

**FISCAL YEAR 2027**  
**SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES**

**GENERAL FUND**

|  | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES</b>                          |                              |                              |                                       |                                       |
| Taxes                                    | \$42,658,157                 | \$48,166,976                 | \$49,895,953                          | \$50,883,348                          |
| Fines & Forfeitures                      | 1,246,624                    | 1,894,073                    | 1,643,552                             | 1,614,315                             |
| Licenses & Permits                       | 2,602,478                    | 2,370,305                    | 2,254,420                             | 2,244,700                             |
| Charges for Service                      | 7,071,695                    | 3,664,921                    | 3,739,496                             | 3,951,832                             |
| Intergovernmental                        | 2,676,509                    | 5,548,980                    | 5,740,242                             | 5,740,242                             |
| Miscellaneous                            | 2,837,065                    | 4,323,583                    | 1,726,809                             | 1,630,090                             |
| <b>SUB-TOTAL</b>                         | <b>\$59,092,528</b>          | <b>\$65,968,838</b>          | <b>\$65,000,472</b>                   | <b>\$66,064,527</b>                   |
| <b>APPROPRIATION OF FUND BALANCE</b>     |                              |                              |                                       |                                       |
| Appropriation of Fund Balance            | \$0                          | \$0                          | \$1,958,186                           | \$2,058,970                           |
| <b>SUB-TOTAL</b>                         | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$1,958,186</b>                    | <b>\$2,058,970</b>                    |
| <b>TOTAL RESOURCES</b>                   | <b>\$59,092,528</b>          | <b>\$65,968,838</b>          | <b>\$66,958,658</b>                   | <b>\$68,123,497</b>                   |
| <b>EXPENDITURES</b>                      |                              |                              |                                       |                                       |
| City Council                             | \$94,397                     | \$109,361                    | \$134,030                             | \$134,030                             |
| City Manager                             | 872,182                      | 889,643                      | 889,143                               | 967,402                               |
| Communications                           | 485,209                      | 515,289                      | 544,416                               | 560,394                               |
| City Secretary                           | 669,398                      | 610,975                      | 726,286                               | 821,848                               |
| Legal                                    | 657,823                      | 533,061                      | 515,000                               | 515,000                               |
| Human Resources                          | 150,848                      | 169,115                      | 175,822                               | 178,986                               |
| Finance                                  | 852,620                      | 924,293                      | 942,353                               | 864,245                               |
| Budget & Research                        | 480,515                      | 522,949                      | 566,422                               | 566,019                               |
| Municipal Court                          | 1,499,625                    | 1,628,288                    | 1,793,692                             | 1,740,043                             |
| Planning                                 | 397,146                      | 452,168                      | 562,207                               | 572,154                               |
| Economic Development                     | 398,039                      | 408,302                      | 403,271                               | 404,907                               |
| Library                                  | 2,428,244                    | 2,493,950                    | 2,712,509                             | 2,720,819                             |
| Community Development                    | 3,450,585                    | 3,505,339                    | 3,820,869                             | 3,804,205                             |
| Public Works                             | 3,487,972                    | 3,340,298                    | 3,641,908                             | 3,729,001                             |
| Parks & Recreation                       | 1,993,597                    | 1,601,651                    | 1,677,354                             | 1,695,051                             |
| Police                                   | 17,980,242                   | 19,731,161                   | 20,664,430                            | 20,478,408                            |
| Fire                                     | 16,698,955                   | 17,080,872                   | 18,019,452                            | 18,062,169                            |
| Building Services                        | 899,730                      | 899,730                      | 899,730                               | 899,730                               |
| Non-Departmental                         | 3,686,673                    | 5,258,462                    | 4,137,010                             | 4,122,332                             |
| <b>SUB-TOTAL</b>                         | <b>\$57,183,798</b>          | <b>\$60,674,906</b>          | <b>\$62,825,904</b>                   | <b>\$62,836,743</b>                   |
| <b>RESERVES &amp; OTHER EXPENDITURES</b> |                              |                              |                                       |                                       |
| Planned Contribution to Fund Balance     | \$0                          | \$0                          | \$0                                   | \$0                                   |
| Capital Project Transfers                | 1,000,000                    | 2,640,000                    | 4,000,000                             | 5,154,000                             |
| Operational Transfers                    | 132,067                      | 274,052                      | 132,754                               | 132,754                               |
| <b>SUB-TOTAL</b>                         | <b>\$1,132,067</b>           | <b>\$2,914,052</b>           | <b>\$4,132,754</b>                    | <b>\$5,286,754</b>                    |
| <b>TOTAL EXPENDITURES</b>                | <b>\$58,315,865</b>          | <b>\$63,588,958</b>          | <b>\$66,958,658</b>                   | <b>\$68,123,497</b>                   |
| <b>BALANCE</b>                           | <b>\$776,663</b>             | <b>\$2,379,880</b>           | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027  
SCHEDULE 2 - SUMMARY OF REVENUES**

