Lube Technician	1	1	1	1	1
	Transportation	Principal Secretary	1	1	1	1	1
	Transportation	Service Worker (Street)	20	20	20	20	20
	Transportation	Sign Technician	1	1	1	1	1
	Transportation	Sr Traffic Technician	1	1	1	1	1
	Transportation	Street Sweeper	2	2	2	2	2
	Transportation	Superintendent (Maintenance)	1	1	1	1	1
	Transportation	Superintendent (Operations)	1	1	1	1	1
	Transportation	Supervisor (Sweeper-Fleet Repair)	1	1	1	1	1
	Transportation	Supervisor (Traffic Signal)	1	1	1	1	1
	Transportation	Traffic Technician	2	2	2	2	2
	Transportation	Transportation Manager	0	1	1	1	1
PUBLIC WORKS - GENERAL TOTAL			56	71.5	71.5	71.5	71.5
Public Works - Water and Sewer Enterprise							
	Water Distribution	BPAT/FOG Specialist	2	2	2	2	0
	Water Distribution	BPAT/FOG Technician	4	4	4	4	0
	Water Distribution	Crew Leader (Water & Sewer)	5	7	7	7	7
	Water Distribution	Equipment Operator II (W&S)	0	1	1	1	1
	Water Distribution	Equipment Services Tech	0	0.5	0.5	0.5	0.5
	Water Distribution	Mechanical Equipment Technician	0	1	1	1	1
	Water Distribution	Parts Assistant (W&S)	0	0.5	0.5	0.5	0.5
	Water Distribution	Principal Secretary	0	0.5	0.5	0.5	0.5
	Water Distribution	SCADA Technician	0	0.5	0.5	0.5	0.5
	Water Distribution	Senior SCADA Technician	0	1	1	1	1
	Water Distribution	Senior Water Quality Technician (W&S)	0	1	1	1	1
	Water Distribution	Service Worker (W&S)	0	2	2	2	2
	Water Distribution	Service Worker (W&S)	13	14	14	14	14
	Water Distribution	Superintendent (W&S)	0	0.5	0.5	0.5	0.5
	Water Distribution	Superintendent (W&S)	1	1	1	1	1
	Water Distribution	Supervisor (SCADA/Facilities)	0	1	1	1	1
	Water Distribution	Supervisor (W&S)	2	2	2	2	2
	Water Distribution	Technology Technician - 60	0	0.5	0.5	0	0
	Water Distribution	Computer Technician (W&S) - 60	0	0	0	0.5	0.5
	Water Distribution	W&S Parts Supervisor	0	0.5	0.5	0.5	0.5

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Water Distribution	Water And Sewer Ops Manager	0	0.5	0.5	0.5	0.5
	Water Distribution	Water Quality Supervisor (W&S)	0	1	1	1	1
	Water Distribution	Water Quality Technician (W&S)	0	2	2	2	2
	Sanitary Sewers	Crew Leader (Water & Sewer)	1	1	1	1	1
	Sanitary Sewers	Equipment Operator II (W&S) - 40	3	3	3	5	5
	Sanitary Sewers	Equipment Services Tech	0	0.5	0.5	0.5	0.5
	Sanitary Sewers	Mechanical Equipment Technician	0	1	1	1	1
	Sanitary Sewers	Parts Assistant (W&S)	0	0.5	0.5	0.5	0.5
	Sanitary Sewers	Principal Secretary	0	0.5	0.5	0.5	0.5
	Sanitary Sewers	SCADA Technician	0	0.5	0.5	0.5	0.5
	Sanitary Sewers	Senior SCADA Technician	0	1	1	1	1
	Sanitary Sewers	Service Worker (W&S) - 40	11	12	12	10	10
	Sanitary Sewers	Superintendent (W&S)	0	0.5	0.5	0.5	0.5
	Sanitary Sewers	Superintendent (W&S)	1	1	1	1	1
	Sanitary Sewers	Supervisor (SCADA/Facilities)	0	1	1	1	1
	Sanitary Sewers	Supervisor (W&S)	2	2	2	2	2
	Sanitary Sewers	Technology Technician - 60	0	0.5	0.5	0	0
	Sanitary Sewers	Computer Technician (W&S) - 60	0	0	0	0.5	0.5
	Sanitary Sewers	W&S Parts Supervisor	0	0.5	0.5	0.5	0.5
	Sanitary Sewers	Water And Sewer Ops Manager	0	0.5	0.5	0.5	0.5
	Water and Sewer Operations	Director of Water And Sewer	1	0	0	0	0
	Water and Sewer Operations	Equipment Services Tech	1	0	0	0	0
	Water and Sewer Operations	Mechanical Equipment Technician	1	0	0	0	0
	Water and Sewer Operations	Mechanical Equipment Technician	1	0	0	0	0
	Water and Sewer Operations	Parts Assistant (W&S)	1	0	0	0	0
	Water and Sewer Operations	Principal Secretary	1	0	0	0	0
	Water and Sewer Operations	SCADA Technician	1	0	0	0	0
	Water and Sewer Operations	Senior SCADA Technician	2	0	0	0	0
	Water and Sewer Operations	Senior Water Quality Technician (W&S)	1	0	0	0	0
	Water and Sewer Operations	Service Worker (W&S)	3	0	0	0	0
	Water and Sewer Operations	Superintendent (W&S)	1	0	0	0	0

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	Water and Sewer Operations	Supervisor (SCADA/Facilities)	2	0	0	0	0
	Water and Sewer Operations	Technology Technician	1	0	0	0	0
	Water and Sewer Operations	W&S Parts Supervisor	1	0	0	0	0
	Water and Sewer Operations	Water And Sewer Ops Manager	1	0	0	0	0
	Water and Sewer Operations	Water Quality Supervisor (W&S)	1	0	0	0	0
	Water and Sewer Operations	Water Quality Technician (W&S)	2	0	0	0	0
PUBLIC WORKS - WATER AND SEWER ENTERPRISE TOTAL			67	70	70	70	64
Public Works - Solid Waste Enterprise							
	Mowing	Crew Leader (Mowing)	3	0	0	0	0
	Mowing	Equipment Services Tech	0.5	0	0	0	0
	Mowing	Supervisor (Mowing)	1	0	0	0	0
	Mowing	Service Worker (Mowing)	12	0	0	0	0
	SW Customer Service	Customer Service Representative (SW)	4	4	4	4	4
	SW Customer Service	Customer Service Supervisor (SW)	1	1	1	1	1
	SW Residential Services	Director of Solid Waste	1	1	1	1	1
	SW Residential Services	Equipment Operator (Residential)	28	28	28	28	28
	SW Residential Services	Principal Secretary	1	1	1	1	1
	SW Residential Services	Supervisor (Residential)	4	4	4	4	4
	SW Residential Services	Service Worker (Litter Crew)	0	0	3	3	3
	SW Residential Services	Solid Waste Specialist	3	3	3	3	3
	SW Residential Services	Solid Waste Worker	4	4	8	8	8
	SW Residential Services	Superintendent (Residential)	1	1	1	1	1
	SW Commercial Services	Welder Solid Waste	3	2	2	2	2
	SW Commercial Services	Equipment Operator (Commercial)	12	13	13	13	13
	SW Commercial Services	Waste Container Service Worker	3	3	3	3	3
	SW Commercial Services	Superintendent (Commercial)	1	1	1	1	1
	SW Commercial Services	Supervisor (Commercial)	2	2	2	2	2
	SW Commercial Services	Supervisor (Container Ops)	1	1	1	1	1
	SW Recycling Program	Equipment Operator (Recycling)	1	0	0	0	0
	SW Recycling Program	Equipment Operator I (Recycling)	0	3	3	3	3

Department - Fund	Division Description	Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
	SW Recycling Program	Equipment Operator II (Recycling)	0	1	1	1	1
	SW Recycling Program	Recycling Attendant	3	0	0	0	0
	SW Recycling Program	Recycling Manager	1	1	1	1	1
	SW Recycling Program	Seasonal-Recycling Attendant	0.18	0.18	0.18	0.18	0.18
	SW Recycling Program	Supervisor (Recycling Ops)	1	1	1	1	1
	SW Transfer Station	Service Worker (Buildings & Grounds)	4	4	4	4	4
	SW Transfer Station	Crew Leader	1	1	1	1	1
	SW Transfer Station	Scale Attendant	3	3	3	3	3
	SW Transfer Station	Supervisor (Scale Operations)	1	1	1	1	1
	SW Transfer Station	Supervisor (Transfer Station)	1	1	1	1	1
	SW Transfer Station	Transfer Station Manager	1	1	1	1	1
	SW Transfer Station	Equipment Operator (Transfer Station)	5	5	5	5	5
	SW Transfer Station	Senior Secretary	1	1	1	1	1
PUBLIC WORKS - SOLID WASTE ENTERPRISE TOTAL			108.68	92.18	99.18	99.18	99.18
			270.32	272.32	278.57	278.57	272.57

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Adopted Budget
Total	1,319.56	1,351.40	1,362.87	1,388.87	1,403.37

Footnotes

1	For FY 2024, Community Engagement Coordinator position is transferred from City Manager Department to Development Services Department.
2	In FY 2024, one Building Inspector position is reclassified to one Senior Building Inspector position.
3	For FY 2024, Youth Hiring Program is funded with American Rescue Plan Act and left over funding from FY 2023 will carryforward to FY 2024.
4	In FY 2025, one Code Enforcement Officer (CDBG) is added as part of the CDAC approved 2024-25 Action Plan.
5	For FY 2025, 6.12 FTE related to the ARPA funded Youth Hiring Program are removed.
6	For FY 2025, one Community Development Housing & Facility Manager position and one Licensed Master Social Worker position are unfunded but the authorized FTEs maintained for use FTE until the Entitlement for FY 24-25 is approved.
7	For FY 2025, positions funded with CDBG and HOME grant funds are redistributed in accordance with grant requirements.
8	For FY 2025, two positions within Development Services are transferred to set up a new division for Downtown Revitalization: Community Engagement Coordinator and Downtown Revitalization Director
9	For FY 2025, eleven positions within Animal Services are transferred to set up a new division for Fort Hood Animal Services IGSA.

10	For FY 2025, two positions within Development Services are transferred from Water & Sewer Fund to Drainage Utility Fund but remain in Engineering Division: Engineering Technician (Stormwater) and Project Manager (Stormwater)
11	For FY 2025, the Emergency Response and Regulatory Coordinator positions is transferred from Drainage to Emergency Management/Homeland Security and is funded 75% from General Fund and 25% from Drainage Fund.
12	For FY 2025, two FTE positions, Licensed Master Social Worker and Community Development Housing & Facility Manager, in the CDBG/HOME division are unfunded, but the FTEs remain for future use.
13	For FY 2025, the Facilities Manager is funded 75/25 between Facility Services - Building and Facility Services - Custodial; the Senior Secretary is funded 50/50 between Facility Services - Building and Facility Services - Custodial.
14	For FY 2025, one Juvenile Case Specialist position is removed as part of a plan to bring the cost of the Juvenile Case Manager to within the anticipated revenues in the Local Youth Diversion Fee Fund.
15	For FY 2025, per approved Decision Package, 3.59 FTE (1 Custodian, 1 Program Assistant, and 1.59 Recreation Assistant) are added to the newly established Rosa Hereford Community Center Division.
16	For FY 2025, Parks & Recreation reorganization includes the following transfers: 1 Recreation Manager is transferred from Administration to .50 FTE Lions Club Recreation Center and .50 FTE Rosa Hereford Community Center; .30 FTE Pool Maintenance Supervisor is transferred from Parks to Aquatic Services; 1 Custodian is transferred from Senior Citizens to Lions Club Recreation Center; 2 Recreation Coordinator positions are transferred from Recreation Division to 1 Lions Club Recreation Center and 1 Rosa Hereford Community Center; 3.77 Recreation Assistant FTE are transferred from Recreation Division to 2.18 Lions Club Recreation Center and 1.59 Rosa Hereford Community Center
17	For FY 2025, three Service Worker positions are added in conjunction with a Litter Crew and four Solid Waste Workers are added to assist with bulk waste pickup as part of approved decision packages in the Solid Waste Fund.
18	For FY 2025, one Senior Construction Inspector position is added in the Water & Sewer Fund as part of an approved Decision Package.
19	For FY 2025, seven positions are added to Aviation through an approved decision package as part of an Intergovernmental Service Agreement with Fort Cavazos for pavement, ground, fencing, and electric maintenance/services.
20	For FY 2025, one Fire captain position was transferred from Operations division to Support Division
21	In FY 2025, two building permit clerk positions are being reclassified as permit clerk technicians. This change was effective in FY 2024, but it was not included in the FY 2025 budget because the budget had already been proposed.
22	In FY 2025, one Police Officer position is transferred from Patrol division to Admin division. This change was effective in FY 2024, but it was not included in the FY 2025 budget because the budget had already been proposed.
23	In FY 2025, one Building Inspector position is reclassified to one Senior Building Inspector position. This change was effective in FY 2024, but it was not included in the FY 2025 budget because the budget had already been proposed.
24	In FY 2025, one Grounds Maintenance Worker position is reclassified to one Irrigation Technician position.
25	In FY 2025, one Accounting Technician position is reclassified to one Staff Accountant position. This change was effective in FY 2024, but it was not included in the FY 2025 budget because the budget had already been proposed.
26	In FY 2025, one Executive Assistant position is reclassified to one Principal Secretary position. This change was effective in FY 2024, but it was not included in the FY 2025 budget because the budget had already been proposed.
27	In FY 2025, one Purchasing Manager position is reclassified to one Procurement Supervisor position. This change was effective in FY 2025.
28	For FY 2025, three Fire Captain positions were added to the Fire Department Operations Division, as approved by City Council on November 5, 2024 (CCMO 24-013), to ensure adequate staffing for the newly built Fire Station #4.
29	For FY 2025, 21 Fire Rescue Officer positions were added to the Fire Department Operations Division, as approved by City Council on November 5, 2024 (CCMO 24-013), to ensure adequate staffing for Fire Station #4.
30	For FY 2025, one Budget Analyst position was reclassified as a Financial Analyst position, and one Finance Manager position was reclassified as a Budget Analyst position. These changes became effective in FY 2025.
31	For FY 2025, one Service Worker (Airport) position was reclassified to one Airport Specialist.
32	For FY 2025, one Emergency Response & Regulatory Coordinator position was reclassified to an Emergency Management Operations Coordinator.
33	In FY 2025, two Animal Shelter Assistant positions were reclassified as two Lead Animal Shelter Assistant positions.
34	In FY 2025, one Communications Coordinator position was reclassified as one Communications and Marketing Coordinator position.

35	In FY 2025, the position of Assistant Director of Planning & Development was reclassified to Director of Planning.
36	FY 2025, the position of Facility Manager was reclassified as Facilities Services Director.
37	In FY 2025, one Warrant Specialist position is added per City Council directive.
38	In FY 2025, one Staff Accountant position is reclassified to one Financial Systems Accountant position.
39	In FY 2025, one Network Technician position is reclassified to one Network Administrator position.
40	In FY 2025, one Payroll Manager position is reclassified to one Management Accountant position.
41	In FY 2025, two Service Worker (W&S) positions are reclassified to two Equipment Operator II (W&S) positions.
42	In FY 2025, one Office Assistant position is reclassified to one Line Service crew Leader.
43	In FY 2025, one Senior Community Development Specialist was reclassified to a Community Development Specialist.
44	As part of the budget process for FY 2026, one Community Development Housing & Facility Manager is reclassified to one Housing Specialist and is funded in the Community Development Fund, Housing and Rehab division.
45	As part of the budget process for FY 2026, one the funding for Community Development's Executive Assistant is moved to 100% General Fund.
46	As part of the budget process for FY 2026, the GIS division is moved from Information Technology to Engineering in multiple funds.
47	As part of the budget process for FY 2026, one Part Time Senior Customer Service Representative is changed to Full Time in Texas State Veteran Cemetery Fund.
48	As part of the budget process for FY 2026, a new FTE, Community Development Program Assistant, is added and funded 81% in Community Development 81% and 19% HOME Program Funds.
49	The Crime Scene Unit decision package is approved for FY 2026 and adds 4 FTEs to the Criminal Investigation Division: 1 Crime Scene Unit Supervisor and 3 Crime Scene Unit Technicians.
50	After the proposed budget was presented, a decision package for an additional Assistant City Manager was approved in the FY 2026 budget.
51	After the proposed budget was presented, a decision package for an additional Fire Deputy Chief was approved in the FY 2026 budget.
52	After the proposed budget was presented, a decision package for one IT Security Manager was approved in the FY 2026 budget.
53	After the proposed budget was presented, a decision package for one Bailiff position was approved in the FY 2026 budget.
54	After the proposed budget was presented, funding was approved for four additional Police Officer positions and one Police Sergeant position for FY 2026.
56	In FY 2025, one ADA Compliance Manager position was reclassified to an ADA Coordinator. Although this change took effect in FY 2025, it was not reflected in the FY 2026 budget because the budget had already been proposed.
57	In FY 2025, one Crew Leader (Custodian) position was reclassified to one Facilities Maintenance Specialist. Although this change took effect in FY 2025, it was not reflected in the FY 2026 budget because the budget had already been proposed.
58	In FY 2025, one Senior Secretary position was reclassified to one Principal Secretary Position. Although this change took effect in FY 2025, it was not reflected in the FY 2026 budget because the budget had already been proposed.
59	In FY 2025, one Police Officer position was reallocated from the Patrol Division to Support Services. Although this change became effective in FY 2025, it was not reflected in the FY 2026 budget since the budget had already been proposed at the time.
60	In FY 2025, one Technology Technician was reclassified to one Computer Technician. Although this change took effect in FY 2025, it was not reflected in the FY 2026 budget because the budget had already been proposed.
61	In FY 2025, one Court Operations Coordinator position was reclassified to an Court Operations Supervisor. Although this change took effect in FY 2025, it was not reflected in the FY 2026 budget because the budget had already been proposed.
62	In FY 2025, one Service worker (Airport) position was reclassified to one Airport Specialist. Although this change took effect in FY 2025, it was not reflected in the FY 2026 budget because the budget had already been proposed.

FY 2026 Pay Structure



Pay Grade	Salary Schedule	Minimum	Maximum
10	Annual	\$ 29,430.54	\$ 44,146.75
	Hourly	\$ 14.1493	\$ 21.2244
11	Annual	\$ 30,404.61	\$ 45,606.29
	Hourly	\$ 14.6176	\$ 21.9261
12	Annual	\$ 31,401.55	\$ 47,102.02
	Hourly	\$ 15.0969	\$ 22.6452
13	Annual	\$ 32,422.21	\$ 48,633.31
	Hourly	\$ 15.5876	\$ 23.3814
15	Annual	\$ 33,321.81	\$ 49,982.82
	Hourly	\$ 16.0201	\$ 24.0302
16	Annual	\$ 34,351.20	\$ 51,527.42
	Hourly	\$ 16.5150	\$ 24.7728
17	Annual	\$ 35,401.39	\$ 53,101.78
	Hourly	\$ 17.0199	\$ 25.5297
18	Annual	\$ 36,470.10	\$ 54,705.25
	Hourly	\$ 17.5337	\$ 26.3006
19	Annual	\$ 38,683.42	\$ 58,026.18
	Hourly	\$ 18.5978	\$ 27.8972
20	Annual	\$ 40,617.82	\$ 60,927.36
	Hourly	\$ 19.5278	\$ 29.2920
21	Annual	\$ 42,648.74	\$ 63,973.10
	Hourly	\$ 20.5042	\$ 30.7563
22	Annual	\$ 44,781.78	\$ 67,171.52
	Hourly	\$ 21.5297	\$ 32.2940
23	Annual	\$ 47,020.48	\$ 70,530.93
	Hourly	\$ 22.6060	\$ 33.9091
24	Annual	\$ 49,370.88	\$ 74,056.94
	Hourly	\$ 23.7360	\$ 35.6043

25	Annual Hourly	\$ 51,839.63 \$ 24.9229	\$ 77,759.55 \$ 37.3844
26	Annual Hourly	\$ 53,364.27 \$ 25.6559	\$80,046.72 \$ 38.4840
27	Annual Hourly	\$ 57,153.82 \$ 27.4778	\$ 85,730.32 \$ 41.2165
28	Annual Hourly	\$ 60,010.91 \$ 28.8514	\$ 90,016.78 \$ 43.2773
29	Annual Hourly	\$ 63,011.52 \$ 30.2940	\$ 94,517.49 \$ 45.4411
30	Annual Hourly	\$ 66,162.30 \$ 31.8088	\$ 99,242.62 \$ 47.7128
31	Annual Hourly	\$ 69,469.92 \$ 33.3990	\$ 104,205.09 \$ 50.0986
32	Annual Hourly	\$ 72,943.94 \$ 35.0692	\$ 109,415.90 \$ 52.6038
33	Annual Hourly	\$ 76,591.42 \$ 36.8228	\$ 114,886.30 \$ 55.2338
34	Annual Hourly	\$ 80,421.12 \$ 38.6640	\$ 120,630.64 \$ 57.9955
35	Annual Hourly	\$ 84,441.97 \$ 40.5971	\$ 126,662.22 \$ 60.8953
36	Annual Hourly	\$ 88,664.16 \$ 42.6270	\$ 132,995.41 \$ 63.9401
37	Annual Hourly	\$ 93,097.26 \$ 44.7583	\$ 139,644.96 \$ 67.1370
38	Annual Hourly	\$ 97,752.10 \$ 46.9962	\$ 146,627.10 \$ 70.4938
40	Annual Hourly	\$ 107,771.46 \$ 51.8132	\$ 161,656.35 \$ 77.7194
44	Annual Hourly	\$ 128,428.56 \$ 61.7445	\$ 192,641.70 \$92.6162

FY 2026 Position Classification



PAY GRADE 10	ANNUAL MINIMUM	ANNUAL MAXIMUM
CUSTODIAN	\$29,430.54	\$44,146.75
EVENT ASSISTANT	\$29,430.54	\$44,146.75
PAY GRADE 11	ANNUAL MINIMUM	ANNUAL MAXIMUM
CLERK (MAIL)	\$30,404.61	\$45,606.29
PAY GRADE 12	ANNUAL MINIMUM	ANNUAL MAXIMUM
CLERK	\$31,401.55	\$47,102.02
GROUNDS MAINTENANCE WORKER	\$31,401.55	\$47,102.02
SERVICE WORKER (BLDGS & GROUNDS)	\$31,401.55	\$47,102.02
SUPPORT SERVICES TECHNICIAN	\$31,401.55	\$47,102.02
PAY GRADE 13	ANNUAL MINIMUM	ANNUAL MAXIMUM
CLERK (LIBRARY)	\$32,422.21	\$48,633.31
CODE ENFORCEMENT CLERK	\$32,422.21	\$48,633.31
COMMUNITY DEVELOPMENT PROGRAM ASSISTANT	\$32,422.21	\$48,633.31
CUSTOMER SVC REPRESENTATV (SW)	\$32,422.21	\$48,633.31
CUSTOMER SVC REPRESENTATV (UC)	\$32,422.21	\$48,633.31
FACILITIES & AV ATTENDANT	\$32,422.21	\$48,633.31
OFFICE ASSISTANT	\$32,422.21	\$48,633.31
PARTS ASSISTANT/SERVICE WRITER	\$32,422.21	\$48,633.31
PARTS ASSISTANT (W&S)	\$32,422.21	\$48,633.31
POLICE CLERK	\$32,422.21	\$48,633.31

SCALE ATTENDANT	\$32,422.21	\$48,633.31
SERVICE WORKER (AIRPORT)	\$32,422.21	\$48,633.31
SERVICE WORKER (CEMETERY)	\$32,422.21	\$48,633.31
SERVICE WORKER (DRAINAGE)	\$32,422.21	\$48,633.31
SERVICE WORKER (LITTER CREW)	\$32,422.21	\$48,633.31
SERVICE WORKER (MOWING)	\$32,422.21	\$48,633.31
SERVICE WORKER (STREET)	\$32,422.21	\$48,633.31
SR SECRETARY	\$32,422.21	\$48,633.31
VICTIMS SERVICE CLERK	\$32,422.21	\$48,633.31
WASTE CONTAINER SERVICE WORKER	\$32,422.21	\$48,633.31
PAY GRADE 15	ANNUAL MINIMUM	ANNUAL MAXIMUM
ANIMAL SHELTER ASSISTANT	\$33,321.81	\$49,982.82
COMPLIANCE CLERK	\$33,321.81	\$49,982.82
COMPLIANCE COORDINATOR	\$33,321.81	\$49,982.82
DEFENDANT SVCS REPRESENTATIVE	\$33,321.81	\$49,982.82
METER READER	\$33,321.81	\$49,982.82
OFFSET PRINTING TECHNICIAN	\$33,321.81	\$49,982.82
POLICE TRAINING ADMINISTRATOR	\$33,321.81	\$49,982.82
RECREATION ASSISTANT	\$33,321.81	\$49,982.82
SOLID WASTE WORKER	\$33,321.81	\$49,982.82
PAY GRADE 16	ANNUAL MINIMUM	ANNUAL MAXIMUM
ACCOUNTING SPECIALIST-AVIATION	\$34,351.20	\$51,527.42
ACCOUNTING SPECIALIST-PKS&REC	\$34,351.20	\$51,527.42
AUDITOR INTERN	\$34,351.20	\$51,527.42
AV LINE SERVICES TECHNICIAN	\$34,351.20	\$51,527.42
LUBE TECHNICIAN	\$34,351.20	\$51,527.42
POLICE RECORDS SPECIALIST	\$34,351.20	\$51,527.42

PROGRAM ASSISTANT	\$34,351.20	\$51,527.42
SERVICE WORKER (W&S)	\$34,351.20	\$51,527.42
UTILITY SERVICE WORKER	\$34,351.20	\$51,527.42
PAY GRADE 17	ANNUAL MINIMUM	ANNUAL MAXIMUM
BILLING SPECIALIST (FLEET)	\$35,401.39	\$53,101.78
BILLING SPECIALIST (UC)	\$35,401.39	\$53,101.78
BPAT/FOG SPECIALIST	\$35,401.39	\$53,101.78
CREW LEADER (CUSTODIAN)	\$35,401.39	\$53,101.78
CREW LEADER (DAY)	\$35,401.39	\$53,101.78
CREW LEADER (NIGHT)	\$35,401.39	\$53,101.78
INTAKE COORDINATOR	\$35,401.39	\$53,101.78
IRRIGATION TECHNICIAN	\$35,401.39	\$53,101.78
SENIOR CUSTOMER SVC REP (CEM)	\$35,401.39	\$53,101.78
SR CUSTOMER SVC REPR (UC)	\$35,401.39	\$53,101.78
SR PARTS ASSISTANT	\$35,401.39	\$53,101.78
SIGN TECHNICIAN	\$35,401.39	\$53,101.78
STREET SWEEPER	\$35,401.39	\$53,101.78

PAY GRADE 18	ANNUAL MINIMUM	ANNUAL MAXIMUM
AIRPORT SPECIALIST	\$36,470.10	\$54,705.25
ANIMAL CONTROL OFFICER	\$36,470.10	\$54,705.25
BUILDING PERMIT TECHNICIAN	\$36,470.10	\$54,705.25
COMMUNICATIONS SPECIALIST	\$36,470.10	\$54,705.25
COMPLIANCE SPECIALIST	\$36,470.10	\$54,705.25
DEFENDANT SVCS SPECIALIST	\$36,470.10	\$54,705.25
EQUIPMENT OPERATOR	\$36,470.10	\$54,705.25
EQUIPMENT OPERATOR I (CEMETERY)	\$36,470.10	\$54,705.25
EQUIPMENT OPERATOR I (RECYCLING)	\$36,470.10	\$54,705.25

EQUIPMENT OPERATOR I (TRANS)	\$36,470.10	\$54,705.25
EQUIPMENT SERVICES TECH	\$36,470.10	\$54,705.25
FACILITIES MAINTENANCE SPECIAL	\$36,470.10	\$54,705.25
FINANCE SPECIALIST	\$36,470.10	\$54,705.25
POLICE QUARTERMASTER	\$36,470.10	\$54,705.25
PRINCIPAL SECRETARY	\$36,470.10	\$54,705.25
PAY GRADE 19	ANNUAL MINIMUM	ANNUAL MAXIMUM
BAILIFF	\$38,683.42	\$58,026.18
BUYER	\$38,683.42	\$58,026.18
COURT COORDINATOR	\$38,683.42	\$58,026.18
DOCKET SUPPORT SPECIALIST	\$38,683.42	\$58,026.18
EVIDENCE TECHNICIAN	\$38,683.42	\$58,026.18
FLEET SERVICES TECHNICIAN	\$38,683.42	\$58,026.18
INTER-LIBRARY LOAN SPECIALIST	\$38,683.42	\$58,026.18
JAILER	\$38,683.42	\$58,026.18
LEAD ANIMAL SHELTER ASSISTANT	\$38,683.42	\$58,026.18
LIEN COLLECTIONS SPECIALIST	\$38,683.42	\$58,026.18
SR LIBRARY ASSISTANT	\$38,683.42	\$58,026.18
SR METER READER	\$38,683.42	\$58,026.18
TRAFFIC TECHNICIAN	\$38,683.42	\$58,026.18
VET TECHNICIAN ASSISTANT	\$38,683.42	\$58,026.18
VIDEO EVIDENCE TECHNICIAN	\$38,683.42	\$58,026.18
WARRANT SPECIALIST	\$38,683.42	\$58,026.18
WATER QUALITY TECHNICIAN (W&S)	\$38,683.42	\$58,026.18
WELDER SOLID WASTE	\$38,683.42	\$58,026.18
PAY GRADE 20	ANNUAL MINIMUM	ANNUAL MAXIMUM
CODE ENFORCEMENT OFC (CDBG)	\$40,617.82	\$60,927.36
CODE ENFORCEMENT OFFICER	\$40,617.82	\$60,927.36

CREW LEADER (CEMETERY)	\$40,617.82	\$60,927.36
EQUIPMENT OPERATOR II (CEMETERY)	\$40,617.82	\$60,927.36
EQUIPMENT OPERATOR (COMMERCIAL)	\$40,617.82	\$60,927.36
EQUIPMENT OPR II (RECYCLING)	\$40,617.82	\$60,927.36
EQUIPMENT OPR (RESIDENTIAL)	\$40,617.82	\$60,927.36
EQUIPMENT OPERATOR (TS)	\$40,617.82	\$60,927.36
EQUIPMENT OPERATOR II (TRANS)	\$40,617.82	\$60,927.36
EQUIPMENT OPERATOR II (W&S)	\$40,617.82	\$60,927.36
EVENT COORDINATOR	\$40,617.82	\$60,927.36
PLANNING TECHNICIAN	\$40,617.82	\$60,927.36
PAY GRADE 21	ANNUAL MINIMUM	ANNUAL MAXIMUM
ACCOUNTING TECHNICIAN	\$42,648.74	\$63,973.10
BPAT/FOG TECHNICIAN	\$42,648.74	\$63,973.10
CREW LEADER (AVIATION)	\$42,648.74	\$63,973.10
CREW LEADER (DRAINAGE)	\$42,648.74	\$63,973.10
CREW LEADER (HEAVY EQUIPMENT)	\$42,648.74	\$63,973.10
CREW LEADER (MOWING)	\$42,648.74	\$63,973.10
CREW LEADER (PARKS)	\$42,648.74	\$63,973.10
ENVIRONMENTAL SPECIALIST I	\$42,648.74	\$63,973.10
HELP DESK TECHNICIAN	\$42,648.74	\$63,973.10
HR SPECIALIST (CLAIMS)	\$42,648.74	\$63,973.10
HR SPECIALIST (EMPLOYMENT SERVICES)	\$42,648.74	\$63,973.10
HR SPECIALIST (PAYROLL & BENEFITS)	\$42,648.74	\$63,973.10
JUVENILE CASE MANAGER	\$42,648.74	\$63,973.10
SCADA TECHNICIAN	\$42,648.74	\$63,973.10
SENIOR ANIMAL CONTROL OFFICER	\$42,648.74	\$63,973.10
SEX OFFENDER COORDINATOR	\$42,648.74	\$63,973.10
VET TECHNICIAN	\$42,648.74	\$63,973.10

PAY GRADE 22	ANNUAL MINIMUM	ANNUAL MAXIMUM
ATHLETIC COORDINATOR	\$44,781.78	\$67,171.52
BOOKING SPECIALIST	\$44,781.78	\$67,171.52
BUILDING INSPECTOR	\$44,781.78	\$67,171.52
BUILDING PLANS EXAMINER	\$44,781.78	\$67,171.52
BUILDING PLANS EXAMINER (RES)	\$44,781.78	\$67,171.52
COMPLIANCE SUPERVISOR	\$44,781.78	\$67,171.52
CONSTRUCTION INSPECTOR	\$44,781.78	\$67,171.52
CREW LEADER (STREET MAINT)	\$44,781.78	\$67,171.52
CREW LEADER (WATER & SEWER)	\$44,781.78	\$67,171.52
ELECTRICAL MNT TECHNICIAN	\$44,781.78	\$67,171.52
ENGINEERING TECH (LAND DEVELOP	\$44,781.78	\$67,171.52
ENGINEERING TECH (STORMWATER)	\$44,781.78	\$67,171.52
EVIDENCE TECHNICIAN II	\$44,781.78	\$67,171.52
EXECUTIVE ASSISTANT	\$44,781.78	\$67,171.52
MECHANICAL EQUIPMENT TECHNICIAN	\$44,781.78	\$67,171.52
OFFICE ADMINISTRATOR	\$44,781.78	\$67,171.52
PARALEGAL	\$44,781.78	\$67,171.52
POOL MAINTENANCE SUPERVISOR	\$44,781.78	\$67,171.52
PROGRAM COORDINATOR	\$44,781.78	\$67,171.52
RECREATION COORDINATOR	\$44,781.78	\$67,171.52
SENIOR SCADA TECHNICIAN	\$44,781.78	\$67,171.52
SENIOR WATER QUALITY TECHNICIAN	\$44,781.78	\$67,171.52
SUPERVISOR (PRINT SERVICES)	\$44,781.78	\$67,171.52
PAY GRADE 23	ANNUAL MINIMUM	ANNUAL MAXIMUM
CIRCULATION SUPERVISOR	\$47,020.48	\$70,530.93
COMPUTER TECHNICIAN	\$47,020.48	\$70,530.93
COMPUTER TECHNICIAN (POLICE)	\$47,020.48	\$70,530.93

COMPUTER TECHNICIAN (W&S)	\$47,020.48	\$70,530.93
COURT OPERATIONS SUPERVISOR	\$47,020.48	\$70,530.93
CRIME ANALYST	\$47,020.48	\$70,530.93
CRIME PREVENTION COORDINATOR	\$47,020.48	\$70,530.93
CRIME SCENE TECHNICIAN	\$47,020.48	\$70,530.93
FINANCE MANAGER	\$47,020.48	\$70,530.93
FLEET SERVICES PARTS SUPERVIS	\$47,020.48	\$70,530.93
MULTIMEDIA COORDINATOR	\$47,020.48	\$70,530.93
NETWORK TECHNICIAN	\$47,020.48	\$70,530.93
NICHE RMS MANAGER	\$47,020.48	\$70,530.93
OPERATIONS SPECIALIST	\$47,020.48	\$70,530.93
PUBLIC SERVICE SUPERVISOR	\$47,020.48	\$70,530.93
SAFETY OFFICER	\$47,020.48	\$70,530.93
SOLID WASTE SPECIALIST	\$47,020.48	\$70,530.93
SR TRAFFIC TECHNICIAN	\$47,020.48	\$70,530.93
STORM WATER FIELD TECHNICIAN	\$47,020.48	\$70,530.93
SUPERVISOR (CEMETERY)	\$47,020.48	\$70,530.93
SUPERVISOR (CUSTODIAN)	\$47,020.48	\$70,530.93
SUPERVISOR (SWPR-FLT REPAIR)	\$47,020.48	\$70,530.93
W&S PARTS SUPERVISOR	\$47,020.48	\$70,530.93
PAY GRADE 24	ANNUAL MINIMUM	ANNUAL MAXIMUM
AIRPORT MAINT SUPERVISOR	\$49,370.88	\$74,056.94
AV LINE SERVICES SUPERVISOR	\$49,370.88	\$74,056.94
CHILD SAFETY COORDINATOR	\$49,370.88	\$74,056.94
COMMUNITY DEVELOPMENT SPECIALIST	\$49,370.88	\$74,056.94
CRIME VICTIM LIASON	\$49,370.88	\$74,056.94
EMER MGMT SENIOR SPECIALIST	\$49,370.88	\$74,056.94
FACILITY MAINT. COORDINATOR	\$49,370.88	\$74,056.94

GIS ANALYST I	\$49,370.88	\$74,056.94
LIBRARIAN (CATALOGUER)	\$49,370.88	\$74,056.94
LIBRARIAN (REFERENCE)	\$49,370.88	\$74,056.94
OPERATIONS SUPERVISOR	\$49,370.88	\$74,056.94
SUPERVISOR (MOWING)	\$49,370.88	\$74,056.94
PAY GRADE 25	ANNUAL MINIMUM	ANNUAL MAXIMUM
COMMUNITY ENGAGEMENT COORD	\$51,839.63	\$77,759.55
CUSTOMER SVC SUPERVISOR (CEM)	\$51,839.63	\$77,759.55
CUSTOMER SVC SUPERVISOR (SW)	\$51,839.63	\$77,759.55
DEPUTY CITY MARSHAL	\$51,839.63	\$77,759.55
PLANNER	\$51,839.63	\$77,759.55
PAY GRADE 26	ANNUAL MINIMUM	ANNUAL MAXIMUM
AQUATICS SUPERVISOR	\$53,346.27	\$80,046.72
BOOKING MANAGER	\$53,346.27	\$80,046.72
CODE ENFORCEMENT SUPERVISOR II	\$53,346.27	\$80,046.72
CONV & VISITOR BUREAU MANAGER	\$53,346.27	\$80,046.72
CRIME SCENE UNIT SUPERVISOR	\$53,346.27	\$80,046.72
CUSTOMER SVC SUPERVISOR (UC)	\$53,346.27	\$80,046.72
ENGINEERING ASSOCIATE	\$53,346.27	\$80,046.72
FLEET REPLACEMENT COORDINATOR	\$53,346.27	\$80,046.72
FLEET SERVICES SUPERVISOR	\$53,346.27	\$80,046.72
GRANTS ADMINISTRATOR (AVIATION)	\$53,346.27	\$80,046.72
HUMAN RESOURCES GENERALIST	\$53,346.27	\$80,046.72
IGSA ADMINISTRATOR	\$53,346.27	\$80,046.72
MULTIMEDIA SUPERVISOR	\$53,346.27	\$80,046.72
PROCUREMENT SPC (SOLC/CONTR)	\$53,346.27	\$80,046.72
SENIOR BUILDING INSPECTOR	\$53,346.27	\$80,046.72
SENIOR BUYER	\$53,346.27	\$80,046.72

SR CONSTRUCTION INSPECTOR	\$53,346.27	\$80,046.72
SPECIAL PROJECTS COORDINATOR	\$53,346.27	\$80,046.72
SUPERVISOR (BUILDING SERVICES)	\$53,346.27	\$80,046.72
SUPERVISOR (CLERK)	\$53,346.27	\$80,046.72
SUPERVISOR (COMMERCIAL)	\$53,346.27	\$80,046.72
SUPERVISOR (CONTAINER OPS)	\$53,346.27	\$80,046.72
SUPERVISOR (DRAINAGE MAINT)	\$53,346.27	\$80,046.72
SUPERVISOR (PARKS)	\$53,346.27	\$80,046.72
SUPERVISOR (RECYCLING OPS)	\$53,346.27	\$80,046.72
SUPERVISOR (RESIDENTIAL)	\$53,346.27	\$80,046.72
SUPERVISOR (SCADA/FACILITIES)	\$53,346.27	\$80,046.72
SUPERVISOR (SCALE OPERATIONS)	\$53,346.27	\$80,046.72
SUPERVISOR (TRAFFIC SIGNAL)	\$53,346.27	\$80,046.72
SUPERVISOR (TRANSFER STATION)	\$53,346.27	\$80,046.72
SUPERVISOR (UTILITY SERVICE)	\$53,346.27	\$80,046.72
SUPERVISOR (W&S)	\$53,346.27	\$80,046.72
TECHNICAL SUPPORT SUPERVISOR	\$53,346.27	\$80,046.72
WATER QUALITY SUPERVISOR (W&S)	\$53,346.27	\$80,046.72
PAY GRADE 27	ANNUAL MINIMUM	ANNUAL MAXIMUM
ATHLETICS/AQUATICS PROGRAM MGR	\$57,153.82	\$85,730.32
BUDGET ANALYST	\$57,153.82	\$85,730.32
CHIEF BUILDING INSPECTOR	\$57,153.82	\$85,730.32
CHIEF CONSTRUCTION INSPECTOR	\$57,153.82	\$85,730.32
COMMS & MARKETING COORDINATOR	\$57,153.82	\$85,730.32
COMMUNICATIONS OFFICER	\$57,153.82	\$85,730.32
PROCUREMENT SUPERVISOR	\$57,153.82	\$85,730.32
RECORDS MANAGER	\$57,153.82	\$85,730.32
SENIOR CENTER MANAGER	\$57,153.82	\$85,730.32

STAFF ACCOUNTANT	\$57,153.82	\$85,730.32
UTILITY COLLECTIONS SUPERVISOR	\$57,153.82	\$85,730.32
PAY GRADE 28	ANNUAL MINIMUM	ANNUAL MAXIMUM
ASSISTANT COURT ADMINISTRATOR	\$60,010.91	\$90,016.78
CITY MARSHAL	\$60,010.91	\$90,016.78
COMMUNITY DEVELOPMENT GRANTS PROGRAM MONITOR	\$60,010.91	\$90,016.78
CRIME ANALYSIS MANAGER	\$60,010.91	\$90,016.78
EMER MGMT OPERATIONS COORDINAT	\$60,010.91	\$90,016.78
EVIDENCE MANAGER	\$60,010.91	\$90,016.78
FLEET SERVICES SHOP FOREMAN	\$60,010.91	\$90,016.78
GIS ANALYST II	\$60,010.91	\$90,016.78
PARK PLANNER	\$60,010.91	\$90,016.78
SR PLANNER	\$60,010.91	\$90,016.78
PAY GRADE 29	ANNUAL MINIMUM	ANNUAL MAXIMUM
APPLICATIONS SYSTEMS ADMINISTRATOR	\$63,011.52	\$94,517.49
DEPUTY CITY SECRETARY	\$63,011.52	\$94,517.49
EXECUTIVE ADMINISTRATIVE ASST	\$63,011.52	\$94,517.49
FINANCIAL ANALYST	\$63,011.52	\$94,517.49
FINANCIAL ANALYST (BUDGET)	\$63,011.52	\$94,517.49
FINANCIAL SYSTEMS ACCOUNTANT	\$63,011.52	\$94,517.49
HR ANALYST AND SYSTEMS ADMINISTRATOR	\$63,011.52	\$94,517.49
KAAC MANAGER	\$63,011.52	\$94,517.49
NETWORK ADMINISTRATOR	\$63,011.52	\$94,517.49
OPERATIONS MANAGER	\$63,011.52	\$94,517.49
SYSTEMS ADMINISTRATOR II	\$63,011.52	\$94,517.49
PAY GRADE 30	ANNUAL MINIMUM	ANNUAL MAXIMUM
ANIMAL SHELTER MANAGER	\$66,162.30	\$99,242.62

LICENSED MASTER SOCIAL WORKER	\$66,162.30	\$99,242.62
MANAGER (CEMETERY)	\$66,162.30	\$99,242.62
PARKS MANAGER	\$66,162.30	\$99,242.62
PROJECT MANAGER	\$66,162.30	\$99,242.62
PROJECT MANAGER (CEMETERY)	\$66,162.30	\$99,242.62
PROJECT MANAGER (STORMWATER)	\$66,162.30	\$99,242.62
RECREATION MANAGER	\$66,162.30	\$99,242.62
SUPERINTENDENT (DRAINAGE)	\$66,162.30	\$99,242.62
SUPERINTENDENT (OPERATIONS)	\$66,162.30	\$99,242.62
PAY GRADE 31	ANNUAL MINIMUM	ANNUAL MAXIMUM
ADA COORDINATOR	\$69,469.92	\$104,205.09
PAY GRADE 32	ANNUAL MINIMUM	ANNUAL MAXIMUM
AIRPORT MAINTENANCE MANAGER	\$72,943.94	\$109,415.90
AIRPORT OPERATIONS MANAGER	\$72,943.94	\$109,415.90
COMMUNITY DEVELOPMENT GRANT MANAGER	\$72,943.94	\$109,415.90
DEVELOPMENT ENGINEER	\$72,943.94	\$109,415.90
PROJECT ENGINEER	\$72,943.94	\$109,415.90
PAY GRADE 33	ANNUAL MINIMUM	ANNUAL MAXIMUM
DIR OF FLEET SERVICES	\$76,591.42	\$114,886.30
DIRECTOR OF THE CEMETERY	\$76,591.42	\$114,886.30
DIRECTOR OF UTILITY COLLECTION	\$76,591.42	\$114,886.30
DWNTWN REVITALIZATION DIRECTOR	\$76,591.42	\$114,886.30
FACILITY SERVICES DIRECTOR	\$76,591.42	\$114,886.30
GIS MANAGER	\$76,591.42	\$114,886.30
SUPERINTENDENT (COMMERCIAL)	\$76,591.42	\$114,886.30
SUPERINTENDENT (MAINTENANCE)	\$76,591.42	\$114,886.30
SUPERINTENDENT (RESIDENTIAL)	\$76,591.42	\$114,886.30

SUPERINTENDENT (W&S)	\$76,591.42	\$114,886.30
PAY GRADE 34	ANNUAL MINIMUM	ANNUAL MAXIMUM
ACCOUNTING MANAGER	\$80,421.12	\$120,630.64
ASSISTANT DIR OF LIBRARY SVCS	\$80,421.12	\$120,630.64
COMPENSATION & BENEFITS MGR	\$80,421.12	\$120,630.64
COURT ADMINISTRATOR	\$80,421.12	\$120,630.64
DIRECTOR OF CODE ENFORCEMENT	\$80,421.12	\$120,630.64
HUMAN RESOURCES MANAGER	\$80,421.12	\$120,630.64
RECYCLING MANAGER	\$80,421.12	\$120,630.64
RISK MANAGER	\$80,421.12	\$120,630.64
TRANSFER STATION MANAGER	\$80,421.12	\$120,630.64
PAY GRADE 35	ANNUAL MINIMUM	ANNUAL MAXIMUM
MANAGEMENT ACCOUNTANT	\$84,441.97	\$126,662.22
MOWING & DRAINAGE MANAGER	\$84,441.97	\$126,662.22
TRAFFIC ENGINEER	\$84,441.97	\$126,662.22
PAY GRADE 36	ANNUAL MINIMUM	ANNUAL MAXIMUM
ASSISTANT CITY ATTY (COURTS)	\$88,664.16	\$132,995.41
ASSISTANT CITY ATTY (POLICE)	\$88,664.16	\$132,995.41
ASSISTANT CITY ATTY (PW)	\$88,664.16	\$132,995.41
ASSISTANT DIR OF AVIATION	\$88,664.16	\$132,995.41
BUDGET MANAGER	\$88,664.16	\$132,995.41
DIR OF EMERG MGT HOMELAND SEC	\$88,664.16	\$132,995.41
DIR OF PROCUREMENT & CONTR MGM	\$88,664.16	\$132,995.41
ENTERPRISE OPERATIONS MANAGER	\$88,664.16	\$132,995.41
IT NETWORK MANAGER	\$88,664.16	\$132,995.41
IT PROJECT MANAGER	\$88,664.16	\$132,995.41
IT SECURITY MANAGER	\$88,664.16	\$132,995.41
TRANSPORTATION MANAGER	\$88,664.16	\$132,995.41

WATER AND SEWER OPS MANAGER	\$88,664.16	\$132,995.41
PAY GRADE 37	ANNUAL MINIMUM	ANNUAL MAXIMUM
ANIMAL SERVICES DIRECTOR	\$93,097.26	\$139,644.96
BUILDING OFFICIAL	\$93,097.26	\$139,644.96
CITY SECRETARY	\$93,097.26	\$139,644.96
DIRECTOR OF PLANNING	\$93,097.26	\$139,644.96
PAY GRADE 38	ANNUAL MINIMUM	ANNUAL MAXIMUM
	\$97,752.10	\$146,627.10
PAY GRADE 39	ANNUAL MINIMUM	ANNUAL MAXIMUM
ASSISTANT CITY ENGINEER	\$100,627.07	\$150,939.78
ASSISTANT DIR OF HUMAN RES	\$100,627.07	\$150,939.78
CONTROLLER	\$100,627.07	\$150,939.78
DIR OF CIVIC AND CONFERENC CTR	\$100,627.07	\$150,939.78
DIR OF LIBRARY SERVICES	\$100,627.07	\$150,939.78
PAY GRADE 40	ANNUAL MINIMUM	ANNUAL MAXIMUM
ASSISTANT DIR OF FINANCE	\$107,771.46	\$161,656.35
ASST DIR OF INFO TECHNOLOGY	\$107,771.46	\$161,656.35
DIRECTOR OF SOLID WASTE	\$107,771.46	\$161,656.35
VETERINARIAN	\$107,771.46	\$161,656.35
PAY GRADE 44	ANNUAL MINIMUM	ANNUAL MAXIMUM
DEPUTY CITY ATTY	\$128,428.56	\$192,641.70
EXECUTIVE POSITIONS		
ASSISTANT CITY MANAGER	DEPENDS ON MARKET	
CHIEF OF FIRE	DEPENDS ON MARKET	
CHIEF OF POLICE	DEPENDS ON MARKET	
CITY ATTORNEY	DEPENDS ON MARKET	
CITY ENGINEER	DEPENDS ON MARKET	
EXEC DIR OF AVIATION	DEPENDS ON MARKET	

EXEC DIR OF COMMUNICATIONS AND MARKETING	DEPENDS ON MARKET
EXEC DIR OF COMMUNITY DEVELOP	DEPENDS ON MARKET
EXEC DIR OF DEVELOPMENT SERVICES	DEPENDS ON MARKET
EXEC DIR OF FINANCE	DEPENDS ON MARKET
EXEC DIR OF HUMAN RESOURCES	DEPENDS ON MARKET
EXEC DIR OF INFORMATION TECHNO	DEPENDS ON MARKET
EXEC DIR OF PARKS AND RECREATION	DEPENDS ON MARKET
EXEC DIR OF PUBLIC WORKS	DEPENDS ON MARKET
COUNCIL APPOINTED POSITIONS	
ASSOCIATE M JUDGE	SET BY COUNCIL
CITY AUDITOR	SET BY COUNCIL
CITY MANAGER	SET BY COUNCIL
PRESIDING MUNICIPAL JUDGE	SET BY COUNCIL

FY 2026 Police Pay Plan



Position Title	Grade	Step/Year	1	2	3
Probationary Police Officer ⁽¹⁾	PPO	Annual	\$67,640.14	\$73,136.54	\$75,356.53
		Hourly	\$32.5193	\$35.1618	\$36.2291
		Step/Year	4	5	6
		Annual	\$77,549.68	\$79,742.62	\$81,935.57
		Hourly	\$37.2835	\$38.3378	\$39.3921

⁽¹⁾Probationary Police Officer - Certified Officer / 12 months probation; Non-certified Officer / 18 months probation; Officers hired on Step 1: Pay increases are effective with the completion of the probationary period of 18 months. This is a Non-Civil Service position.

Position Title	Grade	Step/Year	1	2	3
Police Officer	P10	Annual	\$73,161.30	\$75,377.12	\$77,574.85
		Hourly	\$35.1737	\$36.2390	\$37.2956
		Step/Year	4	5	6
		Annual	\$79,771.95	\$81,967.39	\$84,181.97
		Hourly	\$38.3519	\$39.4074	\$40.4721
		Step/Year	7	8	9
		Annual	\$84,181.97	\$86,379.49	\$86,379.49
		Hourly	\$40.4721	\$41.5286	\$41.5286
		Step/Year	10	11	12
		Annual	\$88,576.59	\$88,576.59	\$90,772.24

Hourly	\$42,5849	\$42,5849	\$43,6405
Step/Year	13	14	15
Annual	\$90,772.24	\$92,988.48	\$95,185.58
Hourly	\$43,6405	\$44,7060	\$45,7623
Step/Year	16+		
Annual	\$97,382.48		
Hourly	\$46,8185		



Position Title	Grade	Step/Year	1	2	3
Police Sergeant	P20	Annual	\$102,494.29	\$102,494.29	\$105,780.48
		Hourly	\$49,2761	\$49,2761	\$50,8560
		Step/Year	4	5	6
		Annual	\$105,780.48	\$109,042.96	\$109,042.96
		Hourly	\$50,8560	\$52,4245	\$52,4245
		Step/Year	7	8	9
		Annual	\$109,042.96	\$109,042.96	\$109,042.96
		Hourly	\$52,4245	\$52,4245	\$52,4245
		Step/Year	10+		
		Annual	\$112,306.06		
		Hourly	\$53,9933		



Position Title	Grade	Step/Year	1	2	3
Police Lieutenant	P30	Annual	\$ 118,295.84	\$ 118,295.84	\$ 121,580.16
		Hourly	\$56,8730	\$56,8730	\$58,4520
		Step/Year	4	5	6
		Annual	\$ 121,580.16	\$124,843.26	\$124,843.26
		Hourly	\$58,4520	\$60,0208	\$60,0208

Step/Year	7	8	9
Annual	\$124,843.26	\$124,843.26	\$124,843.26
Hourly	\$60.0208	\$60.0208	\$60.0208
Step/Year	10+		
Annual	\$128,126.75		
Hourly	\$61.5994		



Position Title	Grade	Step/Year	1	2	3
Police Captain	P40	Annual	\$133,564.91	\$133,564.91	\$136,849.65
		Hourly	\$64.2139	\$64.2139	\$65.7931
		Step/Year	4	5	6
		Annual	\$136,849.65	\$140,111.09	\$140,111.09
		Hourly	\$65.7931	\$67.3611	\$67.3611
		Step/Year	7	8	9
		Annual	\$140,111.09	\$140,111.09	\$140,111.09
		Hourly	\$67.3611	\$67.3611	\$67.3611
		Step/Year	10+		
		Annual	\$143,374.19		
		Hourly	\$68.9299		



Position Title	Grade	Step/Year	1	2	3
Assistant Chief of Police	P50	Annual	\$152,650.16	\$152,650.16	\$155,912.64
		Hourly	\$73.3895	\$73.3895	\$74.9580
		Step/Year	4	5	6
		Annual	\$155,912.64	\$159,178.45	\$159,178.45
		Hourly	\$74.9580	\$76.5281	\$76.5281
		Step/Year	7	8	9

Annual	\$159,178.45	\$159,178.45	\$159,178.45
Hourly	\$76.5281	\$76.5281	\$76.5281
Step/Year	10+		
Annual	\$162,459.02		
Hourly	\$78.1053		

<u>Police Incentive Pay</u>			<u>Amount</u> <u>Per Pay Period</u>
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Associate Degree or		\$46.15
Bachelor's Degree or		\$92.31
Master's Degree		\$138.46
AND		
Intermediate Certification or		\$27.69
Advanced Certification or		\$34.62
Master Peace Officer		\$46.15

<u>Police Assignment Pay</u>		
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Bilingual Certification (Level I)		\$23.08
Bilingual Certification (Level II)		\$34.62
Clothing		\$23.08
Field Training Officer		\$34.62
Investigator		\$23.08
HAZMAT Certification		\$46.15
Permanent Shift Differential		3% of Base Pay
TRU (Tactical Response Unit)		\$34.62

NOTE: Officers may receive an education incentive in conjunction with Police Officer certification pay.

<u>Hiring Incentive Pay</u>		
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Individuals with a TCOLE license are offered the incentive in three stages:

Stage one:

\$5,000.00 paid when the officer completes six months of continuous full-time employment (from date of hire) or police academy training component, whichever is later.

Stage two:

\$5,000.00 paid when the officer completes 12 months of continuous full-time employment (from date of hire) or field training component, whichever is later.

Stage three:

\$5,000.00 paid when the officer is released from probationary status, provided all new employee training has been satisfactorily completed.

FY 2026 Fire Pay Plan



<i>8 HOUR SHIFT</i>				
	Step	1	2	3
Probationary Fire Rescue Officer* Grade PF8*	Annual	\$ 62,481.33	\$ 65,591.55	\$ 67,747.89
	Hourly	\$30.0391	\$ 31.5344	\$ 32.5711
	Step	4	5	6
	Annual	\$ 69,908.18	\$ 72,064.10	\$ 74,227.09
	Hourly	\$ 33.6097	\$ 34.6462	\$ 35.6861
<i>24 HOURS SHIFT</i>				
	Step	1	2	3
Fire Rescue Officer* Grade PF0*	Annual	\$ 62,481.00	\$ 65,591.70	\$67,747.72
	Hourly	\$ 22.6709	\$ 23.7996	\$ 24.5819
	Step	4	5	6
	Annual	\$ 69,907.59	\$ 72,063.89	\$ 74,226.52
	Hourly	\$ 25.3656	\$ 26.1480	\$ 26.9327
<i>8 HOUR SHIFT</i>				
	Year	1	2	3
Fire Rescue Officer Grade F18	Annual	\$65,621.71	\$67,777.84	\$69,939.58
	Hourly	\$31.5489	\$ 32.5855	\$33.6248
	Year	4	5	6
	Annual	\$72,096.75	\$74,260.58	\$ 76,422.11
	Hourly	\$34.6619	\$35.7022	\$ 36.7414
	Year	7	8	9

	Annual	\$ 76,422.11	\$ 78,582.19	\$ 78,582.19
	Hourly	\$ 36.7414	\$ 37.7799	\$ 37.7799
	<u>Year</u>	<u>10</u>	<u>11</u>	<u>12</u>
	Annual	\$ 80,790.11	\$ 80,790.11	\$ 83,065.22
	Hourly	\$ 38.8414	\$ 38.8414	\$ 39.9352
	<u>Year</u>	<u>13</u>	<u>14</u>	<u>15</u>
	Annual	\$ 83,065.22	\$ 85,411.04	\$ 87,823.42
	Hourly	\$ 39.9352	\$ 41.0630	\$42.2228
	<u>Year</u>	<u>16+</u>		
	Annual	\$ 90,309.86		
	Hourly	\$ 43.4182		

24 HOUR SHIFT

<i>24 HOUR SHIFT</i>	<u>Year</u>	<u>1</u>	<u>2</u>	<u>3</u>
Fire Rescue Officer Grade F10	Annual	\$ 65,621.74	\$ 67,777.48	\$ 69,939.01
	Hourly	\$ 23.8105	\$ 24.5927	\$ 25.3770
	<u>Year</u>	<u>4</u>	<u>5</u>	<u>6</u>
	Annual	\$ 72,096.41	\$ 74,260.42	\$ 76,421.40
	Hourly	\$ 26.1598	\$ 26.9450	\$ 27.7291
	<u>Year</u>	<u>7</u>	<u>8</u>	<u>9</u>
	Annual	\$ 76,421.40	\$ 78,581.83	\$ 78,581.83
	Hourly	\$ 27.7291	\$ 28.5130	\$ 28.5130
	<u>Year</u>	<u>10</u>	<u>11</u>	<u>12</u>
	Annual	\$ 80,789.94	\$ 80,789.94	\$ 83,064.74
	Hourly	\$ 29.3142	\$ 29.3142	\$ 30.1396
	<u>Year</u>	<u>13</u>	<u>14</u>	<u>15</u>
	Annual	\$ 83,064.74	\$ 85,410.92	\$ 87,824.07
	Hourly	\$ 30.1396	\$ 30.9909	\$ 31.8665

Year	16+		
Annual	\$ 90,308.88		
Hourly	\$ 32.7681		

NOTE:

- Probationary Fire and Rescue Officer - Certified Officer / 12 months probation; Non-certified Officer / 18 months probation; Officers hired on Step 1: Pay increases are effective with the completion of the probationary period of 18 months. This is a Non-Civil Service position.
- *8 hour schedule works 2080 hours per year.
- *24 hour schedule works 2756 hours per year.

PROMOTIONAL GRADES - 8 HOURS SHIFT

Fire Captain Grade F38	<u>Step/Year</u>	1	2	3
	Annual	\$ 99,826.27	\$ 99,826.27	\$ 103,295.71
	Hourly	\$ 47.9934	\$ 47.9934	\$ 49.6614
	<u>Step/Year</u>	4	5	6
	Annual	\$ 103,295.71	\$ 106,769.73	\$ 106,769.73
	Hourly	\$ 49.6614	\$ 51.3316	\$ 51.3316
	<u>Step/Year</u>	7	8	9
	Annual	\$ 106,769.73	\$ 106,769.73	\$ 106,769.73
	Hourly	\$ 51.3316	\$ 51.3316	\$ 51.3316
	<u>Step/Year</u>	10+		
	Annual	\$ 110,240.42		
	Hourly	\$ 53.0002		

Battalion Chief Grade F48	<u>Step/Year</u>	1	2	3
	Annual	\$ 113,612.93	\$ 113,612.93	\$ 117,080.70
	Hourly	\$ 54.6216	\$ 54.6216	\$ 56.2888
	<u>Step/Year</u>	4	5	6
	Annual	\$ 117,080.70	\$ 120,550.35	\$ 120,550.35

	Hourly	\$ 56.2888	\$ 57.9569	\$ 57.9569
	<u>Step/Year</u>	<u>7</u>	<u>8</u>	<u>9</u>
	Annual	\$ 120,550.35	\$ 120,550.35	\$ 120,550.35
	Hourly	\$ 57.9569	\$ 57.9569	\$ 57.9569
	<u>Step/Year</u>	<u>10+</u>		
	Annual	\$ 124,017.71		
	Hourly	\$ 59.6239		
Fire Deputy Chief Grade F58	<u>Step/Year</u>	<u>1</u>	<u>2</u>	<u>3</u>
	Annual	\$ 126,218.98	\$ 126,218.98	\$ 130,475.28
	Hourly	\$ 60.6822	\$ 60.6822	\$ 62.7285
	<u>Step/Year</u>	<u>4</u>	<u>5</u>	<u>6</u>
	Annual	\$ 130,475.28	\$ 134,733.25	\$ 134,733.25
	Hourly	\$ 62.7285	\$ 64.7756	\$ 64.7756
	<u>Step/Year</u>	<u>7</u>	<u>8</u>	<u>9</u>
	Annual	\$ 134,733.25	\$ 134,733.25	\$ 134,733.25
	Hourly	\$ 64.7756	\$ 64.7756	\$ 64.7756
	<u>Step/Year</u>	<u>10+</u>		
	Annual	\$ 138,988.93		
	Hourly	\$ 66.8216		
Assistant Chief of Fire Grade F68	<u>Step/Year</u>	<u>1</u>	<u>2</u>	<u>3</u>
	Annual	\$ 144,976.83	\$ 144,976.83	\$ 148,477.26
	Hourly	\$ 69.7004	\$ 69.7004	\$ 71.3833
	<u>Step/Year</u>	<u>4</u>	<u>5</u>	<u>6</u>
	Annual	\$ 148,477.26	\$ 152,066.10	\$ 152,066.10
	Hourly	\$ 71.3833	\$ 73.1087	\$ 73.1087

Step/Year	7	8	9
Annual	\$ 152,066.10	\$ 152,066.10	\$ 152,066.10
Hourly	\$ 73.1087	\$ 73.1087	\$ 73.1087
Step/Year	10+		
Annual	\$ 155,744.58		
Hourly	\$ 74.8772		

PROMOTIONAL GRADES - 24-HOUR SHIFT

Fire Captain Grade F30	Step/Year	1	2	3
	Annual	\$ 99,825.90	\$ 99,825.90	\$ 103,295.71
	Hourly	\$ 36.2213	\$ 36.2213	\$ 37.4803
Step/Year	4	5	6	
	Annual	\$ 103,295.71	\$ 106,769.64	\$ 106,769.64
	Hourly	\$ 37.4803	\$ 38.7408	\$ 38.7408
Step/Year	7	8	9	
	Annual	\$ 106,769.64	\$ 106,769.64	\$ 106,769.64
	Hourly	\$ 38.7408	\$ 38.7408	\$ 38.7408
Step/Year	10+			
	Annual	\$ 110,240.28		
	Hourly	\$ 40.0001		

PROMOTIONAL GRADES - 24-HOUR SHIFT

Battalion Chief Grade F40	Step/Year	1	2	3
	Annual	\$ 113,612.52	\$ 113,612.52	\$ 117,080.67
	Hourly	\$ 41.2237	\$ 41.2237	\$ 42.4821
Step/Year	4	5	6	
	Annual	\$ 117,080.67	\$ 120,550.20	\$ 120,550.20
	Hourly	\$ 42.4821	\$ 43.7410	\$ 43.7410

	<u>Step/Year</u>	<u>7</u>	<u>8</u>	<u>9</u>
	Annual	\$ 120,550.20	\$ 120,550.20	\$ 120,550.20
	Hourly	\$ 43.7410	\$ 43.7410	\$ 43.7410
	<u>Step/Year</u>	<u>10+</u>		
	Annual	\$124,017.24		
	Hourly	\$ 44.9990		
Fire Deputy Chief Grade F50	<u>Step/Year</u>	<u>1</u>	<u>2</u>	<u>3</u>
	Annual	\$126,218.46	\$126,218.46	\$ 130,475.10
	Hourly	\$45.7977	\$45.7977	\$ 47.3422
	<u>Step/Year</u>	<u>4</u>	<u>5</u>	<u>6</u>
	Annual	\$ 130,475.10	\$ 134,733.40	\$ 134,733.40
	Hourly	\$ 47.3422	\$ 48.8873	\$ 48.8873
	<u>Step/Year</u>	<u>7</u>	<u>8</u>	<u>9</u>
	Annual	\$ 134,733.40	\$ 134,733.40	\$ 134,733.40
	Hourly	\$ 48.8873	\$ 48.8873	\$ 48.8873
	<u>Step/Year</u>	<u>10+</u>		
	Annual	\$ 138,988.66		
	Hourly	\$ 50.4313		

<u>Fire/EMS Incentive Pay</u>	<u>Amount Per Pay Period</u>		<u>Fire/EMS Assignment Pay</u>	<u>Monthly</u>
EMT/Basic or	\$46.15		Training Officer	\$92.31
EMT/Intermediate or	\$55.38		Arson Investigator	\$92.31
EMT/Paramedic	\$138.46		Emergency Management Coordinator	\$92.31
AND			Emergency Medical Services (EMS)	\$92.31

			Coordinator	
Firefighter/Intermediate or	\$27.69		Bilingual Certification(Level I) or,	\$23.08
Firefighter/Advanced or	\$55.38		Bilingual Certification(Level II)	\$34.62
Firefighter Master	\$80.77		(can only receive Level I or II for each language certified/authorized)	
AND			SWAT	\$34.62
Apparatus Technician and	\$23.08		EMS Driver	\$25.00/day
HAZMAT	\$46.15		Paramedic Attendant	\$125.00/day
ARFF	\$46.15			

Hiring Incentive:

Individuals with a only a TCFP structural fire certification are offered the incentive in two stages:

Stage one:	\$500.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the first year of service with the department; payment of this incentive will be made during the last pay period of the first year of service.
Stage two:	\$500.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the second year of service with the department; payment of this incentive will be made during the last pay period of the second year of service.

Individuals with only a TDSHS paramedic license or certification are offered the incentive in four stages:

Stage one:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the first year of service with the department; payment of this incentive will be made during the last pay period of the first year of service.
Stage two:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the second year of service with the department; payment of this incentive will be made during the last pay period of the second year of service.
Stage three:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the third year of service with the department; payment of this incentive will be made during the last pay period of the third year of service.
Stage four:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the fourth year of service with the department; payment of this incentive will be made during the last pay period of the fourth year of service.

An alternative incentive pay is offered for individuals with a TCFP structural fire certification which includes a TDSHS emergency medical technician certification (EMT)-basic or intermediate, in two stages:

Stage one:	\$1,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the first year of service with the department; payment of this incentive will be made during the last pay period of the first year of service.
Stage two:	\$1,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the second year of service with the department; payment of this incentive will be made during the last pay period of the second year of service.

An alternative incentive pay is offered for individuals with a TCFP structural fire certification and a TDSHS paramedic license/certification in five stages:

Stage one:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the first year of service with the department; payment of this incentive will be made during the last pay period of the first year of service.
Stage two:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the second year of service with the department; payment of this incentive will be made during the last pay period of the second year of service.
Stage three:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the third year of service with the department; payment of this incentive will be made during the last pay period of the third year of service.
Stage four:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the fourth year of service with the department; payment of this incentive will be made during the last pay period of the fourth year of service.
Stage five:	\$3,000.00 paid when the Fire department affirms that the Probationary Fire Rescue Officer has successfully completed the fifth year of service with the department; payment of this incentive will be made during the last pay period of the fifth year of service.

FY 2026 Incentive Pay Schedule



INCENTIVE PAY	AMOUNT PER PAY PERIOD
AC EUTHANASIA	\$13.85
APPLICATOR LICENSE	\$13.85
BILINGUAL CERTIFICATION (LEVEL I)	\$23.08
BILINGUAL CERTIFICATION (LEVEL II)	\$34.62
CE BLDG CODE OFFICIAL	\$11.54
CE CERT BACKFLOW TSTR	\$11.54
CE CERT BLDG OFF (CBO)	\$23.08
CE CERT CODE ENF OF	\$23.08
CE CERT FLDPLAIN MGR	\$11.54
CE CERT ST LIC PLUMB	\$23.08
CE COMBO PLANS EXAMNR	\$36.92
CE COMM ELEC INSPECTOR	\$11.54
CE COMM PLUMBING INSP	\$11.54
CE ELEC CODE OFFICIAL	\$11.54
CE ELEC PLANS EXAMINER	\$11.54
CE ELECT JOURNEYMAN	\$27.69
CE ELECTRIC INSPECTOR	\$11.54
CE HOUSE CODE OFFICIAL	\$11.54
CE INTERMEDIATE COE	\$23.08
CE MASTER CODE PROF	\$23.08
CE MASTER ELECTRICIAN	\$55.38

CE MECH CODE OFFICIAL	\$11.54
CE MECH INSPECTOR	\$11.54
CE PROP MAINT & HSE IN	\$11.54
CE RES COMBO INSPECTOR	\$18.46
CE RES ELEC INSPECTOR	\$11.54
CE RES MECH INSPECTOR	\$11.54
CE RES PLUMBING INSPEC	\$11.54
CE RESIDENT BLDG INSP	\$11.54
CE ZONING INSPECTOR	\$11.54
COMM ENERGY INSPECTOR	\$11.54
COMM ENERGY PLANS EXAMINE	\$11.54
COURT CLERK LEVEL I	\$11.54
COURT CLERK LEVEL II	\$23.08
COURT CLERK LEVEL III	\$34.62
COURT CLERK MGMT CERT	\$23.08
DIFFERENTIAL PAY (POLICE DEPT-NCS)	3% base pay
DIFFERENTIAL PAY (NCS)	\$46.15
ENERGY MANAGER	\$138.46
EROS,SEDI,STWTR CERTI	\$23.08
FS MASTER ASE AUTO TEC	\$27.69
FS RFRG/RECOV RECYCLE	\$4.62
FS TEXAS MV INSP LIC	\$6.92
GROUND SECURITY COORDINATOR	\$11.54
LEAD RISK ASSESSOR	\$23.08
LONGEVITY	Refer to Policy 230
ON CALL	\$11 per day

PEST CONTROL	\$6.92
PK CRTFD POOL OPRTR	\$6.92
RES ENERGY INSP/PLANS EXAMINER	\$11.54
STORMWATER INSPECTOR CE	\$11.54
SW MSW LICENSE CLASS B	\$20.77
UTILITY CLASS D WATER	\$18.46

FY 2026 Seasonal Pay Plan



POSITION TITLE	PAY STRUCTURE	STEP 1	STEP 2	STEP 3
PAY GRADE SE1				
SEASONAL - CLERK	HOURLY	9.0000	9.5000	10.0000
SEASONAL - POOL CASHIER	HOURLY	9.0000	9.5000	10.0000
PAY GRADE SE2				
SEASONAL - ELECTION WORKERS	HOURLY	20.0000	-	-
PAY GRADE SE4				
SEASONAL - DRAINAGE SERVICE WRKR	HOURLY	11.0000	11.5000	12.0000
SEASONAL - MOWING SVC WKR	HOURLY	11.0000	11.5000	12.0000
SEASONAL - RECYCLING ATTENDANT	HOURLY	11.0000	11.5000	12.0000
PAY GRADE SE6				
SEASONAL - GROUNDS MAINT WORKER	HOURLY	13.0000	-	-
PAY GRADE SE7				
SEASONAL - LIFEGUARD	HOURLY	14.0000	14.5000	15.0000
SEASONAL - WATER SAFETY INSTRUCTOR	HOURLY	14.0000	14.5000	15.0000
PAY GRADE SE8				
SEASONAL - POOL MANAGER	HOURLY	15.0000	15.5000	16.0000
PAY GRADE SE10				
SEASONAL - ASSISTANT AQUATIC SUPERVISOR	HOURLY	17.0000	17.5000	18.0000

City Approved Holidays



Full time employees are eligible for paid leave on City approved holidays.

The following thirteen [13] days are recognized as City-paid holidays:

	Holiday	Observed
1	New Year's Day	January 1st
2	Martin Luther King Day	3rd Monday in January
3	President's Day	3rd Monday in February
4	Good Friday	Friday before Easter
5	Memorial Day	Last Monday in May
6	Juneteenth	June 19th
7	Independence Day	July 4th
8	Labor Day	1st Monday in September
9	Veteran's Day	November 11th
10	Thanksgiving Day	4th Thursday in November
11	Day after Thanksgiving	4th Friday in November
12	Christmas Eve	December 24th
13	Christmas Day	December 25th
*	Patriot's Day	September 11th

* Fire Fighters shall have the option to receive holiday leave on September 11th in lieu of another designated holiday

Five Year Forecasts



This section offers a five-year financial outlook for the City's primary operating funds, serving as a valuable financial tool for monitoring future budgets and actual operational performance. A financial forecast generates forward-looking financial statements, depicting an entity's anticipated financial position, operating results, and cash flows over one or more future periods.

The focus of this year's five-year forecasts is specifically on projecting revenues and expenditures within the City's major operating funds, including the General Fund, Water and Sewer Fund, Solid Waste Fund, Aviation Fund, and Drainage Utility Fund. Additionally, we provide five-year forecast for the Debt Service Fund to complete the comprehensive financial outlook.

The City utilized an interactive financial modeling tool during the FY 2026 budget process. The model allows scenario planning to evaluate the impact of new programs and services, changes in the growth of services, rate adjustments, capital outlay needs, and impacts to the tax rate. The benefit of the model is that management can analyze the multi-year impact on each of the major operating funds. The importance of the forecast lies not in the numbers, but in the discussion, as it encourages the policy issues and strategies that can be implemented in the event these scenarios become reality.

A statement of revenues, expenditures, and changes in fund balance has been prepared for each major fund. Revenues are depicted by sources while expenditures, or expenses, are presented by operating departments. The projections behind the forecast for each operating department are at the category of expense level. The categories of expense is defined as personnel services, benefits, operations (supplies, repairs and maintenance, miscellaneous charges and services, designated expenses), and capital outlay. Each forecast provides a column showing the percentage change between FY 2026 and FY 2030. The forecasts attempt to provide the reader, along with City staff, a look into the future as to where the City will be financially. It is important for the user of the forecasts to understand that these estimates are based on various statistical methods and are not a representation of fact.

The table below includes the primary assumption information:

Fiscal Year	2027	2028	2029	2030
Revenues				
Property Tax	2.98%	2.98%	2.98%	2.98%
Sales Tax	1.00%	1.00%	1.00%	1.00%
Water & Sewer*	2.75%	1.22%	1.23%	1.23%
Solid Waste*	0.92%	0.92%	0.92%	0.92%
Aviation*	(6.44%)	4.95%	0.04%	2.70%
Drainage*	0.50%	0.50%	0.50%	0.50%
Expenditures (Expenses)				
Personnel services	4.00%	4.00%	4.00%	3.00%
Benefits	3.00%	3.00%	3.00%	3.00%
Operations	3.00%	3.00%	3.00%	3.00%
Capital Outlay	3.00%	3.00%	3.00%	3.00%
* Average of primary revenue sources				

General Fund

	2026	2027	2028	2029	2030	2026-30
Revenues	Budget	Forecast	Forecast	Forecast	Forecast	% Change
Property Taxes	\$58,967,744	\$60,725,697	\$62,536,329	\$64,401,220	\$66,321,996	12.47%
Sales Taxes	36,433,058	36,797,389	37,165,363	37,537,017	37,912,388	4.06%
Transfers In	11,448,835	12,167,646	12,380,350	12,598,014	12,820,768	11.98%
Charges for Services	8,795,765	8,866,329	8,887,774	8,909,811	8,932,395	1.55%
Franchise	5,924,412	5,969,981	6,016,007	6,062,493	6,109,444	3.12%
Fines & Fees	3,499,725	3,518,718	3,537,821	3,557,037	3,576,364	2.19%
Licenses & Permits	3,005,773	3,021,117	3,036,570	3,052,137	3,067,816	2.06%
Investment Income	2,552,254	2,506,868	2,462,447	2,418,971	2,376,422	(6.89%)
Intergovernmental	2,011,825	1,923,699	2,245,832	1,923,699	1,923,699	(4.38%)
Other Taxes	489,000	490,450	491,908	493,373	494,845	1.20%
Sale of Assets	135,785	137,143	138,514	139,899	141,298	4.06%
Miscellaneous Income	83,279	83,379	83,480	83,583	83,687	0.49%
Total Revenues	133,347,455	136,208,416	138,982,395	141,177,254	143,761,122	7.81%
Expenditures						
Police Department	43,461,585	44,835,155	46,417,962	48,120,376	49,379,449	13.62%
Fire Department	37,868,013	39,217,189	40,622,234	42,082,942	43,269,921	14.27%
Transfer to Internal Service Funds	8,033,192	8,354,520	8,688,700	9,036,248	9,397,698	16.99%
Public Works	6,799,785	6,979,618	7,216,199	7,467,038	7,673,999	12.86%
Parks & Recreation	6,660,519	6,933,846	7,170,433	7,421,935	7,626,868	14.51%
Community Development	5,089,210	5,248,250	5,427,075	5,617,708	5,769,954	13.38%
Contributions to Community Partners	4,483,470	4,615,766	4,752,031	4,892,384	5,006,948	11.68%

Development Services	4,306,225	4,440,727	4,592,722	4,755,047	4,882,896	13.39%
Transfer to Governmental CIP Fund	3,162,854	3,113,540	3,206,947	3,303,156	3,402,251	7.57%
Finance	2,580,442	2,663,496	2,758,895	2,861,393	2,937,699	13.84%
Animal Services	2,227,235	2,298,805	2,380,156	2,467,237	2,534,019	13.77%
Finance-Municipal Court	1,697,718	1,752,464	1,815,322	1,882,849	1,933,143	13.87%
Legal	1,587,260	1,643,288	1,702,134	1,765,383	1,812,335	14.18%
Human Resources	1,386,472	1,430,697	1,481,001	1,534,856	1,576,237	13.69%
City Manager	1,092,208	1,127,347	1,168,125	1,212,097	1,243,836	13.88%
Non-Developmental	987,046	1,016,657	1,047,157	1,078,572	1,110,929	12.55%
Communication & Marketing	861,449	888,935	920,188	953,643	979,370	13.69%
Engineering Services	533,410	550,420	569,648	590,188	606,264	13.66%
City Auditor	177,589	183,394	190,125	197,383	202,610	14.09%
City Council	156,570	160,452	164,450	168,569	172,811	10.37%
Operating Debt - Leases	116,729	120,231	123,838	127,553	131,380	12.55%
Transfer to Other Funds	78,474	81,613	84,877	88,273	91,803	16.99%
Total Expenditures	133,347,455	137,656,411	142,500,222	147,624,830	151,742,420	13.79%
Net Change in Fund Balance	-	(1,447,995)	(3,517,827)	(6,447,575)	(7,981,298)	---
Fund Balance, Beginning	34,594,025	34,594,025	33,146,030	29,628,203	23,180,628	(32.99%)
Fund Balance, Ending	\$34,594,025	\$33,146,030	\$29,628,203	\$23,180,628	\$15,199,331	(56.06%)
Fund Balance Reserve (Required 18% to 22%)	26.57%	24.64%	21.27%	16.06%	10.25%	
Fund Balance Reserve at 22%	\$28,640,612	\$29,599,432	\$30,644,520	\$31,750,768	\$32,634,837	

Revenue forecast assumptions include: reasonable growth in ad valorem tax; conservative 1% growth in sales tax; less than 1% average increase in licenses & permits; less than 0.5% average growth in charges for services, less than 0.4% average growth in fines; and minimal growth in other financing sources. The major impacts on revenue projection are the continued reduction in DV exemption reimbursement from the State and the reduction of investment income due to anticipated interest rate cut by the Treasury. Expenditure forecast assumptions include: 4% increases in civil service and for classified personnel for FY 2027 - FY 2029, followed by 3% increases for FY 2030; 3% increases in operations and capital outlay; 4% increases for Transfer to ISFs.

Debt Service Fund

	2026	2027	2028	2029	2030	2026-30
Revenues	Budget	Forecast	Forecast	Forecast	Forecast	% Change
Property Taxes	\$18,130,129	\$18,670,241	\$19,226,534	\$19,799,494	\$20,389,621	12.46%
Intergovernmental	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0.00%
Investment Income	266,612	261,233	255,961	250,795	245,732	(7.83%)
Total Revenues	20,396,741	20,931,474	21,482,495	22,050,289	22,635,352	10.98%
Expenditures						
Bond Principal	14,210,065	15,101,499	15,543,030	16,057,209	14,698,863	3.44%
Bond Interest	6,846,493	5,956,896	5,724,487	5,210,876	5,666,852	(17.23%)
Bond Fees	31,000	31,000	31,000	31,000	31,000	0.00%
Total Expenditures	21,087,558	21,089,396	21,298,517	21,299,085	20,396,716	13.85%
Net Change in Fund Balance	(690,817)	(157,922)	183,978	751,204	2,238,637	424.06%
Fund Balance, Beginning	5,060,622	4,369,805	4,211,883	4,395,861	5,147,066	1.71%
Fund Balance, Ending	\$4,369,805	\$4,211,883	\$4,395,861	\$5,147,066	\$7,385,702	13.85%
Fund Balance Reserve (Required 18% to 22%)	20.72%	19.97%	20.64%	24.17%	36.21%	
Fund Balance Reserve at 22%	\$4,639,263	\$4,639,667	\$4,685,674	\$4,685,799	\$4,487,277	

Revenue forecast assumptions include 3% growth in ad valorem tax and steady collection of penalty and interest. Expenditure forecast assumptions include potential limited tax note issuance in FY 2028 (\$5 million, 5-year term; 5% rate) and tax-supported bonded debt issuance in FY 2030 (\$20 million, 20-year term, 5% rate).

Water and Sewer Fund

	2026	2027	2028	2029	2030	2026-30
Revenues	Budget	Forecast	Forecast	Forecast	Forecast	% Change
Charges for Services	\$51,495,749	\$52,913,594	\$53,561,418	\$54,217,656	\$54,882,424	6.58%
Investment Income	587,093	582,692	570,993	559,528	548,292	(6.61%)
Transfer In for Engineering Services	313,895	326,451	339,510	353,090	367,214	16.99%
Sale of Assets	10,000	10,000	10,000	10,000	10,000	0.00%
Total Revenues	52,406,737	53,832,737	54,481,920	55,140,275	55,807,930	6.49%
Expenses						
Public Works	26,475,767	27,531,596	28,355,125	30,210,022	30,534,056	15.33%
Transfer to General Fund	6,798,499	7,242,150	7,374,056	7,509,008	7,647,083	12.48%
Debt Service	6,664,592	6,661,476	5,754,130	5,753,087	5,754,608	(13.65%)
Finance	4,274,471	4,407,326	4,553,986	4,709,265	4,840,264	13.24%
Transfer to Water & Sewer CIP Fund	3,470,440	3,326,770	3,384,348	3,403,092	3,422,398	(1.38%)
Engineering Services	2,490,099	2,570,577	2,662,325	2,760,643	2,835,382	13.87%
Transfer to Internal Service Funds	1,758,472	1,828,812	1,901,965	1,978,046	2,057,170	16.99%
Contributions to Community Partners	362,527	362,527	362,527	362,527	362,527	0.00%
Non-Departmental	73,069	51,598	53,663	55,811	57,487	(21.33%)
Operating Debt - Leases	38,801	40,355	41,971	43,652	44,964	15.88%
Total Expenses	52,406,737	54,023,187	54,444,096	56,785,153	57,555,939	9.83%
Net Change in Working Capital (WC)	-	(190,450)	37,825	(1,644,878)	(1,748,008)	---
Working Capital, Beginning	12,047,696	12,047,696	11,857,246	11,895,071	10,250,193	(14.92%)
Working Capital, Ending	\$12,047,696	\$11,857,246	\$11,895,071	\$10,250,193	\$8,502,184	(29.43%)
WC Reserve (Required 18% to 22%)	23.15%	22.10%	21.99%	18.17%	14.87%	
WC Reserve at 22%	\$11,449,726	\$11,805,345	\$11,897,945	\$12,412,978	\$12,582,551	

The FY 2026 budget includes an additional \$632,000, with \$790,000 in FY 2027, to adjust meter charges based on demand. These allocations represent phases 4 through 5 of a 5-phase plan aimed at aligning commercial meter minimum rates with American

Water Works Association (AWWA) standards. FY 2029 forecast includes designated expenses paid to potential WCID debt issuance.

Solid Waste Fund

	2026	2027	2028	2029	2030	2026-30
Revenues	Budget	Forecast	Forecast	Forecast	Forecast	% Change
Charges for Services	\$28,176,177	\$28,434,207	\$28,694,817	\$28,958,034	\$29,223,882	3.72%
Investment Income	186,464	183,044	179,692	176,408	173,189	(7.12%)
Other Financing Sources	30,000	30,300	30,603	30,909	31,218	4.06%
Miscellaneous Income	1,000	1,000	1,000	1,000	1,000	0.00%
Total Revenues	28,393,641	28,648,551	28,906,113	29,166,351	29,429,289	3.65%
Expenses						
Public Works	18,922,191	19,504,284	20,129,617	20,785,025	21,381,840	13.00%
Transfer to General Fund	3,785,339	4,027,234	4,093,882	4,162,074	4,231,853	11.80%
Transfer to Solid Waste CIP Fund	2,913,082	3,000,474	3,090,489	3,183,203	3,278,699	12.55%
Transfer to Internal Service Funds	1,926,643	2,003,709	2,083,857	2,167,211	2,253,900	16.99%
Debt Service	685,010	679,205	686,936	684,125	535,210	(21.87%)
Non-Departmental	78,941	81,309	83,749	86,261	88,849	12.55%
Transfer to Other Funds	78,474	80,828	83,253	85,751	88,323	12.55%
Operating Debt - Leases	3,961	4,119	4,284	4,456	4,589	15.86%
Total Expenses	28,393,641	29,381,163	30,256,067	31,158,106	31,863,263	12.22%
Net Change in Working Capital (WC)	-	(732,612)	(1,349,954)	(1,991,756)	(2,433,974)	---
Working Capital, Beginning	6,610,715	6,610,715	5,878,103	4,528,149	2,536,393	(61.63%)
Working Capital, Ending	\$6,610,715	\$5,878,103	\$4,528,149	\$2,536,393	\$102,419	(98.45%)
WC Reserve (Required 18% to 22%)	23.86%	20.48%	15.31%	8.32%	0.33%	
WC Reserve at 22%	\$6,095,899	\$6,314,431	\$6,505,209	\$6,704,276	\$6,892,172	

Charges for services revenues are projected to grow by less than 1% annually, while investment income is expected to decline by nearly 2% per year. Although debt service expenses are anticipated to decrease by approximately 22% over the next five years, the

working capital balance is projected to decline by nearly 62% during the same period. A comprehensive rate analysis is planned for the FY 2027 budget to evaluate potential upward rate adjustments.

Aviation Fund

	2026	2027	2028	2029	2030	2026-30
Revenues	Budget	Forecast	Forecast	Forecast	Forecast	% Change
Intergovernmental Revenue	\$3,539,150	\$3,311,380	\$3,475,222	\$3,476,479	\$3,570,273	0.88%
Charges for Services	3,351,644	3,383,484	3,416,820	3,451,738	3,488,329	4.08%
Investment Income	120,404	302,453	309,997	317,799	325,866	170.64%
Miscellaneous Income	50	50	50	50	50	0.00%
Total Revenues	7,011,248	6,997,368	7,202,089	7,246,066	7,384,517	5.32%
Expenses						
Aviation	5,356,534	5,524,133	5,709,997	5,907,127	6,070,936	13.34%
Debt Service	399,000	396,032	399,793	397,601	399,456	0.11%
Transfer to Aviation CIP Fund	371,143	382,277	393,746	405,558	417,725	12.55%
Transfer to Internal Service Funds	299,449	311,427	323,884	336,839	350,313	16.99%
Non-Departmental	31,757	-	-	-	-	(100.00%)
Operating Debt - Leases	3,721	3,833	3,948	4,066	4,188	12.55%
Total Expenses	6,461,604	6,617,702	6,831,367	7,051,191	7,242,618	12.09%
Net Change in Working Capital (WC)	549,644	379,666	370,722	194,875	141,900	---
Working Capital, Beginning	6,770,344	7,319,988	7,699,654	8,070,376	8,265,251	22.08%
Working Capital, Ending	\$7,319,988	\$7,699,654	\$8,070,376	\$8,265,251	\$8,407,150	14.85%
WC Reserve (Required 18% to 22%)	120.19%	123.48%	125.36%	124.37%	123.18%	
WC Reserve at 22%	\$1,339,901	\$1,371,793	\$1,416,277	\$1,462,039	\$1,501,476	

FY 2026 - 2030 include Intergovernmental Service Agreement with Fort Hood. Investment income include a 10-year lease agreement of GRK office building with CSI Aviation, Inc., starting FY 2026.

Drainage Utility Fund

	2026	2027	2028	2029	2030	2026-30
Revenues	Budget	Forecast	Forecast	Forecast	Forecast	% Change
Charges for Services	\$5,481,674	\$5,509,082	\$5,536,628	\$5,564,311	\$5,592,133	2.02%
Investment Income	84,407	82,685	80,997	79,343	77,722	(7.92%)
Other Financing Sources	16,149	16,310	16,474	16,638	16,805	4.06%
Total Revenues	5,582,230	5,608,078	5,634,098	5,660,292	5,686,659	1.87%
Expenses						
Public Works	2,647,295	2,735,339	2,829,819	2,930,860	3,009,351	13.68%
Transfer to General Fund	755,437	785,415	796,179	807,212	818,520	8.35%
Engineering Services	623,902	643,514	665,378	688,613	707,616	13.42%
Transfer to Drainage Utility CIP Fund	585,396	602,959	621,048	639,680	658,872	12.55%
Debt Service	522,730	546,750	546,750	546,750	546,750	4.60%
Transfer to Internal Service Funds	258,532	268,873	279,628	290,813	302,446	16.99%
Transfer to Other Funds	156,947	161,655	166,505	171,500	176,645	12.55%
Non-Departmental	31,991	32,088	32,188	32,290	32,396	1.27%
Total Expenses	5,582,230	5,776,594	5,937,495	6,107,720	6,252,596	12.01%
Net Change in Working Capital (WC)	-	(168,516)	(303,397)	(447,428)	(565,937)	---
Working Capital, Beginning	1,474,785	1,474,785	1,306,269	1,002,872	555,444	(62.34%)
Working Capital, Ending	\$1,474,785	\$1,306,269	\$1,002,872	\$555,444	\$(10,493)	(100.71%)
WC Reserve (Required 18% to 22%)	29.15%	24.98%	18.60%	9.99%	-0.18%	
WC Reserve at 22%	\$1,113,090	\$1,150,566	\$1,185,964	\$1,223,413	\$1,255,286	

Charges for services revenues are projected to grow by approximately 2% overall. The final debt service payments for this fund are scheduled for FY 2026. To provide funding for future capital improvements, the FY 2027 budget anticipates potential debt issuance (\$6.79 million, 20-year term, 5% rate).