**GENERAL FUND**

|  | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>TAXES</u></b>                    |                              |                              |                                       |                                       |
| Current Property Taxes                 | \$25,164,541                 | \$27,665,225                 | \$29,256,442                          | \$29,539,511                          |
| Delinquent Property Taxes              | (380,926)                    | 49,374                       | 0                                     | (205,000)                             |
| Penalty and Interest                   | 102,481                      | 240,148                      | 150,000                               | 310,000                               |
| Recalculated Property Taxes            | 34,981                       | (31,396)                     | 0                                     | 0                                     |
| Franchise Fees                         | 3,594,399                    | 3,600,126                    | 3,579,000                             | 3,735,769                             |
| Utility Fund Franchise Taxes           | 0                            | 1,261,933                    | 1,395,508                             | 1,416,117                             |
| Sales Taxes                            | 13,990,500                   | 14,828,583                   | 15,006,494                            | 15,578,442                            |
| Mixed Beverages                        | 152,181                      | 153,761                      | 153,000                               | 153,000                               |
| Payment in Lieu of Taxes               | 0                            | 399,222                      | 355,509                               | 355,509                               |
| <b>SUB-TOTAL</b>                       | <b>\$42,658,157</b>          | <b>\$48,166,976</b>          | <b>\$49,895,953</b>                   | <b>\$50,883,348</b>                   |
| <b><u>FINES AND FORFEITURES</u></b>    |                              |                              |                                       |                                       |
| Municipal Court Fines                  | \$1,136,444                  | \$1,768,715                  | \$1,516,312                           | \$1,492,689                           |
| Warrant & Arrest Fees                  | 110,180                      | 125,355                      | 127,240                               | 121,626                               |
| Library Fines                          | 0                            | 4                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                       | <b>\$1,246,624</b>           | <b>\$1,894,073</b>           | <b>\$1,643,552</b>                    | <b>\$1,614,315</b>                    |
| <b><u>LICENSES AND PERMITS</u></b>     |                              |                              |                                       |                                       |
| Building Permits                       | \$1,419,062                  | \$1,012,472                  | \$1,150,000                           | \$1,150,000                           |
| Electrical Permits                     | 108,335                      | 147,098                      | 105,000                               | 125,000                               |
| Plumbing Permits                       | 144,032                      | 128,289                      | 120,000                               | 120,000                               |
| Mechanical Permits                     | 189,336                      | 180,644                      | 150,000                               | 150,000                               |
| Miscellaneous Permits                  | 92,552                       | 91,859                       | 95,800                                | 96,500                                |
| Certificate of Occupancy               | 10,533                       | 13,995                       | 10,000                                | 10,000                                |
| Plan/Review/Application Fee            | 17,327                       | 90,939                       | 33,000                                | 33,000                                |
| Apartment Inspection Fees              | 119,742                      | 110,146                      | 110,000                               | 110,000                               |
| Curb & Drainage Inspection Fees        | 78,137                       | 203,975                      | 89,000                                | 89,000                                |
| Re-Inspection Fees                     | 29,316                       | 20,320                       | 20,000                                | 20,000                                |
| License Fees                           | 2,800                        | 4,300                        | 5,620                                 | 5,000                                 |
| Fire Inspection                        | 22,542                       | 18,524                       | 19,000                                | 19,000                                |
| Gas Well Inspection                    | 56,000                       | 56,000                       | 56,000                                | 56,000                                |
| Food Service / Consumer Health Permits | 206,908                      | 203,938                      | 189,000                               | 166,200                               |
| Food Managers School                   | 4,711                        | 3,896                        | 2,500                                 | 2,500                                 |
| Animal License/Adoption Fees           | 12,119                       | 12,903                       | 12,500                                | 5,500                                 |
| Animal Control Impoundment             | 13,602                       | 9,706                        | 7,000                                 | 7,000                                 |
| Auto Impoundment Fees                  | 20,659                       | 13,971                       | 20,000                                | 20,000                                |
| Burglar Alarm Permits                  | 54,765                       | 47,330                       | 60,000                                | 60,000                                |
| <b>SUB-TOTAL</b>                       | <b>\$2,602,478</b>           | <b>\$2,370,305</b>           | <b>\$2,254,420</b>                    | <b>\$2,244,700</b>                    |

**FISCAL YEAR 2027  
SCHEDULE 2 - SUMMARY OF REVENUES**

**GENERAL FUND**

|  | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>CHARGES FOR SERVICE</u></b>          |                              |                              |                                       |                                       |
| Park Facility Rental                       | \$212                        | \$0                          | \$0                                   | \$0                                   |
| Ambulance Fees                             | 2,474,710                    | 2,774,200                    | 2,972,000                             | 3,130,376                             |
| Ambulance Supplemental Program             | 10,095                       | 74,659                       | 33,616                                | 33,616                                |
| Garbage Billing                            | 4,507,469                    | 706,089                      | 660,000                               | 710,000                               |
| Recreation Fees                            | 13,159                       | 12,480                       | 11,700                                | 11,700                                |
| Athletic Revenue                           | 25                           | 0                            | 0                                     | 0                                     |
| Recreation Special Events                  | 17,824                       | 21,126                       | 16,900                                | 16,900                                |
| Planning & Zoning Fees                     | 23,394                       | 26,038                       | 25,000                                | 25,000                                |
| Sale of Accident Reports                   | 54                           | 19                           | 1,000                                 | 1,000                                 |
| Mowing / Code Compliance Fees              | 19,419                       | 45,929                       | 15,000                                | 20,000                                |
| Fire Dept Certification/CPR Citizen Class  | 4,640                        | 4,155                        | 3,780                                 | 2,740                                 |
| Miscellaneous                              | 693                          | 227                          | 500                                   | 500                                   |
| <b>SUB-TOTAL</b>                           | <b>\$7,071,695</b>           | <b>\$3,664,921</b>           | <b>\$3,739,496</b>                    | <b>\$3,951,832</b>                    |
| <b><u>INTERGOVERNMENTAL</u></b>            |                              |                              |                                       |                                       |
| Indirect Costs:                            |                              |                              |                                       |                                       |
| Utility Fund                               | \$0                          | \$2,182,176                  | \$2,182,176                           | \$2,182,176                           |
| Park & Rec Facilities Dev. Corp.           | 0                            | 469,207                      | 469,207                               | 469,207                               |
| Crime Control District                     | 0                            | 0                            | 85,272                                | 85,272                                |
| Consolidation Reimbursements               | 2,676,509                    | 2,897,597                    | 3,003,587                             | 3,003,587                             |
| <b>SUB-TOTAL</b>                           | <b>\$2,676,509</b>           | <b>\$5,548,980</b>           | <b>\$5,740,242</b>                    | <b>\$5,740,242</b>                    |
| <b><u>MISCELLANEOUS</u></b>                |                              |                              |                                       |                                       |
| Interest Income                            | \$1,202,128                  | \$1,204,746                  | \$953,700                             | \$901,763                             |
| Radio Reimbursement                        | 195,863                      | 134,233                      | 288,241                               | 199,672                               |
| Lease Income                               | 222,315                      | 236,925                      | 222,557                               | 222,557                               |
| Grant Proceeds                             | 540,000                      | 777,397                      | 45,000                                | 163,287                               |
| Fleet Service Fund Reimbursement           | 391,050                      | 0                            | 0                                     | 0                                     |
| Teen Court Reimbursement                   | 12,988                       | 20,386                       | 0                                     | 0                                     |
| Other Income                               | 206,045                      | 1,897,765                    | 157,311                               | 82,811                                |
| Public Safety Reimbursements               | 66,675                       | 52,131                       | 60,000                                | 60,000                                |
| <b>SUB-TOTAL</b>                           | <b>\$2,837,065</b>           | <b>\$4,323,583</b>           | <b>\$1,726,809</b>                    | <b>\$1,630,090</b>                    |
| <b><u>APPROPRIATION - FUND BALANCE</u></b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance              | \$0                          | \$0                          | \$1,958,186                           | \$2,058,970                           |
| <b>SUB-TOTAL</b>                           | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$1,958,186</b>                    | <b>\$2,058,970</b>                    |
| <b>TOTAL RESOURCES</b>                     | <b>\$59,092,528</b>          | <b>\$65,968,838</b>          | <b>\$66,958,658</b>                   | <b>\$68,123,497</b>                   |