Detailed Estimates of Revenues & Expenditures



All Department - Account Details

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
GENERAL						
PROPERTY TAXES						
100-40110-100-100-000000 - AD VALOREM TAXES	\$43,112,694	\$49,501,909	\$55,188,431	\$54,685,176	\$58,498,395	6%
100-40150-100-100-000000 - DELINQUENT PROPERTY TAXES	\$172,010	\$143,742	\$156,432	\$194,317	\$169,254	8%
100-40151-100-100-000000 - PENALTY AND INTEREST	\$291,048	\$339,063	\$277,362	\$387,656	\$300,095	8%
100-40160-100-100-000000 - PAYMENT TO TIRZ	-\$273,194	-\$746,919	\$0	-\$907,281	\$0	-
PROPERTY TAXES TOTAL	\$43,302,557	\$49,237,795	\$55,622,225	\$54,359,868	\$58,967,744	6%
0 TAXES						
100-40180-100-100-000000 - SALES TAX	\$35,072,647	\$35,699,342	\$35,551,700	\$36,237,795	\$36,433,058	2%
100-40185-100-100-000000 - MIXED BEVERAGE TAX	\$303,976	\$303,481	\$290,000	\$263,762	\$290,000	0%
100-40186-100-100-000000 - BINGO TAX	\$194,337	\$183,963	\$184,833	\$210,416	\$199,000	8%
0 TAXES TOTAL	\$35,570,960	\$36,186,786	\$36,026,533	\$36,711,973	\$36,922,058	2%
1 FRANCHISE						
100-41110-100-100-000000 - CABLE FRANCHISE	\$980,728	\$873,627	\$949,466	\$899,408	\$941,539	-1%
100-41120-100-100-000000 - ELECTRIC FRANCHISE TAX	\$4,206,276	\$4,131,025	\$4,471,755	\$4,352,677	\$4,516,473	1%
100-41130-100-100-000000 - GAS FRANCHISE	\$411,917	\$421,661	\$408,936	\$459,742	\$425,000	4%
100-41140-150-152-000000 - TAXI FRANCHISE	\$920	\$1,840	\$1,818	\$925	\$1,000	-45%
100-41150-100-100-000000 - TELECOM FRANCHISE	\$43,022	\$41,444	\$40,000	\$46,302	\$40,400	1%
1 FRANCHISE TOTAL	\$5,642,863	\$5,469,597	\$5,871,975	\$5,759,054	\$5,924,412	1%
2 LICENSES & PERMITS						
100-42110-190-192-000000 - BUILDING PERMITS	\$1,542,612	\$1,303,368	\$1,214,921	\$1,602,066	\$1,703,856	40%
100-42112-190-192-000000 - BUILDING PLAN REVIEW FEE	\$15,760	\$284,210	\$188,194	\$247,081	\$226,428	20%
100-42114-190-192-000000 - CERTIFICATE OF OCCUPANCY	\$56,430	\$45,680	\$50,379	\$47,263	\$50,379	0%
100-42116-190-192-000000 - CONTRACTOR LICENSES	\$88,025	\$76,910	\$63,421	\$86,120	\$75,000	18%
100-42118-190-192-000000 - CREDIT ACCESS PERMITS	\$455	\$455	\$455	\$195	\$460	1%
100-42120-190-192-000000 - CURB & STREET CUTS	\$17,840	\$72,865	\$33,724	\$67,921	\$97,000	188%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-42122-190-192-000000 - ELECTRICAL PERMITS	\$50,774	\$66,375	\$58,695	\$65,485	\$59,282	1%	
100-42124-190-192-000000 - FINAL CONFORMANCE INSPECT	\$0	\$17,818	\$50,000	\$0	\$50,000	0%	
100-42128-190-192-000000 - FOOD HANDLERS PERMITS	\$51,900	\$52,100	\$60,590	\$53,114	\$60,590	0%	
100-42130-190-192-000000 - GARAGE SALE / DROP BOX	\$7,984	\$5,901	\$6,363	\$8,879	\$6,427	1%	
100-42132-190-192-000000 - INSPECTION FEE	\$40,046	\$46,600	\$60,516	\$60,038	\$109,122	80%	
100-42134-190-192-000000 - LAND DISTURB REV & PERMIT	\$1,610	\$985	\$1,920	\$673	\$1,940	1%	
100-42135-190-192-000000 - STR PERMITS AND FEES	\$0	\$2,250	\$80,000	\$83,000	\$80,000	0%	
100-42136-190-192-000000 - MECHANICAL PERMITS	\$30,600	\$18,850	\$24,433	\$20,572	\$24,433	0%	
100-42138-190-192-000000 - NODE PERMITS	\$5,500	\$5,500	\$5,500	\$10,250	\$6,000	9%	
100-42140-190-192-000000 - PLANNING & ZONING FEES	\$144,930	\$66,360	\$71,363	\$56,989	\$76,027	7%	
100-42142-190-192-000000 - PLUMBING PERMITS	\$129,290	\$137,570	\$141,669	\$145,790	\$145,790	3%	
100-42144-190-192-000000 - RE-INSPECTION	\$70,575	\$59,105	\$48,322	\$58,836	\$53,209	10%	
100-42146-190-192-000000 - SUBDIV PLAN REVIEW FEE	\$36,160	\$40,790	\$59,938	\$17,613	\$116,914	95%	
100-42148-190-192-000000 - TECHNOLOGY FEES	\$119,610	\$0	\$0	\$0	\$0	-	
100-42150-190-192-000000 - TRAFFIC IMPACT ALYSIS FEE	\$8,450	\$5,300	\$7,000	\$6,974	\$9,200	31%	
100-42152-190-192-000000 - TRAILER COURT LICENSES	\$8,735	\$8,410	\$8,396	\$8,897	\$8,396	0%	
100-42154-190-192-000000 - VACANT STRUCTURE PERMIT	\$11,146	-\$25	\$0	\$0	\$0	-	
100-42180-150-152-000000 - ALCOHOL PERMITS	\$34,490	\$26,080	\$35,000	\$36,053	\$35,000	0%	
100-42181-150-152-000000 - CITY SECRETARY PERMITS-VARIOUS	\$0	\$25	\$4,036	\$1,870	\$4,036	0%	
100-42182-150-152-000000 - NOISE WAIVER	\$0	\$0	\$1,550	\$650	\$1,550	0%	
100-42182-150-192-000000 - NOISE WAIVER	\$1,250	\$1,450	\$0	\$0	\$0	-	
100-42190-210-192-000000 - 2nd HAND DEALER PERMITS	\$320	\$320	\$0	\$0	\$0	-	
100-42190-210-215-000000 - 2nd HAND DEALER PERMITS	\$0	\$0	\$330	\$160	\$330	0%	
100-42192-210-192-000000 - DRIVER PERMITS	\$600	\$535	\$0	\$0	\$0	-	
100-42192-210-215-000000 - DRIVER PERMITS	\$0	\$0	\$654	\$415	\$654	0%	
100-42194-210-192-000000 - PEDDLERS PERMITS	\$3,225	\$3,075	\$0	\$0	\$0	-	
100-42194-210-215-000000 - PEDDLERS PERMITS	\$0	\$0	\$3,535	\$4,125	\$3,750	6%	
2 LICENSES & PERMITS TOTAL	\$2,478,316	\$2,348,862	\$2,280,904	\$2,691,029	\$3,005,773	32%	
3 INTERGOVERNMENTAL							
100-43100-100-100-000000 - FEDERAL GRANT/REIMBURSEMENT	\$1,529,152	\$1,293,596	\$0	\$0	\$0	-	
100-43100-100-100-281356 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$95,023	\$0	-	
100-43100-100-100-282351 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$65,804	\$0	-	
100-43100-100-100-282354 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$3,102	\$0	-	
100-43100-100-100-284354 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$106,912	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-43100-210-215-000000 - FEDERAL GRANT/REIMBURSEMENT	\$1,233,784	\$214,413	\$0	\$0	\$0	-	
100-43100-210-215-225301 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$10,000	\$8,454	\$10,000	0%	
100-43100-210-215-299301 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$6,629	\$0	\$0	\$0	-	
100-43100-210-215-299993 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$134	\$0	\$775	\$0	-	
100-43100-210-215-299998 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$20,000	\$0	\$20,000	0%	
100-43100-250-252-000000 - FEDERAL GRANT/REIMBURSEMENT	\$1,519,555	\$568,637	\$0	\$0	\$0	-	
100-43100-250-252-224501 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$1,312	\$0	-	
100-43100-250-252-299151 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$26,588	\$0	-	
100-43100-250-252-299994 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$110,809	\$0	\$323,311	\$0	-	
100-43100-250-255-299203 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$96,770	\$0	\$0	\$0	-	
100-43100-280-280-000000 - FEDERAL GRANT/REIMBURSEMENT	\$1,270,144	\$912,926	\$0	\$0	\$0	-	
100-43100-280-280-222101 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$76,293	\$0	\$0	\$0	-	
100-43100-280-280-299101 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$1,026,808	\$1,026,808	\$1,047,345	2%	
100-43200-100-100-000000 - STATE GRANT/REIMBURSEMENT	\$3,222,290	\$2,076,923	\$0	\$0	\$0	-	
100-43200-100-100-299602 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$2,100,000	\$0	\$900,000	-57%	
100-43200-250-252-000000 - STATE GRANT/REIMBURSEMENT	\$253,681	\$237,920	\$0	\$27,372	\$0	-	
100-43200-250-252-299992 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$502,392	\$0	-	
100-43200-400-403-000000 - STATE GRANT/REIMBURSEMENT	\$34,480	\$34,480	\$0	\$0	\$0	-	
100-43200-400-403-299851 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$34,480	\$0	\$34,480	0%	
100-43200-500-505-000000 - STATE GRANT/REIMBURSEMENT	\$2,148	\$10,500	\$0	\$0	\$0	-	
100-43200-500-505-299631 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$6,240	\$0	\$0	-100%	
100-43300-250-250-299803 - LOCAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$3,937	\$0	-	
3 INTERGOVERNMENTAL TOTAL	\$9,065,235	\$5,640,030	\$3,197,528	\$2,191,790	\$2,011,825	-37%	
4 CHARGES FOR SERVICES							
100-44110-280-280-000000 - ADOPTION FEES	\$70,397	\$56,061	\$65,623	\$64,270	\$65,952	1%	
100-44111-280-280-000000 - ANIMAL PERMITS-VARIOUS	\$2,540	\$760	\$2,101	\$1,030	\$2,101	0%	
100-44112-280-280-000000 - BOARDING/REDEMPTION FEES	\$53,301	\$68,306	\$47,719	\$64,027	\$47,719	0%	
100-44113-280-280-000000 - DISPOSAL FEES	\$3,300	\$5,044	\$4,222	\$4,948	\$4,222	0%	
100-44114-280-280-000000 - SURRENDER FEES	\$36,050	\$21,245	\$19,601	\$19,394	\$19,601	0%	
100-44130-300-302-000000 - ADMISSION FEES	\$271,845	\$278,852	\$277,579	\$277,443	\$286,355	3%	
100-44130-300-305-000000 - ADMISSION FEES	\$65,374	\$59,852	\$53,343	\$58,860	\$53,343	0%	
100-44132-300-302-000000 - CAMP FEES	\$0	\$327	\$0	\$300	\$0	-	
100-44132-300-305-000000 - CAMP FEES	\$718	\$749	\$525	\$643	\$525	0%	
100-44134-300-302-000000 - CONCESSION STAND RENTAL	\$5,123	\$4,750	\$5,000	\$5,000	\$5,000	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
100-44134-300-303-000000 - CONCESSION STAND RENTAL	\$400	\$200	\$1,500	\$1,500	\$1,500	\$1,500	0%
100-44136-300-302-000000 - FACILITY RENTALS	\$50,840	\$29,152	\$48,350	\$3,550	\$49,070	\$49,070	1%
100-44136-300-306-000000 - FACILITY RENTALS	\$10,050	\$11,950	\$12,200	\$13,021	\$12,640	\$12,640	4%
100-44136-300-309-000000 - FACILITY RENTALS	\$3,880	\$3,128	\$4,000	\$3,946	\$4,720	\$4,720	18%
100-44136-300-310-000000 - FACILITY RENTALS	\$0	\$0	\$36,600	\$0	\$37,400	\$37,400	2%
100-44136-500-502-000000 - FACILITY RENTALS	\$128,080	\$130,213	\$105,260	\$129,265	\$105,260	\$105,260	0%
100-44138-300-303-000000 - FIELD RENTALS	\$1,100	\$15,664	\$12,000	\$26,224	\$16,800	\$16,800	40%
100-44140-300-306-000000 - PARKS FIXTURES	\$0	\$0	\$6,200	\$2,625	\$6,300	\$6,300	2%
100-44168-300-302-000000 - LIFE GUARD INSTR FEES	\$0	\$0	\$2,850	\$0	\$3,050	\$3,050	7%
100-44170-300-302-000000 - LOCKER USE FEE	\$1,007	\$355	\$500	\$500	\$500	\$500	0%
100-44172-300-302-000000 - SEASON PASSES	\$7,925	\$16,585	\$6,100	\$0	\$796	\$796	-87%
100-44174-300-302-000000 - SWIM LESSONS	\$25,850	\$10,930	\$28,000	\$39,485	\$38,240	\$38,240	37%
100-44182-190-195-000000 - EVENT FEES	\$0	\$4,175	\$0	\$0	\$0	\$0	-
100-44182-300-303-000000 - EVENT FEES	\$0	\$25	\$0	\$0	\$0	\$0	-
100-44182-300-307-000000 - EVENT FEES	\$28,749	\$42,418	\$36,096	\$49,271	\$49,760	\$49,760	38%
100-44186-300-303-000000 - LEAGUE REGISTRATION FEES	\$175,857	\$171,469	\$222,649	\$163,475	\$263,649	\$263,649	18%
100-44312-500-502-000000 - EQUIPMENT RENTALS	\$10,145	\$7,704	\$8,200	\$7,143	\$8,200	\$8,200	0%
100-44314-500-505-000000 - LOST BOOK FEES	\$7,594	\$5,258	\$5,167	\$5,337	\$4,936	\$4,936	-4%
100-44320-500-505-000000 - PUBLIC PRINTING FEES	\$20,979	\$18,948	\$21,564	\$18,526	\$21,789	\$21,789	1%
100-44350-250-252-000000 - AMBULANCE FEES	\$3,939,639	\$4,189,287	\$4,159,409	\$5,711,166	\$6,158,683	\$6,158,683	48%
100-44352-250-252-000000 - AMBULANCE STANDBY FEES	\$16,725	\$19,425	\$19,921	\$19,954	\$19,921	\$19,921	0%
100-44354-250-252-000000 - FIRE ACADEMY FEES	\$160,266	\$225,914	\$274,600	\$207,386	\$293,400	\$293,400	7%
100-44356-250-252-000000 - FIRE MARSHAL INSPECTIONS	\$41,980	\$37,800	\$38,072	\$34,420	\$38,168	\$38,168	0%
100-44358-250-252-000000 - FIRE RECOVERY FEES	\$11,675	\$33,040	\$136,514	\$87,871	\$136,514	\$136,514	0%
100-44365-100-100-000000 - CREDIT CARD PROCESSING	\$716,176	\$703,505	\$733,276	\$714,729	\$733,276	\$733,276	0%
100-44374-300-304-000000 - GOLF	\$1,670,498	\$0	\$0	\$0	\$0	\$0	-
100-44400-150-152-000000 - ELECTION FEES	\$43,344	\$26,276	\$40,000	\$40,000	\$40,000	\$40,000	0%
100-44420-300-305-000000 - CAPITAL IMPROVEMENT FEE	\$12,874	\$11,837	\$12,114	\$5,849	\$0	\$0	-100%
100-44422-300-305-000000 - FOOD TRUCK FEES	\$900	\$275	\$650	\$269	\$650	\$650	0%
100-44424-300-305-000000 - MEMBERSHIP FEES	\$177,088	\$171,431	\$186,234	\$186,364	\$216,292	\$216,292	16%
100-44426-300-305-000000 - TRAINER FACILITY USE FEE	\$9,992	\$6,070	\$6,442	\$9,006	\$6,442	\$6,442	0%
100-44430-300-306-000000 - PLOT SALES	\$5,523	\$9,534	\$6,940	\$3,499	\$7,316	\$7,316	5%
100-44434-300-309-000000 - SILVER SNEAKERS	\$2,323	\$3,059	\$7,200	\$2,235	\$7,200	\$7,200	0%
100-44460-210-215-000000 - BACKGROUND CHECKS	\$2,375	\$2,100	\$1,932	\$1,513	\$1,932	\$1,932	0%
100-44462-210-215-000000 - FINGERPRINTS	\$5,470	\$4,530	\$4,854	\$4,211	\$4,854	\$4,854	0%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-44464-210-215-000000 - JAIL PHONE FEES	\$0	\$0	\$2,500	\$3,124	\$2,507	0%	
100-44466-210-215-000000 - POLICE RECORDS	\$17,061	\$15,271	\$16,528	\$14,175	\$16,528	0%	
100-44468-210-215-000000 - RECORD REQUEST FEES	\$555	\$1,956	\$1,754	\$808	\$1,754	0%	
100-44470-210-215-000000 - TOW ROTATION LIST FEE	\$850	\$150	\$900	\$0	\$900	0%	
4 CHARGES FOR SERVICES TOTAL	\$7,816,419	\$6,425,577	\$6,682,789	\$8,006,362	\$8,795,765	32%	
5 FINES & FEES							
100-45600-190-193-000000 - CODE VIOLATION FINES	\$212,236	\$261,834	\$236,856	\$226,169	\$239,225	1%	
100-45610-270-270-000000 - FINES	\$0	\$14	\$0	\$0	\$0	-	
100-45610-270-271-000000 - FINES	\$2,796,423	\$3,158,823	\$2,600,000	\$3,200,000	\$3,200,000	23%	
100-45610-500-505-000000 - FINES	\$9,116	\$10,147	\$10,000	\$9,607	\$10,000	0%	
100-45612-270-271-000000 - COMMERCIAL MOTOR VEHICLES	\$600	\$700	\$500	\$358	\$500	0%	
100-45616-270-271-000000 - TIME PAYMENT REIMBURS FEE	\$40,971	\$70,378	\$50,000	\$64,199	\$50,000	0%	
100-45620-190-195-000000 - VACANT STRUCTURE FINES	\$0	\$100	\$0	\$0	\$0	-	
5 FINES & FEES TOTAL	\$3,059,346	\$3,501,995	\$2,897,356	\$3,500,333	\$3,499,725	21%	
6 INVESTMENT INCOME							
100-46700-100-100-000000 - INTEREST REVENUES	\$1,438,911	\$5,948,612	\$1,363,819	\$1,723,848	\$2,363,819	73%	
100-46702-100-100-000000 - INVESTMENT EXPENSE	-\$40,739	-\$30,090	-\$23,951	-\$35,230	-\$23,951	0%	
100-46704-100-100-000000 - ATM LEASES	\$2,160	\$2,160	\$2,160	\$2,160	\$2,160	0%	
100-46706-100-100-000000 - VENDING MACHINES	\$216	\$0	\$0	\$0	\$0	-	
100-46708-100-100-000000 - HEADSTART & FREE CLINIC	\$18,518	\$18,398	\$21,292	\$21,252	\$21,292	0%	
100-46712-100-100-000000 - TOWER LEASES	\$177,596	\$170,973	\$183,431	\$183,594	\$188,934	3%	
6 INVESTMENT INCOME TOTAL	\$1,596,661	\$6,110,053	\$1,546,751	\$1,895,624	\$2,552,254	65%	
7 MISCELLANEOUS INCOME							
100-47750-100-100-000000 - COOPERATIVE PURCHASING	\$19,487	\$18,433	\$16,744	\$16,970	\$16,744	0%	
100-47752-100-100-000000 - ELECTRONIC PAYABLES	\$11,670	\$26,046	\$26,535	\$31,339	\$26,535	0%	
100-47756-100-100-000000 - OTHER INCOME	\$43,113	\$302,566	\$10,000	\$96,190	\$10,000	0%	
100-47758-100-100-000000 - PURCHASING CARDS	\$46,473	\$41,215	\$30,000	\$14,491	\$30,000	0%	
100-47762-100-100-000000 - RESTITUTION	\$0	\$0	\$0	\$48,341	\$0	-	
7 MISCELLANEOUS INCOME TOTAL	\$120,742	\$388,259	\$83,279	\$207,331	\$83,279	0%	
8 CONTRIBUTIONS & DONATIONS							
100-48400-190-195-000000 - PRIVATE GRANT/REIMBURSEMENT	\$2,000	\$16,000	\$0	\$0	\$0	-	
100-48400-190-195-610004 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$1,000	\$0	-	
8 CONTRIBUTIONS & DONATIONS TOTAL	\$2,000	\$16,000	\$0	\$1,000	\$0	-	
9 OTHER FINANCING SOURCES							
100-49262-100-990-000000 - TRANSFER FROM FUND 262	\$0	\$231,424	\$104,203	\$104,203	\$109,560	5%	
100-49540-100-990-000000 - TRANSFER FROM FUND 540	\$2,962,262	\$3,411,591	\$3,533,527	\$3,533,527	\$3,785,339	7%	
100-49550-100-990-000000 - TRANSFER FROM FUND 550	\$5,972,111	\$6,364,325	\$6,794,346	\$6,794,346	\$6,798,499	0%	
100-49575-100-990-000000 - TRANSFER FROM FUND 575	\$693,980	\$690,600	\$755,883	\$755,883	\$755,437	0%	

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
100-49860-100-100-000000 - SALE OF ASSETS	\$177,637	\$147,885	\$135,785	\$63,546	\$135,785	0%
100-49870-100-100-000000 - INSURANCE PROCEEDS	\$382,829	\$392,762	\$150,000	\$0	\$0	-100%
100-49880-100-100-000000 - LEASE PROCEEDS	\$100,857	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES TOTAL	\$10,289,675	\$11,238,587	\$11,473,744	\$11,251,505	\$11,584,620	1%
GENERAL TOTAL	\$118,944,774	\$126,563,541	\$125,683,084	\$126,575,869	\$133,347,455	6%
ANIM SVC DONATIONS/GRANTS						
6 INVESTMENT INCOME						
205-46700-280-280-000000 - INTEREST REVENUES	\$5,384	\$7,941	\$4,702	\$4,702	\$4,702	0%
6 INVESTMENT INCOME TOTAL	\$5,384	\$7,941	\$4,702	\$4,702	\$4,702	0%
8 CONTRIBUTIONS & DONATIONS						
205-48400-280-280-000000 - PRIVATE GRANT/REIMBURSEMENT	\$115,848	\$53,570	\$0	\$0	\$0	-
205-48400-280-280-128010 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$15,000	\$10,000	\$15,000	0%
205-48400-280-280-226701 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$0	\$100,000	-
8 CONTRIBUTIONS & DONATIONS TOTAL	\$115,848	\$53,570	\$15,000	\$10,000	\$115,000	667%
ANIM SVC DONATIONS/GRANTS TOTAL	\$121,231	\$61,511	\$19,702	\$14,702	\$119,702	508%
PEG CABLE SYSTEM						
1 FRANCHISE						
220-41110-140-140-000000 - CABLE FRANCHISE	\$196,146	\$174,725	\$186,836	\$120,000	\$110,000	-41%
1 FRANCHISE TOTAL	\$196,146	\$174,725	\$186,836	\$120,000	\$110,000	-41%
6 INVESTMENT INCOME						
220-46700-140-140-000000 - INTEREST REVENUES	\$36,416	\$51,740	\$29,729	\$29,729	\$29,729	0%
6 INVESTMENT INCOME TOTAL	\$36,416	\$51,740	\$29,729	\$29,729	\$29,729	0%
PEG CABLE SYSTEM TOTAL	\$232,562	\$226,465	\$216,565	\$149,729	\$139,729	-35%
COMMUNITY DEVELOPMENT						
3 INTERGOVERNMENTAL						
210-43100-500-520-000000 - FEDERAL GRANT/REIMBURSEMENT	\$2,244,148	\$1,234,828	\$0	\$0	\$0	-
210-43100-500-520-412100 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$31,268	\$20,381	\$0	\$16,752	-18%
210-43100-500-520-412200 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$44,542	\$0	\$44,542	0%
210-43100-500-520-412300 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$33,122	\$100,158	\$0	\$107,015	7%
210-43100-500-520-412400 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$128,092	\$796,320	\$80,638	\$748,089	-6%
210-43100-500-520-412500 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$1,326,229	\$593,775	\$732,455	-45%
210-43100-500-520-412600 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$0	\$1,350,070	-
3 INTERGOVERNMENTAL TOTAL	\$2,244,148	\$1,427,309	\$2,287,630	\$674,413	\$2,998,923	31%
7 MISCELLANEOUS INCOME						
210-47758-500-500-000000 - PURCHASING CARDS	\$52	\$0	\$0	\$0	\$0	-
7 MISCELLANEOUS INCOME TOTAL	\$52	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES						
210-49880-500-500-000000 - LEASE PROCEEDS	\$4,268	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES TOTAL	\$4,268	\$0	\$0	\$0	\$0	-
COMMUNITY DEVELOPMENT TOTAL	\$2,248,467	\$1,427,309	\$2,287,630	\$674,413	\$2,998,923	31%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
HOME PROGRAM							
3 INTERGOVERNMENTAL							
211-43100-500-520-000000 - FEDERAL GRANT/REIMBURSEMENT	\$33,705	\$1,397,363	\$0	\$0	\$0		-
211-43100-500-520-412340 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$1	\$0	\$0		-100%
211-43100-500-520-421700 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$46,694	\$0	\$0		-100%
211-43100-500-520-421800 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$21,501	\$23,075	\$0		-100%
211-43100-500-520-421900 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$88,252	\$60,523	\$0		-100%
211-43100-500-520-422000 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$33,689	\$59,029	\$2,389		-93%
211-43100-500-520-422100 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$144,821	\$25,179	\$69,820		-52%
211-43100-500-520-422200 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$358,684	\$332,194	\$76,312		-79%
211-43100-500-520-422300 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$693,397	\$0	\$88,378		-87%
211-43100-500-520-422400 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$52,392	\$546,635		-
211-43100-500-520-422500 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$533,771	\$25,455	\$508,317		-5%
211-43100-500-520-422600 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$0	\$545,002		-
3 INTERGOVERNMENTAL TOTAL	\$33,705	\$1,397,363	\$1,920,810	\$577,847	\$1,836,853		-4%
7 MISCELLANEOUS INCOME							
211-47758-500-500-000000 - PURCHASING CARDS	\$90	\$0	\$0	\$0	\$0		-
7 MISCELLANEOUS INCOME TOTAL	\$90	\$0	\$0	\$0	\$0		-
HOME PROGRAM TOTAL	\$33,795	\$1,397,363	\$1,920,810	\$577,847	\$1,836,853		-4%
HOME ARP							
3 INTERGOVERNMENTAL							
212-43100-500-520-000000 - FEDERAL GRANT/REIMBURSEMENT	\$78,082	\$19,005	\$0	\$0	\$0		-
212-43100-500-520-432200 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$10,092	\$1,654,694	\$18,889	\$1,633,813		-1%
3 INTERGOVERNMENTAL TOTAL	\$78,082	\$29,097	\$1,654,694	\$18,889	\$1,633,813		-1%
HOME ARP TOTAL	\$78,082	\$29,097	\$1,654,694	\$18,889	\$1,633,813		-1%
OPIOID SETTLEMENT							
3 INTERGOVERNMENTAL							
213-43200-500-501-000000 - STATE GRANT/REIMBURSEMENT	\$168,152	\$32,713	\$0	\$0	\$0		-
213-43200-500-501-299604 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$20,000	\$159,589	\$20,000		0%
3 INTERGOVERNMENTAL TOTAL	\$168,152	\$32,713	\$20,000	\$159,589	\$20,000		0%
6 INVESTMENT INCOME							
213-46700-500-501-000000 - INTEREST REVENUES	\$0	\$0	\$3,986	\$3,986	\$3,986		0%
6 INVESTMENT INCOME TOTAL	\$0	\$0	\$3,986	\$3,986	\$3,986		0%
OPIOID SETTLEMENT TOTAL	\$168,152	\$32,713	\$23,986	\$163,575	\$23,986		0%
HOTEL OCCUPANCY TAX							
0 TAXES							
214-40187-500-500-000000 - OCCUPANCY TAX	\$2,034,669	\$1,892,453	\$3,054,232	\$1,950,556	\$1,989,567		-35%
0 TAXES TOTAL	\$2,034,669	\$1,892,453	\$3,054,232	\$1,950,556	\$1,989,567		-35%
3 INTERGOVERNMENTAL							

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
214-43100-500-500-000000 - FEDERAL GRANT/REIMBURSEMENT	\$369,894	\$142,080	\$0	\$0	\$0	-
214-43100-500-500-280354 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$12,200	\$0	-
214-43100-500-500-280359 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$2,838	\$0	-
214-43300-500-500-000000 - LOCAL GRANT/REIMBURSEMENT	\$95,772	\$96,541	\$0	\$0	\$0	-
214-43300-500-500-299801 - LOCAL GRANT/REIMBURSEMENT	\$0	\$0	\$80,000	\$86,819	\$86,000	8%
3 INTERGOVERNMENTAL TOTAL	\$465,666	\$238,621	\$80,000	\$101,857	\$86,000	8%
4 CHARGES FOR SERVICES						
214-44136-500-540-000000 - FACILITY RENTALS	\$470,065	\$469,996	\$428,400	\$458,044	\$510,917	19%
214-44182-500-540-000000 - EVENT FEES	\$0	\$331	\$100,000	\$0	\$0	-100%
214-44182-500-540-680001 - EVENT FEES	\$0	\$0	\$0	\$25,000	\$75,000	-
214-44310-500-540-000000 - CATERING FEES	\$37,423	\$39,101	\$38,556	\$39,000	\$40,000	4%
214-44312-500-540-000000 - EQUIPMENT RENTALS	\$90,775	\$109,371	\$82,110	\$103,635	\$143,108	74%
214-44316-500-540-000000 - MIXED BEVERAGE SALES	\$264,070	\$227,401	\$190,230	\$205,000	\$206,132	8%
4 CHARGES FOR SERVICES TOTAL	\$862,334	\$846,200	\$839,296	\$830,679	\$975,157	16%
6 INVESTMENT INCOME						
214-46700-500-500-000000 - INTEREST REVENUES	\$65,164	\$88,303	\$56,869	\$56,869	\$66,775	17%
214-46702-500-500-000000 - INVESTMENT EXPENSE	\$0	\$0	-\$498	-\$498	-\$498	0%
6 INVESTMENT INCOME TOTAL	\$65,164	\$88,303	\$56,371	\$56,371	\$66,277	18%
7 MISCELLANEOUS INCOME						
214-47756-500-500-000000 - OTHER INCOME	\$0	\$0	\$0	\$2,420	\$2,420	-
214-47758-500-500-000000 - PURCHASING CARDS	\$586	\$0	\$500	\$0	\$0	-100%
7 MISCELLANEOUS INCOME TOTAL	\$586	\$0	\$500	\$2,420	\$2,420	384%
9 OTHER FINANCING SOURCES						
214-49860-500-500-000000 - SALE OF ASSETS	\$40	\$0	\$50	\$0	\$0	-100%
9 OTHER FINANCING SOURCES TOTAL	\$40	\$0	\$50	\$0	\$0	-100%
HOTEL OCCUPANCY TAX TOTAL	\$3,428,459	\$3,065,577	\$4,030,449	\$2,941,883	\$3,119,421	-23%
LIBRARY DONATIONS						
6 INVESTMENT INCOME						
215-46700-500-500-000000 - INTEREST REVENUES	\$175	\$229	\$142	\$142	\$142	0%
6 INVESTMENT INCOME TOTAL	\$175	\$229	\$142	\$142	\$142	0%
8 CONTRIBUTIONS & DONATIONS						
215-48400-500-505-000000 - PRIVATE GRANT/REIMBURSEMENT	\$110	\$876	\$0	\$0	\$0	-
215-48400-500-505-150010 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$100	\$0	\$500	400%
8 CONTRIBUTIONS & DONATIONS TOTAL	\$110	\$876	\$100	\$0	\$500	400%
LIBRARY DONATIONS TOTAL	\$285	\$1,105	\$242	\$142	\$642	165%
SPEC EVENT CNTR FOUNTAIN						
6 INVESTMENT INCOME						
231-46700-500-500-000000 - INTEREST REVENUES	\$576	\$779	\$463	\$463	\$463	0%
6 INVESTMENT INCOME TOTAL	\$576	\$779	\$463	\$463	\$463	0%
SPEC EVENT CNTR FOUNTAIN TOTAL	\$576	\$779	\$463	\$463	\$463	0%
TAX INCREMENT						

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
0 TAXES								
226-40120-190-195-000000 - BELL COUNTY	\$185,812	\$459,474	\$565,324	\$574,869	\$752,447	33%		
226-40130-190-195-000000 - CENTRAL TEXAS COLLEGE	\$56,419	\$130,212	\$160,052	\$156,894	\$205,255	28%		
226-40140-190-195-000000 - CITY OF KILLEEN	\$365,726	\$977,830	\$1,204,368	\$1,167,722	\$1,527,907	27%		
0 TAXES TOTAL	\$607,957	\$1,567,516	\$1,929,744	\$1,899,485	\$2,485,609	29%		
6 INVESTMENT INCOME								
226-46700-190-190-000000 - INTEREST REVENUES	\$72,019	\$162,116	\$58,216	\$58,216	\$58,216	0%		
6 INVESTMENT INCOME TOTAL	\$72,019	\$162,116	\$58,216	\$58,216	\$58,216	0%		
TAX INCREMENT TOTAL	\$679,977	\$1,729,631	\$1,987,960	\$1,957,701	\$2,543,825	28%		
DEVELOPMENT SERVICES								
2 LICENSES & PERMITS								
227-42148-190-190-000000 - TECHNOLOGY FEES	\$0	\$103,250	\$0	\$0	\$0	-		
227-42148-190-190-640001 - TECHNOLOGY FEES	\$0	\$1,020	\$94,328	\$100,000	\$100,000	6%		
227-42154-190-195-000000 - VACANT STRUCTURE PERMIT	\$0	\$14,616	\$0	\$0	\$0	-		
227-42154-190-195-640002 - VACANT STRUCTURE PERMIT	\$0	\$0	\$12,000	\$12,000	\$12,000	0%		
2 LICENSES & PERMITS TOTAL	\$0	\$118,886	\$106,328	\$112,000	\$112,000	5%		
4 CHARGES FOR SERVICES								
227-44182-190-190-000000 - EVENT FEES	\$0	\$7,800	\$7,500	\$10,000	\$10,000	33%		
4 CHARGES FOR SERVICES TOTAL	\$0	\$7,800	\$7,500	\$10,000	\$10,000	33%		
8 CONTRIBUTIONS & DONATIONS								
227-48400-190-190-119010 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$30,000	\$70,000	\$70,000	133%		
8 CONTRIBUTIONS & DONATIONS TOTAL	\$0	\$0	\$30,000	\$70,000	\$70,000	133%		
9 OTHER FINANCING SOURCES								
227-49100-190-990-000000 - TRANSFER FROM FUND 100	\$0	\$304,869	\$0	\$0	\$0	-		
9 OTHER FINANCING SOURCES TOTAL	\$0	\$304,869	\$0	\$0	\$0	-		
DEVELOPMENT SERVICES TOTAL	\$0	\$431,555	\$143,828	\$192,000	\$192,000	33%		
SENIOR CITIZEN ASSISTANCE								
6 INVESTMENT INCOME								
230-46700-160-160-000000 - INTEREST REVENUES	\$2,299	\$2,931	\$1,839	\$1,844	\$1,839	0%		
6 INVESTMENT INCOME TOTAL	\$2,299	\$2,931	\$1,839	\$1,844	\$1,839	0%		
8 CONTRIBUTIONS & DONATIONS								
230-48400-160-166-000000 - PRIVATE GRANT/REIMBURSEMENT	\$3,036	\$2,513	\$0	\$0	\$0	-		
230-48400-160-166-116010 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$11,000	\$2,771	\$5,000	-55%		
8 CONTRIBUTIONS & DONATIONS TOTAL	\$3,036	\$2,513	\$11,000	\$2,771	\$5,000	-55%		
SENIOR CITIZEN ASSISTANCE TOTAL	\$5,335	\$5,444	\$12,839	\$4,615	\$6,839	-47%		
KILLEEN PUBLIC FACILITY CORP								
6 INVESTMENT INCOME								
233-46700-100-100-000000 - INTEREST REVENUES	\$0	\$0	\$121	\$121	\$121	0%		
233-46730-100-100-000000 - LAMAR BILLBOARD	\$4,810	\$2,178	\$0	\$2,178	\$2,178	-		
6 INVESTMENT INCOME TOTAL	\$4,810	\$2,178	\$121	\$2,299	\$2,299	1,800%		
KILLEEN PUBLIC FACILITY CORP TOTAL	\$4,810	\$2,178	\$121	\$2,299	\$2,299	1,800%		
COURT TECHNOLOGY								

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
5 FINES & FEES								
240-45610-270-271-000000 - FINES	\$55,960	\$60,786	\$55,000	\$61,434	\$60,000	9%		
5 FINES & FEES TOTAL	\$55,960	\$60,786	\$55,000	\$61,434	\$60,000	9%		
6 INVESTMENT INCOME								
240-46700-270-271-000000 - INTEREST REVENUES	\$5,257	\$8,089	\$4,512	\$4,512	\$4,512	0%		
6 INVESTMENT INCOME TOTAL	\$5,257	\$8,089	\$4,512	\$4,512	\$4,512	0%		
COURT TECHNOLOGY TOTAL	\$61,218	\$68,874	\$59,512	\$65,946	\$64,512	8%		
COURT BUILDING SECURITY								
3 INTERGOVERNMENTAL								
241-43200-270-271-000000 - STATE GRANT/REIMBURSEMENT	\$607	\$1,653	\$0	\$0	\$0	-		
241-43200-270-271-299601 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$700	\$918	\$900	29%		
3 INTERGOVERNMENTAL TOTAL	\$607	\$1,653	\$700	\$918	\$900	29%		
5 FINES & FEES								
241-45610-270-271-000000 - FINES	\$66,403	\$72,733	\$72,000	\$73,796	\$73,000	1%		
5 FINES & FEES TOTAL	\$66,403	\$72,733	\$72,000	\$73,796	\$73,000	1%		
6 INVESTMENT INCOME								
241-46700-270-271-000000 - INTEREST REVENUES	\$7,486	\$11,675	\$6,590	\$6,590	\$6,590	0%		
6 INVESTMENT INCOME TOTAL	\$7,486	\$11,675	\$6,590	\$6,590	\$6,590	0%		
COURT BUILDING SECURITY TOTAL	\$74,497	\$86,060	\$79,290	\$81,304	\$80,490	2%		
LOCAL YOUTH DIVERSION								
5 FINES & FEES								
242-45614-270-271-000000 - LOCAL YOUTH DIVERSION FEE	\$69,811	\$75,674	\$72,000	\$76,889	\$76,000	6%		
242-45618-270-271-000000 - TRUANCY PREV/DIVERSION	\$919	\$719	\$700	\$669	\$700	0%		
5 FINES & FEES TOTAL	\$70,730	\$76,394	\$72,700	\$77,558	\$76,700	6%		
6 INVESTMENT INCOME								
242-46700-270-271-000000 - INTEREST REVENUES	\$13,267	\$16,459	\$10,275	\$10,275	\$10,275	0%		
6 INVESTMENT INCOME TOTAL	\$13,267	\$16,459	\$10,275	\$10,275	\$10,275	0%		
LOCAL YOUTH DIVERSION TOTAL	\$83,997	\$92,852	\$82,975	\$87,833	\$86,975	5%		
TEEN COURT PROGRAM								
5 FINES & FEES								
243-45610-270-271-000000 - FINES	\$720	\$1,120	\$800	\$840	\$800	0%		
5 FINES & FEES TOTAL	\$720	\$1,120	\$800	\$840	\$800	0%		
6 INVESTMENT INCOME								
243-46700-270-271-000000 - INTEREST REVENUES	\$134	\$129	\$101	\$101	\$101	0%		
6 INVESTMENT INCOME TOTAL	\$134	\$129	\$101	\$101	\$101	0%		
TEEN COURT PROGRAM TOTAL	\$854	\$1,249	\$901	\$941	\$901	0%		
MUNICIPAL JURY								
5 FINES & FEES								
244-45610-270-271-000000 - FINES	\$1,284	\$1,429	\$1,300	\$1,452	\$1,400	8%		
5 FINES & FEES TOTAL	\$1,284	\$1,429	\$1,300	\$1,452	\$1,400	8%		
6 INVESTMENT INCOME								
244-46700-270-271-000000 - INTEREST REVENUES	\$111	\$200	\$101	\$101	\$101	0%		
6 INVESTMENT INCOME TOTAL	\$111	\$200	\$101	\$101	\$101	0%		
MUNICIPAL JURY TOTAL	\$1,395	\$1,629	\$1,401	\$1,553	\$1,501	7%		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
EMERGENCY MANAGEMENT							
3 INTERGOVERNMENTAL							
235-43200-250-250-225502 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$40,000	\$15,256	\$0	-100%	
235-43200-250-250-225503 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$49,024	\$0	\$0	-100%	
235-43200-250-250-225504 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$19,928	\$0	\$0	-100%	
235-43200-250-250-225505 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$10,080	\$14,223	\$0	-100%	
235-43200-250-250-225506 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$15,000	\$0	\$0	-100%	
3 INTERGOVERNMENTAL TOTAL	\$0	\$0	\$134,032	\$29,479	\$0	-100%	
6 INVESTMENT INCOME							
235-46700-250-250-000000 - INTEREST REVENUES	\$56	\$76	\$46	\$46	\$46	0%	
6 INVESTMENT INCOME TOTAL	\$56	\$76	\$46	\$46	\$46	0%	
EMERGENCY MANAGEMENT TOTAL	\$56	\$76	\$134,078	\$29,525	\$46	-100%	
FIRE DEPARTMENT DONATIONS							
3 INTERGOVERNMENTAL							
236-43200-250-250-000000 - STATE GRANT/REIMBURSEMENT	\$733	\$1,867	\$0	\$0	\$0	-	
236-43200-250-250-299601 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$725	\$1,033	\$1,000	38%	
3 INTERGOVERNMENTAL TOTAL	\$733	\$1,867	\$725	\$1,033	\$1,000	38%	
6 INVESTMENT INCOME							
236-46700-250-250-000000 - INTEREST REVENUES	\$207	\$305	\$153	\$153	\$153	0%	
6 INVESTMENT INCOME TOTAL	\$207	\$305	\$153	\$153	\$153	0%	
8 CONTRIBUTIONS & DONATIONS							
236-48400-250-250-000000 - PRIVATE GRANT/REIMBURSEMENT	\$3,000	\$3,000	\$0	\$0	\$0	-	
236-48400-250-250-125010 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$3,000	\$0	\$3,000	0%	
8 CONTRIBUTIONS & DONATIONS TOTAL	\$3,000	\$3,000	\$3,000	\$0	\$3,000	0%	
FIRE DEPARTMENT DONATIONS TOTAL	\$3,940	\$5,172	\$3,878	\$1,186	\$4,153	7%	
PARKS & RECREATION FUND							
4 CHARGES FOR SERVICES							
260-44120-300-300-660010 - NAMING RIGHTS	\$0	\$0	\$0	\$85,000	\$85,000	-	
4 CHARGES FOR SERVICES TOTAL	\$0	\$0	\$0	\$85,000	\$85,000	-	
6 INVESTMENT INCOME							
260-46700-300-300-000000 - INTEREST REVENUES	\$3,729	\$4,815	\$3,044	\$3,044	\$3,044	0%	
6 INVESTMENT INCOME TOTAL	\$3,729	\$4,815	\$3,044	\$3,044	\$3,044	0%	
8 CONTRIBUTIONS & DONATIONS							
260-48400-300-300-000000 - PRIVATE GRANT/REIMBURSEMENT	\$196	\$249	\$0	\$0	\$0	-	
260-48400-300-300-130010 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$446	\$95	\$1,000	124%	
260-48400-300-300-130012 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$4,196	\$0	\$1,000	-76%	
260-48400-300-300-130013 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$20,043	\$1,810	\$3,000	-85%	
260-48400-300-300-130014 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$500	\$200	\$1,000	100%	
260-48400-300-300-130015 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$22,515	\$7,795	\$20,000	-11%	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
260-48400-300-307-000000 - PRIVATE GRANT/REIMBURSEMENT	\$19,233	\$11,941	\$0	\$0	\$0	-		
8 CONTRIBUTIONS & DONATIONS TOTAL	\$19,428	\$12,190	\$47,700	\$9,900	\$26,000	-45%		
PARKS & RECREATION FUND TOTAL	\$23,158	\$17,005	\$50,744	\$97,944	\$114,044	125%		
PARK DEVELOP BENEFIT								
4 CHARGES FOR SERVICES								
261-44440-300-300-000000 - PARK DEVELOPMENT FEE	\$7,050	\$0	\$0	\$0	\$0	-		
261-44442-300-300-000000 - FEE IN LIEU OF PARKLAND	\$3,750	\$0	\$0	\$0	\$0	-		
4 CHARGES FOR SERVICES TOTAL	\$10,800	\$0	\$0	\$0	\$0	-		
6 INVESTMENT INCOME								
261-46700-300-300-000000 - INTEREST REVENUES	\$0	\$0	\$230	\$230	\$230	0%		
6 INVESTMENT INCOME TOTAL	\$0	\$0	\$230	\$230	\$230	0%		
PARK DEVELOP BENEFIT TOTAL	\$10,800	\$0	\$230	\$230	\$230	0%		
TX STATE VETERANS CEMETERY								
3 INTERGOVERNMENTAL								
262-43200-300-308-000000 - STATE GRANT/REIMBURSEMENT	\$0	\$1,296,420	\$0	\$0	\$0	-		
262-43200-300-308-299603 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$1,969,991	\$1,969,991	\$1,969,152	0%		
3 INTERGOVERNMENTAL TOTAL	\$0	\$1,296,420	\$1,969,991	\$1,969,991	\$1,969,152	0%		
TX STATE VETERANS CEMETERY TOTAL	\$0	\$1,296,420	\$1,969,991	\$1,969,991	\$1,969,152	0%		
LAW ENFORCEMENT GRANTS								
3 INTERGOVERNMENTAL								
270-43100-210-210-000000 - FEDERAL GRANT/REIMBURSEMENT	\$139,969	\$204,677	\$0	\$0	\$0	-		
270-43100-210-210-221252 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$10,165	\$0	\$0	\$0	-		
270-43100-210-210-222252 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$20,826	\$20,826	\$0	-100%		
270-43100-210-210-223251 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$20,713	\$45,568	\$24,855	\$0	-100%		
270-43100-210-210-224252 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$75,000	\$84,422	\$813	-99%		
270-43100-210-210-224502 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$30,807	\$0	\$0	\$0	-		
270-43100-210-210-225252 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$0	\$85,000	-		
270-43100-210-210-225501 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$87,524	\$87,524	\$0	-100%		
270-43100-210-210-226501 - FEDERAL GRANT/REIMBURSEMENT	-	-	\$0	\$0	\$79,902	-		
270-43200-210-215-225641 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$213,800	\$186,200	-		
3 INTERGOVERNMENTAL TOTAL	\$139,969	\$266,362	\$228,918	\$431,427	\$351,915	54%		
6 INVESTMENT INCOME								
270-46700-210-210-000000 - INTEREST REVENUES	\$0	\$42	\$0	\$0	\$0	-		
6 INVESTMENT INCOME TOTAL	\$0	\$42	\$0	\$0	\$0	-		
9 OTHER FINANCING SOURCES								
270-49860-210-210-000000 - SALE OF ASSETS	\$0	\$3,400	\$0	\$0	\$0	-		
9 OTHER FINANCING SOURCES TOTAL	\$0	\$3,400	\$0	\$0	\$0	-		
LAW ENFORCEMENT GRANTS TOTAL	\$139,969	\$269,804	\$228,918	\$431,427	\$351,915	54%		
POLICE STATE SEIZURE								
3 INTERGOVERNMENTAL								

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
271-43200-210-210-000000 - STATE GRANT/REIMBURSEMENT	\$61,754	\$125,029	\$0	\$0	\$0	-		
271-43200-210-210-299661 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$50,000	\$50,000	\$50,000	0%		
3 INTERGOVERNMENTAL TOTAL	\$61,754	\$125,029	\$50,000	\$50,000	\$50,000	0%		
6 INVESTMENT INCOME								
271-46700-210-210-000000 - INTEREST REVENUES	\$8,201	\$14,985	\$7,443	\$7,443	\$7,443	0%		
6 INVESTMENT INCOME TOTAL	\$8,201	\$14,985	\$7,443	\$7,443	\$7,443	0%		
9 OTHER FINANCING SOURCES								
271-49860-210-210-000000 - SALE OF ASSETS	\$8,510	\$10,700	\$0	\$0	\$0	-		
9 OTHER FINANCING SOURCES TOTAL	\$8,510	\$10,700	\$0	\$0	\$0	-		
POLICE STATE SEIZURE TOTAL	\$78,465	\$150,715	\$57,443	\$57,443	\$57,443	0%		
POLICE FEDERAL SEIZURE								
3 INTERGOVERNMENTAL								
272-43100-210-210-000000 - FEDERAL GRANT/REIMBURSEMENT	\$6,708	\$0	\$0	\$0	\$0	-		
3 INTERGOVERNMENTAL TOTAL	\$6,708	\$0	\$0	\$0	\$0	-		
6 INVESTMENT INCOME								
272-46700-210-210-000000 - INTEREST REVENUES	\$8,139	\$5,602	\$5,559	\$200	\$200	-96%		
6 INVESTMENT INCOME TOTAL	\$8,139	\$5,602	\$5,559	\$200	\$200	-96%		
POLICE FEDERAL SEIZURE TOTAL	\$14,846	\$5,602	\$5,559	\$200	\$200	-96%		
POLICE DEPT DONATIONS								
3 INTERGOVERNMENTAL								
273-43200-210-210-000000 - STATE GRANT/REIMBURSEMENT	\$14,473	\$37,459	\$0	\$0	\$0	-		
273-43200-210-210-299601 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$15,000	\$20,036	\$23,713	58%		
3 INTERGOVERNMENTAL TOTAL	\$14,473	\$37,459	\$15,000	\$20,036	\$23,713	58%		
4 CHARGES FOR SERVICES								
273-44464-210-210-000000 - JAIL PHONE FEES	\$3,576	\$5,001	\$0	\$0	\$0	-		
4 CHARGES FOR SERVICES TOTAL	\$3,576	\$5,001	\$0	\$0	\$0	-		
6 INVESTMENT INCOME								
273-46700-210-210-000000 - INTEREST REVENUES	\$9,041	\$13,954	\$7,428	\$7,428	\$7,428	0%		
6 INVESTMENT INCOME TOTAL	\$9,041	\$13,954	\$7,428	\$7,428	\$7,428	0%		
7 MISCELLANEOUS INCOME								
273-47754-210-210-000000 - EVIDENCE CASH	\$4,601	\$0	\$0	\$0	\$0	-		
273-47754-210-210-121013 - EVIDENCE CASH	\$0	\$0	\$500	\$22,457	\$10,000	1,900%		
7 MISCELLANEOUS INCOME TOTAL	\$4,601	\$0	\$500	\$22,457	\$10,000	1,900%		
8 CONTRIBUTIONS & DONATIONS								
273-48400-210-210-000000 - PRIVATE GRANT/REIMBURSEMENT	\$11,107	\$59,275	\$0	\$0	\$0	-		
273-48400-210-210-121010 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$500	\$0	\$500	0%		
273-48400-210-210-121011 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$500	\$0	\$200	-60%		
273-48400-210-210-121012 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$20	\$6,000	\$29,387	146,835%		
273-48400-210-210-121014 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$10,000	\$9,300	\$10,307	3%		
273-48400-210-210-121016 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$500	\$0	\$649	30%		

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
273-48400-210-210-121017 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$2,000	\$0	\$5,000	150%
273-48400-210-210-121019 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$500	\$0	\$710	42%
273-48400-210-210-121020 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$2,000	\$650	\$1,113	-44%
8 CONTRIBUTIONS & DONATIONS TOTAL	\$11,107	\$59,275	\$16,020	\$15,950	\$47,866	199%
9 OTHER FINANCING SOURCES						
273-49860-210-210-000000 - SALE OF ASSETS	\$2,455	\$457	\$1,000	\$0	\$0	-100%
273-49860-210-210-121018 - SALE OF ASSETS	\$0	\$0	\$0	\$66	\$2,831	-
9 OTHER FINANCING SOURCES TOTAL	\$2,455	\$457	\$1,000	\$66	\$2,831	183%
POLICE DEPT DONATIONS TOTAL	\$45,253	\$116,146	\$39,948	\$65,937	\$91,838	130%
STREET MAINTENANCE						
4 CHARGES FOR SERVICES						
225-44570-400-403-000000 - NON-RESIDENTIAL SERVICES	\$3,604,890	\$3,431,252	\$3,674,316	\$3,426,227	\$3,674,316	0%
225-44572-400-403-000000 - RESIDENTIAL SERVICES	\$6,595,947	\$6,342,807	\$6,264,174	\$6,295,914	\$6,358,080	2%
4 CHARGES FOR SERVICES TOTAL	\$10,200,837	\$9,774,059	\$9,938,490	\$9,722,141	\$10,032,396	1%
6 INVESTMENT INCOME						
225-46700-400-400-000000 - INTEREST REVENUES	\$213,507	\$678,228	\$214,723	\$214,723	\$214,723	0%
225-46702-400-400-000000 - INVESTMENT EXPENSE	\$0	\$0	-\$1,879	-\$1,879	-\$1,879	0%
6 INVESTMENT INCOME TOTAL	\$213,507	\$678,228	\$212,844	\$212,844	\$212,844	0%
7 MISCELLANEOUS INCOME						
225-47758-400-400-000000 - PURCHASING CARDS	\$7	\$0	\$0	\$0	\$0	-
7 MISCELLANEOUS INCOME TOTAL	\$7	\$0	\$0	\$0	\$0	-
STREET MAINTENANCE TOTAL	\$10,414,352	\$10,452,287	\$10,151,334	\$9,934,985	\$10,245,240	1%
CHILD SAFETY						
3 INTERGOVERNMENTAL						
280-43300-400-400-000000 - LOCAL GRANT/REIMBURSEMENT	\$172,333	\$172,866	\$0	\$0	\$0	-
280-43300-400-400-299802 - LOCAL GRANT/REIMBURSEMENT	\$0	\$0	\$172,000	\$171,772	\$172,000	0%
3 INTERGOVERNMENTAL TOTAL	\$172,333	\$172,866	\$172,000	\$171,772	\$172,000	0%
5 FINES & FEES						
280-45610-400-400-000000 - FINES	\$47,011	\$42,169	\$45,000	\$42,000	\$43,000	-4%
5 FINES & FEES TOTAL	\$47,011	\$42,169	\$45,000	\$42,000	\$43,000	-4%
6 INVESTMENT INCOME						
280-46700-400-400-000000 - INTEREST REVENUES	\$12,885	\$21,801	\$11,550	\$11,550	\$11,550	0%
6 INVESTMENT INCOME TOTAL	\$12,885	\$21,801	\$11,550	\$11,550	\$11,550	0%
CHILD SAFETY TOTAL	\$232,229	\$236,836	\$228,550	\$225,322	\$226,550	-1%
GOVERNMENTAL CIP						
3 INTERGOVERNMENTAL						
300-43100-900-100-000000 - FEDERAL GRANT/REIMBURSEMENT	\$2,265,829	\$3,948,782	\$0	\$0	\$0	-
300-43100-900-100-280351 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$4,161,478	\$0	\$6,398,615	\$0	-
300-43100-900-100-280355 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$115,708	\$0	-
300-43100-900-100-281350 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$428,235	\$0	-

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
300-43100-900-100-281355 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$117,432	\$0	-	
300-43100-900-100-282350 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$900,890	\$0	-	
300-43100-900-100-282359 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$68,924	\$0	-	
300-43100-900-100-283356 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$200,000	\$0	-	
300-43100-900-100-283357 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$209,575	\$0	\$1,226,652	\$0	-	
300-43100-900-100-284350 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$510,992	\$0	-	
300-43100-900-100-923011 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$375,000	\$375,000	\$0	-100%	
300-43100-900-100-923017 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$590,909	\$0	-	
300-43200-900-250-925024 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$299,243	\$0	-	
300-43200-900-250-925025 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$410,507	\$0	-	
300-43300-100-100-000000 - LOCAL GRANT/REIMBURSEMENT	\$0	\$50,000	\$0	\$0	\$0	-	
3 INTERGOVERNMENTAL TOTAL	\$2,265,829	\$8,369,835	\$375,000	\$11,643,107	\$0	-100%	
6 INVESTMENT INCOME							
300-46700-900-100-000000 - INTEREST REVENUES	\$1,120,586	\$1,095,567	\$904,150	\$904,150	\$904,150	0%	
300-46702-900-100-000000 - INVESTMENT EXPENSE	\$0	\$0	-\$7,911	-\$7,911	-\$7,911	0%	
6 INVESTMENT INCOME TOTAL	\$1,120,586	\$1,095,567	\$896,239	\$896,239	\$896,239	0%	
7 MISCELLANEOUS INCOME							
300-47756-900-100-000000 - OTHER INCOME	\$107,546	\$743,531	\$0	\$1,250,000	\$0	-	
7 MISCELLANEOUS INCOME TOTAL	\$107,546	\$743,531	\$0	\$1,250,000	\$0	-	
9 OTHER FINANCING SOURCES							
300-49100-900-990-000000 - TRANSFER FROM FUND 100	\$13,092,485	\$10,832,302	\$5,586,285	\$7,990,954	\$3,162,854	-43%	
300-49303-900-990-000000 - TRANSFER FROM FUND 303	\$0	\$1,217,732	\$0	\$0	\$0	-	
300-49304-900-990-000000 - TRANSFER FROM FUND 304	\$0	\$56,175	\$0	\$0	\$0	-	
300-49850-900-100-000000 - BOND PROCEEDS	\$5,000,000	\$0	\$0	\$0	\$0	-	
300-49850-900-100-926012 - BOND PROCEEDS	\$0	\$0	\$0	\$0	\$4,500,000	-	
300-49870-900-100-000000 - INSURANCE PROCEEDS	\$97,720	\$0	\$0	\$0	\$0	-	
9 OTHER FINANCING SOURCES TOTAL	\$18,190,205	\$12,106,209	\$5,586,285	\$7,990,954	\$7,662,854	37%	
GOVERNMENTAL CIP TOTAL	\$21,684,166	\$22,315,141	\$6,857,524	\$21,780,300	\$8,559,093	25%	
GOLF CAPITAL PROJECTS							
6 INVESTMENT INCOME							
301-46700-900-100-000000 - INTEREST REVENUES	\$36	\$36	\$29	\$0	\$0	-100%	
6 INVESTMENT INCOME TOTAL	\$36	\$36	\$29	\$0	\$0	-100%	
GOLF CAPITAL PROJECTS TOTAL	\$36	\$36	\$29	\$0	\$0	-100%	
AVIATION CIP							
3 INTERGOVERNMENTAL							
340-43100-900-600-299102 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$800,000	\$0	-	
340-43200-900-600-924021 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$400,000	\$0	-	
3 INTERGOVERNMENTAL TOTAL	\$0	\$0	\$0	\$1,200,000	\$0	-	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
6 INVESTMENT INCOME								
340-46700-900-600-000000 - INTEREST REVENUES	\$0	\$112,486	\$85,774	\$85,774	\$85,774		0%	
6 INVESTMENT INCOME TOTAL	\$0	\$112,486	\$85,774	\$85,774	\$85,774		0%	
9 OTHER FINANCING SOURCES								
340-49525-900-990-000000 - TRANSFER FROM FUND 525	\$1,514,686	\$0	\$356,868	\$504,739	\$371,143		4%	
340-49850-900-600-925022 - BOND PROCEEDS	\$0	\$0	\$0	\$3,500,000	\$0		-	
9 OTHER FINANCING SOURCES TOTAL	\$1,514,686	\$0	\$356,868	\$4,004,739	\$371,143		4%	
AVIATION CIP TOTAL	\$1,514,686	\$112,486	\$442,642	\$5,290,513	\$456,917		3%	
WATER AND SEWER CIP								
3 INTERGOVERNMENTAL								
350-43100-900-400-000000 - FEDERAL GRANT/REIMBURSEMENT	\$237,300	\$5,243,235	\$0	\$0	\$0		-	
3 INTERGOVERNMENTAL TOTAL	\$237,300	\$5,243,235	\$0	\$0	\$0		-	
6 INVESTMENT INCOME								
350-46700-900-400-000000 - INTEREST REVENUES	\$428,026	\$886,162	\$333,910	\$600,000	\$600,000		80%	
6 INVESTMENT INCOME TOTAL	\$428,026	\$886,162	\$333,910	\$600,000	\$600,000		80%	
8 CONTRIBUTIONS & DONATIONS								
350-48400-900-400-000000 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$731,712	\$0	\$0	\$0		-	
350-48400-900-400-922035 - PRIVATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$18,289	\$0		-	
8 CONTRIBUTIONS & DONATIONS TOTAL	\$0	\$731,712	\$0	\$18,289	\$0		-	
9 OTHER FINANCING SOURCES								
350-49300-900-990-000000 - TRANSFER FROM FUND 300	\$0	\$9,000	\$0	\$0	\$0		-	
350-49353-900-990-000000 - TRANSFER FROM FUND 353	\$64,349	\$0	\$0	\$0	\$0		-	
350-49380-900-990-000000 - TRANSFER FROM FUND 380	\$0	\$0	\$0	\$55,000	\$0		-	
350-49550-900-990-000000 - TRANSFER FROM FUND 550	\$2,734,859	\$5,878,031	\$4,914,792	\$8,064,106	\$3,470,440		-29%	
350-49860-900-400-000000 - SALE OF ASSETS	\$0	\$42,500	\$0	\$0	\$0		-	
9 OTHER FINANCING SOURCES TOTAL	\$2,799,208	\$5,929,531	\$4,914,792	\$8,119,106	\$3,470,440		-29%	
WATER AND SEWER CIP TOTAL	\$3,464,534	\$12,790,640	\$5,248,702	\$8,737,395	\$4,070,440		-22%	
SOLID WASTE CIP								
6 INVESTMENT INCOME								
380-46700-900-400-000000 - INTEREST REVENUES	\$186,415	\$345,715	\$148,199	\$148,199	\$148,199		0%	
6 INVESTMENT INCOME TOTAL	\$186,415	\$345,715	\$148,199	\$148,199	\$148,199		0%	
9 OTHER FINANCING SOURCES								
380-49540-900-990-000000 - TRANSFER FROM FUND 540	\$3,063,058	\$4,249,773	\$3,524,043	\$5,231,971	\$2,913,082		-17%	
380-49870-900-400-000000 - INSURANCE PROCEEDS	\$102,901	\$0	\$0	\$0	\$0		-	
9 OTHER FINANCING SOURCES TOTAL	\$3,165,959	\$4,249,773	\$3,524,043	\$5,231,971	\$2,913,082		-17%	
SOLID WASTE CIP TOTAL	\$3,352,374	\$4,595,488	\$3,672,242	\$5,380,170	\$3,061,281		-17%	
DRAINAGE UTILITY CIP								
6 INVESTMENT INCOME								
390-46700-900-400-000000 - INTEREST REVENUES	\$203,602	\$484,738	\$158,932	\$158,932	\$158,932		0%	
6 INVESTMENT INCOME TOTAL	\$203,602	\$484,738	\$158,932	\$158,932	\$158,932		0%	
9 OTHER FINANCING SOURCES								

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
390-49391-900-990-000000 - TRANSFER FROM FUND 391	\$40,923	\$0	\$0	\$0	\$0	\$0	-
390-49575-900-990-000000 - TRANSFER FROM FUND 575	\$661,201	\$1,319,159	\$562,879	\$1,104,222	\$585,396	\$585,396	4%
9 OTHER FINANCING SOURCES TOTAL	\$702,124	\$1,319,159	\$562,879	\$1,104,222	\$585,396	\$585,396	4%
DRAINAGE UTILITY CIP TOTAL	\$905,725	\$1,803,897	\$721,811	\$1,263,154	\$744,328	\$744,328	3%
CERTIFICATE OF OBL 2011							
6 INVESTMENT INCOME							
303-46700-900-100-000000 - INTEREST REVENUES	\$68,080	\$0	\$0	\$0	\$0	\$0	-
6 INVESTMENT INCOME TOTAL	\$68,080	\$0	\$0	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2011 TOTAL	\$68,080	\$0	\$0	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2014							
6 INVESTMENT INCOME							
304-46700-900-100-000000 - INTEREST REVENUES	\$1,674	\$0	\$0	\$0	\$0	\$0	-
6 INVESTMENT INCOME TOTAL	\$1,674	\$0	\$0	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2014 TOTAL	\$1,674	\$0	\$0	\$0	\$0	\$0	-
CERTIFICATES OF OBL 2022							
6 INVESTMENT INCOME							
305-46700-900-100-000000 - INTEREST REVENUES	\$685,449	\$1,195,573	\$537,633	\$637,180	\$537,633	\$537,633	0%
6 INVESTMENT INCOME TOTAL	\$685,449	\$1,195,573	\$537,633	\$637,180	\$537,633	\$537,633	0%
7 MISCELLANEOUS INCOME							
305-47758-900-100-000000 - PURCHASING CARDS	\$13	\$0	\$0	\$0	\$0	\$0	-
7 MISCELLANEOUS INCOME TOTAL	\$13	\$0	\$0	\$0	\$0	\$0	-
CERTIFICATES OF OBL 2022 TOTAL	\$685,462	\$1,195,573	\$537,633	\$637,180	\$537,633	\$537,633	0%
CERTIFICATES OF OBL 2023							
6 INVESTMENT INCOME							
306-46700-900-100-000000 - INTEREST REVENUES	\$166,910	\$1,812,154	\$679,721	\$679,721	\$679,721	\$679,721	0%
6 INVESTMENT INCOME TOTAL	\$166,910	\$1,812,154	\$679,721	\$679,721	\$679,721	\$679,721	0%
7 MISCELLANEOUS INCOME							
306-47756-900-100-000000 - OTHER INCOME	\$0	\$932	\$0	\$0	\$0	\$0	-
7 MISCELLANEOUS INCOME TOTAL	\$0	\$932	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES							
306-49850-900-100-000000 - BOND PROCEEDS	\$30,450,000	\$0	\$0	\$0	\$0	\$0	-
306-49852-900-100-000000 - BOND PREMIUM	\$1,928,561	\$0	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES TOTAL	\$32,378,561	\$0	\$0	\$0	\$0	\$0	-
CERTIFICATES OF OBL 2023 TOTAL	\$32,545,471	\$1,813,086	\$679,721	\$679,721	\$679,721	\$679,721	0%
CERTIFICATES OF OBL 2025							
9 OTHER FINANCING SOURCES							
307-49850-900-100-000000 - BOND PROCEEDS	\$0	\$0	\$0	\$37,465,000	\$0	\$0	-
307-49852-900-100-000000 - BOND PREMIUM	\$0	\$0	\$0	\$1,928,931	\$0	\$0	-
9 OTHER FINANCING SOURCES TOTAL	\$0	\$0	\$0	\$39,393,931	\$0	\$0	-
CERTIFICATES OF OBL 2025 TOTAL	\$0	\$0	\$0	\$39,393,931	\$0	\$0	-
WATER AND SEWER IMPR 2013							
6 INVESTMENT INCOME							
353-46700-900-400-000000 - INTEREST REVENUES	\$2,749	\$0	\$0	\$0	\$0	\$0	-
6 INVESTMENT INCOME TOTAL	\$2,749	\$0	\$0	\$0	\$0	\$0	-

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
WATER AND SEWER IMPR 2013 TOTAL	\$2,749	\$0	\$0	\$0	\$0	0%	
WATER AND SEWER IMPR 2020							
6 INVESTMENT INCOME							
354-46700-900-400-000000 - INTEREST REVENUES	\$443,704	\$779,403	\$378,888	\$378,888	\$378,888	0%	
6 INVESTMENT INCOME TOTAL	\$443,704	\$779,403	\$378,888	\$378,888	\$378,888	0%	
WATER AND SEWER IMPR 2020 TOTAL	\$443,704	\$779,403	\$378,888	\$378,888	\$378,888	0%	
2025 W/S BOND FUND							
9 OTHER FINANCING SOURCES							
355-49850-900-400-000000 - BOND PROCEEDS	\$0	\$0	\$17,740,410	\$37,088,510	\$0	-100%	
9 OTHER FINANCING SOURCES TOTAL	\$0	\$0	\$17,740,410	\$37,088,510	\$0	-100%	
2025 W/S BOND FUND TOTAL	\$0	\$0	\$17,740,410	\$37,088,510	\$0	-100%	
DRAINAGE UT 2006 CO BONDS							
6 INVESTMENT INCOME							
391-46700-900-400-000000 - INTEREST REVENUES	\$2,670	\$0	\$0	\$0	\$0	-	
6 INVESTMENT INCOME TOTAL	\$2,670	\$0	\$0	\$0	\$0	-	
DRAINAGE UT 2006 CO BONDS TOTAL	\$2,670	\$0	\$0	\$0	\$0	-	
WATER IMPACT FEE							
2 LICENSES & PERMITS							
351-42158-900-400-000000 - WATER IMPACT FEE	\$670,911	\$1,034,862	\$798,890	\$1,148,970	\$1,000,000	25%	
2 LICENSES & PERMITS TOTAL	\$670,911	\$1,034,862	\$798,890	\$1,148,970	\$1,000,000	25%	
6 INVESTMENT INCOME							
351-46700-900-400-000000 - INTEREST REVENUES	\$24,659	\$59,006	\$24,890	\$24,890	\$24,890	0%	
6 INVESTMENT INCOME TOTAL	\$24,659	\$59,006	\$24,890	\$24,890	\$24,890	0%	
WATER IMPACT FEE TOTAL	\$695,570	\$1,093,868	\$823,780	\$1,173,860	\$1,024,890	24%	
WASTEWATER IMPACT FEE							
2 LICENSES & PERMITS							
352-42156-900-400-000000 - WASTEWATER IMPACT FEE	\$231,242	\$351,822	\$341,715	\$389,976	\$389,000	14%	
2 LICENSES & PERMITS TOTAL	\$231,242	\$351,822	\$341,715	\$389,976	\$389,000	14%	
6 INVESTMENT INCOME							
352-46700-900-400-000000 - INTEREST REVENUES	\$1,830	\$0	\$989	\$989	\$989	0%	
6 INVESTMENT INCOME TOTAL	\$1,830	\$0	\$989	\$989	\$989	0%	
WASTEWATER IMPACT FEE TOTAL	\$233,072	\$351,822	\$342,704	\$390,965	\$389,989	14%	
AVIATION AIP GRANTS							
3 INTERGOVERNMENTAL							
341-43100-900-600-000000 - FEDERAL GRANT/REIMBURSEMENT	\$9,276,652	\$8,177,612	\$0	\$0	\$0	-	
341-43100-900-600-918007 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$3,627	\$0	\$3,143,214	\$0	-	
341-43100-900-600-921048 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$1,865,488	\$0	-	
341-43100-900-600-922006 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$4,090	\$0	-	
341-43100-900-600-922008 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$6,681,496	\$0	-	
341-43100-900-600-923004 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$90,000	\$90,000	\$45,000	-50%	
341-43100-900-600-923032 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$358,000	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
341-43100-900-600-923039 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$18,293	\$0	-	
341-43100-900-600-925008 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$720,000	\$720,000	\$3,600,000	400%	
341-43100-900-600-926001 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$0	\$45,000	-	
341-43200-900-600-923032 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$2,100,000	\$0	-	
341-43200-900-600-923035 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$90,000	\$0	-	
3 INTERGOVERNMENTAL TOTAL	\$9,276,652	\$8,181,239	\$810,000	\$15,070,581	\$3,690,000	356%	
AVIATION AIP GRANTS TOTAL	\$9,276,652	\$8,181,239	\$810,000	\$15,070,581	\$3,690,000	356%	
AVIATION CFC							
4 CHARGES FOR SERVICES							
342-44216-900-600-000000 - CUSTOMER FACILITY CHARGES	\$419,928	\$395,517	\$400,000	\$355,944	\$400,000	0%	
4 CHARGES FOR SERVICES TOTAL	\$419,928	\$395,517	\$400,000	\$355,944	\$400,000	0%	
6 INVESTMENT INCOME							
342-46700-900-600-000000 - INTEREST REVENUES	\$107,982	\$218,682	\$89,853	\$89,853	\$89,853	0%	
6 INVESTMENT INCOME TOTAL	\$107,982	\$218,682	\$89,853	\$89,853	\$89,853	0%	
AVIATION CFC TOTAL	\$527,910	\$614,199	\$489,853	\$445,797	\$489,853	0%	
AVIATION PFC							
4 CHARGES FOR SERVICES							
343-44244-900-600-000000 - PASSENGER FACILITY CHARGE	\$387,173	\$367,238	\$500,000	\$375,291	\$400,000	-20%	
4 CHARGES FOR SERVICES TOTAL	\$387,173	\$367,238	\$500,000	\$375,291	\$400,000	-20%	
6 INVESTMENT INCOME							
343-46700-900-600-000000 - INTEREST REVENUES	\$40,748	\$38,161	\$26,270	\$26,270	\$26,270	0%	
6 INVESTMENT INCOME TOTAL	\$40,748	\$38,161	\$26,270	\$26,270	\$26,270	0%	
AVIATION PFC TOTAL	\$427,922	\$405,399	\$526,270	\$401,561	\$426,270	-19%	
DEBT SERVICE							
PROPERTY TAXES							
400-40110-800-800-000000 - AD VALOREM TAXES	\$13,575,155	\$15,277,078	\$14,845,682	\$16,330,628	\$17,967,067	21%	
400-40150-800-800-000000 - DELINQUENT PROPERTY TAXES	\$66,809	\$50,136	\$74,386	\$53,062	\$53,062	-29%	
400-40151-800-800-000000 - PENALTY AND INTEREST	\$104,289	\$112,447	\$105,000	\$120,749	\$110,000	5%	
400-40160-800-800-000000 - PAYMENT TO TIRZ	-\$92,532	-\$230,912	\$0	-\$260,441	\$0	-	
PROPERTY TAXES TOTAL	\$13,653,721	\$15,208,749	\$15,025,068	\$16,243,998	\$18,130,129	21%	
3 INTERGOVERNMENTAL							
400-43100-800-800-000000 - FEDERAL GRANT/REIMBURSEMENT	\$2,412,505	\$0	\$0	\$0	\$0	-	
400-43100-800-800-299303 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$1,337,891	\$676,875	\$676,875	\$800,000	18%	
400-43100-800-800-299304 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$1,220,102	\$1,007,500	\$1,007,500	\$1,200,000	19%	
3 INTERGOVERNMENTAL TOTAL	\$2,412,505	\$2,557,993	\$1,684,375	\$1,684,375	\$2,000,000	19%	
6 INVESTMENT INCOME							
400-46700-800-800-000000 - INTEREST REVENUES	\$329,742	\$428,455	\$268,965	\$268,965	\$268,965	0%	
400-46702-800-800-000000 - INVESTMENT EXPENSE	-\$3,407	-\$1,967	-\$2,353	-\$2,353	-\$2,353	0%	
6 INVESTMENT INCOME TOTAL	\$326,335	\$426,488	\$266,612	\$266,612	\$266,612	0%	
DEBT SERVICE TOTAL	\$16,392,561	\$18,193,231	\$16,976,055	\$18,194,985	\$20,396,741	20%	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
AVIATION ENTERPRISE								
3 INTERGOVERNMENTAL								
525-43100-600-600-000000 - FEDERAL GRANT/REIMBURSEMENT	\$1,350,394	\$571,640	\$0	\$0	\$0	-		
525-43100-600-601-299102 - FEDERAL GRANT/REIMBURSEMENT	\$0	\$0	\$2,955,000	\$2,955,000	\$3,339,150	13%		
525-43200-600-600-000000 - STATE GRANT/REIMBURSEMENT	\$50,000	\$229,455	\$0	\$0	\$0	-		
525-43200-600-600-299652 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$100,000	\$0	\$0	-100%		
525-43200-600-600-299997 - STATE GRANT/REIMBURSEMENT	\$0	\$0	\$0	\$200,000	\$200,000	-		
3 INTERGOVERNMENTAL TOTAL	\$1,400,394	\$801,095	\$3,055,000	\$3,155,000	\$3,539,150	16%		
4 CHARGES FOR SERVICES								
525-44210-600-600-000000 - 100LL	\$0	\$181,084	\$183,039	\$0	\$0	-100%		
525-44210-600-602-000000 - 100LL	\$0	\$0	\$0	\$184,887	\$188,586	-		
525-44212-600-600-000000 - AIR CARRIER OPERATIONS	\$206,261	\$181,765	\$200,201	\$0	\$0	-100%		
525-44212-600-601-000000 - AIR CARRIER OPERATIONS	\$0	\$0	\$0	\$194,334	\$198,221	-		
525-44214-600-600-000000 - AIRPORT USE FEES	\$0	-\$89	\$0	\$0	\$0	-		
525-44218-600-600-000000 - FIXED BASE OPERATIONS	\$0	\$52,293	\$56,833	\$0	\$0	-100%		
525-44218-600-602-000000 - FIXED BASE OPERATIONS	\$0	\$0	\$0	\$50,501	\$51,511	-		
525-44220-600-600-000000 - FLEXIBLE USE FEE	\$8,340	\$6,990	\$10,648	\$0	\$0	-100%		
525-44220-600-601-000000 - FLEXIBLE USE FEE	\$0	\$0	\$0	\$9,872	\$10,070	-		
525-44222-600-600-000000 - FOOD AND BEVERAGE	\$18,664	\$18,361	\$25,854	\$0	\$0	-100%		
525-44222-600-601-000000 - FOOD AND BEVERAGE	\$0	\$0	\$0	\$20,995	\$21,416	-		
525-44224-600-600-000000 - FUEL FLOW FEES	\$1,235	\$4,074	\$1,285	\$0	\$0	-100%		
525-44224-600-601-000000 - FUEL FLOW FEES	\$0	\$0	\$0	\$2,277	\$2,323	-		
525-44224-600-602-000000 - FUEL FLOW FEES	\$0	\$0	\$0	\$665	\$679	-		
525-44226-600-600-000000 - HANGERS AND TIEDOWNS	\$160,920	\$286,848	\$417,862	\$0	\$0	-100%		
525-44226-600-601-000000 - HANGERS AND TIEDOWNS	\$0	\$0	\$0	\$309,482	\$315,672	-		
525-44226-600-602-000000 - HANGERS AND TIEDOWNS	\$0	\$0	\$0	\$79,215	\$80,800	-		
525-44228-600-600-000000 - INTO PLANE FEES	\$135,023	\$163,809	\$140,989	\$0	\$0	-100%		
525-44228-600-601-000000 - INTO PLANE FEES	\$0	\$0	\$0	\$160,062	\$163,264	-		
525-44230-600-600-000000 - JET FUEL	\$124,640	\$182,562	\$252,020	\$0	\$0	-100%		
525-44230-600-601-000000 - JET FUEL	\$0	\$0	\$0	\$47,031	\$47,972	-		
525-44230-600-602-000000 - JET FUEL	\$0	\$0	\$0	\$143,568	\$146,440	-		
525-44232-600-600-000000 - LAND LEASE TENANTS	\$0	\$40,073	\$34,153	\$0	\$0	-100%		
525-44232-600-602-000000 - LAND LEASE TENANTS	\$0	\$0	\$0	\$34,264	\$34,950	-		
525-44234-600-600-000000 - LANDING FEES	\$111,619	\$106,883	\$115,423	\$0	\$0	-100%		
525-44234-600-601-000000 - LANDING FEES	\$0	\$0	\$0	\$117,809	\$120,166	-		
525-44236-600-600-000000 - MOTOR GAS	\$99,461	\$94,220	\$137,547	\$0	\$0	-100%		
525-44236-600-601-000000 - MOTOR GAS	\$0	\$0	\$0	\$98,032	\$99,993	-		

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
525-44238-600-600-000000 - OPERATING	\$0	\$1,161	\$3,060	\$0	\$0	-100%		
525-44238-600-602-000000 - OPERATING	\$0	\$0	\$0	\$1,431	\$1,460	-		
525-44240-600-600-000000 - OTHER TERMINAL SERVICES	\$211,932	\$235,414	\$230,133	\$0	\$0	-100%		
525-44240-600-601-000000 - OTHER TERMINAL SERVICES	\$0	\$0	\$0	\$223,825	\$228,302	-		
525-44242-600-600-000000 - PARKING LOT FEES	\$327,585	\$325,105	\$344,040	\$0	\$0	-100%		
525-44242-600-601-000000 - PARKING LOT FEES	\$0	\$0	\$0	\$370,354	\$392,576	-		
525-44246-600-600-000000 - RENTAL CARS	\$1,170,049	\$1,219,660	\$1,293,029	\$0	\$0	-100%		
525-44246-600-601-000000 - RENTAL CARS	\$0	\$0	\$0	\$1,180,871	\$1,239,915	-		
525-44248-600-600-000000 - RETAIL STORES	\$8,484	\$7,034	\$8,837	\$0	\$0	-100%		
525-44248-600-601-000000 - RETAIL STORES	\$0	\$0	\$0	\$7,183	\$7,328	-		
4 CHARGES FOR SERVICES TOTAL	\$2,584,213	\$3,107,245	\$3,454,953	\$3,236,658	\$3,351,644	-3%		
6 INVESTMENT INCOME								
525-46700-600-600-000000 - INTEREST REVENUES	\$62,850	\$112,010	\$32,527	\$32,527	\$32,527	0%		
525-46702-600-600-000000 - INVESTMENT EXPENSE	-\$534	-\$1,635	-\$2,123	-\$2,123	-\$2,123	0%		
525-46720-600-601-000000 - OFFICE SPACE LEASE	\$0	\$0	\$0	\$0	\$90,000	-		
6 INVESTMENT INCOME TOTAL	\$62,317	\$110,375	\$30,404	\$30,404	\$120,404	296%		
7 MISCELLANEOUS INCOME								
525-47756-600-600-000000 - OTHER INCOME	\$320	\$584	\$1,745	\$0	\$0	-100%		
525-47756-600-601-000000 - OTHER INCOME	\$0	\$0	\$0	\$777	\$50	-		
525-47758-600-600-000000 - PURCHASING CARDS	\$672	\$0	\$1,500	\$0	\$0	-100%		
525-47758-600-601-000000 - PURCHASING CARDS	\$0	\$0	\$0	\$625	\$0	-		
7 MISCELLANEOUS INCOME TOTAL	\$992	\$584	\$3,245	\$1,402	\$50	-98%		
9 OTHER FINANCING SOURCES								
525-49527-600-990-000000 - TRANSFER FROM FUND 527	\$717,320	\$0	\$0	\$0	\$0	-		
525-49860-600-600-000000 - SALE OF ASSETS	\$25,350	\$14,850	\$0	\$3,730	\$0	-		
525-49870-600-600-000000 - INSURANCE PROCEEDS	\$0	\$200	\$25,000	\$0	\$0	-100%		
525-49870-600-601-000000 - INSURANCE PROCEEDS	\$0	\$0	\$0	\$570	\$0	-		
9 OTHER FINANCING SOURCES TOTAL	\$742,670	\$15,050	\$25,000	\$4,300	\$0	-100%		
AVIATION ENTERPRISE TOTAL	\$4,790,587	\$4,034,349	\$6,568,602	\$6,427,764	\$7,011,248	7%		
SKYLARK ENTERPRISE								
3 INTERGOVERNMENTAL								
527-43200-600-600-000000 - STATE GRANT/REIMBURSEMENT	\$20,545	\$0	\$0	\$0	\$0	-		
3 INTERGOVERNMENTAL TOTAL	\$20,545	\$0	\$0	\$0	\$0	-		
4 CHARGES FOR SERVICES								
527-44210-600-600-000000 - 100LL	\$168,159	\$0	\$0	\$0	\$0	-		
527-44214-600-600-000000 - AIRPORT USE FEES	\$3,112	\$0	\$0	\$0	\$0	-		
527-44218-600-600-000000 - FIXED BASE OPERATIONS	\$50,948	\$0	\$0	\$0	\$0	-		
527-44226-600-600-000000 - HANGERS AND TIEDOWNS	\$118,148	\$0	\$0	\$0	\$0	-		
527-44230-600-600-000000 - JET FUEL	\$114,446	\$0	\$0	\$0	\$0	-		
527-44232-600-600-000000 - LAND LEASE TENANTS	\$40,073	\$0	\$0	\$0	\$0	-		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
527-44238-600-600-000000 - OPERATING	\$739	\$0	\$0	\$0	\$0	\$0	-
4 CHARGES FOR SERVICES TOTAL	\$495,626	\$0	\$0	\$0	\$0	\$0	-
6 INVESTMENT INCOME							
527-46700-600-600-000000 - INTEREST REVENUES	\$20,895	\$0	\$0	\$0	\$0	\$0	-
527-46702-600-600-000000 - INVESTMENT EXPENSE	-\$2,019	\$0	\$0	\$0	\$0	\$0	-
6 INVESTMENT INCOME TOTAL	\$18,876	\$0	\$0	\$0	\$0	\$0	-
7 MISCELLANEOUS INCOME							
527-47756-600-600-000000 - OTHER INCOME	\$3,031	\$0	\$0	\$0	\$0	\$0	-
7 MISCELLANEOUS INCOME TOTAL	\$3,031	\$0	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES							
527-49860-600-600-000000 - SALE OF ASSETS	\$9,000	\$0	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES TOTAL	\$9,000	\$0	\$0	\$0	\$0	\$0	-
SKYLARK ENTERPRISE TOTAL	\$547,079	\$0	\$0	\$0	\$0	\$0	-
GOLF COURSE ENTERPRISE							
4 CHARGES FOR SERVICES							
530-44370-300-304-000000 - ALCOHOL SALES	\$0	\$62,280	\$68,850	\$73,092	\$63,151	\$63,151	-8%
530-44372-300-304-000000 - CART RENTALS	\$0	\$214,893	\$259,100	\$238,006	\$205,637	\$205,637	-21%
530-44376-300-304-000000 - GOLF LESSONS	\$0	\$33,549	\$53,500	\$35,478	\$30,653	\$30,653	-43%
530-44378-300-304-000000 - GREEN FEES	\$0	\$994,042	\$745,000	\$952,792	\$823,212	\$823,212	11%
530-44380-300-304-000000 - MERCHANDISE-OTHER	\$0	\$111,296	\$134,500	\$144,224	\$124,609	\$124,609	-7%
530-44384-300-304-000000 - RANGE BALLS	\$0	\$0	\$84,900	\$0	\$0	\$0	-100%
530-44386-300-304-000000 - SEASON PASS	\$0	\$286,411	\$300,000	\$259,928	\$224,578	\$224,578	-25%
530-44388-300-304-000000 - SNACK BAR SALES	\$0	\$65,478	\$69,600	\$75,338	\$65,092	\$65,092	-6%
530-44756-300-304-000000 - OTHER INCOME	\$0	\$12,457	\$13,800	\$7,821	\$6,758	\$6,758	-51%
4 CHARGES FOR SERVICES TOTAL	\$0	\$1,780,405	\$1,729,250	\$1,786,679	\$1,543,690	\$1,543,690	-11%
6 INVESTMENT INCOME							
530-46700-300-300-000000 - INTEREST REVENUES	\$0	\$1,433	\$0	\$5,146	\$5,146	\$5,146	-
6 INVESTMENT INCOME TOTAL	\$0	\$1,433	\$0	\$5,146	\$5,146	\$5,146	-
9 OTHER FINANCING SOURCES							
530-49100-300-990-000000 - TRANSFER FROM FUND 100	\$0	\$73,843	\$0	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES TOTAL	\$0	\$73,843	\$0	\$0	\$0	\$0	-
GOLF COURSE ENTERPRISE TOTAL	\$0	\$1,855,681	\$1,729,250	\$1,791,825	\$1,548,836	\$1,548,836	-10%
SOLID WASTE ENTERPRISE							
3 INTERGOVERNMENTAL							
540-43100-400-400-000000 - FEDERAL GRANT/REIMBURSEMENT	\$14,923	\$0	\$0	\$0	\$0	\$0	-
3 INTERGOVERNMENTAL TOTAL	\$14,923	\$0	\$0	\$0	\$0	\$0	-
4 CHARGES FOR SERVICES							
540-44530-400-409-000000 - SW RESIDENTIAL SERVICES	\$14,423,514	\$13,767,205	\$14,604,919	\$14,604,919	\$14,712,762	\$14,712,762	1%
540-44532-400-410-000000 - SW COMMERCIAL SERVICES	\$8,801,631	\$10,052,733	\$10,149,339	\$10,753,474	\$11,008,133	\$11,008,133	8%
540-44534-400-412-000000 - DROP OFF FEES	\$1,384,337	\$1,874,613	\$1,653,647	\$1,859,176	\$1,977,768	\$1,977,768	20%
540-44536-400-412-000000 - SPECIALITY DISPOSAL FEES	\$25,465	\$25,209	\$26,594	\$67,618	\$68,294	\$68,294	157%
540-44538-400-412-000000 - SCALE FEES	\$8,180	\$6,565	\$7,724	\$7,724	\$7,724	\$7,724	0%

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
540-44540-400-400-000000 - CONTAINER RENTALS	\$153,656	\$167,840	\$166,377	\$178,253	\$180,926	9%
540-44544-400-411-000000 - CARDBOARD	\$32,546	\$113,570	\$77,846	\$123,922	\$125,162	61%
540-44546-400-411-000000 - METAL RECYCLING	\$45,609	\$80,417	\$81,599	\$81,599	\$81,599	0%
540-44548-400-411-000000 - OTHER RECYCLING	\$8,740	\$12,544	\$13,270	\$13,672	\$13,809	4%
4 CHARGES FOR SERVICES TOTAL	\$24,883,678	\$26,100,695	\$26,781,315	\$27,690,357	\$28,176,177	5%
6 INVESTMENT INCOME						
540-46700-400-400-000000 - INTEREST REVENUES	\$188,029	\$171,417	\$141,567	\$171,000	\$229,020	62%
540-46702-400-400-000000 - INVESTMENT EXPENSE	-\$3,826	-\$2,150	-\$2,536	-\$2,536	-\$2,536	0%
540-46714-400-400-000000 - COMPOST FACILITY	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	0%
540-46716-400-400-000000 - KNIFE RIVER	\$39,338	\$40,518	\$40,517	\$41,736	\$0	-100%
540-46718-400-400-000000 - TRANSFER STATION	\$55,645	\$52,821	\$59,033	\$9,839	\$0	-100%
6 INVESTMENT INCOME TOTAL	\$297,186	\$280,607	\$256,581	\$238,039	\$244,484	-5%
7 MISCELLANEOUS INCOME						
540-47756-400-400-000000 - OTHER INCOME	\$4,117	\$146	\$1,000	\$14,018	\$1,000	0%
540-47758-400-400-000000 - PURCHASING CARDS	\$1,858	\$0	\$1,000	\$0	\$0	-100%
7 MISCELLANEOUS INCOME TOTAL	\$5,975	\$146	\$2,000	\$14,018	\$1,000	-50%
9 OTHER FINANCING SOURCES						
540-49100-400-990-000000 - TRANSFER FROM FUND 100	\$500,000	\$4,000	\$0	\$0	\$0	-
540-49860-400-400-000000 - SALE OF ASSETS	\$15,550	\$35,875	\$35,987	\$31,824	\$30,000	-17%
540-49870-400-400-000000 - INSURANCE PROCEEDS	\$102,815	\$8,405	\$50,000	\$1,624	\$0	-100%
9 OTHER FINANCING SOURCES TOTAL	\$618,365	\$48,280	\$85,987	\$33,448	\$30,000	-65%
SOLID WASTE ENTERPRISE TOTAL	\$25,820,127	\$26,429,728	\$27,125,883	\$27,975,862	\$28,451,661	5%
WATER AND SEWER ENTERPRISE						
3 INTERGOVERNMENTAL						
550-43100-400-400-000000 - FEDERAL GRANT/REIMBURSEMENT	\$86,555	\$0	\$0	\$0	\$0	-
550-43300-400-400-000000 - LOCAL GRANT/REIMBURSEMENT	\$0	\$1,039,777	\$0	\$0	\$0	-
3 INTERGOVERNMENTAL TOTAL	\$86,555	\$1,039,777	\$0	\$0	\$0	-
4 CHARGES FOR SERVICES						
550-44502-400-404-000000 - WATER REVENUE	\$22,150,319	\$21,502,152	\$23,802,991	\$23,802,991	\$24,673,515	4%
550-44504-400-405-000000 - SEWER REVENUE	\$19,867,272	\$20,314,352	\$20,930,375	\$20,930,375	\$21,139,679	1%
550-44506-400-405-000000 - FATS OILS GREASE FEES	\$251,533	\$251,220	\$250,000	\$240,211	\$250,000	0%
550-44508-400-405-000000 - SEPTIC TANK ELIMINATION	\$3,015	\$0	\$0	\$0	\$0	-
550-44510-400-400-000000 - TAP FEES	\$384,700	\$0	\$0	\$0	\$0	-
550-44512-400-404-000000 - WATER SERVICE CHARGES	\$0	\$428,240	\$225,000	\$391,260	\$391,260	74%
550-44514-400-405-000000 - SEWER SERVICE CHARGES	\$0	\$439,730	\$225,000	\$406,838	\$406,838	81%
550-44516-400-405-000000 - WARRANTY SERVICE	\$320,441	\$273,362	\$323,104	\$323,104	\$859,457	166%
550-44518-160-166-000000 - UC SERVICE CHARGES	\$729,163	\$1,063,682	\$1,000,000	\$1,124,888	\$1,175,000	18%
550-44520-160-166-000000 - PENALTIES	\$2,537,659	\$2,581,760	\$2,500,000	\$2,585,718	\$2,600,000	4%

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
4 CHARGES FOR SERVICES TOTAL	\$46,244,103	\$46,854,499	\$49,256,470	\$49,805,385	\$51,495,749	5%
6 INVESTMENT INCOME						
550-46700-400-400-000000 - INTEREST REVENUES	\$526,277	\$530,488	\$381,101	\$500,000	\$596,892	57%
550-46702-400-400-000000 - INVESTMENT EXPENSE	-\$13,144	-\$8,307	-\$9,799	-\$9,799	-\$9,799	0%
6 INVESTMENT INCOME TOTAL	\$513,133	\$522,180	\$371,302	\$490,201	\$587,093	58%
7 MISCELLANEOUS INCOME						
550-47756-400-400-000000 - OTHER INCOME	\$13,412	\$289,942	\$100	\$0	\$0	-100%
550-47758-400-400-000000 - PURCHASING CARDS	\$0	\$0	\$3,000	\$0	\$0	-100%
7 MISCELLANEOUS INCOME TOTAL	\$13,412	\$289,942	\$3,100	\$0	\$0	-100%
9 OTHER FINANCING SOURCES						
550-49100-400-990-000000 - TRANSFER FROM FUND 100	\$56,337	\$57,525	\$64,978	\$64,978	\$78,474	21%
550-49540-400-990-000000 - TRANSFER FROM FUND 540	\$56,337	\$57,525	\$64,978	\$64,978	\$78,474	21%
550-49575-400-990-000000 - TRANSFER FROM FUND 575	\$112,673	\$115,050	\$129,957	\$129,957	\$156,947	21%
550-49860-400-400-000000 - SALE OF ASSETS	\$8,000	\$117,700	\$10,000	\$21,214	\$10,000	0%
550-49870-400-400-000000 - INSURANCE PROCEEDS	\$51,773	\$55,483	\$50,000	\$0	\$0	-100%
9 OTHER FINANCING SOURCES TOTAL	\$285,120	\$403,283	\$319,913	\$281,127	\$323,895	1%
WATER AND SEWER ENTERPRISE TOTAL	\$47,142,323	\$49,109,682	\$49,950,785	\$50,576,713	\$52,406,737	5%
DRAINAGE UTILITY ENTERPRISE						
3 INTERGOVERNMENTAL						
575-43100-400-400-000000 - FEDERAL GRANT/REIMBURSEMENT	\$55,977	\$0	\$0	\$0	\$0	-
3 INTERGOVERNMENTAL TOTAL	\$55,977	\$0	\$0	\$0	\$0	-
4 CHARGES FOR SERVICES						
575-44560-400-400-000000 - DRAINAGE-COMMERCIAL SERVICES	\$1,912,675	\$1,913,163	\$1,987,687	\$1,987,687	\$1,997,625	1%
575-44562-400-400-000000 - DRAINAGE-RESIDENTIAL SERVICES	\$3,365,273	\$3,354,060	\$3,466,714	\$3,466,715	\$3,484,049	1%
4 CHARGES FOR SERVICES TOTAL	\$5,277,948	\$5,267,224	\$5,454,401	\$5,454,402	\$5,481,674	1%
6 INVESTMENT INCOME						
575-46700-400-400-000000 - INTEREST REVENUES	\$55,378	\$45,542	\$36,488	\$36,488	\$86,117	136%
575-46702-400-400-000000 - INVESTMENT EXPENSE	-\$2,732	-\$1,387	-\$1,710	-\$1,710	-\$1,710	0%
6 INVESTMENT INCOME TOTAL	\$52,646	\$44,155	\$34,778	\$34,778	\$84,407	143%
7 MISCELLANEOUS INCOME						
575-47756-400-400-000000 - OTHER INCOME	\$64	\$0	\$1,020	\$0	\$0	-100%
575-47758-400-400-000000 - PURCHASING CARDS	\$668	\$0	\$1,000	\$0	\$0	-100%
7 MISCELLANEOUS INCOME TOTAL	\$732	\$0	\$2,020	\$0	\$0	-100%
9 OTHER FINANCING SOURCES						
575-49860-400-400-000000 - SALE OF ASSETS	\$4,700	\$54,450	\$2,000	\$16,149	\$16,149	707%
575-49870-400-400-000000 - INSURANCE PROCEEDS	\$3,719	\$0	\$25,000	\$0	\$0	-100%
9 OTHER FINANCING SOURCES TOTAL	\$8,419	\$54,450	\$27,000	\$16,149	\$16,149	-40%
DRAINAGE UTILITY ENTERPRISE TOTAL	\$5,395,722	\$5,365,829	\$5,518,199	\$5,505,329	\$5,582,230	1%
FLEET INTERNAL SVC						
4 CHARGES FOR SERVICES						

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
601-44900-160-160-000000 - GENERAL FUND CHARGES	\$910,039	\$874,711	\$715,244	\$715,244	\$757,762	6%
601-44902-160-160-000000 - AVIATION FUND CHARGES	-	-	\$0	\$0	\$98,042	-
601-44904-160-160-000000 - HOTEL/MOTEL FUND CHARGES	\$4,313	\$4,804	\$5,120	\$5,120	\$3,010	-41%
601-44906-160-160-000000 - DRAINAGE FUND CHARGES	\$119,780	\$94,323	\$63,226	\$63,226	\$71,149	13%
601-44908-160-160-000000 - SOLID WASTE FUND CHARGES	\$755,228	\$845,668	\$1,084,889	\$1,084,889	\$979,944	-10%
601-44910-160-160-000000 - WATER/SEWER FUND CHARGES	\$140,020	\$152,116	\$114,966	\$114,966	\$125,237	9%
4 CHARGES FOR SERVICES TOTAL	\$1,929,380	\$1,971,622	\$1,983,445	\$1,983,445	\$2,035,144	3%
6 INVESTMENT INCOME						
601-46700-160-160-000000 - INTEREST REVENUES	\$7,542	\$10,940	\$5,406	\$5,406	\$5,406	0%
601-46702-160-160-000000 - INVESTMENT EXPENSE	\$0	\$0	-\$47	-\$47	-\$47	0%
6 INVESTMENT INCOME TOTAL	\$7,542	\$10,940	\$5,359	\$5,359	\$5,359	0%
7 MISCELLANEOUS INCOME						
601-47756-160-160-000000 - OTHER INCOME	\$3,387	\$6,280	\$0	\$0	\$0	-
601-47758-160-160-000000 - PURCHASING CARDS	\$292	\$0	\$397	\$0	\$0	-100%
7 MISCELLANEOUS INCOME TOTAL	\$3,679	\$6,280	\$397	\$0	\$0	-100%
9 OTHER FINANCING SOURCES						
601-49860-160-160-000000 - SALE OF ASSETS	\$0	\$0	\$1,050	\$0	\$0	-100%
9 OTHER FINANCING SOURCES TOTAL	\$0	\$0	\$1,050	\$0	\$0	-100%
FLEET INTERNAL SVC TOTAL	\$1,940,601	\$1,988,842	\$1,990,251	\$1,988,804	\$2,040,503	3%
HEALTH INSUR INTERNAL SVC						
4 CHARGES FOR SERVICES						
615-44318-170-170-000000 - NON-ASSESSMENT FEES	\$105,675	\$67,500	\$70,000	\$109,904	\$109,904	57%
615-44922-170-170-000000 - CONTRIBUTIONS-EMPLOYER	\$5,219,468	\$5,461,241	\$5,901,278	\$5,766,383	\$7,469,990	27%
615-44924-170-170-000000 - CONTRIBUTIONS-EMPLOYEE	\$1,976,707	\$1,760,940	\$1,158,045	\$1,313,926	\$1,244,580	7%
615-44926-170-170-000000 - CONTRIBUTIONS-RETIREE	\$289,157	\$239,562	\$251,763	\$186,806	\$186,806	-26%
615-44928-170-170-000000 - CONTRIBUTIONS-COBRA	\$38,835	\$13,389	\$0	\$2,180	\$0	-
4 CHARGES FOR SERVICES TOTAL	\$7,629,842	\$7,542,631	\$7,381,086	\$7,379,199	\$9,011,280	22%
6 INVESTMENT INCOME						
615-46700-170-170-000000 - INTEREST REVENUES	\$91,215	\$169,580	\$90,613	\$90,613	\$90,613	0%
615-46702-170-170-000000 - INVESTMENT EXPENSE	-\$938	-\$720	-\$793	-\$793	-\$793	0%
6 INVESTMENT INCOME TOTAL	\$90,277	\$168,860	\$89,820	\$89,820	\$89,820	0%
7 MISCELLANEOUS INCOME						
615-47756-170-170-000000 - OTHER INCOME	\$0	\$0	\$0	\$2,123	\$0	-
615-47758-170-170-000000 - PURCHASING CARDS	\$38	\$0	\$0	\$0	\$0	-
615-47760-170-170-000000 - HEALTH REBATES-PHARMACY	\$297,631	\$379,266	\$668,419	\$430,058	\$430,058	-36%
7 MISCELLANEOUS INCOME TOTAL	\$297,669	\$379,266	\$668,419	\$432,181	\$430,058	-36%
HEALTH INSUR INTERNAL SVC TOTAL	\$8,017,788	\$8,090,757	\$8,139,325	\$7,901,200	\$9,531,158	17%
RISK MGMT INTERNAL SVC						
4 CHARGES FOR SERVICES						

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
623-44900-170-172-000000 - GENERAL FUND CHARGES	\$743,361	\$896,373	\$835,725	\$886,920	\$1,348,797	61%
623-44902-170-172-000000 - AVIATION FUND CHARGES	\$88,729	\$105,458	\$100,985	\$103,011	\$59,668	-41%
623-44904-170-172-000000 - HOTEL/MOTEL FUND CHARGES	\$18,136	\$22,246	\$21,247	\$23,043	\$41,959	97%
623-44906-170-172-000000 - DRAINAGE FUND CHARGES	\$36,951	\$46,195	\$43,947	\$45,970	\$44,619	2%
623-44908-170-172-000000 - SOLID WASTE FUND CHARGES	\$156,351	\$195,170	\$185,595	\$195,459	\$215,900	16%
623-44910-170-172-000000 - WATER/SEWER FUND CHARGES	\$331,127	\$416,037	\$395,404	\$412,709	\$371,144	-6%
623-44912-170-172-000000 - TX STATE CEMETERY FUND CHARGES	-	-	\$0	\$577	\$17,014	-
4 CHARGES FOR SERVICES TOTAL	\$1,374,655	\$1,681,479	\$1,582,903	\$1,667,689	\$2,099,101	33%
6 INVESTMENT INCOME						
623-46700-170-172-000000 - INTEREST REVENUES	\$1,114	\$2,215	\$882	\$882	\$882	0%
623-46702-170-172-000000 - INVESTMENT EXPENSE	\$0	\$0	-\$8	-\$8	-\$8	0%
6 INVESTMENT INCOME TOTAL	\$1,114	\$2,215	\$874	\$874	\$874	0%
7 MISCELLANEOUS INCOME						
623-47756-170-172-000000 - OTHER INCOME	\$0	\$259	\$0	\$0	\$0	-
623-47758-170-172-000000 - PURCHASING CARDS	\$19	\$0	\$0	\$0	\$0	-
7 MISCELLANEOUS INCOME TOTAL	\$19	\$259	\$0	\$0	\$0	-
9 OTHER FINANCING SOURCES						
623-49870-170-172-600100 - INSURANCE PROCEEDS	\$0	\$0	\$0	\$202,980	\$150,000	-
623-49870-170-172-600525 - INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$25,000	-
623-49870-170-172-600540 - INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$50,000	-
623-49870-170-172-600550 - INSURANCE PROCEEDS	\$0	\$0	\$0	\$16,374	\$50,000	-
623-49870-170-172-600575 - INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$25,000	-
9 OTHER FINANCING SOURCES TOTAL	\$0	\$0	\$0	\$219,354	\$300,000	-
RISK MGMT INTERNAL SVC TOTAL	\$1,375,788	\$1,683,953	\$1,583,777	\$1,887,917	\$2,399,975	52%
INFO TECH INTERNAL SVC						
3 INTERGOVERNMENTAL						
627-43100-180-180-000000 - FEDERAL GRANT/REIMBURSEMENT	\$5,030	\$0	\$0	\$0	\$0	-
3 INTERGOVERNMENTAL TOTAL	\$5,030	\$0	\$0	\$0	\$0	-
4 CHARGES FOR SERVICES						
627-44900-180-180-000000 - GENERAL FUND CHARGES	\$2,953,919	\$3,438,846	\$4,079,163	\$4,079,163	\$5,926,633	45%
627-44902-180-180-000000 - AVIATION FUND CHARGES	\$160,838	\$178,523	\$210,854	\$210,854	\$141,739	-33%
627-44904-180-180-000000 - HOTEL/MOTEL FUND CHARGES	\$50,975	\$56,331	\$60,877	\$60,877	\$67,792	11%
627-44906-180-180-000000 - DRAINAGE FUND CHARGES	\$178,645	\$193,360	\$226,393	\$226,393	\$142,764	-37%
627-44908-180-180-000000 - SOLID WASTE FUND CHARGES	\$423,191	\$414,689	\$507,213	\$507,213	\$730,799	44%
627-44910-180-180-000000 - WATER/SEWER FUND CHARGES	\$1,296,693	\$1,263,715	\$1,480,679	\$1,480,679	\$1,262,091	-15%
627-44912-180-180-000000 - TX STATE CEMETERY FUND CHARGES	\$0	\$98,801	\$107,620	\$107,620	\$74,802	-30%
4 CHARGES FOR SERVICES TOTAL	\$5,064,261	\$5,644,265	\$6,672,799	\$6,672,799	\$8,346,620	25%