**FISCAL YEAR 2027  
SCHEDULE 3 - SUMMARY OF EXPENDITURES**

**GENERAL FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>EXPENDITURES</u></b>           |                              |                              |                                       |                                       |
| City Council                         | \$94,397                     | \$109,361                    | \$134,030                             | \$134,030                             |
| City Manager's Office                |                              |                              |                                       |                                       |
| City Manager's Office Administration | \$872,182                    | \$609,453                    | \$647,282                             | \$663,429                             |
| Emergency Management                 | 0                            | 280,190                      | 241,861                               | 303,973                               |
| Total City Manager's Office          | <u>\$872,182</u>             | <u>\$889,643</u>             | <u>\$889,143</u>                      | <u>\$967,402</u>                      |
| Communications                       |                              |                              |                                       |                                       |
| Public Information                   | \$340,768                    | \$354,370                    | \$364,848                             | \$380,844                             |
| Citicable                            | 144,441                      | 160,919                      | 179,568                               | 179,550                               |
| Total Communications                 | <u>\$485,209</u>             | <u>\$515,289</u>             | <u>\$544,416</u>                      | <u>\$560,394</u>                      |
| City Secretary                       |                              |                              |                                       |                                       |
| City Secretary                       | \$533,352                    | \$518,001                    | \$571,909                             | \$667,845                             |
| Record Management                    | 136,046                      | 92,974                       | 154,377                               | 154,003                               |
| Total City Secretary                 | <u>\$669,398</u>             | <u>\$610,975</u>             | <u>\$726,286</u>                      | <u>\$821,848</u>                      |
| Legal                                | <u>\$657,823</u>             | <u>\$533,061</u>             | <u>\$515,000</u>                      | <u>\$515,000</u>                      |
| Human Resources                      | <u>\$150,848</u>             | <u>\$169,115</u>             | <u>\$175,822</u>                      | <u>\$178,986</u>                      |
| Finance                              |                              |                              |                                       |                                       |
| Accounting & Administration          | \$530,440                    | \$611,269                    | \$618,577                             | \$552,110                             |
| Purchasing                           | 322,180                      | 313,024                      | 323,776                               | 312,135                               |
| Total Finance                        | <u>\$852,620</u>             | <u>\$924,293</u>             | <u>\$942,353</u>                      | <u>\$864,245</u>                      |
| Budget & Research                    | <u>\$480,515</u>             | <u>\$522,949</u>             | <u>\$566,422</u>                      | <u>\$566,019</u>                      |
| Municipal Court                      |                              |                              |                                       |                                       |
| Administration / Prosecution         | \$968,495                    | \$1,145,786                  | \$1,233,506                           | \$1,171,259                           |
| Warrant Division                     | 402,706                      | 405,837                      | 417,897                               | 417,443                               |
| Teen Court                           | 19,429                       | 6,978                        | 29,725                                | 28,150                                |
| Code Court                           | 108,995                      | 69,686                       | 112,564                               | 123,191                               |
| Total Municipal Court                | <u>\$1,499,625</u>           | <u>\$1,628,288</u>           | <u>\$1,793,692</u>                    | <u>\$1,740,043</u>                    |
| Planning                             | <u>\$397,146</u>             | <u>\$452,168</u>             | <u>\$562,207</u>                      | <u>\$572,154</u>                      |
| Economic Development                 | <u>\$398,039</u>             | <u>\$408,302</u>             | <u>\$403,271</u>                      | <u>\$404,907</u>                      |
| Library                              |                              |                              |                                       |                                       |
| General Services                     | \$476,694                    | \$513,027                    | \$529,030                             | \$529,562                             |
| Public Services                      | 999,352                      | 998,251                      | 1,080,169                             | 1,087,804                             |
| Technical Services                   | 952,198                      | 982,672                      | 1,103,310                             | 1,103,453                             |
| Total Library                        | <u>\$2,428,244</u>           | <u>\$2,493,950</u>           | <u>\$2,712,509</u>                    | <u>\$2,720,819</u>                    |