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
6 INVESTMENT INCOME								
627-46700-180-180-000000 - INTEREST REVENUES	\$35,120	\$45,746	\$22,404	\$22,404	\$22,404	0%		
627-46702-180-180-000000 - INVESTMENT EXPENSE	\$0	\$0	-\$196	-\$196	-\$196	0%		
6 INVESTMENT INCOME TOTAL	\$35,120	\$45,746	\$22,208	\$22,208	\$22,208	0%		
7 MISCELLANEOUS INCOME								
627-47756-180-180-000000 - OTHER INCOME	\$348	\$5,377	\$64	\$171	\$0	-100%		
627-47758-180-180-000000 - PURCHASING CARDS	\$598	\$0	\$1,616	\$0	\$0	-100%		
7 MISCELLANEOUS INCOME TOTAL	\$946	\$5,377	\$1,680	\$171	\$0	-100%		
9 OTHER FINANCING SOURCES								
627-49100-180-990-000000 - TRANSFER FROM FUND 100	\$0	\$0	\$0	\$1,261,683	\$0	-		
627-49270-180-990-000000 - TRANSFER FROM FUND 270	\$0	\$124,333	\$0	\$0	\$0	-		
627-49300-180-990-000000 - TRANSFER FROM FUND 300	\$0	\$671,409	\$0	\$266,858	\$0	-		
627-49601-180-990-000000 - TRANSFER FROM FUND 601	\$0	\$148,540	\$0	\$0	\$0	-		
627-49860-180-180-000000 - SALE OF ASSETS	\$0	\$0	\$1,313	\$1,313	\$0	-100%		
9 OTHER FINANCING SOURCES TOTAL	\$0	\$944,282	\$1,313	\$1,529,854	\$0	-100%		
INFO TECH INTERNAL SVC TOTAL	\$5,105,357	\$6,639,670	\$6,698,000	\$8,225,032	\$8,368,828	25%		
REVENUES TOTAL	\$329,491,920	\$327,218,994	\$316,629,461	\$414,913,851	\$321,508,360	2%		
Expenses								
GENERAL								
CITY COUNCIL								
CITY COUNCIL ADMIN								
100-51110-110-111-000000 - PS/SALARIES	\$0	\$0	\$0	\$0	\$25,200	-		
100-51120-110-111-000000 - PS/SALARIES - PART TIME	\$25,200	\$25,200	\$25,200	\$25,200	\$0	-100%		
100-51610-110-111-000000 - PS/MEDICARE	\$366	\$366	\$366	\$366	\$366	0%		
100-51620-110-111-000000 - PS/SOCIAL SECURITY	\$1,562	\$1,562	\$1,562	\$1,562	\$1,563	0%		
100-51700-110-111-000000 - PS/WORKERS COMPENSATION	\$24	\$36	\$43	\$40	\$41	-5%		
100-52100-110-111-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$7,552	\$0	\$0	\$0	-		
100-52100-110-111-610011 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$8,000	\$3,167	\$800	-90%		
100-52115-110-111-000000 - SUPPLY/FOOD	\$3,552	\$7,570	\$9,200	\$4,000	\$4,700	-49%		
100-52115-110-111-610011 - SUPPLY/FOOD	\$0	\$0	\$0	\$4,949	\$2,000	-		
100-52135-110-111-000000 - SUPPLY/MINOR CAPITAL	\$0	\$730	\$0	\$0	\$0	-		
100-52140-110-111-000000 - SUPPLY/OFFICE	\$283	\$471	\$450	\$305	\$585	30%		
100-52150-110-111-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$159	\$0	\$800	\$240	\$240	-70%		
100-54150-110-111-000000 - MSC/TELECOMMUNICATIONS	\$7,091	\$7,508	\$7,776	\$7,511	\$7,600	-2%		
100-54250-110-111-000000 - MSC/PROFESSIONAL SERVICES	\$1,098	\$20,071	\$4,000	\$2,611	\$900	-77%		
100-54250-110-111-610011 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$2,906	\$700	-		
100-54250-110-111-630004 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$32,820	\$21,000	\$28,000	-15%		
100-54310-110-111-000000 - MSC/TRAINING AND TRAVEL	\$64,000	\$73,606	\$0	\$0	\$0	-		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54310-110-111-620001 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$12,000	\$7,200	\$6,000	-50%	
100-54310-110-111-620002 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$12,000	\$7,400	\$6,000	-50%	
100-54310-110-111-620003 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$12,000	\$7,200	\$6,000	-50%	
100-54310-110-111-620004 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$12,000	\$11,600	\$6,000	-50%	
100-54310-110-111-620005 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$12,000	\$4,200	\$6,000	-50%	
100-54310-110-111-620006 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$12,000	\$12,300	\$6,000	-50%	
100-54310-110-111-620007 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$12,000	\$11,250	\$6,000	-50%	
100-54310-110-111-620008 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$21,000	\$14,900	\$9,000	-57%	
100-54315-110-111-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$24,206	\$25,962	\$38,719	\$13,517	\$13,970	-64%	
100-54320-110-111-000000 - MSC/TROPHIES AND AWARDS	\$4,451	\$4,463	\$6,565	\$4,700	\$5,780	-12%	
100-54730-110-111-000000 - MSC/DIVERSITY PROGRAM	\$700	\$0	\$0	\$0	\$0	-	
100-54740-110-111-000000 - MSC/SPONSORSHIPS	\$3,104	\$4,075	\$13,500	\$8,125	\$13,125	-3%	
CITY COUNCIL ADMIN TOTAL	\$135,796	\$179,172	\$254,001	\$176,249	\$156,570	-38%	
CITY COUNCIL TOTAL	\$135,796	\$179,172	\$254,001	\$176,249	\$156,570	-38%	
CITY MANAGER							
CITY MANAGER ADMIN							
100-51110-120-121-000000 - PS/SALARIES	\$527,587	\$524,924	\$585,290	\$575,273	\$822,125	40%	
100-51140-120-121-000000 - PS/OVERTIME PAY	\$12	\$0	\$0	\$0	\$0	-	
100-51150-120-121-000000 - PS/LONGEVITY PAY	\$4,546	\$2,298	\$2,676	\$2,736	\$3,108	16%	
100-51200-120-121-000000 - PS/SEPARATION PAY	\$41,696	\$0	\$0	\$0	\$0	-	
100-51220-120-121-000000 - PS/CAR ALLOWANCE	\$9,264	\$9,679	\$10,200	\$10,584	\$13,200	29%	
100-51240-120-121-000000 - PS/RELOCATION ALLOWANCE	\$0	\$10,000	\$0	\$0	\$0	-	
100-51510-120-121-000000 - PS/INSURANCE - MEDICAL	\$26,001	\$20,137	\$14,782	\$17,195	\$23,074	56%	
100-51515-120-121-000000 - PS/INSURANCE - DENTAL	\$995	\$751	\$946	\$1,091	\$1,351	43%	
100-51520-120-121-000000 - PS/INSURANCE - LIFE	\$93	\$76	\$86	\$82	\$108	26%	
100-51610-120-121-000000 - PS/MEDICARE	\$8,314	\$7,709	\$8,363	\$8,161	\$12,158	45%	
100-51620-120-121-000000 - PS/SOCIAL SECURITY	\$28,209	\$26,592	\$35,760	\$30,931	\$51,983	45%	
100-51630-120-121-000000 - PS/RETIREMENT - TMRS	\$86,092	\$78,383	\$87,691	\$86,378	\$123,250	41%	
100-51700-120-121-000000 - PS/WORKERS COMPENSATION	\$519	\$524	\$598	\$589	\$826	38%	
100-52100-120-121-000000 - SUPPLY/NON-CATEGORIZED	\$135	\$0	\$50	\$0	\$0	-100%	
100-52115-120-121-000000 - SUPPLY/FOOD	\$626	\$319	\$700	\$550	\$700	0%	
100-52135-120-121-000000 - SUPPLY/MINOR CAPITAL	\$3,060	\$1,030	\$500	\$0	\$14,455	2,791%	
100-52140-120-121-000000 - SUPPLY/OFFICE	\$2,594	\$1,995	\$4,320	\$2,790	\$4,320	0%	
100-52145-120-121-000000 - SUPPLY/PUBLIC OUTREACH	\$55,993	\$11	\$0	\$0	\$0	-	
100-54150-120-121-000000 - MSC/TELECOMMUNICATIONS	\$2,621	\$2,632	\$2,472	\$1,878	\$1,900	-23%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54250-120-121-000000 - MSC/PROFESSIONAL SERVICES	-	-	\$0	\$600	\$600	-	
100-54310-120-121-000000 - MSC/TRAINING AND TRAVEL	\$7,930	\$6,034	\$12,610	\$11,944	\$12,610	0%	
100-54315-120-121-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$25,205	\$28,014	\$26,714	\$25,447	\$5,590	-79%	
100-54335-120-121-000000 - MSC/FLOWERS	\$108	\$211	\$850	\$850	\$850	0%	
CITY MANAGER ADMIN TOTAL	\$831,599	\$721,318	\$794,608	\$777,079	\$1,092,208	37%	
CITY MANAGER TOTAL	\$831,599	\$721,318	\$794,608	\$777,079	\$1,092,208	37%	
CITY AUDITOR							
CITY AUDITOR ADMIN							
100-51110-130-131-000000 - PS/SALARIES	\$98,868	\$106,064	\$112,320	\$110,611	\$117,936	5%	
100-51120-130-131-000000 - PS/SALARIES - PART TIME	\$4,318	\$18,139	\$18,019	\$22,165	\$18,920	5%	
100-51150-130-131-000000 - PS/LONGEVITY PAY	\$343	\$404	\$672	\$598	\$756	13%	
100-51510-130-131-000000 - PS/INSURANCE - MEDICAL	\$6,505	\$6,698	\$6,633	\$5,443	\$6,634	0%	
100-51515-130-131-000000 - PS/INSURANCE - DENTAL	\$233	\$250	\$309	\$301	\$309	0%	
100-51520-130-131-000000 - PS/INSURANCE - LIFE	\$22	\$22	\$22	\$21	\$44	100%	
100-51610-130-131-000000 - PS/MEDICARE	\$1,466	\$1,783	\$1,874	\$1,924	\$1,996	7%	
100-51620-130-131-000000 - PS/SOCIAL SECURITY	\$6,268	\$7,622	\$8,012	\$8,227	\$8,532	6%	
100-51630-130-131-000000 - PS/RETIREMENT - TMRS	\$15,278	\$18,198	\$19,206	\$19,573	\$20,229	5%	
100-51700-130-131-000000 - PS/WORKERS COMPENSATION	\$92	\$121	\$131	\$133	\$136	4%	
100-52140-130-131-000000 - SUPPLY/OFFICE	\$0	\$0	\$370	\$75	\$150	-59%	
100-54310-130-131-000000 - MSC/TRAINING AND TRAVEL	\$745	\$895	\$1,500	\$1,475	\$1,475	-2%	
100-54315-130-131-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$210	\$465	\$470	\$472	\$472	0%	
CITY AUDITOR ADMIN TOTAL	\$134,346	\$160,659	\$169,538	\$171,018	\$177,589	5%	
CITY AUDITOR TOTAL	\$134,346	\$160,659	\$169,538	\$171,018	\$177,589	5%	
COMMUNICATIONS AND MARKETING							
MULTIMEDIA							
100-51110-140-141-000000 - PS/SALARIES	\$352,436	\$381,575	\$433,403	\$399,127	\$430,871	-1%	
100-51150-140-141-000000 - PS/LONGEVITY PAY	\$1,980	\$1,677	\$1,908	\$1,661	\$2,124	11%	
100-51200-140-141-000000 - PS/SEPARATION PAY	\$0	\$3,969	\$0	\$36	\$0	-	
100-51210-140-141-000000 - PS/VACATION BUY BACK	\$0	\$0	\$600	\$0	\$600	0%	
100-51220-140-141-000000 - PS/CAR ALLOWANCE	\$2,999	\$3,013	\$3,000	\$3,146	\$3,000	0%	
100-51510-140-141-000000 - PS/INSURANCE - MEDICAL	\$31,905	\$23,430	\$26,770	\$29,954	\$32,874	23%	
100-51515-140-141-000000 - PS/INSURANCE - DENTAL	\$1,102	\$1,237	\$1,577	\$1,739	\$1,890	20%	
100-51520-140-141-000000 - PS/INSURANCE - LIFE	\$124	\$123	\$130	\$122	\$130	0%	
100-51610-140-141-000000 - PS/MEDICARE	\$5,112	\$5,588	\$6,290	\$5,748	\$6,331	1%	
100-51620-140-141-000000 - PS/SOCIAL SECURITY	\$21,858	\$23,895	\$26,897	\$24,577	\$27,069	1%	
100-51630-140-141-000000 - PS/RETIREMENT - TMRS	\$52,750	\$56,994	\$64,344	\$59,278	\$64,180	0%	
100-51700-140-141-000000 - PS/WORKERS COMPENSATION	\$318	\$380	\$439	\$405	\$430	-2%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-52100-140-141-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$597	\$0	\$0	\$0	-	
100-52115-140-141-000000 - SUPPLY/FOOD	\$706	\$272	\$800	\$800	\$800	0%	
100-52120-140-141-000000 - SUPPLY/FLEET FUEL	\$147	\$160	\$270	\$205	\$205	-24%	
100-52135-140-141-000000 - SUPPLY/MINOR CAPITAL	\$3,173	\$1,336	\$2,100	\$0	\$2,100	0%	
100-52140-140-141-000000 - SUPPLY/OFFICE	\$51,407	\$1,756	\$3,925	\$2,000	\$2,000	-49%	
100-52145-140-141-000000 - SUPPLY/PUBLIC OUTREACH	\$26,271	\$54,762	\$101,200	\$101,200	\$79,064	-22%	
100-52150-140-141-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$349	\$149	\$1,000	\$750	\$500	-50%	
100-52310-140-141-000000 - COMPUTER EQUIP/SOFTWARE	\$2,505	\$180	\$3,500	\$0	\$0	-100%	
100-53300-140-141-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$48,801	\$42,092	\$15,440	\$0	\$0	-100%	
100-53800-140-141-000000 - RM/MOTOR VEHICLE	\$31	\$525	\$500	\$500	\$500	0%	
100-54150-140-141-000000 - MSC/TELECOMMUNICATIONS	\$1,723	\$1,652	\$1,850	\$1,653	\$1,700	-8%	
100-54160-140-141-000000 - MSC/CABLE SERVICE	\$0	\$1,799	\$10,263	\$9,986	\$10,000	-3%	
100-54250-140-141-000000 - MSC/PROFESSIONAL SERVICES	\$4,992	\$6,018	\$0	\$0	\$0	-	
100-54250-140-141-630004 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$600	\$600	\$600	0%	
100-54300-140-141-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$300	\$300	-	
100-54310-140-141-000000 - MSC/TRAINING AND TRAVEL	\$14,947	\$18,437	\$15,750	\$15,750	\$13,450	-15%	
100-54315-140-141-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,376	\$1,517	\$3,226	\$2,231	\$2,231	-31%	
100-54320-140-141-000000 - MSC/TROPHIES AND AWARDS	\$0	\$0	\$210	\$210	\$210	0%	
100-54325-140-141-000000 - MSC/EMPLOYEE APPRECIATION	\$5,132	\$8,566	\$9,000	\$8,409	\$4,000	-56%	
100-54510-140-141-000000 - MSC/ADVERTISING AND PROMOTION	\$8,430	\$11,505	\$13,926	\$13,926	\$13,926	0%	
100-54520-140-141-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$1,941	\$0	\$1,564	\$500	\$500	-68%	
100-56320-140-141-000000 - CAP/FURNITURE AND FIXTURES	\$0	-\$298	\$0	\$0	\$0	-	
MULTIMEDIA TOTAL	\$642,516	\$652,906	\$750,482	\$684,813	\$701,585	-7%	
PRINT SERVICES							
100-51110-140-142-000000 - PS/SALARIES	\$84,730	\$90,790	\$94,351	\$54,019	\$99,069	5%	
100-51140-140-142-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$14	\$0	-	
100-51150-140-142-000000 - PS/LONGEVITY PAY	\$1,141	\$1,418	\$1,872	\$1,496	\$1,620	-13%	
100-51210-140-142-000000 - PS/VACATION BUY BACK	\$573	\$646	\$600	\$672	\$600	0%	
100-51510-140-142-000000 - PS/INSURANCE - MEDICAL	\$12,958	\$13,398	\$13,267	\$8,445	\$13,121	-1%	
100-51515-140-142-000000 - PS/INSURANCE - DENTAL	\$466	\$496	\$614	\$393	\$611	0%	
100-51520-140-142-000000 - PS/INSURANCE - LIFE	\$43	\$43	\$43	\$28	\$44	2%	
100-51610-140-142-000000 - PS/MEDICARE	\$1,238	\$1,330	\$1,386	\$805	\$1,469	6%	
100-51620-140-142-000000 - PS/SOCIAL SECURITY	\$5,294	\$5,686	\$5,927	\$3,441	\$6,280	6%	
100-51630-140-142-000000 - PS/RETIREMENT - TMRS	\$12,759	\$13,562	\$14,194	\$8,237	\$14,890	5%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51700-140-142-000000 - PS/WORKERS COMPENSATION	\$544	\$624	\$684	\$382	\$685	0%	
100-52135-140-142-000000 - SUPPLY/MINOR CAPITAL	\$0	\$3,564	\$0	\$0	\$0	-	
100-52140-140-142-000000 - SUPPLY/OFFICE	\$12,600	\$6,065	\$10,441	\$10,500	\$10,500	1%	
100-52150-140-142-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$1,116	\$838	\$1,700	\$1,700	\$1,725	1%	
100-52310-140-142-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$3,500	\$0	\$0	\$0	-	
100-53315-140-142-000000 - RM/EQUIPMENT AND MACHINERY	\$5,836	\$11,696	\$9,250	\$5,000	\$9,250	0%	
100-55200-140-142-000000 - DE/REFUSE DISPOSAL COSTS	\$0	\$0	\$1,350	\$1,350	\$0	-100%	
100-56315-140-142-000000 - CAP/EQUIPMENT AND MACHINERY	\$26,199	\$6,149	\$8,800	\$8,600	\$0	-100%	
PRINT SERVICES TOTAL	\$165,498	\$159,807	\$164,479	\$105,082	\$159,864	-3%	
COMMUNICATIONS AND MARKETING TOTAL	\$808,014	\$812,712	\$914,961	\$789,895	\$861,449	-6%	
LEGAL							
CITY ATTORNEY							
100-51110-150-151-000000 - PS/SALARIES	\$677,747	\$813,236	\$842,103	\$837,742	\$882,981	5%	
100-51120-150-151-000000 - PS/SALARIES - PART TIME	\$14,226	\$0	\$0	\$0	\$0	-	
100-51140-150-151-000000 - PS/OVERTIME PAY	\$576	\$0	\$0	\$1,427	\$0	-	
100-51150-150-151-000000 - PS/LONGEVITY PAY	\$10,589	\$10,901	\$11,307	\$10,993	\$12,100	7%	
100-51210-150-151-000000 - PS/VACATION BUY BACK	\$769	\$713	\$600	\$800	\$600	0%	
100-51220-150-151-000000 - PS/CAR ALLOWANCE	\$2,999	\$3,013	\$3,000	\$3,114	\$3,000	0%	
100-51510-150-151-000000 - PS/INSURANCE - MEDICAL	\$45,190	\$50,096	\$49,899	\$46,745	\$48,095	-4%	
100-51515-150-151-000000 - PS/INSURANCE - DENTAL	\$1,510	\$2,138	\$2,582	\$2,562	\$2,627	2%	
100-51520-150-151-000000 - PS/INSURANCE - LIFE	\$140	\$174	\$173	\$169	\$173	0%	
100-51610-150-151-000000 - PS/MEDICARE	\$9,827	\$11,438	\$11,805	\$11,867	\$13,031	10%	
100-51620-150-151-000000 - PS/SOCIAL SECURITY	\$40,933	\$45,917	\$50,476	\$47,899	\$55,719	10%	
100-51630-150-151-000000 - PS/RETIREMENT - TMRS	\$104,288	\$120,913	\$125,637	\$125,335	\$132,106	5%	
100-51700-150-151-000000 - PS/WORKERS COMPENSATION	\$630	\$809	\$857	\$855	\$885	3%	
100-52115-150-151-000000 - SUPPLY/FOOD	\$17	\$21	\$100	\$100	\$400	300%	
100-52135-150-151-000000 - SUPPLY/MINOR CAPITAL	\$1,230	\$7,562	\$0	\$0	\$0	-	
100-52140-150-151-000000 - SUPPLY/OFFICE	\$1,592	\$1,825	\$1,750	\$1,750	\$1,750	0%	
100-52310-150-151-000000 - COMPUTER EQUIP/SOFTWARE	\$2,505	\$0	\$0	\$0	\$0	-	
100-54150-150-151-000000 - MSC/TELECOMMUNICATIONS	\$1,195	\$1,508	\$1,600	\$1,509	\$1,600	0%	
100-54240-150-151-000000 - MSC/LEGAL SERVICES	\$9,767	\$19,400	\$20,000	\$10,000	\$10,000	-50%	
100-54240-150-151-640003 - MSC/LEGAL SERVICES	\$0	\$0	\$0	\$7,500	\$8,500	-	
100-54310-150-151-000000 - MSC/TRAINING AND TRAVEL	\$6,563	\$13,433	\$16,980	\$16,980	\$16,980	0%	
100-54315-150-151-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$34,786	\$34,935	\$37,960	\$37,191	\$40,079	6%	
CITY ATTORNEY TOTAL	\$967,079	\$1,138,032	\$1,176,829	\$1,164,538	\$1,230,626	5%	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
CITY SECRETARY								
100-51110-150-152-000000 - PS/SALARIES	\$138,035	\$173,727	\$179,956	\$179,271	\$188,954	5%		
100-51130-150-152-000000 - PS/SEASONAL PAY	\$0	\$31,345	\$0	\$0	\$33,000	-		
100-51130-150-152-640005 - PS/SEASONAL PAY	\$0	\$0	\$32,997	\$0	\$0	-100%		
100-51150-150-152-000000 - PS/LONGEVITY PAY	\$661	\$358	\$420	\$415	\$852	103%		
100-51200-150-152-000000 - PS/SEPARATION PAY	\$8,458	\$0	\$0	\$0	\$0	-		
100-51510-150-152-000000 - PS/INSURANCE - MEDICAL	\$9,409	\$13,832	\$13,650	\$13,242	\$13,650	0%		
100-51515-150-152-000000 - PS/INSURANCE - DENTAL	\$383	\$496	\$640	\$616	\$632	-1%		
100-51520-150-152-000000 - PS/INSURANCE - LIFE	\$35	\$43	\$43	\$42	\$44	2%		
100-51610-150-152-000000 - PS/MEDICARE	\$2,087	\$2,453	\$2,541	\$2,531	\$3,231	27%		
100-51610-150-152-640005 - PS/MEDICARE	\$0	\$0	\$482	\$0	\$0	-100%		
100-51620-150-152-000000 - PS/SOCIAL SECURITY	\$8,923	\$10,488	\$10,866	\$10,821	\$13,814	27%		
100-51620-150-152-640005 - PS/SOCIAL SECURITY	\$0	\$0	\$2,048	\$0	\$0	-100%		
100-51630-150-152-000000 - PS/RETIREMENT - TMRS	\$21,674	\$25,426	\$26,443	\$26,369	\$27,902	6%		
100-51700-150-152-000000 - PS/WORKERS COMPENSATION	\$131	\$197	\$180	\$182	\$220	22%		
100-51700-150-152-640005 - PS/WORKERS COMPENSATION	\$0	\$0	\$36	\$0	\$0	-100%		
100-52115-150-152-000000 - SUPPLY/FOOD	\$0	\$191	\$225	\$225	\$250	11%		
100-52135-150-152-000000 - SUPPLY/MINOR CAPITAL	\$0	\$76,000	\$0	\$0	\$0	-		
100-52140-150-152-000000 - SUPPLY/OFFICE	\$1,187	\$1,240	\$1,100	\$1,100	\$850	-23%		
100-54150-150-152-000000 - MSC/TELECOMMUNICATIONS	\$0	\$137	\$164	\$1,035	\$1,100	571%		
100-54250-150-152-000000 - MSC/PROFESSIONAL SERVICES	\$1,821	\$2,272	\$2,400	\$1,694	\$2,000	-17%		
100-54310-150-152-000000 - MSC/TRAINING AND TRAVEL	\$3,968	\$6,777	\$6,870	\$6,870	\$7,580	10%		
100-54315-150-152-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$775	\$1,098	\$1,210	\$957	\$1,547	28%		
100-54530-150-152-000000 - MSC/NOTICE REQUIRED BY LAW	\$3,958	\$2,125	\$5,000	\$4,000	\$4,000	-20%		
100-55620-150-152-000000 - DE/ELECTION EXPENSE	\$75,734	\$31,706	\$47,595	\$37,595	\$57,008	20%		
CITY SECRETARY TOTAL	\$277,239	\$379,911	\$334,866	\$286,965	\$356,634	7%		
LEGAL TOTAL	\$1,244,318	\$1,517,943	\$1,511,695	\$1,451,503	\$1,587,260	5%		
FINANCE								
FINANCE ADMIN								
100-51110-160-161-000000 - PS/SALARIES	\$294,225	\$413,310	\$426,494	\$356,216	\$357,516	-16%		
100-51150-160-161-000000 - PS/LONGEVITY PAY	\$839	\$6,036	\$6,462	\$2,852	\$1,752	-73%		
100-51200-160-161-000000 - PS/SEPARATION PAY	\$0	\$37,208	\$0	\$0	\$0	-		
100-51210-160-161-000000 - PS/VACATION BUY BACK	\$0	\$0	\$600	\$0	\$600	0%		
100-51220-160-161-000000 - PS/CAR ALLOWANCE	\$2,185	\$3,013	\$3,000	\$3,114	\$3,000	0%		
100-51510-160-161-000000 - PS/INSURANCE - MEDICAL	\$21,560	\$14,811	\$14,898	\$13,234	\$14,034	-6%		
100-51515-160-161-000000 - PS/INSURANCE - DENTAL	\$652	\$1,063	\$1,325	\$1,071	\$1,022	-23%		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51520-160-161-000000 - PS/INSURANCE - LIFE	\$60	\$86	\$86	\$69	\$65	-24%	
100-51610-160-161-000000 - PS/MEDICARE	\$4,194	\$6,419	\$6,095	\$5,090	\$5,262	-14%	
100-51620-160-161-000000 - PS/SOCIAL SECURITY	\$17,934	\$27,448	\$26,060	\$21,765	\$22,498	-14%	
100-51630-160-161-000000 - PS/RETIREMENT - TMRS	\$43,807	\$66,816	\$63,999	\$53,447	\$53,342	-17%	
100-51700-160-161-000000 - PS/WORKERS COMPENSATION	\$264	\$443	\$437	\$365	\$358	-18%	
100-52100-160-161-000000 - SUPPLY/NON-CATEGORIZED	\$240	\$1,241	\$1,250	\$0	\$500	-60%	
100-52110-160-161-000000 - SUPPLY/CLEANING	\$104	\$53	\$105	\$0	\$0	-100%	
100-52115-160-161-000000 - SUPPLY/FOOD	\$1,884	\$2,963	\$3,320	\$4,624	\$4,500	36%	
100-52135-160-161-000000 - SUPPLY/MINOR CAPITAL	\$11,534	\$0	\$0	\$0	\$0	-	
100-52140-160-161-000000 - SUPPLY/OFFICE	\$1,737	\$1,323	\$2,475	\$1,875	\$2,125	-14%	
100-53110-160-161-000000 - RM/BUILDING	\$136	\$0	\$0	\$0	\$0	-	
100-54150-160-161-000000 - MSC/TELECOMMUNICATIONS	\$1,294	\$1,368	\$1,450	\$1,332	\$1,692	17%	
100-54310-160-161-000000 - MSC/TRAINING AND TRAVEL	\$7,696	\$8,996	\$9,730	\$7,122	\$11,000	13%	
100-54315-160-161-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$3,060	\$3,870	\$3,819	\$3,888	\$3,566	-7%	
100-54320-160-161-000000 - MSC/TROPHIES AND AWARDS	\$0	\$516	\$600	\$600	\$600	0%	
100-54520-160-161-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$0	\$200	\$0	\$0	-100%	
100-56315-160-161-000000 - CAP/EQUIPMENT AND MACHINERY	\$2,207	\$0	\$0	\$0	\$0	-	
FINANCE ADMIN TOTAL	\$415,614	\$596,983	\$572,405	\$476,664	\$483,432	-16%	
ACCOUNTING							
100-51110-160-162-000000 - PS/SALARIES	\$561,241	\$685,314	\$728,779	\$702,619	\$773,450	6%	
100-51150-160-162-000000 - PS/LONGEVITY PAY	\$2,961	\$3,656	\$5,174	\$3,262	\$4,452	-14%	
100-51170-160-162-000000 - PS/BILINGUAL PAY	\$337	\$363	\$600	\$0	\$0	-100%	
100-51200-160-162-000000 - PS/SEPARATION PAY	\$2,176	\$4,692	\$0	\$0	\$0	-	
100-51210-160-162-000000 - PS/VACATION BUY BACK	\$647	\$778	\$600	\$800	\$600	0%	
100-51510-160-162-000000 - PS/INSURANCE - MEDICAL	\$24,851	\$20,579	\$19,516	\$31,335	\$32,637	67%	
100-51515-160-162-000000 - PS/INSURANCE - DENTAL	\$1,560	\$2,177	\$2,703	\$3,043	\$3,280	21%	
100-51520-160-162-000000 - PS/INSURANCE - LIFE	\$194	\$227	\$238	\$222	\$238	0%	
100-51610-160-162-000000 - PS/MEDICARE	\$8,126	\$9,901	\$10,477	\$9,955	\$11,289	8%	
100-51620-160-162-000000 - PS/SOCIAL SECURITY	\$34,748	\$42,337	\$44,798	\$42,567	\$48,268	8%	
100-51630-160-162-000000 - PS/RETIREMENT - TMRS	\$83,651	\$101,480	\$107,774	\$103,730	\$114,440	6%	
100-51700-160-162-000000 - PS/WORKERS COMPENSATION	\$505	\$678	\$735	\$709	\$767	4%	
100-52100-160-162-000000 - SUPPLY/NON-CATEGORIZED	\$390	\$0	\$120	\$0	\$0	-100%	
100-52135-160-162-000000 - SUPPLY/MINOR CAPITAL	\$3,000	\$0	\$2,400	\$2,400	\$8,400	250%	
100-52140-160-162-000000 - SUPPLY/OFFICE	\$8,461	\$6,627	\$11,261	\$10,840	\$11,250	0%	
100-52150-160-162-000000 - SUPPLY/UNIFORMS AND CLOTHING	-	-	\$0	\$420	\$420	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-52310-160-162-000000 - COMPUTER EQUIP/SOFTWARE	\$5,400	\$0	\$0	\$0	\$0	-	
100-53300-160-162-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$9,500	\$0	\$6,360	\$0	\$0	-100%	
100-53315-160-162-000000 - RM/EQUIPMENT AND MACHINERY	\$806	\$1,532	\$1,982	\$1,282	\$1,982	0%	
100-54210-160-162-000000 - MSC/ACCOUNTING SERVICES	\$10,149	\$13,923	\$39,698	\$39,698	\$38,450	-3%	
100-54215-160-162-000000 - MSC/BANK SERVICES	\$8,908	\$4,408	\$60,276	\$50,000	\$85,000	41%	
100-54245-160-162-000000 - MSC/MERCHANT SERVICES	\$14,749	\$13,755	\$17,297	\$15,297	\$15,000	-13%	
100-54250-160-162-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$770	\$550	\$1,870	143%	
100-54300-160-162-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$6,360	\$0	-	
100-54310-160-162-000000 - MSC/TRAINING AND TRAVEL	\$11,490	\$11,408	\$11,528	\$7,769	\$13,255	15%	
100-54315-160-162-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$2,755	\$1,083	\$3,787	\$3,300	\$3,300	-13%	
100-54530-160-162-000000 - MSC/NOTICE REQUIRED BY LAW	\$276	\$0	\$329	\$276	\$329	0%	
100-55600-160-162-000000 - DE/CONTRACT LABOR	\$7,231	\$0	\$0	\$0	\$0	-	
100-55830-160-162-000000 - DE/CASH OVER/SHORT	\$279	\$0	\$0	\$0	\$0	-	
100-55850-160-162-000000 - DE/COLLECTION EXPENSE	\$181,900	\$181,877	\$54,075	\$5,000	\$5,000	-91%	
ACCOUNTING TOTAL	\$986,289	\$1,106,795	\$1,131,277	\$1,041,434	\$1,173,677	4%	
PURCHASING							
100-51110-160-163-000000 - PS/SALARIES	\$253,260	\$305,375	\$347,931	\$295,052	\$352,136	1%	
100-51140-160-163-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$19	\$0	-	
100-51150-160-163-000000 - PS/LONGEVITY PAY	\$6,800	\$6,243	\$4,929	\$5,532	\$6,396	30%	
100-51170-160-163-000000 - PS/BILINGUAL PAY	\$0	\$240	\$0	\$623	\$600	-	
100-51200-160-163-000000 - PS/SEPARATION PAY	\$0	\$5,769	\$0	\$0	\$0	-	
100-51210-160-163-000000 - PS/VACATION BUY BACK	\$0	\$778	\$0	\$0	\$0	-	
100-51510-160-163-000000 - PS/INSURANCE - MEDICAL	\$25,892	\$25,674	\$34,445	\$20,692	\$26,388	-23%	
100-51515-160-163-000000 - PS/INSURANCE - DENTAL	\$1,005	\$1,309	\$1,858	\$1,339	\$1,555	-16%	
100-51520-160-163-000000 - PS/INSURANCE - LIFE	\$93	\$112	\$130	\$115	\$130	0%	
100-51610-160-163-000000 - PS/MEDICARE	\$3,632	\$4,492	\$4,992	\$4,336	\$5,208	4%	
100-51620-160-163-000000 - PS/SOCIAL SECURITY	\$15,531	\$19,209	\$21,345	\$18,540	\$22,267	4%	
100-51630-160-163-000000 - PS/RETIREMENT - TMRS	\$38,305	\$46,600	\$51,729	\$44,217	\$52,793	2%	
100-51700-160-163-000000 - PS/WORKERS COMPENSATION	\$231	\$310	\$353	\$301	\$354	0%	
100-52100-160-163-000000 - SUPPLY/NON-CATEGORIZED	\$73	\$0	\$0	\$0	\$0	-	
100-52115-160-163-000000 - SUPPLY/FOOD	\$98	\$155	\$250	\$250	\$300	20%	
100-52135-160-163-000000 - SUPPLY/MINOR CAPITAL	\$1,000	\$410	\$0	\$600	\$0	-	
100-52140-160-163-000000 - SUPPLY/OFFICE	\$1,316	\$1,388	\$2,000	\$1,400	\$2,000	0%	
100-52150-160-163-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$291	\$237	\$330	\$330	\$450	36%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
100-53300-160-163-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$37,816	\$0	\$0	\$0	\$0	\$0	-
100-54250-160-163-000000 - MSC/PROFESSIONAL SERVICES	\$7,571	\$12,938	\$20,000	\$22,000	\$22,000	\$20,000	0%
100-54255-160-163-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$1,732	\$0	\$0	\$0	-100%
100-54310-160-163-000000 - MSC/TRAINING AND TRAVEL	\$2,411	\$6,459	\$7,815	\$7,760	\$8,960	\$8,960	15%
100-54315-160-163-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$2,628	\$1,318	\$3,206	\$3,205	\$3,206	\$3,206	0%
100-54530-160-163-000000 - MSC/NOTICE REQUIRED BY LAW	\$552	\$911	\$1,000	\$800	\$1,000	\$1,000	0%
PURCHASING TOTAL	\$398,506	\$439,927	\$504,045	\$427,111	\$503,743	\$503,743	0%
BUDGET							
100-51110-160-164-000000 - PS/SALARIES	\$209,736	\$199,808	\$206,972	\$211,974	\$295,108	\$295,108	43%
100-51150-160-164-000000 - PS/LONGEVITY PAY	\$397	\$434	\$600	\$3,716	\$5,706	\$5,706	851%
100-51200-160-164-000000 - PS/SEPARATION PAY	\$1,512	\$0	\$0	\$0	\$0	\$0	-
100-51510-160-164-000000 - PS/INSURANCE - MEDICAL	\$29,294	\$13,028	\$7,017	\$6,808	\$13,504	\$13,504	92%
100-51515-160-164-000000 - PS/INSURANCE - DENTAL	\$671	\$542	\$670	\$641	\$1,001	\$1,001	49%
100-51520-160-164-000000 - PS/INSURANCE - LIFE	\$69	\$65	\$65	\$63	\$87	\$87	34%
100-51610-160-164-000000 - PS/MEDICARE	\$3,000	\$2,826	\$2,926	\$3,048	\$4,362	\$4,362	49%
100-51620-160-164-000000 - PS/SOCIAL SECURITY	\$12,828	\$12,082	\$12,512	\$13,032	\$18,651	\$18,651	49%
100-51630-160-164-000000 - PS/RETIREMENT - TMRS	\$31,291	\$29,246	\$30,430	\$31,655	\$44,220	\$44,220	45%
100-51700-160-164-000000 - PS/WORKERS COMPENSATION	\$188	\$195	\$208	\$216	\$296	\$296	42%
100-52135-160-164-000000 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$0	\$400	\$400	-
100-52140-160-164-000000 - SUPPLY/OFFICE	\$4,215	\$2,644	\$5,850	\$3,650	\$3,750	\$3,750	-36%
100-52150-160-164-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$0	\$0	\$210	\$450	\$450	-
100-53300-160-164-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$11,500	\$0	\$0	\$0	\$0	-
100-54210-160-164-000000 - MSC/ACCOUNTING SERVICES	\$665	\$665	\$685	\$685	\$700	\$700	2%
100-54220-160-164-000000 - MSC/CONSULTING SERVICES	\$17,400	\$16,305	\$16,305	\$16,305	\$16,305	\$16,305	0%
100-54310-160-164-000000 - MSC/TRAINING AND TRAVEL	\$4,204	\$5,948	\$8,250	\$3,300	\$10,250	\$10,250	24%
100-54315-160-164-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$565	\$450	\$550	\$550	\$800	\$800	45%
100-54530-160-164-000000 - MSC/NOTICE REQUIRED BY LAW	\$5,066	\$3,413	\$5,000	\$5,000	\$4,000	\$4,000	-20%
100-56315-160-164-000000 - CAP/EQUIPMENT AND MACHINERY	\$2,207	\$0	\$0	\$0	\$0	\$0	-
BUDGET TOTAL	\$323,309	\$299,151	\$298,040	\$300,853	\$419,590	\$419,590	41%
FINANCE TOTAL	\$2,123,717	\$2,442,856	\$2,505,767	\$2,246,062	\$2,580,442	\$2,580,442	3%
HUMAN RESOURCES							
HUMAN RESOURCES ADMIN							
100-51110-170-171-000000 - PS/SALARIES	\$757,869	\$776,248	\$857,325	\$775,240	\$855,582	\$855,582	0%
100-51140-170-171-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$233	\$0	\$0	-
100-51150-170-171-000000 - PS/LONGEVITY PAY	\$10,682	\$10,036	\$10,612	\$7,452	\$8,300	\$8,300	-22%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-51170-170-171-000000 - PS/BILINGUAL PAY	\$1,412	\$1,205	\$1,200	\$1,246	\$1,800	50%	
100-51200-170-171-000000 - PS/SEPARATION PAY	\$17,401	\$15,963	\$0	\$36,752	\$0	-	
100-51210-170-171-000000 - PS/VACATION BUY BACK	\$775	\$770	\$0	\$800	\$0	-	
100-51220-170-171-000000 - PS/CAR ALLOWANCE	\$2,999	\$3,065	\$3,000	\$3,063	\$3,000	0%	
100-51510-170-171-000000 - PS/INSURANCE - MEDICAL	\$81,378	\$79,781	\$74,500	\$69,033	\$75,249	1%	
100-51515-170-171-000000 - PS/INSURANCE - DENTAL	\$2,287	\$2,898	\$3,879	\$3,810	\$4,197	8%	
100-51520-170-171-000000 - PS/INSURANCE - LIFE	\$262	\$254	\$259	\$254	\$281	8%	
100-51610-170-171-000000 - PS/MEDICARE	\$11,300	\$11,499	\$12,423	\$11,596	\$12,596	1%	
100-51620-170-171-000000 - PS/SOCIAL SECURITY	\$48,409	\$49,169	\$53,117	\$49,584	\$53,859	1%	
100-51630-170-171-000000 - PS/RETIREMENT - TMRS	\$116,518	\$117,308	\$127,855	\$120,693	\$127,697	0%	
100-51700-170-171-000000 - PS/WORKERS COMPENSATION	\$703	\$788	\$872	\$825	\$855	-2%	
100-52100-170-171-000000 - SUPPLY/NON-CATEGORIZED	\$3,876	\$11,579	\$10,198	\$8,623	\$8,646	-15%	
100-52115-170-171-000000 - SUPPLY/FOOD	\$5,190	\$11,870	\$17,020	\$2,765	\$3,300	-81%	
100-52135-170-171-000000 - SUPPLY/MINOR CAPITAL	\$5,629	\$29,890	\$0	\$0	\$0	-	
100-52140-170-171-000000 - SUPPLY/OFFICE	\$2,228	\$3,505	\$2,880	\$2,425	\$2,400	-17%	
100-52150-170-171-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$775	\$953	\$950	\$950	\$1,000	5%	
100-52155-170-171-610020 - SUPPLY/SPECIFIED	\$0	\$0	\$0	\$8,674	\$9,730	-	
100-52155-170-171-610023 - SUPPLY/SPECIFIED	\$0	\$0	\$0	\$18,530	\$20,520	-	
100-53110-170-171-000000 - RM/BUILDING	\$0	\$126	\$25,000	\$25,000	\$0	-100%	
100-53300-170-171-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$2,232	\$0	\$0	\$0	-	
100-54150-170-171-000000 - MSC/TELECOMMUNICATIONS	\$2,231	\$3,028	\$3,576	\$3,057	\$3,100	-13%	
100-54180-170-171-000000 - MSC/WATER/WASTEWATER SERVICE	\$260	\$201	\$565	\$419	\$500	-11%	
100-54250-170-171-000000 - MSC/PROFESSIONAL SERVICES	\$75,032	\$94,696	\$160,000	\$12,275	\$17,025	-89%	
100-54250-170-171-600100 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$101,870	\$92,515	-	
100-54250-170-171-600525 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$882	\$900	-	
100-54250-170-171-600540 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$9,468	\$10,100	-	
100-54250-170-171-600550 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$2,563	\$2,600	-	
100-54250-170-171-600575 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$1,008	\$1,100	-	
100-54250-170-171-600601 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$1,322	\$1,400	-	
100-54250-170-171-600623 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$75	\$195	-	
100-54250-170-171-600627 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$75	\$285	-	
100-54255-170-171-000000 - MSC/SHORT TERM RENTAL SERVICES	\$2,945	\$2,115	\$2,945	\$0	\$0	-100%	
100-54310-170-171-000000 - MSC/TRAINING AND TRAVEL	\$19,822	\$26,577	\$26,795	\$24,557	\$29,727	11%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-54315-170-171-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$2,786	\$2,662	\$3,528	\$3,188	\$3,438	-3%	
100-54320-170-171-000000 - MSC/TROPHIES AND AWARDS	\$9,615	\$14,827	\$14,850	\$3,500	\$2,500	-83%	
100-54340-170-171-000000 - MSC/TUITION REIMBURSEMENT	\$5,028	\$6,321	\$12,500	\$7,000	\$10,000	-20%	
100-54510-170-171-000000 - MSC/ADVERTISING AND PROMOTION	\$570	\$1,982	\$1,775	\$1,775	\$1,775	0%	
100-54530-170-171-000000 - MSC/NOTICE REQUIRED BY LAW	\$276	\$552	\$600	\$300	\$300	-50%	
100-55680-170-171-000000 - DE/UNEMPLOYMENT CLAIMS	\$53,053	\$22,187	\$35,000	\$12,130	\$20,000	-43%	
100-55830-170-171-000000 - DE/CASH OVER/SHORT	-\$185	\$0	\$0	\$0	\$0	-	
100-56315-170-171-000000 - CAP/EQUIPMENT AND MACHINERY	\$4,558	\$0	\$0	\$0	\$0	-	
HUMAN RESOURCES ADMIN TOTAL	\$1,245,684	\$1,304,288	\$1,463,224	\$1,333,012	\$1,386,472	-5%	
HUMAN RESOURCES TOTAL	\$1,245,684	\$1,304,288	\$1,463,224	\$1,333,012	\$1,386,472	-5%	
DEVELOPMENT SERVICES							
PLANNING AND DEVELOPMENT							
100-51110-190-191-000000 - PS/SALARIES	\$615,579	\$743,309	\$636,498	\$439,727	\$575,401	-10%	
100-51140-190-191-000000 - PS/OVERTIME PAY	\$21	\$142	\$0	\$2,036	\$0	-	
100-51150-190-191-000000 - PS/LONGEVITY PAY	\$4,828	\$7,677	\$7,384	\$7,059	\$7,487	1%	
100-51160-190-191-000000 - PS/INCENTIVE PAY	\$0	\$1,004	\$1,500	\$271	\$0	-100%	
100-51170-190-191-000000 - PS/BILINGUAL PAY	\$1,138	\$603	\$600	\$623	\$600	0%	
100-51200-190-191-000000 - PS/SEPARATION PAY	\$1,910	\$0	\$0	\$6,258	\$0	-	
100-51220-190-191-000000 - PS/CAR ALLOWANCE	\$2,999	\$3,013	\$3,000	\$676	\$3,000	0%	
100-51510-190-191-000000 - PS/INSURANCE - MEDICAL	\$52,589	\$47,026	\$33,647	\$26,808	\$38,741	15%	
100-51515-190-191-000000 - PS/INSURANCE - DENTAL	\$1,595	\$1,907	\$1,581	\$1,143	\$1,625	3%	
100-51520-190-191-000000 - PS/INSURANCE - LIFE	\$165	\$194	\$151	\$115	\$152	1%	
100-51610-190-191-000000 - PS/MEDICARE	\$8,769	\$10,659	\$9,108	\$6,476	\$8,505	-7%	
100-51620-190-191-000000 - PS/SOCIAL SECURITY	\$37,496	\$45,576	\$38,946	\$27,688	\$36,363	-7%	
100-51630-190-191-000000 - PS/RETIREMENT - TMRS	\$92,452	\$110,380	\$95,141	\$66,965	\$86,214	-9%	
100-51700-190-191-000000 - PS/WORKERS COMPENSATION	\$557	\$738	\$649	\$459	\$578	-11%	
100-52100-190-191-000000 - SUPPLY/NON-CATEGORIZED	\$12,968	\$7,312	\$550	\$640	\$975	77%	
100-52115-190-191-000000 - SUPPLY/FOOD	\$1,235	\$1,720	\$1,500	\$1,500	\$1,500	0%	
100-52120-190-191-000000 - SUPPLY/FLEET FUEL	\$0	\$38	\$2,405	\$205	\$205	-91%	
100-52135-190-191-000000 - SUPPLY/MINOR CAPITAL	\$19,674	\$13,635	\$1,600	\$1,600	\$1,600	0%	
100-52140-190-191-000000 - SUPPLY/OFFICE	\$6,352	\$6,063	\$6,050	\$6,050	\$5,850	-3%	
100-52145-190-191-000000 - SUPPLY/PUBLIC OUTREACH	\$5,001	\$76,724	\$0	\$0	\$0	-	
100-52310-190-191-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$611	\$0	\$0	\$0	-	
100-53110-190-191-000000 - RM/BUILDING	\$1,207	\$2,770	\$2,000	\$2,000	\$2,450	23%	
100-53300-190-191-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$5,708	\$300	\$480	\$0	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-53415-190-191-000000 - RM/INFRASTRUCTURE	\$15,009	\$0	\$0	\$0	\$0	-	
100-53800-190-191-000000 - RM/MOTOR VEHICLE	\$0	\$0	\$1,000	\$1,000	\$1,000	0%	
100-54150-190-191-000000 - MSC/TELECOMMUNICATIONS	\$1,481	\$2,652	\$1,960	\$2,007	\$2,100	7%	
100-54170-190-191-000000 - MSC/WASTE DISPOSAL	\$0	\$0	\$787	\$0	\$0	-100%	
100-54220-190-191-000000 - MSC/CONSULTING SERVICES	\$37,100	\$15,000	\$10,000	\$10,000	\$10,000	0%	
100-54250-190-191-000000 - MSC/PROFESSIONAL SERVICES	\$38,398	\$8,314	\$10,000	\$10,000	\$10,000	0%	
100-54300-190-191-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$480	\$480	-	
100-54310-190-191-000000 - MSC/TRAINING AND TRAVEL	\$15,008	\$25,620	\$18,382	\$18,382	\$18,382	0%	
100-54315-190-191-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$980	\$1,398	\$3,600	\$3,000	\$3,000	-17%	
100-54320-190-191-000000 - MSC/TROPHIES AND AWARDS	\$876	\$640	\$1,400	\$1,400	\$1,400	0%	
100-54510-190-191-000000 - MSC/ADVERTISING AND PROMOTION	\$8,467	\$13,106	\$1,000	\$1,000	\$1,000	0%	
100-54520-190-191-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$0	\$2,500	\$2,000	\$2,000	-20%	
100-54530-190-191-000000 - MSC/NOTICE REQUIRED BY LAW	\$8,074	\$7,651	\$9,000	\$9,000	\$9,000	0%	
100-55650-190-191-000000 - DE/FACADE GRANTS	\$54,853	\$174,254	\$0	\$0	\$0	-	
100-56310-190-191-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$24,500	\$0	\$0	\$0	\$0	-	
100-56315-190-191-000000 - CAP/EQUIPMENT AND MACHINERY	\$10,181	\$0	\$0	\$0	\$0	-	
100-56415-190-191-000000 - CAP/INFRASTRUCTURE	\$103,634	\$0	\$0	\$0	\$0	-	
100-56500-190-191-000000 - CAP/LAND/ROW	\$10,485	\$0	\$0	\$0	\$0	-	
PLANNING AND DEVELOPMENT TOTAL	\$1,201,286	\$1,330,036	\$902,419	\$656,568	\$829,608	-8%	
BUILDING INSPECTIONS							
100-51110-190-192-000000 - PS/SALARIES	\$716,487	\$741,448	\$815,548	\$707,298	\$833,290	2%	
100-51140-190-192-000000 - PS/OVERTIME PAY	\$6,123	\$5,923	\$3,600	\$8,586	\$3,600	0%	
100-51150-190-192-000000 - PS/LONGEVITY PAY	\$20,911	\$20,263	\$21,719	\$14,237	\$14,932	-31%	
100-51160-190-192-000000 - PS/INCENTIVE PAY	\$12,347	\$16,166	\$21,420	\$22,429	\$21,420	0%	
100-51170-190-192-000000 - PS/BILINGUAL PAY	\$1,280	\$1,508	\$1,500	\$1,556	\$1,500	0%	
100-51190-190-192-000000 - PS/ON CALL PAY	\$0	\$2,068	\$4,015	\$3,916	\$4,015	0%	
100-51200-190-192-000000 - PS/SEPARATION PAY	\$2,414	\$20,622	\$0	\$9,747	\$0	-	
100-51510-190-192-000000 - PS/INSURANCE - MEDICAL	\$69,712	\$79,995	\$85,194	\$80,711	\$101,571	19%	
100-51515-190-192-000000 - PS/INSURANCE - DENTAL	\$2,853	\$3,369	\$4,206	\$3,974	\$4,785	14%	
100-51520-190-192-000000 - PS/INSURANCE - LIFE	\$300	\$305	\$324	\$271	\$324	0%	
100-51610-190-192-000000 - PS/MEDICARE	\$10,772	\$11,428	\$12,280	\$10,734	\$12,742	4%	
100-51620-190-192-000000 - PS/SOCIAL SECURITY	\$46,253	\$48,864	\$52,506	\$45,900	\$54,483	4%	
100-51630-190-192-000000 - PS/RETIREMENT - TMRS	\$112,115	\$118,018	\$127,220	\$112,662	\$129,178	2%	
100-51700-190-192-000000 - PS/WORKERS COMPENSATION	\$1,299	\$1,447	\$1,659	\$1,401	\$1,628	-2%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-52100-190-192-000000 - SUPPLY/NON-CATEGORIZED	\$1,301	\$1,310	\$1,575	\$1,575	\$1,575	0%	
100-52110-190-192-000000 - SUPPLY/CLEANING	\$0	\$62	\$125	\$127	\$130	4%	
100-52115-190-192-000000 - SUPPLY/FOOD	\$0	\$114	\$125	\$183	\$130	4%	
100-52120-190-192-000000 - SUPPLY/FLEET FUEL	\$12,711	\$10,982	\$13,080	\$13,080	\$15,358	17%	
100-52135-190-192-000000 - SUPPLY/MINOR CAPITAL	\$8,693	\$17,696	\$6,500	\$6,500	\$6,500	0%	
100-52140-190-192-000000 - SUPPLY/OFFICE	\$4,355	\$6,028	\$6,500	\$6,500	\$6,850	5%	
100-52150-190-192-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$3,626	\$5,142	\$5,300	\$5,300	\$5,300	0%	
100-52310-190-192-000000 - COMPUTER EQUIP/SOFTWARE	\$8,487	\$0	\$0	\$0	\$0	-	
100-53110-190-192-000000 - RM/BUILDING	\$1,198	\$1,594	\$1,800	\$2,758	\$1,800	0%	
100-53800-190-192-000000 - RM/MOTOR VEHICLE	\$3,973	\$4,751	\$6,030	\$6,000	\$6,000	0%	
100-54110-190-192-000000 - MSC/ELECTRICITY SERVICE	\$5,589	\$5,257	\$6,500	\$5,351	\$6,061	-7%	
100-54150-190-192-000000 - MSC/TELECOMMUNICATIONS	\$6,337	\$7,408	\$8,840	\$7,536	\$7,600	-14%	
100-54170-190-192-000000 - MSC/WASTE DISPOSAL	\$867	\$995	\$977	\$781	\$800	-18%	
100-54180-190-192-000000 - MSC/WATER/WASTEWATER SERVICE	\$505	\$603	\$1,400	\$1,353	\$1,500	7%	
100-54245-190-192-000000 - MSC/MERCHANT SERVICES	\$57,596	\$6,211	\$7,000	\$3,000	\$3,000	-57%	
100-54250-190-192-000000 - MSC/PROFESSIONAL SERVICES	\$1,651	\$675	\$0	\$0	\$0	-	
100-54310-190-192-000000 - MSC/TRAINING AND TRAVEL	\$16,027	\$21,797	\$18,935	\$18,935	\$19,203	1%	
100-54315-190-192-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,007	\$1,316	\$2,085	\$1,127	\$2,085	0%	
100-54320-190-192-000000 - MSC/TROPHIES AND AWARDS	\$56	\$0	\$0	\$0	\$0	-	
100-54520-190-192-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$480	\$1,000	\$1,000	\$1,000	0%	
100-54530-190-192-000000 - MSC/NOTICE REQUIRED BY LAW	\$2,210	\$2,406	\$1,600	\$1,600	\$1,750	9%	
100-55600-190-192-000000 - DE/CONTRACT LABOR	\$24,353	\$114,465	\$171,500	\$150,000	\$171,500	0%	
100-56315-190-192-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$7,500	\$0	\$0	\$0	-	
BUILDING INSPECTIONS TOTAL	\$1,163,408	\$1,288,217	\$1,412,063	\$1,256,128	\$1,441,610	2%	
CODE ENFORCEMENT							
100-51110-190-193-000000 - PS/SALARIES	\$710,275	\$734,082	\$807,442	\$749,534	\$804,777	0%	
100-51140-190-193-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$619	\$0	-	
100-51150-190-193-000000 - PS/LONGEVITY PAY	\$12,814	\$12,960	\$15,401	\$11,353	\$13,701	-11%	
100-51160-190-193-000000 - PS/INCENTIVE PAY	\$10,369	\$11,863	\$15,300	\$14,756	\$15,000	-2%	
100-51170-190-193-000000 - PS/BILINGUAL PAY	\$1,200	\$1,795	\$1,800	\$1,868	\$1,800	0%	
100-51200-190-193-000000 - PS/SEPARATION PAY	\$82	\$4,162	\$0	\$1,516	\$0	-	
100-51510-190-193-000000 - PS/INSURANCE - MEDICAL	\$74,098	\$70,188	\$51,585	\$55,742	\$60,083	16%	
100-51515-190-193-000000 - PS/INSURANCE - DENTAL	\$2,762	\$2,897	\$3,568	\$3,660	\$3,894	9%	
100-51520-190-193-000000 - PS/INSURANCE - LIFE	\$330	\$326	\$346	\$329	\$346	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51610-190-193-000000 - PS/MEDICARE	\$10,412	\$10,857	\$11,926	\$11,051	\$12,112	2%	
100-51620-190-193-000000 - PS/SOCIAL SECURITY	\$44,698	\$46,426	\$50,994	\$47,254	\$51,788	2%	
100-51630-190-193-000000 - PS/RETIREMENT - TMRS	\$108,470	\$111,717	\$123,136	\$114,425	\$122,786	0%	
100-51700-190-193-000000 - PS/WORKERS COMPENSATION	\$1,288	\$1,424	\$1,645	\$1,479	\$1,571	-4%	
100-52100-190-193-000000 - SUPPLY/NON-CATEGORIZED	\$2,088	\$3,069	\$3,965	\$3,965	\$3,965	0%	
100-52110-190-193-000000 - SUPPLY/CLEANING	\$0	\$98	\$200	\$200	\$200	0%	
100-52115-190-193-000000 - SUPPLY/FOOD	\$0	\$200	\$400	\$400	\$400	0%	
100-52120-190-193-000000 - SUPPLY/FLEET FUEL	\$11,985	\$11,124	\$14,580	\$13,000	\$15,930	9%	
100-52135-190-193-000000 - SUPPLY/MINOR CAPITAL	\$855	\$2,100	\$2,500	\$2,500	\$2,500	0%	
100-52140-190-193-000000 - SUPPLY/OFFICE	\$15,400	\$13,972	\$16,000	\$16,000	\$16,000	0%	
100-52150-190-193-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$7,329	\$10,532	\$11,000	\$11,000	\$11,000	0%	
100-52310-190-193-000000 - COMPUTER EQUIP/SOFTWARE	\$1,646	\$0	\$0	\$0	\$0	-	
100-53800-190-193-000000 - RM/MOTOR VEHICLE	\$7,762	\$6,661	\$8,800	\$7,500	\$8,000	-9%	
100-54150-190-193-000000 - MSC/TELECOMMUNICATIONS	\$10,080	\$9,992	\$11,500	\$11,184	\$11,200	-3%	
100-54250-190-193-000000 - MSC/PROFESSIONAL SERVICES	\$3,728	\$1,600	\$4,809	\$4,809	\$4,809	0%	
100-54310-190-193-000000 - MSC/TRAINING AND TRAVEL	\$15,583	\$16,897	\$15,996	\$15,996	\$15,996	0%	
100-54315-190-193-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$2,253	\$1,730	\$2,805	\$2,805	\$2,805	0%	
100-54520-190-193-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$7,065	\$5,160	\$11,500	\$10,000	\$10,000	-13%	
100-55200-190-193-000000 - DE/REFUSE DISPOSAL COSTS	\$46,039	\$63,541	\$85,000	\$85,000	\$85,000	0%	
100-55600-190-193-000000 - DE/CONTRACT LABOR	\$257,527	\$339,661	\$250,000	\$250,000	\$250,000	0%	
100-56315-190-193-000000 - CAP/EQUIPMENT AND MACHINERY	\$4,306	\$0	\$0	\$0	\$0	-	
CODE ENFORCEMENT TOTAL	\$1,370,445	\$1,495,033	\$1,522,198	\$1,447,945	\$1,525,663	0%	
DOWNTOWN REVITALIZATION							
100-51110-190-195-000000 - PS/SALARIES	\$0	\$3,397	\$153,101	\$152,519	\$160,756	5%	
100-51150-190-195-000000 - PS/LONGEVITY PAY	\$0	\$17	\$936	\$765	\$1,080	15%	
100-51510-190-195-000000 - PS/INSURANCE - MEDICAL	\$0	\$399	\$13,267	\$12,868	\$13,267	0%	
100-51515-190-195-000000 - PS/INSURANCE - DENTAL	\$0	\$16	\$658	\$649	\$666	1%	
100-51520-190-195-000000 - PS/INSURANCE - LIFE	\$0	\$1	\$43	\$42	\$44	2%	
100-51610-190-195-000000 - PS/MEDICARE	\$0	\$49	\$2,217	\$2,188	\$2,347	6%	
100-51620-190-195-000000 - PS/SOCIAL SECURITY	\$0	\$208	\$9,480	\$9,355	\$10,034	6%	
100-51630-190-195-000000 - PS/RETIREMENT - TMRS	\$0	\$498	\$22,582	\$22,494	\$23,790	5%	
100-51700-190-195-000000 - PS/WORKERS COMPENSATION	\$0	\$3	\$154	\$153	\$160	4%	
100-52100-190-195-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$11,550	\$11,550	\$11,550	0%	
100-52140-190-195-000000 - SUPPLY/OFFICE	\$0	\$0	\$500	\$500	\$500	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-52145-190-195-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$126,000	\$125,800	\$126,000	0%	
100-52145-190-195-610007 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$200	\$0	-	
100-54150-190-195-000000 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$1,000	\$1,000	\$1,000	0%	
100-54220-190-195-000000 - MSC/CONSULTING SERVICES	\$0	\$0	\$10,000	\$10,000	\$10,000	0%	
100-54250-190-195-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$27,000	\$27,000	\$27,000	0%	
100-54310-190-195-000000 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$3,042	\$3,042	\$3,200	5%	
100-54315-190-195-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$3,135	\$1,500	\$2,950	-6%	
100-54510-190-195-000000 - MSC/ADVERTISING AND PROMOTION	\$0	\$0	\$10,000	\$10,000	\$10,000	0%	
100-55650-190-195-000000 - DE/FACADE GRANTS	\$0	\$0	\$105,000	\$105,000	\$105,000	0%	
DOWNTOWN REVITALIZATION TOTAL	\$0	\$4,589	\$499,665	\$496,625	\$509,344	2%	
DEVELOPMENT SERVICES TOTAL	\$3,735,139	\$4,117,875	\$4,336,345	\$3,857,266	\$4,306,225	-1%	
POLICE DEPARTMENT							
POLICE ADMIN							
100-51110-210-211-000000 - PS/SALARIES	\$733,667	\$891,333	\$904,281	\$982,025	\$1,037,838	15%	
100-51110-210-211-610003 - PS/SALARIES	\$0	\$0	\$0	\$598	\$0	-	
100-51110-210-211-610013 - PS/SALARIES	\$0	\$0	\$0	\$175	\$0	-	
100-51120-210-211-000000 - PS/SALARIES - PART TIME	\$49,205	\$0	\$0	\$0	\$0	-	
100-51140-210-211-000000 - PS/OVERTIME PAY	\$34,425	\$37,888	\$30,000	\$27,096	\$30,000	0%	
100-51150-210-211-000000 - PS/LONGEVITY PAY	\$15,623	\$15,896	\$16,483	\$16,629	\$17,994	9%	
100-51160-210-211-000000 - PS/INCENTIVE PAY	\$10,896	\$13,964	\$15,600	\$15,071	\$14,400	-8%	
100-51170-210-211-000000 - PS/BILINGUAL PAY	\$600	\$603	\$600	\$623	\$600	0%	
100-51180-210-211-000000 - PS/ASSIGNMENT PAY	\$3,609	\$3,962	\$3,600	\$5,017	\$5,400	50%	
100-51190-210-211-000000 - PS/ON CALL PAY	\$0	\$0	\$8,320	\$0	\$8,320	0%	
100-51200-210-211-000000 - PS/SEPARATION PAY	\$40,621	\$0	\$0	\$0	\$0	-	
100-51210-210-211-000000 - PS/VACATION BUY BACK	\$3,638	\$2,260	\$3,000	\$1,599	\$3,000	0%	
100-51240-210-211-000000 - PS/RELOCATION ALLOWANCE	\$10,000	\$0	\$0	\$0	\$0	-	
100-51510-210-211-000000 - PS/INSURANCE - MEDICAL	\$44,003	\$45,136	\$31,541	\$42,994	\$45,248	43%	
100-51510-210-211-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$13	\$0	-	
100-51515-210-211-000000 - PS/INSURANCE - DENTAL	\$1,704	\$1,736	\$1,890	\$2,558	\$2,609	38%	
100-51515-210-211-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$2	\$0	-	
100-51520-210-211-000000 - PS/INSURANCE - LIFE	\$162	\$178	\$173	\$191	\$195	13%	
100-51610-210-211-000000 - PS/MEDICARE	\$12,899	\$13,673	\$13,998	\$14,983	\$16,205	16%	
100-51610-210-211-610003 - PS/MEDICARE	\$0	\$0	\$0	\$9	\$0	-	
100-51610-210-211-610013 - PS/MEDICARE	\$0	\$0	\$0	\$3	\$0	-	
100-51620-210-211-000000 - PS/SOCIAL SECURITY	\$54,192	\$58,463	\$59,854	\$61,777	\$69,289	16%	
100-51620-210-211-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$38	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51620-210-211-610013 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$11	\$0	-	
100-51630-210-211-000000 - PS/RETIREMENT - TMRS	\$124,818	\$140,090	\$143,944	\$154,764	\$164,281	14%	
100-51630-210-211-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$90	\$0	-	
100-51630-210-211-610013 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$26	\$0	-	
100-51700-210-211-000000 - PS/WORKERS COMPENSATION	\$8,795	\$9,889	\$10,935	\$10,040	\$12,087	11%	
100-51700-210-211-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$7	\$0	-	
100-51700-210-211-610013 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$2	\$0	-	
100-52100-210-211-000000 - SUPPLY/NON-CATEGORIZED	\$1,442	\$980	\$1,000	\$1,000	\$1,000	0%	
100-52110-210-211-000000 - SUPPLY/CLEANING	\$148	\$13	\$100	\$100	\$100	0%	
100-52115-210-211-000000 - SUPPLY/FOOD	\$2,932	\$1,247	\$10,400	\$8,900	\$10,400	0%	
100-52135-210-211-000000 - SUPPLY/MINOR CAPITAL	\$1,100	\$0	\$0	\$0	\$0	-	
100-52140-210-211-000000 - SUPPLY/OFFICE	\$1,352	\$1,478	\$2,460	\$1,750	\$2,000	-19%	
100-52145-210-211-000000 - SUPPLY/PUBLIC OUTREACH	\$3,470	\$4,353	\$8,450	\$8,450	\$9,950	18%	
100-52150-210-211-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$5,185	\$4,471	\$0	\$0	\$0	-	
100-53300-210-211-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$7,000	\$7,000	\$7,589	\$0	\$0	-100%	
100-54250-210-211-000000 - MSC/PROFESSIONAL SERVICES	\$230	\$0	\$1,500	\$0	\$0	-100%	
100-54255-210-211-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$2,000	\$2,000	\$2,000	0%	
100-54300-210-211-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$239	\$239	-	
100-54310-210-211-000000 - MSC/TRAINING AND TRAVEL	\$12,087	\$8,395	\$10,600	\$10,600	\$10,600	0%	
100-54315-210-211-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,989	\$3,243	\$2,592	\$3,301	\$3,200	23%	
100-54320-210-211-000000 - MSC/TROPHIES AND AWARDS	\$3,554	\$3,542	\$4,200	\$4,200	\$4,200	0%	
100-54510-210-211-000000 - MSC/ADVERTISING AND PROMOTION	\$1,000	\$1,000	\$0	\$0	\$0	-	
POLICE ADMIN TOTAL	\$1,190,344	\$1,270,793	\$1,295,110	\$1,376,881	\$1,471,155	14%	
PATROL							
100-51110-210-212-000000 - PS/SALARIES	\$13,507,701	\$13,323,095	\$15,219,284	\$13,779,570	\$16,954,934	11%	
100-51110-210-212-215251 - PS/SALARIES	\$0	\$0	\$508,097	\$0	\$0	-100%	
100-51110-210-212-299301 - PS/SALARIES	\$0	\$0	\$0	\$95	\$0	-	
100-51110-210-212-299991 - PS/SALARIES	\$0	\$0	\$0	\$40,851	\$0	-	
100-51110-210-212-610003 - PS/SALARIES	\$0	\$0	\$0	\$4,181	\$0	-	
100-51110-210-212-610013 - PS/SALARIES	\$0	\$0	\$0	\$2,487	\$0	-	
100-51110-210-212-610015 - PS/SALARIES	\$0	\$0	\$0	\$69	\$0	-	
100-51110-210-212-630003 - PS/SALARIES	\$0	\$0	\$0	\$1,053	\$0	-	
100-51140-210-212-000000 - PS/OVERTIME PAY	\$1,927,713	\$2,041,803	\$994,204	\$2,023,372	\$994,207	0%	
100-51140-210-212-299301 - PS/OVERTIME PAY	\$0	\$0	\$0	\$3,934	\$0	-	
100-51150-210-212-000000 - PS/LONGEVITY PAY	\$82,621	\$76,351	\$87,953	\$77,828	\$96,132	9%	
100-51150-210-212-215251 - PS/LONGEVITY PAY	\$0	\$0	\$762	\$0	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-51160-210-212-000000 - PS/INCENTIVE PAY	\$254,623	\$225,045	\$286,320	\$213,715	\$259,500	-9%	
100-51160-210-212-215251 - PS/INCENTIVE PAY	\$0	\$0	\$720	\$0	\$0	-100%	
100-51170-210-212-000000 - PS/BILINGUAL PAY	\$8,124	\$5,852	\$5,700	\$5,046	\$4,500	-21%	
100-51180-210-212-000000 - PS/ASSIGNMENT PAY	\$191,304	\$181,382	\$188,159	\$199,602	\$242,503	29%	
100-51180-210-212-215251 - PS/ASSIGNMENT PAY	\$0	\$0	\$10,772	\$0	\$0	-100%	
100-51200-210-212-000000 - PS/SEPARATION PAY	\$473,270	\$112,906	\$0	\$130,791	\$0	-	
100-51210-210-212-000000 - PS/VACATION BUY BACK	\$1,560	\$0	\$2,400	\$0	\$2,400	0%	
100-51510-210-212-000000 - PS/INSURANCE - MEDICAL	\$1,030,650	\$1,032,488	\$947,247	\$887,591	\$1,091,134	15%	
100-51510-210-212-215251 - PS/INSURANCE - MEDICAL	\$0	\$0	\$44,606	\$0	\$0	-100%	
100-51510-210-212-299301 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$126	\$0	-	
100-51510-210-212-299991 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$1,413	\$0	-	
100-51510-210-212-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$212	\$0	-	
100-51515-210-212-000000 - PS/INSURANCE - DENTAL	\$41,146	\$44,319	\$56,920	\$52,647	\$60,689	7%	
100-51515-210-212-215251 - PS/INSURANCE - DENTAL	\$0	\$0	\$2,228	\$0	\$0	-100%	
100-51515-210-212-299301 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$9	\$0	-	
100-51515-210-212-299991 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$97	\$0	-	
100-51515-210-212-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$13	\$0	-	
100-51515-210-212-630003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$1	\$0	-	
100-51520-210-212-000000 - PS/INSURANCE - LIFE	\$4,322	\$4,096	\$4,385	\$3,977	\$4,623	5%	
100-51520-210-212-215251 - PS/INSURANCE - LIFE	\$0	\$0	\$151	\$0	\$0	-100%	
100-51520-210-212-299301 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$1	\$0	-	
100-51520-210-212-299991 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$7	\$0	-	
100-51520-210-212-610003 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$1	\$0	-	
100-51610-210-212-000000 - PS/MEDICARE	\$232,925	\$226,097	\$241,218	\$231,892	\$269,036	12%	
100-51610-210-212-215251 - PS/MEDICARE	\$0	\$0	\$7,437	\$0	\$0	-100%	
100-51610-210-212-299301 - PS/MEDICARE	\$0	\$0	\$0	\$59	\$0	-	
100-51610-210-212-299991 - PS/MEDICARE	\$0	\$0	\$0	\$599	\$0	-	
100-51610-210-212-610003 - PS/MEDICARE	\$0	\$0	\$0	\$60	\$0	-	
100-51610-210-212-610013 - PS/MEDICARE	\$0	\$0	\$0	\$36	\$0	-	
100-51610-210-212-610015 - PS/MEDICARE	\$0	\$0	\$0	\$1	\$0	-	
100-51610-210-212-630003 - PS/MEDICARE	\$0	\$0	\$0	\$15	\$0	-	
100-51620-210-212-000000 - PS/SOCIAL SECURITY	\$996,863	\$966,765	\$1,031,419	\$991,541	\$1,150,359	12%	
100-51620-210-212-215251 - PS/SOCIAL SECURITY	\$0	\$0	\$31,800	\$0	\$0	-100%	
100-51620-210-212-299301 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$254	\$0	-	
100-51620-210-212-299991 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$2,562	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51620-210-212-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$258	\$0	-	
100-51620-210-212-610013 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$156	\$0	-	
100-51620-210-212-610015 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$4	\$0	-	
100-51620-210-212-630003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$66	\$0	-	
100-51630-210-212-000000 - PS/RETIREMENT - TMRS	\$2,431,452	\$2,337,361	\$2,490,712	\$2,415,964	\$2,727,464	10%	
100-51630-210-212-215251 - PS/RETIREMENT - TMRS	\$0	\$0	\$76,284	\$0	\$0	-100%	
100-51630-210-212-299301 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$604	\$0	-	
100-51630-210-212-299991 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$6,181	\$0	-	
100-51630-210-212-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$628	\$0	-	
100-51630-210-212-610013 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$370	\$0	-	
100-51630-210-212-610015 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$10	\$0	-	
100-51630-210-212-630003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$157	\$0	-	
100-51700-210-212-000000 - PS/WORKERS COMPENSATION	\$188,973	\$194,475	\$222,565	\$179,924	\$232,206	4%	
100-51700-210-212-215251 - PS/WORKERS COMPENSATION	\$0	\$0	\$6,973	\$0	\$0	-100%	
100-51700-210-212-299301 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$44	\$0	-	
100-51700-210-212-299991 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$465	\$0	-	
100-51700-210-212-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$47	\$0	-	
100-51700-210-212-610013 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$28	\$0	-	
100-51700-210-212-610015 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$1	\$0	-	
100-51700-210-212-630003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$12	\$0	-	
100-52100-210-212-000000 - SUPPLY/NON-CATEGORIZED	\$83,534	\$66,645	\$43,185	\$30,625	\$33,675	-22%	
100-52110-210-212-000000 - SUPPLY/CLEANING	\$52	\$629	\$1,095	\$1,095	\$1,100	0%	
100-52115-210-212-000000 - SUPPLY/FOOD	\$4,073	\$3,002	\$1,575	\$1,500	\$0	-100%	
100-52130-210-212-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$4,080	\$5,988	\$8,260	\$8,260	\$8,475	3%	
100-52135-210-212-000000 - SUPPLY/MINOR CAPITAL	\$95,908	\$23,432	\$22,000	\$22,075	\$0	-100%	
100-52140-210-212-000000 - SUPPLY/OFFICE	\$4,272	\$3,013	\$2,720	\$2,700	\$2,750	1%	
100-52145-210-212-000000 - SUPPLY/PUBLIC OUTREACH	\$15,969	\$198	\$500	\$742	\$0	-100%	
100-52150-210-212-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$72,999	\$16,286	\$0	\$0	\$0	-	
100-52305-210-212-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$7,785	\$0	-	
100-52310-210-212-000000 - COMPUTER EQUIP/SOFTWARE	\$14,412	\$4,489	\$7,785	\$0	\$0	-100%	
100-53300-210-212-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$2,757	\$11,879	\$8,255	\$0	\$0	-100%	
100-53315-210-212-000000 - RM/EQUIPMENT AND MACHINERY	\$369	\$0	\$2,000	\$500	\$0	-100%	
100-54250-210-212-000000 - MSC/PROFESSIONAL SERVICES	\$487	\$465	\$2,500	\$2,500	\$2,500	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54255-210-212-000000 - MSC/SHORT TERM RENTAL SERVICES	\$125	\$0	\$0	\$0	\$0	\$0	-
100-54260-210-212-000000 - MSC/VETERINARY SERVICES	\$9,257	\$8,835	\$12,000	\$12,000	\$12,000	\$12,000	0%
100-54300-210-212-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$7,255	\$8,050	\$8,050	-
100-54310-210-212-000000 - MSC/TRAINING AND TRAVEL	\$57,760	\$43,894	\$50,500	\$50,500	\$50,500	\$50,500	0%
100-54315-210-212-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$590	\$687	\$1,180	\$1,400	\$1,400	\$1,400	19%
100-54320-210-212-000000 - MSC/TROPHIES AND AWARDS	\$635	\$0	\$1,000	\$1,000	\$2,000	\$2,000	100%
100-54720-210-212-000000 - MSC/PRISONER SUPPORT	\$29,021	\$35,443	\$52,770	\$50,928	\$52,500	\$52,500	-1%
100-56315-210-212-000000 - CAP/EQUIPMENT AND MACHINERY	\$32,494	\$10,513	\$0	\$0	\$14,000	\$14,000	-
100-56700-210-212-000000 - CAP/POLICE DOG K-9	\$0	\$57,913	\$25,000	\$25,000	\$0	\$0	-100%
PATROL TOTAL	\$21,802,043	\$21,065,348	\$22,710,641	\$21,486,492	\$24,278,637	\$24,278,637	7%
CRIMINAL INVESTIGATIONS							
100-51110-210-213-000000 - PS/SALARIES	\$4,282,061	\$2,981,753	\$3,335,879	\$3,273,544	\$3,816,956	\$3,816,956	14%
100-51110-210-213-225501 - PS/SALARIES	\$0	\$0	\$49,840	\$13,443	\$0	\$0	-100%
100-51110-210-213-226501 - PS/SALARIES	\$0	\$0	\$0	\$0	\$52,333	\$52,333	-
100-51110-210-213-299991 - PS/SALARIES	\$0	\$0	\$0	\$2,880	\$0	\$0	-
100-51110-210-213-610003 - PS/SALARIES	\$0	\$0	\$0	\$1,655	\$0	\$0	-
100-51110-210-213-610013 - PS/SALARIES	\$0	\$0	\$0	\$297	\$0	\$0	-
100-51140-210-213-000000 - PS/OVERTIME PAY	\$870,999	\$422,984	\$800,000	\$411,038	\$800,000	\$800,000	0%
100-51140-210-213-225501 - PS/OVERTIME PAY	\$0	\$0	\$0	\$1,995	\$0	\$0	-
100-51150-210-213-000000 - PS/LONGEVITY PAY	\$45,055	\$26,090	\$28,857	\$26,918	\$34,620	\$34,620	20%
100-51150-210-213-225501 - PS/LONGEVITY PAY	\$0	\$0	\$300	\$81	\$0	\$0	-100%
100-51150-210-213-226501 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$420	\$420	-
100-51160-210-213-000000 - PS/INCENTIVE PAY	\$97,154	\$68,685	\$68,220	\$88,900	\$85,320	\$85,320	25%
100-51170-210-213-000000 - PS/BILINGUAL PAY	\$2,453	\$603	\$600	\$210	\$600	\$600	0%
100-51180-210-213-000000 - PS/ASSIGNMENT PAY	\$65,120	\$40,748	\$43,500	\$45,536	\$53,716	\$53,716	23%
100-51190-210-213-000000 - PS/ON CALL PAY	\$3,795	\$2,882	\$8,320	\$1,524	\$8,320	\$8,320	0%
100-51190-210-213-225501 - PS/ON CALL PAY	\$0	\$0	\$0	\$968	\$0	\$0	-
100-51200-210-213-000000 - PS/SEPARATION PAY	\$44,664	\$89,895	\$0	\$14,162	\$0	\$0	-
100-51210-210-213-000000 - PS/VACATION BUY BACK	\$0	\$0	\$1,800	\$0	\$1,800	\$1,800	0%
100-51510-210-213-000000 - PS/INSURANCE - MEDICAL	\$375,760	\$239,037	\$131,806	\$201,697	\$252,295	\$252,295	91%
100-51510-210-213-225501 - PS/INSURANCE - MEDICAL	\$0	\$0	\$6,633	\$1,658	\$0	\$0	-100%
100-51510-210-213-226501 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$6,634	\$6,634	-
100-51510-210-213-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$70	\$0	\$0	-
100-51515-210-213-000000 - PS/INSURANCE - DENTAL	\$13,207	\$9,205	\$11,957	\$11,777	\$13,890	\$13,890	16%
100-51515-210-213-225501 - PS/INSURANCE - DENTAL	\$0	\$0	\$309	\$76	\$0	\$0	-100%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51515-210-213-226501 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$306	-	
100-51515-210-213-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$5	\$0	-	
100-51520-210-213-000000 - PS/INSURANCE - LIFE	\$1,249	\$787	\$864	\$794	\$951	10%	
100-51520-210-213-225501 - PS/INSURANCE - LIFE	\$0	\$0	\$22	\$5	\$0	-100%	
100-51520-210-213-226501 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$22	-	
100-51520-210-213-299991 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$1	\$0	-	
100-51610-210-213-000000 - PS/MEDICARE	\$76,662	\$51,934	\$61,334	\$54,849	\$69,620	14%	
100-51610-210-213-225501 - PS/MEDICARE	\$0	\$0	\$726	\$242	\$0	-100%	
100-51610-210-213-226501 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$765	-	
100-51610-210-213-299991 - PS/MEDICARE	\$0	\$0	\$0	\$43	\$0	-	
100-51610-210-213-610003 - PS/MEDICARE	\$0	\$0	\$0	\$25	\$0	-	
100-51610-210-213-610013 - PS/MEDICARE	\$0	\$0	\$0	\$4	\$0	-	
100-51620-210-213-000000 - PS/SOCIAL SECURITY	\$328,769	\$222,065	\$262,259	\$234,526	\$297,683	14%	
100-51620-210-213-225501 - PS/SOCIAL SECURITY	\$0	\$0	\$3,105	\$1,035	\$0	-100%	
100-51620-210-213-226501 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$3,271	-	
100-51620-210-213-299991 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$185	\$0	-	
100-51620-210-213-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$105	\$0	-	
100-51620-210-213-610013 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$18	\$0	-	
100-51630-210-213-000000 - PS/RETIREMENT - TMRS	\$797,993	\$530,669	\$628,501	\$566,769	\$705,796	12%	
100-51630-210-213-225501 - PS/RETIREMENT - TMRS	\$0	\$0	\$7,351	\$2,418	\$0	-100%	
100-51630-210-213-226501 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$7,755	-	
100-51630-210-213-299991 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$438	\$0	-	
100-51630-210-213-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$253	\$0	-	
100-51630-210-213-610013 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$44	\$0	-	
100-51700-210-213-000000 - PS/WORKERS COMPENSATION	\$77,475	\$47,368	\$55,999	\$41,303	\$57,517	3%	
100-51700-210-213-225501 - PS/WORKERS COMPENSATION	\$0	\$0	\$50	\$16	\$0	-100%	
100-51700-210-213-226501 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$52	-	
100-51700-210-213-299991 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$33	\$0	-	
100-51700-210-213-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$19	\$0	-	
100-51700-210-213-610013 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$3	\$0	-	
100-52100-210-213-000000 - SUPPLY/NON-CATEGORIZED	\$8,707	\$4,497	\$4,800	\$4,800	\$10,900	127%	
100-52110-210-213-000000 - SUPPLY/CLEANING	\$457	\$272	\$290	\$290	\$800	176%	
100-52115-210-213-000000 - SUPPLY/FOOD	\$648	\$699	\$200	\$500	\$1,000	400%	
100-52130-210-213-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$5,602	\$4,128	\$4,100	\$4,100	\$10,100	146%	
100-52135-210-213-000000 - SUPPLY/MINOR CAPITAL	\$16,443	\$1,820	\$3,400	\$3,400	\$63,750	1,775%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-52140-210-213-000000 - SUPPLY/OFFICE	\$5,850	\$5,077	\$4,700	\$4,700	\$6,350	35%	
100-52145-210-213-000000 - SUPPLY/PUBLIC OUTREACH	\$9,558	\$7,101	\$7,680	\$7,380	\$7,400	-4%	
100-52150-210-213-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$31,306	\$6,501	\$0	\$0	\$0	-	
100-52305-210-213-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$800	\$0	-	
100-52310-210-213-000000 - COMPUTER EQUIP/SOFTWARE	\$1,126	\$323	\$800	\$0	\$0	-100%	
100-53300-210-213-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$103,870	\$71,126	\$128,807	\$0	\$0	-100%	
100-53315-210-213-000000 - RME/EQUIPMENT AND MACHINERY	\$522	\$0	\$1,475	\$1,475	\$1,475	0%	
100-54250-210-213-000000 - MSC/PROFESSIONAL SERVICES	\$1,311	\$184	\$2,760	\$2,760	\$3,000	9%	
100-54255-210-213-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$1,000	\$1,000	\$1,000	0%	
100-54300-210-213-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$122,232	\$126,155	-	
100-54310-210-213-000000 - MSC/TRAINING AND TRAVEL	\$67,846	\$31,972	\$62,150	\$62,150	\$81,180	31%	
100-54315-210-213-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,565	\$1,462	\$2,555	\$2,555	\$3,145	23%	
100-54320-210-213-000000 - MSC/TROPHIES AND AWARDS	\$0	\$0	\$1,000	\$1,000	\$1,000	0%	
100-54530-210-213-000000 - MSC/NOTICE REQUIRED BY LAW	\$276	\$0	\$0	\$0	\$0	-	
100-54710-210-213-000000 - MSC/CONFIDENTIAL EXPENSE	\$31,990	\$0	\$0	\$0	\$0	-	
100-56315-210-213-000000 - CAP/EQUIPMENT AND MACHINERY	\$16,303	\$0	\$0	\$0	\$0	-	
CRIMINAL INVESTIGATIONS TOTAL	\$7,385,795	\$4,869,867	\$5,733,949	\$5,220,704	\$6,587,897	15%	
SPECIAL INVESTIGATIONS							
100-51110-210-214-000000 - PS/SALARIES	\$122,284	\$2,243,086	\$2,721,987	\$2,554,703	\$2,934,819	8%	
100-51110-210-214-215251 - PS/SALARIES	\$0	\$0	\$77,582	\$0	\$0	-100%	
100-51110-210-214-299991 - PS/SALARIES	\$0	\$0	\$0	\$5,516	\$0	-	
100-51110-210-214-610003 - PS/SALARIES	\$0	\$0	\$0	\$745	\$0	-	
100-51110-210-214-610013 - PS/SALARIES	\$0	\$0	\$0	\$605	\$0	-	
100-51140-210-214-000000 - PS/OVERTIME PAY	\$8,017	\$433,753	\$46,000	\$447,661	\$46,000	0%	
100-51140-210-214-299301 - PS/OVERTIME PAY	\$0	\$0	\$0	\$1,248	\$0	-	
100-51150-210-214-000000 - PS/LONGEVITY PAY	\$1,132	\$21,240	\$25,138	\$20,976	\$24,372	-3%	
100-51150-210-214-215251 - PS/LONGEVITY PAY	\$0	\$0	\$229	\$0	\$0	-100%	
100-51160-210-214-000000 - PS/INCENTIVE PAY	\$839	\$51,074	\$47,940	\$58,739	\$54,960	15%	
100-51160-210-214-215251 - PS/INCENTIVE PAY	\$0	\$0	\$1,920	\$0	\$0	-100%	
100-51170-210-214-000000 - PS/BILINGUAL PAY	\$36	\$1,717	\$1,800	\$1,859	\$1,800	0%	
100-51180-210-214-000000 - PS/ASSIGNMENT PAY	\$1,108	\$40,803	\$44,314	\$45,486	\$61,618	39%	
100-51200-210-214-000000 - PS/SEPARATION PAY	\$0	\$48,469	\$0	\$22,048	\$0	-	
100-51210-210-214-000000 - PS/VACATION BUY BACK	\$0	\$1,563	\$0	\$0	\$0	-	
100-51510-210-214-000000 - PS/INSURANCE - MEDICAL	\$3,036	\$158,736	\$191,650	\$164,455	\$191,046	0%	
100-51510-210-214-215251 - PS/INSURANCE - MEDICAL	\$0	\$0	\$6,633	\$0	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51510-210-214-299301 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$87	\$0	-	
100-51510-210-214-299991 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$259	\$0	-	
100-51510-210-214-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$39	\$0	-	
100-51515-210-214-000000 - PS/INSURANCE - DENTAL	\$134	\$7,058	\$10,241	\$8,699	\$9,712	-5%	
100-51515-210-214-215251 - PS/INSURANCE - DENTAL	\$0	\$0	\$305	\$0	\$0	-100%	
100-51515-210-214-299301 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$4	\$0	-	
100-51515-210-214-299991 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$13	\$0	-	
100-51515-210-214-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$2	\$0	-	
100-51520-210-214-000000 - PS/INSURANCE - LIFE	\$11	\$579	\$691	\$595	\$713	3%	
100-51520-210-214-215251 - PS/INSURANCE - LIFE	\$0	\$0	\$22	\$0	\$0	-100%	
100-51520-210-214-299991 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$1	\$0	-	
100-51610-210-214-000000 - PS/MEDICARE	\$2,034	\$40,306	\$40,897	\$44,621	\$45,292	11%	
100-51610-210-214-215251 - PS/MEDICARE	\$0	\$0	\$1,156	\$0	\$0	-100%	
100-51610-210-214-299301 - PS/MEDICARE	\$0	\$0	\$0	\$19	\$0	-	
100-51610-210-214-299991 - PS/MEDICARE	\$0	\$0	\$0	\$81	\$0	-	
100-51610-210-214-610003 - PS/MEDICARE	\$0	\$0	\$0	\$11	\$0	-	
100-51610-210-214-610013 - PS/MEDICARE	\$0	\$0	\$0	\$9	\$0	-	
100-51620-210-214-000000 - PS/SOCIAL SECURITY	\$8,698	\$172,341	\$174,869	\$190,795	\$193,662	11%	
100-51620-210-214-215251 - PS/SOCIAL SECURITY	\$0	\$0	\$4,943	\$0	\$0	-100%	
100-51620-210-214-299301 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$82	\$0	-	
100-51620-210-214-299991 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$344	\$0	-	
100-51620-210-214-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$48	\$0	-	
100-51620-210-214-610013 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$38	\$0	-	
100-51630-210-214-000000 - PS/RETIREMENT - TMRS	\$20,836	\$415,698	\$423,261	\$462,494	\$459,165	8%	
100-51630-210-214-215251 - PS/RETIREMENT - TMRS	\$0	\$0	\$11,688	\$0	\$0	-100%	
100-51630-210-214-299301 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$193	\$0	-	
100-51630-210-214-299991 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$832	\$0	-	
100-51630-210-214-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$113	\$0	-	
100-51630-210-214-610013 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$91	\$0	-	
100-51700-210-214-000000 - PS/WORKERS COMPENSATION	\$1,601	\$34,627	\$37,779	\$34,269	\$39,047	3%	
100-51700-210-214-215251 - PS/WORKERS COMPENSATION	\$0	\$0	\$1,068	\$0	\$0	-100%	
100-51700-210-214-299301 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$14	\$0	-	
100-51700-210-214-299991 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$62	\$0	-	
100-51700-210-214-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$9	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
100-51700-210-214-610013 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$7	\$0	-	
100-52100-210-214-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$6,585	\$3,600	\$3,600	\$3,600	0%	
100-52110-210-214-000000 - SUPPLY/CLEANING	\$0	\$185	\$180	\$180	\$175	-3%	
100-52115-210-214-000000 - SUPPLY/FOOD	\$0	\$0	\$500	\$500	\$600	20%	
100-52130-210-214-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$3,003	\$3,500	\$3,000	\$3,000	-14%	
100-52135-210-214-000000 - SUPPLY/MINOR CAPITAL	\$0	\$654	\$5,000	\$5,000	\$5,100	2%	
100-52140-210-214-000000 - SUPPLY/OFFICE	\$0	\$2,478	\$2,759	\$2,000	\$2,600	-6%	
100-52150-210-214-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$4,656	\$0	\$0	\$0	-	
100-53300-210-214-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$29,961	\$3,200	\$0	\$0	-100%	
100-53315-210-214-000000 - RME/EQUIPMENT AND MACHINERY	\$0	\$230	\$400	\$400	\$400	0%	
100-54250-210-214-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$852	\$2,500	\$2,000	\$2,000	-20%	
100-54255-210-214-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$500	\$500	\$500	0%	
100-54300-210-214-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$3,120	\$8,900	-	
100-54310-210-214-000000 - MSC/TRAINING AND TRAVEL	\$0	\$29,603	\$34,000	\$34,000	\$34,000	0%	
100-54315-210-214-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$217	\$500	\$500	\$600	20%	
100-54710-210-214-000000 - MSC/CONFIDENTIAL EXPENSE	\$0	\$35,999	\$40,000	\$40,000	\$40,000	0%	
100-56315-210-214-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$26,200	\$0	-	
SPECIAL INVESTIGATIONS TOTAL	\$169,765	\$3,785,470	\$3,968,752	\$4,188,872	\$4,163,681	5%	
SUPPORT SERVICES							
100-51110-210-215-000000 - PS/SALARIES	\$1,789,016	\$2,478,482	\$2,803,957	\$2,619,088	\$2,915,469	4%	
100-51110-210-215-610003 - PS/SALARIES	\$0	\$0	\$0	\$376	\$0	-	
100-51110-210-215-610013 - PS/SALARIES	\$0	\$0	\$0	\$803	\$0	-	
100-51110-210-215-630003 - PS/SALARIES	\$0	\$0	\$0	\$1,085	\$0	-	
100-51140-210-215-000000 - PS/OVERTIME PAY	\$181,718	\$313,526	\$90,000	\$279,633	\$90,000	0%	
100-51150-210-215-000000 - PS/LONGEVITY PAY	\$25,535	\$20,800	\$24,092	\$19,796	\$22,728	-6%	
100-51160-210-215-000000 - PS/INCENTIVE PAY	\$29,091	\$38,821	\$40,020	\$37,701	\$34,740	-13%	
100-51170-210-215-000000 - PS/BILINGUAL PAY	\$2,068	\$1,893	\$1,800	\$2,495	\$2,400	33%	
100-51180-210-215-000000 - PS/ASSIGNMENT PAY	\$3,047	\$6,415	\$6,900	\$7,336	\$6,900	0%	
100-51200-210-215-000000 - PS/SEPARATION PAY	\$71,871	\$34,507	\$0	\$109,183	\$0	-	
100-51210-210-215-000000 - PS/VACATION BUY BACK	\$4,628	\$0	\$1,200	\$800	\$1,200	0%	
100-51510-210-215-000000 - PS/INSURANCE - MEDICAL	\$154,322	\$175,582	\$177,524	\$178,424	\$201,478	13%	
100-51510-210-215-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$13	\$0	-	
100-51510-210-215-630003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$10	\$0	-	
100-51515-210-215-000000 - PS/INSURANCE - DENTAL	\$5,593	\$8,118	\$11,499	\$10,606	\$11,340	-1%	
100-51515-210-215-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$1	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51515-210-215-630003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$1	\$0	-	
100-51520-210-215-000000 - PS/INSURANCE - LIFE	\$622	\$800	\$907	\$831	\$908	0%	
100-51610-210-215-000000 - PS/MEDICARE	\$30,114	\$41,077	\$42,037	\$43,448	\$44,565	6%	
100-51610-210-215-610003 - PS/MEDICARE	\$0	\$0	\$0	\$6	\$0	-	
100-51610-210-215-610013 - PS/MEDICARE	\$0	\$0	\$0	\$12	\$0	-	
100-51610-210-215-630003 - PS/MEDICARE	\$0	\$0	\$0	\$16	\$0	-	
100-51620-210-215-000000 - PS/SOCIAL SECURITY	\$129,497	\$175,640	\$179,743	\$185,777	\$190,554	6%	
100-51620-210-215-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$24	\$0	-	
100-51620-210-215-610013 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$50	\$0	-	
100-51620-210-215-630003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$67	\$0	-	
100-51630-210-215-000000 - PS/RETIREMENT - TMRS	\$310,873	\$422,752	\$435,105	\$451,321	\$451,796	4%	
100-51630-210-215-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$56	\$0	-	
100-51630-210-215-610013 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$119	\$0	-	
100-51630-210-215-630003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$161	\$0	-	
100-51700-210-215-000000 - PS/WORKERS COMPENSATION	\$16,008	\$26,053	\$27,164	\$24,405	\$26,777	-1%	
100-51700-210-215-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$4	\$0	-	
100-51700-210-215-610013 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$9	\$0	-	
100-51700-210-215-630003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$12	\$0	-	
100-52100-210-215-000000 - SUPPLY/NON-CATEGORIZED	\$107,729	\$194,435	\$164,500	\$156,850	\$143,500	-13%	
100-52110-210-215-000000 - SUPPLY/CLEANING	\$5,540	\$6,263	\$0	\$0	\$0	-	
100-52115-210-215-000000 - SUPPLY/FOOD	\$8,060	\$8,084	\$11,100	\$11,100	\$12,300	11%	
100-52120-210-215-000000 - SUPPLY/FLEET FUEL	\$629,873	\$583,263	\$614,279	\$604,376	\$628,512	2%	
100-52130-210-215-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$10,756	\$13,668	\$9,050	\$9,050	\$7,550	-17%	
100-52135-210-215-000000 - SUPPLY/MINOR CAPITAL	\$609,869	\$480,613	\$401,325	\$66,300	\$55,700	-86%	
100-52140-210-215-000000 - SUPPLY/OFFICE	\$73,542	\$58,241	\$62,785	\$55,881	\$50,500	-20%	
100-52145-210-215-000000 - SUPPLY/PUBLIC OUTREACH	\$4,105	\$19,984	\$30,675	\$27,775	\$23,500	-23%	
100-52150-210-215-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$599,711	\$406,134	\$350,175	\$337,700	\$395,102	13%	
100-52305-210-215-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$12,200	\$0	-	
100-52310-210-215-000000 - COMPUTER EQUIP/SOFTWARE	\$182,858	\$21,893	\$13,100	\$0	\$0	-100%	
100-53100-210-215-000000 - RM/NON-CATEGORIZED	\$2,216	\$0	\$3,500	\$0	\$0	-100%	
100-53110-210-215-000000 - RM/BUILDING	\$172,499	\$181,931	\$236,795	\$233,295	\$235,400	-1%	
100-53300-210-215-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$164,038	\$128,243	\$178,115	\$0	\$0	-100%	
100-53305-210-215-000000 - RM/COMPUTER HARDWARE	\$0	\$65	\$0	\$0	\$0	-	
100-53315-210-215-000000 - RM/EQUIPMENT AND MACHINERY	\$25,215	\$31,284	\$46,580	\$35,079	\$34,980	-25%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-53320-210-215-000000 - RM/FURNITURE AND FIXTURES	\$4,944	\$1,130	\$0	\$0	\$0	-	
100-53415-210-215-000000 - RM/INFRASTRUCTURE	\$20,000	\$10,049	\$24,000	\$24,000	\$25,000	4%	
100-53425-210-215-000000 - RM/SIGNS	\$975	\$83	\$500	\$99	\$0	-100%	
100-53800-210-215-000000 - RM/MOTOR VEHICLE	\$289,174	\$317,684	\$310,000	\$250,000	\$250,000	-19%	
100-54110-210-215-000000 - MSC/ELECTRICITY SERVICE	\$140,144	\$129,593	\$168,000	\$134,179	\$151,958	-10%	
100-54140-210-215-000000 - MSC/GAS SERVICE	\$1,919	\$1,987	\$2,200	\$2,102	\$2,200	0%	
100-54150-210-215-000000 - MSC/TELECOMMUNICATIONS	\$157,739	\$177,644	\$225,446	\$225,446	\$242,723	8%	
100-54160-210-215-000000 - MSC/CABLE SERVICE	\$7,966	\$8,770	\$9,000	\$8,514	\$8,600	-4%	
100-54170-210-215-000000 - MSC/WASTE DISPOSAL	\$10,698	\$12,243	\$12,102	\$12,622	\$12,700	5%	
100-54180-210-215-000000 - MSC/WATER/WASTEWATER SERVICE	\$4,395	\$7,915	\$22,150	\$29,374	\$30,900	40%	
100-54240-210-215-000000 - MSC/LEGAL SERVICES	\$0	\$5,606	\$0	\$0	\$0	-	
100-54250-210-215-000000 - MSC/PROFESSIONAL SERVICES	\$46,552	\$108,625	\$157,704	\$166,704	\$198,770	26%	
100-54255-210-215-000000 - MSC/SHORT TERM RENTAL SERVICES	\$6,668	\$8,653	\$15,300	\$15,300	\$15,700	3%	
100-54300-210-215-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$139,025	\$110,610	-	
100-54300-210-215-225641 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$47,000	\$0	-	
100-54310-210-215-000000 - MSC/TRAINING AND TRAVEL	\$123,872	\$110,607	\$115,500	\$101,100	\$99,500	-14%	
100-54315-210-215-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,430	\$11,621	\$1,695	\$1,555	\$1,455	-14%	
100-54320-210-215-000000 - MSC/TROPHIES AND AWARDS	\$1,309	\$2,365	\$3,200	\$3,200	\$3,200	0%	
100-54510-210-215-000000 - MSC/ADVERTISING AND PROMOTION	\$26,819	\$26,774	\$36,000	\$26,000	\$36,000	0%	
100-54530-210-215-000000 - MSC/NOTICE REQUIRED BY LAW	\$445	\$845	\$1,000	\$1,000	\$1,000	0%	
100-54750-210-215-000000 - MSC/CLAIMS AND DAMAGES	\$14,412	\$25,941	\$32,000	\$32,462	\$32,000	0%	
100-56110-210-215-000000 - CAP/BUILDING	\$7,958	\$0	\$0	\$0	\$0	-	
100-56310-210-215-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$10,000	\$949,568	\$0	\$0	-100%	
100-56315-210-215-000000 - CAP/EQUIPMENT AND MACHINERY	\$44,997	\$20,783	\$0	\$164,989	\$150,000	-	
100-56800-210-215-000000 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$25,534	\$0	-	
SUPPORT SERVICES TOTAL	\$6,262,430	\$6,877,486	\$8,049,292	\$6,933,480	\$6,960,215	-14%	
POLICE DEPARTMENT TOTAL	\$36,810,377	\$37,868,965	\$41,757,744	\$39,206,429	\$43,461,585	4%	
FIRE DEPARTMENT							
FIRE ADMIN							
100-51110-250-251-000000 - PS/SALARIES	\$885,960	\$986,333	\$1,036,794	\$1,026,409	\$1,221,319	18%	
100-51140-250-251-000000 - PS/OVERTIME PAY	\$1,691	\$1,542	\$0	\$1,829	\$0	-	
100-51150-250-251-000000 - PS/LONGEVITY PAY	\$10,765	\$11,903	\$13,000	\$12,314	\$13,788	6%	
100-51160-250-251-000000 - PS/INCENTIVE PAY	\$30,185	\$30,250	\$30,120	\$31,241	\$41,160	37%	
100-51170-250-251-000000 - PS/BILINGUAL PAY	\$1,200	\$1,205	\$1,200	\$1,245	\$1,200	0%	
100-51180-250-251-000000 - PS/ASSIGNMENT PAY	\$2,324	\$5,913	\$5,900	\$6,213	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51200-250-251-000000 - PS/SEPARATION PAY	\$5,443	\$0	\$0	\$0	\$0	-	
100-51210-250-251-000000 - PS/VACATION BUY BACK	\$1,527	\$747	\$0	\$1,599	\$0	-	
100-51510-250-251-000000 - PS/INSURANCE - MEDICAL	\$69,666	\$69,306	\$64,207	\$61,145	\$69,033	8%	
100-51515-250-251-000000 - PS/INSURANCE - DENTAL	\$2,088	\$2,403	\$2,997	\$2,941	\$3,316	11%	
100-51520-250-251-000000 - PS/INSURANCE - LIFE	\$197	\$215	\$216	\$211	\$238	10%	
100-51610-250-251-000000 - PS/MEDICARE	\$13,111	\$14,464	\$15,144	\$15,341	\$18,524	22%	
100-51620-250-251-000000 - PS/SOCIAL SECURITY	\$55,913	\$61,845	\$64,751	\$65,596	\$79,203	22%	
100-51630-250-251-000000 - PS/RETIREMENT - TMRS	\$45,987	\$52,581	\$55,023	\$55,110	\$58,070	6%	
100-51640-250-251-000000 - PS/RETIREMENT - FR&R	\$94,138	\$101,527	\$106,753	\$108,001	\$132,366	24%	
100-51700-250-251-000000 - PS/WORKERS COMPENSATION	\$8,680	\$9,935	\$11,193	\$9,463	\$10,491	-6%	
100-52100-250-251-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$16	\$0	\$0	\$0	-	
100-52115-250-251-000000 - SUPPLY/FOOD	\$8,414	\$8,487	\$11,173	\$11,173	\$12,373	11%	
100-52135-250-251-000000 - SUPPLY/MINOR CAPITAL	\$4,127	\$2,524	\$3,109	\$3,109	\$3,109	0%	
100-52140-250-251-000000 - SUPPLY/OFFICE	\$3,000	\$2,300	\$3,596	\$3,596	\$3,000	-17%	
100-52145-250-251-000000 - SUPPLY/PUBLIC OUTREACH	\$2,599	\$0	\$0	\$0	\$0	-	
100-52150-250-251-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$341	\$1,028	\$1,102	\$1,102	\$1,102	0%	
100-54255-250-251-000000 - MSC/SHORT TERM RENTAL SERVICES	\$4,508	\$2,546	\$8,782	\$8,782	\$8,782	0%	
100-54310-250-251-000000 - MSC/TRAINING AND TRAVEL	\$10,078	\$16,731	\$16,890	\$16,495	\$16,691	-1%	
100-54315-250-251-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$2,859	\$2,822	\$3,661	\$3,211	\$3,661	0%	
100-54320-250-251-000000 - MSC/TROPHIES AND AWARDS	\$5,198	\$6,583	\$7,030	\$6,284	\$7,030	0%	
FIRE ADMIN TOTAL	\$1,269,999	\$1,393,204	\$1,462,641	\$1,452,410	\$1,704,456	17%	
FIRE OPERATIONS							
100-51110-250-252-000000 - PS/SALARIES	\$14,804,655	\$16,098,395	\$17,212,507	\$17,692,286	\$19,791,608	15%	
100-51110-250-252-299992 - PS/SALARIES	\$0	\$0	\$0	\$5,184	\$0	-	
100-51110-250-252-299994 - PS/SALARIES	\$0	\$0	\$0	\$29,761	\$0	-	
100-51110-250-252-650001 - PS/SALARIES	\$0	\$0	\$0	\$83,308	\$0	-	
100-51110-250-252-650004 - PS/SALARIES	\$0	\$0	\$0	\$23,169	\$0	-	
100-51110-250-252-650005 - PS/SALARIES	\$0	\$0	\$0	\$7,130	\$0	-	
100-51140-250-252-000000 - PS/OVERTIME PAY	\$1,558,119	\$1,723,587	\$514,890	\$790,088	\$514,890	0%	
100-51140-250-252-299992 - PS/OVERTIME PAY	\$0	\$0	\$0	\$19,366	\$0	-	
100-51140-250-252-299994 - PS/OVERTIME PAY	\$0	\$0	\$0	\$79,405	\$0	-	
100-51140-250-252-610003 - PS/OVERTIME PAY	\$0	\$0	\$0	\$417	\$0	-	
100-51140-250-252-650001 - PS/OVERTIME PAY	\$0	\$0	\$0	\$1,177	\$0	-	
100-51140-250-252-650002 - PS/OVERTIME PAY	\$0	\$0	\$0	\$311	\$0	-	
100-51150-250-252-000000 - PS/LONGEVITY PAY	\$105,758	\$106,943	\$124,884	\$107,966	\$139,080	11%	
100-51160-250-252-000000 - PS/INCENTIVE PAY	\$1,011,576	\$983,393	\$1,008,180	\$1,012,833	\$1,202,700	19%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51160-250-252-650001 - PS/INCENTIVE PAY	\$0	\$0	\$0	\$700	\$0	-	
100-51170-250-252-000000 - PS/BILINGUAL PAY	\$1,855	\$1,405	\$1,200	\$1,859	\$1,800	50%	
100-51180-250-252-000000 - PS/ASSIGNMENT PAY	\$268,495	\$510,324	\$495,974	\$504,092	\$547,500	10%	
100-51180-250-252-650001 - PS/ASSIGNMENT PAY	\$0	\$0	\$0	\$832	\$0	-	
100-51180-250-252-650002 - PS/ASSIGNMENT PAY	\$0	\$0	\$0	\$25	\$0	-	
100-51200-250-252-000000 - PS/SEPARATION PAY	\$552,239	\$239,086	\$0	\$117,793	\$0	-	
100-51210-250-252-000000 - PS/VACATION BUY BACK	\$2,368	\$769	\$5,400	\$1,600	\$5,400	0%	
100-51510-250-252-000000 - PS/INSURANCE - MEDICAL	\$1,246,626	\$1,292,942	\$1,296,552	\$1,312,275	\$1,481,056	14%	
100-51510-250-252-299992 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$745	\$0	-	
100-51510-250-252-299994 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$1,559	\$0	-	
100-51510-250-252-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$27	\$0	-	
100-51510-250-252-650001 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$4,148	\$0	-	
100-51510-250-252-650002 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$41	\$0	-	
100-51510-250-252-650004 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$1,320	\$0	-	
100-51510-250-252-650005 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$473	\$0	-	
100-51515-250-252-000000 - PS/INSURANCE - DENTAL	\$46,738	\$54,381	\$67,332	\$68,032	\$74,752	11%	
100-51515-250-252-299992 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$57	\$0	-	
100-51515-250-252-299994 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$80	\$0	-	
100-51515-250-252-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$1	\$0	-	
100-51515-250-252-650001 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$199	\$0	-	
100-51515-250-252-650002 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$2	\$0	-	
100-51515-250-252-650004 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$70	\$0	-	
100-51515-250-252-650005 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$23	\$0	-	
100-51520-250-252-000000 - PS/INSURANCE - LIFE	\$4,505	\$4,622	\$4,730	\$4,718	\$5,228	11%	
100-51520-250-252-299992 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$4	\$0	-	
100-51520-250-252-299994 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$5	\$0	-	
100-51520-250-252-650001 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$14	\$0	-	
100-51520-250-252-650004 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$5	\$0	-	
100-51520-250-252-650005 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$2	\$0	-	
100-51610-250-252-000000 - PS/MEDICARE	\$258,922	\$278,457	\$273,676	\$288,743	\$321,944	18%	
100-51610-250-252-299992 - PS/MEDICARE	\$0	\$0	\$0	\$369	\$0	-	
100-51610-250-252-299994 - PS/MEDICARE	\$0	\$0	\$0	\$1,602	\$0	-	
100-51610-250-252-610003 - PS/MEDICARE	\$0	\$0	\$0	\$6	\$0	-	
100-51610-250-252-650001 - PS/MEDICARE	\$0	\$0	\$0	\$1,238	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51610-250-252-650002 - PS/MEDICARE	\$0	\$0	\$0	\$5	\$0	-	
100-51610-250-252-650004 - PS/MEDICARE	\$0	\$0	\$0	\$351	\$0	-	
100-51610-250-252-650005 - PS/MEDICARE	\$0	\$0	\$0	\$108	\$0	-	
100-51620-250-252-000000 - PS/SOCIAL SECURITY	\$1,101,273	\$1,190,027	\$1,170,199	\$1,231,983	\$1,376,585	18%	
100-51620-250-252-299992 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$1,357	\$0	-	
100-51620-250-252-299994 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$6,850	\$0	-	
100-51620-250-252-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$28	\$0	-	
100-51620-250-252-650001 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$5,292	\$0	-	
100-51620-250-252-650002 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$21	\$0	-	
100-51620-250-252-650004 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$1,500	\$0	-	
100-51620-250-252-650005 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$462	\$0	-	
100-51630-250-252-000000 - PS/RETIREMENT - TMRS	\$8	\$0	\$0	\$0	\$0	-	
100-51640-250-252-000000 - PS/RETIREMENT - FR&R	\$2,630,155	\$2,846,378	\$2,904,458	\$2,983,693	\$3,330,447	15%	
100-51640-250-252-299992 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$1,342	\$0	-	
100-51640-250-252-299994 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$6,581	\$0	-	
100-51640-250-252-610003 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$67	\$0	-	
100-51640-250-252-650001 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$12,903	\$0	-	
100-51640-250-252-650002 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$54	\$0	-	
100-51640-250-252-650004 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$3,700	\$0	-	
100-51640-250-252-650005 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$1,141	\$0	-	
100-51700-250-252-000000 - PS/WORKERS COMPENSATION	\$238,628	\$269,388	\$294,318	\$255,475	\$254,180	-14%	
100-51700-250-252-299992 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$297	\$0	-	
100-51700-250-252-299994 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$1,166	\$0	-	
100-51700-250-252-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$5	\$0	-	
100-51700-250-252-650001 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$1,087	\$0	-	
100-51700-250-252-650002 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$4	\$0	-	
100-51700-250-252-650004 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$290	\$0	-	
100-51700-250-252-650005 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$94	\$0	-	
100-52100-250-252-000000 - SUPPLY/NON-CATEGORIZED	\$40,423	\$78,381	\$60,000	\$60,000	\$60,000	0%	
100-52110-250-252-000000 - SUPPLY/CLEANING	\$28,006	\$38,754	\$45,000	\$45,000	\$45,000	0%	
100-52115-250-252-000000 - SUPPLY/FOOD	\$1,619	\$353	\$1,642	\$1,642	\$2,085	27%	
100-52120-250-252-000000 - SUPPLY/FLEET FUEL	\$339,353	\$280,128	\$375,848	\$300,000	\$320,000	-15%	
100-52130-250-252-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$425,785	\$425,301	\$475,910	\$475,704	\$477,710	0%	
100-52135-250-252-000000 - SUPPLY/MINOR CAPITAL	\$116,585	\$239,340	\$303,623	\$292,637	\$287,422	-5%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-52140-250-252-000000 - SUPPLY/OFFICE	\$15,591	\$15,584	\$18,877	\$18,877	\$19,265	2%	
100-52150-250-252-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$381,914	\$553,089	\$609,668	\$609,668	\$637,047	4%	
100-52310-250-252-000000 - COMPUTER EQUIP/SOFTWARE	\$3,637	\$0	\$0	\$0	\$0	-	
100-53100-250-252-000000 - RM/NON-CATEGORIZED	\$0	\$0	\$0	\$3,000	\$3,000	-	
100-53110-250-252-000000 - RM/BUILDING	\$7,247	\$8,541	\$3,771	\$5,050	\$6,000	59%	
100-53300-250-252-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$253	\$2,560	\$2,862	\$0	\$0	-100%	
100-53305-250-252-000000 - RM/COMPUTER HARDWARE	\$268	\$0	\$1,970	\$1,970	\$1,500	-24%	
100-53315-250-252-000000 - RM/EQUIPMENT AND MACHINERY	\$116,525	\$232,188	\$195,977	\$195,977	\$519,887	165%	
100-53800-250-252-000000 - RM/MOTOR VEHICLE	\$531,805	\$357,168	\$342,813	\$350,000	\$355,000	4%	
100-54110-250-252-000000 - MSC/ELECTRICITY SERVICE	\$88,238	\$84,616	\$90,000	\$92,286	\$114,514	27%	
100-54140-250-252-000000 - MSC/GAS SERVICE	\$24,990	\$19,862	\$28,944	\$26,583	\$27,400	-5%	
100-54150-250-252-000000 - MSC/TELECOMMUNICATIONS	\$56,476	\$59,422	\$63,702	\$67,840	\$67,900	7%	
100-54160-250-252-000000 - MSC/CABLE SERVICE	\$17,913	\$19,811	\$18,500	\$19,520	\$21,500	16%	
100-54170-250-252-000000 - MSC/WASTE DISPOSAL	\$16,725	\$18,224	\$18,204	\$18,305	\$19,800	9%	
100-54180-250-252-000000 - MSC/WATER/WASTEWATER SERVICE	\$6,842	\$8,338	\$16,000	\$16,228	\$18,200	14%	
100-54250-250-252-000000 - MSC/PROFESSIONAL SERVICES	\$149,957	\$340,719	\$477,870	\$483,913	\$500,597	5%	
100-54255-250-252-000000 - MSC/SHORT TERM RENTAL SERVICES	\$1,640	\$1,599	\$2,000	\$4,000	\$2,000	0%	
100-54300-250-252-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$3,484	\$3,589	-	
100-54310-250-252-000000 - MSC/TRAINING AND TRAVEL	\$73,491	\$111,184	\$116,667	\$118,736	\$121,549	4%	
100-54315-250-252-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$5,023	\$6,759	\$9,742	\$9,390	\$9,742	0%	
100-54530-250-252-000000 - MSC/NOTICE REQUIRED BY LAW	\$535	\$0	\$1,050	\$1,050	\$1,050	0%	
100-54750-250-252-000000 - MSC/CLAIMS AND DAMAGES	\$3,602	\$7,671	\$10,200	\$13,076	\$12,000	18%	
100-55200-250-252-000000 - DE/REFUSE DISPOSAL COSTS	\$3,101	\$4,970	\$4,620	\$7,120	\$7,120	54%	
100-55800-250-252-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$510,349	\$0	\$0	-100%	
100-55850-250-252-000000 - DE/COLLECTION EXPENSE	\$0	\$0	\$166,376	\$200,000	\$200,000	20%	
100-56315-250-252-000000 - CAP/EQUIPMENT AND MACHINERY	\$173,643	\$200,922	\$262,409	\$260,724	\$262,409	0%	
100-56320-250-252-000000 - CAP/FURNITURE AND FIXTURES	\$0	\$0	\$0	\$368,788	\$0	-	
100-56800-250-252-000000 - CAP/MOTOR VEHICLE	\$0	\$24,345	\$0	\$0	\$0	-	
FIRE OPERATIONS TOTAL	\$26,463,106	\$28,739,927	\$29,608,894	\$30,751,484	\$33,170,456	12%	
FIRE SUPPORT							
100-51110-250-253-000000 - PS/SALARIES	\$877,708	\$836,607	\$820,897	\$1,068,062	\$1,066,563	30%	
100-51110-250-253-299992 - PS/SALARIES	\$0	\$0	\$0	\$366	\$0	-	
100-51140-250-253-000000 - PS/OVERTIME PAY	\$89,276	\$59,341	\$55,055	\$119,343	\$55,055	0%	
100-51140-250-253-299992 - PS/OVERTIME PAY	\$0	\$0	\$0	\$676	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51150-250-253-000000 - PS/LONGEVITY PAY	\$10,999	\$10,786	\$10,348	\$13,363	\$13,908	34%	
100-51160-250-253-000000 - PS/INCENTIVE PAY	\$65,675	\$58,238	\$47,220	\$76,726	\$73,140	55%	
100-51180-250-253-000000 - PS/ASSIGNMENT PAY	\$9,591	\$9,810	\$7,200	\$9,943	\$0	-100%	
100-51200-250-253-000000 - PS/SEPARATION PAY	\$0	\$23,598	\$0	\$0	\$0	-	
100-51210-250-253-000000 - PS/VACATION BUY BACK	\$1,558	\$2,354	\$0	\$1,600	\$0	-	
100-51510-250-253-000000 - PS/INSURANCE - MEDICAL	\$79,245	\$79,905	\$63,593	\$84,344	\$79,526	25%	
100-51510-250-253-299992 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$68	\$0	-	
100-51515-250-253-000000 - PS/INSURANCE - DENTAL	\$2,802	\$2,868	\$3,186	\$4,175	\$4,034	27%	
100-51515-250-253-299992 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$3	\$0	-	
100-51520-250-253-000000 - PS/INSURANCE - LIFE	\$259	\$230	\$216	\$266	\$260	20%	
100-51610-250-253-000000 - PS/MEDICARE	\$14,552	\$13,901	\$13,105	\$19,981	\$17,526	34%	
100-51610-250-253-299992 - PS/MEDICARE	\$0	\$0	\$0	\$15	\$0	-	
100-51620-250-253-000000 - PS/SOCIAL SECURITY	\$62,224	\$59,436	\$56,037	\$85,436	\$74,938	34%	
100-51620-250-253-299992 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$65	\$0	-	
100-51630-250-253-000000 - PS/RETIREMENT - TMRS	\$7,325	\$7,663	\$7,929	\$7,904	\$8,416	6%	
100-51640-250-253-000000 - PS/RETIREMENT - FR&R	\$152,780	\$140,062	\$132,995	\$206,812	\$172,713	30%	
100-51640-250-253-299992 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$61	\$0	-	
100-51700-250-253-000000 - PS/WORKERS COMPENSATION	\$13,362	\$13,578	\$13,531	\$16,834	\$13,238	-2%	
100-51700-250-253-299992 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$14	\$0	-	
100-52100-250-253-000000 - SUPPLY/NON-CATEGORIZED	\$5,083	\$13,698	\$12,000	\$11,215	\$0	-100%	
100-52115-250-253-000000 - SUPPLY/FOOD	\$184	\$390	\$267	\$267	\$0	-100%	
100-52120-250-253-000000 - SUPPLY/FLEET FUEL	\$5,313	\$4,475	\$9,450	\$9,450	\$0	-100%	
100-52127-250-253-000000 - SUPPLY/FIRE ACADEMY	\$0	\$0	\$0	\$0	\$141,637	-	
100-52135-250-253-000000 - SUPPLY/MINOR CAPITAL	\$4,812	\$4,780	\$5,537	\$8,537	\$8,540	54%	
100-52140-250-253-000000 - SUPPLY/OFFICE	\$2,987	\$3,953	\$4,410	\$4,410	\$4,410	0%	
100-52145-250-253-000000 - SUPPLY/PUBLIC OUTREACH	\$110	\$0	\$0	\$0	\$0	-	
100-52150-250-253-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$23,754	\$71,860	\$84,460	\$84,460	\$0	-100%	
100-52310-250-253-000000 - COMPUTER EQUIP/SOFTWARE	\$425	\$0	\$0	\$0	\$0	-	
100-53300-250-253-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$3,276	\$3,387	\$4,028	\$0	\$0	-100%	
100-54250-250-253-000000 - MSC/PROFESSIONAL SERVICES	\$13,601	\$13,812	\$19,516	\$19,516	\$19,516	0%	
100-54300-250-253-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$3,907	\$4,228	-	
100-54310-250-253-000000 - MSC/TRAINING AND TRAVEL	\$7,029	\$12,468	\$27,517	\$30,328	\$13,311	-52%	
100-54320-250-253-000000 - MSC/TROPHIES AND AWARDS	\$398	\$351	\$420	\$420	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54510-250-253-000000 - MSC/ADVERTISING AND PROMOTION	\$0	\$220	\$1,291	\$1,291	\$1,651	28%	
100-54520-250-253-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$0	\$958	\$958	\$398	-58%	
FIRE SUPPORT TOTAL	\$1,454,329	\$1,447,769	\$1,401,166	\$1,890,816	\$1,773,008	27%	
FIRE PREVENTION							
100-51110-250-254-000000 - PS/SALARIES	\$419,471	\$427,057	\$451,015	\$441,717	\$486,422	8%	
100-51110-250-254-650004 - PS/SALARIES	\$0	\$0	\$0	\$1,736	\$0	-	
100-51110-250-254-650005 - PS/SALARIES	\$0	\$0	\$0	\$1,146	\$0	-	
100-51140-250-254-000000 - PS/OVERTIME PAY	\$35,089	\$38,254	\$55,055	\$70,671	\$55,055	0%	
100-51150-250-254-000000 - PS/LONGEVITY PAY	\$9,027	\$6,763	\$5,965	\$4,831	\$5,688	-5%	
100-51160-250-254-000000 - PS/INCENTIVE PAY	\$23,858	\$24,616	\$23,220	\$26,442	\$28,140	21%	
100-51170-250-254-000000 - PS/BILINGUAL PAY	\$600	\$600	\$600	\$621	\$600	0%	
100-51180-250-254-000000 - PS/ASSIGNMENT PAY	\$6,593	\$6,919	\$7,800	\$6,013	\$7,800	0%	
100-51200-250-254-000000 - PS/SEPARATION PAY	\$0	\$106,361	\$0	\$0	\$0	-	
100-51210-250-254-000000 - PS/VACATION BUY BACK	\$1,597	\$777	\$0	\$2,399	\$0	-	
100-51510-250-254-000000 - PS/INSURANCE - MEDICAL	\$26,276	\$32,140	\$36,358	\$35,085	\$36,415	0%	
100-51510-250-254-650004 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$84	\$0	-	
100-51510-250-254-650005 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$65	\$0	-	
100-51515-250-254-000000 - PS/INSURANCE - DENTAL	\$1,165	\$1,332	\$1,713	\$1,658	\$1,703	-1%	
100-51515-250-254-650004 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$5	\$0	-	
100-51515-250-254-650005 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$3	\$0	-	
100-51520-250-254-000000 - PS/INSURANCE - LIFE	\$108	\$107	\$108	\$105	\$108	0%	
100-51610-250-254-000000 - PS/MEDICARE	\$7,046	\$8,611	\$7,587	\$7,588	\$8,464	12%	
100-51610-250-254-650004 - PS/MEDICARE	\$0	\$0	\$0	\$26	\$0	-	
100-51610-250-254-650005 - PS/MEDICARE	\$0	\$0	\$0	\$17	\$0	-	
100-51620-250-254-000000 - PS/SOCIAL SECURITY	\$30,129	\$36,427	\$32,442	\$32,447	\$36,190	12%	
100-51620-250-254-650004 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$113	\$0	-	
100-51620-250-254-650005 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$72	\$0	-	
100-51630-250-254-000000 - PS/RETIREMENT - TMRS	\$7,833	\$7,182	\$5,391	\$5,377	\$13,770	155%	
100-51640-250-254-000000 - PS/RETIREMENT - FR&R	\$66,476	\$71,585	\$76,032	\$77,378	\$73,506	-3%	
100-51640-250-254-650004 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$280	\$0	-	
100-51640-250-254-650005 - PS/RETIREMENT - FR&R	\$0	\$0	\$0	\$183	\$0	-	
100-51700-250-254-000000 - PS/WORKERS COMPENSATION	\$5,855	\$8,258	\$7,742	\$6,364	\$6,279	-19%	
100-51700-250-254-650004 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$22	\$0	-	
100-51700-250-254-650005 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$14	\$0	-	
100-52100-250-254-000000 - SUPPLY/NON-CATEGORIZED	\$2,343	\$1,855	\$4,485	\$4,485	\$4,510	1%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-52135-250-254-000000 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$0	\$1,600	-	
100-52140-250-254-000000 - SUPPLY/OFFICE	\$1,343	\$784	\$1,306	\$1,306	\$1,306	0%	
100-52150-250-254-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$2,086	\$4,946	\$5,800	\$5,800	\$5,800	0%	
100-52305-250-254-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$1,600	\$0	-	
100-52310-250-254-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$1,570	\$1,600	\$0	\$0	-100%	
100-53300-250-254-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$1,195	\$0	\$1,218	\$0	\$0	-100%	
100-54245-250-254-000000 - MSC/MERCHANT SERVICES	\$750	\$721	\$917	\$917	\$1,000	9%	
100-54250-250-254-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$174	\$140	\$740	\$740	429%	
100-54310-250-254-000000 - MSC/TRAINING AND TRAVEL	\$2,385	\$5,920	\$5,753	\$5,753	\$5,753	0%	
100-54315-250-254-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,952	\$1,929	\$2,103	\$2,103	\$2,113	0%	
100-55830-250-254-000000 - DE/CASH OVER/SHORT	-\$100	\$0	\$0	\$0	\$0	-	
FIRE PREVENTION TOTAL	\$653,079	\$794,886	\$734,350	\$745,166	\$782,962	7%	
EMERG MGMT/HOMELAND SECURITY							
100-51110-250-255-000000 - PS/SALARIES	\$137,333	\$97,188	\$187,527	\$150,522	\$207,971	11%	
100-51150-250-255-000000 - PS/LONGEVITY PAY	\$259	\$901	\$2,186	\$128	\$1,782	-18%	
100-51200-250-255-000000 - PS/SEPARATION PAY	\$1,555	\$8,141	\$0	\$0	\$0	-	
100-51510-250-255-000000 - PS/INSURANCE - MEDICAL	\$20,120	\$12,646	\$18,095	\$7,263	\$13,267	-27%	
100-51515-250-255-000000 - PS/INSURANCE - DENTAL	\$446	\$283	\$840	\$308	\$577	-31%	
100-51520-250-255-000000 - PS/INSURANCE - LIFE	\$41	\$25	\$59	\$40	\$60	2%	
100-51610-250-255-000000 - PS/MEDICARE	\$1,941	\$1,526	\$2,739	\$2,034	\$3,042	11%	
100-51620-250-255-000000 - PS/SOCIAL SECURITY	\$8,300	\$6,524	\$11,714	\$8,697	\$13,005	11%	
100-51630-250-255-000000 - PS/RETIREMENT - TMRS	\$20,561	\$15,512	\$27,812	\$22,108	\$30,834	11%	
100-51700-250-255-000000 - PS/WORKERS COMPENSATION	\$124	\$105	\$876	\$155	\$207	-76%	
100-52100-250-255-000000 - SUPPLY/NON-CATEGORIZED	\$3,472	\$1,308	\$1,000	\$1,000	\$1,000	0%	
100-52115-250-255-000000 - SUPPLY/FOOD	\$2,625	\$5,026	\$2,600	\$1,500	\$2,500	-4%	
100-52120-250-255-000000 - SUPPLY/FLEET FUEL	\$3,259	\$2,072	\$6,522	\$3,635	\$3,635	-44%	
100-52135-250-255-000000 - SUPPLY/MINOR CAPITAL	\$4,229	\$855	\$8,500	\$8,500	\$0	-100%	
100-52140-250-255-000000 - SUPPLY/OFFICE	\$2,721	\$4,641	\$2,822	\$2,822	\$2,822	0%	
100-52145-250-255-000000 - SUPPLY/PUBLIC OUTREACH	\$2,796	\$15,610	\$17,000	\$17,000	\$19,000	12%	
100-52150-250-255-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$143	\$487	\$1,300	\$1,300	\$1,300	0%	
100-52305-250-255-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$1,280	\$0	-	
100-52310-250-255-000000 - COMPUTER EQUIP/SOFTWARE	\$7,201	\$1,488	\$1,280	\$0	\$0	-100%	
100-53110-250-255-000000 - RM/BUILDING	\$4,984	\$0	\$0	\$0	\$0	-	
100-53300-250-255-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$2,130	\$3,360	\$4,200	\$0	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-53315-250-255-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$0	\$500	\$500	\$500	0%	
100-53415-250-255-000000 - RM/INFRASTRUCTURE	\$28,697	\$29,834	\$32,000	\$32,000	\$32,000	0%	
100-53800-250-255-000000 - RM/MOTOR VEHICLE	\$2,393	\$2,878	\$4,750	\$4,750	\$4,750	0%	
100-54110-250-255-000000 - MSC/ELECTRICITY SERVICE	\$3,171	\$2,893	\$3,500	\$2,918	\$3,305	-6%	
100-54150-250-255-000000 - MSC/TELECOMMUNICATIONS	\$2,812	\$1,931	\$4,574	\$2,394	\$2,400	-48%	
100-54250-250-255-000000 - MSC/PROFESSIONAL SERVICES	\$29,285	\$26,551	\$45,556	\$44,056	\$45,287	-1%	
100-54255-250-255-000000 - MSC/SHORT TERM RENTAL SERVICES	\$850	\$842	\$4,500	\$4,500	\$4,500	0%	
100-54300-250-255-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$4,200	\$4,200	-	
100-54300-250-255-225504 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$5,255	\$12,300	-	
100-54310-250-255-000000 - MSC/TRAINING AND TRAVEL	\$19,983	\$10,006	\$12,700	\$13,000	\$13,000	2%	
100-54315-250-255-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,258	\$848	\$1,875	\$1,875	\$2,075	11%	
100-54320-250-255-000000 - MSC/TROPHIES AND AWARDS	\$30	\$150	\$1,000	\$1,000	\$1,000	0%	
100-54510-250-255-000000 - MSC/ADVERTISING AND PROMOTION	\$0	\$0	\$0	\$512	\$512	-	
100-54510-250-255-224501 - MSC/ADVERTISING AND PROMOTION	\$0	\$0	\$0	\$3,689	\$0	-	
100-54520-250-255-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$1,469	\$294	\$300	\$300	\$300	0%	
100-56315-250-255-000000 - CAP/EQUIPMENT AND MACHINERY	\$16,984	\$10,953	\$10,000	\$10,000	\$10,000	0%	
EMERG MGMT/HOMELAND SECURITY TOTAL	\$331,171	\$264,876	\$418,327	\$359,241	\$437,131	5%	
FIRE DEPARTMENT TOTAL	\$30,171,686	\$32,640,663	\$33,625,378	\$35,199,117	\$37,868,013	13%	
ANIMAL SERVICES							
ANIMAL SERVICES ADMIN							
100-51110-280-281-000000 - PS/SALARIES	\$956,139	\$1,029,400	\$1,326,936	\$1,086,088	\$1,349,816	2%	
100-51140-280-281-000000 - PS/OVERTIME PAY	\$37,767	\$43,370	\$31,000	\$52,254	\$31,000	0%	
100-51150-280-281-000000 - PS/LONGEVITY PAY	\$2,056	\$2,630	\$4,416	\$3,258	\$5,268	19%	
100-51160-280-281-000000 - PS/INCENTIVE PAY	\$2,090	\$2,191	\$1,800	\$2,925	\$3,240	80%	
100-51170-280-281-000000 - PS/BILINGUAL PAY	\$594	\$0	\$0	\$563	\$600	-	
100-51190-280-281-000000 - PS/ON CALL PAY	\$3,872	\$4,103	\$3,779	\$4,197	\$3,779	0%	
100-51200-280-281-000000 - PS/SEPARATION PAY	\$10,152	\$8,969	\$0	\$5,673	\$0	-	
100-51210-280-281-000000 - PS/VACATION BUY BACK	\$0	\$0	\$600	\$0	\$600	0%	
100-51510-280-281-000000 - PS/INSURANCE - MEDICAL	\$168,659	\$140,654	\$75,940	\$121,014	\$153,264	102%	
100-51515-280-281-000000 - PS/INSURANCE - DENTAL	\$3,880	\$4,358	\$6,809	\$6,438	\$7,783	14%	
100-51520-280-281-000000 - PS/INSURANCE - LIFE	\$481	\$514	\$648	\$551	\$648	0%	
100-51610-280-281-000000 - PS/MEDICARE	\$14,359	\$15,373	\$19,237	\$16,426	\$20,218	5%	
100-51620-280-281-000000 - PS/SOCIAL SECURITY	\$61,439	\$65,731	\$82,255	\$70,237	\$86,447	5%	
100-51630-280-281-000000 - PS/RETIREMENT - TMRS	\$149,470	\$159,299	\$200,626	\$169,487	\$204,963	2%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-51700-280-281-000000 - PS/WORKERS COMPENSATION	\$13,451	\$15,611	\$20,834	\$16,393	\$19,913	-4%	
100-52100-280-281-000000 - SUPPLY/NON-CATEGORIZED	\$43,739	\$48,977	\$45,000	\$45,000	\$45,000	0%	
100-52110-280-281-000000 - SUPPLY/CLEANING	\$20,265	\$24,570	\$26,250	\$26,250	\$26,250	0%	
100-52115-280-281-000000 - SUPPLY/FOOD	\$512	\$1,570	\$0	\$1,000	\$0	-	
100-52120-280-281-000000 - SUPPLY/FLEET FUEL	\$29,015	\$27,789	\$34,422	\$34,000	\$35,500	3%	
100-52130-280-281-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$39,991	\$48,913	\$46,000	\$46,000	\$56,000	22%	
100-52135-280-281-000000 - SUPPLY/MINOR CAPITAL	\$10,787	\$3,400	\$3,500	\$3,500	\$200	-94%	
100-52140-280-281-000000 - SUPPLY/OFFICE	\$6,994	\$7,161	\$9,000	\$10,000	\$10,000	11%	
100-52145-280-281-000000 - SUPPLY/PUBLIC OUTREACH	\$984	\$1,098	\$2,200	\$2,200	\$2,700	23%	
100-52150-280-281-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$24,452	\$23,644	\$22,533	\$16,533	\$22,533	0%	
100-52310-280-281-000000 - COMPUTER EQUIP/SOFTWARE	\$42,014	\$2,676	\$0	\$0	\$0	-	
100-53110-280-281-000000 - RM/BUILDING	\$11,146	\$25,976	\$21,616	\$31,259	\$21,616	0%	
100-53315-280-281-000000 - RM/EQUIPMENT AND MACHINERY	\$2,867	\$2,896	\$2,995	\$1,995	\$1,995	-33%	
100-53320-280-281-000000 - RM/FURNITURE AND FIXTURES	\$0	\$5,375	\$0	\$0	\$0	-	
100-53415-280-281-000000 - RM/INFRASTRUCTURE	\$5,318	\$2,764	\$2,000	\$2,000	\$2,000	0%	
100-53800-280-281-000000 - RM/MOTOR VEHICLE	\$6,441	\$13,626	\$11,000	\$6,000	\$8,000	-27%	
100-54110-280-281-000000 - MSC/ELECTRICITY SERVICE	\$13,585	\$17,877	\$32,500	\$18,289	\$20,713	-36%	
100-54140-280-281-000000 - MSC/GAS SERVICE	\$21,229	\$20,984	\$26,000	\$20,532	\$21,200	-18%	
100-54150-280-281-000000 - MSC/TELECOMMUNICATIONS	\$9,972	\$10,432	\$10,728	\$11,090	\$11,100	3%	
100-54170-280-281-000000 - MSC/WASTE DISPOSAL	\$5,172	\$6,270	\$5,886	\$7,609	\$7,700	31%	
100-54180-280-281-000000 - MSC/WATER/WASTEWATER SERVICE	\$2,126	\$2,423	\$12,500	\$3,795	\$4,000	-68%	
100-54190-280-281-000000 - MSC/INTERNET SERVICE	\$1,088	\$2,388	\$2,900	\$2,775	\$2,800	-3%	
100-54245-280-281-000000 - MSC/MERCHANT SERVICES	\$2,879	\$3,271	\$3,604	\$3,604	\$3,800	5%	
100-54250-280-281-000000 - MSC/PROFESSIONAL SERVICES	\$24,104	\$25,575	\$25,339	\$57,814	\$25,339	0%	
100-54260-280-281-000000 - MSC/VETERINARY SERVICES	\$65,070	\$0	\$0	\$9,643	\$0	-	
100-54310-280-281-000000 - MSC/TRAINING AND TRAVEL	\$5,317	\$5,075	\$11,250	\$5,250	\$11,250	0%	
100-54315-280-281-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$450	\$0	\$0	\$0	\$0	-	
100-54510-280-281-000000 - MSC/ADVERTISING AND PROMOTION	\$851	\$705	\$0	\$0	\$0	-	
100-54530-280-281-000000 - MSC/NOTICE REQUIRED BY LAW	\$307	\$0	\$0	\$0	\$0	-	
100-55200-280-281-000000 - DE/REFUSE DISPOSAL COSTS	\$0	\$0	\$0	\$12,000	\$0	-	
100-56315-280-281-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$3,450	\$0	\$186,000	\$0	-	
ANIMAL SERVICES ADMIN TOTAL	\$1,821,082	\$1,831,087	\$2,132,103	\$2,119,642	\$2,227,235	4%	
ANIMAL SERVICES TOTAL	\$1,821,082	\$1,831,087	\$2,132,103	\$2,119,642	\$2,227,235	4%	
FINANCE-MUNICIPAL COURT							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
MUNICIPAL COURT ADMIN							
100-51110-270-271-000000 - PS/SALARIES	\$893,312	\$971,274	\$1,086,844	\$917,937	\$1,169,647	8%	
100-51140-270-271-000000 - PS/OVERTIME PAY	\$2,805	\$2,848	\$0	\$490	\$0	-	
100-51150-270-271-000000 - PS/LONGEVITY PAY	\$6,080	\$6,494	\$7,848	\$7,300	\$10,080	28%	
100-51160-270-271-000000 - PS/INCENTIVE PAY	\$592	\$1,074	\$2,880	\$1,245	\$1,200	-58%	
100-51170-270-271-000000 - PS/BILINGUAL PAY	\$1,200	\$1,596	\$1,200	\$1,868	\$1,800	50%	
100-51200-270-271-000000 - PS/SEPARATION PAY	\$4,422	\$4,605	\$0	\$1,635	\$0	-	
100-51510-270-271-000000 - PS/INSURANCE - MEDICAL	\$110,645	\$111,563	\$115,943	\$88,774	\$126,215	9%	
100-51515-270-271-000000 - PS/INSURANCE - DENTAL	\$3,709	\$4,594	\$5,912	\$4,371	\$5,973	1%	
100-51520-270-271-000000 - PS/INSURANCE - LIFE	\$389	\$431	\$454	\$376	\$497	9%	
100-51610-270-271-000000 - PS/MEDICARE	\$12,677	\$13,863	\$15,411	\$13,063	\$17,150	11%	
100-51620-270-271-000000 - PS/SOCIAL SECURITY	\$54,492	\$59,276	\$65,894	\$55,854	\$73,330	11%	
100-51630-270-271-000000 - PS/RETIREMENT - TMRS	\$133,748	\$144,113	\$161,080	\$136,547	\$173,861	8%	
100-51700-270-271-000000 - PS/WORKERS COMPENSATION	\$1,829	\$1,935	\$2,563	\$1,170	\$2,629	3%	
100-52100-270-271-000000 - SUPPLY/NON-CATEGORIZED	\$148	\$2,647	\$5,689	\$3,289	\$5,979	5%	
100-52110-270-271-000000 - SUPPLY/CLEANING	\$139	\$231	\$300	\$323	\$400	33%	
100-52115-270-271-000000 - SUPPLY/FOOD	\$944	\$1,217	\$2,400	\$2,400	\$4,690	95%	
100-52120-270-271-000000 - SUPPLY/FLEET FUEL	\$1,290	\$896	\$2,400	\$1,500	\$2,053	-14%	
100-52130-270-271-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$0	\$92	\$0	\$0	-100%	
100-52135-270-271-000000 - SUPPLY/MINOR CAPITAL	\$2,315	\$39,697	\$17,955	\$4,356	\$17,728	-1%	
100-52140-270-271-000000 - SUPPLY/OFFICE	\$8,464	\$12,322	\$15,610	\$15,150	\$17,622	13%	
100-52145-270-271-000000 - SUPPLY/PUBLIC OUTREACH	\$328	\$647	\$450	\$450	\$450	0%	
100-52150-270-271-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$1,353	\$6,939	\$7,685	\$7,560	\$8,675	13%	
100-52310-270-271-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$12,884	\$0	\$0	\$0	-	
100-53100-270-271-000000 - RM/NON-CATEGORIZED	\$0	\$0	\$700	\$700	\$700	0%	
100-53110-270-271-000000 - RM/BUILDING	\$0	\$0	\$4,050	\$17,634	\$0	-100%	
100-53425-270-271-000000 - RM/SIGNS	\$0	\$250	\$0	\$0	\$0	-	
100-53800-270-271-000000 - RM/MOTOR VEHICLE	\$1,132	\$1,318	\$2,500	\$1,000	\$1,200	-52%	
100-54110-270-271-000000 - MSC/ELECTRICITY SERVICE	\$16,065	\$15,530	\$18,000	\$15,964	\$18,080	0%	
100-54140-270-271-000000 - MSC/GAS SERVICE	\$2,420	\$2,238	\$2,400	\$2,601	\$2,700	13%	
100-54150-270-271-000000 - MSC/TELECOMMUNICATIONS	\$1,184	\$1,730	\$2,308	\$1,905	\$2,000	-13%	
100-54180-270-271-000000 - MSC/WATER/WASTEWATER SERVICE	\$631	\$843	\$2,100	\$1,686	\$1,800	-14%	
100-54235-270-271-000000 - MSC/JUROR COMPENSATION SERVICE	\$18	\$0	\$0	\$0	\$0	-	
100-54245-270-271-000000 - MSC/MERCHANT SERVICES	\$82,887	\$13,540	\$15,567	\$5,000	\$1,500	-90%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-54250-270-271-000000 - MSC/PROFESSIONAL SERVICES	\$1,875	\$1,153	\$4,990	\$3,150	\$8,150	63%	
100-54255-270-271-000000 - MSC/SHORT TERM RENTAL SERVICES	\$888	\$1,192	\$1,200	\$1,200	\$1,200	0%	
100-54310-270-271-000000 - MSC/TRAINING AND TRAVEL	\$10,793	\$9,285	\$17,816	\$17,816	\$17,816	0%	
100-54315-270-271-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,209	\$1,317	\$2,110	\$2,110	\$2,110	0%	
100-54320-270-271-000000 - MSC/TROPHIES AND AWARDS	\$0	\$466	\$483	\$258	\$483	0%	
100-55830-270-271-000000 - DE/CASH OVER/SHORT	-\$302	\$0	\$0	\$0	\$0	-	
MUNICIPAL COURT ADMIN TOTAL	\$1,359,682	\$1,450,005	\$1,592,834	\$1,336,682	\$1,697,718	7%	
FINANCE-MUNICIPAL COURT TOTAL	\$1,359,682	\$1,450,005	\$1,592,834	\$1,336,682	\$1,697,718	7%	
PARKS AND RECREATION							
PARKS AND RECREATION ADMIN							
100-51110-300-301-000000 - PS/SALARIES	\$306,392	\$341,107	\$298,025	\$281,201	\$296,634	0%	
100-51140-300-301-000000 - PS/OVERTIME PAY	\$840	\$3,552	\$1,100	\$1,919	\$1,100	0%	
100-51150-300-301-000000 - PS/LONGEVITY PAY	\$343	\$92	\$0	\$0	\$180	-	
100-51200-300-301-000000 - PS/SEPARATION PAY	\$11,421	\$18,136	\$0	\$0	\$0	-	
100-51210-300-301-000000 - PS/VACATION BUY BACK	\$0	\$0	\$1,200	\$0	\$1,200	0%	
100-51220-300-301-000000 - PS/CAR ALLOWANCE	\$2,935	\$2,013	\$3,000	\$3,114	\$3,000	0%	
100-51240-300-301-000000 - PS/RELOCATION ALLOWANCE	\$5,000	\$4,424	\$0	\$3,076	\$0	-	
100-51510-300-301-000000 - PS/INSURANCE - MEDICAL	\$21,399	\$38,649	\$27,300	\$26,125	\$27,300	0%	
100-51515-300-301-000000 - PS/INSURANCE - DENTAL	\$840	\$1,024	\$1,287	\$1,227	\$1,276	-1%	
100-51520-300-301-000000 - PS/INSURANCE - LIFE	\$80	\$95	\$86	\$83	\$87	1%	
100-51610-300-301-000000 - PS/MEDICARE	\$4,698	\$5,273	\$4,345	\$3,952	\$4,381	1%	
100-51620-300-301-000000 - PS/SOCIAL SECURITY	\$20,088	\$22,545	\$18,580	\$16,899	\$18,732	1%	
100-51630-300-301-000000 - PS/RETIREMENT - TMRS	\$47,519	\$53,284	\$44,468	\$42,005	\$44,411	0%	
100-51700-300-301-000000 - PS/WORKERS COMPENSATION	\$696	\$619	\$303	\$292	\$315	4%	
100-52100-300-301-000000 - SUPPLY/NON-CATEGORIZED	\$283	\$419	\$300	\$300	\$400	33%	
100-52110-300-301-000000 - SUPPLY/CLEANING	\$0	\$49	\$0	\$0	\$0	-	
100-52115-300-301-000000 - SUPPLY/FOOD	\$19	\$405	\$600	\$600	\$1,200	100%	
100-52140-300-301-000000 - SUPPLY/OFFICE	\$1,387	\$865	\$1,850	\$1,200	\$1,000	-46%	
100-52150-300-301-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$244	\$0	\$500	\$500	\$600	20%	
100-54150-300-301-000000 - MSC/TELECOMMUNICATIONS	\$1,315	\$1,189	\$1,800	\$2,309	\$2,400	33%	
100-54250-300-301-000000 - MSC/PROFESSIONAL SERVICES	\$1,966	\$0	\$2,700	\$2,700	\$2,700	0%	
100-54255-300-301-000000 - MSC/SHORT TERM RENTAL SERVICES	\$1,622	\$2,546	\$0	\$0	\$0	-	
100-54255-300-301-610012 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$1,500	\$1,500	\$3,540	136%	
100-54255-300-301-610015 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$1,500	\$945	\$1,000	-33%	
100-54310-300-301-000000 - MSC/TRAINING AND TRAVEL	\$5,109	\$4,194	\$5,739	\$5,700	\$12,250	113%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54315-300-301-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$275	\$6,227	\$10,430	\$10,200	\$10,350	-1%	
100-54510-300-301-000000 - MSC/ADVERTISING AND PROMOTION	\$7,479	\$7,729	\$7,626	\$7,630	\$7,800	2%	
100-54520-300-301-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$3,000	\$0	\$0	\$0	-	
100-54530-300-301-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$4	\$0	\$0	\$250	-	
PARKS AND RECREATION ADMIN TOTAL	\$441,948	\$517,441	\$434,239	\$413,477	\$442,106	2%	
AQUATIC SERVICES							
100-51110-300-302-000000 - PS/SALARIES	\$30,479	\$55,376	\$97,352	\$96,269	\$101,214	4%	
100-51110-300-302-610003 - PS/SALARIES	\$0	\$0	\$0	\$91	\$0	-	
100-51130-300-302-000000 - PS/SEASONAL PAY	\$324,592	\$376,753	\$347,188	\$377,000	\$377,000	9%	
100-51140-300-302-000000 - PS/OVERTIME PAY	\$11,972	\$0	\$500	\$31	\$500	0%	
100-51150-300-302-000000 - PS/LONGEVITY PAY	\$39	\$1	\$72	\$54	\$162	125%	
100-51200-300-302-000000 - PS/SEPARATION PAY	\$1,330	\$0	\$0	\$0	\$0	-	
100-51510-300-302-000000 - PS/INSURANCE - MEDICAL	\$6,012	\$6,487	\$4,610	\$3,907	\$4,611	0%	
100-51510-300-302-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$12	\$0	-	
100-51515-300-302-000000 - PS/INSURANCE - DENTAL	\$92	\$26	\$215	\$209	\$215	0%	
100-51515-300-302-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$1	\$0	-	
100-51520-300-302-000000 - PS/INSURANCE - LIFE	\$9	\$15	\$37	\$36	\$37	0%	
100-51610-300-302-000000 - PS/MEDICARE	\$5,346	\$6,263	\$6,424	\$1,377	\$6,944	8%	
100-51610-300-302-610003 - PS/MEDICARE	\$0	\$0	\$0	\$1	\$0	-	
100-51620-300-302-000000 - PS/SOCIAL SECURITY	\$22,857	\$26,781	\$27,452	\$5,889	\$29,691	8%	
100-51620-300-302-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$6	\$0	-	
100-51630-300-302-000000 - PS/RETIREMENT - TMRS	\$3,597	\$6,326	\$14,984	\$14,052	\$14,976	0%	
100-51630-300-302-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$13	\$0	-	
100-51700-300-302-000000 - PS/WORKERS COMPENSATION	\$2,928	\$3,222	\$4,012	\$794	\$4,138	3%	
100-51700-300-302-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$1	\$0	-	
100-52100-300-302-000000 - SUPPLY/NON-CATEGORIZED	\$5,066	\$7,269	\$12,700	\$12,700	\$16,000	26%	
100-52110-300-302-000000 - SUPPLY/CLEANING	\$2,147	\$3,546	\$4,700	\$4,700	\$4,100	-13%	
100-52130-300-302-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$37,330	\$110,071	\$109,500	\$96,336	\$104,000	-5%	
100-52135-300-302-000000 - SUPPLY/MINOR CAPITAL	\$12,562	\$26,244	\$19,995	\$19,995	\$19,995	0%	
100-52140-300-302-000000 - SUPPLY/OFFICE	\$39	\$1,601	\$1,850	\$1,850	\$1,500	-19%	
100-52145-300-302-000000 - SUPPLY/PUBLIC OUTREACH	\$1,550	\$1,547	\$2,000	\$2,000	\$1,500	-25%	
100-52150-300-302-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$5,997	\$6,810	\$6,751	\$6,751	\$7,500	11%	
100-52310-300-302-000000 - COMPUTER EQUIP/SOFTWARE	\$5,073	\$0	\$0	\$0	\$0	-	
100-53100-300-302-000000 - RM/NON-CATEGORIZED	\$14,338	\$14,256	\$26,100	\$26,100	\$21,700	-17%	
100-53110-300-302-000000 - RM/BUILDING	\$5,542	\$0	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-53315-300-302-000000 - RM/EQUIPMENT AND MACHINERY	\$30,036	\$8,935	\$31,000	\$25,500	\$25,300	-18%	
100-53320-300-302-000000 - RM/FURNITURE AND FIXTURES	\$0	\$0	\$1,000	\$0	\$0	-100%	
100-53415-300-302-000000 - RM/INFRASTRUCTURE	\$0	\$0	\$0	\$86,765	\$0	-	
100-54110-300-302-000000 - MSC/ELECTRICITY SERVICE	\$28,088	\$26,155	\$36,000	\$25,971	\$29,413	-18%	
100-54150-300-302-000000 - MSC/TELECOMMUNICATIONS	\$1,944	\$2,448	\$3,980	\$2,593	\$2,600	-35%	
100-54180-300-302-000000 - MSC/WATER/WASTEWATER SERVICE	\$15,525	\$15,888	\$14,750	\$28,103	\$29,600	101%	
100-54250-300-302-000000 - MSC/PROFESSIONAL SERVICES	\$1,500	\$1,500	\$2,900	\$4,180	\$7,580	161%	
100-54310-300-302-000000 - MSC/TRAINING AND TRAVEL	\$3,741	\$7,069	\$6,950	\$12,611	\$9,075	31%	
100-54315-300-302-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,608	\$729	\$3,295	\$1,250	\$2,685	-19%	
100-54510-300-302-000000 - MSC/ADVERTISING AND PROMOTION	\$658	\$0	\$2,700	\$0	\$750	-72%	
100-54520-300-302-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$254	\$0	\$0	\$0	-	
100-54530-300-302-000000 - MSC/NOTICE REQUIRED BY LAW	\$863	\$396	\$865	\$0	\$0	-100%	
100-56110-300-302-000000 - CAP/BUILDING	\$0	\$0	\$0	\$19,200	\$0	-	
100-56315-300-302-000000 - CAP/EQUIPMENT AND MACHINERY	\$43,608	\$44,931	\$0	\$14,451	\$0	-	
AQUATIC SERVICES TOTAL	\$626,467	\$760,901	\$789,882	\$890,799	\$822,786	4%	
ATHLETICS							
100-51110-300-303-000000 - PS/SALARIES	\$135,540	\$176,182	\$177,637	\$175,122	\$184,658	4%	
100-51140-300-303-000000 - PS/OVERTIME PAY	\$5,875	\$1,171	\$5,000	\$1,398	\$5,000	0%	
100-51150-300-303-000000 - PS/LONGEVITY PAY	\$75	\$160	\$420	\$155	\$528	26%	
100-51200-300-303-000000 - PS/SEPARATION PAY	\$3,523	\$0	\$0	\$0	\$0	-	
100-51510-300-303-000000 - PS/INSURANCE - MEDICAL	\$19,022	\$15,139	\$16,235	\$14,705	\$17,477	8%	
100-51515-300-303-000000 - PS/INSURANCE - DENTAL	\$665	\$910	\$1,109	\$1,079	\$1,106	0%	
100-51520-300-303-000000 - PS/INSURANCE - LIFE	\$62	\$79	\$78	\$76	\$78	0%	
100-51610-300-303-000000 - PS/MEDICARE	\$2,092	\$2,530	\$2,628	\$2,533	\$2,758	5%	
100-51620-300-303-000000 - PS/SOCIAL SECURITY	\$8,945	\$10,819	\$11,235	\$10,830	\$11,792	5%	
100-51630-300-303-000000 - PS/RETIREMENT - TMRS	\$21,390	\$25,929	\$26,836	\$25,926	\$27,958	4%	
100-51700-300-303-000000 - PS/WORKERS COMPENSATION	\$1,157	\$1,514	\$1,666	\$1,452	\$1,644	-1%	
100-52100-300-303-000000 - SUPPLY/NON-CATEGORIZED	\$15,170	\$10,593	\$22,750	\$17,486	\$22,750	0%	
100-52115-300-303-000000 - SUPPLY/FOOD	\$144	\$0	\$1,000	\$1,000	\$1,000	0%	
100-52135-300-303-000000 - SUPPLY/MINOR CAPITAL	\$0	\$1,073	\$61,539	\$102,037	\$0	-100%	
100-52140-300-303-000000 - SUPPLY/OFFICE	\$821	\$1,137	\$1,990	\$1,990	\$1,990	0%	
100-52145-300-303-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$851	\$0	\$0	\$500	-	
100-52150-300-303-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$54,625	\$48,442	\$61,322	\$80,000	\$80,000	30%	
100-54150-300-303-000000 - MSC/TELECOMMUNICATIONS	\$1,915	\$2,325	\$2,410	\$2,349	\$2,400	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54250-300-303-000000 - MSC/PROFESSIONAL SERVICES	\$55,608	\$64,170	\$75,700	\$72,700	\$85,500	13%	
100-54300-300-303-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$1,400	\$1,400	-	
100-54310-300-303-000000 - MSC/TRAINING AND TRAVEL	\$1,049	\$1,084	\$7,735	\$6,950	\$7,735	0%	
100-54315-300-303-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$341	\$1,198	\$550	\$0	\$0	-100%	
100-54320-300-303-000000 - MSC/TROPHIES AND AWARDS	\$5,209	\$8,479	\$12,500	\$12,500	\$14,000	12%	
100-54530-300-303-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$276	\$600	\$600	\$600	0%	
100-56315-300-303-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$28,700	\$28,700	\$28,700	0%	
ATHLETICS TOTAL	\$333,228	\$374,062	\$519,640	\$560,988	\$499,574	-4%	
GOLF COURSE							
100-54450-300-304-000000 - MSC/STONETREE GOLF COURSE	\$1,533,317	\$0	\$0	\$0	\$0	-	
GOLF COURSE TOTAL	\$1,533,317	\$0	\$0	\$0	\$0	-	
LIONS CLUB REC CENTER							
100-51110-300-305-000000 - PS/SALARIES	\$118,420	\$139,447	\$285,679	\$267,357	\$298,562	5%	
100-51120-300-305-000000 - PS/SALARIES - PART TIME	\$46,463	\$51,236	\$91,521	\$48,693	\$97,932	7%	
100-51140-300-305-000000 - PS/OVERTIME PAY	\$3,335	\$4,296	\$2,300	\$3,288	\$2,300	0%	
100-51150-300-305-000000 - PS/LONGEVITY PAY	\$496	\$588	\$936	\$275	\$1,440	54%	
100-51170-300-305-000000 - PS/BILINGUAL PAY	\$600	\$1,294	\$1,500	\$718	\$1,200	-20%	
100-51200-300-305-000000 - PS/SEPARATION PAY	\$1,298	\$226	\$0	\$0	\$0	-	
100-51210-300-305-000000 - PS/VACATION BUY BACK	\$0	\$0	\$1,200	\$0	\$1,200	0%	
100-51510-300-305-000000 - PS/INSURANCE - MEDICAL	\$25,035	\$21,830	\$51,295	\$38,997	\$65,274	27%	
100-51515-300-305-000000 - PS/INSURANCE - DENTAL	\$519	\$881	\$2,629	\$2,034	\$3,216	22%	
100-51520-300-305-000000 - PS/INSURANCE - LIFE	\$68	\$89	\$184	\$143	\$270	47%	
100-51610-300-305-000000 - PS/MEDICARE	\$2,460	\$2,822	\$5,497	\$4,523	\$5,839	6%	
100-51620-300-305-000000 - PS/SOCIAL SECURITY	\$10,519	\$12,068	\$23,506	\$19,338	\$24,964	6%	
100-51630-300-305-000000 - PS/RETIREMENT - TMRS	\$25,190	\$28,243	\$53,165	\$47,004	\$59,188	11%	
100-51700-300-305-000000 - PS/WORKERS COMPENSATION	\$152	\$232	\$1,431	\$1,142	\$1,428	0%	
100-52100-300-305-000000 - SUPPLY/NON-CATEGORIZED	\$2,787	\$8,708	\$6,000	\$10,121	\$6,500	8%	
100-52110-300-305-000000 - SUPPLY/CLEANING	\$20,664	\$19,124	\$23,000	\$22,000	\$23,000	0%	
100-52115-300-305-000000 - SUPPLY/FOOD	\$78	\$255	\$18,100	\$17,660	\$18,100	0%	
100-52120-300-305-000000 - SUPPLY/FLEET FUEL	\$586	\$422	\$1,587	\$1,527	\$1,527	-4%	
100-52130-300-305-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$48	\$0	\$0	\$150	-	
100-52135-300-305-000000 - SUPPLY/MINOR CAPITAL	\$6,149	\$14,770	\$6,500	\$14,686	\$11,500	77%	
100-52140-300-305-000000 - SUPPLY/OFFICE	\$4,396	\$3,112	\$8,450	\$4,500	\$6,000	-29%	
100-52145-300-305-000000 - SUPPLY/PUBLIC OUTREACH	\$1,659	\$370	\$85,250	\$78,290	\$86,250	1%	
100-52150-300-305-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$2,000	\$1,965	\$20,000	\$18,000	\$20,000	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-52310-300-305-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$3,848	\$0	\$0	\$0	-	
100-53110-300-305-000000 - RM/BUILDING	\$21,062	\$18,604	\$26,286	\$19,786	\$26,286	0%	
100-53300-300-305-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$1,841	\$450	\$0	\$0	-100%	
100-53315-300-305-000000 - RME/EQUIPMENT AND MACHINERY	\$14,020	\$13,976	\$22,200	\$20,000	\$23,908	8%	
100-53415-300-305-000000 - RM/INFRASTRUCTURE	\$40,000	\$0	\$0	\$0	\$0	-	
100-53425-300-305-000000 - RM/SIGNS	\$0	\$11	\$0	\$0	\$0	-	
100-53800-300-305-000000 - RM/MOTOR VEHICLE	\$191	\$88	\$1,500	\$1,500	\$1,500	0%	
100-54110-300-305-000000 - MSC/ELECTRICITY SERVICE	\$68,726	\$61,626	\$85,000	\$61,595	\$69,757	-18%	
100-54150-300-305-000000 - MSC/TELECOMMUNICATIONS	\$1,368	\$1,606	\$2,950	\$3,113	\$3,200	8%	
100-54160-300-305-000000 - MSC/CABLE SERVICE	\$286	\$543	\$1,400	\$516	\$600	-57%	
100-54180-300-305-000000 - MSC/WATER/WASTEWATER SERVICE	\$5,094	\$5,662	\$7,850	\$8,942	\$9,400	20%	
100-54245-300-305-000000 - MSC/MERCHANT SERVICES	\$0	\$0	\$35,679	\$20,000	\$1,000	-97%	
100-54250-300-305-000000 - MSC/PROFESSIONAL SERVICES	\$25,357	\$23,623	\$39,100	\$35,600	\$39,700	2%	
100-54255-300-305-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$15,750	\$13,500	\$15,750	0%	
100-54300-300-305-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$38,700	\$0	-	
100-54310-300-305-000000 - MSC/TRAINING AND TRAVEL	\$0	\$16	\$19,200	\$19,200	\$20,000	4%	
100-54315-300-305-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$68	\$2,322	\$1,602	\$1,902	-18%	
100-54320-300-305-000000 - MSC/TROPHIES AND AWARDS	\$0	\$0	\$8,100	\$8,100	\$8,100	0%	
100-55830-300-305-000000 - DE/CASH OVER/SHORT	\$13	-\$102	\$0	\$0	\$0	-	
100-56310-300-305-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$34,401	\$0	\$0	\$0	\$0	-	
100-56315-300-305-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$7,300	\$0	\$177,564	\$0	-	
LIONS CLUB REC CENTER TOTAL	\$483,392	\$450,736	\$957,517	\$1,030,014	\$956,943	0%	
PARKS							
100-51110-300-306-000000 - PS/SALARIES	\$1,179,817	\$1,142,086	\$1,339,023	\$1,272,860	\$1,384,696	3%	
100-51110-300-306-610003 - PS/SALARIES	\$0	\$0	\$0	\$7,540	\$0	-	
100-51110-300-306-660009 - PS/SALARIES	\$0	\$0	\$0	\$108	\$0	-	
100-51130-300-306-000000 - PS/SEASONAL PAY	\$25,958	\$43,267	\$39,827	\$0	\$39,827	0%	
100-51140-300-306-000000 - PS/OVERTIME PAY	\$25,357	\$21,040	\$21,000	\$11,593	\$21,000	0%	
100-51150-300-306-000000 - PS/LONGEVITY PAY	\$22,966	\$19,578	\$22,510	\$19,580	\$24,630	9%	
100-51160-300-306-000000 - PS/INCENTIVE PAY	\$1,632	\$1,273	\$1,260	\$1,447	\$1,440	14%	
100-51170-300-306-000000 - PS/BILINGUAL PAY	\$1,200	\$2,260	\$3,000	\$3,128	\$3,000	0%	
100-51200-300-306-000000 - PS/SEPARATION PAY	\$8,122	\$10,346	\$0	\$304	\$0	-	
100-51210-300-306-000000 - PS/VACATION BUY BACK	\$2,338	\$1,566	\$6,600	\$0	\$6,600	0%	
100-51510-300-306-000000 - PS/INSURANCE - MEDICAL	\$200,935	\$191,784	\$185,924	\$193,151	\$216,633	17%	
100-51510-300-306-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$1,002	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51510-300-306-660009 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$15	\$0	-	
100-51515-300-306-000000 - PS/INSURANCE - DENTAL	\$7,095	\$7,104	\$10,140	\$9,871	\$10,673	5%	
100-51515-300-306-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$59	\$0	-	
100-51515-300-306-660009 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$1	\$0	-	
100-51520-300-306-000000 - PS/INSURANCE - LIFE	\$693	\$629	\$750	\$700	\$750	0%	
100-51520-300-306-610003 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$4	\$0	-	
100-51610-300-306-000000 - PS/MEDICARE	\$18,111	\$17,708	\$20,477	\$18,567	\$21,478	5%	
100-51610-300-306-610003 - PS/MEDICARE	\$0	\$0	\$0	\$108	\$0	-	
100-51610-300-306-660009 - PS/MEDICARE	\$0	\$0	\$0	\$2	\$0	-	
100-51620-300-306-000000 - PS/SOCIAL SECURITY	\$77,441	\$75,717	\$87,560	\$79,387	\$91,834	5%	
100-51620-300-306-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$461	\$0	-	
100-51620-300-306-660009 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$7	\$0	-	
100-51630-300-306-000000 - PS/RETIREMENT - TMRS	\$182,111	\$166,956	\$190,329	\$197,410	\$211,881	11%	
100-51630-300-306-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$1,118	\$0	-	
100-51630-300-306-660009 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$16	\$0	-	
100-51700-300-306-000000 - PS/WORKERS COMPENSATION	\$11,664	\$12,123	\$14,658	\$12,462	\$14,570	-1%	
100-51700-300-306-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$75	\$0	-	
100-51700-300-306-660009 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$1	\$0	-	
100-52100-300-306-000000 - SUPPLY/NON-CATEGORIZED	\$125,179	\$124,754	\$187,577	\$187,500	\$185,000	-1%	
100-52110-300-306-000000 - SUPPLY/CLEANING	\$24,385	\$20,624	\$25,000	\$25,000	\$25,000	0%	
100-52115-300-306-000000 - SUPPLY/FOOD	\$0	\$1,643	\$1,750	\$1,750	\$1,750	0%	
100-52120-300-306-000000 - SUPPLY/FLEET FUEL	\$53,179	\$46,613	\$56,470	\$50,000	\$53,000	-6%	
100-52135-300-306-000000 - SUPPLY/MINOR CAPITAL	\$31,245	\$39,927	\$44,257	\$90,936	\$46,467	5%	
100-52140-300-306-000000 - SUPPLY/OFFICE	\$1,247	\$1,489	\$1,500	\$1,500	\$1,500	0%	
100-52150-300-306-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$30,763	\$33,636	\$37,295	\$37,295	\$38,000	2%	
100-52310-300-306-000000 - COMPUTER EQUIP/SOFTWARE	\$3,250	\$467	\$0	\$0	\$0	-	
100-53100-300-306-000000 - RM/NON-CATEGORIZED	\$89,655	\$93,350	\$110,000	\$110,000	\$110,000	0%	
100-53100-300-306-660009 - RM/NON-CATEGORIZED	\$0	\$0	\$15,000	\$15,000	\$15,000	0%	
100-53315-300-306-000000 - RM/EQUIPMENT AND MACHINERY	\$10,770	\$15,307	\$31,600	\$31,600	\$32,000	1%	
100-53415-300-306-000000 - RM/INFRASTRUCTURE	\$58,285	\$27,479	\$71,067	\$71,067	\$70,000	-1%	
100-53425-300-306-000000 - RM/SIGNS	\$4,190	\$9,176	\$9,000	\$9,000	\$9,000	0%	
100-53800-300-306-000000 - RM/MOTOR VEHICLE	\$20,117	\$18,517	\$20,000	\$20,000	\$20,000	0%	
100-54110-300-306-000000 - MSC/ELECTRICITY SERVICE	\$104,570	\$104,479	\$105,000	\$111,561	\$126,343	20%	
100-54140-300-306-000000 - MSC/GAS SERVICE	\$4,043	\$4,204	\$4,000	\$4,852	\$5,000	25%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54150-300-306-000000 - MSC/TELECOMMUNICATIONS	\$32,179	\$6,155	\$7,400	\$6,315	\$6,400	-14%	
100-54170-300-306-000000 - MSC/WASTE DISPOSAL	\$23,344	\$24,869	\$25,212	\$31,680	\$31,700	26%	
100-54180-300-306-000000 - MSC/WATER/WASTEWATER SERVICE	\$119,347	\$119,373	\$155,550	\$123,180	\$129,400	-17%	
100-54250-300-306-000000 - MSC/PROFESSIONAL SERVICES	\$243,539	\$293,747	\$14,821	\$14,821	\$14,821	0%	
100-54255-300-306-000000 - MSC/SHORT TERM RENTAL SERVICES	\$5,984	\$9,660	\$8,600	\$8,600	\$10,000	16%	
100-54310-300-306-000000 - MSC/TRAINING AND TRAVEL	\$6,212	\$10,513	\$10,015	\$10,015	\$14,325	43%	
100-54315-300-306-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$554	\$754	\$700	\$700	\$1,500	114%	
100-56315-300-306-000000 - CAP/EQUIPMENT AND MACHINERY	\$104,508	\$170,362	\$0	\$78,509	\$13,400	-	
100-56415-300-306-000000 - CAP/INFRASTRUCTURE	\$0	\$15,812	\$0	\$0	\$0	-	
PARKS TOTAL	\$2,861,986	\$2,906,347	\$2,884,872	\$2,871,858	\$3,008,618	4%	
RECREATION							
100-51110-300-307-000000 - PS/SALARIES	\$104,815	\$91,232	\$0	\$0	\$0	-	
100-51120-300-307-000000 - PS/SALARIES - PART TIME	\$45,942	\$53,363	\$0	\$0	\$0	-	
100-51140-300-307-000000 - PS/OVERTIME PAY	\$1,216	\$2,490	\$0	\$0	\$0	-	
100-51150-300-307-000000 - PS/LONGEVITY PAY	\$132	\$170	\$0	\$0	\$0	-	
100-51170-300-307-000000 - PS/BILINGUAL PAY	\$600	\$562	\$0	\$0	\$0	-	
100-51200-300-307-000000 - PS/SEPARATION PAY	\$0	\$1,941	\$0	\$0	\$0	-	
100-51510-300-307-000000 - PS/INSURANCE - MEDICAL	\$14,455	\$19,754	\$0	\$0	\$0	-	
100-51515-300-307-000000 - PS/INSURANCE - DENTAL	\$679	\$607	\$0	\$0	\$0	-	
100-51520-300-307-000000 - PS/INSURANCE - LIFE	\$63	\$53	\$0	\$0	\$0	-	
100-51610-300-307-000000 - PS/MEDICARE	\$2,149	\$2,128	\$0	\$0	\$0	-	
100-51620-300-307-000000 - PS/SOCIAL SECURITY	\$9,188	\$9,100	\$0	\$0	\$0	-	
100-51630-300-307-000000 - PS/RETIREMENT - TMRS	\$22,167	\$20,120	\$0	\$0	\$0	-	
100-51700-300-307-000000 - PS/WORKERS COMPENSATION	\$342	\$395	\$0	\$0	\$0	-	
100-52100-300-307-000000 - SUPPLY/NON-CATEGORIZED	\$76	\$311	\$0	\$0	\$0	-	
100-52110-300-307-000000 - SUPPLY/CLEANING	\$255	\$390	\$0	\$0	\$0	-	
100-52115-300-307-000000 - SUPPLY/FOOD	\$13,020	\$16,043	\$0	\$0	\$0	-	
100-52120-300-307-000000 - SUPPLY/FLEET FUEL	\$837	\$768	\$0	\$0	\$0	-	
100-52140-300-307-000000 - SUPPLY/OFFICE	\$7,953	\$2,863	\$0	\$0	\$0	-	
100-52145-300-307-000000 - SUPPLY/PUBLIC OUTREACH	\$63,079	\$66,736	\$0	\$0	\$0	-	
100-52150-300-307-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$12,528	\$15,271	\$0	\$0	\$0	-	
100-53800-300-307-000000 - RM/MOTOR VEHICLE	\$44	\$485	\$0	\$0	\$0	-	
100-54110-300-307-000000 - MSC/ELECTRICITY SERVICE	\$0	\$3,435	\$0	\$0	\$0	-	
100-54150-300-307-000000 - MSC/TELECOMMUNICATIONS	\$482	\$483	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
100-54245-300-307-000000 - MSC/MERCHANT SERVICES	\$32,074	\$36,218	\$0	\$0	\$0	-		
100-54250-300-307-000000 - MSC/PROFESSIONAL SERVICES	\$8,472	\$10,751	\$0	\$0	\$0	-		
100-54255-300-307-000000 - MSC/SHORT TERM RENTAL SERVICES	\$7,179	\$6,000	\$0	\$0	\$0	-		
100-54310-300-307-000000 - MSC/TRAINING AND TRAVEL	\$10,852	\$13,157	\$0	\$0	\$0	-		
100-54315-300-307-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$57	\$304	\$0	\$0	\$0	-		
100-54320-300-307-000000 - MSC/TROPHIES AND AWARDS	\$5,059	\$5,677	\$0	\$0	\$0	-		
100-54510-300-307-000000 - MSC/ADVERTISING AND PROMOTION	\$0	\$50	\$0	\$0	\$0	-		
RECREATION TOTAL	\$363,714	\$380,857	\$0	\$0	\$0	-		
SENIOR CITIZENS								
100-51110-300-309-000000 - PS/SALARIES	\$152,076	\$160,213	\$161,284	\$152,933	\$162,933	1%		
100-51120-300-309-000000 - PS/SALARIES - PART TIME	\$6,867	\$32,245	\$34,298	\$36,376	\$35,321	3%		
100-51140-300-309-000000 - PS/OVERTIME PAY	\$1,310	\$1,974	\$1,200	\$2,378	\$1,200	0%		
100-51150-300-309-000000 - PS/LONGEVITY PAY	\$178	\$210	\$660	\$179	\$300	-55%		
100-51200-300-309-000000 - PS/SEPARATION PAY	\$284	\$99	\$0	\$0	\$0	-		
100-51210-300-309-000000 - PS/VACATION BUY BACK	\$0	\$0	\$600	\$0	\$600	0%		
100-51510-300-309-000000 - PS/INSURANCE - MEDICAL	\$19,578	\$38,889	\$19,279	\$13,245	\$13,650	-29%		
100-51515-300-309-000000 - PS/INSURANCE - DENTAL	\$944	\$998	\$1,280	\$921	\$944	-26%		
100-51520-300-309-000000 - PS/INSURANCE - LIFE	\$87	\$92	\$86	\$84	\$130	51%		
100-51610-300-309-000000 - PS/MEDICARE	\$2,200	\$2,794	\$2,834	\$2,730	\$2,906	3%		
100-51620-300-309-000000 - PS/SOCIAL SECURITY	\$9,473	\$11,949	\$12,120	\$11,674	\$12,422	2%		
100-51630-300-309-000000 - PS/RETIREMENT - TMRS	\$23,717	\$28,443	\$29,033	\$28,157	\$29,452	1%		
100-51700-300-309-000000 - PS/WORKERS COMPENSATION	\$733	\$758	\$611	\$549	\$594	-3%		
100-52100-300-309-000000 - SUPPLY/NON-CATEGORIZED	\$3,078	\$10,372	\$4,400	\$4,400	\$9,000	105%		
100-52110-300-309-000000 - SUPPLY/CLEANING	\$3,872	\$4,360	\$4,000	\$7,000	\$8,500	113%		
100-52115-300-309-000000 - SUPPLY/FOOD	\$19,213	\$20,232	\$50,150	\$40,200	\$66,400	32%		
100-52135-300-309-000000 - SUPPLY/MINOR CAPITAL	\$15,594	\$27,833	\$3,000	\$4,045	\$14,650	388%		
100-52140-300-309-000000 - SUPPLY/OFFICE	\$6,595	\$6,474	\$8,750	\$4,000	\$8,750	0%		
100-52145-300-309-000000 - SUPPLY/PUBLIC OUTREACH	\$8,316	\$8,698	\$17,820	\$7,620	\$23,700	33%		
100-52150-300-309-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$189	\$2,721	\$2,700	\$2,400	\$2,500	-7%		
100-53110-300-309-000000 - RM/BUILDING	\$3,422	\$7,878	\$7,500	\$7,500	\$18,000	140%		
100-53315-300-309-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$668	\$2,850	\$2,800	\$3,800	33%		
100-53320-300-309-000000 - RM/FURNITURE AND FIXTURES	\$0	\$2,472	\$0	\$0	\$0	-		
100-54110-300-309-000000 - MSC/ELECTRICITY SERVICE	\$20,145	\$0	\$67,000	\$3,334	\$0	-100%		
100-54150-300-309-000000 - MSC/TELECOMMUNICATIONS	\$482	\$415	\$1,750	\$483	\$500	-71%		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
100-54160-300-309-000000 - MSC/CABLE SERVICE	\$1,939	\$1,538	\$1,600	\$1,880	\$1,900	19%	
100-54180-300-309-000000 - MSC/WATER/WASTEWATER SERVICE	\$3,112	\$453	\$900	\$843	\$900	0%	
100-54250-300-309-000000 - MSC/PROFESSIONAL SERVICES	\$26,395	\$24,968	\$39,700	\$28,850	\$49,475	25%	
100-54310-300-309-000000 - MSC/TRAINING AND TRAVEL	\$645	\$1,640	\$1,650	\$1,650	\$2,153	30%	
100-54315-300-309-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$186	\$316	\$275	\$350	\$350	27%	
100-56315-300-309-000000 - CAP/EQUIPMENT AND MACHINERY	\$18,523	\$0	\$0	\$0	\$0	-	
SENIOR CITIZENS TOTAL	\$349,152	\$399,704	\$477,330	\$366,581	\$471,030	-1%	
ROSA HEREFORD COMMUNITY CENTER							
100-51110-300-310-000000 - PS/SALARIES	\$0	\$7,306	\$212,103	\$141,039	\$219,807	4%	
100-51120-300-310-000000 - PS/SALARIES - PART TIME	\$0	\$692	\$50,795	\$22,603	\$41,071	-19%	
100-51140-300-310-000000 - PS/OVERTIME PAY	\$0	\$103	\$2,300	\$4,794	\$2,300	0%	
100-51150-300-310-000000 - PS/LONGEVITY PAY	\$0	\$41	\$240	\$670	\$840	250%	
100-51170-300-310-000000 - PS/BILINGUAL PAY	\$0	\$40	\$600	\$1,467	\$1,500	150%	
100-51510-300-310-000000 - PS/INSURANCE - MEDICAL	\$0	\$903	\$39,068	\$17,145	\$39,982	2%	
100-51515-300-310-000000 - PS/INSURANCE - DENTAL	\$0	\$48	\$1,926	\$1,071	\$2,099	9%	
100-51520-300-310-000000 - PS/INSURANCE - LIFE	\$0	\$4	\$140	\$69	\$162	16%	
100-51610-300-310-000000 - PS/MEDICARE	\$0	\$114	\$3,820	\$2,343	\$3,851	1%	
100-51620-300-310-000000 - PS/SOCIAL SECURITY	\$0	\$489	\$16,332	\$10,016	\$16,463	1%	
100-51630-300-310-000000 - PS/RETIREMENT - TMRS	\$0	\$1,193	\$39,002	\$25,036	\$39,032	0%	
100-51700-300-310-000000 - PS/WORKERS COMPENSATION	\$0	\$38	\$1,312	\$754	\$1,283	-2%	
100-52100-300-310-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$3,850	\$3,000	\$3,850	0%	
100-52110-300-310-000000 - SUPPLY/CLEANING	-	-	\$0	\$1,500	\$17,250	-	
100-52115-300-310-000000 - SUPPLY/FOOD	\$0	\$0	\$500	\$500	\$500	0%	
100-52135-300-310-000000 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$8,999	\$6,000	\$8,999	0%	
100-52140-300-310-000000 - SUPPLY/OFFICE	\$0	\$0	\$500	\$500	\$500	0%	
100-52145-300-310-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$3,000	\$3,000	\$3,000	0%	
100-53110-300-310-000000 - RM/BUILDING	\$0	\$0	\$1,000	\$0	\$1,000	0%	
100-53300-300-310-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$0	\$697	\$0	\$0	-100%	
100-53315-300-310-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$0	\$2,500	\$0	\$2,500	0%	
100-54110-300-310-000000 - MSC/ELECTRICITY SERVICE	\$0	\$0	\$32,800	\$13,667	\$42,848	31%	
100-54150-300-310-000000 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$0	\$322	\$400	-	
100-54160-300-310-000000 - MSC/CABLE SERVICE	\$0	\$0	\$1,800	\$627	\$1,900	6%	
100-54180-300-310-000000 - MSC/WATER/WASTEWATER SERVICE	\$0	\$0	\$400	\$400	\$500	25%	
100-54245-300-310-000000 - MSC/MERCHANT SERVICES	\$0	\$0	\$50,000	\$0	\$1,000	-98%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54250-300-310-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$1,500	\$600	\$2,100	40%	
100-54310-300-310-000000 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$1,891	\$2,500	-	
100-54315-300-310-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$2,225	\$2,225	\$2,225	0%	
100-56315-300-310-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$96,052	\$0	-	
ROSA HEREFORD COMMUNITY CENTER TOTAL	\$0	\$10,972	\$477,409	\$357,291	\$459,462	-4%	
PARKS AND RECREATION TOTAL	\$6,993,203	\$5,801,019	\$6,540,889	\$6,491,008	\$6,660,519	2%	
PUBLIC WORKS							
PUBLIC WORKS ADMIN							
100-51110-400-401-000000 - PS/SALARIES	\$194,217	\$205,587	\$219,136	\$218,233	\$230,093	5%	
100-51140-400-401-000000 - PS/OVERTIME PAY	\$166	\$0	\$0	\$20	\$0	-	
100-51150-400-401-000000 - PS/LONGEVITY PAY	\$3,280	\$1,818	\$420	\$396	\$672	60%	
100-51200-400-401-000000 - PS/SEPARATION PAY	\$0	\$25,910	\$0	\$0	\$0	-	
100-51210-400-401-000000 - PS/VACATION BUY BACK	\$0	\$0	\$600	\$0	\$600	0%	
100-51220-400-401-000000 - PS/CAR ALLOWANCE	\$2,999	\$2,638	\$3,000	\$3,114	\$3,000	0%	
100-51510-400-401-000000 - PS/INSURANCE - MEDICAL	\$0	\$939	\$0	\$0	\$0	-	
100-51515-400-401-000000 - PS/INSURANCE - DENTAL	\$467	\$527	\$695	\$703	\$721	4%	
100-51520-400-401-000000 - PS/INSURANCE - LIFE	\$43	\$41	\$43	\$42	\$44	2%	
100-51610-400-401-000000 - PS/MEDICARE	\$2,855	\$3,355	\$3,180	\$3,136	\$3,399	7%	
100-51620-400-401-000000 - PS/SOCIAL SECURITY	\$12,019	\$14,346	\$13,599	\$13,408	\$14,531	7%	
100-51630-400-401-000000 - PS/RETIREMENT - TMRS	\$29,621	\$34,456	\$32,715	\$32,544	\$34,452	5%	
100-51700-400-401-000000 - PS/WORKERS COMPENSATION	\$179	\$228	\$223	\$222	\$231	4%	
100-52100-400-401-000000 - SUPPLY/NON-CATEGORIZED	\$248	\$601	\$480	\$100	\$0	-100%	
100-52115-400-401-000000 - SUPPLY/FOOD	\$1,345	\$2,773	\$2,300	\$2,300	\$2,300	0%	
100-52135-400-401-000000 - SUPPLY/MINOR CAPITAL	\$3	\$424	\$700	\$700	\$2,380	240%	
100-52140-400-401-000000 - SUPPLY/OFFICE	\$629	\$511	\$600	\$600	\$600	0%	
100-52150-400-401-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$314	\$485	\$450	\$450	\$500	11%	
100-54150-400-401-000000 - MSC/TELECOMMUNICATIONS	\$2,663	\$2,710	\$1,500	\$2,953	\$3,000	100%	
100-54255-400-401-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$560	\$1,500	\$1,500	\$1,500	0%	
100-54310-400-401-000000 - MSC/TRAINING AND TRAVEL	\$3,809	\$1,299	\$8,355	\$8,355	\$8,500	2%	
100-54315-400-401-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$442	\$1,000	\$1,000	\$850	-15%	
100-54320-400-401-000000 - MSC/TROPHIES AND AWARDS	\$0	\$532	\$500	\$500	\$500	0%	
PUBLIC WORKS ADMIN TOTAL	\$254,857	\$300,182	\$290,996	\$290,276	\$307,873	6%	
MOWING							
100-51110-400-402-000000 - PS/SALARIES	\$0	\$547,920	\$622,101	\$574,252	\$633,686	2%	
100-51140-400-402-000000 - PS/OVERTIME PAY	\$0	\$15,026	\$22,780	\$10,037	\$22,780	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-51150-400-402-000000 - PS/LONGEVITY PAY	\$0	\$8,216	\$10,973	\$7,707	\$9,864	-10%	
100-51160-400-402-000000 - PS/INCENTIVE PAY	\$0	\$181	\$180	\$187	\$180	0%	
100-51190-400-402-000000 - PS/ON CALL PAY	\$0	\$3,240	\$6,500	\$5,981	\$6,500	0%	
100-51200-400-402-000000 - PS/SEPARATION PAY	\$0	\$417	\$0	\$896	\$0	-	
100-51210-400-402-000000 - PS/VACATION BUY BACK	\$0	\$2,758	\$3,000	\$2,000	\$3,000	0%	
100-51510-400-402-000000 - PS/INSURANCE - MEDICAL	\$0	\$93,065	\$106,489	\$94,304	\$106,675	0%	
100-51515-400-402-000000 - PS/INSURANCE - DENTAL	\$0	\$3,664	\$5,071	\$4,270	\$4,787	-6%	
100-51520-400-402-000000 - PS/INSURANCE - LIFE	\$0	\$317	\$356	\$323	\$357	0%	
100-51610-400-402-000000 - PS/MEDICARE	\$0	\$8,216	\$9,444	\$8,603	\$9,803	4%	
100-51620-400-402-000000 - PS/SOCIAL SECURITY	\$0	\$35,130	\$40,381	\$36,787	\$41,913	4%	
100-51630-400-402-000000 - PS/RETIREMENT - TMRS	\$0	\$84,384	\$97,567	\$88,195	\$99,374	2%	
100-51700-400-402-000000 - PS/WORKERS COMPENSATION	\$0	\$8,316	\$10,183	\$8,772	\$9,877	-3%	
100-52100-400-402-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$22,113	\$26,523	\$26,523	\$29,007	9%	
100-52110-400-402-000000 - SUPPLY/CLEANING	\$0	\$2,754	\$2,575	\$2,575	\$4,163	62%	
100-52115-400-402-000000 - SUPPLY/FOOD	\$0	\$540	\$541	\$541	\$631	17%	
100-52120-400-402-000000 - SUPPLY/FLEET FUEL	\$0	\$32,679	\$35,587	\$35,587	\$37,913	7%	
100-52135-400-402-000000 - SUPPLY/MINOR CAPITAL	\$0	\$3,925	\$6,000	\$6,000	\$6,000	0%	
100-52140-400-402-000000 - SUPPLY/OFFICE	\$0	\$606	\$509	\$509	\$509	0%	
100-52150-400-402-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$9,747	\$15,071	\$15,071	\$15,071	0%	
100-53315-400-402-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$20,491	\$22,000	\$22,000	\$22,580	3%	
100-53415-400-402-000000 - RM/INFRASTRUCTURE	\$0	\$0	\$276	\$276	\$287	4%	
100-53800-400-402-000000 - RM/MOTOR VEHICLE	\$0	\$13,684	\$22,000	\$18,000	\$20,000	-9%	
100-54150-400-402-000000 - MSC/TELECOMMUNICATIONS	\$0	\$1,909	\$2,500	\$2,052	\$2,100	-16%	
100-54310-400-402-000000 - MSC/TRAINING AND TRAVEL	\$0	\$200	\$4,853	\$3,500	\$4,853	0%	
100-54315-400-402-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$732	\$1,125	\$1,000	\$1,125	0%	
100-54320-400-402-000000 - MSC/TROPHIES AND AWARDS	\$0	\$308	\$331	\$331	\$331	0%	
100-54750-400-402-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$3,000	\$0	\$0	-100%	
100-56315-400-402-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$41,100	\$0	\$0	\$0	-	
MOWING TOTAL	\$0	\$961,640	\$1,077,916	\$976,279	\$1,093,366	1%	
TRANSPORTATION							
100-51110-400-403-000000 - PS/SALARIES	\$1,739,280	\$1,807,239	\$2,303,715	\$1,903,097	\$2,262,549	-2%	
100-51110-400-403-610004 - PS/SALARIES	\$0	\$0	\$0	\$846	\$0	-	
100-51140-400-403-000000 - PS/OVERTIME PAY	\$7,728	\$12,589	\$7,194	\$18,988	\$7,194	0%	
100-51150-400-403-000000 - PS/LONGEVITY PAY	\$36,998	\$32,942	\$39,497	\$31,372	\$37,017	-6%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-51170-400-403-000000 - PS/BILINGUAL PAY	\$1,605	\$2,109	\$2,100	\$2,180	\$2,100	0%	
100-51190-400-403-000000 - PS/ON CALL PAY	\$7,799	\$8,063	\$7,600	\$8,052	\$7,600	0%	
100-51200-400-403-000000 - PS/SEPARATION PAY	\$43,337	\$4,997	\$0	\$2	\$0	-	
100-51210-400-403-000000 - PS/VACATION BUY BACK	\$3,141	\$1,577	\$3,000	\$1,600	\$3,000	0%	
100-51510-400-403-000000 - PS/INSURANCE - MEDICAL	\$268,181	\$288,543	\$280,941	\$250,522	\$303,344	8%	
100-51515-400-403-000000 - PS/INSURANCE - DENTAL	\$9,168	\$10,790	\$16,394	\$13,344	\$15,753	-4%	
100-51520-400-403-000000 - PS/INSURANCE - LIFE	\$926	\$919	\$1,166	\$952	\$1,145	-2%	
100-51610-400-403-000000 - PS/MEDICARE	\$26,117	\$26,475	\$33,520	\$27,707	\$33,633	0%	
100-51610-400-403-610004 - PS/MEDICARE	\$0	\$0	\$0	\$12	\$0	-	
100-51620-400-403-000000 - PS/SOCIAL SECURITY	\$111,672	\$113,204	\$143,328	\$118,469	\$143,807	0%	
100-51620-400-403-610004 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$53	\$0	-	
100-51630-400-403-000000 - PS/RETIREMENT - TMRS	\$271,507	\$272,963	\$346,431	\$288,430	\$340,961	-2%	
100-51630-400-403-610004 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$125	\$0	-	
100-51700-400-403-000000 - PS/WORKERS COMPENSATION	\$27,736	\$30,270	\$38,884	\$30,818	\$33,046	-15%	
100-51700-400-403-610004 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$15	\$0	-	
100-52100-400-403-000000 - SUPPLY/NON-CATEGORIZED	\$25,710	\$33,907	\$34,870	\$34,870	\$34,870	0%	
100-52110-400-403-000000 - SUPPLY/CLEANING	\$5,474	\$2,999	\$984	\$984	\$1,043	6%	
100-52115-400-403-000000 - SUPPLY/FOOD	\$1,678	\$4,372	\$3,000	\$3,000	\$3,120	4%	
100-52120-400-403-000000 - SUPPLY/FLEET FUEL	\$125,082	\$96,168	\$138,515	\$105,218	\$115,000	-17%	
100-52135-400-403-000000 - SUPPLY/MINOR CAPITAL	\$11,610	\$25,995	\$14,000	\$14,000	\$19,428	39%	
100-52140-400-403-000000 - SUPPLY/OFFICE	\$3,868	\$4,350	\$4,037	\$4,037	\$4,037	0%	
100-52150-400-403-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$54,636	\$67,284	\$70,000	\$62,223	\$71,731	2%	
100-53110-400-403-000000 - RM/BUILDING	\$3,008	\$1,326	\$2,600	\$3,194	\$2,600	0%	
100-53300-400-403-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$10,950	\$10,000	\$16,800	\$0	\$0	-100%	
100-53315-400-403-000000 - RM/EQUIPMENT AND MACHINERY	\$38,187	\$29,536	\$35,488	\$35,488	\$35,488	0%	
100-53415-400-403-000000 - RM/INFRASTRUCTURE	\$23,042	\$45,450	\$42,000	\$42,000	\$43,680	4%	
100-53425-400-403-000000 - RM/SIGNS	\$55,879	\$34,996	\$57,368	\$57,244	\$58,515	2%	
100-53430-400-403-000000 - RM/STREET	\$36,266	\$46,056	\$0	\$0	\$0	-	
100-53435-400-403-000000 - RM/TRAFFIC SIGNAL	\$73,195	\$136,032	\$118,500	\$118,500	\$786,240	563%	
100-53800-400-403-000000 - RM/MOTOR VEHICLE	\$69,852	\$59,158	\$72,800	\$72,800	\$72,800	0%	
100-54110-400-403-000000 - MSC/ELECTRICITY SERVICE	\$20,288	\$19,636	\$21,000	\$19,778	\$22,399	7%	
100-54120-400-403-000000 - MSC/ELECTRICITY-STREET LIGHTS	\$756,520	\$768,261	\$770,000	\$771,899	\$800,000	4%	
100-54130-400-403-000000 - MSC/ELECTRICITY-TRAFFIC LIGHTS	\$42,333	\$37,264	\$50,000	\$38,000	\$43,035	-14%	
100-54140-400-403-000000 - MSC/GAS SERVICE	\$1,639	\$1,638	\$2,000	\$2,007	\$2,100	5%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-54150-400-403-000000 - MSC/TELECOMMUNICATIONS	\$7,789	\$7,883	\$7,820	\$8,243	\$8,300	6%	
100-54160-400-403-000000 - MSC/CABLE SERVICE	\$1,126	\$1,158	\$1,260	\$1,374	\$1,400	11%	
100-54170-400-403-000000 - MSC/WASTE DISPOSAL	\$3,283	\$3,003	\$2,900	\$2,889	\$2,900	0%	
100-54180-400-403-000000 - MSC/WATER/WASTEWATER SERVICE	\$2,420	\$2,121	\$3,700	\$4,032	\$4,300	16%	
100-54190-400-403-000000 - MSC/INTERNET SERVICE	\$1,696	\$1,737	\$1,750	\$1,734	\$1,800	3%	
100-54220-400-403-000000 - MSC/CONSULTING SERVICES	\$25,000	\$0	\$0	\$0	\$0	-	
100-54225-400-403-000000 - MSC/ENGINEERING SERVICES	\$0	\$0	\$20,000	\$23,490	\$0	-100%	
100-54250-400-403-000000 - MSC/PROFESSIONAL SERVICES	\$15,000	\$253,438	\$68,086	\$43,086	\$43,286	-36%	
100-54255-400-403-000000 - MSC/SHORT TERM RENTAL SERVICES	\$671	\$2,504	\$5,350	\$1,000	\$1,000	-81%	
100-54300-400-403-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$14,550	\$12,750	-	
100-54310-400-403-000000 - MSC/TRAINING AND TRAVEL	\$10,600	\$5,000	\$12,251	\$10,000	\$12,401	1%	
100-54315-400-403-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$543	\$804	\$1,811	\$1,620	\$1,800	-1%	
100-54320-400-403-000000 - MSC/TROPHIES AND AWARDS	\$234	\$257	\$500	\$500	\$500	0%	
100-54530-400-403-000000 - MSC/NOTICE REQUIRED BY LAW	\$276	\$586	\$874	\$874	\$874	0%	
100-54750-400-403-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$2,000	\$0	\$0	-100%	
100-54760-400-403-000000 - MSC/FINES, FEES AND PERMITS	\$0	\$3,000	\$0	\$0	\$0	-	
100-56310-400-403-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$18,882	\$0	\$0	\$0	\$0	-	
100-56315-400-403-000000 - CAP/EQUIPMENT AND MACHINERY	\$20,650	\$29,224	\$0	\$0	\$0	-	
TRANSPORTATION TOTAL	\$4,022,583	\$4,347,822	\$4,806,034	\$4,195,218	\$5,398,546	12%	
PUBLIC WORKS TOTAL	\$4,277,440	\$5,609,644	\$6,174,946	\$5,461,773	\$6,799,785	10%	
ENGINEERING SERVICES							
ENGINEERING							
100-51110-450-451-000000 - PS/SALARIES	\$0	\$0	\$0	\$0	\$86,926	-	
100-51510-450-451-000000 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$6,487	-	
100-51515-450-451-000000 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$306	-	
100-51520-450-451-000000 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$22	-	
100-51610-450-451-000000 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$1,261	-	
100-51620-450-451-000000 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$5,390	-	
100-51630-450-451-000000 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$12,779	-	
100-51700-450-451-000000 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$86	-	
100-54225-450-451-000000 - MSC/ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$20,000	-	
100-54250-450-451-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$25,000	-	
ENGINEERING TOTAL	\$0	\$0	\$0	\$0	\$158,257	-	
GEOGRAPHIC INFORMATION SYSTEMS							
100-51110-450-452-000000 - PS/SALARIES	\$0	\$0	\$0	\$0	\$221,813	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51150-450-452-000000 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$2,714	-	
100-51170-450-452-000000 - PS/BILINGUAL PAY	\$0	\$0	\$0	\$0	\$600	-	
100-51510-450-452-000000 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$24,565	-	
100-51515-450-452-000000 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$1,147	-	
100-51520-450-452-000000 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$87	-	
100-51610-450-452-000000 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$3,265	-	
100-51620-450-452-000000 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$13,958	-	
100-51630-450-452-000000 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$33,094	-	
100-51700-450-452-000000 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$222	-	
100-52100-450-452-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$0	\$200	-	
100-52115-450-452-000000 - SUPPLY/FOOD	\$0	\$0	\$0	\$0	\$500	-	
100-52120-450-452-000000 - SUPPLY/FLEET FUEL	\$0	\$0	\$0	\$0	\$600	-	
100-52135-450-452-000000 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$0	\$11,320	-	
100-52140-450-452-000000 - SUPPLY/OFFICE	\$0	\$0	\$0	\$0	\$6,140	-	
100-52145-450-452-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$0	\$9,000	-	
100-52150-450-452-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$0	\$0	\$0	\$1,700	-	
100-53315-450-452-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$0	\$1,650	-	
100-53800-450-452-000000 - RM/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$250	-	
100-54150-450-452-000000 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$2,600	-	
100-54250-450-452-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$6,000	-	
100-54300-450-452-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$0	\$4,550	-	
100-54310-450-452-000000 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$0	\$27,895	-	
100-54315-450-452-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$195	-	
100-55680-450-452-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	\$0	\$0	\$0	\$1,088	-	
GEOGRAPHIC INFORMATION SYSTEMS TOTAL	\$0	\$0	\$0	\$0	\$375,153	-	
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$0	\$533,410	-	
COMMUNITY DEVELOPMENT							
COMMUNITY DEVELOPMENT ADMIN							
100-51110-500-501-000000 - PS/SALARIES	\$229,629	\$269,808	\$197,121	\$198,805	\$210,895	7%	
100-51110-500-501-630004 - PS/SALARIES	\$0	\$0	\$101,057	\$0	\$89,251	-12%	
100-51130-500-501-000000 - PS/SEASONAL PAY	\$8,276	\$0	\$0	\$0	\$0	-	
100-51140-500-501-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$113	\$0	-	
100-51150-500-501-000000 - PS/LONGEVITY PAY	\$7,866	\$66	\$0	\$5	\$180	-	
100-51150-500-501-630004 - PS/LONGEVITY PAY	\$0	\$0	\$180	\$0	\$0	-100%	
100-51200-500-501-000000 - PS/SEPARATION PAY	\$73,694	\$0	\$0	\$1,257	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-51220-500-501-000000 - PS/CAR ALLOWANCE	\$2,327	\$2,955	\$3,000	\$3,114	\$3,000	0%	
100-51240-500-501-000000 - PS/RELOCATION ALLOWANCE	\$7,500	\$0	\$0	\$0	\$0	-	
100-51510-500-501-000000 - PS/INSURANCE - MEDICAL	\$20,115	\$16,276	\$12,987	\$7,161	\$7,017	-46%	
100-51510-500-501-630004 - PS/INSURANCE - MEDICAL	\$0	\$0	\$6,633	\$0	\$6,487	-2%	
100-51515-500-501-000000 - PS/INSURANCE - DENTAL	\$485	\$616	\$549	\$607	\$636	16%	
100-51515-500-501-630004 - PS/INSURANCE - DENTAL	\$0	\$0	\$305	\$0	\$306	0%	
100-51520-500-501-000000 - PS/INSURANCE - LIFE	\$45	\$52	\$41	\$41	\$44	7%	
100-51520-500-501-630004 - PS/INSURANCE - LIFE	\$0	\$0	\$22	\$0	\$22	0%	
100-51610-500-501-000000 - PS/MEDICARE	\$4,698	\$3,899	\$2,828	\$2,877	\$3,105	10%	
100-51610-500-501-630004 - PS/MEDICARE	\$0	\$0	\$1,459	\$0	\$1,295	-11%	
100-51620-500-501-000000 - PS/SOCIAL SECURITY	\$19,853	\$16,671	\$12,091	\$12,301	\$13,273	10%	
100-51620-500-501-630004 - PS/SOCIAL SECURITY	\$0	\$0	\$6,236	\$0	\$5,534	-11%	
100-51630-500-501-000000 - PS/RETIREMENT - TMRS	\$46,239	\$39,855	\$29,338	\$29,829	\$31,470	7%	
100-51630-500-501-630004 - PS/RETIREMENT - TMRS	\$0	\$0	\$14,841	\$0	\$13,120	-12%	
100-51700-500-501-000000 - PS/WORKERS COMPENSATION	\$293	\$269	\$200	\$210	\$211	6%	
100-51700-500-501-630004 - PS/WORKERS COMPENSATION	\$0	\$0	\$101	\$0	\$88	-13%	
100-52100-500-501-000000 - SUPPLY/NON-CATEGORIZED	\$197	\$300	\$0	\$0	\$0	-	
100-52100-500-501-630004 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$200	\$200	\$200	0%	
100-52110-500-501-000000 - SUPPLY/CLEANING	\$0	\$83	\$100	\$100	\$125	25%	
100-52115-500-501-000000 - SUPPLY/FOOD	\$699	\$872	\$750	\$750	\$3,475	363%	
100-52120-500-501-000000 - SUPPLY/FLEET FUEL	\$113	\$148	\$0	\$0	\$0	-	
100-52120-500-501-630004 - SUPPLY/FLEET FUEL	\$0	\$0	\$131	\$131	\$150	14%	
100-52135-500-501-000000 - SUPPLY/MINOR CAPITAL	\$2,785	\$0	\$0	\$0	\$0	-	
100-52140-500-501-000000 - SUPPLY/OFFICE	\$1,877	\$871	\$450	\$700	\$700	56%	
100-52140-500-501-630004 - SUPPLY/OFFICE	\$0	\$0	\$461	\$211	\$250	-46%	
100-52150-500-501-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$614	\$0	\$0	\$300	\$300	-	
100-53800-500-501-000000 - RM/MOTOR VEHICLE	\$28	\$134	\$0	\$0	\$0	-	
100-53800-500-501-630004 - RM/MOTOR VEHICLE	\$0	\$0	\$125	\$125	\$125	0%	
100-54150-500-501-000000 - MSC/TELECOMMUNICATIONS	\$2,104	\$1,550	\$948	\$465	\$500	-47%	
100-54150-500-501-630004 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$492	\$592	\$600	22%	
100-54310-500-501-000000 - MSC/TRAINING AND TRAVEL	\$2,168	\$3,033	\$4,330	\$4,330	\$4,330	0%	
100-54310-500-501-630004 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$860	\$860	\$860	0%	
100-54315-500-501-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$475	\$575	\$640	\$640	\$500	-22%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54315-500-501-630004 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$525	\$525	\$525	0%	
100-54320-500-501-000000 - MSC/TROPHIES AND AWARDS	\$387	\$0	\$300	\$0	\$0	-100%	
100-55124-500-501-630001 - DE/PROGRAMS	\$0	\$0	\$0	\$25,000	\$20,000	-	
COMMUNITY DEVELOPMENT ADMIN TOTAL	\$432,468	\$358,032	\$399,301	\$291,249	\$418,574	5%	
ARTS AND ACTIVITIES CENTER							
100-51110-500-502-000000 - PS/SALARIES	\$218,558	\$187,827	\$201,703	\$165,859	\$202,322	0%	
100-51140-500-502-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$33	\$0	-	
100-51150-500-502-000000 - PS/LONGEVITY PAY	\$3,959	\$1,566	\$2,088	\$1,712	\$2,268	9%	
100-51160-500-502-000000 - PS/INCENTIVE PAY	-\$218	-\$76	\$0	\$0	\$0	-	
100-51200-500-502-000000 - PS/SEPARATION PAY	\$1,267	\$246	\$0	\$0	\$0	-	
100-51510-500-502-000000 - PS/INSURANCE - MEDICAL	\$34,420	\$25,282	\$25,766	\$20,902	\$28,049	9%	
100-51515-500-502-000000 - PS/INSURANCE - DENTAL	\$1,259	\$1,259	\$1,523	\$1,328	\$1,595	5%	
100-51520-500-502-000000 - PS/INSURANCE - LIFE	\$117	\$107	\$108	\$89	\$108	0%	
100-51610-500-502-000000 - PS/MEDICARE	\$3,186	\$2,674	\$2,871	\$2,280	\$2,967	3%	
100-51620-500-502-000000 - PS/SOCIAL SECURITY	\$13,768	\$11,433	\$12,278	\$9,747	\$12,685	3%	
100-51630-500-502-000000 - PS/RETIREMENT - TMRS	\$33,041	\$27,674	\$29,876	\$24,589	\$30,075	1%	
100-51700-500-502-000000 - PS/WORKERS COMPENSATION	\$1,831	\$1,910	\$2,218	\$1,708	\$2,256	2%	
100-52100-500-502-000000 - SUPPLY/NON-CATEGORIZED	\$3,921	\$2,418	\$2,500	\$2,500	\$2,575	3%	
100-52110-500-502-000000 - SUPPLY/CLEANING	\$7,975	\$6,559	\$8,546	\$8,000	\$8,000	-6%	
100-52115-500-502-000000 - SUPPLY/FOOD	\$924	\$99	\$100	\$255	\$0	-100%	
100-52120-500-502-000000 - SUPPLY/FLEET FUEL	\$14	\$7	\$75	\$75	\$0	-100%	
100-52135-500-502-000000 - SUPPLY/MINOR CAPITAL	\$10,951	\$5,060	\$5,330	\$5,330	\$5,330	0%	
100-52140-500-502-000000 - SUPPLY/OFFICE	\$1,107	\$1,474	\$1,367	\$1,367	\$1,367	0%	
100-52150-500-502-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$609	\$620	\$620	\$620	0%	
100-52310-500-502-000000 - COMPUTER EQUIP/SOFTWARE	\$44	\$4,528	\$0	\$0	\$0	-	
100-53110-500-502-000000 - RM/BUILDING	\$74,012	\$92,487	\$81,397	\$81,397	\$88,500	9%	
100-53300-500-502-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$25	\$770	\$750	\$0	\$0	-100%	
100-53315-500-502-000000 - RM/EQUIPMENT AND MACHINERY	\$374	\$685	\$1,200	\$1,200	\$1,200	0%	
100-54110-500-502-000000 - MSC/ELECTRICITY SERVICE	\$57,230	\$52,874	\$58,000	\$54,838	\$62,105	7%	
100-54140-500-502-000000 - MSC/GAS SERVICE	\$5,789	\$7,561	\$6,000	\$7,601	\$7,900	32%	
100-54150-500-502-000000 - MSC/TELECOMMUNICATIONS	\$422	\$634	\$632	\$445	\$500	-21%	
100-54170-500-502-000000 - MSC/WASTE DISPOSAL	\$6,997	\$8,071	\$8,000	\$8,315	\$8,400	5%	
100-54180-500-502-000000 - MSC/WATER/WASTEWATER SERVICE	\$6,822	\$5,239	\$12,045	\$7,425	\$7,800	-35%	
100-54245-500-502-000000 - MSC/MERCHANT SERVICES	\$2,731	\$2,519	\$2,804	\$2,804	\$3,000	7%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
100-54250-500-502-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$27,709	\$27,709	\$27,709	0%	
100-54300-500-502-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$750	\$750	-	
100-54310-500-502-000000 - MSC/TRAINING AND TRAVEL	\$0	\$2,761	\$2,207	\$2,207	\$2,207	0%	
100-54315-500-502-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,329	\$0	\$1,428	\$1,428	\$1,428	0%	
100-54510-500-502-000000 - MSC/ADVERTISING AND PROMOTION	\$4,359	\$5,514	\$7,600	\$6,000	\$6,500	-14%	
100-56315-500-502-000000 - CAP/EQUIPMENT AND MACHINERY	\$42,159	\$0	\$0	\$0	\$0	-	
ARTS AND ACTIVITIES CENTER TOTAL	\$538,373	\$459,768	\$506,741	\$448,513	\$518,216	2%	
FACILITY SERVICES-BUILDING							
100-51110-500-503-000000 - PS/SALARIES	\$364,550	\$428,179	\$408,005	\$403,188	\$427,105	5%	
100-51140-500-503-000000 - PS/OVERTIME PAY	\$4,039	\$1,595	\$2,050	\$8,810	\$2,050	0%	
100-51150-500-503-000000 - PS/LONGEVITY PAY	\$14,098	\$14,888	\$13,873	\$12,899	\$14,960	8%	
100-51160-500-503-000000 - PS/INCENTIVE PAY	\$3,862	\$4,018	\$3,120	\$3,236	\$3,120	0%	
100-51170-500-503-000000 - PS/BILINGUAL PAY	\$600	\$596	\$300	\$311	\$300	0%	
100-51190-500-503-000000 - PS/ON CALL PAY	\$3,476	\$3,476	\$3,780	\$4,026	\$3,780	0%	
100-51210-500-503-000000 - PS/VACATION BUY BACK	\$783	\$0	\$0	\$0	\$0	-	
100-51510-500-503-000000 - PS/INSURANCE - MEDICAL	\$58,187	\$60,789	\$55,277	\$53,829	\$55,277	0%	
100-51515-500-503-000000 - PS/INSURANCE - DENTAL	\$1,637	\$2,346	\$2,651	\$2,622	\$2,682	1%	
100-51520-500-503-000000 - PS/INSURANCE - LIFE	\$189	\$194	\$178	\$174	\$179	1%	
100-51610-500-503-000000 - PS/MEDICARE	\$5,423	\$6,336	\$6,034	\$6,045	\$6,545	8%	
100-51620-500-503-000000 - PS/SOCIAL SECURITY	\$23,189	\$27,092	\$25,799	\$25,848	\$27,982	8%	
100-51630-500-503-000000 - PS/RETIREMENT - TMRS	\$57,751	\$66,125	\$63,203	\$63,465	\$66,344	5%	
100-51700-500-503-000000 - PS/WORKERS COMPENSATION	\$4,408	\$5,448	\$5,724	\$5,423	\$5,697	0%	
100-52100-500-503-000000 - SUPPLY/NON-CATEGORIZED	\$2,848	\$2,687	\$3,270	\$3,270	\$3,270	0%	
100-52110-500-503-000000 - SUPPLY/CLEANING	\$1,188	\$1,648	\$1,500	\$750	\$1,500	0%	
100-52115-500-503-000000 - SUPPLY/FOOD	\$0	\$689	\$700	\$700	\$0	-100%	
100-52120-500-503-000000 - SUPPLY/FLEET FUEL	\$7,880	\$6,753	\$8,384	\$7,500	\$8,047	-4%	
100-52135-500-503-000000 - SUPPLY/MINOR CAPITAL	\$914	\$959	\$1,100	\$1,100	\$1,550	41%	
100-52140-500-503-000000 - SUPPLY/OFFICE	\$684	\$860	\$840	\$600	\$600	-29%	
100-52150-500-503-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$1,436	\$1,413	\$3,600	\$3,000	\$3,000	-17%	
100-53110-500-503-000000 - RM/BUILDING	\$438,380	\$466,386	\$420,000	\$466,000	\$450,000	7%	
100-53315-500-503-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$0	\$100	\$0	\$0	-100%	
100-53800-500-503-000000 - RM/MOTOR VEHICLE	\$2,732	\$6,515	\$5,000	\$7,500	\$5,000	0%	
100-54110-500-503-000000 - MSC/ELECTRICITY SERVICE	\$2,786	\$2,696	\$3,000	\$2,729	\$3,091	3%	
100-54140-500-503-000000 - MSC/GAS SERVICE	\$1,132	\$1,278	\$1,200	\$1,464	\$1,600	33%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
100-54150-500-503-000000 - MSC/TELECOMMUNICATIONS	\$22,305	\$22,579	\$25,880	\$23,962	\$24,000	-7%	
100-54170-500-503-000000 - MSC/WASTE DISPOSAL	\$2,470	\$2,783	\$2,900	\$2,798	\$2,800	-3%	
100-54180-500-503-000000 - MSC/WATER/WASTEWATER SERVICE	\$508	\$649	\$1,480	\$1,763	\$1,900	28%	
100-54310-500-503-000000 - MSC/TRAINING AND TRAVEL	\$0	\$1,250	\$1,700	\$1,700	\$1,700	0%	
100-56110-500-503-000000 - CAP/BUILDING	\$0	\$16,115	\$40,000	\$40,000	\$40,000	0%	
100-56315-500-503-000000 - CAP/EQUIPMENT AND MACHINERY	\$5,362	\$0	\$0	\$0	\$0	-	
FACILITY SERVICES-BUILDING TOTAL	\$1,032,817	\$1,156,340	\$1,110,648	\$1,154,712	\$1,164,079	5%	
FACILITY SERVICES-CUSTODIAL							
100-51110-500-504-000000 - PS/SALARIES	\$509,816	\$464,953	\$588,086	\$537,581	\$610,329	4%	
100-51140-500-504-000000 - PS/OVERTIME PAY	\$6,473	\$4,545	\$6,100	\$2,828	\$6,100	0%	
100-51150-500-504-000000 - PS/LONGEVITY PAY	\$14,516	\$6,549	\$10,602	\$8,955	\$11,076	4%	
100-51160-500-504-000000 - PS/INCENTIVE PAY	\$0	\$23	\$900	\$933	\$900	0%	
100-51170-500-504-000000 - PS/BILINGUAL PAY	\$600	\$610	\$900	\$934	\$900	0%	
100-51200-500-504-000000 - PS/SEPARATION PAY	\$190	\$10,232	\$0	\$0	\$0	-	
100-51510-500-504-000000 - PS/INSURANCE - MEDICAL	\$89,465	\$93,910	\$99,050	\$85,185	\$95,908	-3%	
100-51515-500-504-000000 - PS/INSURANCE - DENTAL	\$3,605	\$3,628	\$5,054	\$4,512	\$4,861	-4%	
100-51520-500-504-000000 - PS/INSURANCE - LIFE	\$334	\$311	\$362	\$316	\$362	0%	
100-51610-500-504-000000 - PS/MEDICARE	\$7,539	\$6,907	\$8,601	\$7,814	\$9,125	6%	
100-51620-500-504-000000 - PS/SOCIAL SECURITY	\$32,379	\$29,537	\$36,776	\$33,411	\$39,017	6%	
100-51630-500-504-000000 - PS/RETIREMENT - TMRS	\$78,291	\$71,298	\$88,926	\$80,894	\$92,508	4%	
100-51700-500-504-000000 - PS/WORKERS COMPENSATION	\$6,530	\$6,452	\$8,193	\$7,045	\$8,085	-1%	
100-52100-500-504-000000 - SUPPLY/NON-CATEGORIZED	\$530	\$303	\$350	\$350	\$350	0%	
100-52110-500-504-000000 - SUPPLY/CLEANING	\$53,065	\$48,899	\$70,566	\$70,566	\$70,566	0%	
100-52115-500-504-000000 - SUPPLY/FOOD	\$300	\$0	\$1,000	\$1,000	\$0	-100%	
100-52120-500-504-000000 - SUPPLY/FLEET FUEL	\$7,005	\$5,671	\$7,699	\$7,500	\$8,000	4%	
100-52135-500-504-000000 - SUPPLY/MINOR CAPITAL	\$2,500	\$4,663	\$9,600	\$9,000	\$1,500	-84%	
100-52140-500-504-000000 - SUPPLY/OFFICE	\$458	\$649	\$650	\$650	\$650	0%	
100-52150-500-504-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$11,892	\$12,455	\$13,438	\$13,438	\$10,000	-26%	
100-53315-500-504-000000 - RM/EQUIPMENT AND MACHINERY	\$236	\$0	\$500	\$500	\$500	0%	
100-53800-500-504-000000 - RM/MOTOR VEHICLE	\$1,576	\$2,646	\$4,200	\$3,500	\$3,500	-17%	
100-54110-500-504-000000 - MSC/ELECTRICITY SERVICE	\$1,273	\$1,461	\$1,500	\$1,456	\$1,649	10%	
100-54140-500-504-000000 - MSC/GAS SERVICE	\$596	\$1,125	\$900	\$1,261	\$1,300	44%	
100-54150-500-504-000000 - MSC/TELECOMMUNICATIONS	\$2,709	\$2,481	\$2,980	\$2,723	\$2,800	-6%	
100-54170-500-504-000000 - MSC/WASTE DISPOSAL	\$2,850	\$0	\$0	\$0	\$0	-	
FACILITY SERVICES-CUSTODIAL TOTAL	\$834,728	\$779,310	\$966,933	\$882,352	\$979,986	1%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
LIBRARIES							
100-51110-500-505-000000 - PS/SALARIES	\$810,931	\$915,501	\$984,409	\$931,114	\$990,347	1%	
100-51120-500-505-000000 - PS/SALARIES - PART TIME	\$100,898	\$107,407	\$114,129	\$111,464	\$116,805	2%	
100-51140-500-505-000000 - PS/OVERTIME PAY	\$4,764	\$3,618	\$3,000	\$3,456	\$3,000	0%	
100-51150-500-505-000000 - PS/LONGEVITY PAY	\$35,213	\$36,245	\$39,634	\$36,595	\$41,147	4%	
100-51170-500-505-000000 - PS/BILINGUAL PAY	\$1,799	\$1,808	\$1,800	\$1,868	\$1,800	0%	
100-51200-500-505-000000 - PS/SEPARATION PAY	\$4,747	\$1,308	\$0	\$0	\$0	-	
100-51210-500-505-000000 - PS/VACATION BUY BACK	\$1,465	\$797	\$1,200	\$800	\$1,200	0%	
100-51220-500-505-000000 - PS/CAR ALLOWANCE	\$2,999	\$3,014	\$3,000	\$3,113	\$3,000	0%	
100-51510-500-505-000000 - PS/INSURANCE - MEDICAL	\$114,892	\$114,083	\$99,150	\$91,540	\$96,548	-3%	
100-51515-500-505-000000 - PS/INSURANCE - DENTAL	\$4,220	\$4,730	\$5,508	\$5,299	\$5,412	-2%	
100-51520-500-505-000000 - PS/INSURANCE - LIFE	\$417	\$447	\$454	\$415	\$605	33%	
100-51610-500-505-000000 - PS/MEDICARE	\$13,520	\$14,965	\$16,047	\$15,173	\$16,781	5%	
100-51620-500-505-000000 - PS/SOCIAL SECURITY	\$57,833	\$63,990	\$68,621	\$64,880	\$71,753	5%	
100-51630-500-505-000000 - PS/RETIREMENT - TMRS	\$142,130	\$156,232	\$168,176	\$159,724	\$170,123	1%	
100-51700-500-505-000000 - PS/WORKERS COMPENSATION	\$1,177	\$1,373	\$1,591	\$1,403	\$1,515	-5%	
100-52100-500-505-000000 - SUPPLY/NON-CATEGORIZED	\$239	\$0	\$0	\$0	\$0	-	
100-52110-500-505-000000 - SUPPLY/CLEANING	\$229	\$473	\$370	\$350	\$370	0%	
100-52115-500-505-000000 - SUPPLY/FOOD	\$0	\$723	\$725	\$725	\$0	-100%	
100-52120-500-505-000000 - SUPPLY/FLEET FUEL	\$914	\$897	\$1,094	\$900	\$1,022	-7%	
100-52135-500-505-000000 - SUPPLY/MINOR CAPITAL	\$0	\$647	\$2,750	\$4,550	\$10,400	278%	
100-52140-500-505-000000 - SUPPLY/OFFICE	\$15,695	\$16,884	\$15,738	\$15,325	\$18,133	15%	
100-52145-500-505-000000 - SUPPLY/PUBLIC OUTREACH	\$15,413	\$17,478	\$14,250	\$14,215	\$16,000	12%	
100-52150-500-505-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$1,264	\$1,471	\$735	\$708	\$735	0%	
100-52305-500-505-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$5,400	\$0	-	
100-52310-500-505-000000 - COMPUTER EQUIP/SOFTWARE	\$5,594	\$5,046	\$5,400	\$0	\$0	-100%	
100-52320-500-505-000000 - FURNITURE AND FIXTURES	\$8,880	\$8,985	\$1,800	\$0	\$0	-100%	
100-53110-500-505-000000 - RM/BUILDING	\$28,385	\$55,155	\$8,734	\$18,000	\$18,000	106%	
100-53300-500-505-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$10,194	\$10,746	\$12,417	\$0	\$0	-100%	
100-53600-500-505-000000 - RM/LIBRARY BOOKS	\$4,115	\$4,532	\$5,860	\$5,825	\$5,850	0%	
100-53800-500-505-000000 - RM/MOTOR VEHICLE	\$312	\$797	\$1,000	\$850	\$850	-15%	
100-54110-500-505-000000 - MSC/ELECTRICITY SERVICE	\$22,218	\$19,903	\$23,000	\$20,798	\$23,554	2%	
100-54140-500-505-000000 - MSC/GAS SERVICE	\$3,146	\$3,440	\$3,250	\$4,053	\$4,200	29%	
100-54150-500-505-000000 - MSC/TELECOMMUNICATIONS	\$3,501	\$3,638	\$6,350	\$3,923	\$4,000	-37%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
100-54170-500-505-000000 - MSC/WASTE DISPOSAL	\$3,752	\$4,101	\$4,000	\$4,317	\$4,400	10%	
100-54180-500-505-000000 - MSC/WATER/WASTEWATER SERVICE	\$3,006	\$1,851	\$6,000	\$3,920	\$4,200	-30%	
100-54245-500-505-000000 - MSC/MERCHANT SERVICES	\$853	\$812	\$988	\$988	\$1,200	21%	
100-54250-500-505-000000 - MSC/PROFESSIONAL SERVICES	\$11,253	\$18,991	\$45,088	\$41,714	\$43,308	-4%	
100-54255-500-505-000000 - MSC/SHORT TERM RENTAL SERVICES	\$31,795	\$0	\$46,000	\$0	\$0	-100%	
100-54300-500-505-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$12,417	\$12,417	-	
100-54310-500-505-000000 - MSC/TRAINING AND TRAVEL	\$817	\$1,957	\$2,400	\$2,400	\$3,390	41%	
100-54315-500-505-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$96,694	\$53,299	\$57,736	\$47,736	\$47,845	-17%	
100-54510-500-505-000000 - MSC/ADVERTISING AND PROMOTION	\$1,947	\$0	\$0	\$0	\$0	-	
100-54530-500-505-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$276	\$0	\$0	\$0	-	
100-55600-500-505-000000 - DE/CONTRACT LABOR	\$56,560	\$72,556	\$99,855	\$99,855	\$102,615	3%	
100-55830-500-505-000000 - DE/CASH OVER/SHORT	-\$1,425	\$0	\$0	\$0	\$0	-	
100-56310-500-505-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$49,863	\$0	\$0	\$0	-	
100-56320-500-505-000000 - CAP/FURNITURE AND FIXTURES	\$17,523	\$0	\$0	\$0	\$0	-	
100-56600-500-505-000000 - CAP/LIBRARY BOOKS	\$68,876	\$133,371	\$115,000	\$161,000	\$165,830	44%	
LIBRARIES TOTAL	\$1,708,756	\$1,913,413	\$1,987,259	\$1,896,813	\$2,008,355	1%	
COMMUNITY DEVELOPMENT TOTAL	\$4,547,142	\$4,666,863	\$4,970,882	\$4,673,639	\$5,089,210	2%	
NON-DEPARTMENTAL							
CONSOLIDATED							
100-52100-700-701-000000 - SUPPLY/NON-CATEGORIZED	\$4,722	\$0	\$0	\$0	\$0	-	
100-52115-700-701-000000 - SUPPLY/FOOD	\$9,391	\$0	\$0	\$0	\$0	-	
100-52135-700-701-000000 - SUPPLY/MINOR CAPITAL	\$1,990	\$0	\$0	\$0	\$0	-	
100-52140-700-701-000000 - SUPPLY/OFFICE	\$452	\$742	\$1,000	\$1,000	\$1,000	0%	
100-54110-700-701-000000 - MSC/ELECTRICITY SERVICE	\$30,031	\$27,730	\$33,000	\$29,470	\$33,375	1%	
100-54140-700-701-000000 - MSC/GAS SERVICE	\$3,786	\$7,189	\$6,500	\$7,119	\$7,400	14%	
100-54170-700-701-000000 - MSC/WASTE DISPOSAL	\$3,271	\$3,532	\$3,700	\$3,552	\$3,600	-3%	
100-54180-700-701-000000 - MSC/WATER/WASTEWATER SERVICE	\$687	\$799	\$35,800	\$35,401	\$25,500	-29%	
100-54210-700-701-000000 - MSC/ACCOUNTING SERVICES	\$130,657	\$63,199	\$82,593	\$94,987	\$71,367	-14%	
100-54220-700-701-000000 - MSC/CONSULTING SERVICES	\$185,027	\$113,012	\$200,000	\$200,000	\$175,000	-12%	
100-54240-700-701-000000 - MSC/LEGAL SERVICES	\$165,970	\$73,064	\$0	\$67,872	\$67,872	-	
100-54250-700-701-000000 - MSC/PROFESSIONAL SERVICES	\$12,408	\$11,558	\$20,144	\$20,144	\$20,144	0%	
100-54255-700-701-000000 - MSC/SHORT TERM RENTAL SERVICES	\$691	\$0	\$0	\$0	\$0	-	
100-54315-700-701-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$20,278	-	
100-54530-700-701-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$600	\$600	\$600	0%	