**FISCAL YEAR 2027**  
**SCHEDULE 3 - SUMMARY OF EXPENDITURES**

**GENERAL FUND**

|                              | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| Community Development        |                              |                              |                                       |                                       |
| Neighborhood Resources       | \$534,398                    | \$578,432                    | \$684,834                             | \$647,309                             |
| Animal Services              | 937,475                      | 901,369                      | 961,029                               | 979,428                               |
| Consumer Health              | 351,276                      | 369,202                      | 392,166                               | 392,847                               |
| Code Compliance              | 561,101                      | 552,484                      | 601,718                               | 615,900                               |
| Inspections and Permitting   | 1,066,335                    | 1,103,851                    | 1,181,122                             | 1,168,721                             |
| Total Community Development  | <u>\$3,450,585</u>           | <u>\$3,505,339</u>           | <u>\$3,820,869</u>                    | <u>\$3,804,205</u>                    |
| Public Works                 |                              |                              |                                       |                                       |
| General Services             | \$324,010                    | \$303,131                    | \$320,237                             | \$311,808                             |
| Traffic Control              | 1,260,809                    | 1,260,210                    | 1,364,850                             | 1,469,606                             |
| Street & Drainage            | 1,903,152                    | 1,776,958                    | 1,956,821                             | 1,947,587                             |
| Total Public Works           | <u>\$3,487,972</u>           | <u>\$3,340,298</u>           | <u>\$3,641,908</u>                    | <u>\$3,729,001</u>                    |
| Parks & Recreation           |                              |                              |                                       |                                       |
| General Services             | \$116,402                    | \$132,766                    | \$186,137                             | \$182,579                             |
| Parks Maintenance            | 1,047,830                    | 1,108,529                    | 1,110,740                             | 1,130,707                             |
| Recreation Services          | 487,102                      | 0                            | 0                                     | 0                                     |
| Senior Adult Services        | 308,925                      | 316,893                      | 334,680                               | 335,968                               |
| Youth Outreach & Cultural    | 33,338                       | 43,463                       | 45,797                                | 45,797                                |
| Total Parks & Recreation     | <u>\$1,993,597</u>           | <u>\$1,601,651</u>           | <u>\$1,677,354</u>                    | <u>\$1,695,051</u>                    |
| Police                       |                              |                              |                                       |                                       |
| General Services             | \$1,505,374                  | \$1,627,218                  | \$1,692,724                           | \$1,697,274                           |
| Administrative Services      | 828,961                      | 893,361                      | 984,032                               | 939,025                               |
| Criminal Investigations      | 3,327,988                    | 3,617,452                    | 3,718,762                             | 3,648,910                             |
| Uniform Patrol               | 7,117,766                    | 8,047,273                    | 8,206,088                             | 8,168,796                             |
| Detention Services           | 1,815,804                    | 1,890,384                    | 2,098,968                             | 2,058,186                             |
| Property Evidence            | 533,388                      | 602,385                      | 622,453                               | 607,094                               |
| Communications               | 2,850,962                    | 3,053,087                    | 3,341,403                             | 3,359,123                             |
| Total Police                 | <u>\$17,980,242</u>          | <u>\$19,731,161</u>          | <u>\$20,664,430</u>                   | <u>\$20,478,408</u>                   |
| Fire Department              |                              |                              |                                       |                                       |
| General Services             | \$525,983                    | \$1,230,041                  | \$1,482,755                           | \$1,396,164                           |
| Operations                   | 12,348,868                   | 12,917,187                   | 13,527,912                            | 13,631,994                            |
| Emergency Medical            | 2,340,771                    | 2,231,078                    | 2,271,463                             | 2,326,992                             |
| Fire Inspections             | 640,635                      | 702,566                      | 737,322                               | 707,019                               |
| Emergency Management         | 842,698                      | 0                            | 0                                     | 0                                     |
| Total Fire                   | <u>\$16,698,955</u>          | <u>\$17,080,872</u>          | <u>\$18,019,452</u>                   | <u>\$18,062,169</u>                   |
| Building Services            | <u>\$899,730</u>             | <u>\$899,730</u>             | <u>\$899,730</u>                      | <u>\$899,730</u>                      |
| Non Departmental             | <u>\$3,686,673</u>           | <u>\$5,258,462</u>           | <u>\$4,137,010</u>                    | <u>\$4,122,332</u>                    |
| <b>SUB-TOTAL DEPARTMENTS</b> | <u>\$57,183,798</u>          | <u>\$60,674,906</u>          | <u>\$62,825,904</u>                   | <u>\$62,836,743</u>                   |