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
100-54750-700-701-000000 - MSC/CLAIMS AND DAMAGES	\$188,407	\$373,929	\$150,000	\$0	\$0	-100%
100-55124-700-701-000000 - DE/PROGRAMS	\$999,389	\$1,306,231	\$0	\$0	\$0	-
100-55124-700-701-281356 - DE/PROGRAMS	\$0	\$0	\$0	\$95,023	\$0	-
100-55124-700-701-282351 - DE/PROGRAMS	\$0	\$0	\$0	\$65,804	\$0	-
100-55124-700-701-282354 - DE/PROGRAMS	\$0	\$0	\$0	\$3,101	\$0	-
100-55124-700-701-284354 - DE/PROGRAMS	\$0	\$0	\$0	\$106,912	\$0	-
100-55124-700-701-630001 - DE/PROGRAMS	\$0	\$0	\$40,000	\$0	\$0	-100%
100-55124-700-701-922002 - DE/PROGRAMS	\$0	\$0	\$0	\$65,000	\$0	-
100-55600-700-701-000000 - DE/CONTRACT LABOR	\$10,000	\$0	\$0	\$0	\$0	-
100-55810-700-701-000000 - DE/CONTINGENCY	\$0	\$0	\$53,818	\$0	\$555,910	933%
100-55820-700-701-000000 - DE/INVENTORY OVER/SHORT	\$876	-\$1,081	\$5,000	\$5,000	\$5,000	0%
100-55830-700-701-000000 - DE/CASH OVER/SHORT	\$3,435	\$0	\$0	\$0	\$0	-
100-55840-700-701-000000 - DE/BAD DEBTS	\$11,264	-\$293,265	\$0	\$0	\$0	-
100-56315-700-701-000000 - CAP/EQUIPMENT AND MACHINERY	\$18,527	\$0	\$0	\$0	\$0	-
100-59227-700-701-000000 - USES/TRANSFER TO FUND 227	\$0	\$304,869	\$0	\$0	\$0	-
100-59300-700-701-000000 - USES/TRANSFER TO FUND 300	\$13,092,485	\$10,832,302	\$5,586,285	\$7,990,954	\$3,162,854	-43%
100-59530-700-701-000000 - USES/TRANSFER TO FUND 530	\$0	\$73,843	\$0	\$0	\$0	-
100-59540-700-701-000000 - USES/TRANSFER TO FUND 540	\$500,000	\$4,000	\$0	\$0	\$0	-
100-59550-700-701-000000 - USES/TRANSFER TO FUND 550	\$56,337	\$57,525	\$64,978	\$64,978	\$78,474	21%
100-59627-700-701-000000 - USES/TRANSFER TO FUND 627	\$0	\$0	\$0	\$1,261,683	\$0	-
CONSOLIDATED TOTAL	\$15,429,801	\$12,959,178	\$6,283,418	\$10,118,600	\$4,228,374	-33%
COMMUNITY PARTNERS						
100-55110-700-705-000000 - DE/BELL COUNTY COMMS CENTER	\$2,004,211	\$1,931,509	\$2,139,481	\$2,139,481	\$2,034,826	-5%
100-55112-700-705-000000 - DE/TAX APPRAISAL DISTRICT	\$558,536	\$706,802	\$757,039	\$762,210	\$811,464	7%
100-55114-700-705-000000 - DE/BELL HEALTH DEPARTMENT	\$363,403	\$363,403	\$345,514	\$345,514	\$341,608	-1%
100-55116-700-705-000000 - DE/KILLEEN ECONOMIC DEVELOP	\$0	\$0	\$0	\$522,473	\$522,473	-
100-55118-700-705-000000 - DE/HILL COUNTRY TRANSIT DIST	\$0	\$0	\$0	\$650,000	\$650,000	-
100-55120-700-705-000000 - DE/INDUSTRIAL DEVELOPMENT	\$699,194	\$839,140	\$932,738	\$440,265	\$73,599	-92%
100-55121-700-705-000000 - DE/FAMILIES IN CRISIS	\$0	\$0	\$0	\$350,000	\$0	-
100-55122-700-705-000000 - DE/COMMUNITY PARTNERS	\$680,142	\$761,656	\$658,000	\$8,000	\$8,000	-99%
100-55123-700-705-000000 - DE/CHILDREN'S ADVOCACY CENTER	\$0	\$0	\$0	\$0	\$41,500	-
COMMUNITY PARTNERS TOTAL	\$4,305,486	\$4,602,510	\$4,832,772	\$5,217,943	\$4,483,470	-7%
INTERNAL SERVICE TRANSFERS						
100-54601-700-710-000000 - MSC/FLEET INTERNAL SVC	\$910,039	\$874,711	\$715,244	\$715,244	\$757,762	6%
100-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	\$743,361	\$896,373	\$835,725	\$886,920	\$1,348,797	61%
100-54627-700-710-000000 - MSC/INFO TECH INTERNAL SVC	\$2,953,919	\$3,438,846	\$4,079,163	\$4,079,163	\$5,926,633	45%
INTERNAL SERVICE TRANSFERS TOTAL	\$4,607,319	\$5,209,930	\$5,630,132	\$5,681,327	\$8,033,192	43%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
NON-DEPARTMENTAL TOTAL	\$24,342,605	\$22,771,618	\$16,746,322	\$21,017,870	\$16,745,036	0%	
DEBT SERVICE							
CITY MANAGER							
100-57130-800-120-000000 - DEBT/LEASE PRINCIPAL	\$897	\$1,020	\$1,159	\$1,159	\$1,317	14%	
100-57131-800-120-000000 - DEBT/LEASE INTEREST	\$543	\$420	\$282	\$282	\$124	-56%	
CITY MANAGER TOTAL	\$1,440	\$1,440	\$1,441	\$1,441	\$1,441	0%	
COMMUNICATIONS AND MARKETING							
100-57130-800-140-000000 - DEBT/LEASE PRINCIPAL	\$28,431	\$28,235	\$34,441	\$35,773	\$40,736	18%	
100-57131-800-140-000000 - DEBT/LEASE INTEREST	\$7,950	\$7,958	\$6,401	\$5,066	\$14,136	121%	
COMMUNICATIONS AND MARKETING TOTAL	\$36,381	\$36,192	\$40,842	\$40,839	\$54,872	34%	
LEGAL							
100-57130-800-150-000000 - DEBT/LEASE PRINCIPAL	\$37,485	\$0	\$0	\$0	\$0	-	
LEGAL TOTAL	\$37,485	\$0	\$0	\$0	\$0	-	
FINANCE							
100-57130-800-160-000000 - DEBT/LEASE PRINCIPAL	\$6,063	\$2,931	\$3,332	\$8,007	\$8,664	160%	
100-57131-800-160-000000 - DEBT/LEASE INTEREST	\$2,331	\$1,209	\$810	\$1,198	\$541	-33%	
FINANCE TOTAL	\$8,395	\$4,140	\$4,142	\$9,205	\$9,205	122%	
HUMAN RESOURCES							
100-57130-800-170-000000 - DEBT/LEASE PRINCIPAL	\$1,040	\$1,020	\$1,159	\$1,159	\$1,317	14%	
100-57131-800-170-000000 - DEBT/LEASE INTEREST	\$499	\$420	\$282	\$282	\$124	-56%	
HUMAN RESOURCES TOTAL	\$1,539	\$1,440	\$1,441	\$1,441	\$1,441	0%	
DEVELOPMENT SERVICES							
100-57130-800-190-000000 - DEBT/LEASE PRINCIPAL	\$6,882	\$4,407	\$4,365	\$3,031	\$3,785	-13%	
100-57131-800-190-000000 - DEBT/LEASE INTEREST	\$2,855	\$1,099	\$986	\$618	\$296	-70%	
100-57132-800-190-000000 - DEBT/LEASE OTHER COST	\$450	\$0	\$0	\$0	\$0	-	
DEVELOPMENT SERVICES TOTAL	\$10,187	\$5,507	\$5,351	\$3,649	\$4,081	-24%	
POLICE DEPARTMENT							
100-57130-800-210-000000 - DEBT/LEASE PRINCIPAL	\$13,853	\$12,739	\$15,856	\$15,535	\$17,460	10%	
100-57131-800-210-000000 - DEBT/LEASE INTEREST	\$4,231	\$4,708	\$3,597	\$3,517	\$1,592	-56%	
100-57132-800-210-000000 - DEBT/LEASE OTHER COST	\$1,625	\$910	\$0	\$0	\$0	-	
POLICE DEPARTMENT TOTAL	\$19,708	\$18,357	\$19,453	\$19,052	\$19,052	-2%	
FIRE DEPARTMENT							
100-57130-800-250-000000 - DEBT/LEASE PRINCIPAL	\$2,617	\$2,974	\$3,380	\$3,379	\$3,840	14%	
100-57131-800-250-000000 - DEBT/LEASE INTEREST	\$1,583	\$1,226	\$822	\$822	\$361	-56%	
FIRE DEPARTMENT TOTAL	\$4,200	\$4,200	\$4,202	\$4,201	\$4,201	0%	
MUNICIPAL COURT							
100-57130-800-270-000000 - DEBT/LEASE PRINCIPAL	\$0	\$3,492	\$3,789	\$3,788	\$4,118	9%	
100-57131-800-270-000000 - DEBT/LEASE INTEREST	\$0	\$1,063	\$769	\$768	\$438	-43%	
MUNICIPAL COURT TOTAL	\$0	\$4,555	\$4,558	\$4,556	\$4,556	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
ANIMAL SERVICES							
100-57130-800-280-000000 - DEBT/LEASE PRINCIPAL	\$0	\$897	\$1,062	\$1,660	\$2,658	150%	
100-57131-800-280-000000 - DEBT/LEASE INTEREST	\$0	\$385	\$259	\$358	\$467	80%	
ANIMAL SERVICES TOTAL	\$0	\$1,282	\$1,321	\$2,018	\$3,125	137%	
PARKS AND RECREATION							
100-57130-800-300-000000 - DEBT/LEASE PRINCIPAL	\$81,384	\$70,054	\$84,640	\$32,474	\$6,168	-93%	
100-57131-800-300-000000 - DEBT/LEASE INTEREST	\$16,865	\$9,446	\$7,965	\$2,875	\$736	-91%	
100-57132-800-300-000000 - DEBT/LEASE OTHER COST	-\$5	\$25	\$0	\$0	\$0	-	
PARKS AND RECREATION TOTAL	\$98,244	\$79,525	\$92,605	\$35,349	\$6,904	-93%	
PUBLIC WORKS							
100-57130-800-400-000000 - DEBT/LEASE PRINCIPAL	\$3,076	\$3,495	\$4,934	\$2,838	\$1,400	-72%	
100-57131-800-400-000000 - DEBT/LEASE INTEREST	\$954	\$535	\$1,149	\$148	\$90	-92%	
PUBLIC WORKS TOTAL	\$4,031	\$4,031	\$6,083	\$2,986	\$1,490	-76%	
ENGINEERING SERVICES							
100-57130-800-450-000000 - DEBT/LEASE PRINCIPAL	-	-	\$0	\$720	\$1,800	-	
100-57131-800-450-000000 - DEBT/LEASE INTEREST	-	-	\$0	\$65	\$120	-	
ENGINEERING SERVICES TOTAL	-	-	\$0	\$785	\$1,920	-	
COMMUNITY DEVELOPMENT							
100-57130-800-500-000000 - DEBT/LEASE PRINCIPAL	\$3,226	\$3,430	\$4,111	\$3,573	\$4,059	-1%	
100-57131-800-500-000000 - DEBT/LEASE INTEREST	\$1,418	\$1,221	\$1,232	\$868	\$382	-69%	
COMMUNITY DEVELOPMENT TOTAL	\$4,644	\$4,651	\$5,343	\$4,441	\$4,441	-17%	
NON-DEPARTMENTAL							
100-57130-800-700-000000 - DEBT/LEASE PRINCIPAL	\$4,046	\$4,481	\$4,676	\$0	\$0	-100%	
100-57131-800-700-000000 - DEBT/LEASE INTEREST	\$569	\$583	\$389	\$0	\$0	-100%	
NON-DEPARTMENTAL TOTAL	\$4,615	\$5,064	\$5,065	\$0	\$0	-100%	
DEBT SERVICE TOTAL	\$230,869	\$170,383	\$191,847	\$129,963	\$116,729	-39%	
GENERAL TOTAL	\$120,812,701	\$124,067,071	\$125,683,084	\$126,438,207	\$133,347,455	6%	
ANIM SVC DONATIONS/GRANTS							
ANIMAL SERVICES							
ANIMAL SERVICES ADMIN							
205-52110-280-281-000000 - SUPPLY/CLEANING	\$2,287	\$0	\$0	\$0	\$0	-	
205-52110-280-281-221701 - SUPPLY/CLEANING	\$0	\$0	\$0	\$2,012	\$0	-	
205-52130-280-281-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$21,102	\$0	\$0	\$0	\$0	-	
205-52130-280-281-223701 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$0	\$0	\$4,512	\$0	-	
205-52135-280-281-000000 - SUPPLY/MINOR CAPITAL	\$0	\$38,739	\$0	\$0	\$0	-	
205-52135-280-281-221701 - SUPPLY/MINOR CAPITAL	\$0	-\$3,937	\$0	\$0	\$0	-	
205-52135-280-281-223701 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$8,512	\$0	-	
205-54250-280-281-000000 - MSC/PROFESSIONAL SERVICES	\$3,300	\$2,900	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
205-54260-280-281-000000 - MSC/VETERINARY SERVICES	\$32,449	\$62,901	\$0	\$0	\$0	-	
205-54260-280-281-222701 - MSC/VETERINARY SERVICES	\$0	\$0	\$0	\$476	\$0	-	
205-54260-280-281-223701 - MSC/VETERINARY SERVICES	\$0	-\$172	\$0	\$13,024	\$0	-	
205-54260-280-281-224701 - MSC/VETERINARY SERVICES	\$0	\$0	\$40,000	\$24,978	\$0	-100%	
205-55800-280-281-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$100,000	-	
205-55800-280-281-128010 - DE/RESERVE APPROPRIATION	\$0	\$0	\$80,000	\$0	\$15,000	-81%	
205-55800-280-281-226701 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$100,000	-	
205-56415-280-281-000000 - CAP/INFRASTRUCTURE	\$13,450	\$0	\$0	\$0	\$0	-	
ANIMAL SERVICES ADMIN TOTAL	\$72,588	\$100,430	\$120,000	\$53,514	\$215,000	79%	
ANIMAL SERVICES TOTAL	\$72,588	\$100,430	\$120,000	\$53,514	\$215,000	79%	
ANIM SVC DONATIONS/GRANTS TOTAL	\$72,588	\$100,430	\$120,000	\$53,514	\$215,000	79%	
PEG CABLE SYSTEM							
COMMUNICATIONS AND MARKETING							
MULTIMEDIA							
220-52135-140-141-000000 - SUPPLY/MINOR CAPITAL	\$23,404	\$7,709	\$45,000	\$20,000	\$20,000	-56%	
220-52305-140-141-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$500	\$0	-	
220-52310-140-141-000000 - COMPUTER EQUIP/SOFTWARE	\$1,469	\$2,499	\$5,000	\$0	\$0	-100%	
220-53110-140-141-000000 - RM/BUILDING	\$3,900	\$0	\$0	\$0	\$0	-	
220-54160-140-141-000000 - MSC/CABLE SERVICE	\$1,688	\$0	\$0	\$0	\$0	-	
220-54250-140-141-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$6,335	\$0	-	
220-55800-140-141-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$272,000	\$0	\$272,000	0%	
220-56305-140-141-000000 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$140,000	\$0	-	
220-56305-140-141-925009 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$200,000	\$0	-	
220-56310-140-141-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$226,986	\$35,802	\$60,000	\$0	\$0	-100%	
220-56310-140-141-925009 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$200,000	\$0	\$0	-100%	
220-56800-140-141-000000 - CAP/MOTOR VEHICLE	\$0	\$29,800	\$0	\$0	\$0	-	
MULTIMEDIA TOTAL	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000	-50%	
COMMUNICATIONS AND MARKETING TOTAL	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000	-50%	
PEG CABLE SYSTEM TOTAL	\$257,447	\$75,810	\$582,000	\$366,835	\$292,000	-50%	
COMMUNITY DEVELOPMENT							
COMMUNITY DEVELOPMENT							
COMMUNITY DEVELOPMENT ADMIN							
210-51110-500-501-000000 - PS/SALARIES	\$153,962	\$179,962	\$0	\$0	\$0	-	
210-51140-500-501-000000 - PS/OVERTIME PAY	\$0	\$7,209	\$0	\$0	\$0	-	
210-51150-500-501-000000 - PS/LONGEVITY PAY	\$5,198	\$4,628	\$0	\$0	\$0	-	
210-51170-500-501-000000 - PS/BILINGUAL PAY	\$902	\$904	\$0	\$0	\$0	-	
210-51220-500-501-000000 - PS/CAR ALLOWANCE	\$47	\$59	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
210-51510-500-501-000000 - PS/INSURANCE - MEDICAL	\$10,591	\$13,635	\$0	\$0	\$0	-		
210-51515-500-501-000000 - PS/INSURANCE - DENTAL	\$553	\$493	\$0	\$0	\$0	-		
210-51520-500-501-000000 - PS/INSURANCE - LIFE	\$51	\$55	\$0	\$0	\$0	-		
210-51610-500-501-000000 - PS/MEDICARE	\$2,253	\$2,725	\$0	\$0	\$0	-		
210-51620-500-501-000000 - PS/SOCIAL SECURITY	\$9,629	\$11,651	\$0	\$0	\$0	-		
210-51630-500-501-000000 - PS/RETIREMENT - TMRS	\$23,776	\$28,171	\$0	\$0	\$0	-		
210-51700-500-501-000000 - PS/WORKERS COMPENSATION	\$144	\$209	\$0	\$0	\$0	-		
210-52100-500-501-000000 - SUPPLY/NON-CATEGORIZED	\$120	\$0	\$0	\$0	\$0	-		
210-52110-500-501-000000 - SUPPLY/CLEANING	\$100	\$65	\$0	\$0	\$0	-		
210-52115-500-501-000000 - SUPPLY/FOOD	\$278	\$273	\$0	\$0	\$0	-		
210-52120-500-501-000000 - SUPPLY/FLEET FUEL	\$285	\$59	\$0	\$0	\$0	-		
210-52135-500-501-000000 - SUPPLY/MINOR CAPITAL	\$0	\$4,881	\$0	\$0	\$0	-		
210-52140-500-501-000000 - SUPPLY/OFFICE	\$2,505	\$1,757	\$0	\$0	\$0	-		
210-52150-500-501-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$323	\$0	\$0	\$0	-		
210-53300-500-501-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$1,080	\$0	\$0	\$0	\$0	-		
210-53800-500-501-000000 - RM/MOTOR VEHICLE	\$690	\$120	\$0	\$0	\$0	-		
210-54150-500-501-000000 - MSC/TELECOMMUNICATIONS	\$456	\$1,694	\$0	\$0	\$0	-		
210-54210-500-501-000000 - MSC/ACCOUNTING SERVICES	\$0	\$6,250	\$0	\$0	\$0	-		
210-54250-500-501-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$16,029	\$0	\$0	\$0	-		
210-54310-500-501-000000 - MSC/TRAINING AND TRAVEL	\$2,161	\$4,241	\$0	\$0	\$0	-		
210-54315-500-501-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$2,410	\$2,011	\$0	\$0	\$0	-		
210-54530-500-501-000000 - MSC/NOTICE REQUIRED BY LAW	\$3,421	\$3,822	\$0	\$0	\$0	-		
210-55124-500-501-000000 - DE/PROGRAMS	\$1,873,608	\$854,256	\$0	\$0	\$0	-		
210-56315-500-501-000000 - CAP/EQUIPMENT AND MACHINERY	\$4,268	\$0	\$0	\$0	\$0	-		
COMMUNITY DEVELOPMENT ADMIN TOTAL	\$2,098,486	\$1,145,479	\$0	\$0	\$0	-		
COMMUNITY DEVELOPMENT GRANTS								
210-51110-500-520-412500 - PS/SALARIES	\$0	\$0	\$156,840	\$162,371	\$0	-100%		
210-51110-500-520-412537 - PS/SALARIES	\$0	\$0	\$66,792	\$66,538	\$0	-100%		
210-51110-500-520-412600 - PS/SALARIES	\$0	\$0	\$0	\$0	\$140,956	-		
210-51110-500-520-412637 - PS/SALARIES	\$0	\$0	\$0	\$0	\$70,132	-		
210-51140-500-520-412500 - PS/OVERTIME PAY	\$0	\$0	\$0	\$343	\$0	-		
210-51150-500-520-412500 - PS/LONGEVITY PAY	\$0	\$0	\$6,460	\$6,266	\$0	-100%		
210-51150-500-520-412537 - PS/LONGEVITY PAY	\$0	\$0	\$48	\$0	\$0	-100%		
210-51150-500-520-412600 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$3,617	-		
210-51170-500-520-412500 - PS/BILINGUAL PAY	\$0	\$0	\$900	\$900	\$0	-100%		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
210-51170-500-520-412600 - PS/BILINGUAL PAY	\$0	\$0	\$0	\$0	\$0	\$315	-
210-51200-500-520-412500 - PS/SEPARATION PAY	\$0	\$0	\$0	\$0	\$934	\$0	-
210-51510-500-520-412500 - PS/INSURANCE - MEDICAL	\$0	\$0	\$12,764	\$11,744	\$0	\$0	-100%
210-51510-500-520-412537 - PS/INSURANCE - MEDICAL	\$0	\$0	\$5,152	\$5,133	\$0	\$0	-100%
210-51510-500-520-412600 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$0	\$16,760	-
210-51510-500-520-412637 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$0	\$6,634	-
210-51515-500-520-412500 - PS/INSURANCE - DENTAL	\$0	\$0	\$741	\$702	\$0	\$0	-100%
210-51515-500-520-412600 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$0	\$816	-
210-51520-500-520-412500 - PS/INSURANCE - LIFE	\$0	\$0	\$50	\$47	\$0	\$0	-100%
210-51520-500-520-412537 - PS/INSURANCE - LIFE	\$0	\$0	\$22	\$22	\$0	\$0	-100%
210-51520-500-520-412600 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$0	\$56	-
210-51520-500-520-412637 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$0	\$22	-
210-51610-500-520-412500 - PS/MEDICARE	\$0	\$0	\$2,316	\$2,398	\$0	\$0	-100%
210-51610-500-520-412537 - PS/MEDICARE	\$0	\$0	\$969	\$956	\$0	\$0	-100%
210-51610-500-520-412600 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$0	\$2,101	-
210-51610-500-520-412637 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$0	\$1,017	-
210-51620-500-520-412500 - PS/SOCIAL SECURITY	\$0	\$0	\$9,904	\$10,198	\$0	\$0	-100%
210-51620-500-520-412537 - PS/SOCIAL SECURITY	\$0	\$0	\$4,144	\$4,088	\$0	\$0	-100%
210-51620-500-520-412600 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$0	\$8,984	-
210-51620-500-520-412637 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$0	\$4,349	-
210-51630-500-520-412500 - PS/RETIREMENT - TMRS	\$0	\$0	\$24,072	\$25,078	\$0	\$0	-100%
210-51630-500-520-412537 - PS/RETIREMENT - TMRS	\$0	\$0	\$9,799	\$9,764	\$0	\$0	-100%
210-51630-500-520-412600 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$0	\$21,299	-
210-51630-500-520-412637 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$0	\$10,310	-
210-51700-500-520-412400 - PS/WORKERS COMPENSATION	\$0	-\$25	\$0	-	-	-	-
210-51700-500-520-412500 - PS/WORKERS COMPENSATION	\$0	\$0	\$164	\$172	\$0	\$0	-100%
210-51700-500-520-412537 - PS/WORKERS COMPENSATION	\$0	\$0	\$67	\$67	\$0	\$0	-100%
210-51700-500-520-412600 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$143	-
210-51700-500-520-412637 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$70	-
210-52110-500-520-412500 - SUPPLY/CLEANING	\$0	\$0	\$100	\$70	\$0	\$0	-100%
210-52115-500-520-412500 - SUPPLY/FOOD	\$0	\$0	\$500	\$200	\$0	\$0	-100%
210-52115-500-520-412600 - SUPPLY/FOOD	\$0	\$0	\$0	\$0	\$0	\$400	-
210-52120-500-520-412500 - SUPPLY/FLEET FUEL	\$0	\$0	\$400	\$40	\$0	\$0	-100%
210-52120-500-520-412600 - SUPPLY/FLEET FUEL	\$0	\$0	\$0	\$0	\$0	\$414	-

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
210-52140-500-520-412400 - SUPPLY/OFFICE	\$0	\$263	\$0	\$0	\$0	\$0	-
210-52140-500-520-412500 - SUPPLY/OFFICE	\$0	\$0	\$1,400	\$1,312	\$0	\$0	-100%
210-52140-500-520-412600 - SUPPLY/OFFICE	\$0	\$0	\$0	\$0	\$1,400	\$1,400	-
210-52305-500-520-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$12,000	\$0	\$0	\$0	\$0	-
210-53300-500-520-412500 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$0	\$8,500	\$0	\$0	\$0	-100%
210-53800-500-520-412500 - RM/MOTOR VEHICLE	\$0	\$0	\$300	\$50	\$0	\$0	-100%
210-53800-500-520-412600 - RM/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$300	\$300	-
210-54150-500-520-412500 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$1,080	\$1,038	\$0	\$0	-100%
210-54150-500-520-412537 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$500	\$470	\$0	\$0	-100%
210-54150-500-520-412600 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$1,080	\$1,080	-
210-54150-500-520-412637 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$500	\$500	-
210-54210-500-520-412500 - MSC/ACCOUNTING SERVICES	\$0	\$0	\$10,000	\$0	\$0	\$0	-100%
210-54210-500-520-412600 - MSC/ACCOUNTING SERVICES	-	-	\$0	\$0	\$8,500	\$8,500	-
210-54250-500-520-412500 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$15,000	\$15,000	\$0	\$0	-100%
210-54250-500-520-412537 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$13,715	\$13,715	\$0	\$0	-100%
210-54250-500-520-412600 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$40,063	\$40,063	-
210-54250-500-520-412637 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$7,930	\$7,930	-
210-54300-500-520-412500 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$8,500	\$0	\$0	-
210-54300-500-520-412600 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$0	\$8,500	\$8,500	-
210-54310-500-520-412500 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$3,500	\$3,500	\$0	\$0	-100%
210-54310-500-520-412600 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$0	\$3,000	\$3,000	-
210-54315-500-520-412500 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$4,013	\$3,500	\$0	\$0	-100%
210-54315-500-520-412600 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$4,021	\$4,021	-
210-54520-500-520-412500 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$0	\$0	\$20	\$0	\$0	-
210-54530-500-520-412500 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$4,800	\$4,800	\$0	\$0	-100%
210-54530-500-520-412600 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$0	\$3,896	\$3,896	-
210-55124-500-520-412338 - DE/PROGRAMS	\$0	\$0	\$20,122	\$0	\$20,122	\$20,122	0%
210-55124-500-520-412423 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$40,376	\$40,376	-
210-55124-500-520-412438 - DE/PROGRAMS	\$0	\$0	\$757,371	\$49,658	\$707,713	\$707,713	-7%
210-55124-500-520-412500 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$4,622	\$4,622	-
210-55124-500-520-412503 - DE/PROGRAMS	\$0	\$0	\$25,000	\$25,000	\$0	\$0	-100%
210-55124-500-520-412504 - DE/PROGRAMS	\$0	\$0	\$25,000	\$25,000	\$0	\$0	-100%
210-55124-500-520-412505 - DE/PROGRAMS	\$0	\$0	\$7,208	\$7,208	\$0	\$0	-100%
210-55124-500-520-412507 - DE/PROGRAMS	\$0	\$0	\$10,793	\$10,793	\$0	\$0	-100%
210-55124-500-520-412511 - DE/PROGRAMS	\$0	\$0	\$19,000	\$19,000	\$0	\$0	-100%
210-55124-500-520-412512 - DE/PROGRAMS	\$0	\$0	\$5,727	\$5,727	\$0	\$0	-100%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
210-55124-500-520-412528 - DE/PROGRAMS	\$0	\$0	\$5,000	\$5,000	\$0	-100%	
210-55124-500-520-412537 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$454	-	
210-55124-500-520-412538 - DE/PROGRAMS	\$0	\$0	\$621,611	\$0	\$621,611	0%	
210-55124-500-520-412603 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$20,000	-	
210-55124-500-520-412604 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$22,000	-	
210-55124-500-520-412605 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$25,000	-	
210-55124-500-520-412611 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$19,000	-	
210-55124-500-520-412612 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$11,365	-	
210-55124-500-520-412623 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$551,099	-	
210-55124-500-520-412628 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$5,000	-	
COMMUNITY DEVELOPMENT GRANTS TOTAL	\$0	\$12,238	\$1,861,844	\$507,322	\$2,415,947	30%	
HOUSING AND REHABILITATION							
210-51110-500-521-000000 - PS/SALARIES	\$40,430	\$45,022	\$0	\$0	\$0	-	
210-51110-500-521-412114 - PS/SALARIES	-	-	\$0	\$0	\$12,232	-	
210-51110-500-521-412214 - PS/SALARIES	-	-	\$0	\$0	\$32,467	-	
210-51110-500-521-412300 - PS/SALARIES	\$0	\$0	\$0	\$0	\$5,638	-	
210-51110-500-521-412600 - PS/SALARIES	\$0	\$0	\$0	\$0	\$6,280	-	
210-51140-500-521-000000 - PS/OVERTIME PAY	\$47	\$0	\$0	\$0	\$0	-	
210-51150-500-521-000000 - PS/LONGEVITY PAY	\$3,276	\$2,845	\$0	\$0	\$0	-	
210-51160-500-521-000000 - PS/INCENTIVE PAY	\$600	\$288	\$0	\$0	\$0	-	
210-51510-500-521-000000 - PS/INSURANCE - MEDICAL	\$4,865	\$5,110	\$0	\$0	\$0	-	
210-51510-500-521-412114 - PS/INSURANCE - MEDICAL	-	-	\$0	\$0	\$1,577	-	
210-51510-500-521-412214 - PS/INSURANCE - MEDICAL	-	-	\$0	\$0	\$4,185	-	
210-51510-500-521-412300 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$727	-	
210-51510-500-521-412600 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$1,233	-	
210-51515-500-521-000000 - PS/INSURANCE - DENTAL	\$173	\$191	\$0	\$0	\$0	-	
210-51515-500-521-412114 - PS/INSURANCE - DENTAL	-	-	\$0	\$0	\$75	-	
210-51515-500-521-412214 - PS/INSURANCE - DENTAL	-	-	\$0	\$0	\$197	-	
210-51515-500-521-412300 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$35	-	
210-51515-500-521-412600 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$59	-	
210-51520-500-521-000000 - PS/INSURANCE - LIFE	\$16	\$17	\$0	\$0	\$0	-	
210-51520-500-521-412114 - PS/INSURANCE - LIFE	-	-	\$0	\$0	\$6	-	
210-51520-500-521-412214 - PS/INSURANCE - LIFE	-	-	\$0	\$0	\$14	-	
210-51520-500-521-412300 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$3	-	
210-51520-500-521-412600 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$5	-	
210-51610-500-521-000000 - PS/MEDICARE	\$598	\$675	\$0	\$0	\$0	-	
210-51610-500-521-412114 - PS/MEDICARE	-	-	\$0	\$0	\$178	-	
210-51610-500-521-412214 - PS/MEDICARE	-	-	\$0	\$0	\$471	-	
210-51610-500-521-412300 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$82	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
210-51610-500-521-412600 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$92	-	
210-51620-500-521-000000 - PS/SOCIAL SECURITY	\$2,559	\$2,887	\$0	\$0	\$0	-	
210-51620-500-521-412114 - PS/SOCIAL SECURITY	-	-	\$0	\$0	\$759	-	
210-51620-500-521-412214 - PS/SOCIAL SECURITY	-	-	\$0	\$0	\$2,013	-	
210-51620-500-521-412300 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$350	-	
210-51620-500-521-412600 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$390	-	
210-51630-500-521-000000 - PS/RETIREMENT - TMRS	\$6,380	\$7,015	\$0	\$0	\$0	-	
210-51630-500-521-412114 - PS/RETIREMENT - TMRS	-	-	\$0	\$0	\$1,799	-	
210-51630-500-521-412214 - PS/RETIREMENT - TMRS	-	-	\$0	\$0	\$4,773	-	
210-51630-500-521-412300 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$829	-	
210-51630-500-521-412600 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$924	-	
210-51700-500-521-000000 - PS/WORKERS COMPENSATION	\$39	\$55	\$0	\$0	\$0	-	
210-51700-500-521-412114 - PS/WORKERS COMPENSATION	-	-	\$0	\$0	\$13	-	
210-51700-500-521-412214 - PS/WORKERS COMPENSATION	-	-	\$0	\$0	\$32	-	
210-51700-500-521-412300 - PS/WORKERS COMPENSATION	\$0	-\$7	\$0	\$0	\$6	-	
210-51700-500-521-412600 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$7	-	
210-52120-500-521-000000 - SUPPLY/FLEET FUEL	\$106	\$54	\$0	\$0	\$0	-	
210-52140-500-521-000000 - SUPPLY/OFFICE	\$438	\$60	\$0	\$0	\$0	-	
210-52150-500-521-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$240	\$0	\$0	\$0	\$0	-	
210-53300-500-521-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$1,320	\$2,784	\$0	\$0	\$0	-	
210-53800-500-521-000000 - RM/MOTOR VEHICLE	\$242	\$44	\$0	\$0	\$0	-	
210-54150-500-521-000000 - MSC/TELECOMMUNICATIONS	\$938	\$938	\$0	\$0	\$0	-	
210-54310-500-521-000000 - MSC/TRAINING AND TRAVEL	\$500	\$0	\$0	\$0	\$0	-	
210-54510-500-521-000000 - MSC/ADVERTISING AND PROMOTION	\$376	\$0	\$0	\$0	\$0	-	
210-54520-500-521-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$55	\$30	\$0	\$0	\$0	-	
210-55124-500-521-000000 - DE/PROGRAMS	\$42,347	\$141,008	\$0	\$0	\$0	-	
210-55124-500-521-412114 - DE/PROGRAMS	\$0	\$0	\$20,381	\$0	\$0	-100%	
210-55124-500-521-412214 - DE/PROGRAMS	\$0	\$0	\$44,542	\$0	\$0	-100%	
210-55124-500-521-412300 - DE/PROGRAMS	\$0	\$0	\$17,521	\$0	\$8,220	-53%	
210-55124-500-521-412314 - DE/PROGRAMS	\$0	\$0	\$62,515	\$0	\$62,515	0%	
210-55124-500-521-412614 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$200,000	-	
HOUSING AND REHABILITATION TOTAL	\$105,545	\$209,016	\$144,959	\$0	\$348,186	140%	
CODE ENFORCEMENT-CDBG							
210-51110-500-523-000000 - PS/SALARIES	\$32,402	\$41,131	\$0	\$0	\$0	-	
210-51110-500-523-412500 - PS/SALARIES	\$0	\$0	\$42,612	\$86,514	\$0	-100%	
210-51110-500-523-412600 - PS/SALARIES	\$0	\$0	\$0	\$0	\$97,159	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
210-51140-500-523-412500 - PS/OVERTIME PAY	\$0	\$0	\$0	\$200	\$0	-	
210-51150-500-523-412600 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$180	-	
210-51160-500-523-000000 - PS/INCENTIVE PAY	\$125	\$660	\$0	\$0	\$0	-	
210-51160-500-523-412500 - PS/INCENTIVE PAY	\$0	\$0	\$900	\$1,675	\$0	-100%	
210-51160-500-523-412600 - PS/INCENTIVE PAY	\$0	\$0	\$0	\$0	\$2,100	-	
210-51510-500-523-000000 - PS/INSURANCE - MEDICAL	\$1,760	\$6,699	\$0	\$0	\$0	-	
210-51510-500-523-412500 - PS/INSURANCE - MEDICAL	\$0	\$0	\$6,633	\$6,603	\$0	-100%	
210-51510-500-523-412600 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$6,634	-	
210-51515-500-523-000000 - PS/INSURANCE - DENTAL	\$63	\$247	\$0	\$0	\$0	-	
210-51515-500-523-412500 - PS/INSURANCE - DENTAL	\$0	\$0	\$305	\$539	\$0	-100%	
210-51515-500-523-412600 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$611	-	
210-51520-500-523-000000 - PS/INSURANCE - LIFE	\$16	\$22	\$0	\$0	\$0	-	
210-51520-500-523-412500 - PS/INSURANCE - LIFE	\$0	\$0	\$22	\$39	\$0	-100%	
210-51520-500-523-412600 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$44	-	
210-51610-500-523-000000 - PS/MEDICARE	\$472	\$606	\$0	\$0	\$0	-	
210-51610-500-523-412500 - PS/MEDICARE	\$0	\$0	\$631	\$1,227	\$0	-100%	
210-51610-500-523-412600 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$1,442	-	
210-51620-500-523-000000 - PS/SOCIAL SECURITY	\$2,017	\$2,590	\$0	\$0	\$0	-	
210-51620-500-523-412500 - PS/SOCIAL SECURITY	\$0	\$0	\$2,698	\$5,245	\$0	-100%	
210-51620-500-523-412600 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$6,166	-	
210-51630-500-523-000000 - PS/RETIREMENT - TMRS	\$4,805	\$6,104	\$0	\$0	\$0	-	
210-51630-500-523-412500 - PS/RETIREMENT - TMRS	\$0	\$0	\$6,379	\$13,020	\$0	-100%	
210-51630-500-523-412600 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$14,618	-	
210-51700-500-523-000000 - PS/WORKERS COMPENSATION	\$64	\$98	\$0	\$0	\$0	-	
210-51700-500-523-412400 - PS/WORKERS COMPENSATION	\$0	-\$12	\$0	\$0	\$0	-	
210-51700-500-523-412500 - PS/WORKERS COMPENSATION	\$0	\$0	\$96	\$186	\$0	-100%	
210-51700-500-523-412600 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$208	-	
210-52120-500-523-000000 - SUPPLY/FLEET FUEL	\$432	\$149	\$0	\$0	\$0	-	
210-52120-500-523-412500 - SUPPLY/FLEET FUEL	\$0	\$0	\$823	\$657	\$0	-100%	
210-52120-500-523-412600 - SUPPLY/FLEET FUEL	\$0	\$0	\$0	\$0	\$1,000	-	
210-52140-500-523-000000 - SUPPLY/OFFICE	\$145	\$419	\$0	\$0	\$0	-	
210-52140-500-523-412400 - SUPPLY/OFFICE	\$0	-\$263	\$0	\$0	\$0	-	
210-52140-500-523-412500 - SUPPLY/OFFICE	\$0	\$0	\$700	\$600	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
210-52140-500-523-412600 - SUPPLY/OFFICE	\$0	\$0	\$0	\$0	\$1,000	-	
210-52150-500-523-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$265	\$196	\$0	\$0	\$0	-	
210-52150-500-523-412500 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$0	\$700	\$500	\$0	-100%	
210-52150-500-523-412600 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$0	\$0	\$0	\$800	-	
210-54150-500-523-000000 - MSC/TELECOMMUNICATIONS	\$423	\$617	\$0	\$0	\$0	-	
210-54150-500-523-412500 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$1,000	\$950	\$0	-100%	
210-54150-500-523-412600 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$1,200	-	
210-55124-500-523-412400 - DE/PROGRAMS	\$0	\$0	\$33,914	\$0	\$0	-100%	
210-55124-500-523-412500 - DE/PROGRAMS	\$0	\$0	\$61,973	\$0	\$27,882	-55%	
210-55124-500-523-412519 - DE/PROGRAMS	\$0	\$0	\$120,000	\$47,695	\$72,305	-40%	
CODE ENFORCEMENT-CDBG TOTAL	\$42,988	\$59,262	\$279,386	\$165,650	\$233,349	-16%	
COMMUNITY DEVELOPMENT TOTAL	\$2,247,020	\$1,425,996	\$2,286,189	\$672,972	\$2,997,482	31%	
DEBT SERVICE							
COMMUNITY DEVELOPMENT							
210-57130-800-500-000000 - DEBT/LEASE PRINCIPAL	\$1,206	\$1,020	\$0	\$0	\$0	-	
210-57130-800-500-412500 - DEBT/LEASE PRINCIPAL	\$0	\$0	\$1,159	\$1,159	\$0	-100%	
210-57130-800-500-412600 - DEBT/LEASE PRINCIPAL	-	-	\$0	\$0	\$1,317	-	
210-57131-800-500-000000 - DEBT/LEASE INTEREST	\$64	\$420	\$0	\$0	\$0	-	
210-57131-800-500-412500 - DEBT/LEASE INTEREST	\$0	\$0	\$282	\$282	\$0	-100%	
210-57131-800-500-412600 - DEBT/LEASE INTEREST	-	-	\$0	\$0	\$124	-	
COMMUNITY DEVELOPMENT TOTAL	\$1,270	\$1,440	\$1,441	\$1,441	\$1,441	0%	
DEBT SERVICE TOTAL	\$1,270	\$1,440	\$1,441	\$1,441	\$1,441	0%	
COMMUNITY DEVELOPMENT TOTAL	\$2,248,290	\$1,427,436	\$2,287,630	\$674,413	\$2,998,923	31%	
HOME PROGRAM							
COMMUNITY DEVELOPMENT							
COMMUNITY DEVELOPMENT ADMIN							
211-51110-500-501-000000 - PS/SALARIES	\$46,601	\$25,551	\$0	\$0	\$0	-	
211-51140-500-501-000000 - PS/OVERTIME PAY	\$16	\$0	\$0	\$0	\$0	-	
211-51150-500-501-000000 - PS/LONGEVITY PAY	\$3,443	\$486	\$0	\$0	\$0	-	
211-51510-500-501-000000 - PS/INSURANCE - MEDICAL	\$1,622	\$193	\$0	\$0	\$0	-	
211-51515-500-501-000000 - PS/INSURANCE - DENTAL	\$134	\$101	\$0	\$0	\$0	-	
211-51520-500-501-000000 - PS/INSURANCE - LIFE	\$12	\$8	\$0	\$0	\$0	-	
211-51610-500-501-000000 - PS/MEDICARE	\$715	\$374	\$0	\$0	\$0	-	
211-51620-500-501-000000 - PS/SOCIAL SECURITY	\$3,060	\$1,598	\$0	\$0	\$0	-	
211-51630-500-501-000000 - PS/RETIREMENT - TMRS	\$7,395	\$3,802	\$0	\$0	\$0	-	
211-51700-500-501-000000 - PS/WORKERS COMPENSATION	\$45	\$28	\$0	\$0	\$0	-	
211-52140-500-501-000000 - SUPPLY/OFFICE	\$160	\$4	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
211-54310-500-501-000000 - MSC/TRAINING AND TRAVEL	\$512	\$0	\$0	\$0	\$0	\$0	-
211-54315-500-501-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$372	\$372	\$0	\$0	\$0	\$0	-
211-54520-500-501-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$55	\$71	\$0	\$0	\$0	\$0	-
211-55124-500-501-000000 - DE/PROGRAMS	\$0	\$1,709,704	\$0	\$0	\$0	\$0	-
COMMUNITY DEVELOPMENT ADMIN TOTAL	\$64,142	\$1,742,293	\$0	\$0	\$0	\$0	-
COMMUNITY DEVELOPMENT GRANTS							
211-51110-500-520-422500 - PS/SALARIES	\$0	\$0	\$34,469	\$24,793	\$0	\$0	-100%
211-51110-500-520-422600 - PS/SALARIES	\$0	\$0	\$0	\$0	\$60,982	\$0	-
211-51150-500-520-422500 - PS/LONGEVITY PAY	\$0	\$0	\$1,166	\$1,034	\$0	\$0	-100%
211-51150-500-520-422600 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$2,661	\$0	-
211-51170-500-520-422600 - PS/BILINGUAL PAY	-	-	\$0	\$0	\$297	\$0	-
211-51510-500-520-422500 - PS/INSURANCE - MEDICAL	\$0	\$0	\$1,403	\$1,322	\$0	\$0	-100%
211-51510-500-520-422600 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$6,027	\$0	-
211-51515-500-520-422500 - PS/INSURANCE - DENTAL	\$0	\$0	\$159	\$117	\$0	\$0	-100%
211-51515-500-520-422600 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$290	\$0	-
211-51520-500-520-422500 - PS/INSURANCE - LIFE	\$0	\$0	\$11	\$8	\$0	\$0	-100%
211-51520-500-520-422600 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$20	\$0	-
211-51610-500-520-422500 - PS/MEDICARE	\$0	\$0	\$515	\$376	\$0	\$0	-100%
211-51610-500-520-422600 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$928	\$0	-
211-51620-500-520-422500 - PS/SOCIAL SECURITY	\$0	\$0	\$2,203	\$1,604	\$0	\$0	-100%
211-51620-500-520-422600 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$3,965	\$0	-
211-51630-500-520-422500 - PS/RETIREMENT - TMRS	\$0	\$0	\$5,224	\$3,292	\$0	\$0	-100%
211-51630-500-520-422600 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$9,399	\$0	-
211-51700-500-520-422400 - PS/WORKERS COMPENSATION	\$0	-\$3	\$0	-	-	-	-
211-51700-500-520-422500 - PS/WORKERS COMPENSATION	\$0	\$0	\$36	\$27	\$0	\$0	-100%
211-51700-500-520-422600 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$63	\$0	-
211-52140-500-520-422500 - SUPPLY/OFFICE	\$0	\$0	\$500	\$50	\$0	\$0	-100%
211-52140-500-520-422600 - SUPPLY/OFFICE	\$0	\$0	\$0	\$0	\$138	\$0	-
211-52305-500-520-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$1,000	\$0	\$0	\$0	\$0	-
211-54210-500-520-422500 - MSC/ACCOUNTING SERVICES	\$0	\$0	\$10,000	\$8,500	\$0	\$0	-100%
211-54210-500-520-422600 - MSC/ACCOUNTING SERVICES	-	-	\$0	\$0	\$8,500	\$0	-
211-54250-500-520-422500 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$10,000	\$10,000	\$0	\$0	-100%
211-54300-500-520-422600 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$0	\$3,500	\$0	-
211-54310-500-520-422500 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$2,000	\$1,872	\$0	\$0	-100%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
211-54310-500-520-422600 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$0	\$362	-	
211-54315-500-520-422500 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$500	\$372	\$0	-100%	
211-54315-500-520-422600 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$385	-	
211-54520-500-520-422500 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$0	\$10	\$10	\$0	-100%	
211-55124-500-520-411840 - DE/PROGRAMS	\$0	\$0	\$1,500	\$1,500	\$0	-100%	
211-55124-500-520-412040 - DE/PROGRAMS	\$0	\$0	\$33,689	\$31,300	\$2,389	-93%	
211-55124-500-520-412240 - DE/PROGRAMS	\$0	\$0	\$2,148	\$0	\$76,312	3,453%	
211-55124-500-520-412340 - DE/PROGRAMS	\$0	\$0	\$1	\$0	\$88,378	8,837,700%	
211-55124-500-520-412540 - DE/PROGRAMS	\$0	\$0	\$400,328	\$0	\$400,328	0%	
211-55124-500-520-421718 - DE/PROGRAMS	\$0	\$0	\$46,694	\$0	\$0	-100%	
211-55124-500-520-421826 - DE/PROGRAMS	\$0	\$0	\$20,001	\$21,575	\$0	-100%	
211-55124-500-520-421916 - DE/PROGRAMS	\$0	\$0	\$60,523	\$0	\$0	-100%	
211-55124-500-520-421926 - DE/PROGRAMS	\$0	\$0	\$27,729	\$27,729	\$0	-100%	
211-55124-500-520-421940 - DE/PROGRAMS	\$0	\$0	\$0	\$60,523	\$0	-	
211-55124-500-520-422101 - DE/PROGRAMS	\$0	\$0	\$69,820	\$0	\$54,727	-22%	
211-55124-500-520-422126 - DE/PROGRAMS	\$0	\$0	\$75,001	\$25,179	\$0	-100%	
211-55124-500-520-422218 - DE/PROGRAMS	\$0	\$0	\$73,684	\$0	\$0	-100%	
211-55124-500-520-422226 - DE/PROGRAMS	\$0	\$0	\$282,372	\$332,194	\$0	-100%	
211-55124-500-520-422239 - DE/PROGRAMS	\$0	\$0	\$480	\$0	\$0	-100%	
211-55124-500-520-422318 - DE/PROGRAMS	\$0	\$0	\$88,377	\$0	\$0	-100%	
211-55124-500-520-422400 - DE/PROGRAMS	\$0	\$0	\$43,566	\$24,470	\$0	-100%	
211-55124-500-520-422418 - DE/PROGRAMS	\$0	\$0	\$91,106	\$0	\$91,106	0%	
211-55124-500-520-422439 - DE/PROGRAMS	\$0	\$0	\$455,529	\$0	\$0	-100%	
211-55124-500-520-422440 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$455,529	-	
211-55124-500-520-422518 - DE/PROGRAMS	\$0	\$0	\$80,066	\$0	\$80,066	0%	
211-55124-500-520-422618 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$81,750	-	
211-55124-500-520-422640 - DE/PROGRAMS	\$0	\$0	\$0	\$0	\$408,751	-	
COMMUNITY DEVELOPMENT GRANTS TOTAL	\$0	\$997	\$1,920,810	\$577,847	\$1,836,853	-4%	
COMMUNITY DEVELOPMENT TOTAL	\$64,142	\$1,743,289	\$1,920,810	\$577,847	\$1,836,853	-4%	
HOME PROGRAM TOTAL	\$64,142	\$1,743,289	\$1,920,810	\$577,847	\$1,836,853	-4%	
HOME ARP							
COMMUNITY DEVELOPMENT							
COMMUNITY DEVELOPMENT GRANTS							
212-51110-500-520-000000 - PS/SALARIES	\$59,744	\$23,409	\$0	\$0	\$0	-	
212-51110-500-520-432200 - PS/SALARIES	\$0	\$0	\$22,232	\$12,237	\$27,390	23%	
212-51150-500-520-000000 - PS/LONGEVITY PAY	\$2,762	\$332	\$0	\$0	\$0	-	
212-51150-500-520-432200 - PS/LONGEVITY PAY	\$0	\$0	\$293	\$164	\$825	182%	
212-51170-500-520-432200 - PS/BILINGUAL PAY	\$0	\$0	\$0	\$0	\$288	-	
212-51510-500-520-432200 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$2,076	-	
212-51515-500-520-000000 - PS/INSURANCE - DENTAL	\$174	\$94	\$0	\$0	\$0	-	
212-51515-500-520-432200 - PS/INSURANCE - DENTAL	\$0	\$0	\$92	\$56	\$105	14%	
212-51520-500-520-000000 - PS/INSURANCE - LIFE	\$16	\$7	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
212-51520-500-520-432200 - PS/INSURANCE - LIFE	\$0	\$0	\$6	\$4	\$7	17%	
212-51610-500-520-000000 - PS/MEDICARE	\$900	\$341	\$0	\$0	\$0	-	
212-51610-500-520-432200 - PS/MEDICARE	\$0	\$0	\$327	\$189	\$414	27%	
212-51620-500-520-000000 - PS/SOCIAL SECURITY	\$3,849	\$1,459	\$0	\$0	\$0	-	
212-51620-500-520-432200 - PS/SOCIAL SECURITY	\$0	\$0	\$1,397	\$806	\$1,768	27%	
212-51630-500-520-000000 - PS/RETIREMENT - TMRS	\$9,231	\$3,467	\$0	\$0	\$0	-	
212-51630-500-520-432200 - PS/RETIREMENT - TMRS	\$0	\$0	\$3,302	\$1,920	\$4,190	27%	
212-51700-500-520-000000 - PS/WORKERS COMPENSATION	\$56	\$26	\$0	\$0	\$0	-	
212-51700-500-520-432200 - PS/WORKERS COMPENSATION	\$0	-\$3	\$23	\$13	\$29	26%	
212-54210-500-520-432200 - MSC/ACCOUNTING SERVICES	\$0	\$0	\$2,125	\$0	\$0	-100%	
212-54300-500-520-432200 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$3,500	\$3,500	-	
212-54530-500-520-000000 - MSC/NOTICE REQUIRED BY LAW	\$1,313	\$0	\$0	\$0	\$0	-	
212-54530-500-520-432200 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$500	\$0	\$179	-64%	
212-55124-500-520-432200 - DE/PROGRAMS	\$0	\$0	\$112,552	\$0	\$0	-100%	
212-55124-500-520-432233 - DE/PROGRAMS	\$0	\$0	\$200,000	\$0	\$200,000	0%	
212-55124-500-520-432234 - DE/PROGRAMS	\$0	\$0	\$111,845	\$0	\$111,845	0%	
212-55124-500-520-432235 - DE/PROGRAMS	\$0	\$0	\$700,000	\$0	\$701,993	0%	
212-55124-500-520-432236 - DE/PROGRAMS	\$0	\$0	\$500,000	\$0	\$500,000	0%	
212-55800-500-520-432200 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$79,204	-	
COMMUNITY DEVELOPMENT GRANTS TOTAL	\$78,044	\$29,132	\$1,654,694	\$18,889	\$1,633,813	-1%	
COMMUNITY DEVELOPMENT TOTAL	\$78,044	\$29,132	\$1,654,694	\$18,889	\$1,633,813	-1%	
HOME ARP TOTAL	\$78,044	\$29,132	\$1,654,694	\$18,889	\$1,633,813	-1%	
OPIOID SETTLEMENT							
COMMUNITY DEVELOPMENT							
COMMUNITY DEVELOPMENT ADMIN							
213-55124-500-501-000000 - DE/PROGRAMS	\$0	\$98,090	\$0	\$0	\$0	-	
213-55124-500-501-630002 - DE/PROGRAMS	\$0	\$0	\$57,734	\$262,363	\$0	-100%	
213-55800-500-501-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$20,000	\$0	\$20,000	0%	
COMMUNITY DEVELOPMENT ADMIN TOTAL	\$0	\$98,090	\$77,734	\$262,363	\$20,000	-74%	
COMMUNITY DEVELOPMENT TOTAL	\$0	\$98,090	\$77,734	\$262,363	\$20,000	-74%	
OPIOID SETTLEMENT TOTAL	\$0	\$98,090	\$77,734	\$262,363	\$20,000	-74%	
HOTEL OCCUPANCY TAX							
FINANCE							
FINANCE ADMIN							
214-55670-160-161-000000 - DE/PASS THRU GRANTS	\$48,271	\$28,255	\$80,000	\$80,000	\$80,000	0%	
FINANCE ADMIN TOTAL	\$48,271	\$28,255	\$80,000	\$80,000	\$80,000	0%	
ACCOUNTING							
214-55660-160-162-000000 - DE/GRANTS TO THE ARTS	\$289,963	\$268,195	\$305,200	\$351,334	\$125,000	-59%	
214-55660-160-162-280354 - DE/GRANTS TO THE ARTS	\$0	\$0	\$0	\$6,833	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
214-55660-160-162-280359 - DE/GRANTS TO THE ARTS	\$0	\$0	\$0	\$2,838	\$0	-	
214-55665-160-162-000000 - DE/KAC ADMINISTRATIVE EXPENSE	\$792	\$664	\$2,000	\$1,000	\$1,000	-50%	
ACCOUNTING TOTAL	\$290,755	\$268,860	\$307,200	\$362,005	\$126,000	-59%	
FINANCE TOTAL	\$339,026	\$297,115	\$387,200	\$442,005	\$206,000	-47%	
COMMUNITY DEVELOPMENT							
CIVIC AND CONFERENCE CENTER							
214-51110-500-540-000000 - PS/SALARIES	\$597,633	\$634,468	\$692,897	\$665,093	\$723,706	4%	
214-51110-500-540-283353 - PS/SALARIES	\$0	-\$793	\$0	\$0	\$0	-	
214-51120-500-540-000000 - PS/SALARIES - PART TIME	\$25,399	\$29,822	\$31,368	\$31,415	\$36,629	17%	
214-51140-500-540-000000 - PS/OVERTIME PAY	\$0	\$6	\$400	\$2,258	\$400	0%	
214-51150-500-540-000000 - PS/LONGEVITY PAY	\$13,220	\$15,911	\$18,134	\$38,092	\$19,862	10%	
214-51150-500-540-283353 - PS/LONGEVITY PAY	\$0	\$124	\$0	\$0	\$0	-	
214-51160-500-540-000000 - PS/INCENTIVE PAY	\$1,207	\$1,062	\$1,200	\$1,246	\$1,200	0%	
214-51200-500-540-000000 - PS/SEPARATION PAY	\$120	\$2,014	\$0	\$0	\$0	-	
214-51510-500-540-000000 - PS/INSURANCE - MEDICAL	\$66,757	\$57,350	\$65,419	\$71,605	\$80,111	22%	
214-51515-500-540-000000 - PS/INSURANCE - DENTAL	\$2,953	\$3,245	\$4,244	\$3,901	\$4,110	-3%	
214-51520-500-540-000000 - PS/INSURANCE - LIFE	\$305	\$298	\$324	\$308	\$368	14%	
214-51610-500-540-000000 - PS/MEDICARE	\$9,073	\$9,751	\$10,625	\$10,430	\$11,337	7%	
214-51610-500-540-283353 - PS/MEDICARE	\$0	-\$11	\$0	\$0	\$0	-	
214-51620-500-540-000000 - PS/SOCIAL SECURITY	\$38,794	\$41,693	\$45,430	\$44,599	\$48,472	7%	
214-51620-500-540-283353 - PS/SOCIAL SECURITY	\$0	-\$49	\$0	\$0	\$0	-	
214-51630-500-540-000000 - PS/RETIREMENT - TMRS	\$92,485	\$100,394	\$106,596	\$115,655	\$114,925	8%	
214-51630-500-540-283353 - PS/RETIREMENT - TMRS	\$0	-\$116	\$0	\$0	\$0	-	
214-51700-500-540-000000 - PS/WORKERS COMPENSATION	\$3,664	\$4,102	\$4,958	\$4,699	\$5,039	2%	
214-51700-500-540-283353 - PS/WORKERS COMPENSATION	\$0	-\$10	\$0	\$0	\$0	-	
214-52100-500-540-000000 - SUPPLY/NON-CATEGORIZED	\$9,466	\$9,561	\$14,430	\$14,430	\$14,430	0%	
214-52110-500-540-000000 - SUPPLY/CLEANING	\$12,721	\$12,645	\$13,500	\$13,500	\$13,500	0%	
214-52115-500-540-000000 - SUPPLY/FOOD	\$670	\$257	\$520	\$520	\$0	-100%	
214-52120-500-540-000000 - SUPPLY/FLEET FUEL	\$518	\$326	\$993	\$350	\$350	-65%	
214-52125-500-540-000000 - SUPPLY/MIXED BEVERAGE	\$10,646	\$8,685	\$11,780	\$11,780	\$10,280	-13%	
214-52135-500-540-000000 - SUPPLY/MINOR CAPITAL	\$26,112	\$22,531	\$17,605	\$17,605	\$10,000	-43%	
214-52140-500-540-000000 - SUPPLY/OFFICE	\$4,793	\$4,237	\$5,401	\$4,300	\$2,100	-61%	
214-52145-500-540-680002 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$4,919	\$4,919	\$0	-100%	
214-52150-500-540-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$5,075	\$6,344	\$7,006	\$7,005	\$4,781	-32%	
214-52310-500-540-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$5,526	\$0	\$0	\$0	-	
214-53110-500-540-000000 - RM/BUILDING	\$172,127	\$633,943	\$139,629	\$180,000	\$70,000	-50%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
214-53300-500-540-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$2,252	\$0	\$0	\$0	\$0	-	
214-53315-500-540-000000 - RM/EQUIPMENT AND MACHINERY	\$3,776	\$8,643	\$10,883	\$10,883	\$1,500	-86%	
214-53320-500-540-000000 - RM/FURNITURE AND FIXTURES	\$465	\$862	\$0	\$0	\$0	-	
214-53415-500-540-000000 - RM/INFRASTRUCTURE	\$0	\$146,020	\$0	\$0	\$0	-	
214-53425-500-540-000000 - RM/SIGNS	\$43	\$97	\$0	\$0	\$0	-	
214-53800-500-540-000000 - RM/MOTOR VEHICLE	\$246	\$1,842	\$515	\$515	\$515	0%	
214-54110-500-540-000000 - MSC/ELECTRICITY SERVICE	\$211,783	\$193,788	\$205,000	\$194,000	\$205,000	0%	
214-54140-500-540-000000 - MSC/GAS SERVICE	\$7,165	\$5,349	\$7,500	\$7,069	\$7,200	-4%	
214-54150-500-540-000000 - MSC/TELECOMMUNICATIONS	\$2,804	\$2,965	\$3,323	\$3,070	\$3,100	-7%	
214-54170-500-540-000000 - MSC/WASTE DISPOSAL	\$14,233	\$19,535	\$16,368	\$18,048	\$18,100	11%	
214-54180-500-540-000000 - MSC/WATER/WASTEWATER SERVICE	\$12,011	\$9,149	\$19,500	\$18,946	\$19,900	2%	
214-54230-500-540-000000 - MSC/INSURANCE SERVICES	\$16,778	\$20,901	\$21,000	\$21,000	\$18,000	-14%	
214-54245-500-540-000000 - MSC/MERCHANT SERVICES	\$13,309	\$12,288	\$15,405	\$12,352	\$13,500	-12%	
214-54250-500-540-000000 - MSC/PROFESSIONAL SERVICES	\$113,781	\$98,509	\$160,818	\$156,521	\$162,372	1%	
214-54255-500-540-000000 - MSC/SHORT TERM RENTAL SERVICES	\$420	\$420	\$420	\$420	\$420	0%	
214-54310-500-540-000000 - MSC/TRAINING AND TRAVEL	\$3,867	\$5,819	\$9,660	\$9,660	\$0	-100%	
214-54315-500-540-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$6,162	\$11,867	\$17,005	\$15,000	\$15,000	-12%	
214-54510-500-540-000000 - MSC/ADVERTISING AND PROMOTION	\$23,198	\$201,247	\$221,340	\$175,000	\$162,233	-27%	
214-54530-500-540-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$276	\$300	\$300	\$0	-100%	
214-54760-500-540-000000 - MSC/FINES, FEES AND PERMITS	\$3,400	\$0	\$4,175	\$2,710	\$0	-100%	
214-55124-500-540-000000 - DE/PROGRAMS	\$0	\$946	\$100,000	\$0	\$0	-100%	
214-55124-500-540-680001 - DE/PROGRAMS	\$0	\$0	\$0	\$75,000	\$75,000	-	
214-55500-500-540-000000 - DE/COST OF GOODS SOLD	\$44,216	\$36,054	\$45,402	\$38,500	\$38,500	-15%	
214-55600-500-540-000000 - DE/CONTRACT LABOR	\$1,237	\$3,306	\$5,100	\$3,000	\$3,000	-41%	
214-55610-500-540-000000 - DE/RODEO EVENT	\$7,495	\$55,244	\$25,000	\$10,000	\$0	-100%	
214-55610-500-540-610010 - DE/RODEO EVENT	\$0	\$0	\$67,570	\$67,570	\$77,570	15%	
214-55630-500-540-000000 - DE/CONVENTION BIDDING/SALES	\$22,118	\$14,430	\$22,900	\$14,000	\$14,000	-39%	
214-55820-500-540-000000 - DE/INVENTORY OVER/SHORT	\$227	\$3,051	\$0	\$3,638	\$0	-	
214-55830-500-540-000000 - DE/CASH OVER/SHORT	\$397	\$0	\$0	\$0	\$0	-	
214-56110-500-540-000000 - CAP/BUILDING	\$0	\$0	\$0	\$333,783	\$0	-	
214-56110-500-540-924033 - CAP/BUILDING	\$0	\$0	\$0	\$146,293	\$0	-	
214-56315-500-540-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$34,759	\$0	\$0	\$0	-	
214-56320-500-540-000000 - CAP/FURNITURE AND FIXTURES	\$55,779	\$72,831	\$0	\$0	\$0	-	
214-56415-500-540-000000 - CAP/INFRASTRUCTURE	\$0	\$17,790	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
CIVIC AND CONFERENCE CENTER TOTAL	\$1,660,895	\$2,581,304	\$2,176,562	\$2,580,988	\$2,006,510	-8%		
COMMUNITY DEVELOPMENT TOTAL	\$1,660,895	\$2,581,304	\$2,176,562	\$2,580,988	\$2,006,510	-8%		
NON-DEPARTMENTAL								
CONSOLIDATED								
214-54210-700-701-000000 - MSC/ACCOUNTING SERVICES	\$15,118	\$388	\$142,125	\$78,500	\$78,500	-45%		
CONSOLIDATED TOTAL	\$15,118	\$388	\$142,125	\$78,500	\$78,500	-45%		
INTERNAL SERVICE TRANSFERS								
214-54601-700-710-000000 - MSC/FLEET INTERNAL SVC	\$4,313	\$4,804	\$5,120	\$5,120	\$3,010	-41%		
214-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	\$18,136	\$22,246	\$21,247	\$23,043	\$41,959	97%		
214-54627-700-710-000000 - MSC/INFO TECH INTERNAL SVC	\$50,975	\$56,331	\$60,877	\$60,877	\$67,792	11%		
INTERNAL SERVICE TRANSFERS TOTAL	\$73,424	\$83,381	\$87,244	\$89,040	\$112,761	29%		
INTERFUND TRANSFERS								
214-55840-700-990-000000 - DE/BAD DEBTS	\$0	\$1,156	\$0	\$0	\$0	-		
INTERFUND TRANSFERS TOTAL	\$0	\$1,156	\$0	\$0	\$0	-		
NON-DEPARTMENTAL TOTAL	\$88,542	\$84,925	\$229,369	\$167,540	\$191,261	-17%		
DEBT SERVICE								
COMMUNITY DEVELOPMENT								
214-57130-800-500-000000 - DEBT/LEASE PRINCIPAL	\$897	\$1,020	\$1,159	\$1,159	\$1,317	14%		
214-57131-800-500-000000 - DEBT/LEASE INTEREST	\$543	\$420	\$282	\$282	\$124	-56%		
COMMUNITY DEVELOPMENT TOTAL	\$1,440	\$1,440	\$1,441	\$1,441	\$1,441	0%		
NO PROGRAM	\$718,318	\$716,990	\$721,619	\$721,619	\$714,209	-1%		
DEBT SERVICE TOTAL	\$719,758	\$718,430	\$723,060	\$723,060	\$715,650	-1%		
HOTEL OCCUPANCY TAX TOTAL	\$2,808,221	\$3,681,773	\$3,516,191	\$3,913,593	\$3,119,421	-11%		
LIBRARY DONATIONS								
COMMUNITY DEVELOPMENT								
LIBRARIES								
215-52100-500-505-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$2,690	\$0	\$0	\$0	-		
215-55800-500-505-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$5,500	\$0	\$4,000	-27%		
LIBRARIES TOTAL	\$0	\$2,690	\$5,500	\$0	\$4,000	-27%		
COMMUNITY DEVELOPMENT TOTAL	\$0	\$2,690	\$5,500	\$0	\$4,000	-27%		
LIBRARY DONATIONS TOTAL	\$0	\$2,690	\$5,500	\$0	\$4,000	-27%		
TAX INCREMENT								
CAPITAL IMPROVEMENT PROGRAM								
DEVELOPMENT SERVICES								
226-54250-900-190-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$50,000	\$50,000	\$50,000	0%		
226-55650-900-190-000000 - DE/FACADE GRANTS	\$79,775	\$120,224	\$250,000	\$100,000	\$100,000	-60%		
226-56200-900-190-000000 - CAP/DESIGN/ENGINEERING	\$351,246	\$647,786	\$0	\$0	\$0	-		
226-56200-900-190-923009 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$2,257,257	\$2,500,000	-		
226-56200-900-190-924015 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$255,747	\$0	-		
226-56200-900-190-925004 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$250,000	\$250,000	\$0	-100%		
226-56500-900-190-925003 - CAP/LAND/ROW	\$0	\$0	\$500,000	\$500,000	\$0	-100%		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
DEVELOPMENT SERVICES TOTAL	\$431,021	\$768,010	\$1,050,000	\$3,413,004	\$2,650,000	152%	
ENGINEERING SERVICES							
226-56500-900-450-923009 - CAP/LAND/ROW	\$0	\$0	\$0	\$0	\$1,500,000	-	
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$0	\$1,500,000	-	
AVIATION							
226-56200-900-600-923035 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$22,966	\$0	-	
226-56201-900-600-923035 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$115,000	\$0	-	
AVIATION TOTAL	\$0	\$0	\$0	\$137,966	\$0	-	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$431,021	\$768,010	\$1,050,000	\$3,550,970	\$4,150,000	295%	
TAX INCREMENT TOTAL	\$431,021	\$768,010	\$1,050,000	\$3,550,970	\$4,150,000	295%	
DEVELOPMENT SERVICES							
DEVELOPMENT SERVICES							
PLANNING AND DEVELOPMENT							
227-52310-190-191-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$2,263	\$0	\$0	\$0	-	
227-53310-190-191-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$53,486	\$0	\$0	\$0	-	
227-53310-190-191-640001 - COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$64,800	\$0	\$0	-100%	
227-54300-190-191-640001 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$58,000	\$89,135	-	
PLANNING AND DEVELOPMENT TOTAL	\$0	\$55,749	\$64,800	\$58,000	\$89,135	38%	
BUILDING INSPECTIONS							
227-52305-190-192-640001 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$62,677	\$0	-	
227-52310-190-192-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$24,036	\$0	\$0	\$0	-	
227-52310-190-192-640001 - COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$64,800	\$0	\$0	-100%	
227-54310-190-192-640001 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$2,123	\$3,500	-	
BUILDING INSPECTIONS TOTAL	\$0	\$24,036	\$64,800	\$64,800	\$3,500	-95%	
CODE ENFORCEMENT							
227-52135-190-193-640001 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$4,800	\$4,800	\$39,800	729%	
CODE ENFORCEMENT TOTAL	\$0	\$0	\$4,800	\$4,800	\$39,800	729%	
DOWNTOWN REVITALIZATION							
227-52145-190-195-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$45,500	\$0	-	
227-54250-190-195-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$16,150	\$0	\$0	\$0	-	
227-55800-190-195-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$49,500	\$0	\$0	-100%	
227-55800-190-195-640002 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$113,064	-	
DOWNTOWN REVITALIZATION TOTAL	\$0	\$16,150	\$49,500	\$45,500	\$113,064	128%	
DEVELOPMENT SERVICES TOTAL	\$0	\$95,935	\$183,900	\$173,100	\$245,499	34%	
DEVELOPMENT SERVICES TOTAL	\$0	\$95,935	\$183,900	\$173,100	\$245,499	34%	
SENIOR CITIZEN ASSISTANCE							
FINANCE							
UTILITY COLLECTIONS							
230-55640-160-166-000000 - DE/SENIOR CITIZEN ASSISTANCE	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%	
UTILITY COLLECTIONS TOTAL	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
FINANCE TOTAL	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%	
SENIOR CITIZEN ASSISTANCE TOTAL	\$3,626	\$5,985	\$70,000	\$10,000	\$70,000	0%	
COURT TECHNOLOGY							
FINANCE-MUNICIPAL COURT							
MUNICIPAL COURT ADMIN							
240-52135-270-271-000000 - SUPPLY/MINOR CAPITAL	\$10,060	\$3,594	\$0	\$0	\$0	-	
240-52310-270-271-000000 - COMPUTER EQUIP/SOFTWARE	\$2,909	\$5,971	\$0	\$0	\$0	-	
240-53300-270-271-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$8,869	\$112	\$0	\$0	\$0	-	
240-54300-270-271-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$1,280	\$1,280	-	
240-55800-270-271-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$15,000	\$0	\$50,000	233%	
240-56310-270-271-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$55,615	\$0	\$0	\$0	-	
240-56315-270-271-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$15,000	\$0	-	
MUNICIPAL COURT ADMIN TOTAL	\$21,838	\$65,292	\$15,000	\$16,280	\$51,280	242%	
FINANCE-MUNICIPAL COURT TOTAL	\$21,838	\$65,292	\$15,000	\$16,280	\$51,280	242%	
COURT TECHNOLOGY TOTAL	\$21,838	\$65,292	\$15,000	\$16,280	\$51,280	242%	
COURT BUILDING SECURITY							
FINANCE-MUNICIPAL COURT							
MUNICIPAL COURT ADMIN							
241-51110-270-271-000000 - PS/SALARIES	\$4,642	\$41,535	\$57,566	\$58,130	\$60,445	5%	
241-51140-270-271-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$2,371	\$0	-	
241-51150-270-271-000000 - PS/LONGEVITY PAY	\$6	\$0	\$0	\$0	\$0	-	
241-51170-270-271-000000 - PS/BILINGUAL PAY	\$88	\$0	\$0	\$0	\$0	-	
241-51200-270-271-000000 - PS/SEPARATION PAY	\$457	\$0	\$0	\$0	\$0	-	
241-51510-270-271-000000 - PS/INSURANCE - MEDICAL	\$0	\$4,159	\$6,012	\$5,862	\$6,013	0%	
241-51515-270-271-000000 - PS/INSURANCE - DENTAL	\$0	\$172	\$309	\$301	\$306	-1%	
241-51520-270-271-000000 - PS/INSURANCE - LIFE	\$3	\$15	\$22	\$21	\$22	0%	
241-51610-270-271-000000 - PS/MEDICARE	\$75	\$597	\$827	\$870	\$877	6%	
241-51620-270-271-000000 - PS/SOCIAL SECURITY	\$322	\$2,555	\$3,537	\$3,720	\$3,748	6%	
241-51630-270-271-000000 - PS/RETIREMENT - TMRS	\$778	\$6,056	\$8,439	\$8,879	\$8,886	5%	
241-51700-270-271-000000 - PS/WORKERS COMPENSATION	\$5	\$478	\$771	\$686	\$774	0%	
241-52135-270-271-000000 - SUPPLY/MINOR CAPITAL	\$0	\$69,550	\$0	\$0	\$1,000	-	
241-54315-270-271-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$599	\$630	\$630	\$630	0%	
MUNICIPAL COURT ADMIN TOTAL	\$6,376	\$125,717	\$78,113	\$81,470	\$82,701	6%	
FINANCE-MUNICIPAL COURT TOTAL	\$6,376	\$125,717	\$78,113	\$81,470	\$82,701	6%	
COURT BUILDING SECURITY TOTAL	\$6,376	\$125,717	\$78,113	\$81,470	\$82,701	6%	
LOCAL YOUTH DIVERSION							
FINANCE-MUNICIPAL COURT							
MUNICIPAL COURT ADMIN							
242-51110-270-271-000000 - PS/SALARIES	\$81,388	\$74,305	\$58,656	\$47,180	\$49,728	-15%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
242-51150-270-271-000000 - PS/LONGEVITY PAY	\$210	\$166	\$0	\$0	\$180	-	
242-51160-270-271-000000 - PS/INCENTIVE PAY	\$281	\$213	\$0	\$0	\$0	-	
242-51170-270-271-000000 - PS/BILINGUAL PAY	\$544	\$0	\$0	\$0	\$0	-	
242-51510-270-271-000000 - PS/INSURANCE - MEDICAL	\$6,861	\$4,536	\$7,017	\$0	\$0	-100%	
242-51515-270-271-000000 - PS/INSURANCE - DENTAL	\$277	\$439	\$326	\$327	\$335	3%	
242-51520-270-271-000000 - PS/INSURANCE - LIFE	\$38	\$36	\$22	\$21	\$22	0%	
242-51610-270-271-000000 - PS/MEDICARE	\$1,152	\$1,065	\$803	\$675	\$724	-10%	
242-51620-270-271-000000 - PS/SOCIAL SECURITY	\$4,927	\$4,555	\$3,435	\$2,887	\$3,095	-10%	
242-51630-270-271-000000 - PS/RETIREMENT - TMRS	\$12,168	\$11,088	\$8,599	\$6,924	\$7,337	-15%	
242-51700-270-271-000000 - PS/WORKERS COMPENSATION	\$73	\$75	\$59	\$49	\$50	-15%	
242-54150-270-271-000000 - MSC/TELECOMMUNICATIONS	\$935	\$965	\$1,147	\$968	\$1,000	-13%	
242-54180-270-271-000000 - MSC/WATER/WASTEWATER SERVICE	\$0	\$0	\$0	\$0	\$1,500	-	
MUNICIPAL COURT ADMIN TOTAL	\$108,856	\$97,445	\$80,064	\$59,031	\$63,971	-20%	
FINANCE-MUNICIPAL COURT TOTAL	\$108,856	\$97,445	\$80,064	\$59,031	\$63,971	-20%	
LOCAL YOUTH DIVERSION TOTAL	\$108,856	\$97,445	\$80,064	\$59,031	\$63,971	-20%	
TEEN COURT PROGRAM							
FINANCE-MUNICIPAL COURT							
MUNICIPAL COURT ADMIN							
243-52100-270-271-000000 - SUPPLY/NON-CATEGORIZED	\$1,693	\$2,618	\$1,000	\$873	\$901	-10%	
243-54180-270-271-000000 - MSC/WATER/WASTEWATER SERVICE	\$1,090	\$932	\$950	\$1,387	\$0	-100%	
MUNICIPAL COURT ADMIN TOTAL	\$2,784	\$3,550	\$1,950	\$2,260	\$901	-54%	
FINANCE-MUNICIPAL COURT TOTAL	\$2,784	\$3,550	\$1,950	\$2,260	\$901	-54%	
TEEN COURT PROGRAM TOTAL	\$2,784	\$3,550	\$1,950	\$2,260	\$901	-54%	
MUNICIPAL JURY							
FINANCE-MUNICIPAL COURT							
MUNICIPAL COURT ADMIN							
244-54235-270-271-000000 - MSC/JUROR COMPENSATION SERVICE	\$0	\$0	\$432	\$84	\$500	16%	
MUNICIPAL COURT ADMIN TOTAL	\$0	\$0	\$432	\$84	\$500	16%	
FINANCE-MUNICIPAL COURT TOTAL	\$0	\$0	\$432	\$84	\$500	16%	
MUNICIPAL JURY TOTAL	\$0	\$0	\$432	\$84	\$500	16%	
EMERGENCY MANAGEMENT							
FIRE DEPARTMENT							
EMERG MGMT/HOMELAND SECURITY							
235-54300-250-255-225505 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$15,256	\$0	-	
235-55800-250-255-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$135,065	\$0	\$0	-100%	
EMERG MGMT/HOMELAND SECURITY TOTAL	\$0	\$0	\$135,065	\$15,256	\$0	-100%	
FIRE DEPARTMENT TOTAL	\$0	\$0	\$135,065	\$15,256	\$0	-100%	
EMERGENCY MANAGEMENT TOTAL	\$0	\$0	\$135,065	\$15,256	\$0	-100%	
FIRE DEPARTMENT DONATIONS							
FIRE DEPARTMENT							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
FIRE OPERATIONS							
236-55800-250-252-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$6,000	\$0	\$6,000	0%	
FIRE OPERATIONS TOTAL	\$0	\$0	\$6,000	\$0	\$6,000	0%	
FIRE DEPARTMENT							
236-52150-250-250-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$3,000	\$0	\$0	\$0	\$0	-	
236-54310-250-250-000000 - MSC/TRAINING AND TRAVEL	\$1,576	\$0	\$2,600	\$0	\$0	-100%	
236-55800-250-250-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$725	\$0	\$1,000	38%	
FIRE DEPARTMENT TOTAL	\$4,576	\$0	\$3,325	\$0	\$1,000	-70%	
FIRE DEPARTMENT TOTAL	\$4,576	\$0	\$9,325	\$0	\$7,000	-25%	
FIRE DEPARTMENT DONATIONS TOTAL	\$4,576	\$0	\$9,325	\$0	\$7,000	-25%	
PARKS & RECREATION FUND							
PARKS AND RECREATION							
RECREATION							
260-52100-300-307-000000 - SUPPLY/NON-CATEGORIZED	\$4,404	\$2,072	\$0	\$0	\$0	-	
260-52115-300-307-000000 - SUPPLY/FOOD	\$5,327	\$5,760	\$0	\$0	\$0	-	
260-52135-300-307-000000 - SUPPLY/MINOR CAPITAL	\$2,975	\$7,960	\$0	\$0	\$0	-	
260-52145-300-307-000000 - SUPPLY/PUBLIC OUTREACH	\$1,943	\$0	\$0	\$0	\$0	-	
260-52150-300-307-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$20,000	\$0	\$0	\$0	-	
260-54250-300-307-000000 - MSC/PROFESSIONAL SERVICES	\$919	\$6,275	\$0	\$0	\$0	-	
RECREATION TOTAL	\$15,568	\$42,067	\$0	\$0	\$0	-	
PARKS AND RECREATION							
260-52115-300-300-130015 - SUPPLY/FOOD	\$0	\$0	\$0	\$4,613	\$0	-	
260-52135-300-300-130012 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$383	\$0	-	
260-52135-300-300-130013 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$1,650	\$0	-	
260-54250-300-300-660010 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$17,000	\$17,000	-	
260-55124-300-300-130014 - DE/PROGRAMS	\$0	\$0	\$9,000	\$0	\$0	-100%	
260-55800-300-300-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$66,222	\$0	\$35,000	-47%	
260-55800-300-300-130010 - DE/RESERVE APPROPRIATION	\$0	\$0	\$39,500	\$0	\$21,000	-47%	
260-55800-300-300-130011 - DE/RESERVE APPROPRIATION	\$0	\$0	\$1,590	\$0	\$1,590	0%	
260-55800-300-300-130012 - DE/RESERVE APPROPRIATION	\$0	\$0	\$20,525	\$0	\$21,000	2%	
260-55800-300-300-130013 - DE/RESERVE APPROPRIATION	\$0	\$0	\$2,390	\$0	\$4,500	88%	
260-55800-300-300-130014 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$10,500	-	
260-55800-300-300-130015 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$26,000	-	
PARKS AND RECREATION TOTAL	\$0	\$0	\$139,227	\$23,646	\$136,590	-2%	
PARKS AND RECREATION TOTAL	\$15,568	\$42,067	\$139,227	\$23,646	\$136,590	-2%	
PARKS & RECREATION FUND TOTAL	\$15,568	\$42,067	\$139,227	\$23,646	\$136,590	-2%	
TX STATE VETERANS CEMETERY							
PARKS AND RECREATION							
CEN TX STATE VA CEMETERY							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
262-51110-300-308-000000 - PS/SALARIES	\$0	\$671,060	\$1,153,529	\$1,052,358	\$1,183,345	3%	
262-51120-300-308-000000 - PS/SALARIES - PART TIME	\$0	\$20,384	\$43,264	\$32,176	\$19,875	-54%	
262-51140-300-308-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$2,145	\$0	-	
262-51150-300-308-000000 - PS/LONGEVITY PAY	\$0	\$25	\$0	\$10	\$0	-	
262-51200-300-308-000000 - PS/SEPARATION PAY	\$0	\$66	\$0	\$30,828	\$0	-	
262-51510-300-308-000000 - PS/INSURANCE - MEDICAL	\$0	\$40,623	\$97,867	\$81,732	\$103,979	6%	
262-51515-300-308-000000 - PS/INSURANCE - DENTAL	\$0	\$1,577	\$4,647	\$4,217	\$4,977	7%	
262-51520-300-308-000000 - PS/INSURANCE - LIFE	\$0	\$203	\$475	\$394	\$476	0%	
262-51610-300-308-000000 - PS/MEDICARE	\$0	\$9,962	\$17,258	\$15,690	\$17,447	1%	
262-51620-300-308-000000 - PS/SOCIAL SECURITY	\$0	\$42,598	\$73,793	\$67,090	\$74,600	1%	
262-51630-300-308-000000 - PS/RETIREMENT - TMRS	\$0	\$100,656	\$175,450	\$159,615	\$176,874	1%	
262-51700-300-308-000000 - PS/WORKERS COMPENSATION	\$0	\$5,558	\$11,885	\$9,868	\$11,131	-6%	
262-52100-300-308-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$27,829	\$49,000	\$49,000	\$42,850	-13%	
262-52110-300-308-000000 - SUPPLY/CLEANING	\$0	\$1,993	\$5,090	\$4,423	\$5,000	-2%	
262-52115-300-308-000000 - SUPPLY/FOOD	\$0	\$1,569	\$0	\$667	\$3,500	-	
262-52120-300-308-000000 - SUPPLY/FLEET FUEL	\$0	\$7,517	\$16,000	\$16,000	\$16,000	0%	
262-52130-300-308-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$2,659	\$3,630	\$3,630	\$7,000	93%	
262-52135-300-308-000000 - SUPPLY/MINOR CAPITAL	\$0	\$1,598	\$9,130	\$9,130	\$9,500	4%	
262-52140-300-308-000000 - SUPPLY/OFFICE	\$0	\$2,998	\$8,500	\$8,500	\$8,500	0%	
262-52150-300-308-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$12,639	\$24,000	\$24,000	\$26,650	11%	
262-53100-300-308-000000 - RM/NON-CATEGORIZED	\$0	\$2,448	\$16,000	\$16,000	\$16,000	0%	
262-53110-300-308-000000 - RM/BUILDING	\$0	\$1,130	\$16,060	\$16,060	\$17,500	9%	
262-53315-300-308-000000 - RME/EQUIPMENT AND MACHINERY	\$0	\$6,424	\$9,000	\$9,000	\$10,000	11%	
262-53800-300-308-000000 - RM/MOTOR VEHICLE	\$0	\$28	\$1,000	\$0	\$1,000	0%	
262-54150-300-308-000000 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$990	\$0	\$900	-9%	
262-54170-300-308-000000 - MSC/WASTE DISPOSAL	\$0	\$0	\$1,500	\$1,500	\$0	-100%	
262-54190-300-308-000000 - MSC/INTERNET SERVICE	\$0	\$4,649	\$12,100	\$9,358	\$19,400	60%	
262-54250-300-308-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$3,000	\$3,000	\$0	-100%	
262-54310-300-308-000000 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$4,000	\$1,000	\$2,000	-50%	
262-54315-300-308-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$1,000	\$1,000	\$1,000	0%	
262-55200-300-308-000000 - DE/REFUSE DISPOSAL COSTS	\$0	\$0	\$0	\$0	\$2,000	-	
CEN TX STATE VA CEMETERY TOTAL	\$0	\$966,195	\$1,758,168	\$1,628,391	\$1,781,504	1%	
PARKS AND RECREATION TOTAL	\$0	\$966,195	\$1,758,168	\$1,628,391	\$1,781,504	1%	
NON-DEPARTMENTAL							
INTERNAL SERVICE TRANSFERS							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
262-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	-	-	\$0	\$577	\$17,014	-	
262-54627-700-710-000000 - MSC/INFO TECH INTERNAL SVC	\$0	\$98,801	\$107,620	\$107,620	\$74,802	-30%	
INTERNAL SERVICE TRANSFERS TOTAL	\$0	\$98,801	\$107,620	\$108,197	\$91,816	-15%	
NON-DEPARTMENTAL TOTAL	\$0	\$98,801	\$107,620	\$108,197	\$91,816	-15%	
TRANSFERS							
INTERFUND TRANSFERS							
262-59100-990-990-000000 - USES/TRANSFER TO FUND 100	\$0	\$231,424	\$104,203	\$104,203	\$109,560	5%	
INTERFUND TRANSFERS TOTAL	\$0	\$231,424	\$104,203	\$104,203	\$109,560	5%	
TRANSFERS TOTAL	\$0	\$231,424	\$104,203	\$104,203	\$109,560	5%	
TX STATE VETERANS CEMETERY TOTAL	\$0	\$1,296,420	\$1,969,991	\$1,840,791	\$1,982,880	1%	
LAW ENFORCEMENT GRANTS							
POLICE DEPARTMENT							
SUPPORT SERVICES							
270-51110-210-215-000000 - PS/SALARIES	\$30,062	\$33,018	\$0	\$0	\$0	-	
270-51110-210-215-225501 - PS/SALARIES	\$0	\$0	\$35,499	\$33,976	\$0	-100%	
270-51110-210-215-226501 - PS/SALARIES	\$0	\$0	\$0	\$0	\$37,274	-	
270-51140-210-215-000000 - PS/OVERTIME PAY	\$753	\$1,084	\$0	\$0	\$0	-	
270-51140-210-215-225501 - PS/OVERTIME PAY	\$0	\$0	\$2,002	\$1,491	\$0	-100%	
270-51140-210-215-226501 - PS/OVERTIME PAY	\$0	\$0	\$0	\$0	\$2,002	-	
270-51150-210-215-000000 - PS/LONGEVITY PAY	\$240	\$301	\$0	\$0	\$0	-	
270-51150-210-215-225501 - PS/LONGEVITY PAY	\$0	\$0	\$360	\$357	\$0	-100%	
270-51150-210-215-226501 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$420	-	
270-51510-210-215-000000 - PS/INSURANCE - MEDICAL	\$8,298	\$8,398	\$0	\$0	\$0	-	
270-51510-210-215-225501 - PS/INSURANCE - MEDICAL	\$0	\$0	\$8,292	\$8,015	\$0	-100%	
270-51510-210-215-226501 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$8,296	-	
270-51515-210-215-000000 - PS/INSURANCE - DENTAL	\$234	\$293	\$0	\$0	\$0	-	
270-51515-210-215-225501 - PS/INSURANCE - DENTAL	\$0	\$0	\$360	\$350	\$0	-100%	
270-51515-210-215-226501 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$361	-	
270-51520-210-215-000000 - PS/INSURANCE - LIFE	\$22	\$22	\$0	\$0	\$0	-	
270-51520-210-215-225501 - PS/INSURANCE - LIFE	\$0	\$0	\$22	\$21	\$0	-100%	
270-51520-210-215-226501 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$22	-	
270-51610-210-215-000000 - PS/MEDICARE	\$300	\$348	\$0	\$0	\$0	-	
270-51610-210-215-225501 - PS/MEDICARE	\$0	\$0	\$386	\$393	\$0	-100%	
270-51610-210-215-226501 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$576	-	
270-51620-210-215-000000 - PS/SOCIAL SECURITY	\$1,284	\$1,487	\$0	\$0	\$0	-	
270-51620-210-215-225501 - PS/SOCIAL SECURITY	\$0	\$0	\$1,648	\$1,680	\$0	-100%	
270-51620-210-215-226501 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$2,462	-	
270-51630-210-215-000000 - PS/RETIREMENT - TMRS	\$4,584	\$5,025	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
270-51630-210-215-225501 - PS/RETIREMENT - TMRS	\$0	\$0	\$5,550	\$5,257	\$0	-100%	
270-51630-210-215-226501 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$5,836	-	
270-51700-210-215-000000 - PS/WORKERS COMPENSATION	\$28	\$38	\$0	\$0	\$0	-	
270-51700-210-215-224502 - PS/WORKERS COMPENSATION	\$0	-\$5	\$0	\$0	\$0	-	
270-51700-210-215-225501 - PS/WORKERS COMPENSATION	\$0	\$0	\$63	\$35	\$0	-100%	
270-51700-210-215-226501 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$40	-	
270-52100-210-215-000000 - SUPPLY/NON-CATEGORIZED	\$776	\$0	\$0	\$0	\$0	-	
270-52100-210-215-224252 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$19,540	\$0	-	
270-52135-210-215-000000 - SUPPLY/MINOR CAPITAL	\$6,999	\$0	\$0	\$0	\$0	-	
270-52135-210-215-224252 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$22,690	\$0	-	
270-52140-210-215-000000 - SUPPLY/OFFICE	\$9,072	\$7,499	\$0	\$0	\$0	-	
270-52140-210-215-225501 - SUPPLY/OFFICE	\$0	\$0	\$0	\$564	\$0	-	
270-53300-210-215-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$3,700	\$3,895	\$0	\$0	\$0	-	
270-53415-210-215-000000 - RM/INFRASTRUCTURE	\$8,640	\$0	\$0	\$0	\$0	-	
270-54250-210-215-000000 - MSC/PROFESSIONAL SERVICES	\$11,200	\$8,320	\$0	\$0	\$0	-	
270-54250-210-215-225501 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$23,200	\$0	-	
270-54300-210-215-225501 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$4,237	\$0	-	
270-54300-210-215-225641 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$213,800	\$186,200	-	
270-54310-210-215-000000 - MSC/TRAINING AND TRAVEL	\$5,183	\$6,299	\$0	\$0	\$0	-	
270-54310-210-215-225501 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$800	\$0	-	
270-55124-210-215-000000 - DE/PROGRAMS	\$11,503	\$8,530	\$0	\$0	\$0	-	
270-55124-210-215-225501 - DE/PROGRAMS	\$0	\$0	\$0	\$7,148	\$0	-	
270-55670-210-215-000000 - DE/PASS THRU GRANTS	\$37,794	\$59,218	\$0	\$0	\$0	-	
270-55670-210-215-222252 - DE/PASS THRU GRANTS	\$0	\$0	\$20,826	\$20,826	\$0	-100%	
270-55670-210-215-223251 - DE/PASS THRU GRANTS	\$0	\$0	\$45,568	\$24,855	\$0	-100%	
270-55670-210-215-224252 - DE/PASS THRU GRANTS	\$0	\$0	\$0	\$42,192	\$0	-	
270-55800-210-215-224252 - DE/RESERVE APPROPRIATION	\$0	\$0	\$75,000	\$0	\$813	-99%	
270-55800-210-215-225501 - DE/RESERVE APPROPRIATION	\$0	\$0	\$33,761	\$0	\$0	-100%	
270-55800-210-215-226252 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$85,000	-	
270-55800-210-215-226501 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$22,260	-	
SUPPORT SERVICES TOTAL	\$140,672	\$143,769	\$229,337	\$431,427	\$351,562	53%	
POLICE DEPARTMENT TOTAL	\$140,672	\$143,769	\$229,337	\$431,427	\$351,562	53%	
NON-DEPARTMENTAL							
INTERFUND TRANSFERS							