**FISCAL YEAR 2027  
SCHEDULE 3 - SUMMARY OF EXPENDITURES**

**GENERAL FUND**

|   | <u>ACTUAL<br/>FY 2023/24</u> | <u>ACTUAL<br/>FY 2024/25</u> | <u>ADOPTED<br/>BUDGET<br/>FY 2026</u> | <u>REVISED<br/>BUDGET<br/>FY 2026</u> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>RESERVES &amp; OTHER EXPENDITURES</u></b> |                              |                              |                                       |                                       |
| <u>Operational Transfers</u>                    |                              |                              |                                       |                                       |
| Transfer to Information Technology Fund         | \$97,011                     | \$239,044                    | \$102,100                             | \$102,100                             |
| Transfer to Court Spec Rev Fund                 | 35,056                       | 35,008                       | 30,654                                | 30,654                                |
| <b>SUB-TOTAL</b>                                | <u>\$132,067</u>             | <u>\$274,052</u>             | <u>\$132,754</u>                      | <u>\$132,754</u>                      |
| <u>Capital Project Transfers</u>                |                              |                              |                                       |                                       |
| General Capital Project Transfers               | \$0                          | \$1,640,000                  | \$0                                   | \$719,000                             |
| Property Purchase                               | 0                            | 0                            | 0                                     | 0                                     |
| Streets & Sidewalks                             | 1,000,000                    | 1,000,000                    | 4,000,000                             | 4,435,000                             |
| <b>SUB-TOTAL</b>                                | <u>\$1,000,000</u>           | <u>\$2,640,000</u>           | <u>\$4,000,000</u>                    | <u>\$5,154,000</u>                    |
| <u>Planned Contribution to Fund Balance</u>     |                              |                              |                                       |                                       |
| General Fund Reserves                           | \$0                          | \$0                          | \$0                                   | \$0                                   |
| <b>SUB-TOTAL</b>                                | <u>\$0</u>                   | <u>\$0</u>                   | <u>\$0</u>                            | <u>\$0</u>                            |
| <b>SUB-TOTAL RESERVES &amp; OTHER</b>           | <u>\$1,132,067</u>           | <u>\$2,914,052</u>           | <u>\$4,132,754</u>                    | <u>\$5,286,754</u>                    |
| <b>TOTAL EXPENDITURES</b>                       | <u>\$58,315,865</u>          | <u>\$63,588,958</u>          | <u>\$66,958,658</u>                   | <u>\$68,123,497</u>                   |
| <b>BALANCE</b>                                  | <u>\$776,664</u>             | <u>\$2,379,880</u>           | <u>\$0</u>                            | <u>\$0</u>                            |