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
270-59627-700-990-000000 - USES/TRANSFER TO FUND 627	\$0	\$124,333	\$0	\$0	\$0	-
INTERFUND TRANSFERS TOTAL	\$0	\$124,333	\$0	\$0	\$0	-
NON-DEPARTMENTAL TOTAL	\$0	\$124,333	\$0	\$0	\$0	-
LAW ENFORCEMENT GRANTS TOTAL	\$140,672	\$268,102	\$229,337	\$431,427	\$351,562	53%
POLICE STATE SEIZURE						
POLICE DEPARTMENT						
SUPPORT SERVICES						
271-52135-210-215-000000 - SUPPLY/MINOR CAPITAL	\$0	\$16,764	\$0	\$0	\$0	-
271-52135-210-215-924020 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$23,633	\$0	-
271-52140-210-215-000000 - SUPPLY/OFFICE	\$0	\$142	\$0	\$0	\$0	-
271-53110-210-215-924020 - RM/BUILDING	\$0	\$0	\$0	\$26,659	\$0	-
271-53315-210-215-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$1,950	\$0	\$0	\$0	-
271-54300-210-215-225641 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$53,000	\$0	-
271-55800-210-215-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$57,443	\$0	\$79,000	38%
271-56110-210-215-924020 - CAP/BUILDING	\$0	\$0	\$0	\$17,280	\$0	-
271-56310-210-215-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$187,159	\$0	\$0	\$0	-
271-56310-210-215-924020 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$46,030	\$0	-
SUPPORT SERVICES TOTAL	\$0	\$206,015	\$57,443	\$166,602	\$79,000	38%
POLICE DEPARTMENT TOTAL	\$0	\$206,015	\$57,443	\$166,602	\$79,000	38%
POLICE STATE SEIZURE TOTAL	\$0	\$206,015	\$57,443	\$166,602	\$79,000	38%
POLICE FEDERAL SEIZURE						
POLICE DEPARTMENT						
SUPPORT SERVICES						
272-56310-210-215-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$19,973	\$261,695	\$0	\$0	\$0	-
SUPPORT SERVICES TOTAL	\$19,973	\$261,695	\$0	\$0	\$0	-
POLICE DEPARTMENT TOTAL	\$19,973	\$261,695	\$0	\$0	\$0	-
POLICE FEDERAL SEIZURE TOTAL	\$19,973	\$261,695	\$0	\$0	\$0	-
POLICE DEPT DONATIONS						
POLICE DEPARTMENT						
SUPPORT SERVICES						
273-52100-210-215-000000 - SUPPLY/NON-CATEGORIZED	\$5,599	\$3,731	\$0	\$0	\$0	-
273-52100-210-215-121012 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$590	\$0	-
273-52100-210-215-121014 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$1,578	\$0	-
273-52100-210-215-121020 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$362	\$0	-
273-52110-210-215-000000 - SUPPLY/CLEANING	\$77	\$0	\$0	\$0	\$0	-
273-52115-210-215-000000 - SUPPLY/FOOD	\$41	\$3,378	\$0	\$0	\$0	-
273-52115-210-215-121012 - SUPPLY/FOOD	\$0	\$0	\$0	\$1,142	\$0	-
273-52115-210-215-121014 - SUPPLY/FOOD	\$0	\$0	\$0	\$277	\$0	-
273-52140-210-215-000000 - SUPPLY/OFFICE	\$55	\$5	\$0	\$0	\$0	-
273-52145-210-215-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$2,298	\$0	\$0	\$0	-

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
273-52145-210-215-121012 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$154	\$0	-	
273-52145-210-215-121014 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$995	\$0	-	
273-52145-210-215-121017 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$725	\$0	-	
273-54250-210-215-000000 - MSC/PROFESSIONAL SERVICES	\$300	\$0	\$0	\$0	\$0	-	
273-54310-210-215-000000 - MSC/TRAINING AND TRAVEL	\$6,884	\$33,102	\$0	\$0	\$0	-	
273-54310-210-215-299601 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$44,950	\$19,967	\$80,000	78%	
273-55800-210-215-121010 - DE/RESERVE APPROPRIATION	\$0	\$0	\$1,275	\$1,275	\$1,275	0%	
273-55800-210-215-121011 - DE/RESERVE APPROPRIATION	\$0	\$0	\$2,050	\$2,050	\$2,175	6%	
273-55800-210-215-121012 - DE/RESERVE APPROPRIATION	\$0	\$0	\$76	\$1,851	\$50,000	65,689%	
273-55800-210-215-121013 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$10,000	-	
273-55800-210-215-121014 - DE/RESERVE APPROPRIATION	\$0	\$0	\$10,000	\$7,149	\$25,000	150%	
273-55800-210-215-121016 - DE/RESERVE APPROPRIATION	\$0	\$0	\$1,251	\$1,251	\$2,000	60%	
273-55800-210-215-121017 - DE/RESERVE APPROPRIATION	\$0	\$0	\$14,739	\$14,739	\$15,622	6%	
273-55800-210-215-121018 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$10,000	-	
273-55800-210-215-121019 - DE/RESERVE APPROPRIATION	\$0	\$0	\$290	\$290	\$1,000	245%	
273-55800-210-215-121020 - DE/RESERVE APPROPRIATION	\$0	\$0	\$2,000	\$1,275	\$3,500	75%	
273-56310-210-215-924020 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$268,264	\$0	-	
273-56315-210-215-000000 - CAP/EQUIPMENT AND MACHINERY	\$3,005	\$0	\$0	\$0	\$0	-	
SUPPORT SERVICES TOTAL	\$15,960	\$42,515	\$76,631	\$323,934	\$200,572	162%	
POLICE DEPARTMENT TOTAL	\$15,960	\$42,515	\$76,631	\$323,934	\$200,572	162%	
POLICE DEPT DONATIONS TOTAL	\$15,960	\$42,515	\$76,631	\$323,934	\$200,572	162%	
STREET MAINTENANCE							
PUBLIC WORKS							
TRANSPORTATION							
225-53420-400-403-000000 - RM/PAVEMENT MARKING	\$0	\$188,645	\$200,000	\$100,000	\$100,000	-50%	
225-53430-400-403-000000 - RM/STREET	\$4,204,515	\$4,263,750	\$4,400,000	\$375,000	\$375,000	-91%	
TRANSPORTATION TOTAL	\$4,204,515	\$4,452,395	\$4,600,000	\$475,000	\$475,000	-90%	
PUBLIC WORKS TOTAL	\$4,204,515	\$4,452,395	\$4,600,000	\$475,000	\$475,000	-90%	
ENGINEERING SERVICES							
ENGINEERING							
225-53420-450-451-000000 - RM/PAVEMENT MARKING	\$0	\$0	\$0	\$100,000	\$100,000	-	
225-53430-450-451-000000 - RM/STREET	\$0	\$0	\$0	\$4,025,000	\$4,075,000	-	
ENGINEERING TOTAL	\$0	\$0	\$0	\$4,125,000	\$4,175,000	-	
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$4,125,000	\$4,175,000	-	
DEBT SERVICE							
NO PROGRAM	\$1,344,150	\$1,531,450	\$1,535,850	\$1,535,850	\$1,536,850	0%	
DEBT SERVICE TOTAL	\$1,344,150	\$1,531,450	\$1,535,850	\$1,535,850	\$1,536,850	0%	
CAPITAL IMPROVEMENT PROGRAM							
PUBLIC WORKS							

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
225-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$0	\$1,469,500	\$0	\$0	\$0	-
225-56200-900-400-923012 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$12,500	\$0	-
225-56201-900-400-922031 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$4,402,494	\$0	-
225-56201-900-400-923012 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$4,783,619	\$0	-
PUBLIC WORKS TOTAL	\$0	\$1,469,500	\$0	\$9,198,613	\$0	-
ENGINEERING SERVICES						
225-56200-900-450-926007 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$0	\$3,500,000	-
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$0	\$3,500,000	-
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$0	\$1,469,500	\$0	\$9,198,613	\$3,500,000	-
STREET MAINTENANCE TOTAL	\$5,548,665	\$7,453,345	\$6,135,850	\$15,334,463	\$9,686,850	58%
CHILD SAFETY						
PUBLIC WORKS						
TRANSPORTATION						
280-52135-400-403-000000 - SUPPLY/MINOR CAPITAL	\$0	\$31,640	\$0	\$0	\$0	-
280-53420-400-403-000000 - RM/PAVEMENT MARKING	\$0	\$60,000	\$60,000	\$60,000	\$62,400	4%
280-53425-400-403-000000 - RM/SIGNS	\$39,325	\$91,037	\$81,552	\$81,552	\$84,813	4%
280-53435-400-403-000000 - RM/TRAFFIC SIGNAL	\$8,199	\$1,681	\$0	\$0	\$0	-
280-54530-400-403-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$552	\$0	\$0	\$0	-
280-56315-400-403-000000 - CAP/EQUIPMENT AND MACHINERY	\$10,558	\$0	\$0	\$0	\$0	-
280-56415-400-403-000000 - CAP/INFRASTRUCTURE	\$0	\$1,400	\$0	\$0	\$0	-
280-56415-400-403-923016 - CAP/INFRASTRUCTURE	\$0	\$0	\$120,000	\$358,600	\$0	-100%
TRANSPORTATION TOTAL	\$58,082	\$186,310	\$261,552	\$500,152	\$147,213	-44%
PUBLIC WORKS TOTAL	\$58,082	\$186,310	\$261,552	\$500,152	\$147,213	-44%
CHILD SAFETY TOTAL	\$58,082	\$186,310	\$261,552	\$500,152	\$147,213	-44%
GOVERNMENTAL CIP						
NON-DEPARTMENTAL						
INTERFUND TRANSFERS						
300-59627-700-990-000000 - USES/TRANSFER TO FUND 627	\$0	\$671,409	\$0	\$266,858	\$0	-
INTERFUND TRANSFERS TOTAL	\$0	\$671,409	\$0	\$266,858	\$0	-
NON-DEPARTMENTAL TOTAL	\$0	\$671,409	\$0	\$266,858	\$0	-
DEBT SERVICE						
NO PROGRAM	\$53,825	\$0	\$0	\$0	\$79,533	-
DEBT SERVICE TOTAL	\$53,825	\$0	\$0	\$0	\$79,533	-
CAPITAL IMPROVEMENT PROGRAM						
FINANCE						
300-56200-900-160-000000 - CAP/DESIGN/ENGINEERING	\$159,045	\$69,635	\$0	\$0	\$0	-
300-56200-900-160-921036 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$1,050,170	\$0	-
300-56415-900-160-924023 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$167,654	\$0	-
300-56800-900-160-000000 - CAP/MOTOR VEHICLE	\$0	\$38,973	\$0	\$0	\$0	-
300-56800-900-160-826300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$116,435	-

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
FINANCE TOTAL	\$159,045	\$108,608	\$0	\$1,217,824	\$116,435	-
INFORMATION TECHNOLOGY						
300-56305-900-180-921023 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$1,189,017	\$0	-
300-56305-900-180-923015 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$626,256	\$0	-
300-56305-900-180-925009 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$750,000	\$0	-
300-56305-900-180-926005 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$0	\$250,000	-
300-56310-900-180-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$384,296	\$1,816,497	\$0	\$0	\$0	-
300-56310-900-180-921023 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$35,511	\$0	\$0	\$0	-
300-56310-900-180-925009 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$750,000	\$0	\$0	-100%
300-56415-900-180-000000 - CAP/INFRASTRUCTURE	\$0	\$46,058	\$0	\$0	\$0	-
300-56415-900-180-920033 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$83,050	\$0	-
300-56415-900-180-926006 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$350,000	-
300-56800-900-180-000000 - CAP/MOTOR VEHICLE	\$0	\$29,880	\$0	\$0	\$0	-
INFORMATION TECHNOLOGY TOTAL	\$384,296	\$1,927,946	\$750,000	\$2,648,323	\$600,000	-20%
DEVELOPMENT SERVICES						
300-54225-900-190-923005 - MSC/ENGINEERING SERVICES	\$0	\$0	\$0	\$35,000	\$0	-
300-56500-900-190-000000 - CAP/LAND/ROW	\$294,614	\$0	\$0	\$0	\$0	-
300-56800-900-190-000000 - CAP/MOTOR VEHICLE	\$44,920	\$28,785	\$0	\$0	\$0	-
DEVELOPMENT SERVICES TOTAL	\$339,534	\$28,785	\$0	\$35,000	\$0	-
POLICE DEPARTMENT						
300-53415-900-210-000000 - RM/INFRASTRUCTURE	\$10,775	\$0	\$0	\$0	\$0	-
300-56110-900-210-000000 - CAP/BUILDING	\$2,900	\$173,373	\$0	\$0	\$0	-
300-56110-900-210-282359 - CAP/BUILDING	\$0	\$0	\$0	\$68,924	\$0	-
300-56200-900-210-000000 - CAP/DESIGN/ENGINEERING	\$0	\$140	\$0	\$0	\$0	-
300-56200-900-210-923031 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$699,860	\$0	-
300-56315-900-210-000000 - CAP/EQUIPMENT AND MACHINERY	\$16,378	\$0	\$0	\$0	\$0	-
300-56315-900-210-825300 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$358,600	\$343,600	\$0	-100%
300-56800-900-210-000000 - CAP/MOTOR VEHICLE	\$757,916	\$3,858,391	\$0	\$0	\$0	-
300-56800-900-210-822300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$939,780	\$0	-
300-56800-900-210-823300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$439,904	\$0	-
300-56800-900-210-824300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$678,109	\$0	-
300-56800-900-210-825300 - CAP/MOTOR VEHICLE	\$0	\$0	\$1,738,132	\$1,604,703	\$0	-100%
300-56800-900-210-826300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$1,903,720	-
POLICE DEPARTMENT TOTAL	\$787,968	\$4,031,904	\$2,096,732	\$4,774,880	\$1,903,720	-9%
FIRE DEPARTMENT						
300-53110-900-250-924002 - RM/BUILDING	\$0	\$0	\$0	\$49,000	\$0	-

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
300-54530-900-250-000000 - MSC/NOTICE REQUIRED BY LAW	\$164	\$563	\$0	\$0	\$0	-	
300-56200-900-250-000000 - CAP/DESIGN/ENGINEERING	\$744,189	-\$1,884,339	\$0	\$0	\$0	-	
300-56200-900-250-280351 - CAP/DESIGN/ENGINEERING	\$0	\$4,161,478	\$0	\$276,382	\$0	-	
300-56200-900-250-922038 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$123,045	\$0	-	
300-56200-900-250-924005 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$10,355	\$0	-	
300-56201-900-250-000000 - CAP/CONSTRUCTION	\$0	\$7,647,427	\$0	\$0	\$0	-	
300-56201-900-250-280351 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$6,122,231	\$0	-	
300-56201-900-250-922038 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$8,955,345	\$0	-	
300-56201-900-250-924001 - CAP/CONSTRUCTION	\$0	\$123,375	\$0	\$49,625	\$0	-	
300-56315-900-250-824300 - CAP/EQUIPMENT AND MACHINERY	\$0	\$149,499	\$0	\$0	\$0	-	
300-56315-900-250-825300 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$320,000	\$320,500	\$0	-100%	
300-56315-900-250-923001 - CAP/EQUIPMENT AND MACHINERY	\$0	\$19,623	\$0	\$0	\$0	-	
300-56315-900-250-925024 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$332,492	\$0	-	
300-56315-900-250-925025 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$512,655	\$0	-	
300-56315-900-250-926012 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$0	\$4,420,467	-	
300-56415-900-250-924005 - CAP/INFRASTRUCTURE	\$0	\$45,591	\$0	\$54,366	\$0	-	
300-56415-900-250-926004 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$256,000	-	
300-56500-900-250-000000 - CAP/LAND/ROW	\$347,332	\$0	\$0	\$0	\$0	-	
300-56800-900-250-000000 - CAP/MOTOR VEHICLE	\$1,075,430	\$721,285	\$0	\$0	\$0	-	
300-56800-900-250-823300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$513,427	\$0	-	
300-56800-900-250-824300 - CAP/MOTOR VEHICLE	\$0	-\$149,499	\$0	\$352,051	\$0	-	
300-56800-900-250-825300 - CAP/MOTOR VEHICLE	\$0	\$0	\$149,040	\$163,540	\$0	-100%	
300-56800-900-250-826300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$988,266	-	
300-56800-900-250-923001 - CAP/MOTOR VEHICLE	\$0	-\$19,623	\$0	\$4,784,551	\$0	-	
300-56800-900-250-923017 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$971,508	\$0	-	
FIRE DEPARTMENT TOTAL	\$2,167,114	\$10,815,381	\$469,040	\$23,591,073	\$5,664,733	1,108%	
ANIMAL SERVICES							
300-56110-900-280-925012 - CAP/BUILDING	\$0	\$0	\$0	\$210,201	\$0	-	
300-56500-900-280-000000 - CAP/LAND/ROW	\$961,434	\$405,000	\$0	\$0	\$0	-	
300-56500-900-280-923011 - CAP/LAND/ROW	\$0	\$0	\$126,434	\$435,000	\$0	-100%	
300-56800-900-280-000000 - CAP/MOTOR VEHICLE	\$50,650	\$359,271	\$0	\$0	\$0	-	
ANIMAL SERVICES TOTAL	\$1,012,084	\$764,271	\$126,434	\$645,201	\$0	-100%	
PARKS AND RECREATION							
300-52135-900-300-000000 - SUPPLY/MINOR CAPITAL	\$75,704	\$24,113	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
300-53415-900-300-000000 - RM/INFRASTRUCTURE	\$0	\$7,400	\$0	\$0	\$0	-	
300-53415-900-300-922002 - RM/INFRASTRUCTURE	\$0	\$0	\$0	\$35,077	\$0	-	
300-54530-900-300-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$552	\$0	\$0	\$0	-	
300-54530-900-300-924006 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$396	\$0	-	
300-56200-900-300-000000 - CAP/DESIGN/ENGINEERING	\$370,508	\$264,359	\$0	\$0	\$0	-	
300-56200-900-300-280355 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$7,307	\$0	-	
300-56200-900-300-281355 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$7,419	\$0	-	
300-56200-900-300-282350 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$14,868	\$0	-	
300-56200-900-300-284350 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$33,429	\$0	-	
300-56200-900-300-920033 - CAP/DESIGN/ENGINEERING	\$0	\$9,150	\$0	\$176,281	\$0	-	
300-56200-900-300-923026 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$301,954	\$0	-	
300-56200-900-300-923029 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$599,929	\$0	-	
300-56200-900-300-924018 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$49,925	\$0	-	
300-56201-900-300-000000 - CAP/CONSTRUCTION	\$1,029,851	\$2,220,008	\$0	\$0	\$0	-	
300-56201-900-300-280355 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$108,401	\$0	-	
300-56201-900-300-281350 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$405,359	\$0	-	
300-56201-900-300-281355 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$110,013	\$0	-	
300-56201-900-300-282350 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$886,022	\$0	-	
300-56201-900-300-284350 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$477,563	\$0	-	
300-56201-900-300-920033 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$5,883,463	\$0	-	
300-56201-900-300-922015 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$34,000	\$0	-	
300-56201-900-300-924006 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$172,788	\$0	-	
300-56310-900-300-281350 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$11,256	\$0	-	
300-56315-900-300-000000 - CAP/EQUIPMENT AND MACHINERY	\$115,865	\$0	\$0	\$0	\$0	-	
300-56320-900-300-281350 - CAP/FURNITURE AND FIXTURES	\$0	\$0	\$0	\$11,620	\$0	-	
300-56320-900-300-920033 - CAP/FURNITURE AND FIXTURES	\$0	\$0	\$0	\$283,433	\$0	-	
300-56415-900-300-000000 - CAP/INFRASTRUCTURE	\$308,406	\$13,200	\$0	\$0	\$0	-	
300-56415-900-300-921020 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$23,000	\$0	-	
300-56415-900-300-922002 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$39,524	\$0	-	
300-56800-900-300-000000 - CAP/MOTOR VEHICLE	\$32,735	\$96,709	\$0	\$0	\$0	-	
300-56800-900-300-822300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$77,665	\$0	-	
300-56800-900-300-825300 - CAP/MOTOR VEHICLE	\$0	\$0	\$117,018	\$117,018	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
300-56800-900-300-826300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$58,298	-	
PARKS AND RECREATION TOTAL	\$1,933,069	\$2,635,490	\$117,018	\$9,867,710	\$58,298	-50%	
PUBLIC WORKS							
300-52135-900-400-000000 - SUPPLY/MINOR CAPITAL	\$48,494	\$0	\$0	\$0	\$0	-	
300-54250-900-400-924024 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$10,838	\$0	-	
300-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$814,305	\$887,974	\$0	\$0	\$0	-	
300-56200-900-400-922031 - CAP/DESIGN/ENGINEERING	\$0	\$5,198	\$0	\$72,076	\$0	-	
300-56200-900-400-923003 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$1,337,232	\$0	-	
300-56201-900-400-000000 - CAP/CONSTRUCTION	\$670,622	\$528,511	\$0	\$0	\$0	-	
300-56201-900-400-922026 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$576,275	\$0	-	
300-56201-900-400-923012 - CAP/CONSTRUCTION	\$0	\$0	\$418,498	\$1,668,498	\$0	-100%	
300-56315-900-400-000000 - CAP/EQUIPMENT AND MACHINERY	\$300,360	\$325,782	\$0	\$0	\$0	-	
300-56315-900-400-825300 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$223,800	\$135,700	\$0	-100%	
300-56415-900-400-000000 - CAP/INFRASTRUCTURE	\$0	\$111,109	\$0	\$0	\$0	-	
300-56435-900-400-000000 - CAP/TRAFFIC SIGNAL	\$2,240	\$3,520	\$0	\$0	\$0	-	
300-56435-900-400-921026 - CAP/TRAFFIC SIGNAL	\$0	\$0	\$0	\$343,598	\$0	-	
300-56435-900-400-926009 - CAP/TRAFFIC SIGNAL	\$0	\$0	\$0	\$0	\$861,120	-	
300-56500-900-400-923003 - CAP/LAND/ROW	\$0	\$0	\$0	\$183,488	\$0	-	
300-56800-900-400-000000 - CAP/MOTOR VEHICLE	\$0	\$300,200	\$0	\$0	\$0	-	
300-56800-900-400-822300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$395,540	\$0	-	
300-56800-900-400-824300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$225,132	\$0	-	
300-56800-900-400-825300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$88,100	\$0	-	
300-56800-900-400-826300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$671,980	-	
PUBLIC WORKS TOTAL	\$1,836,021	\$2,162,295	\$642,298	\$5,036,477	\$1,533,100	139%	
ENGINEERING SERVICES							
300-56200-900-450-926008 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$0	\$90,000	-	
300-56200-900-450-926010 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$0	\$30,000	-	
300-56201-900-450-926010 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$0	\$300,000	-	
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$0	\$420,000	-	
COMMUNITY DEVELOPMENT							
300-53110-900-500-000000 - RM/BUILDING	\$87,042	\$48,843	\$0	\$0	\$0	-	
300-53110-900-500-283357 - RM/BUILDING	\$0	\$0	\$0	\$21,615	\$0	-	
300-53415-900-500-000000 - RM/INFRASTRUCTURE	\$118,300	\$0	\$0	\$0	\$0	-	
300-54220-900-500-000000 - MSC/CONSULTING SERVICES	\$488,268	\$713,025	\$0	\$0	\$0	-	
300-54220-900-500-921050 - MSC/CONSULTING SERVICES	\$0	\$0	\$0	\$3,000	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
300-54250-900-500-000000 - MSC/PROFESSIONAL SERVICES	\$30,941	\$0	\$0	\$0	\$0	\$0	-
300-54250-900-500-922032 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$25,000	\$0	\$0	-
300-56110-900-500-000000 - CAP/BUILDING	\$174,227	\$283,814	\$0	\$0	\$0	\$0	-
300-56110-900-500-283357 - CAP/BUILDING	\$0	\$0	\$0	\$1,205,037	\$0	\$0	-
300-56110-900-500-925017 - CAP/BUILDING	\$0	\$0	\$0	\$773,500	\$0	\$0	-
300-56200-900-500-000000 - CAP/DESIGN/ENGINEERING	\$26,256	\$73,320	\$0	\$0	\$0	\$0	-
300-56200-900-500-283356 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$20,000	\$0	\$0	-
300-56200-900-500-923010 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$10,220	\$0	\$0	-
300-56200-900-500-923022 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$255,970	\$0	\$0	-
300-56201-900-500-000000 - CAP/CONSTRUCTION	\$77,734	\$0	\$0	\$0	\$0	\$0	-
300-56201-900-500-283356 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$180,000	\$0	\$0	-
300-56201-900-500-921050 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$514,348	\$0	\$0	-
300-56201-900-500-923022 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,742,530	\$0	\$0	-
300-56800-900-500-826300 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$32,000	\$0	-
COMMUNITY DEVELOPMENT TOTAL	\$1,002,768	\$1,119,002	\$0	\$4,751,220	\$32,000	\$0	-
AVIATION							
300-56201-900-600-925022 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,000,000	\$0	\$0	-
AVIATION TOTAL	\$0	\$0	\$0	\$1,000,000	\$0	\$0	-
NON-DEPARTMENTAL							
300-54210-900-700-000000 - MSC/ACCOUNTING SERVICES	\$16,600	\$21,339	\$21,625	\$43,250	\$28,303	\$0	31%
300-56810-900-700-000000 - CAP/CONTINGENCY	\$0	\$0	\$750,000	\$0	\$770,000	\$0	3%
NON-DEPARTMENTAL TOTAL	\$16,600	\$21,339	\$771,625	\$43,250	\$798,303	\$0	3%
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$9,638,500	\$23,615,020	\$4,973,147	\$53,610,958	\$11,126,589	\$0	124%
TRANSFERS							
INTERFUND TRANSFERS							
300-59350-990-990-000000 - USES/TRANSFER TO FUND 350	\$0	\$9,000	\$0	\$0	\$0	\$0	-
INTERFUND TRANSFERS TOTAL	\$0	\$9,000	\$0	\$0	\$0	\$0	-
TRANSFERS TOTAL	\$0	\$9,000	\$0	\$0	\$0	\$0	-
GOVERNMENTAL CIP TOTAL	\$9,692,325	\$24,295,429	\$4,973,147	\$53,877,816	\$11,206,122	\$0	125%
GOLF CAPITAL PROJECTS							
CAPITAL IMPROVEMENT PROGRAM							
PARKS AND RECREATION							
301-56415-900-300-000000 - CAP/INFRASTRUCTURE	\$0	\$1,286	\$0	\$0	\$0	\$0	-
PARKS AND RECREATION TOTAL	\$0	\$1,286	\$0	\$0	\$0	\$0	-
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$0	\$1,286	\$0	\$0	\$0	\$0	-
GOLF CAPITAL PROJECTS TOTAL	\$0	\$1,286	\$0	\$0	\$0	\$0	-
AVIATION CIP							
CAPITAL IMPROVEMENT PROGRAM							
AVIATION							
340-52135-900-600-000000 - SUPPLY/MINOR CAPITAL	\$0	\$4,240	\$0	-	-	-	-

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
340-53415-900-600-924021 - RM/INFRASTRUCTURE	\$0	\$0	\$0	\$220,000	\$0	-	
340-54530-900-600-000000 - MSC/NOTICE REQUIRED BY LAW	\$293	\$0	\$0	\$0	\$0	-	
340-54530-900-600-924016 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$500	\$0	-	
340-56200-900-600-000000 - CAP/DESIGN/ENGINEERING	\$47,380	\$19,129	\$0	\$0	\$0	-	
340-56200-900-600-921048 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$1,701	\$0	-	
340-56200-900-600-924016 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$45,000	\$0	-	
340-56201-900-600-000000 - CAP/CONSTRUCTION	\$69,646	\$1,555,908	\$0	\$0	\$0	-	
340-56201-900-600-921048 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$156,229	\$0	-	
340-56201-900-600-922037 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$550,360	\$0	-	
340-56201-900-600-923032 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$51,024	\$0	-	
340-56201-900-600-924016 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$754,500	\$0	-	
340-56201-900-600-925022 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$3,625,000	\$0	-	
340-56315-900-600-000000 - CAP/EQUIPMENT AND MACHINERY	\$120,765	\$35,406	\$0	\$0	\$0	-	
340-56315-900-600-924016 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$260,000	\$533,609	\$0	-100%	
340-56315-900-600-924021 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$180,000	\$0	-	
340-56800-900-600-000000 - CAP/MOTOR VEHICLE	\$34,773	\$201,420	\$0	\$0	\$0	-	
340-56800-900-600-825340 - CAP/MOTOR VEHICLE	\$0	\$0	\$96,868	\$96,868	\$0	-100%	
340-56800-900-600-826340 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$181,700	-	
340-56800-900-600-924016 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$163,326	\$245,000	-	
AVIATION TOTAL	\$272,858	\$1,816,104	\$356,868	\$6,378,117	\$426,700	20%	
NON-DEPARTMENTAL							
340-55800-900-700-826340 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$8,139	-	
340-56810-900-700-000000 - CAP/CONTINGENCY	\$0	\$0	\$250,000	\$0	\$478,000	91%	
NON-DEPARTMENTAL TOTAL	\$0	\$0	\$250,000	\$0	\$486,139	94%	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$272,858	\$1,816,104	\$606,868	\$6,378,117	\$912,839	50%	
AVIATION CIP TOTAL	\$272,858	\$1,816,104	\$606,868	\$6,378,117	\$912,839	50%	
WATER AND SEWER CIP							
CAPITAL IMPROVEMENT PROGRAM							
INFORMATION TECHNOLOGY							
350-56310-900-180-924010 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$1,026,523	\$0	-	
350-56310-900-180-924014 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$149,000	\$0	-	
INFORMATION TECHNOLOGY TOTAL	\$0	\$0	\$0	\$1,175,523	\$0	-	
DEVELOPMENT SERVICES							
350-56800-900-190-825350 - CAP/MOTOR VEHICLE	\$0	\$0	\$52,375	\$52,375	\$0	-100%	
DEVELOPMENT SERVICES TOTAL	\$0	\$0	\$52,375	\$52,375	\$0	-100%	
PUBLIC WORKS							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
350-52135-900-400-000000 - SUPPLY/MINOR CAPITAL	\$4,850	\$2,470	\$0	\$0	\$0	-	
350-52310-900-400-922018 - COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$8,032	\$0	-	
350-54225-900-400-000000 - MSC/ENGINEERING SERVICES	\$0	\$155,947	\$0	\$0	\$0	-	
350-54225-900-400-924019 - MSC/ENGINEERING SERVICES	\$0	\$0	\$0	\$96,054	\$0	-	
350-54240-900-400-000000 - MSC/LEGAL SERVICES	\$3,990	\$1,708	\$0	\$0	\$0	-	
350-55670-900-400-000000 - DE/PASS THRU GRANTS	\$0	\$5,000,000	\$0	\$0	\$0	-	
350-55800-900-400-825350 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$9,775	\$0	-	
350-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$853,238	\$419,103	\$0	\$0	\$0	-	
350-56200-900-400-918014 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$12,558	\$0	-	
350-56200-900-400-920016 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$75,068	\$0	-	
350-56200-900-400-921035 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$18,256	\$0	-	
350-56200-900-400-922020 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$258,132	\$0	-	
350-56200-900-400-922021 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$100,000	\$179,630	\$100,000	0%	
350-56200-900-400-923023 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$63,586	\$0	-	
350-56200-900-400-923024 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$409,736	\$0	-	
350-56200-900-400-923025 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$330,000	\$915,548	\$719,402	118%	
350-56200-900-400-924007 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$22,000	\$0	-	
350-56200-900-400-925007 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$95,000	\$95,000	\$0	-100%	
350-56201-900-400-000000 - CAP/CONSTRUCTION	\$512,975	\$2,306,205	\$0	\$0	\$0	-	
350-56201-900-400-920016 - CAP/CONSTRUCTION	\$0	\$0	\$500,000	\$560,000	\$0	-100%	
350-56201-900-400-921011 - CAP/CONSTRUCTION	\$0	\$0	\$1,850,000	\$3,012,063	\$2,000,000	8%	
350-56201-900-400-921035 - CAP/CONSTRUCTION	\$0	\$0	\$450,000	\$450,000	\$0	-100%	
350-56201-900-400-922020 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,037,590	\$0	-	
350-56201-900-400-922021 - CAP/CONSTRUCTION	\$0	\$0	\$900,000	\$3,008,727	\$1,061,338	18%	
350-56201-900-400-922026 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$905,196	\$0	-	
350-56201-900-400-923023 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$2,147,304	\$0	-	
350-56201-900-400-923024 - CAP/CONSTRUCTION	\$0	\$0	\$2,500,000	\$2,500,000	\$1,000,000	-60%	
350-56201-900-400-923025 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,544,330	\$1,102,500	-	
350-56201-900-400-924007 - CAP/CONSTRUCTION	\$0	\$30,707	\$200,000	\$334,336	\$0	-100%	
350-56310-900-400-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$60,842	\$119,000	\$0	\$0	\$0	-	
350-56310-900-400-922018 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$67,296	\$0	-	
350-56315-900-400-000000 - CAP/EQUIPMENT AND MACHINERY	\$237,300	\$595,513	\$0	\$0	\$0	-	

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
350-56315-900-400-825350 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$681,177	\$681,177	\$0	-100%
350-56415-900-400-925011 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$720,194	\$720,194	-
350-56800-900-400-000000 - CAP/MOTOR VEHICLE	\$0	\$943,751	\$0	\$0	\$0	-
350-56800-900-400-823350 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$122,279	\$0	-
350-56800-900-400-824350 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$77,992	\$0	-
350-56800-900-400-826350 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$530,500	-
PUBLIC WORKS TOTAL	\$1,673,196	\$9,574,402	\$7,606,177	\$19,331,859	\$7,233,934	-5%
ENGINEERING SERVICES						
350-56200-900-450-925021 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$22,000	\$0	-
350-56200-900-450-926011 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$0	\$300,000	-
350-56201-900-450-925021 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$142,478	\$0	-
350-56201-900-450-926011 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$0	\$500,000	-
350-56800-900-450-826350 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$58,408	-
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$164,478	\$858,408	-
AVIATION						
350-56201-900-600-925022 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$684,834	\$0	-
AVIATION TOTAL	\$0	\$0	\$0	\$684,834	\$0	-
NON-DEPARTMENTAL						
350-55800-900-700-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$30,000	\$0	\$0	-100%
350-56810-900-700-000000 - CAP/CONTINGENCY	\$0	\$0	\$1,000,000	\$0	\$300,000	-70%
NON-DEPARTMENTAL TOTAL	\$0	\$0	\$1,030,000	\$0	\$300,000	-71%
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$1,673,196	\$9,574,402	\$8,688,552	\$21,409,069	\$8,392,342	-3%
WATER AND SEWER CIP TOTAL	\$1,673,196	\$9,574,402	\$8,688,552	\$21,409,069	\$8,392,342	-3%
SOLID WASTE CIP						
CAPITAL IMPROVEMENT PROGRAM						
INFORMATION TECHNOLOGY						
380-56310-900-180-924010 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$543,105	\$0	-
INFORMATION TECHNOLOGY TOTAL	\$0	\$0	\$0	\$543,105	\$0	-
PUBLIC WORKS						
380-52100-900-400-000000 - SUPPLY/NON-CATEGORIZED	\$2,935	\$598	\$0	\$0	\$0	-
380-52100-900-400-921042 - SUPPLY/NON-CATEGORIZED	\$0	-\$598	\$0	\$0	\$0	-
380-53110-900-400-925013 - RM/BUILDING	\$0	\$0	\$0	\$202,703	\$0	-
380-54530-900-400-000000 - MSC/NOTICE REQUIRED BY LAW	\$293	\$569	\$0	\$0	\$0	-
380-56110-900-400-000000 - CAP/BUILDING	\$132,957	\$7,133	\$0	\$0	\$0	-
380-56110-900-400-921042 - CAP/BUILDING	\$0	-\$7,133	\$0	\$0	\$0	-
380-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$68,720	\$9,011	\$0	\$0	\$0	-
380-56200-900-400-923013 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$63,512	\$0	-
380-56201-900-400-923013 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$970,326	\$0	-

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
380-56310-900-400-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$155,462	\$0	\$0	\$0	-		
380-56310-900-400-923038 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$29,539	\$0	-		
380-56315-900-400-000000 - CAP/EQUIPMENT AND MACHINERY	\$1,909,584	\$5,555,081	\$0	\$0	\$0	-		
380-56315-900-400-823380 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$1,015,932	\$0	-		
380-56315-900-400-824380 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$840,312	\$0	-		
380-56315-900-400-825380 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$2,924,836	\$3,069,336	\$0	-100%		
380-56315-900-400-826380 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$0	\$358,500	-		
380-56315-900-400-921042 - CAP/EQUIPMENT AND MACHINERY	\$0	-\$5,976	\$0	\$0	\$0	-		
380-56800-900-400-825380 - CAP/MOTOR VEHICLE	\$0	\$0	\$417,690	\$218,190	\$0	-100%		
380-56800-900-400-826380 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$3,728,332	-		
PUBLIC WORKS TOTAL	\$2,114,489	\$5,714,147	\$3,342,526	\$6,409,850	\$4,086,832	22%		
NON-DEPARTMENTAL								
380-55800-900-700-000000 - DE/RESERVE APPROPRIATION	\$0	\$0	\$100,000	\$0	\$0	-100%		
380-55800-900-700-826380 - DE/RESERVE APPROPRIATION	\$0	\$0	\$0	\$0	\$122,139	-		
380-56810-900-700-000000 - CAP/CONTINGENCY	\$0	\$0	\$0	\$0	\$1,380,000	-		
NON-DEPARTMENTAL TOTAL	\$0	\$0	\$100,000	\$0	\$1,502,139	1,402%		
INTERFUND TRANSFERS								
380-59350-900-990-000000 - USES/TRANSFER TO FUND 350	\$0	\$0	\$0	\$55,000	\$0	-		
INTERFUND TRANSFERS TOTAL	\$0	\$0	\$0	\$55,000	\$0	-		
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$2,114,489	\$5,714,147	\$3,442,526	\$7,007,955	\$5,588,971	62%		
SOLID WASTE CIP TOTAL	\$2,114,489	\$5,714,147	\$3,442,526	\$7,007,955	\$5,588,971	62%		
DRAINAGE UTILITY CIP								
CAPITAL IMPROVEMENT PROGRAM								
INFORMATION TECHNOLOGY								
390-56310-900-180-924010 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$0	\$130,372	\$0	-		
INFORMATION TECHNOLOGY TOTAL	\$0	\$0	\$0	\$130,372	\$0	-		
DEVELOPMENT SERVICES								
390-54225-900-190-924009 - MSC/ENGINEERING SERVICES	\$0	\$0	\$0	\$50,000	\$0	-		
390-55200-900-190-000000 - DE/REFUSE DISPOSAL COSTS	\$105,306	\$0	\$0	\$0	\$0	-		
DEVELOPMENT SERVICES TOTAL	\$105,306	\$0	\$0	\$50,000	\$0	-		
PUBLIC WORKS								
390-54225-900-400-000000 - MSC/ENGINEERING SERVICES	\$0	\$2,613	\$0	\$0	\$0	-		
390-54225-900-400-923007 - MSC/ENGINEERING SERVICES	\$0	\$0	\$0	\$370,198	\$0	-		
390-54530-900-400-000000 - MSC/NOTICE REQUIRED BY LAW	\$1,455	\$0	\$0	\$0	\$0	-		
390-54530-900-400-921033 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$300	\$0	-		
390-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$82,780	\$65,411	\$0	\$0	\$0	-		
390-56200-900-400-921006 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$7,075	\$0	-		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
390-56200-900-400-921008 - CAP/DESIGN/ENGINEERING	\$0	\$8,330	\$0	\$121,034	\$0	-	
390-56200-900-400-921033 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$125,965	\$0	-	
390-56200-900-400-923008 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$40,092	\$0	-	
390-56200-900-400-925001 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$125,000	\$125,000	\$125,000	0%	
390-56200-900-400-925002 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$50,000	\$50,000	\$0	-100%	
390-56201-900-400-000000 - CAP/CONSTRUCTION	\$749,453	\$753,322	\$0	\$0	\$0	-	
390-56201-900-400-921006 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$660,115	\$0	-	
390-56201-900-400-921008 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$800,000	\$0	-	
390-56201-900-400-921033 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$550,000	\$0	-	
390-56201-900-400-922026 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$193,384	\$0	-	
390-56201-900-400-922031 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$668,537	\$0	-	
390-56201-900-400-923003 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$376,352	\$0	-	
390-56201-900-400-923008 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$111,591	\$0	-	
390-56201-900-400-925002 - CAP/CONSTRUCTION	\$0	\$0	\$150,000	\$150,000	\$0	-100%	
390-56315-900-400-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$93,739	\$0	\$0	\$0	-	
390-56315-900-400-825390 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$175,900	\$175,900	\$0	-100%	
390-56315-900-400-826390 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$0	\$88,397	-	
390-56800-900-400-000000 - CAP/MOTOR VEHICLE	\$0	\$303,021	\$0	\$0	\$0	-	
390-56800-900-400-822390 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$107,922	\$0	-	
390-56800-900-400-826390 - CAP/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$149,827	-	
PUBLIC WORKS TOTAL	\$833,688	\$1,226,435	\$500,900	\$4,633,465	\$363,224	-27%	
ENGINEERING SERVICES							
390-56200-900-450-926002 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$0	\$150,000	-	
390-56200-900-450-926003 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$0	\$150,000	-	
390-56201-900-450-925001 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$0	\$450,000	-	
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$0	\$750,000	-	
NON-DEPARTMENTAL							
390-56810-900-700-000000 - CAP/CONTINGENCY	\$0	\$0	\$1,000,000	\$0	\$1,165,000	17%	
NON-DEPARTMENTAL TOTAL	\$0	\$0	\$1,000,000	\$0	\$1,165,000	17%	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$938,994	\$1,226,435	\$1,500,900	\$4,813,837	\$2,278,224	52%	
DRAINAGE UTILITY CIP TOTAL	\$938,994	\$1,226,435	\$1,500,900	\$4,813,837	\$2,278,224	52%	
CERTIFICATE OF OBL 2011							
CAPITAL IMPROVEMENT PROGRAM							
PUBLIC WORKS							
303-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$322,000	\$0	\$0	\$0	\$0	-	
PUBLIC WORKS TOTAL	\$322,000	\$0	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$322,000	\$0	\$0	\$0	\$0	\$0	-
TRANSFERS							
INTERFUND TRANSFERS							
303-59300-990-990-000000 - USES/TRANSFER TO FUND 300	\$0	\$1,217,732	\$0	\$0	\$0	\$0	-
INTERFUND TRANSFERS TOTAL	\$0	\$1,217,732	\$0	\$0	\$0	\$0	-
TRANSFERS TOTAL	\$0	\$1,217,732	\$0	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2011 TOTAL	\$322,000	\$1,217,732	\$0	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2014							
TRANSFERS							
INTERFUND TRANSFERS							
304-59300-990-990-000000 - USES/TRANSFER TO FUND 300	\$0	\$56,175	\$0	\$0	\$0	\$0	-
INTERFUND TRANSFERS TOTAL	\$0	\$56,175	\$0	\$0	\$0	\$0	-
TRANSFERS TOTAL	\$0	\$56,175	\$0	\$0	\$0	\$0	-
CERTIFICATE OF OBL 2014 TOTAL	\$0	\$56,175	\$0	\$0	\$0	\$0	-
CERTIFICATES OF OBL 2022							
CAPITAL IMPROVEMENT PROGRAM							
PUBLIC WORKS							
305-54530-900-400-000000 - MSC/NOTICE REQUIRED BY LAW	\$293	\$276	\$0	\$0	\$0	\$0	-
305-54530-900-400-922028 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$300	\$0	\$0	-
305-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$1,387,800	\$832,118	\$0	\$0	\$0	\$0	-
305-56200-900-400-922026 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$100,907	\$0	\$0	-
305-56200-900-400-922027 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$396,530	\$0	\$0	-
305-56200-900-400-922028 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$111,609	\$0	\$0	-
305-56200-900-400-922031 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$15,761	\$0	\$0	-
305-56201-900-400-000000 - CAP/CONSTRUCTION	\$0	\$1,612,793	\$0	\$0	\$0	\$0	-
305-56201-900-400-922026 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$2,719,925	\$0	\$0	-
305-56201-900-400-922028 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$6,995,073	\$0	\$0	-
305-56201-900-400-922031 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$7,391,648	\$0	\$0	-
305-56201-900-400-923012 - CAP/CONSTRUCTION	\$0	\$0	\$1,000,000	\$2,104,786	\$0	\$0	-100%
305-56500-900-400-000000 - CAP/LAND/ROW	\$0	\$30,536	\$0	\$0	\$0	\$0	-
305-56810-900-400-922031 - CAP/CONTINGENCY	\$0	\$0	\$0	\$883,644	\$0	\$0	-
PUBLIC WORKS TOTAL	\$1,388,093	\$2,475,723	\$1,000,000	\$20,720,183	\$0	\$0	-100%
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$1,388,093	\$2,475,723	\$1,000,000	\$20,720,183	\$0	\$0	-100%
CERTIFICATES OF OBL 2022 TOTAL	\$1,388,093	\$2,475,723	\$1,000,000	\$20,720,183	\$0	\$0	-100%
CERTIFICATES OF OBL 2023							
DEBT SERVICE							
NO PROGRAM	\$376,985	\$0	\$0	\$0	\$0	\$0	-
DEBT SERVICE TOTAL	\$376,985	\$0	\$0	\$0	\$0	\$0	-
CAPITAL IMPROVEMENT PROGRAM							
FINANCE							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
306-54530-900-160-923034 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$98	\$0	-	
306-56200-900-160-000000 - CAP/DESIGN/ENGINEERING	\$0	\$70	\$0	\$0	\$0	-	
306-56200-900-160-923034 - CAP/DESIGN/ENGINEERING	\$0	\$13,522	\$0	\$2,036,408	\$0	-	
306-56201-900-160-923034 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$13,560,000	\$0	-	
306-56315-900-160-923034 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$775,000	\$0	-	
306-56320-900-160-923034 - CAP/FURNITURE AND FIXTURES	\$0	\$0	\$0	\$30,000	\$0	-	
306-56500-900-160-923034 - CAP/LAND/ROW	\$0	\$0	\$0	\$850,000	\$0	-	
306-56810-900-160-923034 - CAP/CONTINGENCY	\$0	\$0	\$0	\$735,000	\$0	-	
FINANCE TOTAL	\$0	\$13,592	\$0	\$17,986,506	\$0	-	
POLICE DEPARTMENT							
306-54530-900-210-923031 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$98	\$0	-	
306-56200-900-210-923031 - CAP/DESIGN/ENGINEERING	\$0	\$6,170	\$0	\$320,661	\$0	-	
306-56201-900-210-923031 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$3,803,169	\$0	-	
306-56320-900-210-923031 - CAP/FURNITURE AND FIXTURES	\$0	\$0	\$0	\$100,000	\$0	-	
306-56810-900-210-923031 - CAP/CONTINGENCY	\$0	\$0	\$0	\$190,000	\$0	-	
POLICE DEPARTMENT TOTAL	\$0	\$6,170	\$0	\$4,413,928	\$0	-	
PARKS AND RECREATION							
306-54530-900-300-923029 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$98	\$0	-	
306-56200-900-300-923029 - CAP/DESIGN/ENGINEERING	\$0	\$12,511	\$0	\$186,122	\$0	-	
306-56201-900-300-923026 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$4,500,000	\$0	-	
306-56201-900-300-923029 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,801,367	\$0	-	
PARKS AND RECREATION TOTAL	\$0	\$12,511	\$0	\$6,487,587	\$0	-	
AVIATION							
306-54530-900-600-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$276	\$0	\$0	\$0	-	
306-54530-900-600-923032 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$224	\$0	-	
306-56200-900-600-000000 - CAP/DESIGN/ENGINEERING	\$0	\$518,430	\$0	\$0	\$0	-	
306-56200-900-600-923032 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$482,500	\$0	-	
306-56201-900-600-923032 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,698,570	\$0	-	
AVIATION TOTAL	\$0	\$518,706	\$0	\$2,181,294	\$0	-	
NON-DEPARTMENTAL							
306-56810-900-700-000000 - CAP/CONTINGENCY	\$0	\$0	\$1,800,000	\$0	\$3,040,000	69%	
NON-DEPARTMENTAL TOTAL	\$0	\$0	\$1,800,000	\$0	\$3,040,000	69%	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$0	\$550,980	\$1,800,000	\$31,069,315	\$3,040,000	69%	
CERTIFICATES OF OBL 2023 TOTAL	\$376,985	\$550,980	\$1,800,000	\$31,069,315	\$3,040,000	69%	
CERTIFICATES OF OBL 2025							
CAPITAL IMPROVEMENT PROGRAM							
PARKS AND RECREATION							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
307-56201-900-300-924006 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$3,000,000	\$0	-	
PARKS AND RECREATION TOTAL	\$0	\$0	\$0	\$3,000,000	\$0	-	
ENGINEERING SERVICES							
307-56200-900-450-923003 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$6,000,000	\$0	-	
307-56200-900-450-925010 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$2,940,000	\$0	-	
307-56200-900-450-925014 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$1,465,600	\$0	-	
307-56200-900-450-925016 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$2,500,000	\$0	-	
307-56201-900-450-925010 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$8,000,000	\$0	-	
307-56201-900-450-925014 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$7,425,000	\$0	-	
307-56201-900-450-925016 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$6,500,000	\$0	-	
307-56500-900-450-925010 - CAP/LAND/ROW	\$0	\$0	\$0	\$450,000	\$0	-	
307-56500-900-450-925014 - CAP/LAND/ROW	\$0	\$0	\$0	\$50,000	\$0	-	
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$35,330,600	\$0	-	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$0	\$0	\$0	\$38,330,600	\$0	-	
CERTIFICATES OF OBL 2025 TOTAL	\$0	\$0	\$0	\$38,330,600	\$0	-	
WATER AND SEWER IMPR 2013							
CAPITAL IMPROVEMENT PROGRAM							
PUBLIC WORKS							
353-56201-900-400-000000 - CAP/CONSTRUCTION	\$46,878	\$0	\$0	\$0	\$0	-	
PUBLIC WORKS TOTAL	\$46,878	\$0	\$0	\$0	\$0	-	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$46,878	\$0	\$0	\$0	\$0	-	
TRANSFERS							
INTERFUND TRANSFERS							
353-59350-990-990-000000 - USES/TRANSFER TO FUND 350	\$64,349	\$0	\$0	\$0	\$0	-	
INTERFUND TRANSFERS TOTAL	\$64,349	\$0	\$0	\$0	\$0	-	
TRANSFERS TOTAL	\$64,349	\$0	\$0	\$0	\$0	-	
WATER AND SEWER IMPR 2013 TOTAL	\$111,227	\$0	\$0	\$0	\$0	-	
WATER AND SEWER IMPR 2020							
CAPITAL IMPROVEMENT PROGRAM							
PUBLIC WORKS							
354-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$526,585	\$481,796	\$0	\$0	\$0	-	
354-56200-900-400-921015 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$229,333	\$0	-	
354-56200-900-400-922000 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$211,217	\$0	-	
354-56200-900-400-922001 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$3,377	\$0	-	
354-56201-900-400-000000 - CAP/CONSTRUCTION	\$645,690	\$4,702,408	\$0	\$0	\$0	-	
354-56201-900-400-918014 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$372,445	\$0	-	
354-56201-900-400-921015 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$5,958,895	\$0	-	
354-56201-900-400-921035 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,253,943	\$0	-	

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
354-56201-900-400-922000 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$1,889,079	\$0	-
354-56201-900-400-922001 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$149,954	\$0	-
354-56500-900-400-000000 - CAP/LAND/ROW	\$38,738	\$34,946	\$0	\$0	\$0	-
354-56500-900-400-918014 - CAP/LAND/ROW	\$0	\$0	\$0	\$315	\$0	-
354-56500-900-400-922001 - CAP/LAND/ROW	\$0	\$0	\$0	\$77,800	\$0	-
354-56810-900-400-000000 - CAP/CONTINGENCY	\$0	\$0	\$620,000	\$0	\$1,264,000	104%
PUBLIC WORKS TOTAL	\$1,211,013	\$5,219,150	\$620,000	\$10,146,358	\$1,264,000	104%
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$1,211,013	\$5,219,150	\$620,000	\$10,146,358	\$1,264,000	104%
WATER AND SEWER IMPR 2020 TOTAL	\$1,211,013	\$5,219,150	\$620,000	\$10,146,358	\$1,264,000	104%
2025 W/S BOND FUND						
CAPITAL IMPROVEMENT PROGRAM						
PUBLIC WORKS						
355-56201-900-400-922000 - CAP/CONSTRUCTION	\$0	\$0	\$10,000,000	\$15,718,940	\$0	-100%
355-56201-900-400-922001 - CAP/CONSTRUCTION	\$0	\$0	\$2,000,000	\$5,281,000	\$0	-100%
355-56201-900-400-922020 - CAP/CONSTRUCTION	\$0	\$0	\$5,740,410	\$6,121,770	\$0	-100%
PUBLIC WORKS TOTAL	\$0	\$0	\$17,740,410	\$27,121,710	\$0	-100%
ENGINEERING SERVICES						
355-56200-900-450-925018 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$458,700	\$0	-
355-56200-900-450-925019 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$450,100	\$0	-
355-56200-900-450-925020 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$500,000	\$0	-
355-56201-900-450-925018 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$3,057,600	\$0	-
355-56201-900-450-925019 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$3,000,400	\$0	-
355-56201-900-450-925020 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$2,500,000	\$0	-
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$9,966,800	\$0	-
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$0	\$0	\$17,740,410	\$37,088,510	\$0	-100%
2025 W/S BOND FUND TOTAL	\$0	\$0	\$17,740,410	\$37,088,510	\$0	-100%
DRAINAGE UT 2006 CO BONDS						
CAPITAL IMPROVEMENT PROGRAM						
PUBLIC WORKS						
391-56201-900-400-000000 - CAP/CONSTRUCTION	\$199,035	\$0	\$0	\$0	\$0	-
PUBLIC WORKS TOTAL	\$199,035	\$0	\$0	\$0	\$0	-
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$199,035	\$0	\$0	\$0	\$0	-
TRANSFERS						
INTERFUND TRANSFERS						
391-59390-990-990-000000 - USES/TRANSFER TO FUND 390	\$40,923	\$0	\$0	\$0	\$0	-
INTERFUND TRANSFERS TOTAL	\$40,923	\$0	\$0	\$0	\$0	-
TRANSFERS TOTAL	\$40,923	\$0	\$0	\$0	\$0	-
DRAINAGE UT 2006 CO BONDS TOTAL	\$239,958	\$0	\$0	\$0	\$0	-
WATER IMPACT FEE						
DEBT SERVICE						

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
NO PROGRAM	\$147,000	\$147,000	\$147,000	\$147,000	\$147,000	0%		
DEBT SERVICE TOTAL	\$147,000	\$147,000	\$147,000	\$147,000	\$147,000	0%		
CAPITAL IMPROVEMENT PROGRAM								
ENGINEERING SERVICES								
351-54250-900-450-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$132,920	\$0	-		
351-56201-900-450-922000 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$0	\$2,375,000	-		
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$132,920	\$2,375,000	-		
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$0	\$0	\$0	\$132,920	\$2,375,000	-		
WATER IMPACT FEE TOTAL	\$147,000	\$147,000	\$147,000	\$279,920	\$2,522,000	1,616%		
WASTEWATER IMPACT FEE								
DEBT SERVICE								
NO PROGRAM	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	0%		
DEBT SERVICE TOTAL	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	0%		
CAPITAL IMPROVEMENT PROGRAM								
PUBLIC WORKS								
352-56200-900-400-000000 - CAP/DESIGN/ENGINEERING	\$240,892	\$50,198	\$0	\$0	\$0	-		
352-56200-900-400-922035 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$366	\$0	-		
352-56201-900-400-000000 - CAP/CONSTRUCTION	\$0	\$790,446	\$0	\$0	\$0	-		
352-56500-900-400-000000 - CAP/LAND/ROW	\$89,803	\$0	\$0	\$0	\$0	-		
PUBLIC WORKS TOTAL	\$330,696	\$840,644	\$0	\$366	\$0	-		
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$330,696	\$840,644	\$0	\$366	\$0	-		
WASTEWATER IMPACT FEE TOTAL	\$383,696	\$893,644	\$53,000	\$53,366	\$53,000	0%		
AVIATION AIP GRANTS								
CAPITAL IMPROVEMENT PROGRAM								
FEDERAL GRANTS								
341-54530-900-605-922008 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$540	\$0	-		
341-54530-900-605-923039 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$450	\$0	-		
341-54530-900-605-925008 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$500	\$500	\$450	-10%		
341-56200-900-605-000000 - CAP/DESIGN/ENGINEERING	\$1,098,393	\$1,276,699	\$0	\$0	\$0	-		
341-56200-900-605-918007 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$7,533	\$0	-		
341-56200-900-605-921048 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$52,113	\$0	-		
341-56200-900-605-922008 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$651,576	\$0	-		
341-56200-900-605-923004 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$90,000	\$90,000	\$0	-100%		
341-56200-900-605-923039 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$17,843	\$0	-		
341-56200-900-605-925008 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$719,500	\$719,500	\$909,000	26%		
341-56200-900-605-926001 - CAP/DESIGN/ENGINEERING	\$0	\$0	\$0	\$0	\$45,000	-		
341-56201-900-605-000000 - CAP/CONSTRUCTION	\$8,197,523	\$7,261,055	\$0	\$0	\$0	-		
341-56201-900-605-918007 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$3,135,681	\$0	-		
341-56201-900-605-921048 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$440,077	\$0	-		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
341-56201-900-605-922008 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$6,029,380	\$0	-	
341-56201-900-605-923004 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$0	\$45,000	-	
341-56201-900-605-923032 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$2,458,000	\$0	-	
341-56201-900-605-923035 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$90,000	\$0	-	
341-56201-900-605-925008 - CAP/CONSTRUCTION	\$0	\$0	\$0	\$0	\$2,690,550	-	
FEDERAL GRANTS TOTAL	\$9,295,916	\$8,537,753	\$810,000	\$13,693,193	\$3,690,000	356%	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$9,295,916	\$8,537,753	\$810,000	\$13,693,193	\$3,690,000	356%	
AVIATION AIP GRANTS TOTAL	\$9,295,916	\$8,537,753	\$810,000	\$13,693,193	\$3,690,000	356%	
AVIATION CFC							
CAPITAL IMPROVEMENT PROGRAM							
CFC PROJECTS							
342-53315-900-604-000000 - RM/EQUIPMENT AND MACHINERY	\$7,611	\$19,369	\$20,000	\$15,533	\$0	-100%	
342-54220-900-604-000000 - MSC/CONSULTING SERVICES	\$27,370	\$61,180	\$0	\$0	\$0	-	
342-56205-900-604-000000 - CAP/PROJECTS-CFC	\$0	\$765,009	\$0	\$0	\$0	-	
342-56205-900-604-918007 - CAP/PROJECTS-CFC	\$0	\$0	\$0	\$1,714,846	\$0	-	
342-56205-900-604-921048 - CAP/PROJECTS-CFC	\$0	\$0	\$0	\$61,391	\$0	-	
342-56315-900-604-924021 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$30,000	\$0	-	
CFC PROJECTS TOTAL	\$34,981	\$845,558	\$20,000	\$1,821,770	\$0	-100%	
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$34,981	\$845,558	\$20,000	\$1,821,770	\$0	-100%	
AVIATION CFC TOTAL	\$34,981	\$845,558	\$20,000	\$1,821,770	\$0	-100%	
AVIATION PFC							
CAPITAL IMPROVEMENT PROGRAM							
PFC PROJECTS							
343-54210-900-603-000000 - MSC/ACCOUNTING SERVICES	\$10,000	\$10,000	\$0	\$0	\$0	-	
343-54210-900-603-922025 - MSC/ACCOUNTING SERVICES	\$0	\$0	\$5,000	\$10,924	\$0	-100%	
343-54210-900-603-923021 - MSC/ACCOUNTING SERVICES	\$0	\$0	\$5,000	\$10,000	\$0	-100%	
343-54210-900-603-925023 - MSC/ACCOUNTING SERVICES	\$0	\$0	\$0	\$10,000	\$0	-	
343-54530-900-603-925008 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$0	\$50	-	
343-56206-900-603-000000 - CAP/PROJECTS-PFC	\$1,047,007	\$216,438	\$0	\$0	\$0	-	
343-56206-900-603-921047 - CAP/PROJECTS-PFC	\$0	\$0	\$0	\$5,200	\$0	-	
343-56206-900-603-922008 - CAP/PROJECTS-PFC	\$0	\$0	\$0	\$742,389	\$0	-	
343-56206-900-603-922025 - CAP/PROJECTS-PFC	\$0	\$0	\$0	\$34,313	\$0	-	
343-56206-900-603-923004 - CAP/PROJECTS-PFC	\$0	\$0	\$10,000	\$10,000	\$5,000	-50%	
343-56206-900-603-923021 - CAP/PROJECTS-PFC	\$0	\$307	\$0	\$34,438	\$0	-	
343-56206-900-603-923039 - CAP/PROJECTS-PFC	\$0	\$0	\$0	\$2,034	\$0	-	
343-56206-900-603-925008 - CAP/PROJECTS-PFC	\$0	\$0	\$80,000	\$80,000	\$399,950	400%	

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
343-56206-900-603-925023 - CAP/PROJECTS-PFC	\$0	\$0	\$0	\$25,000	\$0	-
343-56206-900-603-926001 - CAP/PROJECTS-PFC	\$0	\$0	\$0	\$0	\$5,000	-
PFC PROJECTS TOTAL	\$1,057,007	\$226,745	\$100,000	\$964,298	\$410,000	310%
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$1,057,007	\$226,745	\$100,000	\$964,298	\$410,000	310%
AVIATION PFC TOTAL	\$1,057,007	\$226,745	\$100,000	\$964,298	\$410,000	310%
DEBT SERVICE						
DEBT SERVICE						
NO PROGRAM	\$17,020,588	\$17,541,063	\$17,905,028	\$17,905,028	\$21,087,558	18%
DEBT SERVICE TOTAL	\$17,020,588	\$17,541,063	\$17,905,028	\$17,905,028	\$21,087,558	18%
DEBT SERVICE TOTAL	\$17,020,588	\$17,541,063	\$17,905,028	\$17,905,028	\$21,087,558	18%
AVIATION ENTERPRISE						
AVIATION						
KILLEEN REGIONAL (GRK)						
525-51110-600-601-000000 - PS/SALARIES	\$1,508,413	\$1,653,710	\$2,081,466	\$1,963,789	\$2,142,968	3%
525-51140-600-601-000000 - PS/OVERTIME PAY	\$1,944	\$2,015	\$106,000	\$2,128	\$110,000	4%
525-51150-600-601-000000 - PS/LONGEVITY PAY	\$25,345	\$26,261	\$30,138	\$26,548	\$30,745	2%
525-51160-600-601-000000 - PS/INCENTIVE PAY	\$360	\$1,283	\$1,260	\$1,309	\$1,260	0%
525-51190-600-601-000000 - PS/ON CALL PAY	\$8,976	\$9,504	\$7,860	\$11,374	\$7,860	0%
525-51200-600-601-000000 - PS/SEPARATION PAY	\$21,781	\$36,141	\$0	\$0	\$0	-
525-51210-600-601-000000 - PS/VACATION BUY BACK	\$0	\$0	\$600	\$0	\$600	0%
525-51220-600-601-000000 - PS/CAR ALLOWANCE	\$2,999	\$3,013	\$3,000	\$3,114	\$3,000	0%
525-51510-600-601-000000 - PS/INSURANCE - MEDICAL	\$131,076	\$159,753	\$205,748	\$151,424	\$174,227	-15%
525-51515-600-601-000000 - PS/INSURANCE - DENTAL	\$5,503	\$6,926	\$11,153	\$8,925	\$9,818	-12%
525-51520-600-601-000000 - PS/INSURANCE - LIFE	\$709	\$752	\$950	\$875	\$951	0%
525-51610-600-601-000000 - PS/MEDICARE	\$22,010	\$24,222	\$31,393	\$28,213	\$33,299	6%
525-51620-600-601-000000 - PS/SOCIAL SECURITY	\$94,144	\$103,573	\$134,230	\$120,635	\$142,379	6%
525-51630-600-601-000000 - PS/RETIREMENT - TMRS	\$231,770	\$252,949	\$326,965	\$294,712	\$337,576	3%
525-51700-600-601-000000 - PS/WORKERS COMPENSATION	\$9,114	\$10,691	\$15,986	\$12,943	\$14,918	-7%
525-52100-600-601-000000 - SUPPLY/NON-CATEGORIZED	\$8,540	\$9,830	\$21,985	\$21,985	\$34,930	59%
525-52110-600-601-000000 - SUPPLY/CLEANING	\$35,231	\$36,367	\$43,000	\$43,000	\$47,000	9%
525-52115-600-601-000000 - SUPPLY/FOOD	\$1,803	\$1,575	\$2,250	\$2,250	\$2,900	29%
525-52120-600-601-000000 - SUPPLY/FLEET FUEL	\$12,908	\$13,897	\$29,485	\$29,485	\$25,000	-15%
525-52130-600-601-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$2,218	\$4,871	\$5,420	\$5,420	\$5,920	9%
525-52135-600-601-000000 - SUPPLY/MINOR CAPITAL	\$34,892	\$44,608	\$64,000	\$64,000	\$48,200	-25%
525-52140-600-601-000000 - SUPPLY/OFFICE	\$11,548	\$9,270	\$12,520	\$10,030	\$11,790	-6%
525-52150-600-601-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$17,585	\$20,700	\$33,579	\$33,579	\$41,730	24%
525-52305-600-601-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$11,200	\$0	-

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
525-52310-600-601-000000 - COMPUTER EQUIP/SOFTWARE	\$7,265	\$0	\$13,200	\$0	\$0	-100%	
525-53110-600-601-000000 - RM/BUILDING	\$98,713	\$94,953	\$132,300	\$132,300	\$211,136	60%	
525-53300-600-601-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$150,395	\$119,659	\$139,100	\$0	\$0	-100%	
525-53315-600-601-000000 - RME/EQUIPMENT AND MACHINERY	\$50,485	\$46,763	\$91,670	\$91,670	\$91,670	0%	
525-53415-600-601-000000 - RM/INFRASTRUCTURE	\$69,049	\$47,100	\$424,600	\$379,820	\$409,600	-4%	
525-53425-600-601-000000 - RM/SIGNS	\$873	\$1,034	\$1,000	\$1,000	\$1,000	0%	
525-53800-600-601-000000 - RM/MOTOR VEHICLE	\$5,088	\$3,655	\$7,600	\$4,000	\$4,500	-41%	
525-54110-600-601-000000 - MSC/ELECTRICITY SERVICE	\$225,583	\$186,984	\$180,000	\$148,759	\$107,269	-40%	
525-54140-600-601-000000 - MSC/GAS SERVICE	\$19,355	\$21,898	\$25,000	\$27,677	\$28,600	14%	
525-54150-600-601-000000 - MSC/TELECOMMUNICATIONS	\$16,203	\$16,112	\$18,495	\$19,338	\$19,800	7%	
525-54160-600-601-000000 - MSC/CABLE SERVICE	\$1,563	\$1,755	\$1,800	\$1,740	\$1,800	0%	
525-54170-600-601-000000 - MSC/WASTE DISPOSAL	\$10,698	\$11,977	\$12,420	\$10,882	\$10,900	-12%	
525-54180-600-601-000000 - MSC/WATER/WASTEWATER SERVICE	\$7,317	\$7,377	\$19,000	\$10,989	\$11,600	-39%	
525-54190-600-601-000000 - MSC/INTERNET SERVICE	\$6,454	\$0	\$0	\$0	\$0	-	
525-54210-600-601-000000 - MSC/ACCOUNTING SERVICES	\$13,462	\$9,799	\$20,105	\$20,105	\$17,044	-15%	
525-54220-600-601-000000 - MSC/CONSULTING SERVICES	\$110,822	\$112,591	\$126,500	\$126,500	\$126,949	0%	
525-54225-600-601-000000 - MSC/ENGINEERING SERVICES	\$0	\$0	\$20,000	\$59,000	\$0	-100%	
525-54245-600-601-000000 - MSC/MERCHANT SERVICES	\$88	\$149	\$311	\$150	\$150	-52%	
525-54250-600-601-000000 - MSC/PROFESSIONAL SERVICES	\$4,808	\$7,542	\$6,762	\$6,523	\$6,523	-4%	
525-54255-600-601-000000 - MSC/SHORT TERM RENTAL SERVICES	\$68	\$135	\$20,135	\$20,135	\$20,000	-1%	
525-54300-600-601-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$101,540	\$131,050	-	
525-54310-600-601-000000 - MSC/TRAINING AND TRAVEL	\$20,471	\$15,573	\$27,982	\$27,982	\$29,187	4%	
525-54315-600-601-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$6,101	\$3,938	\$6,195	\$6,095	\$6,340	2%	
525-54510-600-601-000000 - MSC/ADVERTISING AND PROMOTION	\$159,345	\$96,646	\$131,326	\$131,326	\$135,000	3%	
525-54530-600-601-000000 - MSC/NOTICE REQUIRED BY LAW	\$1,423	\$1,730	\$2,500	\$2,500	\$3,300	32%	
525-55200-600-601-000000 - DE/REFUSE DISPOSAL COSTS	\$0	\$0	\$350	\$100	\$350	0%	
525-55510-600-601-000000 - DE/COST OF GOODS-JET FUEL	\$60,563	\$67,777	\$100,000	\$75,000	\$90,000	-10%	
525-55520-600-601-000000 - DE/COST OF GOODS-MOTOR GAS	\$90,834	\$83,426	\$125,000	\$90,000	\$110,000	-12%	
525-55680-600-601-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	\$0	\$3,222	\$0	\$0	-100%	
525-56315-600-601-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$11,959	\$0	\$0	\$0	-	
525-56415-600-601-000000 - CAP/INFRASTRUCTURE	\$0	\$0	\$10,000	\$21,200	\$12,000	20%	
525-56800-600-601-000000 - CAP/MOTOR VEHICLE	\$32,775	\$0	\$0	\$0	\$0	-	
KILLEEN REGIONAL (GRK) TOTAL	\$3,358,667	\$3,402,441	\$4,835,561	\$4,363,269	\$4,812,839	0%	
SKYLARK FIELD (ILE)							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
525-51110-600-602-000000 - PS/SALARIES	\$0	\$102,278	\$117,363	\$80,411	\$118,170	1%	
525-51140-600-602-000000 - PS/OVERTIME PAY	\$0	\$17	\$0	\$0	\$0	-	
525-51150-600-602-000000 - PS/LONGEVITY PAY	\$0	\$885	\$1,356	\$1,028	\$1,512	12%	
525-51190-600-602-000000 - PS/ON CALL PAY	\$0	\$3,058	\$3,860	\$3,977	\$3,860	0%	
525-51200-600-602-000000 - PS/SEPARATION PAY	\$0	\$790	\$0	\$0	\$0	-	
525-51510-600-602-000000 - PS/INSURANCE - MEDICAL	\$0	\$132	\$0	\$5,020	\$13,121	-	
525-51515-600-602-000000 - PS/INSURANCE - DENTAL	\$0	\$497	\$614	\$595	\$916	49%	
525-51520-600-602-000000 - PS/INSURANCE - LIFE	\$0	\$59	\$65	\$42	\$65	0%	
525-51610-600-602-000000 - PS/MEDICARE	\$0	\$1,544	\$1,769	\$1,239	\$1,792	1%	
525-51620-600-602-000000 - PS/SOCIAL SECURITY	\$0	\$6,603	\$7,564	\$5,296	\$7,660	1%	
525-51630-600-602-000000 - PS/RETIREMENT - TMRS	\$0	\$15,634	\$17,970	\$12,535	\$18,161	1%	
525-51700-600-602-000000 - PS/WORKERS COMPENSATION	\$0	\$735	\$826	\$752	\$825	0%	
525-52100-600-602-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$1,680	\$2,200	\$2,200	\$4,700	114%	
525-52110-600-602-000000 - SUPPLY/CLEANING	\$0	\$700	\$2,000	\$2,000	\$2,000	0%	
525-52115-600-602-000000 - SUPPLY/FOOD	\$0	\$0	\$1,500	\$1,500	\$500	-67%	
525-52120-600-602-000000 - SUPPLY/FLEET FUEL	\$0	\$2,592	\$5,000	\$2,500	\$2,500	-50%	
525-52130-600-602-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$0	\$1,300	\$1,300	\$1,300	0%	
525-52135-600-602-000000 - SUPPLY/MINOR CAPITAL	\$0	\$848	\$1,200	\$3,200	\$1,200	0%	
525-52140-600-602-000000 - SUPPLY/OFFICE	\$0	\$516	\$1,670	\$1,648	\$3,570	114%	
525-52150-600-602-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$1,550	\$1,888	\$1,791	\$1,940	3%	
525-52310-600-602-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$6,000	\$2,000	\$0	\$0	-100%	
525-53110-600-602-000000 - RM/BUILDING	\$0	\$11,124	\$10,500	\$10,500	\$14,500	38%	
525-53300-600-602-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$945	\$1,195	\$0	\$0	-100%	
525-53315-600-602-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$12,097	\$15,000	\$15,000	\$30,000	100%	
525-53415-600-602-000000 - RM/INFRASTRUCTURE	\$0	\$11,666	\$12,000	\$12,000	\$12,000	0%	
525-53425-600-602-000000 - RM/SIGNS	\$0	\$2,824	\$4,500	\$4,500	\$5,000	11%	
525-53800-600-602-000000 - RM/MOTOR VEHICLE	\$0	\$2,067	\$4,000	\$2,000	\$2,000	-50%	
525-54110-600-602-000000 - MSC/ELECTRICITY SERVICE	\$0	\$12,228	\$13,000	\$11,241	\$12,731	-2%	
525-54140-600-602-000000 - MSC/GAS SERVICE	\$0	\$1,432	\$1,500	\$1,696	\$1,800	20%	
525-54150-600-602-000000 - MSC/TELECOMMUNICATIONS	\$0	\$2,558	\$2,680	\$2,079	\$2,100	-22%	
525-54170-600-602-000000 - MSC/WASTE DISPOSAL	\$0	\$1,185	\$1,750	\$1,505	\$3,000	71%	
525-54180-600-602-000000 - MSC/WATER/WASTEWATER SERVICE	\$0	\$1,122	\$3,600	\$1,402	\$1,500	-58%	
525-54210-600-602-000000 - MSC/ACCOUNTING SERVICES	\$0	\$0	\$206	\$240	\$0	-100%	
525-54220-600-602-000000 - MSC/CONSULTING SERVICES	\$0	\$0	\$3,350	\$0	\$3,350	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
525-54245-600-602-000000 - MSC/MERCHANT SERVICES	\$0	\$355	\$720	\$720	\$500	-31%	
525-54250-600-602-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$490	-	
525-54255-600-602-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$1,848	\$1,920	\$1,840	\$1,900	-1%	
525-54300-600-602-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$7,195	\$7,495	-	
525-54310-600-602-000000 - MSC/TRAINING AND TRAVEL	\$0	\$1,595	\$2,450	\$1,260	\$2,360	-4%	
525-54315-600-602-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$342	\$850	\$725	\$817	-4%	
525-54530-600-602-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$550	\$850	\$860	56%	
525-55500-600-602-000000 - DE/COST OF GOODS SOLD	\$0	\$195,836	\$270,000	\$220,000	\$250,000	-7%	
525-55530-600-602-000000 - DE/COST OF GOODS-AIRCRAFT SUPP	\$0	\$1,659	\$2,500	\$1,500	\$2,500	0%	
525-56110-600-602-000000 - CAP/BUILDING	\$0	\$82,863	\$0	\$98,150	\$0	-	
525-56305-600-602-000000 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$0	\$5,000	-	
525-56310-600-602-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$6,000	\$0	\$0	-100%	
525-56415-600-602-000000 - CAP/INFRASTRUCTURE	\$0	-\$26,424	\$0	\$0	\$0	-	
SKYLARK FIELD (ILE) TOTAL	\$0	\$463,445	\$528,416	\$521,437	\$543,695	3%	
AVIATION TOTAL	\$3,358,667	\$3,865,885	\$5,363,977	\$4,884,706	\$5,356,534	0%	
NON-DEPARTMENTAL							
CONSOLIDATED							
525-54750-700-701-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$25,000	\$0	\$0	-100%	
525-55810-700-701-000000 - DE/CONTINGENCY	-	-	\$0	\$0	\$31,757	-	
525-55820-700-701-000000 - DE/INVENTORY OVER/SHORT	\$0	-\$1,293	\$0	\$0	\$0	-	
CONSOLIDATED TOTAL	\$0	-\$1,293	\$25,000	\$0	\$31,757	27%	
INTERNAL SERVICE TRANSFERS							
525-54601-700-710-000000 - MSC/FLEET INTERNAL SVC	-	-	\$0	\$0	\$98,042	-	
525-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	\$83,875	\$105,458	\$100,985	\$103,011	\$59,668	-41%	
525-54627-700-710-000000 - MSC/INFO TECH INTERNAL SVC	\$160,838	\$178,523	\$210,854	\$210,854	\$141,739	-33%	
INTERNAL SERVICE TRANSFERS TOTAL	\$244,713	\$283,981	\$311,839	\$313,865	\$299,449	-4%	
NON-DEPARTMENTAL TOTAL	\$244,713	\$282,688	\$336,839	\$313,865	\$331,206	-2%	
DEBT SERVICE							
AVIATION							
525-57130-800-600-000000 - DEBT/LEASE PRINCIPAL	\$1,798	\$2,793	\$4,639	\$3,073	\$3,437	-26%	
525-57131-800-600-000000 - DEBT/LEASE INTEREST	\$659	\$877	\$1,725	\$648	\$284	-84%	
AVIATION TOTAL	\$2,457	\$3,670	\$6,364	\$3,721	\$3,721	-42%	
NO PROGRAM	-	-	\$0	\$0	\$399,000	-	
DEBT SERVICE TOTAL	\$2,457	\$3,670	\$6,364	\$3,721	\$402,721	6,228%	
TRANSFERS							
INTERFUND TRANSFERS							
525-59340-990-990-000000 - USES/TRANSFER TO FUND 340	\$1,514,686	\$0	\$356,868	\$504,739	\$371,143	4%	
INTERFUND TRANSFERS TOTAL	\$1,514,686	\$0	\$356,868	\$504,739	\$371,143	4%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
TRANSFERS TOTAL	\$1,514,686	\$0	\$356,868	\$504,739	\$371,143	4%	
AVIATION ENTERPRISE TOTAL	\$5,120,523	\$4,152,243	\$6,064,048	\$5,707,031	\$6,461,604	7%	
SKYLARK ENTERPRISE							
AVIATION							
SKYLARK FIELD (ILE)							
527-51110-600-602-000000 - PS/SALARIES	\$103,734	\$0	\$0	\$0	\$0	-	
527-51140-600-602-000000 - PS/OVERTIME PAY	\$313	\$0	\$0	\$0	\$0	-	
527-51150-600-602-000000 - PS/LONGEVITY PAY	\$885	\$0	\$0	\$0	\$0	-	
527-51190-600-602-000000 - PS/ON CALL PAY	\$3,091	\$0	\$0	\$0	\$0	-	
527-51200-600-602-000000 - PS/SEPARATION PAY	\$14,285	\$0	\$0	\$0	\$0	-	
527-51510-600-602-000000 - PS/INSURANCE - MEDICAL	\$6,505	\$0	\$0	\$0	\$0	-	
527-51515-600-602-000000 - PS/INSURANCE - DENTAL	\$438	\$0	\$0	\$0	\$0	-	
527-51520-600-602-000000 - PS/INSURANCE - LIFE	\$61	\$0	\$0	\$0	\$0	-	
527-51610-600-602-000000 - PS/MEDICARE	\$1,773	\$0	\$0	\$0	\$0	-	
527-51620-600-602-000000 - PS/SOCIAL SECURITY	\$7,581	\$0	\$0	\$0	\$0	-	
527-51630-600-602-000000 - PS/RETIREMENT - TMRS	\$18,048	\$0	\$0	\$0	\$0	-	
527-51700-600-602-000000 - PS/WORKERS COMPENSATION	\$757	\$0	\$0	\$0	\$0	-	
527-52100-600-602-000000 - SUPPLY/NON-CATEGORIZED	\$545	\$0	\$0	\$0	\$0	-	
527-52110-600-602-000000 - SUPPLY/CLEANING	\$581	\$0	\$0	\$0	\$0	-	
527-52120-600-602-000000 - SUPPLY/FLEET FUEL	\$2,857	\$0	\$0	\$0	\$0	-	
527-52130-600-602-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$734	\$0	\$0	\$0	\$0	-	
527-52135-600-602-000000 - SUPPLY/MINOR CAPITAL	\$419	\$0	\$0	\$0	\$0	-	
527-52140-600-602-000000 - SUPPLY/OFFICE	\$387	\$0	\$0	\$0	\$0	-	
527-52150-600-602-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$1,605	\$0	\$0	\$0	\$0	-	
527-53110-600-602-000000 - RM/BUILDING	\$7,829	\$0	\$0	\$0	\$0	-	
527-53300-600-602-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$945	\$0	\$0	\$0	\$0	-	
527-53315-600-602-000000 - RM/EQUIPMENT AND MACHINERY	\$7,709	\$0	\$0	\$0	\$0	-	
527-53415-600-602-000000 - RM/INFRASTRUCTURE	\$7,545	\$0	\$0	\$0	\$0	-	
527-53800-600-602-000000 - RM/MOTOR VEHICLE	\$1,477	\$0	\$0	\$0	\$0	-	
527-54110-600-602-000000 - MSC/ELECTRICITY SERVICE	\$9,602	\$0	\$0	\$0	\$0	-	
527-54140-600-602-000000 - MSC/GAS SERVICE	\$1,425	\$0	\$0	\$0	\$0	-	
527-54150-600-602-000000 - MSC/TELECOMMUNICATIONS	\$2,905	\$0	\$0	\$0	\$0	-	
527-54170-600-602-000000 - MSC/WASTE DISPOSAL	\$1,147	\$0	\$0	\$0	\$0	-	
527-54180-600-602-000000 - MSC/WATER/WASTEWATER SERVICE	\$1,285	\$0	\$0	\$0	\$0	-	
527-54210-600-602-000000 - MSC/ACCOUNTING SERVICES	\$182	\$0	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
527-54245-600-602-000000 - MSC/MERCHANT SERVICES	\$480	\$0	\$0	\$0	\$0	-	
527-54255-600-602-000000 - MSC/SHORT TERM RENTAL SERVICES	\$1,916	\$0	\$0	\$0	\$0	-	
527-54310-600-602-000000 - MSC/TRAINING AND TRAVEL	\$1,240	\$0	\$0	\$0	\$0	-	
527-54315-600-602-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$723	\$0	\$0	\$0	\$0	-	
527-54530-600-602-000000 - MSC/NOTICE REQUIRED BY LAW	\$282	\$0	\$0	\$0	\$0	-	
527-55500-600-602-000000 - DE/COST OF GOODS SOLD	\$263,158	\$0	\$0	\$0	\$0	-	
527-55530-600-602-000000 - DE/COST OF GOODS-AIRCRAFT SUPP	\$1,006	\$0	\$0	\$0	\$0	-	
527-56110-600-602-000000 - CAP/BUILDING	\$27,478	\$0	\$0	\$0	\$0	-	
527-56200-600-602-000000 - CAP/DESIGN/ENGINEERING	\$23,380	\$0	\$0	\$0	\$0	-	
SKYLARK FIELD (ILE) TOTAL	\$526,311	\$0	\$0	\$0	\$0	-	
AVIATION TOTAL	\$526,311	\$0	\$0	\$0	\$0	-	
NON-DEPARTMENTAL							
INTERNAL SERVICE TRANSFERS							
527-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	\$4,854	\$0	\$0	\$0	\$0	-	
INTERNAL SERVICE TRANSFERS TOTAL	\$4,854	\$0	\$0	\$0	\$0	-	
NON-DEPARTMENTAL TOTAL	\$4,854	\$0	\$0	\$0	\$0	-	
DEBT SERVICE							
AVIATION							
527-57130-800-600-000000 - DEBT/LEASE PRINCIPAL	\$823	\$0	\$0	\$0	\$0	-	
527-57131-800-600-000000 - DEBT/LEASE INTEREST	\$497	\$0	\$0	\$0	\$0	-	
AVIATION TOTAL	\$1,320	\$0	\$0	\$0	\$0	-	
DEBT SERVICE TOTAL	\$1,320	\$0	\$0	\$0	\$0	-	
TRANSFERS							
INTERFUND TRANSFERS							
527-59525-990-990-000000 - USES/TRANSFER TO FUND 525	\$717,320	\$0	\$0	\$0	\$0	-	
INTERFUND TRANSFERS TOTAL	\$717,320	\$0	\$0	\$0	\$0	-	
TRANSFERS TOTAL	\$717,320	\$0	\$0	\$0	\$0	-	
SKYLARK ENTERPRISE TOTAL	\$1,249,805	\$0	\$0	\$0	\$0	-	
GOLF COURSE ENTERPRISE							
PARKS AND RECREATION							
GOLF COURSE							
530-53110-300-304-000000 - RM/BUILDING	\$0	\$0	\$0	\$5,338	\$0	-	
530-54450-300-304-000000 - MSC/STONETREE GOLF COURSE	\$0	\$1,622,597	\$1,523,740	\$1,523,740	\$1,475,283	-3%	
530-54530-300-304-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$293	\$0	-	
530-56315-300-304-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$22,046	\$0	-	
530-56415-300-304-000000 - CAP/INFRASTRUCTURE	\$0	\$0	\$0	\$134,568	\$0	-	
530-56419-300-304-000000 - CAP/INFRASTRUCTURE	\$0	\$46,011	\$0	\$0	\$0	-	
GOLF COURSE TOTAL	\$0	\$1,668,608	\$1,523,740	\$1,685,985	\$1,475,283	-3%	
PARKS AND RECREATION TOTAL	\$0	\$1,668,608	\$1,523,740	\$1,685,985	\$1,475,283	-3%	
DEBT SERVICE							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
NO PROGRAM	-	-	\$0	\$0	\$221,694	-	
DEBT SERVICE TOTAL	-	-	\$0	\$0	\$221,694	-	
GOLF COURSE ENTERPRISE TOTAL	\$0	\$1,668,608	\$1,523,740	\$1,685,985	\$1,696,977	11%	
SOLID WASTE ENTERPRISE							
PUBLIC WORKS							
MOWING							
540-51110-400-402-000000 - PS/SALARIES	\$540,801	\$0	\$0	\$0	\$0	-	
540-51140-400-402-000000 - PS/OVERTIME PAY	\$7,969	\$0	\$0	\$0	\$0	-	
540-51150-400-402-000000 - PS/LONGEVITY PAY	\$9,799	\$0	\$0	\$0	\$0	-	
540-51160-400-402-000000 - PS/INCENTIVE PAY	\$383	\$0	\$0	\$0	\$0	-	
540-51190-400-402-000000 - PS/ON CALL PAY	\$4,296	\$0	\$0	\$0	\$0	-	
540-51200-400-402-000000 - PS/SEPARATION PAY	\$9,866	\$0	\$0	\$0	\$0	-	
540-51210-400-402-000000 - PS/VACATION BUY BACK	\$797	\$0	\$0	\$0	\$0	-	
540-51510-400-402-000000 - PS/INSURANCE - MEDICAL	\$98,008	\$0	\$0	\$0	\$0	-	
540-51515-400-402-000000 - PS/INSURANCE - DENTAL	\$3,436	\$0	\$0	\$0	\$0	-	
540-51520-400-402-000000 - PS/INSURANCE - LIFE	\$324	\$0	\$0	\$0	\$0	-	
540-51610-400-402-000000 - PS/MEDICARE	\$8,090	\$0	\$0	\$0	\$0	-	
540-51620-400-402-000000 - PS/SOCIAL SECURITY	\$34,590	\$0	\$0	\$0	\$0	-	
540-51630-400-402-000000 - PS/RETIREMENT - TMRS	\$84,825	\$0	\$0	\$0	\$0	-	
540-51700-400-402-000000 - PS/WORKERS COMPENSATION	\$7,764	\$0	\$0	\$0	\$0	-	
540-52100-400-402-000000 - SUPPLY/NON-CATEGORIZED	\$8,159	\$0	\$0	\$0	\$0	-	
540-52110-400-402-000000 - SUPPLY/CLEANING	\$1,905	\$0	\$0	\$0	\$0	-	
540-52115-400-402-000000 - SUPPLY/FOOD	\$275	\$0	\$0	\$0	\$0	-	
540-52120-400-402-000000 - SUPPLY/FLEET FUEL	\$31,640	\$0	\$0	\$0	\$0	-	
540-52135-400-402-000000 - SUPPLY/MINOR CAPITAL	\$2,951	\$0	\$0	\$0	\$0	-	
540-52140-400-402-000000 - SUPPLY/OFFICE	\$329	\$0	\$0	\$0	\$0	-	
540-52150-400-402-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$9,133	\$0	\$0	\$0	\$0	-	
540-53315-400-402-000000 - RM/EQUIPMENT AND MACHINERY	\$15,063	\$0	\$0	\$0	\$0	-	
540-53800-400-402-000000 - RM/MOTOR VEHICLE	\$21,030	\$0	\$0	\$0	\$0	-	
540-54150-400-402-000000 - MSC/TELECOMMUNICATIONS	\$2,049	\$0	\$0	\$0	\$0	-	
540-54250-400-402-000000 - MSC/PROFESSIONAL SERVICES	\$169	\$0	\$0	\$0	\$0	-	
540-54310-400-402-000000 - MSC/TRAINING AND TRAVEL	\$240	\$0	\$0	\$0	\$0	-	
540-54315-400-402-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$651	\$0	\$0	\$0	\$0	-	
540-54320-400-402-000000 - MSC/TROPHIES AND AWARDS	\$70	\$0	\$0	\$0	\$0	-	
540-56315-400-402-000000 - CAP/EQUIPMENT AND MACHINERY	\$29,135	\$0	\$0	\$0	\$0	-	
MOWING TOTAL	\$933,748	\$0	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
SW CUSTOMER SERVICE							
540-51110-400-408-000000 - PS/SALARIES	\$175,860	\$204,176	\$211,950	\$200,906	\$222,548	5%	
540-51140-400-408-000000 - PS/OVERTIME PAY	\$1,016	\$474	\$600	\$412	\$600	0%	
540-51150-400-408-000000 - PS/LONGEVITY PAY	\$1,523	\$1,577	\$1,860	\$1,686	\$2,568	38%	
540-51170-400-408-000000 - PS/BILINGUAL PAY	\$264	\$0	\$0	\$0	\$0	-	
540-51210-400-408-000000 - PS/VACATION BUY BACK	\$639	\$746	\$1,800	\$775	\$1,800	0%	
540-51510-400-408-000000 - PS/INSURANCE - MEDICAL	\$18,801	\$26,684	\$26,533	\$25,533	\$25,913	-2%	
540-51515-400-408-000000 - PS/INSURANCE - DENTAL	\$1,037	\$1,296	\$1,408	\$1,540	\$1,580	12%	
540-51520-400-408-000000 - PS/INSURANCE - LIFE	\$96	\$108	\$108	\$105	\$108	0%	
540-51610-400-408-000000 - PS/MEDICARE	\$2,545	\$2,968	\$3,099	\$2,889	\$3,299	6%	
540-51620-400-408-000000 - PS/SOCIAL SECURITY	\$10,881	\$12,690	\$13,253	\$12,352	\$14,106	6%	
540-51630-400-408-000000 - PS/RETIREMENT - TMRS	\$26,454	\$30,229	\$31,697	\$29,901	\$33,445	6%	
540-51700-400-408-000000 - PS/WORKERS COMPENSATION	\$160	\$202	\$216	\$204	\$256	19%	
540-52100-400-408-000000 - SUPPLY/NON-CATEGORIZED	\$21	\$463	\$105	\$105	\$105	0%	
540-52110-400-408-000000 - SUPPLY/CLEANING	\$0	\$0	\$25	\$21	\$25	0%	
540-52115-400-408-000000 - SUPPLY/FOOD	\$13	\$0	\$0	\$0	\$0	-	
540-52130-400-408-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$23	\$0	\$0	\$0	-	
540-52140-400-408-000000 - SUPPLY/OFFICE	\$277	\$278	\$433	\$433	\$433	0%	
540-52150-400-408-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$399	\$388	\$415	\$415	\$415	0%	
540-54310-400-408-000000 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$1,655	\$1,655	\$1,800	9%	
540-54320-400-408-000000 - MSC/TROPHIES AND AWARDS	\$97	\$20	\$150	\$150	\$150	0%	
SW CUSTOMER SERVICE TOTAL	\$240,081	\$282,322	\$295,307	\$279,082	\$309,151	5%	
SW RESIDENTIAL SERVICES							
540-51110-400-409-000000 - PS/SALARIES	\$1,659,515	\$1,751,202	\$2,163,019	\$1,890,424	\$2,242,727	4%	
540-51110-400-409-610003 - PS/SALARIES	\$0	\$0	\$0	\$225	\$0	-	
540-51140-400-409-000000 - PS/OVERTIME PAY	\$171,509	\$213,507	\$95,000	\$179,953	\$95,000	0%	
540-51150-400-409-000000 - PS/LONGEVITY PAY	\$25,904	\$25,927	\$27,531	\$26,024	\$31,218	13%	
540-51160-400-409-000000 - PS/INCENTIVE PAY	\$2,160	\$2,321	\$2,160	\$2,800	\$2,700	25%	
540-51190-400-409-000000 - PS/ON CALL PAY	\$0	\$0	\$0	\$242	\$0	-	
540-51200-400-409-000000 - PS/SEPARATION PAY	\$11,086	\$6,903	\$0	\$23,124	\$0	-	
540-51210-400-409-000000 - PS/VACATION BUY BACK	\$1,569	\$798	\$5,400	\$800	\$5,400	0%	
540-51510-400-409-000000 - PS/INSURANCE - MEDICAL	\$210,408	\$194,758	\$265,089	\$191,913	\$246,843	-7%	
540-51510-400-409-610003 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$18	\$0	-	
540-51515-400-409-000000 - PS/INSURANCE - DENTAL	\$7,607	\$8,590	\$13,835	\$10,988	\$13,359	-3%	
540-51515-400-409-610003 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$2	\$0	-	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
540-51520-400-409-000000 - PS/INSURANCE - LIFE	\$798	\$825	\$1,058	\$904	\$1,059	0%		
540-51610-400-409-000000 - PS/MEDICARE	\$26,520	\$28,344	\$32,546	\$29,947	\$34,468	6%		
540-51610-400-409-610003 - PS/MEDICARE	\$0	\$0	\$0	\$3	\$0	-		
540-51620-400-409-000000 - PS/SOCIAL SECURITY	\$113,397	\$121,194	\$139,160	\$128,047	\$147,377	6%		
540-51620-400-409-610003 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$14	\$0	-		
540-51630-400-409-000000 - PS/RETIREMENT - TMRS	\$276,248	\$292,023	\$336,169	\$311,801	\$349,426	4%		
540-51630-400-409-610003 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$33	\$0	-		
540-51700-400-409-000000 - PS/WORKERS COMPENSATION	\$24,972	\$28,360	\$34,635	\$30,610	\$31,189	-10%		
540-51700-400-409-610003 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$3	\$0	-		
540-52100-400-409-000000 - SUPPLY/NON-CATEGORIZED	\$1,252	\$3,934	\$2,890	\$2,770	\$2,770	-4%		
540-52100-400-409-610003 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$100	\$120	-		
540-52110-400-409-000000 - SUPPLY/CLEANING	\$288	\$671	\$1,135	\$1,135	\$6,300	455%		
540-52115-400-409-000000 - SUPPLY/FOOD	\$921	\$1,982	\$2,025	\$2,525	\$2,525	25%		
540-52120-400-409-000000 - SUPPLY/FLEET FUEL	\$531,343	\$446,126	\$580,038	\$480,000	\$525,000	-9%		
540-52130-400-409-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$120	-\$90	\$0	\$0	\$0	-		
540-52135-400-409-000000 - SUPPLY/MINOR CAPITAL	\$352,510	\$357,592	\$368,382	\$368,382	\$374,045	2%		
540-52140-400-409-000000 - SUPPLY/OFFICE	\$4,916	\$4,157	\$6,076	\$6,076	\$6,076	0%		
540-52145-400-409-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$218	\$350	\$350	\$375	7%		
540-52150-400-409-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$24,902	\$27,312	\$39,134	\$39,134	\$37,434	-4%		
540-52310-400-409-000000 - COMPUTER EQUIP/SOFTWARE	\$1,065	\$0	\$1,500	\$0	\$0	-100%		
540-53110-400-409-000000 - RM/BUILDING	\$14,607	\$35,955	\$12,822	\$41,976	\$113,880	788%		
540-53300-400-409-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$33,902	\$44,605	\$53,019	\$0	\$0	-100%		
540-53315-400-409-000000 - RME/EQUIPMENT AND MACHINERY	\$5,342	\$2,913	\$7,504	\$7,504	\$12,764	70%		
540-53800-400-409-000000 - RM/MOTOR VEHICLE	\$545,783	\$744,216	\$706,632	\$650,000	\$650,000	-8%		
540-54110-400-409-000000 - MSC/ELECTRICITY SERVICE	\$11,027	\$9,819	\$12,000	\$9,859	\$11,166	-7%		
540-54150-400-409-000000 - MSC/TELECOMMUNICATIONS	\$9,740	\$11,399	\$12,961	\$13,081	\$13,100	1%		
540-54160-400-409-000000 - MSC/CABLE SERVICE	\$759	\$818	\$800	\$776	\$800	0%		
540-54180-400-409-000000 - MSC/WATER/WASTEWATER SERVICE	\$700	\$824	\$1,800	\$1,687	\$1,800	0%		
540-54250-400-409-000000 - MSC/PROFESSIONAL SERVICES	\$8,791	\$10,754	\$9,551	\$9,551	\$97,895	925%		
540-54300-400-409-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$53,019	\$55,449	-		
540-54310-400-409-000000 - MSC/TRAINING AND TRAVEL	\$12,075	\$3,654	\$12,405	\$12,405	\$10,350	-17%		
540-54315-400-409-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$332	\$1,189	\$1,189	\$745	-37%		
540-54320-400-409-000000 - MSC/TROPHIES AND AWARDS	\$242	\$212	\$476	\$476	\$476	0%		
540-54530-400-409-000000 - MSC/NOTICE REQUIRED BY LAW	\$458	\$0	\$515	\$515	\$515	0%		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
540-54750-400-409-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$2,500	\$4,500	\$5,000	100%	
540-55200-400-409-000000 - DE/REFUSE DISPOSAL COSTS	\$2,305	\$2,225	\$5,000	\$5,000	\$5,000	0%	
540-55680-400-409-000000 - DE/UNEMPLOYMENT CLAIMS	\$1,248	\$3,295	\$9,000	\$13,000	\$0	-100%	
SW RESIDENTIAL SERVICES TOTAL	\$4,095,988	\$4,387,675	\$4,965,306	\$4,552,885	\$5,134,351	3%	
SW COMMERCIAL SERVICES							
540-51110-400-410-000000 - PS/SALARIES	\$874,869	\$908,573	\$1,029,962	\$933,739	\$1,043,305	1%	
540-51140-400-410-000000 - PS/OVERTIME PAY	\$144,824	\$85,233	\$61,200	\$109,420	\$61,200	0%	
540-51150-400-410-000000 - PS/LONGEVITY PAY	\$16,660	\$17,706	\$19,115	\$22,403	\$25,509	33%	
540-51160-400-410-000000 - PS/INCENTIVE PAY	\$1,281	\$1,235	\$1,200	\$1,240	\$1,200	0%	
540-51200-400-410-000000 - PS/SEPARATION PAY	\$52,222	\$26,449	\$0	\$8,716	\$0	-	
540-51210-400-410-000000 - PS/VACATION BUY BACK	\$2,963	\$764	\$6,600	\$1,600	\$6,600	0%	
540-51510-400-410-000000 - PS/INSURANCE - MEDICAL	\$98,860	\$95,134	\$109,343	\$86,556	\$97,254	-11%	
540-51515-400-410-000000 - PS/INSURANCE - DENTAL	\$3,856	\$4,726	\$6,656	\$5,124	\$5,576	-16%	
540-51520-400-410-000000 - PS/INSURANCE - LIFE	\$416	\$422	\$475	\$397	\$476	0%	
540-51610-400-410-000000 - PS/MEDICARE	\$15,481	\$14,737	\$15,843	\$15,293	\$16,499	4%	
540-51620-400-410-000000 - PS/SOCIAL SECURITY	\$66,192	\$63,016	\$67,741	\$65,391	\$70,545	4%	
540-51630-400-410-000000 - PS/RETIREMENT - TMRS	\$160,964	\$152,226	\$163,909	\$158,070	\$167,259	2%	
540-51700-400-410-000000 - PS/WORKERS COMPENSATION	\$16,743	\$16,767	\$19,302	\$17,601	\$16,535	-14%	
540-52100-400-410-000000 - SUPPLY/NON-CATEGORIZED	\$1,251	\$2,386	\$2,036	\$2,073	\$2,036	0%	
540-52110-400-410-000000 - SUPPLY/CLEANING	\$304	\$412	\$472	\$503	\$472	0%	
540-52115-400-410-000000 - SUPPLY/FOOD	\$392	\$150	\$515	\$515	\$1,015	97%	
540-52120-400-410-000000 - SUPPLY/FLEET FUEL	\$315,774	\$248,497	\$387,200	\$250,000	\$280,000	-28%	
540-52130-400-410-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$53	\$0	\$0	\$0	-	
540-52135-400-410-000000 - SUPPLY/MINOR CAPITAL	\$219,161	\$181,191	\$168,700	\$168,700	\$194,395	15%	
540-52140-400-410-000000 - SUPPLY/OFFICE	\$1,716	\$1,127	\$2,166	\$2,166	\$2,166	0%	
540-52150-400-410-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$15,578	\$17,643	\$18,633	\$18,633	\$18,633	0%	
540-52310-400-410-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$500	\$0	\$0	-100%	
540-53300-400-410-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$22,784	\$27,840	\$26,271	\$0	\$0	-100%	
540-53315-400-410-000000 - RM/EQUIPMENT AND MACHINERY	\$48,341	\$45,944	\$65,558	\$65,558	\$80,813	23%	
540-53800-400-410-000000 - RM/MOTOR VEHICLE	\$363,363	\$453,811	\$496,006	\$496,006	\$496,006	0%	
540-54110-400-410-000000 - MSC/ELECTRICITY SERVICE	\$7,351	\$6,546	\$8,000	\$6,573	\$7,444	-7%	
540-54140-400-410-000000 - MSC/GAS SERVICE	\$6,651	\$9,355	\$9,800	\$9,107	\$9,400	-4%	
540-54150-400-410-000000 - MSC/TELECOMMUNICATIONS	\$5,793	\$6,123	\$5,992	\$8,006	\$8,100	35%	
540-54160-400-410-000000 - MSC/CABLE SERVICE	\$759	\$818	\$800	\$776	\$800	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
540-54180-400-410-000000 - MSC/WATER/WASTEWATER SERVICE	\$998	\$1,315	\$3,350	\$3,510	\$3,700	10%	
540-54255-400-410-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$1,600	\$1,445	\$1,600	0%	
540-54300-400-410-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$26,271	\$34,471	-	
540-54310-400-410-000000 - MSC/TRAINING AND TRAVEL	\$0	\$1,370	\$3,550	\$3,550	\$3,650	3%	
540-54315-400-410-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$228	\$361	\$361	\$361	0%	
540-54320-400-410-000000 - MSC/TROPHIES AND AWARDS	\$252	\$60	\$475	\$475	\$475	0%	
540-54530-400-410-000000 - MSC/NOTICE REQUIRED BY LAW	\$458	\$0	\$515	\$515	\$515	0%	
540-54750-400-410-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$3,000	\$3,000	\$3,000	0%	
540-55200-400-410-000000 - DE/REFUSE DISPOSAL COSTS	\$2,305	\$2,225	\$5,000	\$5,000	\$5,000	0%	
540-56325-400-410-000000 - CAP/NEW CARTS AND DUMPSTERS	\$0	\$62,990	\$43,100	\$43,100	\$49,565	15%	
540-56330-400-410-000000 - CAP/REPLACE CARTS AND DUMPSTER	\$0	\$0	\$45,000	\$45,000	\$51,750	15%	
SW COMMERCIAL SERVICES TOTAL	\$2,468,563	\$2,457,069	\$2,799,946	\$2,586,393	\$2,767,325	-1%	
SW RECYCLING PROGRAM							
540-51110-400-411-000000 - PS/SALARIES	\$237,705	\$269,458	\$279,587	\$278,490	\$293,567	5%	
540-51130-400-411-000000 - PS/SEASONAL PAY	\$2,904	\$0	\$3,520	\$0	\$3,520	0%	
540-51140-400-411-000000 - PS/OVERTIME PAY	\$4,092	\$2,445	\$5,800	\$4,330	\$5,800	0%	
540-51150-400-411-000000 - PS/LONGEVITY PAY	\$1,724	\$1,573	\$1,828	\$1,687	\$2,189	20%	
540-51160-400-411-000000 - PS/INCENTIVE PAY	\$540	\$102	\$0	\$0	\$0	-	
540-51200-400-411-000000 - PS/SEPARATION PAY	\$266	\$2,463	\$0	\$0	\$0	-	
540-51210-400-411-000000 - PS/VACATION BUY BACK	\$0	\$0	\$1,800	\$0	\$1,800	0%	
540-51510-400-411-000000 - PS/INSURANCE - MEDICAL	\$12,517	\$19,951	\$22,603	\$21,974	\$22,603	0%	
540-51515-400-411-000000 - PS/INSURANCE - DENTAL	\$996	\$1,322	\$1,667	\$1,629	\$1,671	0%	
540-51520-400-411-000000 - PS/INSURANCE - LIFE	\$114	\$128	\$130	\$126	\$130	0%	
540-51610-400-411-000000 - PS/MEDICARE	\$3,480	\$3,765	\$3,942	\$3,829	\$4,450	13%	
540-51620-400-411-000000 - PS/SOCIAL SECURITY	\$14,878	\$16,099	\$16,856	\$16,372	\$19,027	13%	
540-51630-400-411-000000 - PS/RETIREMENT - TMRS	\$36,054	\$40,319	\$42,370	\$41,752	\$44,594	5%	
540-51700-400-411-000000 - PS/WORKERS COMPENSATION	\$4,797	\$5,738	\$6,464	\$5,965	\$5,741	-11%	
540-52100-400-411-000000 - SUPPLY/NON-CATEGORIZED	\$2,233	\$11,083	\$15,026	\$15,026	\$15,026	0%	
540-52110-400-411-000000 - SUPPLY/CLEANING	\$27	\$131	\$360	\$360	\$1,860	417%	
540-52115-400-411-000000 - SUPPLY/FOOD	\$565	\$477	\$725	\$1,125	\$1,125	55%	
540-52120-400-411-000000 - SUPPLY/FLEET FUEL	\$16,736	\$21,793	\$24,302	\$22,000	\$24,302	0%	
540-52135-400-411-000000 - SUPPLY/MINOR CAPITAL	\$5,000	\$6,483	\$5,350	\$7,600	\$10,456	95%	
540-52140-400-411-000000 - SUPPLY/OFFICE	\$185	\$1,663	\$1,855	\$1,855	\$1,855	0%	
540-52145-400-411-000000 - SUPPLY/PUBLIC OUTREACH	\$1,100	\$1,970	\$1,500	\$1,500	\$1,500	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
540-52150-400-411-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$3,778	\$4,619	\$5,685	\$5,685	\$6,060	7%	
540-53100-400-411-000000 - RM/NON-CATEGORIZED	\$0	\$13,708	\$0	\$0	\$0	-	
540-53110-400-411-000000 - RM/BUILDING	\$2,944	\$1,780	\$2,575	\$2,575	\$2,575	0%	
540-53315-400-411-000000 - RM/EQUIPMENT AND MACHINERY	\$8,435	\$7,073	\$14,580	\$14,580	\$14,580	0%	
540-53800-400-411-000000 - RM/MOTOR VEHICLE	\$2,633	\$12,909	\$11,897	\$12,500	\$13,000	9%	
540-54110-400-411-000000 - MSC/ELECTRICITY SERVICE	\$2,710	\$6,984	\$4,600	\$7,161	\$8,110	76%	
540-54150-400-411-000000 - MSC/TELECOMMUNICATIONS	\$965	\$521	\$1,000	\$483	\$500	-50%	
540-54180-400-411-000000 - MSC/WATER/WASTEWATER SERVICE	\$168	\$201	\$492	\$461	\$500	2%	
540-54250-400-411-000000 - MSC/PROFESSIONAL SERVICES	\$759	\$784	\$825	\$825	\$1,300	58%	
540-54310-400-411-000000 - MSC/TRAINING AND TRAVEL	\$275	\$418	\$1,285	\$1,285	\$600	-53%	
540-54315-400-411-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$779	\$941	\$1,196	\$1,196	\$1,085	-9%	
540-54320-400-411-000000 - MSC/TROPHIES AND AWARDS	\$98	\$35	\$205	\$205	\$205	0%	
540-54520-400-411-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$1,039	\$1,358	\$1,500	\$1,500	\$2,770	85%	
540-54530-400-411-000000 - MSC/NOTICE REQUIRED BY LAW	\$311	\$0	\$0	\$0	\$0	-	
540-54750-400-411-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$105	\$500	\$0	\$0	-100%	
540-55200-400-411-000000 - DE/REFUSE DISPOSAL COSTS	\$33,996	\$59,751	\$77,145	\$77,145	\$77,145	0%	
540-55210-400-411-000000 - DE/REFUSE TRANSPORT COSTS	\$0	\$1,575	\$2,700	\$2,700	\$2,700	0%	
540-56315-400-411-000000 - CAP/EQUIPMENT AND MACHINERY	\$52,760	\$0	\$9,000	\$8,739	\$0	-100%	
SW RECYCLING PROGRAM TOTAL	\$457,561	\$519,726	\$570,870	\$562,660	\$592,346	4%	
SW TRANSFER STATION							
540-51110-400-412-000000 - PS/SALARIES	\$643,759	\$684,576	\$718,906	\$710,059	\$757,504	5%	
540-51120-400-412-000000 - PS/SALARIES - PART TIME	\$592	\$0	\$0	\$0	\$0	-	
540-51140-400-412-000000 - PS/OVERTIME PAY	\$27,797	\$24,620	\$0	\$27,445	\$24,815	-	
540-51150-400-412-000000 - PS/LONGEVITY PAY	\$9,932	\$10,701	\$12,632	\$11,527	\$13,472	7%	
540-51160-400-412-000000 - PS/INCENTIVE PAY	\$2,163	\$2,170	\$2,160	\$2,242	\$2,160	0%	
540-51200-400-412-000000 - PS/SEPARATION PAY	\$31	\$2,163	\$0	\$0	\$0	-	
540-51210-400-412-000000 - PS/VACATION BUY BACK	\$1,377	\$1,371	\$3,600	\$0	\$3,600	0%	
540-51510-400-412-000000 - PS/INSURANCE - MEDICAL	\$97,555	\$95,263	\$94,406	\$82,471	\$89,254	-5%	
540-51515-400-412-000000 - PS/INSURANCE - DENTAL	\$2,696	\$3,484	\$4,410	\$3,950	\$4,105	-7%	
540-51520-400-412-000000 - PS/INSURANCE - LIFE	\$356	\$362	\$367	\$353	\$368	0%	
540-51610-400-412-000000 - PS/MEDICARE	\$9,390	\$9,962	\$10,103	\$10,308	\$11,623	15%	
540-51620-400-412-000000 - PS/SOCIAL SECURITY	\$40,159	\$42,595	\$43,199	\$44,072	\$49,697	15%	
540-51630-400-412-000000 - PS/RETIREMENT - TMRS	\$101,216	\$105,978	\$108,088	\$110,253	\$117,828	9%	
540-51700-400-412-000000 - PS/WORKERS COMPENSATION	\$10,081	\$11,272	\$12,171	\$11,669	\$10,938	-10%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
540-52100-400-412-000000 - SUPPLY/NON-CATEGORIZED	\$4,444	\$5,317	\$6,768	\$6,768	\$7,501	11%	
540-52110-400-412-000000 - SUPPLY/CLEANING	\$261	\$298	\$2,362	\$2,362	\$2,362	0%	
540-52115-400-412-000000 - SUPPLY/FOOD	\$504	\$429	\$1,050	\$1,050	\$1,050	0%	
540-52120-400-412-000000 - SUPPLY/FLEET FUEL	\$57,213	\$52,120	\$61,626	\$53,000	\$60,000	-3%	
540-52130-400-412-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$98	\$21	\$105	\$105	\$105	0%	
540-52135-400-412-000000 - SUPPLY/MINOR CAPITAL	\$6,948	\$12,659	\$13,274	\$9,882	\$6,241	-53%	
540-52140-400-412-000000 - SUPPLY/OFFICE	\$946	\$1,413	\$2,114	\$1,874	\$1,874	-11%	
540-52150-400-412-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$13,903	\$14,815	\$16,417	\$16,417	\$16,417	0%	
540-52310-400-412-000000 - COMPUTER EQUIP/SOFTWARE	\$4,802	\$0	\$0	\$0	\$0	-	
540-53100-400-412-000000 - RM/NON-CATEGORIZED	\$1	\$132	\$116	\$116	\$116	0%	
540-53110-400-412-000000 - RM/BUILDING	\$28,954	\$73,059	\$56,607	\$56,607	\$56,607	0%	
540-53315-400-412-000000 - RM/EQUIPMENT AND MACHINERY	\$100,294	\$143,667	\$126,185	\$143,020	\$145,520	15%	
540-53320-400-412-000000 - RM/FURNITURE AND FIXTURES	\$101	\$0	\$0	\$0	\$0	-	
540-53415-400-412-000000 - RM/INFRASTRUCTURE	\$13,300	\$44,716	\$30,000	\$30,000	\$30,000	0%	
540-53425-400-412-000000 - RM/SIGNS	\$511	\$295	\$550	\$550	\$550	0%	
540-53800-400-412-000000 - RM/MOTOR VEHICLE	\$10,623	\$10,943	\$14,294	\$12,717	\$12,717	-11%	
540-54110-400-412-000000 - MSC/ELECTRICITY SERVICE	\$31,454	\$44,364	\$35,000	\$41,961	\$47,521	36%	
540-54150-400-412-000000 - MSC/TELECOMMUNICATIONS	\$2,131	\$2,195	\$2,304	\$2,290	\$2,300	0%	
540-54180-400-412-000000 - MSC/WATER/WASTEWATER SERVICE	\$11,993	\$14,891	\$16,000	\$20,505	\$21,600	35%	
540-54215-400-412-000000 - MSC/BANK SERVICES	\$850	\$850	\$6,000	\$3,183	\$5,500	-8%	
540-54245-400-412-000000 - MSC/MERCHANT SERVICES	\$29,152	\$31,270	\$34,557	\$34,557	\$36,000	4%	
540-54250-400-412-000000 - MSC/PROFESSIONAL SERVICES	\$950	\$990	\$1,080	\$1,984	\$2,484	130%	
540-54310-400-412-000000 - MSC/TRAINING AND TRAVEL	\$5,963	\$4,977	\$9,795	\$4,914	\$8,085	-17%	
540-54315-400-412-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,157	\$1,653	\$1,478	\$574	\$359	-76%	
540-54320-400-412-000000 - MSC/TROPHIES AND AWARDS	\$88	\$35	\$200	\$200	\$200	0%	
540-54750-400-412-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$1,500	\$0	\$0	-100%	
540-54760-400-412-000000 - MSC/FINES, FEES AND PERMITS	\$129	\$215	\$228	\$453	\$375	64%	
540-55200-400-412-000000 - DE/REFUSE DISPOSAL COSTS	\$4,209,602	\$5,062,037	\$4,761,310	\$5,310,571	\$5,842,452	23%	
540-55210-400-412-000000 - DE/REFUSE TRANSPORT COSTS	\$2,033,215	\$2,479,843	\$2,633,184	\$2,506,576	\$2,779,426	6%	
540-55830-400-412-000000 - DE/CASH OVER/SHORT	\$42	\$0	\$0	\$0	\$0	-	
540-56110-400-412-000000 - CAP/BUILDING	\$16,890	\$0	\$0	\$0	\$0	-	
540-56315-400-412-000000 - CAP/EQUIPMENT AND MACHINERY	\$13,900	\$0	\$0	\$0	\$0	-	
SW TRANSFER STATION TOTAL	\$7,547,524	\$8,997,720	\$8,844,146	\$9,276,585	\$10,172,726	15%	
PUBLIC WORKS TOTAL	\$15,743,467	\$16,644,513	\$17,475,575	\$17,257,605	\$18,975,899	9%	
NON-DEPARTMENTAL							

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
CONSOLIDATED							
540-54210-700-701-000000 - MSC/ACCOUNTING SERVICES	\$8,196	\$7,639	\$7,639	\$7,639	\$7,941	4%	
540-54530-700-701-000000 - MSC/NOTICE REQUIRED BY LAW	\$293	\$0	\$0	\$0	\$0	-	
540-54750-700-701-000000 - MSC/CLAIMS AND DAMAGES	\$156,381	\$16,249	\$50,000	\$0	\$0	-100%	
540-55810-700-701-000000 - DE/CONTINGENCY	\$0	\$0	\$0	\$0	\$75,312	-	
540-55840-700-701-000000 - DE/BAD DEBTS	\$0	\$331	\$0	\$0	\$0	-	
CONSOLIDATED TOTAL	\$164,870	\$24,218	\$57,639	\$7,639	\$83,253	44%	
INTERNAL SERVICE TRANSFERS							
540-54601-700-710-000000 - MSC/FLEET INTERNAL SVC	\$755,228	\$845,668	\$1,084,889	\$1,084,889	\$979,944	-10%	
540-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	\$156,351	\$195,170	\$185,595	\$195,459	\$215,900	16%	
540-54627-700-710-000000 - MSC/INFO TECH INTERNAL SVC	\$423,191	\$414,689	\$507,213	\$507,213	\$730,799	44%	
INTERNAL SERVICE TRANSFERS TOTAL	\$1,334,770	\$1,455,527	\$1,777,697	\$1,787,561	\$1,926,643	8%	
NON-DEPARTMENTAL TOTAL	\$1,499,640	\$1,479,745	\$1,835,336	\$1,795,200	\$2,009,896	10%	
DEBT SERVICE							
PUBLIC WORKS							
540-57130-800-400-000000 - DEBT/LEASE PRINCIPAL	\$37,386	\$101,003	\$2,124	\$3,186	\$3,620	70%	
540-57131-800-400-000000 - DEBT/LEASE INTEREST	\$2,660	\$19,743	\$518	\$775	\$341	-34%	
540-57132-800-400-000000 - DEBT/LEASE OTHER COST	\$7,815	\$0	\$0	\$0	\$0	-	
PUBLIC WORKS TOTAL	\$47,861	\$120,746	\$2,642	\$3,961	\$3,961	50%	
NO PROGRAM	\$679,296	\$682,884	\$689,782	\$689,782	\$685,010	-1%	
DEBT SERVICE TOTAL	\$727,158	\$803,629	\$692,424	\$693,743	\$688,971	0%	
TRANSFERS							
INTERFUND TRANSFERS							
540-59100-990-990-000000 - USES/TRANSFER TO FUND 100	\$2,962,262	\$3,411,591	\$3,533,527	\$3,533,527	\$3,785,339	7%	
540-59380-990-990-000000 - USES/TRANSFER TO FUND 380	\$3,063,058	\$4,249,773	\$3,524,043	\$5,231,971	\$2,913,082	-17%	
540-59550-990-990-000000 - USES/TRANSFER TO FUND 550	\$56,337	\$57,525	\$64,978	\$64,978	\$78,474	21%	
INTERFUND TRANSFERS TOTAL	\$6,081,657	\$7,718,889	\$7,122,548	\$8,830,476	\$6,776,895	-5%	
TRANSFERS TOTAL	\$6,081,657	\$7,718,889	\$7,122,548	\$8,830,476	\$6,776,895	-5%	
SOLID WASTE ENTERPRISE TOTAL	\$24,051,922	\$26,646,776	\$27,125,883	\$28,577,024	\$28,451,661	5%	
WATER AND SEWER ENTERPRISE							
FINANCE							
UTILITY COLLECTIONS							
550-51110-160-166-000000 - PS/SALARIES	\$1,353,114	\$1,503,504	\$1,621,255	\$1,528,652	\$1,684,728	4%	
550-51120-160-166-000000 - PS/SALARIES - PART TIME	\$15,553	\$16,441	\$16,427	\$16,486	\$17,249	5%	
550-51140-160-166-000000 - PS/OVERTIME PAY	\$53,634	\$55,003	\$47,200	\$72,122	\$47,200	0%	
550-51150-160-166-000000 - PS/LONGEVITY PAY	\$35,789	\$32,487	\$38,169	\$33,904	\$39,897	5%	
550-51160-160-166-000000 - PS/INCENTIVE PAY	\$6	\$301	\$300	\$311	\$300	0%	
550-51170-160-166-000000 - PS/BILINGUAL PAY	\$2,400	\$2,786	\$3,000	\$2,490	\$2,400	-20%	
550-51190-160-166-000000 - PS/ON CALL PAY	\$4,158	\$4,136	\$3,780	\$4,092	\$3,780	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
550-51200-160-166-000000 - PS/SEPARATION PAY	\$16,642	\$9,622	\$0	\$874	\$0	-	
550-51510-160-166-000000 - PS/INSURANCE - MEDICAL	\$199,416	\$223,211	\$205,191	\$178,736	\$216,360	5%	
550-51515-160-166-000000 - PS/INSURANCE - DENTAL	\$7,919	\$8,976	\$11,366	\$10,966	\$12,416	9%	
550-51520-160-166-000000 - PS/INSURANCE - LIFE	\$795	\$848	\$907	\$810	\$929	2%	
550-51610-160-166-000000 - PS/MEDICARE	\$20,929	\$23,008	\$24,461	\$23,520	\$26,036	6%	
550-51620-160-166-000000 - PS/SOCIAL SECURITY	\$89,520	\$98,382	\$104,591	\$100,570	\$111,325	6%	
550-51630-160-166-000000 - PS/RETIREMENT - TMRS	\$218,595	\$237,307	\$253,637	\$243,437	\$263,947	4%	
550-51700-160-166-000000 - PS/WORKERS COMPENSATION	\$5,382	\$5,844	\$6,481	\$6,006	\$7,345	13%	
550-52100-160-166-000000 - SUPPLY/NON-CATEGORIZED	\$4,320	\$4,423	\$8,122	\$8,120	\$8,200	1%	
550-52110-160-166-000000 - SUPPLY/CLEANING	\$285	\$276	\$800	\$600	\$700	-12%	
550-52120-160-166-000000 - SUPPLY/FLEET FUEL	\$40,448	\$34,782	\$43,299	\$35,000	\$40,000	-8%	
550-52130-160-166-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$94	\$0	\$200	\$200	-	
550-52135-160-166-000000 - SUPPLY/MINOR CAPITAL	\$2,903	\$3,607	\$2,318	\$45,898	\$9,639	316%	
550-52140-160-166-000000 - SUPPLY/OFFICE	\$342,471	\$347,798	\$374,505	\$389,672	\$431,414	15%	
550-52145-160-166-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$175	\$500	\$0	\$250	-50%	
550-52150-160-166-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$11,873	\$13,079	\$14,998	\$14,998	\$16,068	7%	
550-52310-160-166-000000 - COMPUTER EQUIP/SOFTWARE	\$1,200	\$8,255	\$0	\$0	\$0	-	
550-53100-160-166-000000 - RM/NON-CATEGORIZED	\$706	\$0	\$0	\$0	\$0	-	
550-53110-160-166-000000 - RM/BUILDING	\$17,536	\$5,858	\$6,734	\$18,297	\$13,847	106%	
550-53300-160-166-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$89,364	\$96,836	\$96,224	\$0	\$0	-100%	
550-53315-160-166-000000 - RM/EQUIPMENT AND MACHINERY	\$3,374	\$4,868	\$6,478	\$5,698	\$6,753	4%	
550-53800-160-166-000000 - RM/MOTOR VEHICLE	\$6,352	\$12,030	\$12,000	\$12,500	\$13,000	8%	
550-54110-160-166-000000 - MSC/ELECTRICITY SERVICE	\$16,741	\$15,696	\$19,000	\$15,881	\$17,986	-5%	
550-54150-160-166-000000 - MSC/TELECOMMUNICATIONS	\$5,583	\$5,586	\$5,768	\$11,329	\$11,400	98%	
550-54170-160-166-000000 - MSC/WASTE DISPOSAL	\$2,057	\$2,221	\$2,234	\$2,234	\$2,300	3%	
550-54180-160-166-000000 - MSC/WATER/WASTEWATER SERVICE	\$1,272	\$939	\$2,457	\$1,907	\$2,100	-15%	
550-54245-160-166-000000 - MSC/MERCHANT SERVICES	\$788,838	\$801,764	\$932,499	\$992,499	\$1,000,000	7%	
550-54250-160-166-000000 - MSC/PROFESSIONAL SERVICES	\$16,724	\$17,278	\$95,412	\$25,845	\$100,381	5%	
550-54255-160-166-000000 - MSC/SHORT TERM RENTAL SERVICES	\$2,168	\$2,320	\$2,482	\$768	\$0	-100%	
550-54300-160-166-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$103,725	\$98,971	-	
550-54310-160-166-000000 - MSC/TRAINING AND TRAVEL	\$900	\$1,897	\$9,110	\$3,830	\$5,255	-42%	
550-54315-160-166-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$247	\$911	\$2,095	\$2,095	\$2,095	0%	
550-55830-160-166-000000 - DE/CASH OVER/SHORT	-\$116	-\$332	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
550-55850-160-166-000000 - DE/COLLECTION EXPENSE	\$44,978	\$29,436	\$51,500	\$51,500	\$60,000	17%		
UTILITY COLLECTIONS TOTAL	\$3,424,075	\$3,631,650	\$4,025,300	\$3,965,572	\$4,274,471	6%		
FINANCE TOTAL	\$3,424,075	\$3,631,650	\$4,025,300	\$3,965,572	\$4,274,471	6%		
DEVELOPMENT SERVICES								
ENGINEERING								
550-51110-190-194-000000 - PS/SALARIES	\$789,884	\$997,762	\$1,197,547	\$1,045,539	\$0	-100%		
550-51140-190-194-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	-\$790	\$0	-		
550-51150-190-194-000000 - PS/LONGEVITY PAY	\$13,098	\$16,435	\$18,387	\$18,180	\$0	-100%		
550-51160-190-194-000000 - PS/INCENTIVE PAY	\$900	\$904	\$900	\$934	\$0	-100%		
550-51170-190-194-000000 - PS/BILINGUAL PAY	\$900	\$882	\$0	\$0	\$0	-		
550-51200-190-194-000000 - PS/SEPARATION PAY	\$982	\$2,830	\$0	\$0	\$0	-		
550-51210-190-194-000000 - PS/VACATION BUY BACK	\$0	\$0	\$1,200	\$0	\$0	-100%		
550-51510-190-194-000000 - PS/INSURANCE - MEDICAL	\$79,362	\$106,352	\$103,025	\$84,758	\$0	-100%		
550-51515-190-194-000000 - PS/INSURANCE - DENTAL	\$2,688	\$3,351	\$4,829	\$4,166	\$0	-100%		
550-51520-190-194-000000 - PS/INSURANCE - LIFE	\$249	\$282	\$324	\$274	\$0	-100%		
550-51610-190-194-000000 - PS/MEDICARE	\$11,054	\$14,203	\$17,170	\$14,884	\$0	-100%		
550-51620-190-194-000000 - PS/SOCIAL SECURITY	\$47,264	\$60,729	\$73,420	\$63,643	\$0	-100%		
550-51630-190-194-000000 - PS/RETIREMENT - TMRS	\$118,930	\$148,764	\$178,564	\$156,438	\$0	-100%		
550-51700-190-194-000000 - PS/WORKERS COMPENSATION	\$980	\$1,269	\$1,602	\$1,368	\$0	-100%		
550-52100-190-194-000000 - SUPPLY/NON-CATEGORIZED	\$1,262	\$1,396	\$2,795	\$2,795	\$0	-100%		
550-52110-190-194-000000 - SUPPLY/CLEANING	\$1,000	\$1,052	\$1,150	\$976	\$0	-100%		
550-52115-190-194-000000 - SUPPLY/FOOD	\$1,101	\$1,014	\$1,050	\$667	\$0	-100%		
550-52120-190-194-000000 - SUPPLY/FLEET FUEL	\$15,121	\$13,722	\$23,035	\$15,135	\$0	-100%		
550-52135-190-194-000000 - SUPPLY/MINOR CAPITAL	\$2,436	\$6,808	\$3,750	\$1,600	\$0	-100%		
550-52140-190-194-000000 - SUPPLY/OFFICE	\$5,273	\$6,040	\$6,015	\$6,015	\$0	-100%		
550-52145-190-194-000000 - SUPPLY/PUBLIC OUTREACH	\$16	\$584	\$650	\$650	\$0	-100%		
550-52150-190-194-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$5,011	\$4,343	\$6,650	\$6,650	\$0	-100%		
550-52310-190-194-000000 - COMPUTER EQUIP/SOFTWARE	\$3,300	\$0	\$0	\$0	\$0	-		
550-53315-190-194-000000 - RM/EQUIPMENT AND MACHINERY	\$2,197	\$521	\$2,000	\$2,000	\$0	-100%		
550-53800-190-194-000000 - RM/MOTOR VEHICLE	\$2,669	\$3,545	\$4,620	\$6,000	\$0	-100%		
550-54150-190-194-000000 - MSC/TELECOMMUNICATIONS	\$12,306	\$10,825	\$12,516	\$10,510	\$0	-100%		
550-54225-190-194-000000 - MSC/ENGINEERING SERVICES	\$46,728	\$7,065	\$110,000	\$159,900	\$0	-100%		
550-54250-190-194-000000 - MSC/PROFESSIONAL SERVICES	\$125,913	\$135,896	\$70,285	\$70,285	\$0	-100%		
550-54310-190-194-000000 - MSC/TRAINING AND TRAVEL	\$5,705	\$11,601	\$18,010	\$18,010	\$0	-100%		
550-54315-190-194-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$739	\$3,425	\$6,650	\$6,650	\$0	-100%		

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
550-54320-190-194-000000 - MSC/TROPHIES AND AWARDS	\$0	\$29	\$300	\$300	\$0	-100%		
550-54520-190-194-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$2,502	\$0	\$1,000	\$1,000	\$0	-100%		
550-54750-190-194-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$3,000	\$0	\$0	-100%		
550-54760-190-194-000000 - MSC/FINES, FEES AND PERMITS	\$0	\$588	\$0	\$0	\$0	-		
550-55680-190-194-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	\$0	\$1,088	\$0	\$0	-100%		
550-56305-190-194-000000 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$16,019	\$0	-		
550-56310-190-194-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$16,019	\$0	\$0	-100%		
550-56315-190-194-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$7,255	\$13,045	\$14,540	\$0	-100%		
ENGINEERING TOTAL	\$1,299,569	\$1,569,473	\$1,900,596	\$1,729,096	\$0	-100%		
DEVELOPMENT SERVICES TOTAL	\$1,299,569	\$1,569,473	\$1,900,596	\$1,729,096	\$0	-100%		
PUBLIC WORKS								
WATER DISTRIBUTION								
550-51110-400-404-000000 - PS/SALARIES	\$1,002,883	\$1,839,588	\$1,985,656	\$1,877,574	\$1,793,232	-10%		
550-51140-400-404-000000 - PS/OVERTIME PAY	\$164,191	\$209,432	\$173,000	\$395,703	\$173,000	0%		
550-51150-400-404-000000 - PS/LONGEVITY PAY	\$10,105	\$17,023	\$20,911	\$17,551	\$20,010	-4%		
550-51160-400-404-000000 - PS/INCENTIVE PAY	\$283	\$2,034	\$1,950	\$1,249	\$2,400	23%		
550-51170-400-404-000000 - PS/BILINGUAL PAY	\$1,393	\$2,864	\$2,700	\$4,039	\$2,700	0%		
550-51190-400-404-000000 - PS/ON CALL PAY	\$5,390	\$8,921	\$5,990	\$8,641	\$5,990	0%		
550-51200-400-404-000000 - PS/SEPARATION PAY	\$10,162	\$2,647	\$0	\$9,525	\$0	-		
550-51210-400-404-000000 - PS/VACATION BUY BACK	\$792	\$0	\$3,300	\$400	\$3,300	0%		
550-51510-400-404-000000 - PS/INSURANCE - MEDICAL	\$155,357	\$248,922	\$259,070	\$253,961	\$238,069	-8%		
550-51515-400-404-000000 - PS/INSURANCE - DENTAL	\$5,734	\$9,795	\$12,544	\$12,032	\$11,056	-12%		
550-51520-400-404-000000 - PS/INSURANCE - LIFE	\$536	\$915	\$972	\$899	\$821	-16%		
550-51610-400-404-000000 - PS/MEDICARE	\$17,141	\$29,841	\$31,428	\$32,930	\$29,010	-8%		
550-51620-400-404-000000 - PS/SOCIAL SECURITY	\$73,291	\$127,597	\$134,383	\$140,805	\$124,040	-8%		
550-51630-400-404-000000 - PS/RETIREMENT - TMRS	\$176,613	\$304,293	\$321,567	\$339,557	\$294,093	-9%		
550-51700-400-404-000000 - PS/WORKERS COMPENSATION	\$11,592	\$21,087	\$24,347	\$23,753	\$20,938	-14%		
550-52100-400-404-000000 - SUPPLY/NON-CATEGORIZED	\$16,740	\$28,463	\$33,925	\$33,925	\$34,548	2%		
550-52110-400-404-000000 - SUPPLY/CLEANING	\$0	\$6,601	\$6,000	\$6,000	\$6,000	0%		
550-52115-400-404-000000 - SUPPLY/FOOD	\$0	\$4,363	\$5,650	\$5,650	\$5,650	0%		
550-52120-400-404-000000 - SUPPLY/FLEET FUEL	\$41,921	\$71,154	\$85,435	\$80,000	\$85,000	-1%		
550-52130-400-404-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$37,886	\$63,493	\$63,493	\$73,409	16%		
550-52135-400-404-000000 - SUPPLY/MINOR CAPITAL	\$11,958	\$37,968	\$50,359	\$50,359	\$45,639	-9%		
550-52140-400-404-000000 - SUPPLY/OFFICE	\$0	\$8,438	\$11,374	\$6,000	\$8,178	-28%		
550-52140-400-404-610003 - SUPPLY/OFFICE	\$0	\$0	\$0	\$261	\$261	-		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
550-52145-400-404-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$451	\$525	\$28,230	\$21,525	4,000%	
550-52150-400-404-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$25,354	\$41,310	\$45,746	\$42,745	\$40,427	-12%	
550-52305-400-404-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$6,450	\$0	-	
550-52310-400-404-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$9,008	\$6,450	\$0	\$0	-100%	
550-53110-400-404-000000 - RM/BUILDING	\$0	\$46,923	\$46,850	\$46,850	\$71,820	53%	
550-53315-400-404-000000 - RM/EQUIPMENT AND MACHINERY	\$5,342	\$106,355	\$136,522	\$160,159	\$163,040	19%	
550-53400-400-404-000000 - RM/CUSTOMER METER	\$8,812	\$19,794	\$21,600	\$21,600	\$21,600	0%	
550-53405-400-404-000000 - RM/CUSTOMER SERVICES	\$21,220	\$19,929	\$23,793	\$23,793	\$23,793	0%	
550-53410-400-404-000000 - RM/FIRE HYDRANT	\$12,611	\$11,121	\$14,438	\$14,438	\$14,438	0%	
550-53415-400-404-000000 - RM/INFRASTRUCTURE	\$144,575	\$111,913	\$148,600	\$148,600	\$148,675	0%	
550-53430-400-404-000000 - RM/STREET	\$19,808	\$25,588	\$26,070	\$26,070	\$26,070	0%	
550-53800-400-404-000000 - RM/MOTOR VEHICLE	\$29,745	\$27,388	\$36,192	\$36,192	\$36,192	0%	
550-54110-400-404-000000 - MSC/ELECTRICITY SERVICE	\$0	\$516,182	\$520,000	\$498,123	\$564,125	8%	
550-54140-400-404-000000 - MSC/GAS SERVICE	\$0	\$4,381	\$4,700	\$3,790	\$4,000	-15%	
550-54150-400-404-000000 - MSC/TELECOMMUNICATIONS	\$5,699	\$16,400	\$13,862	\$18,260	\$18,800	36%	
550-54170-400-404-000000 - MSC/WASTE DISPOSAL	\$0	\$2,140	\$2,295	\$2,234	\$2,300	0%	
550-54180-400-404-000000 - MSC/WATER/WASTEWATER SERVICE	\$0	\$2,002	\$2,525	\$3,342	\$3,600	43%	
550-54250-400-404-000000 - MSC/PROFESSIONAL SERVICES	\$12,225	\$236,130	\$296,146	\$294,543	\$281,667	-5%	
550-54255-400-404-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$1,843	\$3,150	\$3,150	\$3,150	0%	
550-54300-400-404-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$3,672	\$0	\$0	\$0	-	
550-54310-400-404-000000 - MSC/TRAINING AND TRAVEL	\$12,450	\$24,878	\$30,802	\$30,802	\$35,002	14%	
550-54315-400-404-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$3,384	\$7,828	\$7,811	\$7,531	\$7,921	1%	
550-54320-400-404-000000 - MSC/TROPHIES AND AWARDS	\$0	\$131	\$250	\$250	\$250	0%	
550-54530-400-404-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$1,984	\$2,060	\$2,060	\$2,060	0%	
550-54750-400-404-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$1,500	\$0	\$0	-100%	
550-54760-400-404-000000 - MSC/FINES, FEES AND PERMITS	\$0	\$0	\$0	\$3,090	\$0	-	
550-55200-400-404-000000 - DE/REFUSE DISPOSAL COSTS	\$0	\$0	\$50	\$0	\$0	-100%	
550-55300-400-404-000000 - DE/WATER PURCHASE	\$4,704,071	\$4,957,387	\$5,102,695	\$5,330,228	\$5,332,817	5%	
550-55310-400-404-000000 - DE/FIXED CHARGES FOR WATER	\$3,664,319	\$3,134,136	\$4,903,440	\$3,677,580	\$4,366,710	-11%	
550-55320-400-404-000000 - DE/SYSTEM RATE WATER CONTRACT	\$935,000	\$995,000	\$1,058,850	\$1,060,000	\$1,128,022	7%	
550-55330-400-404-000000 - DE/OPTION WATER PURCHASE	\$721,377	\$712,280	\$747,144	\$746,735	\$757,599	1%	
550-55680-400-404-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	\$0	\$7,528	\$0	\$0	-100%	
550-56110-400-404-000000 - CAP/BUILDING	\$0	\$0	\$0	\$40,765	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
550-56315-400-404-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$189,748	\$615,471	\$730,439	\$318,000	-48%	
550-56400-400-404-000000 - CAP/CUSTOMER METER	\$141,622	\$142,725	\$158,000	\$158,000	\$270,000	71%	
550-56405-400-404-000000 - CAP/CUSTOMER SERVICES	\$2,576	\$11,725	\$21,000	\$21,000	\$21,000	0%	
550-56410-400-404-000000 - CAP/FIRE HYDRANT	\$25,048	\$25,823	\$22,470	\$0	\$0	-100%	
WATER DISTRIBUTION TOTAL	\$12,201,320	\$14,426,006	\$17,262,589	\$16,551,356	\$16,661,947	-3%	
SANITARY SEWERS							
550-51110-400-405-000000 - PS/SALARIES	\$753,843	\$1,142,897	\$1,175,469	\$1,203,947	\$1,225,989	4%	
550-51140-400-405-000000 - PS/OVERTIME PAY	\$89,814	\$102,226	\$138,000	\$147,757	\$138,000	0%	
550-51150-400-405-000000 - PS/LONGEVITY PAY	\$5,540	\$13,014	\$14,249	\$13,151	\$16,739	17%	
550-51160-400-405-000000 - PS/INCENTIVE PAY	\$124	\$539	\$1,650	\$1,151	\$1,200	-27%	
550-51170-400-405-000000 - PS/BILINGUAL PAY	\$1,135	\$13	\$0	\$0	\$0	-	
550-51190-400-405-000000 - PS/ON CALL PAY	\$4,697	\$4,840	\$5,990	\$5,236	\$5,990	0%	
550-51200-400-405-000000 - PS/SEPARATION PAY	\$0	\$101	\$0	\$0	\$0	-	
550-51210-400-405-000000 - PS/VACATION BUY BACK	\$0	\$0	\$2,500	\$400	\$2,500	0%	
550-51510-400-405-000000 - PS/INSURANCE - MEDICAL	\$100,391	\$140,665	\$131,083	\$133,728	\$140,213	7%	
550-51515-400-405-000000 - PS/INSURANCE - DENTAL	\$3,555	\$5,115	\$6,151	\$6,650	\$6,646	8%	
550-51520-400-405-000000 - PS/INSURANCE - LIFE	\$407	\$539	\$540	\$547	\$562	4%	
550-51610-400-405-000000 - PS/MEDICARE	\$12,034	\$18,024	\$19,111	\$19,514	\$20,162	6%	
550-51620-400-405-000000 - PS/SOCIAL SECURITY	\$51,456	\$77,070	\$81,718	\$83,436	\$86,206	5%	
550-51630-400-405-000000 - PS/RETIREMENT - TMRS	\$126,234	\$184,568	\$196,131	\$201,296	\$204,392	4%	
550-51700-400-405-000000 - PS/WORKERS COMPENSATION	\$8,302	\$12,623	\$14,655	\$13,987	\$15,470	6%	
550-52100-400-405-000000 - SUPPLY/NON-CATEGORIZED	\$6,089	\$10,896	\$13,839	\$13,839	\$13,979	1%	
550-52120-400-405-000000 - SUPPLY/FLEET FUEL	\$47,354	\$54,676	\$72,246	\$65,000	\$72,246	0%	
550-52135-400-405-000000 - SUPPLY/MINOR CAPITAL	\$45,765	\$15,435	\$17,027	\$17,027	\$58,514	244%	
550-52150-400-405-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$20,932	\$27,109	\$30,044	\$30,044	\$30,044	0%	
550-52305-400-405-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$6,650	\$0	-	
550-52310-400-405-000000 - COMPUTER EQUIP/SOFTWARE	\$0	\$3,831	\$6,650	\$0	\$0	-100%	
550-53300-400-405-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$995	\$1,500	\$0	\$0	-100%	
550-53315-400-405-000000 - RM/EQUIPMENT AND MACHINERY	\$12,192	\$161,614	\$151,310	\$345,677	\$173,726	15%	
550-53415-400-405-000000 - RM/INFRASTRUCTURE	\$77,589	\$33,718	\$50,875	\$50,875	\$50,910	0%	
550-53430-400-405-000000 - RM/STREET	\$13,952	\$20,777	\$27,113	\$27,113	\$27,113	0%	
550-53800-400-405-000000 - RM/MOTOR VEHICLE	\$75,990	\$99,612	\$106,150	\$106,150	\$106,150	0%	
550-54110-400-405-000000 - MSC/ELECTRICITY SERVICE	\$0	\$193,042	\$200,000	\$193,237	\$218,841	9%	
550-54150-400-405-000000 - MSC/TELECOMMUNICATIONS	\$4,666	\$12,699	\$12,500	\$13,061	\$13,100	5%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
550-54170-400-405-000000 - MSC/WASTE DISPOSAL	\$0	\$2,425	\$2,511	\$2,201	\$2,300	-8%	
550-54180-400-405-000000 - MSC/WATER/WASTEWATER SERVICE	\$0	\$592	\$1,925	\$1,676	\$1,800	-6%	
550-54240-400-405-000000 - MSC/LEGAL SERVICES	\$5,700	\$14,929	\$0	\$0	\$0	-	
550-54250-400-405-000000 - MSC/PROFESSIONAL SERVICES	\$64,025	\$84,193	\$115,270	\$105,390	\$116,522	1%	
550-54300-400-405-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$3,672	\$0	\$1,500	\$1,500	-	
550-54310-400-405-000000 - MSC/TRAINING AND TRAVEL	\$16,900	\$16,226	\$19,000	\$16,500	\$11,600	-39%	
550-54315-400-405-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$3,936	\$5,233	\$6,526	\$6,526	\$6,895	6%	
550-54410-400-405-000000 - MSC/SEWER LINE WARRANTY	\$271,200	\$323,047	\$323,104	\$323,104	\$859,457	166%	
550-54750-400-405-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$1,500	\$0	\$0	-100%	
550-54760-400-405-000000 - MSC/FINES, FEES AND PERMITS	\$0	\$9,375	\$0	\$0	\$0	-	
550-55200-400-405-000000 - DE/REFUSE DISPOSAL COSTS	\$0	\$0	\$50	\$0	\$0	-100%	
550-55370-400-405-000000 - DE/SEWAGE TREATMENT	\$4,248,878	\$5,235,370	\$4,656,947	\$4,513,278	\$4,771,728	2%	
550-55380-400-405-000000 - DE/FIXED CHARGE SEWER	\$2,813,646	\$0	\$0	\$0	\$916,326	-	
550-55680-400-405-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	-\$2,617	\$7,527	\$0	\$0	-100%	
550-56315-400-405-000000 - CAP/EQUIPMENT AND MACHINERY	\$10,850	\$54,037	\$268,560	\$399,231	\$497,000	85%	
SANITARY SEWERS TOTAL	\$8,897,196	\$8,083,124	\$7,879,421	\$8,068,879	\$9,813,820	25%	
WATER AND SEWER OPERATIONS							
550-51110-400-406-000000 - PS/SALARIES	\$975,957	\$0	\$0	\$0	\$0	-	
550-51140-400-406-000000 - PS/OVERTIME PAY	\$77,864	\$0	\$0	\$0	\$0	-	
550-51150-400-406-000000 - PS/LONGEVITY PAY	\$16,549	\$0	\$0	\$0	\$0	-	
550-51160-400-406-000000 - PS/INCENTIVE PAY	\$3,536	\$0	\$0	\$0	\$0	-	
550-51170-400-406-000000 - PS/BILINGUAL PAY	\$750	\$0	\$0	\$0	\$0	-	
550-51190-400-406-000000 - PS/ON CALL PAY	\$3,817	\$0	\$0	\$0	\$0	-	
550-51200-400-406-000000 - PS/SEPARATION PAY	\$1,479	\$0	\$0	\$0	\$0	-	
550-51510-400-406-000000 - PS/INSURANCE - MEDICAL	\$102,401	\$0	\$0	\$0	\$0	-	
550-51515-400-406-000000 - PS/INSURANCE - DENTAL	\$4,169	\$0	\$0	\$0	\$0	-	
550-51520-400-406-000000 - PS/INSURANCE - LIFE	\$408	\$0	\$0	\$0	\$0	-	
550-51610-400-406-000000 - PS/MEDICARE	\$15,412	\$0	\$0	\$0	\$0	-	
550-51620-400-406-000000 - PS/SOCIAL SECURITY	\$65,902	\$0	\$0	\$0	\$0	-	
550-51630-400-406-000000 - PS/RETIREMENT - TMRS	\$159,402	\$0	\$0	\$0	\$0	-	
550-51700-400-406-000000 - PS/WORKERS COMPENSATION	\$8,488	\$0	\$0	\$0	\$0	-	
550-52100-400-406-000000 - SUPPLY/NON-CATEGORIZED	\$13,255	\$0	\$0	\$0	\$0	-	
550-52110-400-406-000000 - SUPPLY/CLEANING	\$5,543	\$0	\$0	\$0	\$0	-	
550-52115-400-406-000000 - SUPPLY/FOOD	\$4,207	\$0	\$0	\$0	\$0	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
550-52120-400-406-000000 - SUPPLY/FLEET FUEL	\$47,649	\$0	\$0	\$0	\$0	-	
550-52130-400-406-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$39,073	\$0	\$0	\$0	\$0	-	
550-52135-400-406-000000 - SUPPLY/MINOR CAPITAL	\$8,170	\$0	\$0	\$0	\$0	-	
550-52140-400-406-000000 - SUPPLY/OFFICE	\$14,531	\$0	\$0	\$0	\$0	-	
550-52145-400-406-000000 - SUPPLY/PUBLIC OUTREACH	\$21	\$0	\$0	\$0	\$0	-	
550-52150-400-406-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$22,024	\$0	\$0	\$0	\$0	-	
550-52310-400-406-000000 - COMPUTER EQUIP/SOFTWARE	\$3,947	\$0	\$0	\$0	\$0	-	
550-53110-400-406-000000 - RM/BUILDING	\$31,375	\$0	\$0	\$0	\$0	-	
550-53300-400-406-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$995	\$0	\$0	\$0	\$0	-	
550-53315-400-406-000000 - RM/EQUIPMENT AND MACHINERY	\$144,443	\$0	\$0	\$0	\$0	-	
550-53415-400-406-000000 - RM/INFRASTRUCTURE	\$9,025	\$0	\$0	\$0	\$0	-	
550-53800-400-406-000000 - RM/MOTOR VEHICLE	\$15,576	\$0	\$0	\$0	\$0	-	
550-54110-400-406-000000 - MSC/ELECTRICITY SERVICE	\$691,671	\$0	\$0	\$0	\$0	-	
550-54140-400-406-000000 - MSC/GAS SERVICE	\$3,999	\$0	\$0	\$0	\$0	-	
550-54150-400-406-000000 - MSC/TELECOMMUNICATIONS	\$14,812	\$0	\$0	\$0	\$0	-	
550-54170-400-406-000000 - MSC/WASTE DISPOSAL	\$4,141	\$0	\$0	\$0	\$0	-	
550-54180-400-406-000000 - MSC/WATER/WASTEWATER SERVICE	\$1,945	\$0	\$0	\$0	\$0	-	
550-54250-400-406-000000 - MSC/PROFESSIONAL SERVICES	\$263,182	\$0	\$0	\$0	\$0	-	
550-54255-400-406-000000 - MSC/SHORT TERM RENTAL SERVICES	\$2,277	\$0	\$0	\$0	\$0	-	
550-54310-400-406-000000 - MSC/TRAINING AND TRAVEL	\$5,723	\$0	\$0	\$0	\$0	-	
550-54315-400-406-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$2,970	\$0	\$0	\$0	\$0	-	
550-54320-400-406-000000 - MSC/TROPHIES AND AWARDS	\$145	\$0	\$0	\$0	\$0	-	
550-54530-400-406-000000 - MSC/NOTICE REQUIRED BY LAW	\$1,798	\$0	\$0	\$0	\$0	-	
550-55680-400-406-000000 - DE/UNEMPLOYMENT CLAIMS	\$2,137	\$0	\$0	\$0	\$0	-	
550-56315-400-406-000000 - CAP/EQUIPMENT AND MACHINERY	\$134,302	\$0	\$0	\$0	\$0	-	
WATER AND SEWER OPERATIONS TOTAL	\$2,925,071	\$0	\$0	\$0	\$0	-	
PUBLIC WORKS TOTAL	\$24,023,587	\$22,509,130	\$25,142,010	\$24,620,235	\$26,475,767	5%	
ENGINEERING SERVICES							
ENGINEERING							
550-51110-450-451-000000 - PS/SALARIES	\$0	\$0	\$0	\$0	\$1,519,936	-	
550-51150-450-451-000000 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$25,125	-	
550-51160-450-451-000000 - PS/INCENTIVE PAY	\$0	\$0	\$0	\$0	\$900	-	
550-51170-450-451-000000 - PS/BILINGUAL PAY	\$0	\$0	\$0	\$0	\$1,200	-	
550-51210-450-451-000000 - PS/VACATION BUY BACK	\$0	\$0	\$0	\$0	\$1,200	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	% Change
550-51220-450-451-000000 - PS/CAR ALLOWANCE	-	-	\$0	\$0	\$3,000	-	-
550-51510-450-451-000000 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$142,355	-	-
550-51515-450-451-000000 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$6,765	-	-
550-51520-450-451-000000 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$454	-	-
550-51610-450-451-000000 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$22,495	-	-
550-51620-450-451-000000 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$96,185	-	-
550-51630-450-451-000000 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$228,050	-	-
550-51700-450-451-000000 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$4,778	-	-
550-52100-450-451-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$0	\$4,600	-	-
550-52110-450-451-000000 - SUPPLY/CLEANING	\$0	\$0	\$0	\$0	\$500	-	-
550-52115-450-451-000000 - SUPPLY/FOOD	\$0	\$0	\$0	\$0	\$1,700	-	-
550-52120-450-451-000000 - SUPPLY/FLEET FUEL	\$0	\$0	\$0	\$0	\$16,000	-	-
550-52135-450-451-000000 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$0	\$11,850	-	-
550-52140-450-451-000000 - SUPPLY/OFFICE	\$0	\$0	\$0	\$0	\$5,795	-	-
550-52145-450-451-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$0	\$1,150	-	-
550-52150-450-451-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$0	\$0	\$0	\$6,900	-	-
550-53315-450-451-000000 - RM/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$0	\$3,255	-	-
550-53800-450-451-000000 - RM/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$9,320	-	-
550-54150-450-451-000000 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$10,600	-	-
550-54225-450-451-000000 - MSC/ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$125,000	-	-
550-54250-450-451-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$92,000	-	-
550-54300-450-451-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$0	\$12,000	-	-
550-54310-450-451-000000 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$0	\$25,100	-	-
550-54315-450-451-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$8,435	-	-
550-54320-450-451-000000 - MSC/TROPHIES AND AWARDS	\$0	\$0	\$0	\$0	\$500	-	-
550-54520-450-451-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$0	\$0	\$0	\$1,000	-	-
550-56315-450-451-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$0	\$14,540	-	-
ENGINEERING TOTAL	\$0	\$0	\$0	\$0	\$2,402,688	-	-
GEOGRAPHIC INFORMATION SYSTEMS							
550-51110-450-452-000000 - PS/SALARIES	-	-	\$0	\$0	\$66,527	-	-
550-51150-450-452-000000 - PS/LONGEVITY PAY	-	-	\$0	\$0	\$1,065	-	-
550-51510-450-452-000000 - PS/INSURANCE - MEDICAL	-	-	\$0	\$0	\$4,412	-	-
550-51515-450-452-000000 - PS/INSURANCE - DENTAL	-	-	\$0	\$0	\$209	-	-
550-51520-450-452-000000 - PS/INSURANCE - LIFE	-	-	\$0	\$0	\$23	-	-

	ACTUALS		BUDGET	ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change
550-51610-450-452-000000 - PS/MEDICARE	-	-	\$0	\$0	\$981	-
550-51620-450-452-000000 - PS/SOCIAL SECURITY	-	-	\$0	\$0	\$4,191	-
550-51630-450-452-000000 - PS/RETIREMENT - TMRS	-	-	\$0	\$0	\$9,936	-
550-51700-450-452-000000 - PS/WORKERS COMPENSATION	-	-	\$0	\$0	\$67	-
GEOGRAPHIC INFORMATION SYSTEMS TOTAL	-	-	\$0	\$0	\$87,411	-
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$0	\$2,490,099	-
NON-DEPARTMENTAL						
CONSOLIDATED						
550-54210-700-701-000000 - MSC/ACCOUNTING SERVICES	\$25,456	\$22,146	\$22,146	\$22,147	\$23,024	4%
550-54240-700-701-000000 - MSC/LEGAL SERVICES	\$0	\$0	\$25,000	\$25,000	\$25,000	0%
550-54750-700-701-000000 - MSC/CLAIMS AND DAMAGES	\$844	\$447	\$50,000	\$0	\$0	-100%
550-55120-700-701-000000 - DE/INDUSTRIAL DEVELOPMENT	\$362,527	\$362,527	\$362,527	\$0	\$0	-100%
550-55810-700-701-000000 - DE/CONTINGENCY	-	-	\$0	\$0	\$22,975	-
550-55820-700-701-000000 - DE/INVENTORY OVER/SHORT	\$10,334	-\$4,100	\$2,070	\$2,070	\$2,070	0%
CONSOLIDATED TOTAL	\$399,161	\$381,020	\$461,743	\$49,217	\$73,069	-84%
COMMUNITY PARTNERS						
550-55116-700-705-000000 - DE/KILLEEN ECONOMIC DEVELOP	\$0	\$0	\$0	\$362,527	\$362,527	-
COMMUNITY PARTNERS TOTAL	\$0	\$0	\$0	\$362,527	\$362,527	-
INTERNAL SERVICE TRANSFERS						
550-54601-700-710-000000 - MSC/FLEET INTERNAL SVC	\$140,020	\$152,116	\$114,966	\$114,966	\$125,237	9%
550-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	\$331,127	\$416,037	\$395,404	\$412,709	\$371,144	-6%
550-54627-700-710-000000 - MSC/INFO TECH INTERNAL SVC	\$1,296,693	\$1,263,715	\$1,480,679	\$1,480,679	\$1,262,091	-15%
INTERNAL SERVICE TRANSFERS TOTAL	\$1,767,840	\$1,831,868	\$1,991,049	\$2,008,354	\$1,758,472	-12%
NON-DEPARTMENTAL TOTAL	\$2,167,001	\$2,212,888	\$2,452,792	\$2,420,098	\$2,194,068	-11%
DEBT SERVICE						
FINANCE						
550-57130-800-160-000000 - DEBT/LEASE PRINCIPAL	\$30,757	\$37,367	\$43,450	\$38,607	\$31,191	-28%
550-57131-800-160-000000 - DEBT/LEASE INTEREST	\$3,396	\$5,908	\$5,390	\$5,920	\$4,537	-16%
FINANCE TOTAL	\$34,153	\$43,275	\$48,840	\$44,527	\$35,728	-27%
PUBLIC WORKS						
550-57130-800-400-000000 - DEBT/LEASE PRINCIPAL	\$6,758	\$4,336	\$2,693	\$2,841	\$2,607	-3%
550-57131-800-400-000000 - DEBT/LEASE INTEREST	\$1,258	\$1,387	\$608	\$360	\$466	-23%
PUBLIC WORKS TOTAL	\$8,016	\$5,722	\$3,301	\$3,201	\$3,073	-7%
NO PROGRAM	\$5,454,276	\$5,451,956	\$4,668,808	\$4,668,808	\$6,664,592	43%
DEBT SERVICE TOTAL	\$5,496,445	\$5,500,953	\$4,720,949	\$4,716,536	\$6,703,393	42%
TRANSFERS						
INTERFUND TRANSFERS						
550-59100-990-990-000000 - USES/TRANSFER TO FUND 100	\$5,972,111	\$6,364,325	\$6,794,346	\$6,794,346	\$6,798,499	0%
550-59350-990-990-000000 - USES/TRANSFER TO FUND 350	\$2,734,859	\$5,878,031	\$4,914,792	\$8,064,106	\$3,470,440	-29%

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
INTERFUND TRANSFERS TOTAL	\$8,706,970	\$12,242,356	\$11,709,138	\$14,858,452	\$10,268,939	-12%	
TRANSFERS TOTAL	\$8,706,970	\$12,242,356	\$11,709,138	\$14,858,452	\$10,268,939	-12%	
WATER AND SEWER ENTERPRISE TOTAL	\$45,117,646	\$47,666,450	\$49,950,785	\$52,309,989	\$52,406,737	5%	
DRAINAGE UTILITY ENTERPRISE							
DEVELOPMENT SERVICES							
ENGINEERING							
575-51110-190-194-000000 - PS/SALARIES	\$68,448	\$87,570	\$234,060	\$158,362	\$0	-100%	
575-51140-190-194-000000 - PS/OVERTIME PAY	\$0	\$0	\$3,962	\$291	\$0	-100%	
575-51150-190-194-000000 - PS/LONGEVITY PAY	\$232	\$418	\$1,140	\$712	\$0	-100%	
575-51170-190-194-000000 - PS/BILINGUAL PAY	\$0	\$22	\$900	\$934	\$0	-100%	
575-51190-190-194-000000 - PS/ON CALL PAY	\$0	\$0	\$2,000	\$0	\$0	-100%	
575-51200-190-194-000000 - PS/SEPARATION PAY	\$0	\$0	\$0	\$15	\$0	-	
575-51510-190-194-000000 - PS/INSURANCE - MEDICAL	\$12,499	\$13,646	\$25,766	\$20,266	\$0	-100%	
575-51515-190-194-000000 - PS/INSURANCE - DENTAL	\$393	\$524	\$1,207	\$1,023	\$0	-100%	
575-51520-190-194-000000 - PS/INSURANCE - LIFE	\$36	\$44	\$86	\$71	\$0	-100%	
575-51610-190-194-000000 - PS/MEDICARE	\$985	\$1,271	\$3,405	\$2,306	\$0	-100%	
575-51620-190-194-000000 - PS/SOCIAL SECURITY	\$4,312	\$5,436	\$14,559	\$9,861	\$0	-100%	
575-51630-190-194-000000 - PS/RETIREMENT - TMRS	\$10,121	\$12,853	\$35,486	\$23,511	\$0	-100%	
575-51700-190-194-000000 - PS/WORKERS COMPENSATION	\$315	\$488	\$746	\$583	\$0	-100%	
575-52100-190-194-000000 - SUPPLY/NON-CATEGORIZED	\$1,546	\$9,502	\$530	\$530	\$0	-100%	
575-52110-190-194-000000 - SUPPLY/CLEANING	\$54	\$0	\$100	\$100	\$0	-100%	
575-52115-190-194-000000 - SUPPLY/FOOD	\$313	\$517	\$700	\$700	\$0	-100%	
575-52120-190-194-000000 - SUPPLY/FLEET FUEL	\$2,659	\$2,784	\$3,399	\$3,478	\$0	-100%	
575-52130-190-194-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$2,856	\$6,094	\$13,200	\$9,000	\$0	-100%	
575-52135-190-194-000000 - SUPPLY/MINOR CAPITAL	\$1,169	\$45	\$1,500	\$0	\$0	-100%	
575-52140-190-194-000000 - SUPPLY/OFFICE	\$625	\$177	\$1,765	\$1,765	\$0	-100%	
575-52145-190-194-000000 - SUPPLY/PUBLIC OUTREACH	\$5,337	\$5,876	\$7,000	\$7,000	\$0	-100%	
575-52150-190-194-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$977	\$719	\$2,650	\$2,650	\$0	-100%	
575-52310-190-194-000000 - COMPUTER EQUIP/SOFTWARE	\$12,227	\$0	\$0	\$0	\$0	-	
575-53300-190-194-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$0	\$0	\$3,600	\$0	\$0	-100%	
575-53415-190-194-000000 - RM/INFRASTRUCTURE	\$9,980	\$0	\$13,200	\$13,200	\$0	-100%	
575-53800-190-194-000000 - RM/MOTOR VEHICLE	\$286	\$998	\$1,430	\$1,430	\$0	-100%	
575-54150-190-194-000000 - MSC/TELECOMMUNICATIONS	\$1,831	\$2,360	\$3,696	\$2,655	\$0	-100%	
575-54225-190-194-000000 - MSC/ENGINEERING SERVICES	\$4,743	\$35	\$50,000	\$50,000	\$0	-100%	
575-54250-190-194-000000 - MSC/PROFESSIONAL SERVICES	\$6,761	\$7,488	\$7,785	\$7,785	\$0	-100%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
575-54300-190-194-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$3,600	\$0	-	
575-54310-190-194-000000 - MSC/TRAINING AND TRAVEL	\$1,179	\$2,386	\$6,380	\$6,380	\$0	-100%	
575-54315-190-194-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$160	\$160	\$1,000	\$1,000	\$0	-100%	
575-54320-190-194-000000 - MSC/TROPHIES AND AWARDS	\$24	\$0	\$150	\$150	\$0	-100%	
575-54520-190-194-000000 - MSC/NOTICE NOT REQUIRED BY LAW	\$0	\$0	\$150	\$0	\$0	-100%	
575-54530-190-194-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$1,000	\$0	\$0	-100%	
575-54750-190-194-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$500	\$0	\$0	-100%	
575-54760-190-194-000000 - MSC/FINES, FEES AND PERMITS	\$1,228	\$1,125	\$1,225	\$1,225	\$0	-100%	
575-55200-190-194-000000 - DE/REFUSE DISPOSAL COSTS	\$50,000	\$0	\$120,000	\$120,000	\$0	-100%	
575-55680-190-194-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	\$0	\$1,088	\$0	\$0	-100%	
575-56305-190-194-000000 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$5,040	\$0	-	
575-56310-190-194-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$5,040	\$0	\$0	-100%	
ENGINEERING TOTAL	\$201,296	\$162,534	\$570,405	\$455,623	\$0	-100%	
DEVELOPMENT SERVICES TOTAL	\$201,296	\$162,534	\$570,405	\$455,623	\$0	-100%	
PUBLIC WORKS							
TRANSPORTATION							
575-51110-400-403-000000 - PS/SALARIES	\$60,956	\$62,769	\$76,629	\$76,222	\$80,461	5%	
575-51110-400-403-610004 - PS/SALARIES	\$0	\$0	\$0	\$113	\$0	-	
575-51140-400-403-000000 - PS/OVERTIME PAY	\$302	\$0	\$0	\$113	\$0	-	
575-51150-400-403-000000 - PS/LONGEVITY PAY	\$1,653	\$1,811	\$2,376	\$2,215	\$2,508	6%	
575-51160-400-403-000000 - PS/INCENTIVE PAY	\$63	\$0	\$0	\$0	\$0	-	
575-51190-400-403-000000 - PS/ON CALL PAY	\$319	\$88	\$1,500	\$154	\$1,500	0%	
575-51200-400-403-000000 - PS/SEPARATION PAY	\$424	\$0	\$0	\$0	\$0	-	
575-51510-400-403-000000 - PS/INSURANCE - MEDICAL	\$14,491	\$9,846	\$12,646	\$12,305	\$12,646	0%	
575-51515-400-403-000000 - PS/INSURANCE - DENTAL	\$364	\$381	\$556	\$617	\$633	14%	
575-51520-400-403-000000 - PS/INSURANCE - LIFE	\$34	\$33	\$43	\$42	\$44	2%	
575-51610-400-403-000000 - PS/MEDICARE	\$842	\$916	\$1,141	\$1,109	\$1,225	7%	
575-51610-400-403-610004 - PS/MEDICARE	\$0	\$0	\$0	\$2	\$0	-	
575-51620-400-403-000000 - PS/SOCIAL SECURITY	\$3,600	\$3,917	\$4,877	\$4,741	\$5,238	7%	
575-51620-400-403-610004 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$7	\$0	-	
575-51630-400-403-000000 - PS/RETIREMENT - TMRS	\$9,411	\$9,445	\$11,802	\$11,550	\$12,417	5%	
575-51630-400-403-610004 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$17	\$0	-	
575-51700-400-403-000000 - PS/WORKERS COMPENSATION	\$1,083	\$1,171	\$1,546	\$1,369	\$1,313	-15%	
575-51700-400-403-610004 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$2	\$0	-	
575-52100-400-403-000000 - SUPPLY/NON-CATEGORIZED	\$619	\$630	\$645	\$645	\$645	0%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
575-52120-400-403-000000 - SUPPLY/FLEET FUEL	\$21,572	\$18,457	\$24,480	\$20,000	\$23,000	-6%	
575-52150-400-403-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$1,355	\$1,400	\$2,846	\$2,846	\$2,846	0%	
575-53415-400-403-000000 - RM/INFRASTRUCTURE	\$47,388	\$55,375	\$61,360	\$61,360	\$63,814	4%	
575-53800-400-403-000000 - RM/MOTOR VEHICLE	\$20,655	\$22,628	\$28,080	\$28,080	\$28,080	0%	
575-54180-400-403-000000 - MSC/WATER/WASTEWATER SERVICE	\$760	\$1,124	\$1,461	\$923	\$1,000	-32%	
575-54310-400-403-000000 - MSC/TRAINING AND TRAVEL	\$0	\$660	\$0	\$0	\$0	-	
TRANSPORTATION TOTAL	\$185,890	\$190,651	\$231,988	\$224,432	\$237,370	2%	
DRAINAGE							
575-51110-400-407-000000 - PS/SALARIES	\$1,142,409	\$1,241,214	\$1,365,582	\$1,306,679	\$1,399,972	3%	
575-51130-400-407-000000 - PS/SEASONAL PAY	\$12,389	\$13,068	\$32,276	\$0	\$32,276	0%	
575-51140-400-407-000000 - PS/OVERTIME PAY	\$12,883	\$24,638	\$23,163	\$19,158	\$23,163	0%	
575-51150-400-407-000000 - PS/LONGEVITY PAY	\$29,364	\$26,638	\$27,088	\$23,554	\$23,955	-12%	
575-51160-400-407-000000 - PS/INCENTIVE PAY	\$1,260	\$1,267	\$1,260	\$1,306	\$1,260	0%	
575-51170-400-407-000000 - PS/BILINGUAL PAY	\$600	\$603	\$600	\$622	\$600	0%	
575-51190-400-407-000000 - PS/ON CALL PAY	\$12,843	\$14,233	\$18,500	\$14,127	\$18,500	0%	
575-51200-400-407-000000 - PS/SEPARATION PAY	\$10,925	\$16,338	\$0	\$0	\$0	-	
575-51210-400-407-000000 - PS/VACATION BUY BACK	\$4,546	\$3,524	\$3,000	\$3,452	\$3,000	0%	
575-51510-400-407-000000 - PS/INSURANCE - MEDICAL	\$199,665	\$203,196	\$214,259	\$192,363	\$217,102	1%	
575-51515-400-407-000000 - PS/INSURANCE - DENTAL	\$6,505	\$7,598	\$10,415	\$9,674	\$10,635	2%	
575-51520-400-407-000000 - PS/INSURANCE - LIFE	\$618	\$653	\$729	\$663	\$729	0%	
575-51610-400-407-000000 - PS/MEDICARE	\$17,415	\$19,067	\$20,897	\$19,287	\$21,790	4%	
575-51620-400-407-000000 - PS/SOCIAL SECURITY	\$74,465	\$81,530	\$89,348	\$82,470	\$93,169	4%	
575-51630-400-407-000000 - PS/RETIREMENT - TMRS	\$179,348	\$193,888	\$210,985	\$201,017	\$216,156	2%	
575-51700-400-407-000000 - PS/WORKERS COMPENSATION	\$14,750	\$17,205	\$19,797	\$16,356	\$17,927	-9%	
575-52100-400-407-000000 - SUPPLY/NON-CATEGORIZED	\$10,890	\$20,294	\$16,639	\$16,639	\$18,510	11%	
575-52110-400-407-000000 - SUPPLY/CLEANING	\$3,565	\$3,216	\$4,196	\$4,196	\$4,702	12%	
575-52115-400-407-000000 - SUPPLY/FOOD	\$1,042	\$1,430	\$1,434	\$1,434	\$1,651	15%	
575-52120-400-407-000000 - SUPPLY/FLEET FUEL	\$62,609	\$48,639	\$70,966	\$50,000	\$60,000	-15%	
575-52135-400-407-000000 - SUPPLY/MINOR CAPITAL	\$7,150	\$6,708	\$11,229	\$9,084	\$10,000	-11%	
575-52140-400-407-000000 - SUPPLY/OFFICE	\$646	\$525	\$553	\$553	\$560	1%	
575-52145-400-407-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$150	\$556	\$650	333%	
575-52150-400-407-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$34,015	\$39,169	\$52,995	\$49,000	\$49,000	-8%	
575-53315-400-407-000000 - RM/EQUIPMENT AND MACHINERY	\$41,762	\$47,459	\$51,441	\$51,441	\$51,441	0%	
575-53415-400-407-000000 - RM/INFRASTRUCTURE	\$39,882	\$14,432	\$44,741	\$44,741	\$45,340	1%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
575-53800-400-407-000000 - RM/MOTOR VEHICLE	\$32,556	\$34,555	\$46,000	\$40,000	\$42,000	-9%	
575-54110-400-407-000000 - MSC/ELECTRICITY SERVICE	\$5,701	\$5,182	\$6,000	\$5,119	\$5,798	-3%	
575-54150-400-407-000000 - MSC/TELECOMMUNICATIONS	\$4,303	\$4,319	\$4,970	\$4,567	\$4,600	-7%	
575-54180-400-407-000000 - MSC/WATER/WASTEWATER SERVICE	\$1,478	\$1,224	\$2,310	\$2,921	\$3,100	34%	
575-54250-400-407-000000 - MSC/PROFESSIONAL SERVICES	\$1,558	\$1,627	\$3,109	\$2,852	\$2,960	-5%	
575-54255-400-407-000000 - MSC/SHORT TERM RENTAL SERVICES	\$270	\$270	\$300	\$270	\$300	0%	
575-54310-400-407-000000 - MSC/TRAINING AND TRAVEL	\$8,294	\$9,928	\$16,733	\$15,344	\$16,344	-2%	
575-54315-400-407-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,203	\$1,814	\$1,963	\$1,965	\$1,965	0%	
575-54320-400-407-000000 - MSC/TROPHIES AND AWARDS	\$237	\$175	\$200	\$200	\$200	0%	
575-54750-400-407-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$2,000	\$0	\$0	-100%	
575-55200-400-407-000000 - DE/REFUSE DISPOSAL COSTS	\$0	-\$12	\$100	\$0	\$0	-100%	
575-55600-400-407-000000 - DE/CONTRACT LABOR	\$5,576	\$6,817	\$9,450	\$9,450	\$9,450	0%	
575-55680-400-407-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	\$0	\$1,120	\$0	\$1,120	0%	
DRAINAGE TOTAL	\$1,982,724	\$2,112,430	\$2,386,498	\$2,201,060	\$2,409,925	1%	
PUBLIC WORKS TOTAL	\$2,168,614	\$2,303,081	\$2,618,486	\$2,425,492	\$2,647,295	1%	
ENGINEERING SERVICES							
ENGINEERING							
575-51110-450-451-000000 - PS/SALARIES	\$0	\$0	\$0	\$0	\$230,322	-	
575-51140-450-451-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$0	\$3,962	-	
575-51150-450-451-000000 - PS/LONGEVITY PAY	\$0	\$0	\$0	\$0	\$1,332	-	
575-51170-450-451-000000 - PS/BILINGUAL PAY	\$0	\$0	\$0	\$0	\$900	-	
575-51190-450-451-000000 - PS/ON CALL PAY	\$0	\$0	\$0	\$0	\$2,000	-	
575-51510-450-451-000000 - PS/INSURANCE - MEDICAL	\$0	\$0	\$0	\$0	\$25,146	-	
575-51515-450-451-000000 - PS/INSURANCE - DENTAL	\$0	\$0	\$0	\$0	\$1,244	-	
575-51520-450-451-000000 - PS/INSURANCE - LIFE	\$0	\$0	\$0	\$0	\$87	-	
575-51610-450-451-000000 - PS/MEDICARE	\$0	\$0	\$0	\$0	\$3,459	-	
575-51620-450-451-000000 - PS/SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$14,788	-	
575-51630-450-451-000000 - PS/RETIREMENT - TMRS	\$0	\$0	\$0	\$0	\$35,062	-	
575-51700-450-451-000000 - PS/WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$740	-	
575-52100-450-451-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$0	\$0	\$0	\$1,400	-	
575-52110-450-451-000000 - SUPPLY/CLEANING	\$0	\$0	\$0	\$0	\$200	-	
575-52115-450-451-000000 - SUPPLY/FOOD	\$0	\$0	\$0	\$0	\$750	-	
575-52120-450-451-000000 - SUPPLY/FLEET FUEL	\$0	\$0	\$0	\$0	\$3,500	-	
575-52130-450-451-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$0	\$0	\$0	\$9,000	-	
575-52135-450-451-000000 - SUPPLY/MINOR CAPITAL	\$0	\$0	\$0	\$0	\$750	-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
575-52140-450-451-000000 - SUPPLY/OFFICE	\$0	\$0	\$0	\$0	\$1,500	-	
575-52145-450-451-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$0	\$0	\$0	\$9,200	-	
575-52150-450-451-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$0	\$0	\$0	\$2,215	-	
575-53415-450-451-000000 - RM/INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$17,650	-	
575-53800-450-451-000000 - RM/MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$1,950	-	
575-54150-450-451-000000 - MSC/TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$2,700	-	
575-54225-450-451-000000 - MSC/ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$50,000	-	
575-54250-450-451-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$20,000	-	
575-54300-450-451-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$0	\$3,600	-	
575-54310-450-451-000000 - MSC/TRAINING AND TRAVEL	\$0	\$0	\$0	\$0	\$8,380	-	
575-54315-450-451-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$1,100	-	
575-54320-450-451-000000 - MSC/TROPHIES AND AWARDS	\$0	\$0	\$0	\$0	\$150	-	
575-54530-450-451-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$0	\$0	\$1,600	-	
575-54760-450-451-000000 - MSC/FINES, FEES AND PERMITS	\$0	\$0	\$0	\$0	\$1,200	-	
575-55200-450-451-000000 - DE/REFUSE DISPOSAL COSTS	\$0	\$0	\$0	\$0	\$83,175	-	
ENGINEERING TOTAL	\$0	\$0	\$0	\$0	\$539,062	-	
GEOGRAPHIC INFORMATION SYSTEMS							
575-51110-450-452-000000 - PS/SALARIES	-	-	\$0	\$0	\$64,570	-	
575-51150-450-452-000000 - PS/LONGEVITY PAY	-	-	\$0	\$0	\$1,034	-	
575-51510-450-452-000000 - PS/INSURANCE - MEDICAL	-	-	\$0	\$0	\$4,282	-	
575-51515-450-452-000000 - PS/INSURANCE - DENTAL	-	-	\$0	\$0	\$203	-	
575-51520-450-452-000000 - PS/INSURANCE - LIFE	-	-	\$0	\$0	\$22	-	
575-51610-450-452-000000 - PS/MEDICARE	-	-	\$0	\$0	\$952	-	
575-51620-450-452-000000 - PS/SOCIAL SECURITY	-	-	\$0	\$0	\$4,068	-	
575-51630-450-452-000000 - PS/RETIREMENT - TMRS	-	-	\$0	\$0	\$9,644	-	
575-51700-450-452-000000 - PS/WORKERS COMPENSATION	-	-	\$0	\$0	\$65	-	
GEOGRAPHIC INFORMATION SYSTEMS TOTAL	-	-	\$0	\$0	\$84,840	-	
ENGINEERING SERVICES TOTAL	\$0	\$0	\$0	\$0	\$623,902	-	
NON-DEPARTMENTAL							
CONSOLIDATED							
575-54210-700-701-000000 - MSC/ACCOUNTING SERVICES	\$3,823	\$3,104	\$3,104	\$3,104	\$3,227	4%	
575-54750-700-701-000000 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$25,000	\$0	\$0	-100%	
575-55810-700-701-000000 - DE/CONTINGENCY	-	-	\$0	\$0	\$28,764	-	
CONSOLIDATED TOTAL	\$3,823	\$3,104	\$28,104	\$3,104	\$31,991	14%	
INTERNAL SERVICE TRANSFERS							

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
575-54601-700-710-000000 - MSC/FLEET INTERNAL SVC	\$119,780	\$94,323	\$63,226	\$63,226	\$71,149	13%		
575-54623-700-710-000000 - MSC/RISK MGMT INTERNAL SVC	\$36,951	\$46,195	\$43,947	\$45,970	\$44,619	2%		
575-54627-700-710-000000 - MSC/INFO TECH INTERNAL SVC	\$178,645	\$193,360	\$226,393	\$226,393	\$142,764	-37%		
INTERNAL SERVICE TRANSFERS TOTAL	\$335,376	\$333,878	\$333,566	\$335,589	\$258,532	-22%		
NON-DEPARTMENTAL TOTAL	\$339,199	\$336,982	\$361,670	\$338,693	\$290,523	-20%		
DEBT SERVICE								
PUBLIC WORKS								
575-57130-800-400-000000 - DEBT/LEASE PRINCIPAL	\$14,193	\$82,718	\$1,062	\$0	\$0	-100%		
575-57131-800-400-000000 - DEBT/LEASE INTEREST	\$4,651	\$720	\$259	\$0	\$0	-100%		
575-57132-800-400-000000 - DEBT/LEASE OTHER COST	\$1,849	\$3,203	\$0	\$0	\$0	-		
PUBLIC WORKS TOTAL	\$20,693	\$86,640	\$1,321	\$0	\$0	-100%		
NO PROGRAM	\$517,647	\$514,889	\$517,598	\$517,598	\$522,730	1%		
DEBT SERVICE TOTAL	\$538,340	\$601,529	\$518,919	\$517,598	\$522,730	1%		
TRANSFERS								
INTERFUND TRANSFERS								
575-59100-990-990-000000 - USES/TRANSFER TO FUND 100	\$693,980	\$690,600	\$755,883	\$755,883	\$755,437	0%		
575-59390-990-990-000000 - USES/TRANSFER TO FUND 390	\$661,201	\$1,319,159	\$562,879	\$1,104,222	\$585,396	4%		
575-59550-990-990-000000 - USES/TRANSFER TO FUND 550	\$112,673	\$115,050	\$129,957	\$129,957	\$156,947	21%		
INTERFUND TRANSFERS TOTAL	\$1,467,854	\$2,124,809	\$1,448,719	\$1,990,062	\$1,497,780	3%		
TRANSFERS TOTAL	\$1,467,854	\$2,124,809	\$1,448,719	\$1,990,062	\$1,497,780	3%		
DRAINAGE UTILITY ENTERPRISE TOTAL	\$4,715,303	\$5,528,936	\$5,518,199	\$5,727,468	\$5,582,230	1%		
FLEET INTERNAL SVC								
FINANCE								
FLEET SERVICES								
601-51110-160-165-000000 - PS/SALARIES	\$1,155,922	\$1,178,843	\$1,292,884	\$1,177,201	\$1,344,593	4%		
601-51140-160-165-000000 - PS/OVERTIME PAY	\$130	\$604	\$6,500	\$1,729	\$6,500	0%		
601-51150-160-165-000000 - PS/LONGEVITY PAY	\$22,985	\$22,593	\$23,546	\$22,141	\$25,791	10%		
601-51160-160-165-000000 - PS/INCENTIVE PAY	\$4,612	\$4,270	\$4,140	\$4,549	\$4,560	10%		
601-51170-160-165-000000 - PS/BILINGUAL PAY	\$2,725	\$2,882	\$3,000	\$3,114	\$3,000	0%		
601-51190-160-165-000000 - PS/ON CALL PAY	\$6,468	\$6,391	\$11,339	\$6,738	\$11,339	0%		
601-51200-160-165-000000 - PS/SEPARATION PAY	\$2,082	\$5,378	\$0	\$1,293	\$0	-		
601-51510-160-165-000000 - PS/INSURANCE - MEDICAL	\$114,594	\$114,668	\$107,081	\$86,048	\$104,655	-2%		
601-51515-160-165-000000 - PS/INSURANCE - DENTAL	\$4,657	\$4,880	\$6,834	\$5,624	\$6,362	-7%		
601-51520-160-165-000000 - PS/INSURANCE - LIFE	\$544	\$526	\$583	\$535	\$584	0%		
601-51610-160-165-000000 - PS/MEDICARE	\$16,886	\$17,251	\$18,953	\$17,152	\$20,239	7%		
601-51620-160-165-000000 - PS/SOCIAL SECURITY	\$72,202	\$73,763	\$81,040	\$73,338	\$86,539	7%		
601-51630-160-165-000000 - PS/RETIREMENT - TMRS	\$176,293	\$178,420	\$196,651	\$178,668	\$205,180	4%		
601-51700-160-165-000000 - PS/WORKERS COMPENSATION	\$10,043	\$10,417	\$12,306	\$10,503	\$12,220	-1%		

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
601-52100-160-165-000000 - SUPPLY/NON-CATEGORIZED	\$5,560	\$6,908	\$8,440	\$8,100	\$8,950	6%	
601-52110-160-165-000000 - SUPPLY/CLEANING	\$806	\$1,789	\$2,350	\$2,508	\$3,899	66%	
601-52115-160-165-000000 - SUPPLY/FOOD	\$429	\$561	\$1,415	\$1,235	\$1,495	6%	
601-52120-160-165-000000 - SUPPLY/FLEET FUEL	\$6,765	\$6,941	\$9,800	\$6,500	\$7,000	-29%	
601-52130-160-165-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$0	\$23	\$110	\$110	\$0	-100%	
601-52135-160-165-000000 - SUPPLY/MINOR CAPITAL	\$13,275	\$5,681	\$16,645	\$1,600	\$1,231	-93%	
601-52140-160-165-000000 - SUPPLY/OFFICE	\$2,429	\$2,747	\$4,615	\$4,066	\$5,255	14%	
601-52150-160-165-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$19,270	\$20,682	\$25,297	\$25,170	\$27,000	7%	
601-53110-160-165-000000 - RM/BUILDING	\$6,792	\$8,891	\$11,183	\$10,183	\$10,500	-6%	
601-53300-160-165-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$24,995	\$27,199	\$11,951	\$0	\$0	-100%	
601-53315-160-165-000000 - RM/EQUIPMENT AND MACHINERY	\$11,401	\$12,549	\$16,475	\$16,200	\$15,370	-7%	
601-53415-160-165-000000 - RM/INFRASTRUCTURE	\$9,931	\$5,713	\$8,721	\$8,000	\$9,750	12%	
601-53800-160-165-000000 - RM/MOTOR VEHICLE	\$5,328	\$7,175	\$6,000	\$4,000	\$6,000	0%	
601-54110-160-165-000000 - MSC/ELECTRICITY SERVICE	\$15,987	\$13,205	\$17,000	\$13,402	\$15,178	-11%	
601-54140-160-165-000000 - MSC/GAS SERVICE	\$12,390	\$11,032	\$12,500	\$14,536	\$15,000	20%	
601-54150-160-165-000000 - MSC/TELECOMMUNICATIONS	\$2,899	\$2,406	\$1,500	\$1,422	\$1,500	0%	
601-54170-160-165-000000 - MSC/WASTE DISPOSAL	\$1,569	\$1,695	\$1,840	\$1,699	\$1,700	-8%	
601-54180-160-165-000000 - MSC/WATER/WASTEWATER SERVICE	\$833	\$989	\$2,200	\$1,969	\$2,100	-5%	
601-54210-160-165-000000 - MSC/ACCOUNTING SERVICES	\$660	\$651	\$651	\$651	\$676	4%	
601-54230-160-165-000000 - MSC/INSURANCE SERVICES	\$3,450	\$3,729	\$4,028	\$4,028	\$5,270	31%	
601-54250-160-165-000000 - MSC/PROFESSIONAL SERVICES	\$15,675	\$14,579	\$18,556	\$18,056	\$18,056	-3%	
601-54300-160-165-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$10,090	\$13,448	-	
601-54310-160-165-000000 - MSC/TRAINING AND TRAVEL	\$11,846	\$14,101	\$25,000	\$20,620	\$21,660	-13%	
601-54315-160-165-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$1,752	\$1,782	\$1,940	\$2,050	\$2,166	12%	
601-54320-160-165-000000 - MSC/TROPHIES AND AWARDS	\$148	\$25	\$600	\$500	\$550	-8%	
601-54530-160-165-000000 - MSC/NOTICE REQUIRED BY LAW	\$0	\$0	\$900	\$600	\$300	-67%	
601-54750-160-165-000000 - MSC/CLAIMS AND DAMAGES	\$168,040	\$0	\$0	\$0	\$0	-	
601-55200-160-165-000000 - DE/REFUSE DISPOSAL COSTS	\$9,629	\$9,410	\$12,554	\$12,545	\$13,025	4%	
601-55680-160-165-000000 - DE/UNEMPLOYMENT CLAIMS	\$0	\$1,565	\$0	\$0	\$0	-	
601-55820-160-165-000000 - DE/INVENTORY OVER/SHORT	\$421	\$8,553	\$0	\$0	\$0	-	
601-56310-160-165-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$12,626	\$0	\$0	\$0	-	
601-56315-160-165-000000 - CAP/EQUIPMENT AND MACHINERY	\$0	\$0	\$0	\$15,000	\$15,000	-	
FLEET SERVICES TOTAL	\$1,942,424	\$1,824,095	\$1,987,128	\$1,793,473	\$2,053,641	3%	
FINANCE TOTAL	\$1,942,424	\$1,824,095	\$1,987,128	\$1,793,473	\$2,053,641	3%	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
NON-DEPARTMENTAL								
INTERFUND TRANSFERS								
601-59627-700-990-000000 - USES/TRANSFER TO FUND 627	\$0	\$148,540	\$0	\$0	\$0		-	
INTERFUND TRANSFERS TOTAL	\$0	\$148,540	\$0	\$0	\$0		-	
NON-DEPARTMENTAL TOTAL	\$0	\$148,540	\$0	\$0	\$0		-	
DEBT SERVICE								
FINANCE								
601-57130-800-160-000000 - DEBT/LEASE PRINCIPAL	\$2,235	\$2,125	\$2,208	\$2,209	\$2,449		11%	
601-57131-800-160-000000 - DEBT/LEASE INTEREST	\$767	\$457	\$915	\$404	\$192		-79%	
FINANCE TOTAL	\$3,002	\$2,582	\$3,123	\$2,613	\$2,641		-15%	
DEBT SERVICE TOTAL	\$3,002	\$2,582	\$3,123	\$2,613	\$2,641		-15%	
FLEET INTERNAL SVC TOTAL	\$1,945,426	\$1,975,217	\$1,990,251	\$1,796,086	\$2,056,282		3%	
HEALTH INSUR INTERNAL SVC								
HUMAN RESOURCES								
HUMAN RESOURCES ADMIN								
615-52115-170-171-000000 - SUPPLY/FOOD	\$4,383	\$3,913	\$4,900	\$230	\$250		-95%	
615-52140-170-171-000000 - SUPPLY/OFFICE	\$58	\$10	\$150	\$0	\$0		-100%	
615-52150-170-171-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$3,494	\$4,424	\$5,000	\$0	\$0		-100%	
615-52155-170-171-610019 - SUPPLY/SPECIFIED	\$0	\$0	\$0	\$10,328	\$11,350		-	
615-52155-170-171-610024 - SUPPLY/SPECIFIED	\$0	\$0	\$0	\$7,880	\$7,450		-	
615-53300-170-171-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$4,556	\$15,639	\$16,500	\$0	\$0		-100%	
615-54210-170-171-000000 - MSC/ACCOUNTING SERVICES	\$2,270	\$2,599	\$2,600	\$2,600	\$2,702		4%	
615-54220-170-171-000000 - MSC/CONSULTING SERVICES	\$173,515	\$155,834	\$179,989	\$187,095	\$190,449		6%	
615-54250-170-171-000000 - MSC/PROFESSIONAL SERVICES	\$14,565	\$15,769	\$16,400	\$12,500	\$2,400		-85%	
615-54300-170-171-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$15,639	\$16,500		-	
615-54320-170-171-000000 - MSC/TROPHIES AND AWARDS	\$2,705	\$2,271	\$3,750	\$0	\$0		-100%	
615-54330-170-171-000000 - MSC/EMPLOYEE ENGAGEMENT PROG	\$883	\$1,472	\$1,500	\$0	\$0		-100%	
615-54760-170-171-000000 - MSC/FINES, FEES AND PERMITS	\$0	\$11,578	\$0	\$5,000	\$5,000		-	
615-55410-170-171-000000 - DE/ADMINISTRATIVE FEES	\$461,077	\$509,832	\$0	\$0	\$0		-	
615-55420-170-171-000000 - DE/STOP LOSS INSURANCE	\$634,223	\$677,860	\$988,940	\$0	\$1,342,087		36%	
615-55430-170-171-000000 - DE/MEDICAL CLAIMS	\$5,588,449	\$5,428,496	\$6,919,596	\$7,268,136	\$7,952,970		15%	
HUMAN RESOURCES ADMIN TOTAL	\$6,890,177	\$6,829,697	\$8,139,325	\$7,509,408	\$9,531,158		17%	
HUMAN RESOURCES TOTAL	\$6,890,177	\$6,829,697	\$8,139,325	\$7,509,408	\$9,531,158		17%	
HEALTH INSUR INTERNAL SVC TOTAL	\$6,890,177	\$6,829,697	\$8,139,325	\$7,509,408	\$9,531,158		17%	
RISK MGMT INTERNAL SVC								
HUMAN RESOURCES								
RISK MANAGEMENT								
623-51110-170-172-000000 - PS/SALARIES	\$148,611	\$183,169	\$186,909	\$177,358	\$190,527		2%	
623-51140-170-172-000000 - PS/OVERTIME PAY	\$0	\$0	\$0	\$32	\$0		-	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change	
623-51150-170-172-000000 - PS/LONGEVITY PAY	\$1,260	\$852	\$420	\$401	\$852	103%	
623-51170-170-172-000000 - PS/BILINGUAL PAY	\$900	\$904	\$900	\$934	\$900	0%	
623-51200-170-172-000000 - PS/SEPARATION PAY	\$0	\$11,926	\$0	\$0	\$0	-	
623-51510-170-172-000000 - PS/INSURANCE - MEDICAL	\$12,025	\$12,499	\$14,898	\$11,515	\$14,515	-3%	
623-51515-170-172-000000 - PS/INSURANCE - DENTAL	\$549	\$666	\$889	\$866	\$959	8%	
623-51520-170-172-000000 - PS/INSURANCE - LIFE	\$51	\$65	\$65	\$58	\$65	0%	
623-51610-170-172-000000 - PS/MEDICARE	\$2,139	\$2,757	\$2,615	\$2,492	\$2,789	7%	
623-51620-170-172-000000 - PS/SOCIAL SECURITY	\$9,145	\$11,789	\$11,181	\$10,656	\$11,922	7%	
623-51630-170-172-000000 - PS/RETIREMENT - TMRS	\$22,242	\$28,749	\$27,594	\$26,231	\$28,265	2%	
623-51700-170-172-000000 - PS/WORKERS COMPENSATION	\$134	\$191	\$189	\$179	\$190	1%	
623-52100-170-172-000000 - SUPPLY/NON-CATEGORIZED	\$0	\$146	\$100	\$0	\$0	-100%	
623-52120-170-172-000000 - SUPPLY/FLEET FUEL	\$96	\$232	\$656	\$114	\$200	-70%	
623-52130-170-172-000000 - SUPPLY/MEDICAL AND CHEMICAL	\$42,952	\$42,600	\$56,312	\$56,961	\$57,773	3%	
623-52135-170-172-000000 - SUPPLY/MINOR CAPITAL	\$0	\$7,846	\$0	\$0	\$0	-	
623-52140-170-172-000000 - SUPPLY/OFFICE	\$331	\$262	\$306	\$100	\$109	-64%	
623-52150-170-172-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$0	\$0	\$0	\$100	\$350	-	
623-53800-170-172-000000 - RM/MOTOR VEHICLE	\$8	\$219	\$1,000	\$500	\$500	-50%	
623-54150-170-172-000000 - MSC/TELECOMMUNICATIONS	\$742	\$1,484	\$2,136	\$1,482	\$1,500	-30%	
623-54210-170-172-000000 - MSC/ACCOUNTING SERVICES	\$493	\$475	\$475	\$475	\$495	4%	
623-54230-170-172-000000 - MSC/INSURANCE SERVICES	\$1,182,466	\$1,355,922	\$1,590,980	\$1,592,414	\$1,768,937	11%	
623-54250-170-172-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$0	\$45,195	\$36,080	\$17,000	-62%	
623-54255-170-172-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$65	\$0	\$0	\$0	-	
623-54310-170-172-000000 - MSC/TRAINING AND TRAVEL	\$2,006	\$2,305	\$3,157	\$3,224	\$3,400	8%	
623-54315-170-172-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$535	\$1,144	\$650	\$650	\$650	0%	
623-54520-170-172-000000 - MSC/NOTICE NOT REQUIRED BY LAW	-\$280	-\$31	\$0	\$0	\$0	-	
623-54530-170-172-000000 - MSC/NOTICE REQUIRED BY LAW	-	-	\$0	\$0	\$300	-	
623-54750-170-172-600100 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$0	\$160,218	\$150,000	-	
623-54750-170-172-600525 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$0	\$0	\$25,000	-	
623-54750-170-172-600540 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$0	\$0	\$50,000	-	
623-54750-170-172-600550 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$0	\$0	\$50,000	-	
623-54750-170-172-600575 - MSC/CLAIMS AND DAMAGES	\$0	\$0	\$0	\$0	\$25,000	-	
RISK MANAGEMENT TOTAL	\$1,426,403	\$1,666,235	\$1,946,627	\$2,083,040	\$2,402,198	23%	
HUMAN RESOURCES TOTAL	\$1,426,403	\$1,666,235	\$1,946,627	\$2,083,040	\$2,402,198	23%	
RISK MGMT INTERNAL SVC TOTAL	\$1,426,403	\$1,666,235	\$1,946,627	\$2,083,040	\$2,402,198	23%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
INFO TECH INTERNAL SVC							
INFORMATION TECHNOLOGY							
INFORMATION TECHNOLOGY ADMIN							
627-51110-180-181-000000 - PS/SALARIES	\$1,121,945	\$1,263,430	\$1,442,013	\$1,414,690	\$1,598,549	11%	
627-51140-180-181-000000 - PS/OVERTIME PAY	\$2,687	\$2,792	\$14,270	\$6,812	\$14,270	0%	
627-51150-180-181-000000 - PS/LONGEVITY PAY	\$19,650	\$14,094	\$15,163	\$14,065	\$16,124	6%	
627-51190-180-181-000000 - PS/ON CALL PAY	\$5,137	\$4,059	\$11,319	\$2,811	\$11,319	0%	
627-51200-180-181-000000 - PS/SEPARATION PAY	\$17,189	\$11,284	\$0	\$1,392	\$0	-	
627-51210-180-181-000000 - PS/VACATION BUY BACK	\$0	\$0	\$2,400	\$800	\$2,400	0%	
627-51220-180-181-000000 - PS/CAR ALLOWANCE	\$2,999	\$3,013	\$3,000	\$3,114	\$3,000	0%	
627-51510-180-181-000000 - PS/INSURANCE - MEDICAL	\$114,576	\$122,415	\$116,306	\$102,552	\$120,334	3%	
627-51515-180-181-000000 - PS/INSURANCE - DENTAL	\$3,941	\$4,466	\$6,012	\$5,879	\$6,573	9%	
627-51520-180-181-000000 - PS/INSURANCE - LIFE	\$367	\$402	\$454	\$425	\$476	5%	
627-51610-180-181-000000 - PS/MEDICARE	\$16,389	\$18,224	\$20,867	\$20,448	\$23,863	14%	
627-51620-180-181-000000 - PS/SOCIAL SECURITY	\$70,164	\$77,923	\$89,220	\$87,433	\$102,032	14%	
627-51630-180-181-000000 - PS/RETIREMENT - TMRS	\$172,608	\$189,669	\$218,165	\$211,858	\$241,913	11%	
627-51700-180-181-000000 - PS/WORKERS COMPENSATION	\$2,020	\$2,623	\$3,207	\$2,945	\$3,305	3%	
627-52100-180-181-000000 - SUPPLY/NON-CATEGORIZED	\$14,256	\$13,308	\$14,844	\$14,829	\$19,683	33%	
627-52115-180-181-000000 - SUPPLY/FOOD	\$456	\$1,033	\$1,050	\$1,050	\$1,050	0%	
627-52120-180-181-000000 - SUPPLY/FLEET FUEL	\$2,222	\$3,146	\$3,500	\$3,000	\$3,500	0%	
627-52135-180-181-000000 - SUPPLY/MINOR CAPITAL	\$62,586	\$47,158	\$50,623	\$49,934	\$574,185	1,034%	
627-52140-180-181-000000 - SUPPLY/OFFICE	\$4,233	\$4,075	\$4,675	\$4,595	\$5,175	11%	
627-52150-180-181-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$429	\$852	\$1,071	\$1,071	\$1,072	0%	
627-52305-180-181-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$560,416	\$0	-	
627-52310-180-181-000000 - COMPUTER EQUIP/SOFTWARE	\$307,643	\$516,644	\$517,624	\$0	\$0	-100%	
627-53110-180-181-000000 - RM/BUILDING	\$6,274	\$9,620	\$1,579	\$1,579	\$1,579	0%	
627-53300-180-181-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$1,914,232	\$985,577	\$1,081,502	\$0	\$0	-100%	
627-53305-180-181-000000 - RM/COMPUTER HARDWARE	\$63,084	\$96,449	\$63,843	\$0	\$0	-100%	
627-53315-180-181-000000 - RME/EQUIPMENT AND MACHINERY	\$6,300	\$3,567	\$7,600	\$7,500	\$12,600	66%	
627-53415-180-181-000000 - RM/INFRASTRUCTURE	\$0	\$12,765	\$0	\$20,000	\$20,000	-	
627-53800-180-181-000000 - RM/MOTOR VEHICLE	\$1,063	\$949	\$1,300	\$1,300	\$1,300	0%	
627-54110-180-181-000000 - MSC/ELECTRICITY SERVICE	\$17,426	\$15,017	\$20,000	\$14,717	\$16,668	-17%	
627-54150-180-181-000000 - MSC/TELECOMMUNICATIONS	\$35,863	\$34,513	\$43,515	\$38,631	\$38,700	-11%	
627-54170-180-181-000000 - MSC/WASTE DISPOSAL	\$782	\$808	\$845	\$781	\$800	-5%	
627-54180-180-181-000000 - MSC/WATER/WASTEWATER SERVICE	\$189	\$192	\$589	\$421	\$500	-15%	

	ACTUALS		BUDGET		ESTIMATED	ADOPTED	% Change
	FY2023	FY2024	FY2025	FY2025	FY2026		
627-54190-180-181-000000 - MSC/INTERNET SERVICE	\$111,768	\$120,696	\$134,941	\$125,225	\$139,010	3%	
627-54210-180-181-000000 - MSC/ACCOUNTING SERVICES	\$1,847	\$1,693	\$1,693	\$1,693	\$1,760	4%	
627-54250-180-181-000000 - MSC/PROFESSIONAL SERVICES	\$600	\$63,945	\$59,724	\$66,865	\$122,724	105%	
627-54255-180-181-000000 - MSC/SHORT TERM RENTAL SERVICES	\$6,363	\$6,599	\$6,987	\$6,987	\$7,337	5%	
627-54300-180-181-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$1,393,258	\$0	\$1,139,753	\$1,287,773	-	
627-54310-180-181-000000 - MSC/TRAINING AND TRAVEL	\$14,055	\$19,472	\$37,074	\$36,788	\$19,821	-47%	
627-54315-180-181-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$350	\$175	\$175	\$175	\$200	14%	
627-54320-180-181-000000 - MSC/TROPHIES AND AWARDS	\$60	\$0	\$500	\$400	\$500	0%	
627-56110-180-181-000000 - CAP/BUILDING	\$0	\$0	\$0	\$7,371	\$7,500	-	
627-56305-180-181-000000 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$209,794	\$509,794	-	
627-56305-180-181-925006 - CAP/COMPUTER HARDWARE	\$0	\$0	\$0	\$300,000	\$0	-	
627-56310-180-181-000000 - CAP/COMPUTER EQUIP/SOFTWARE	\$389,306	\$0	\$0	\$0	\$0	-	
627-56310-180-181-925006 - CAP/COMPUTER EQUIP/SOFTWARE	\$0	\$0	\$300,000	\$0	\$0	-100%	
INFORMATION TECHNOLOGY ADMIN TOTAL	\$4,511,059	\$5,065,905	\$4,297,650	\$4,490,099	\$4,937,389	15%	
GEOGRAPHIC INFO SYSTEMS							
627-51110-180-182-000000 - PS/SALARIES	\$282,839	\$331,987	\$384,893	\$284,193	\$0	-100%	
627-51150-180-182-000000 - PS/LONGEVITY PAY	\$6,906	\$6,732	\$7,865	\$4,446	\$0	-100%	
627-51170-180-182-000000 - PS/BILINGUAL PAY	\$600	\$903	\$600	\$623	\$0	-100%	
627-51200-180-182-000000 - PS/SEPARATION PAY	\$0	\$13,575	\$0	\$0	\$0	-	
627-51510-180-182-000000 - PS/INSURANCE - MEDICAL	\$25,017	\$25,620	\$25,766	\$26,003	\$0	-100%	
627-51515-180-182-000000 - PS/INSURANCE - DENTAL	\$931	\$1,179	\$1,536	\$1,222	\$0	-100%	
627-51520-180-182-000000 - PS/INSURANCE - LIFE	\$108	\$125	\$130	\$105	\$0	-100%	
627-51610-180-182-000000 - PS/MEDICARE	\$4,148	\$5,068	\$5,632	\$4,086	\$0	-100%	
627-51620-180-182-000000 - PS/SOCIAL SECURITY	\$17,737	\$21,668	\$24,080	\$17,470	\$0	-100%	
627-51630-180-182-000000 - PS/RETIREMENT - TMRS	\$42,731	\$51,714	\$57,666	\$42,449	\$0	-100%	
627-51700-180-182-000000 - PS/WORKERS COMPENSATION	\$257	\$346	\$394	\$289	\$0	-100%	
627-52100-180-182-000000 - SUPPLY/NON-CATEGORIZED	\$170	\$162	\$159	\$159	\$0	-100%	
627-52115-180-182-000000 - SUPPLY/FOOD	\$0	\$69	\$1,000	\$980	\$0	-100%	
627-52120-180-182-000000 - SUPPLY/FLEET FUEL	\$474	\$297	\$725	\$500	\$0	-100%	
627-52135-180-182-000000 - SUPPLY/MINOR CAPITAL	\$0	\$990	\$5,650	\$5,650	\$0	-100%	
627-52140-180-182-000000 - SUPPLY/OFFICE	\$3,909	\$8,657	\$7,180	\$7,000	\$0	-100%	
627-52145-180-182-000000 - SUPPLY/PUBLIC OUTREACH	\$0	\$7,291	\$0	\$0	\$0	-	
627-52150-180-182-000000 - SUPPLY/UNIFORMS AND CLOTHING	\$68	\$1,830	\$1,830	\$1,503	\$0	-100%	
627-52305-180-182-000000 - SUPPLY/COMPUTER HARDWARE	\$0	\$0	\$0	\$3,568	\$0	-	

	ACTUALS		BUDGET		ESTIMATED		ADOPTED	
	FY2023	FY2024	FY2025	FY2025	FY2026	% Change		
627-53300-180-182-000000 - COMPUTER SUBSCRIPTION/SOFTWARE	\$2,460	\$1,500	\$3,508	\$0	\$0	-100%		
627-53305-180-182-000000 - RM/COMPUTER HARDWARE	\$174	\$0	\$3,600	\$0	\$0	-100%		
627-53800-180-182-000000 - RM/MOTOR VEHICLE	\$0	\$0	\$260	\$250	\$0	-100%		
627-54150-180-182-000000 - MSC/TELECOMMUNICATIONS	\$2,807	\$3,255	\$4,536	\$2,528	\$0	-100%		
627-54250-180-182-000000 - MSC/PROFESSIONAL SERVICES	\$0	\$3,635	\$10,455	\$10,454	\$0	-100%		
627-54255-180-182-000000 - MSC/SHORT TERM RENTAL SERVICES	\$0	\$0	\$2,000	\$0	\$0	-100%		
627-54300-180-182-000000 - MSC/SOFTWARE SUBSCRIPTION	\$0	\$0	\$0	\$2,960	\$0	-		
627-54310-180-182-000000 - MSC/TRAINING AND TRAVEL	\$25,078	\$29,291	\$29,300	\$29,300	\$0	-100%		
627-54315-180-182-000000 - MSC/MEMBERSHIP & SUBSCRIPTIONS	\$0	\$100	\$195	\$195	\$0	-100%		
GEOGRAPHIC INFO SYSTEMS TOTAL	\$416,415	\$515,993	\$578,960	\$445,933	\$0	-100%		
INFORMATION TECHNOLOGY								
627-53415-180-180-000000 - RM/INFRASTRUCTURE	\$0	\$0	\$20,000	\$0	\$0	-100%		
INFORMATION TECHNOLOGY TOTAL	\$0	\$0	\$20,000	\$0	\$0	-100%		
NO PROGRAM	\$0	\$125,000	\$2,100,067	\$3,450,097	\$4,412,221	110%		
INFORMATION TECHNOLOGY TOTAL	\$4,927,475	\$5,706,898	\$6,996,677	\$8,386,129	\$9,349,610	34%		
DEBT SERVICE								
INFORMATION TECHNOLOGY								
627-57130-800-180-000000 - DEBT/LEASE PRINCIPAL	\$823	\$935	\$1,062	\$1,062	\$1,207	14%		
627-57131-800-180-000000 - DEBT/LEASE INTEREST	\$497	\$385	\$261	\$259	\$114	-56%		
INFORMATION TECHNOLOGY TOTAL	\$1,320	\$1,320	\$1,323	\$1,321	\$1,321	0%		
DEBT SERVICE TOTAL	\$1,320	\$1,320	\$1,323	\$1,321	\$1,321	0%		
INFO TECH INTERNAL SVC TOTAL	\$4,928,795	\$5,708,218	\$6,998,000	\$8,387,450	\$9,350,931	34%		
EXPENSES TOTAL	\$274,445,752	\$324,325,827	\$315,005,812	\$534,177,943	\$339,108,818	8%		

Glossary & Acronyms



GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate in compliance with the State Property Tax Code.

Appropriation: A legal authorization to incur obligations and to make expenditures for specific purposes.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. (Note: Property values are established by the Bell County Appraisal District.)

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unassigned) Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Sheet: A financial statement that discloses the asset liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget: Total estimated expenditures shall not exceed the total estimated resources of each fund.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Beginning Fund Balance: Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Bond Refinancing/Refunding: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Capital Expenditures: Expenditures for fixed assets such as equipment, remodeling, minor building improvements and vehicles that are funded from operating budgets. These items generally have a life expectancy of five years or less.

Capital Improvements Program (CIP): A management tool used to assist in the scheduling, planning, and execution of a series of capital improvements over a period of time. The CIP is updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the project expenditures. Capital improvements refer to additional investment in basic facilities owned by the City with life expectancy greater than five years.

Capital Outlay: Expenditures for fixed assets, such as equipment, remodeling, minor improvements and vehicles that are funded from the operation budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

Cost Center: An administrative branch of a department.

Debt Service Fund: The Debt Service Fund, also known as Interest and Sinking Fund, was established to account for funds needed to make principal and interest payments on outstanding bonds when due. The fund also reflects paying agent fees and a reserve of not less than 30 days principal and interest obligations for the next fiscal year.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division: An administrative unit within a department of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Efficiency Measure: Performance measure that tracks a ratio of inputs to outputs. The number of units of service delivered (output) per Full Time Equivalent (FTE) or total cost per unit (input).

Effectiveness Measure: Performance measures that track the degree to which city services achieve an impact on a problem or need in the city, satisfy service expectations or citizens, or improve the quality of life in the community.

Effective Tax Rate: Enables the public to evaluate the relationship between taxes for the preceding year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Encumbrance: The commitment of appropriated funds related to unfilled contracts for goods and services including purchase orders. The purpose of encumbrance accounting is to prevent further expenditure of funds in light of obligations and commitments already made.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated in the same manner as those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water, wastewater, airport, drainage utilities and solid waste.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. This Term applies to all funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

Expense: Charges incurred (whether paid immediately or unpaid for operation, maintenance, interest and other charges).

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit: A pledge of the City's taxing power to repay debt obligations (typically used in reference to General Obligation Bonds or tax supported debt).

Full-Time Equivalent (FTE): A measure of authorized personnel calculated by equating 2,080 hours of work per year with the full-time equivalent of 1 position.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: General fund, capital projects funds, special revenue funds, debt service funds, and enterprise funds.

Fund Balance: The difference between fund assets and fund liabilities of governmental funds.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, sanitation, parks and recreation, libraries, general administration.

General Obligation Bonds: Bonds whose principal and interest is backed by the full faith, credit and taxing powers of the government.

Goal: A goal is a long-term, attainable target for an organization.

Governmental Funds: A classification that refers to all funds other than proprietary and fiduciary funds such as the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

Infrastructure: Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

Input Measures: Performance measure that tracks resources like Full Time Equivalents (FTEs) and Funding.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Modified Accrual Basis: The basis of accounting under which expenditures (other than accrued interest on general long-term debt and certain compensated absences) are recorded at the time liabilities are incurred and under which revenues are recorded when measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Operating Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term usually indicates a financial plan for a single fiscal year.

Output Measure: Performance measure that tracks the quantity of service(s) delivered, work performed, or the number of clients served

Performance Measure: An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

Revenue Appropriation: A designated portion of a fund to be allocated and appropriated to the reserve of the fund in order to meet potential liabilities during the fiscal year.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Funds: Special revenue funds are used to account for resources allocated to specific purposes. A special revenue fund continues in existence as long as governmental resources are allocated to its specific purposes.

Strategy: A strategy is a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

Target: A performance measure target is the desired level of a service or activity.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual Tax Ordinance.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust Fund: The Trust Fund was established to account for all assets received by the City that are in the nature of a trust and not accounted for in other funds. The Trust Fund is accounted for as an expendable trust fund.

ACRONYMS

ADA: American with Disabilities Act	FLUM: Future Land Use Map
AED: Automated External Defibrillator	FOG: Fats, Oils, and Grease
AG: Attorney General	FRP: Fleet Replacement Program
AIP: Airport Improvement Program	FSA: Flexible Spending Account
ALS: Advanced Life Support	FTE: Full Time Equivalent
AMCC: Association of Mayors, Council members & Commissioners	FY: Fiscal Year
AP: Accounts Payable	GAAFR: Governmental Accounting, Auditing, and Financial Reporting
APA: American Planning Association	GAAP: Generally Accepted Accounting Principles
APWA: American Public Works Association	GASB: Governmental Accounting Standards Board
ARPA: American Rescue Plan Act	GF: General Fund
ASU: Animal Service Unit	GFOA: Government Finance Officers Association
AWWA: American Water Works Association	GFOAT: Government Finance Officers Association of Texas
BCCC: Bell County Communication Center	GIS: Geographic Information System
BCWCID: Bell County Water Control and Improvement District	GPS: Global Positioning System
BGC: Bob Gilmore Center	HCFA: Health Care Financing Administration
BLS: Basic Life Support	HIPAA: Health Insurance Portability and Accountability Act
BOAT: Building Official Association of Texas	HMAC: Hot Mixed Asphalted Concrete
BPAT: Backflow Prevention Assembly Testing	HOME: HOME Investment Partnership Program
BRA: Brazos River Authority	HR: Human Resources
CAPS: Community Awareness Policing Services (Grant)	HSA: Health Savings Account
CDBG: Community Development Block Grant	HVAC: Heating, Ventilation, and Air Conditioning
CERT: Community Emergency Response Teams	ICMA: International City/County Management Association
CFC: Customer Facility Charge	IEDC: International Economic Development Council
CID: Criminal Investigation Division	IPMA: International Public Management Association
CIP: Capital Improvement Program	ISO: International Organization for Standardization
CISCO: Computer Information System for Center Operations	ISF: Internal Service Fund
COBRA: Consolidated Omnibus Budget Reconciliation Act	IT: Information Technology
COOP: Continuity of Operations	IVR: Interactive Voice Response
CPR: Cardiopulmonary resuscitation	JAG: Judge Advocate General
CSCD: Community Supervision and Corrections Department	JLUS: Joint Land Used Study
CSS: Community Service Specialist	KCCC: Killeen Civic & Conference Center
CTC: Central Texas College	KEDC: Killeen Economic Development Corporation
CTCOG: Central Texas Council of Governments	KEEPR: Killeen Employee Policies and Rules
CTHRMA: Central Texas Human Resource Management Association	KFD: Killeen Fire Department
CTLS: Central Texas Library System	KISD: Killeen Independent School District
CVB: Convention & Visitors Bureau	KMUG: Killeen Mac Users Guide
CY: Cubic yard	KPR: Killeen Parks and Recreation
EMPG: Emergency Management Performance Grant	KTMPO: Killen-Temple Metropolitan Planning Organization
EMS: Emergency Medical Services	LCPSC: Lions Club Park Senior Center
EOC: Emergency Operations Center	LEED: Leadership in Energy & Environmental Design
EPCR: Electronic Patient Care Reporting	LETS: Law Enforcement Teaching Students
ERCOT: Electric Reliability Council of Texas	LF: Linear foot
FEMA: Federal Emergency Management Association	LMA: Low/Mod Area
FIC: Family Investment Center	MMU: Mobile Medical Unit
FICA: Federal Insurance Contribution Act (commonly referred to as Social Security)	MRF: Material Recovery Facility
FLSA: Fair Labor Standards Act	NAFA: National Association of Fleet Administrators
	NAIOP: National Association of Industrial & Office Properties
	NEMA: National Emergency Management Association

NFPA: National Fire Protection Association
NLC: National League of Cities
NTCAR: North Texas Commercial Association of Realtors
O&M: Operations and Maintenance
OEA: Office of Economic Adjustment
OEM: Office of Emergency Management
P&Z: Planning and Zoning
P/R: Payroll
PC: Personal Computer
PFC: Passenger Facility Charge or Public Financial Corporation
PSO: Public Service Officer
PTF: Pass-Through Funding
PUD: Planned Unit Development
PW: Public Works
R&M: Repair and maintenance
RMS: Records Management System
ROW: Right of way
RV: Recreational Vehicle
SAFER: Staffing for Adequate Fire & Emergency Response
SBCCI: Southern Building Code Congress International
SCADA: Supervisory Control and Data acquisition
SCBA: Self-Contained Breathing Apparatus
SHRM: Society for Human Resource Management
SIDC: Southern Industrial Development Council
SLFRF: State and Local Fiscal Recovery Funds
SRT: Special Response Team
SWMP: Storm Water Management Program
TAAF: Texas Amateur Athletic Federation
TABA: Temple Area Builders Association
TAMUCT: Texas A&M University Central Texas
TAPPS: Texas Association of Parochial and Private Schools

TBRA: Tenant-Based Rental Assistance
TBRSS: Temple-Belton Regional Sewerage System
TCCA: Texas Court Clerks Association
TCEQ: Texas Commission on Environmental Quality
TCFP: Texas Commission on Fire Protection
TCLEDDS: Texas Commission on Law Enforcement Data Distributions System
TCLEOSE: Texas Commission on Law Enforcement Officer Standards & Education
TCMA: Texas City Managers Association
TDPS: Texas Department of Public Safety
TEDC: Texas Economic Development Council
TIAER: Texas Institute for Applied Environmental Research
TIDC: Texas Industrial Development Council
TIRZ: Tax Increment Reinvestment Zone
TLETS: Texas Law Enforcement Telecommunications System
TMCA: Texas Municipal Clerks Association
TMHRA: Texas Municipal Human Resource Association
TML: Texas Municipal Leagues
TPMA: Texas Municipal Personnel Association
TMRS: Texas Municipal Retirement System
TPDES: Texas Pollutant Discharge Elimination System
TPWA: Texas Public Works Association
TSA: Transportation Security Administration
TWUA: Texas Water Utilities Association.
TXDOT: Texas Department of Transportation
TXU: Texas Utilities
VOIP: Voice over Internet Protocol
W&S: Water and Sewer
WCID: Water Control Improvement District
WOW: Work on Wellness
YAC: Youth Advisory Committee

Approved Fee Schedule



FY 2026 Fee Schedule

Effective October 1, 2025 to September 30, 2026



To view the FY 2026 Fee Schedule, click the image above or use the link below:

<https://www.killeentexas.gov/DocumentCenter/View/11999/FY-2026-Fee-Schedule-PDF>



ORDINANCE NO. 25-049

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF KILLEEN FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET INCLUDING APPROPRIATIONS OF MONEY TO PAY INTEREST AND PRINCIPAL SINKING FUND REQUIREMENTS ON ALL INDEBTEDNESS; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, a budget for operating the municipal government of the City of Killeen for the fiscal year October 1, 2025 to September 30, 2026 has been prepared by Kent Cagle, City Manager, as Budget Officer for the City of Killeen, Texas; and

WHEREAS, said budget has been submitted to the City Council by the City Manager along with his budget message, in accordance with the City Charter; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by City Charter and law; and

WHEREAS, a separate record vote of the City Council is required to adopt a budget that will raise more revenue from property taxes than the previous year; and

WHEREAS, the public hearing has been had upon said budget and, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the budget as considered and amended at said hearing should be approved and adopted;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KILLEEN:

SECTION I. That the City Council of the City of Killeen ratifies, approves and adopts the budget as finally considered for the fiscal year of October 1, 2025 to September 30, 2026, a copy of which shall be filed with the office of the City Secretary and with the Bell County Clerk and which is incorporated herein for all intents and purposes.

SECTION II. That the appropriations for the 2026 fiscal year for the different administrative units and purposes of the City of Killeen, Texas, be fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and that the distribution and division of said appropriations be made in accordance with said budget including such amounts shown for providing for sinking funds for the payment of the principal and interest and the retirement of the bonded debt of the City of Killeen.

SECTION III. That pursuant to Section 76 of the City Charter, approval in this budget of items costing up to the threshold specified in Section 76 shall constitute the prior approval of said expenditures by City Council, and the City Manager or the Acting City Manager is authorized to advertise for bids for all contracts or purchases exceeding that threshold as provided by said Section, without further authorization by the City Council.

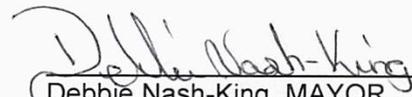
SECTION IV. That should any part, portion, or section of this ordinance be declared invalid, inoperative, or void for any reason by a court of competent jurisdiction, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections or parts of a section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

SECTION V. That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

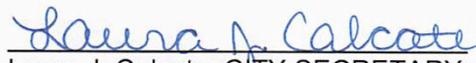
SECTION VI. That this ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Killeen, Texas, this 2nd day of September, 2025, at which meeting a quorum was present, held in accordance with the provisions of V.T.C.A., Government Code, §551.001 et seq.

APPROVED:


Debbie Nash-King, MAYOR

ATTEST:


Laura J. Calcote, CITY SECRETARY



APPROVED AS TO FORM:


Holli C. Clements, CITY ATTORNEY



City of Killeen

File Number: OR-25-010

Enactment Number: 25-049

Consider an ordinance adopting the Annual Budget for the City of Killeen for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

DATE: September 2, 2025

TO: Kent Cagle, City Manager

FROM: Judith Tangalin, Executive Director of Finance

SUBJECT: FY 2026 Budget Adoption

BACKGROUND AND FINDINGS:

Article V. of Killeen's City Charter requires the City Manager to submit a proposed budget to City Council that provides a complete financial plan for the upcoming fiscal year. The proposed FY 2026 Budget was submitted to City Council on July 1, 2025.

State law and the City Charter require a public hearing be held to elicit citizen comment on the proposed budget. A public hearing was held on July 22, 2025. The City Charter also states that City Council may insert additional items and make increases to the City Manager's proposed budget as long as there is a public hearing held on the changes.

A motion of direction to make changes to the proposed FY 2026 Budget was given on August 5, 2025. The changes made to the proposed budget required an additional public hearing, which was held on August 19, 2025. Below is a list of those changes:

General Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$130,848,166	\$130,848,166
Add: Property Tax	2,499,289	-
Add: 1% COLA/Comp Plan Implementation	-	628,106
Add: Traffic Signal Inventory & 5 Year Maint Plan	-	663,000
Add: PD 4 Officers & 1 Sergeant	-	522,577
Add: Assistant City Manager	-	281,584
Add: FD Deputy Chief	-	169,306
Add: Transfer to IT Fund for New FTE	-	113,253
Add: Municipal Court Bailiff	-	63,724
Add: Children's Advocacy Center	-	41,500
Add: PD Body Armor	-	39,202
Add: PD Field Training Officer Incentive Pay Inc	-	37,087
Add: FD Reclass Captain to Battalion Chief	-	12,772
Add: FD Arson Investigator Assignment Pay Inc	-	7,428
Reduce: City Council Travel & Training	-	(80,250)
New Total	\$133,347,455	\$133,347,455

Debt Service Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$20,207,374	\$21,087,558
Add: Property Tax	189,367	-
New Total	\$20,396,741	21,087,558

Hotel Occupancy Tax Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$3,110,515	\$3,110,515
Add: Interest Income	8,906	-
Add: 1% COLA/Comp Plan Implementation		8,906
New Total	\$3,119,421	\$3,119,421

Court Building Security Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$80,490	\$81,988
Add: 1% COLA/Comp Plan Implementation		713
New Total	\$80,490	\$82,701

Local Youth Diversion Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$86,975	\$63,390
Add: 1% COLA/Comp Plan Implementation		581
New Total	\$86,975	\$63,971

Tx State Veteran Cemetery Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$1,969,152	\$1,969,152
Add: 1% COLA/Comp Plan Implementation		13,728
New Total	\$1,969,152	\$1,982,880

Law Enforcement Grant Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$351,915	\$351,127
Add: 1% COLA/Comp Plan Implementation		435
New Total	\$351,915	\$351,562

Aviation Enterprise Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$7,011,248	\$6,403,363
Add: 1% COLA/Comp Plan Implementation	-	58,241
New Total	\$7,011,248	\$6,461,604

Solid Waste Enterprise Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$28,393,641	\$28,393,641
Add: Interest Income	58,020	-
Add: 1% COLA/Comp Plan Implementation	-	58,020
New Total	\$28,451,661	\$28,451,661

Water & Sewer Enterprise Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$52,309,845	\$52,309,845
Add: Interest Income	96,892	-
Add: 1% COLA/Comp Plan Implementation	-	96,892
New Total	\$52,406,737	\$52,406,737

Drainage Utility Enterprise Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$5,532,601	\$5,532,601
Add: Interest Income	49,629	-
Add: 1% COLA/Comp Plan Implementation	-	49,629
New Total	\$5,582,230	\$5,582,230

Fleet Internal Service Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$2,040,503	\$2,040,503
Add: 1% COLA/Comp Plan Implementation	-	15,779
New Total	\$2,040,503	\$2,056,282

Risk Management Internal Service Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$2,399,975	\$2,399,975
Add: 1% COLA/Comp Plan Implementation	-	2,223
New Total	\$2,399,975	\$2,402,198

Information Technology Internal Service Fund		
	Revenues	Expenses
FY 2026 Proposed Budget	\$8,255,575	\$9,220,033
Add: Transfer from General Fund	113,253	-
Add: Information Technology Security Manager	-	113,253
Add: 1% COLA/Comp Plan Implementation	-	17,645
New Total	\$8,368,828	\$9,350,931

THE ALTERNATIVES CONSIDERED:

Adopt the Budget

Which alternative is recommended? Why?

Adopt the budget ordinance as presented. The City Charter requires the budget to be adopted by majority vote of the City Council on or before the 20th day of the last month of the fiscal year (September 20th), or the budget as submitted by the City Manager is deemed to have been adopted.

CONFORMITY TO CITY POLICY:

The attached ordinance conforms with the City Charter and the City's Financial Governance Policy.

FINANCIAL IMPACT:

What is the amount of the revenue/expenditure in the current fiscal year? For future years?

Proposed revenue and expenditures for FY 2026 are as follows:

Fund Group	FY 2026 Revenues	FY 2026 Expenses
General Fund	\$133,347,455	\$133,347,455
Water & Sewer Fund	52,406,737	52,406,737
Capital Project Funds	24,509,303	39,357,498
Solid Waste Fund	28,451,661	28,451,661
Internal Service Funds	22,340,464	23,340,569
Debt Service Fund	20,396,741	21,087,558
Other Special Revenues	12,549,024	14,570,258
Street Maintenance Fund	10,245,240	9,686,850
Aviation Fund	7,011,248	6,461,604
Drainage Utility Fund	5,582,230	5,582,230
Hotel Occupancy Tax	3,119,421	3,119,421
Golf Course Fund	1,548,836	1,696,977
Total	\$321,508,360	\$339,108,818

Is this a one-time or recurring revenue/expenditure?

N/A

Is this revenue/expenditure budgeted?

N/A

If not, where will the money come from?

N/A

Is there a sufficient amount in the budgeted line-item for this revenue/expenditure?

N/A

RECOMMENDATION:

Approve the ordinance adopting the Annual Budget for the City of Killeen for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

DEPARTMENTAL CLEARANCES:

Finance
Legal

ATTACHED SUPPORTING DOCUMENTS:

Ordinance
Taxpayer Impact Statement
FY 2026 Proposed Budget Hyperlink
Presentation

ORDINANCE NO. 25-050

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY LIMITS OF THE CITY OF KILLEEN, TEXAS, FOR THE 2025 TAX YEAR AND FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF KILLEEN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED DEBT OF THE CITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Chief Appraiser of the Bell County Tax Appraisal District has prepared and certified the appraisal roll for the City of Killeen, Texas, said roll being that portion of the approved appraisal roll of the Bell County Tax Appraisal District which lists property taxable by the City of Killeen, Texas; and

WHEREAS, the Chief Appraiser of the Bell County Tax Appraisal District has performed the statutory calculations required by Section 26.04 of the Texas Property Tax Code, and the City of Killeen has published the no-new-revenue rate, the voter-approval tax rate, and an explanation of how they were calculated and has fulfilled all other requirements for publication as contained in Texas Property Tax Code Section 26.06, in a manner designated to come to the attention of all residents of said City and has submitted rates to the City Council of said City prior to the City Council meeting of August 5, 2025; and,

WHEREAS, "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE." AND "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.47 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$17.70."

WHEREAS, the City Council has complied with all applicable requirements of the Texas Property Tax Code prior to the setting of the tax rate for said City for 2025 tax year;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KILLEEN;

SECTION I. That the tax rate of the City of Killeen, Texas for the tax year 2025 be, and is hereby, set at \$0.7014 on each \$100 of the taxable value of real and personal property not exempt from taxation by the constitution and laws of this state within the corporate limits of said City.

SECTION II. That there is hereby levied for the tax year 2025 upon all real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of said City, and there shall be collected for the use and support of the municipal government of the City of Killeen, Texas, to provide a sinking fund for the retirement of the bonded debt of said City and to provide for permanent improvements in said City, said tax; and said tax, so levied and collected, shall be apportioned to the specific purposes hereinafter set forth; to wit:

- A. For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) \$0.5277 on each \$100 of the taxable value; and,
- B. To provide for sinking funds for the payment of the principal and interest and the retirement of bonded debt, \$0.1737 on each \$100 of the taxable value of such property.

SECTION III. That the Chief Appraiser is hereby authorized to assess and collect the taxes of said City employing the above tax rate.

SECTION IV. That the Executive Director of Finance of said City shall keep accurate and complete records of all monies collected under this Ordinance and of the purposes for which same are expended.

SECTION V. That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Killeen FY 2026 Annual Budget.

SECTION VI. That all monies collected which are not specifically appropriated shall be deposited in the general fund.

SECTION VII. That this ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Killeen, Texas, this 2nd day of September, 2025, at which meeting a quorum was present, held in accordance with the provisions of V.T.C.A., Government Code, §551.001 et seq.

APPROVED:

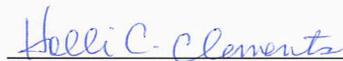

Debbie Nash-King, MAYOR

ATTEST:


Laura J. Calcote, CITY SECRETARY



APPROVED AS TO FORM:


Holli C. Clements, CITY ATTORNEY



City of Killeen

File Number: OR-25-011

Enactment Number: 25-050

Consider an ordinance setting a tax rate of \$0.7014 per \$100 valuation, comprised of \$0.5277 for maintenance and operations and \$0.1737 for debt service, for Fiscal Year 2026 (Tax Year 2025).

DATE: September 2, 2025

TO: Kent Cagle, City Manager

FROM: Judith Tangalin, Executive Director of Finance

SUBJECT: Setting the Tax Rate for Fiscal Year 2026 (Tax Year 2025)

BACKGROUND AND FINDINGS:

A public hearing required by Section 26.05 of the Property Tax Code may not be held before the fifth day after the date the notice of public hearing is given. The notice required by Property Tax Code 26.06 was published in the Killeen Daily Herald on Sunday, August 10, 2025.

The City has complied with all provisions of the truth-in-taxation laws regarding the adoption of the tax rate.

The City Manager's proposed FY 2026 Budget used a tax rate of \$0.6830 per \$100 valuation. On August 5, 2025, at a City Council meeting, the City Council made a motion of direction to incorporate changes to the proposed budget and set the preliminary tax rate at \$0.7014 per \$100 valuation. The preliminary tax rate represents the maximum rate that can be adopted for the FY 2026 Budget. The no-new-revenue tax rate for FY 2026 (Tax Year 2025) is \$0.6487, and the voter-approval tax rate is \$0.7015.

Texas Tax Code requires the vote on an ordinance setting a tax rate that exceeds the no-new-revenue rate to be a record vote and approved by at least sixty (60) percent of the members of the governing body. In order to set the tax rate above the no-new-revenue rate of \$0.6487, the ordinance must be approved by at least five (5) members of City Council.

THE ALTERNATIVES CONSIDERED:

1) Set the tax rate for fiscal year 2026 (2025 Tax Year).

Which alternative is recommended? Why?

Set the tax rate at \$0.7014 per \$100 valuation as presented in the ordinance.

CONFORMITY TO CITY POLICY:

The ordinance complies with truth-in taxation laws set by the Texas Tax Code and Local Government Code.

FINANCIAL IMPACT:

What is the amount of the revenue/expenditure in the current fiscal year? For future years?

N/A

Is this a one-time or recurring revenue/expenditure?

N/A

Is this revenue/expenditure budgeted?

N/A

If not, where will the money come from?

N/A

Is there a sufficient amount in the budgeted line-item for this revenue/expenditure?

N/A

RECOMMENDATION:

City Council approve the ordinance setting a tax rate of \$0.7014 per \$100 valuation, comprised of \$0.5277 for maintenance and operations and \$0.1737 for debt service, for fiscal year 2026 (2025 Tax Year).

DEPARTMENTAL CLEARANCES:

Finance
Legal

ATTACHED SUPPORTING DOCUMENTS:

Ordinance
Taxpayer Impact Statement
Presentation



City of Killeen

File Number: RS-25-143

Enactment Number: 25-142R

Consider a memorandum/resolution ratifying the property tax revenue increase reflected in the Annual Budget for the fiscal year October 1, 2025 through September 30, 2026.

DATE: September 2, 2025

TO: Kent Cagle, City Manager

FROM: Judith Tangalin, Executive Director of Finance

SUBJECT: Ratifying the Property Tax Revenue Increase as Required by the Local Government Code

BACKGROUND AND FINDINGS:

Local Government Code Section 102.007(c) requires the governing body to ratify the property tax revenue increase if the budget will raise more revenue from property taxes than in the previous year.

In accordance with Local Government Code Section 102.007 (d), the following statement will be included in an Adopted Budget cover page, if approved as presented:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$6,431,349, which is a 9.18 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,565,677.

THE ALTERNATIVES CONSIDERED:

N/A

Which alternative is recommended? Why?

Approve the memorandum/resolution to be in compliance with the requirements set forth in the Local Government Code.

CONFORMITY TO CITY POLICY:

The memorandum/resolution ratifying the tax revenue increase conforms with Local Government Code Section 102.007(c).

FINANCIAL IMPACT:

What is the amount of the revenue/expenditure in the current fiscal year? For future years?

N/A

Is this a one-time or recurring revenue/expenditure?

N/A

Is this revenue/expenditure budgeted?

N/A

If not, where will the money come from?

N/A

Is there a sufficient amount in the budgeted line-item for this revenue/expenditure?

N/A

RECOMMENDATION:

City Council ratify the property tax revenue increase reflected in the Annual Budget for the fiscal year October 1, 2025, through September 30, 2026.

DEPARTMENTAL CLEARANCES:

Finance
Legal

ATTACHED SUPPORTING DOCUMENTS:

Taxpayer Impact Statement
Presentation

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KILLEEN:

That the above stated recommendation is hereby approved and authorized.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Killeen, Texas, this the 2nd day of September, 2025, at which meeting a quorum was present, held in accordance with the provisions of V.T.C.A., Government Code, § 551.001 et seq.

Approved As To Form: Holli C. Clements
Holli C. Clements
CITY ATTORNEY

Approved: Debbie Nash-King
Debbie Nash-King
MAYOR

Attest: Laura J. Calcote
Laura J. Calcote
CITY SECRETARY





City of Killeen

File Number: RS-25-144

Enactment Number: 25-143R

Consider a memorandum/resolution to adopt the Five-Year Capital Improvement Program for Fiscal Year 2026 - 2030.

DATE: September 2, 2025

TO: Kent Cagle, City Manager

FROM: Judith Tangalin, Executive Director of Finance

SUBJECT: Five-Year Capital Improvement Program for FY 2026 - 2030

BACKGROUND AND FINDINGS:

The Fiscal Year 2026 - 2030 Capital Improvement Program (CIP) for the City of Killeen is a comprehensive document that provides a five-year outlook for capital projects. This document serves as a guide for the preparation of the capital budget. Only those projects scheduled for Fiscal Year 2026 will be incorporated into the annual budget. If additional funding becomes available or projects finish under the budgeted amount, projects may move to earlier fiscal years as applicable. The Five-Year Capital Improvement Program is updated on an annual basis. Projects shown in later years are for planning purposes only, as funding and priorities may change during the life of the program.

The Five-Year Capital Improvement Program was developed to establish a long-term commitment to the capital projects necessary to protect the health, safety, and welfare, and to sustain and improve the quality of life of the citizens of Killeen.

THE ALTERNATIVES CONSIDERED:

Adopt the Capital Improvement Program as presented.

Which alternative is recommended? Why?

City Council adopt the FY 2026 - 2030 Capital Improvement Program as presented.

CONFORMITY TO CITY POLICY:

The document conforms to City policies including the Capital Projects Policies.

FINANCIAL IMPACT:

What is the amount of the revenue/expenditure in the current fiscal year? For future years?

Adopting this document does not have a direct fiscal impact; however, it is important to note that projects for Fiscal Year 2026 will be incorporated into the annual budget.

Is this a one-time or recurring revenue/expenditure?

N/A

Is this revenue/expenditure budgeted?

N/A

If not, where will the money come from?

N/A

Is there a sufficient amount in the budgeted line-item for this revenue/expenditure?

N/A

RECOMMENDATION:

City Council adopt the Five-Year capital Improvement Program for Fiscal Year 2026 - 2030.

DEPARTMENTAL CLEARANCES:

Finance

Legal

ATTACHED SUPPORTING DOCUMENTS:

FY 2026 - 2030 Capital Improvement Program
Presentation

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KILLEEN:

That the above stated recommendation is hereby approved and authorized.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Killeen, Texas, this the 2nd day of September, 2025, at which meeting a quorum was present, held in accordance with the provisions of V.T.C.A., Government Code, § 551.001 et seq.

Approved As To Form: Holli C. Clements
Holli C. Clements
CITY ATTORNEY

Approved: Debbie Nash-King
Debbie Nash-King
MAYOR

Attest: Laura J. Calcote
Laura J. Calcote
CITY SECRETARY





City of Killeen

File Number: PH-25-031

Enactment Number: 25-102R

Hold a public hearing and consider a memorandum/resolution approving the proposed fee schedule for Fiscal Year 2026 to be effective October 1, 2025.

DATE: June 17, 2025

TO: Kent Cagle, City Manager

FROM: Judith Tangalin, Executive Director of Finance

SUBJECT: Fiscal Year 2026 Fee Schedule and Increases

BACKGROUND AND FINDINGS:

Throughout the budget process, the City of Killeen prioritizes public input, adhering to the City Charter and Financial Governance Policy. A mandatory public hearing is convened for any ordinance proposing new or increased fines and fees. This hearing serves as a crucial platform for citizens to voice their perspectives and feedback on proposed fees. The City strongly encourages all residents to participate in this process to ensure their voices are heard.

Per the Financial Governance Policy, all fees, except those set by City Council ordinance (e.g., Water and Sewer, Solid Waste, Drainage, Street Maintenance Fees), are listed in the fee schedule. User fees undergo annual review to ascertain full cost recovery levels or benchmark against peer city rates, comparing them to current structures and suggesting necessary adjustments.

The Proposed Fee Schedule was publicly accessible on the City's website from March 28, 2025, to April 30, 2025, with no comments received during this period. Additional outreach was conducted from May 21, 2025, with no specific feedback received on the proposed fees.

The Fee Schedule encompasses all changes, including new fees, adjustments (increases/decreases), deletions, and title revisions. Below is a comprehensive list of proposed fee modifications, categorized by the respective Department/Division.

Aviation

Fee	Current	Proposed
Advertising Digital TV Ad (3 TVs)	0.00	350.00
Advertising Floor Exhibit	525.00	400.00
Advertising Three-Sided Backlist-Free Charge Station Concourse A	35.00	75.00
Advertising Package of 4 Jet Bridge Wraps-Concourse	595.00	350.00
Advertising 7' Soffit Backlit - Upper Level Lobby	395.00	255.00
Advertising Tension Fabric Display - Upper Level	325.00	300.00

Community Development-Killeen Civic & Conference Center

Fee	Current	Proposed
Facility Restoration Fee	0.00	3% Room Cost

Equipment Rental Gobo (Custom Image)	0.00	400.00
Military Ball Package A,B,C	0.00	3,443.00
Military Ball Package C	0.00	2,618.00
Military Ball Package A,B,C w/o Kitchen	0.00	3,143.00
Military Ball Package C w/o Kitchen	0.00	2,318.00

Community Development-Library

Fee	Current	Proposed
Processing Fee for Items More Than 6 Months Overdue	10.00	6.00
Overdue Items (to Include Interlibrary Items)	0.00	0.25

Development Services

Fee	Current	Proposed
Solar Panel Base Fee	95.00	100.00
Multi-Family & Commercial: New and Additions	0.24	0.20
Multi-Family & Commercial: New and Additions Plan Review	0.00	0.04
Multi-Family & Commercial: Remodel, Repair, & Improvements	0.28	0.24
Multi-Family & Commercial: Remodel, Repair, & Improvements Plan Review	0.00	0.04
Single Family, Duplex, & Townhouse: New & Additions	0.24	0.20
Single Family, Duplex, & Townhouse: New & Additions Plan Review	0.00	0.04
Jurisdictional Boundary Adjustment	500.00	750.00
Pre-Development Meetings	0.00	75.00
Zoning Verification Letter	40.00	50.00
Conditional Use Permit (CUP)	500.00	750.00
PUD Amendment	0.00	500.00
Plat Copy 24 X 36	10.00	20.00
Commercial Site Plan Review 0 to 5 acres	0.00	1,000.00
Commercial Site Plan Review Over 5 to 15 acres	0.00	2,000.00
Commercial Site Plan Review Over 15 acres	0.00	2,500.00
Amendment of Preliminary Plat (Fee plus \$12.50 per Lot)	0.00	250.00

Engineering Services

Fee	Current	Proposed
Subdivision Construction Plan Review 0 to 10 acres	1,000.00	1,750.00
Subdivision Construction Plan Review Over 10 to 50 acres	2,625.00	3,000.00
Subdivision Construction Plan Review Over 50 acres	3,750.00	4,500.00
Subdivision Inspection 0 to 10 acres	2,500.00	3,000.00
Subdivision Inspection Over 10 to 50 acres	10,000.00	12,000.00
Subdivision Inspection Over 50 acres	15,000.00	18,000.00
ROW Inspection	50.00	100.00
Right of Way Permit	85.00	150.00
Traffic Impact Analysis Worksheet Review Fee	100.00	125.00
Traffic Impact Analysis Review - City Personnel	750.00	1,250.00
Traffic Impact Analysis Review - Outside Consultant	750.00	1,250.00
Land/Site Disturbance Review and Permit 0 to 10 acres	160.00	300.00
Land/Site Disturbance Review and Permit Over 10 to 50	300.00	450.00
Land/Site Disturbance Review and Permit Over 50 Acres	500.00	600.00

Finance-Utility Collections

Fee	Current	Proposed
Broken Meter Box Tier 1 - NON AMI	0.00	75.00
Broken Meter Box Tier 2 - with AMI Damaged	0.00	300.00
Broken Meter Box Tier 3 - with AMI Tampering	0.00	400.00

Fire Department

Fee	Current	Proposed
EMT-B Tuition	750.00	1,200.00
Fire Academy Tuition	3,500.00	3,700.00
Ambulance Fees Base Advanced Life Support 1 Inside City	885.00	911.00
Ambulance Fees Base Advanced Life Support 2 Inside City	1,010.00	1,040.00
Ambulance Fees Base Basic Life Support Inside City	750.00	772.00
Ambulance Fees Mileage (minimum)	17.00	17.50
Ambulance Fees Oxygen	105.00	108.00
Ambulance Fees Standing Time	100.00	103.00
Ambulance Fees Treatment no Transport	236.00	243.00
Electric Vehicle Fire Surcharge	0.00	4,000.00

Parks & Recreation

Fee	Current	Proposed
Aquatics Lifeguard Instructor (LGI) Certification	200.00	225.00
Aquatics Swim Lessons	50.00	55.00
Aquatics Water Aerobics	40.00	45.00
Family Aquatics Center (FAC) Additional Family Member (in excess of family season pass)	50.00	60.00
Long Branch Pool (LBP) Pool Admittance Adult	3.00	4.00
Long Branch Pool (LBP) Pool Admittance Youth (4-16) & Senior (55+)	2.00	3.00
Long Branch Pool (LBP) Pool Pass Additional Family (Above Six)	20.00	25.00
Long Branch Pool (LBP) Pool Pass Adult (17-54)	60.00	65.00
Long Branch Pool (LBP) Pool Pass Family (Up to Six Members)	120.00	140.00
Long Branch Pool (LBP) Pool Pass Youth or Senior	35.00	40.00
Long Branch Pool (LBP) Pool Pass 1-250 Guests	125.00	200.00
Athletics Baseball/Softball Camp	0.00	50.00
Athletics Soccer Camp	0.00	50.00
Athletics Football Camp	0.00	50.00
Athletics Basketball Camp	0.00	50.00
Athletics Tournament Admission Adult (17+)	0.00	3.00
Athletics Tournament Admission Youth (5-16)	0.00	2.00
Athletic Leagues Adult Basketball (5V5)	275.00	300.00
Athletic Leagues Adult Flag Football	200.00	300.00
Facility Rental Baseball & Softball Field Deposit (Refundable)-One Day	200.00	250.00
City Cemetery Reprocessing Fee	0.00	50.00
City Cemetery Restoration Fee	0.00	22.00
Basketball Court Rental - Outside - Long Branch Park or Conder Park	0.00	50.00
Disc Golf Course Rental (Tournament)	0.00	400.00

Trail Event Rental	100.00	150.00
Adopt A Tree	400.00	425.00
Mother Son Nerf War Tournament	0.00	50.00
Mother Son Nerf War Tournament - Add	0.00	20.00
Parade Entry	25.00	50.00
Basketball Court Rental 1/2 Court	40.00	50.00
Basketball Court Rental 1 Full Court	60.00	90.00
Basketball Court Rental 2 Full Courts	0.00	250.00
Dual Membership at Family Recreation Center and Rosa Hereford Community Center Adult Annual	160.00	200.00
Dual Membership at Family Recreation Center and Rosa Hereford Community Center Adult Monthly	20.00	25.00
Dual Membership at Family Recreation Center and Rosa Hereford Community Center Family Annual	460.00	540.00
Dual Membership at Family Recreation Center and Rosa Hereford Community Center Family Monthly	45.00	50.00
Dual Membership at Family Recreation Center and Rosa Hereford Community Center Youth Annual	100.00	115.00
Dual Membership at Family Recreation Center and Rosa Hereford Community Center Youth Monthly	15.00	20.00
Basketball Replacement Fee	0.00	At Cost
Family Recreation Center at Lions Club Park Aerobics Room	0.00	60.00
Family Recreation Center at Lions Club Park Meeting Room	0.00	50.00
Family Recreation Center at Lions Club Park Multipurpose Room	0.00	50.00
Senior Center at Lions Club Park Arts & Crafts Room	0.00	70.00
Senior Center at Lions Club Park Billiards Room	0.00	50.00
Senior Center at Lions Club Park Giving Thanks Dinner	0.00	15.00

Stonetree Golf Course

Fee	Current	Proposed
Green Fee Weekday 9 Hole	16.50	18.00
Green Fee Weekday 18 Hole	30.00	32.50
Green Fee Weekday Senior 65+	22.00	24.00
Green Fee Weekday Junior (18 and Younger)	15.00	16.50
Green Fee Weekday Twilight	20.50	22.50
Green Fee Weekday Super Twilight	16.50	18.00
Green Fee Weekday With Cart 9 Hole	28.00	30.50
Green Fee Weekday With Cart 18 Hole	46.00	50.00
Green Fee Weekday With Cart Senior 65+	38.00	41.50
Green Fee Weekday With Cart Twilight	32.00	35.00
Green Fee Weekday With Cart Super Twilight	28.00	30.50
Green Fee Weekend 9 Hole	26.00	28.00
Green Fee Weekend 18 Hole	40.00	43.00
Green Fee Weekend Senior 65+	34.00	37.00
Green Fee Weekend Junior (18 and Younger)	18.00	20.00
Green Fee Weekend Twilight	27.00	30.00
Green Fee Weekend Super Twilight	21.50	23.50
Green Fee Weekend With Cart 9 Hole	38.00	40.50
Green Fee Weekend With Cart 18 Hole	56.00	60.50

Green Fee Weekend With Cart Senior 65+	50.00	54.50
Green Fee Weekend With Cart Twilight	38.00	42.50
Green Fee Weekend With Cart Super Twilight	33.00	36.00
Pass Holder Fees Resident Adult	1,500.00	1,625.00
Pass Holder Fees Resident Additional Family Member	650.00	725.00
Pass Holder Fees Resident Senior 65+	1,185.00	1,275.00
Pass Holder Fees Resident Junior Summer (Jun-Aug Only, 18 and Under)	0.00	400.00
Pass Holder Fees Active Duty Military	1,185.00	1,275.00
Pass Holder Fees Non-Resident Adult	1,700.00	1,850.00
Pass Holder Fees Non-Resident Additional Family Member	750.00	825.00
Pass Holder Fees Non-Resident Senior 65+	1,390.00	1,500.00
Pass Holder Fees Non-Resident Junior Summer (Jun-Aug Only, 18 and Under)	0.00	500.00
Cart Fee 18 Holes	16.00	17.50
Cart Fee 9 Holes or Twilight	11.50	12.50
Cart Fee Resident Cart Storage Fee	550.00	625.00
Cart Fee Resident Personal Cart Usage	650.00	725.00
Cart Fee Resident Stonetree Cart Usage	1,100.00	1,200.00
Cart Fee Non-Resident Cart Storage Fee	550.00	625.00
Cart Fee Non-Resident Personal Cart Usage	650.00	725.00
Cart Fee Non-Resident Stonetree Cart Usage	1,250.00	1,350.00
Range Balls - Small	5.00	8.00
Range Balls - Large	10.00	15.00
Range Resident Range Pass Holder (Unlimited Range Balls)	550.00	625.00
Range Non-Resident Range Pass Holder (Unlimited Range Balls)	850.00	925.00

Public Works-Solid Waste

Fee	Current	Proposed
Commercial 2 Cubic Yards Dumpster Extra Pickups Call-in Service	35.53	42.30
Commercial 2 Cubic Yards Dumpster Extra Pickups Customer Reload On-Site	20.15	30.28
Commercial 6 Cubic Yards Dumpster Extra Pickups Call-in Service	61.79	62.32
Commercial 8 Cubic Yards Dumpster Extra Pickups Call-in Service	63.47	67.72
Commercial Locking Bar Device	37.50	66.01
Residential Automated Container Reload for Excess Garbage in Plastic Bag Not to Exceed 2 Reloads	7.70	10.00
Residential Container Relocation Fee	0.00	10.00
Residential Overloaded Container	7.70	10.00
Transfer Station Disposal Fee	61.60	80.00
Transfer Station Disposal Fee Minimum	3.08	4.00
Transfer Station Non-Resident Disposal Fee	98.56	137.60
Transfer Station Non-Resident Disposal Fee Minimum	4.93	6.88

THE ALTERNATIVES CONSIDERED:

N/A

Which alternative is recommended? Why?

N/A

CONFORMITY TO CITY POLICY:

This conforms to requirements set forth in the City Charter, Article III, Section 38; and Financial Governance Policy VIII(B).

FINANCIAL IMPACT:

What is the amount of the revenue/expenditure in the current fiscal year? For future years?

As part of the FY 2026 Fee Review process, each department provided an estimated quantity for each fee collected. The associated fiscal impact of the increased fees is approximately \$1,352,407 city-wide. The amounts for each department are listed below.

Responsible Department/Division	FY 2026 Fiscal Impact
Aviation	\$740
Community Development-Killeen Civic & Conference Center	125,114
Development Services	10,606
Engineering Services	198,970
Fire Department	582,894
Parks & Recreation	104,945
Parks & Recreation-Stonetree Golf Course	193,954
Public Works-Solid Waste	135,184
Total	\$1,352,407

Is this a one-time or recurring revenue/expenditure?

These rate increases will generate revenues on a recurring basis.

Is this revenue/expenditure budgeted?

Yes, conservative revenue estimates will be included in the FY 2026 Proposed Budget based on internal projections, subject to City Council approval.

If not, where will the money come from?

N/A

Is there a sufficient amount in the budgeted line-item for this revenue/expenditure?

Yes, conservative revenue estimates will be included in the FY 2026 Proposed Budget based on internal projections, subject to City Council approval.

RECOMMENDATION:

City Council hold a public hearing on proposed rate increases for FY 2026 to be effective October 1, 2025.

DEPARTMENTAL CLEARANCES:

Finance
Legal

ATTACHED SUPPORTING DOCUMENTS:

Presentation

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KILLEEN:

That the above stated recommendation is hereby approved and authorized.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Killeen, Texas, this the 17th day of June, 2025, at which meeting a quorum was present, held in accordance with the provisions of V.T.C.A., Government Code, § 551.001 et seq.

Approved As To Form: Holli C. Clements
Holli C. Clements
CITY ATTORNEY

Approved: Debbie Nash-King
Debbie Nash-King
MAYOR



Attest: Laura J. Calcote
Laura J. Calcote
CITY SECRETARY

ORDINANCE NO. 25-047

AN ORDINANCE AMENDING CHAPTER 30, ARTICLE IV, OF THE CODE OF ORDINANCES OF THE CITY OF KILLEEN, TEXAS, BY AMENDING COMMERCIAL AND RESIDENTIAL WATER RATES AND RESIDENTIAL SEWER RATES; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City of Killeen, Texas is a home-rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and,

WHEREAS, the City Council of the City of Killeen deems the continued operation and functionality of the City's water and sewer infrastructure to be of vital importance to the protection of the public health, safety, and welfare of its citizens; and,

WHEREAS, the City maintains sewer mains for the benefit of the public and desires to ensure proper functioning of the system and adopt the maintenance responsibilities for sewer service lines; and,

WHEREAS, sewer laterals between the main lines and the connection on private property are owned by individual property owners; and,

WHEREAS, a portion of such sewer laterals are often within the public right of way; and,

WHEREAS, the City wishes to provide for repairs and/or replacements as necessary for certain sewer laterals with the ROW; and,

WHEREAS, the City will outsource the management of residential sewer lateral repairs and/or replacements within the ROW and finds that one dollar and thirty-three cents (\$1.33) per month per customer for the warranty protection is reasonable; and,

WHEREAS, a Water and Sewer rate study has determined that in order to provide continued water and sewer service, it is necessary and in the best interest of the public health and safety to amend the commercial and residential water and sewer rates.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KILLEEN, TEXAS:

SECTION I. That Section 30-136 of the City of Killeen Code of Ordinances is hereby amended to read as follows:

Sec. 30-136. Assessed.

(a) The following water charges shall apply to all residential users for the consumption of water inside the city limits:

0 to 2,000 gallons — Meter size:

$\frac{5}{8}$ " and $\frac{3}{4}$ " ~~\$15.04~~ 15.54

1" ~~\$16.49~~ 16.99

1½" ~~\$20.13~~ 20.63

2" ~~\$24.48~~ 24.98

3" ~~\$34.65~~ 35.15

4" ~~\$49.20~~ 49.70

6" ~~\$86.61~~ 87.11

8" ~~\$129.10~~ 129.60

Applicable to all meter sizes:

2,001 to 15,000 gallons, per 1,000 gallons: ~~\$3.38~~ 3.49

15,001 to 30,000 gallons per 1,000 gallons: ~~\$4.23~~ 4.46

Over 30,000 gallons, per 1,000 gallons: ~~\$5.29~~ 5.57

(b) The following water charges shall apply to all commercial users for the consumption of water inside the city limits:

0 to 2,000 gallons — Meter size:

$\frac{5}{8}$ " and $\frac{3}{4}$ " \$15.52

1" ~~\$19.63~~ 21.50

1½" ~~\$33.65~~ 40.19

2" ~~\$50.47~~ 62.62

3" ~~\$89.73~~ 114.96

4" ~~\$145.81~~ 189.74

6" ~~\$286.01~~ 376.67

8" ~~\$454.25~~ 600.99

Applicable to all meter sizes:

All over 2,000 gallons, per 1,000 gallons: \$3.50

- (c) The following water charges shall apply to all apartment, small apartment, and mobile home park users for the consumption of water inside the city limits:

0 to 2,000 gallons — Meter size:

$\frac{5}{8}$ " and $\frac{3}{4}$ " ~~\$15.04~~ 15.524

1" ~~\$16.49~~ 16.99

1½" ~~\$20.13~~ 20.63

2" ~~\$24.48~~ 24.98

3" ~~\$34.65~~ 35.15

4" ~~\$49.20~~ 49.70

6" ~~\$86.61~~ 87.11

8" ~~\$129.10~~ 129.60

Applicable to all meter sizes:

All over 2,000 gallons, per 1,000 gallons: \$3.38

- (d) The water rates for all residential users outside the city limits shall be equal to the rates for residential users inside the city limits plus fifty (50) percent:

0 to 2,000 gallons — Meter size:

$\frac{5}{8}$ " and $\frac{3}{4}$ " ~~\$22.56~~ 23.31

1" ~~\$24.74~~ 25.49

1½" ~~\$30.20~~ 30.95

2" ~~\$36.72~~ 37.47

3" ~~\$51.98~~ 52.73

4" ~~\$73.80~~ 74.55

6" ~~\$129.92~~ 130.67

8" ~~\$193.65~~ 194.40

Applicable to all meter sizes:

2,001 to 15,000 gallons, per 1,000 gallons: ~~\$5.07~~ 5.24

15,001 to 30,000 gallons per 1,000 gallons: ~~\$6.35~~ 6.69

Over 30,000 gallons, per 1,000 gallons: ~~\$7.94~~ 8.36

- (e) The water rates for all commercial users outside the city limits shall be equal to the water rates for commercial users inside the city limits plus fifty (50) percent:

0 to 2,000 gallons — Meter size:

⅝" and ¾" \$23.28

1" ~~\$29.45~~ 32.25

1½" ~~\$50.48~~ 60.29

2" ~~\$75.71~~ 93.93

3" ~~\$134.60~~ 172.44

4" ~~\$218.72~~ 284.61

6" ~~\$429.02~~ 565.01

8" ~~\$681.38~~ 901.49

Applicable to all meter sizes:

All over 2,000 gallons, per 1,000 gallons: ~~\$5.25~~

- (f) The water rates for all apartment, small apartment, and mobile home park users outside the city limits shall be equal to the water rates for apartment, small apartment and mobile home park users inside the city limits plus fifty (50) percent:

0 to 2,000 gallons — Meter size:

~~5/8"~~ and ~~3/4"~~ ~~\$22.56~~ 23.28 31

1" ~~\$24.74~~ 25.49

1½" ~~\$30.20~~ 30.95

2" ~~\$36.72~~ 37.47

3" ~~\$51.98~~ 52.73

4" ~~\$73.80~~ 74.55

6" ~~\$129.92~~ 130.67

8" ~~\$193.65~~ 194.40

Applicable to all meter sizes:

All over 2,000 gallons, per 1,000 gallons: \$5.07

- (g) The meter rates for fire hydrant construction meters are as follows:

0 to 2,000 gallons: \$64.49

All over 2,000 gallons, per 1,000 gallons: \$3.50

- (h) The meter rates for Stonetree Golf Course irrigation shall be equal to the M&O rate for potable water or reuse water rate per 1,000 gallons charged to the City of Killeen by Bell County Water Control and Improvement District No. 1.

SECTION II. That Section 30-151 of the City of Killeen Code of Ordinances is hereby amended to read as follows:

Sec. 30-151. Rates.

- (a) The wastewater use rates for all users shall be based on and calculated by the water meter consumption less three thousand (3,000) gallons minimum times the

appropriate return flow factor times the cost for each unit of discharge plus the minimum charge shown below for each account category. (Example: Commercial account: Usage 10,000 gallons minus 3,000 gallons = 7,000 gallons: 7,000 gallons x 90% flow factor = 6,300 gallons; 6,300 gallons x 3.80 per 1,000 gallons = \$23.94 + \$20.65 (minimum charge) = \$44.59 (total charge))

The wastewater rate shall be per one thousand (1,000) gallons and the minimum monthly fee:

- (1) *Rate for single-family residential.* Twenty-one dollars and ~~seventy-six~~fifty-nine cents (~~\$20.76~~\$21.59) minimum charge for the first three thousand (3,000) gallons, plus three dollars and eighty cents (\$3.80) per one thousand (1,000) gallons thereafter, not to exceed ten thousand (10,000) gallons.
- (2) *Rate for two-family and multifamily (three- and four-unit) residential.* Twenty-one dollars and ~~fifteen-ninety-eight~~ cents (\$21.~~4598~~) minimum charge for the first three thousand (3,000) gallons, plus three dollars and eighty cents (\$3.80) per one thousand (1,000) gallons in excess of minimum thereafter.
- (3) *Rate for commercial and apartment customers.* Twenty dollars and sixty-five cents (\$20.65) minimum charge for the first three thousand (3,000) gallons, plus three dollars and eighty cents (\$3.80) per one thousand (1,000) gallons in excess of minimum.
- (4) *Rates for motels.* Twenty dollars and sixty-five cents (\$20.65) minimum charge for the first three thousand (3,000) gallons, plus three dollars and eighty cents (\$3.80) per one thousand (1,000) gallons in excess of minimum thereafter.
- (5) *Rate for mobile home parks.* Twenty-one dollars and fifteen cents (\$21.15) per unit minimum charge for the first three thousand (3,000) gallons per unit, plus three dollars and eighty cents (\$3.80) per one thousand (1,000) gallons in excess of minimum, not to exceed ten thousand (10,000) gallons per unit.
- (6) *Rate for residential outside city limits.* The wastewater rates for all users outside the city limits shall be equal to the rates for residential inside the city limits plus fifty (50) percent.

(7) *Rate for commercial outside city limits.* The wastewater rates for all users outside the city limits shall be equal to the rates for commercial inside the city limits plus fifty (50) percent.

(b) The following return flow factors will be applied for each class of sewer customer:

- (1) Residential_100%
- (2) Commercial_90%
- (3) Outside city residential_100%
- (4) Apartments, motels, etc. 90%
- (5) Laundries and car wash_90%
- (6) Industrial_90%
- (7) Mobile home parks_100%
- (8) Outside city commercial_100%

(c) The return flow in gallons is determined by multiplying the water meter consumption, less three thousand (3,000) gallons minimum, times the return flow factor for each specific classification (i.e., usage 10,000 gallons minus 3,000 gallons minimum = 7,000 gallons; 7,000 gallons x 90% flow factor = 6,300 gallons).

- (1) *Residential.* One hundred (100) percent of metered water up to ten thousand (10,000) gallons per month.
- (2) *Commercial.* Ninety (90) percent of metered water.
- (3) *Outside city residential.* One hundred (100) percent of metered water up to ten thousand (10,000) gallons per month.
- (4) *Apartments, motels, etc.* Ninety (90) percent of metered water.
- (5) *Laundries and car wash.* Ninety (90) percent of metered water.
- (6) *Industrial.* Ninety (90) percent of metered water.
- (7) *Mobile home parks.* One hundred (100) percent of metered water up to ten thousand (10,000) gallons per unit.

(8) *Outside city commercial.* One hundred (100) percent of metered water.

SECTION III. That should any section or part of this ordinance be declared unconstitutional or invalid for any reason, it shall not invalidate or impair the validity, force, or effect of any other section or parts of this ordinance.

SECTION IV. That all ordinances and resolutions, or parts thereof, in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

SECTION V. That this ordinance shall take effect October 1, 2025.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Killeen, Texas, this 2nd day of September, 2025, at which meeting a quorum was present, held in accordance with the provisions of V.T.C.A., Government Code, §551.001 et seq.

APPROVED:


Debbie Nash-King, MAYOR

ATTEST:


Laura J. Calcote, CITY SECRETARY



APPROVED AS TO FORM:


Holli C. Clements, CITY ATTORNEY



City of Killeen

File Number: PH-25-051

Enactment Number: 25-047

Hold a public hearing and consider an ordinance amending the Code of Ordinances Chapter 30, Water, Sewers and Sewage Disposal, to amend residential and commercial water rates and residential sewer rates.

DATE: September 2, 2025

TO: Kent Cagle, City Manager

FROM: Jeffery Reynolds, Executive Director of Public Works

SUBJECT: Water and Sewer Ordinance Rate Amendments

BACKGROUND AND FINDINGS:

On July 7, 2020, City Council received the results of the 2020 Water and Sewer Rate Study. The study found that the City's water revenues were insufficient to fully fund the projected expenses over the next five years. City Council deferred a rate adjustment at the time due to the pandemic. In the recent Water & Sewer five-year rate analysis it was also recommended to implement a phased approach to adjusting the base rate paid on different meter sizes by commercial customers to be in line with the American Water Works Association (AWWA) recommendation. The first phase adjustment was included in the fiscal year (FY) 2023 Budget, the second phase adjustment was included in the FY 2024 Budget, phase three was included in the FY 2025 Budget, and phase four is included in the proposed FY 2026 Budget.

The last residential water rate increase took place in FY 2022 and the top two volumetric tiers were increased in the FY 2025 budget. The FY 2026 Budget includes an increase to the residential water rates, as well as an increase to the three-tier volumetric rates to encourage water conservation. This includes a \$0.50 increase to the base water bill, making the standard rate \$15.54 a month and includes up to 2,000 gallons. All volumetric rates are based on each additional 1,000 gallons of water. Therefore, tier one (2,001 - 15,000 gallons) will see a 3.15% (\$0.11) increase, tier two (15,001 - 30,000 gallons) will see a 5.16% (\$0.23) increase, and tier three (30,001 gallons and above) will see a 5.03% (\$0.28) increase.

Additionally, in the proposed FY 2026 Budget, there is a recommendation to increase residential sewer rates by \$0.83 due to an increase in the Sewer Warranty Program. This program increase will affect all residential customers that are in single-, two-, three-, and four-unit homes, and provides coverage of the sewer line in the right-of-way to the main.

THE ALTERNATIVES CONSIDERED:

N/A

Which alternative is recommended? Why?

N/A

CONFORMITY TO CITY POLICY:

This item conforms with state and local policies.

FINANCIAL IMPACT:

What is the amount of the revenue/expenditure in the current fiscal year? For future years?

The financial impact is additional revenue from the increase to the base rate and three-tier rates for residential water. There is also additional revenue from the fourth of a 5-year phase-in of increases to the base rate for commercial meters. The additional expenditure for the sewer warranty will be offset by the revenue collected. All the additional revenue is included in the FY 2026 Proposed Budget.

Is this a one-time or recurring revenue/expenditure?

N/A

Is this revenue/expenditure budgeted?

N/A

If not, where will the money come from?

N/A

Is there a sufficient amount in the budgeted line-item for this revenue/expenditure?

N/A

RECOMMENDATION:

City Council approve the ordinance amending Chapter 30, Water, Sewers, and Sewage Disposal, of the Code of Ordinances, to amend residential and commercial water rates as well as residential sewer rates.

DEPARTMENTAL CLEARANCES:

Public Works
Finance
Legal

ATTACHED SUPPORTING DOCUMENTS:

Ordinance
Presentation

Tax Rate Calculation Form

2025 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF KILLEEN

Taxing Unit Name

(254) 501-7600

Phone (area code and number)

101 N College Street

Taxing Unit's Address, City, State, ZIP Code

<https://www.killeentexas.gov/>

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 10,784,220,902
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 800,017,303
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 9,984,203,599
4.	Prior year total adopted tax rate.	\$ 0.6573 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values: \$ 8,731,082	
	B. Prior year values resulting from final court decisions: - \$ 8,731,082	
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 394,765,251	
	B. Prior year disputed value: - \$ 27,633,567	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 367,131,684
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 367,131,684

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 10,351,335,283
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 568,074
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 2,713,041</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 119,255,313</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 121,968,354
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 122,536,428
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 203,096,985
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 10,025,701,870
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 65,898,938
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 440,058
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 66,338,996
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 10,909,686,572</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 222,498,760</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 10,687,187,812

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 668,069,354 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 668,069,354	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 906,572,565
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 10,448,684,801
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 223,221,742
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 223,221,742
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 10,225,462,859
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.6487 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.0000 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.5107 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,351,335,283

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(a)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 52,864,269
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 330,838 _____	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 1,037,216 _____	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 _____	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -706,378 _____	
	E. Add Line 30 to 31D.	\$ 52,157,891
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,225,462,859
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5100 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 _____	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 _____	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 _____	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 _____	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 _____	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 _____	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5100 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
	B. Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	C. Add Line 40B to Line 39.	\$ 0.5100 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.5278 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>20,544,197</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt – \$ <u>890,000</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ <u>0</u></p> <p>D. Subtract amount paid from other resources – \$ <u>1,500,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>18,154,197</u></p>	\$ <u>18,154,197</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>18,154,197</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>97.24</u> %</p> <p>C. Enter the 2023 actual collection rate..... <u>98.96</u> %</p> <p>D. Enter the 2022 actual collection rate..... <u>98.90</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> <p style="text-align: right;"><u>100.00</u> %</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>18,154,197</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>10,448,684,601</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1737</u> /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.7015</u> /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.7114 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.0856 /\$100
	C. Subtract B from A.....	\$ 0.6258 /\$100
	D. Adopted Tax Rate.....	\$ 0.6573 /\$100
	E. Subtract D from C.....	\$ -0.0315 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 10,281,192,196
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.7075 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.1327 /\$100
	C. Subtract B from A.....	\$ 0.5748 /\$100
	D. Adopted Tax Rate.....	\$ 0.6208 /\$100
	E. Subtract D from C.....	\$ -0.0460 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 10,008,047,344
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.7559 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.1353 /\$100
	C. Subtract B from A.....	\$ 0.6206 /\$100
	D. Adopted Tax Rate.....	\$ 0.6233 /\$100
	E. Subtract D from C.....	\$ -0.0027 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 8,737,612,925
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0.0000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i>. Multiply the result by 100	\$ 0.0000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.7015 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____/\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____/\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____/\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.6487 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.7015 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ _____ /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ▶ Tammy Hubnik
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

07-25-2025
 Date

⁵² Tex. Tax Code §926.04(c-2) and (d-2)

Date submitted: 08/04/2025

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