*As required by Local Government Code 140.0045 as added in the 85th Legislature (S.B. 622)  
and amended in the 86th Legislature (H.B. 1495).*

*Legal Notice Expenditures for FY 2024/25 were \$2,305.34 and  
for the FY 2026 Revised Budget are \$6,615.00.*

*Legislative advocacy expenditures for FY 2024/25 were \$1,000.00 and  
for the FY 2026 Revised Budget are \$37,100.00.*

**FISCAL YEAR 2027**  
**SCHEDULE 5 - SUMMARY OF REVENUES AND EXPENDITURES**

**DEBT SERVICE FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>               |                              |                              |                                       |                                       |
| <b>PROPERTY TAXES</b>                |                              |                              |                                       |                                       |
| General Debt Service Taxes           | \$14,253,865                 | \$13,090,527                 | \$11,176,712                          | \$11,176,712                          |
| Tax Ceiling Distribution             | 0                            | 0                            | 1,332,783                             | 1,332,783                             |
| <b>SUB-TOTAL</b>                     | <b>\$14,253,865</b>          | <b>\$13,090,527</b>          | <b>\$12,509,495</b>                   | <b>\$12,509,495</b>                   |
| <b>TRANSFER-IN</b>                   |                              |                              |                                       |                                       |
| Drainage Utility                     | \$189,213                    | \$184,800                    | \$175,513                             | \$175,513                             |
| Park & Rec. Facilities Dev. Corp     | 431,505                      | 421,005                      | 410,505                               | 410,505                               |
| Fleet Services Fund                  | 225,300                      | 216,300                      | 207,300                               | 207,300                               |
| <b>SUB-TOTAL</b>                     | <b>\$846,018</b>             | <b>\$822,105</b>             | <b>\$793,318</b>                      | <b>\$793,318</b>                      |
| <b>OTHER REVENUES</b>                |                              |                              |                                       |                                       |
| Interest Income                      | \$98,492                     | \$132,760                    | \$90,000                              | \$145,232                             |
| City of Watauga, CIP Participation   | 60,352                       | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$158,844</b>             | <b>\$132,760</b>             | <b>\$90,000</b>                       | <b>\$145,232</b>                      |
| <b>TOTAL REVENUES</b>                | <b>\$15,258,727</b>          | <b>\$14,045,392</b>          | <b>\$13,392,813</b>                   | <b>\$13,448,045</b>                   |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL RESOURCES</b>               | <b>\$15,258,727</b>          | <b>\$14,045,392</b>          | <b>\$13,392,813</b>                   | <b>\$13,448,045</b>                   |
| <b><u>EXPENDITURES</u></b>           |                              |                              |                                       |                                       |
| <b>DEBT EXPENDITURES</b>             |                              |                              |                                       |                                       |
| Existing Bonds & C.O.'s              | \$15,116,435                 | \$14,101,011                 | \$13,377,473                          | \$13,377,473                          |
| Issuance Costs / Paying Agent Fees   | 9,273                        | 4,140                        | 15,340                                | 15,340                                |
| Bond Defeasance / Refunding          | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>15,125,708</b>            | <b>14,105,151</b>            | <b>13,392,813</b>                     | <b>13,392,813</b>                     |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Planned Contribution to Fund Balance | 0                            | 0                            | 0                                     | 55,232                                |
| <b>SUB-TOTAL</b>                     | <b>0</b>                     | <b>0</b>                     | <b>0</b>                              | <b>55,232</b>                         |
| <b>TOTAL EXPENDITURES</b>            | <b>\$15,125,708</b>          | <b>\$14,105,151</b>          | <b>\$13,392,813</b>                   | <b>\$13,448,045</b>                   |
| <b>BALANCE</b>                       | <b>\$133,019</b>             | <b>(\$59,759)</b>            | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027  
SCHEDULE 7 - SUMMARY OF REVENUES AND EXPENDITURES**

**TAX INCREMENT FINANCING FUND**

|  | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                   |                              |                              |                                       |                                       |
| <b>PROPERTY TAXES</b>                    |                              |                              |                                       |                                       |
| City of North Richland Hills             | \$33,362                     | \$133,252                    | \$243,222                             | \$243,222                             |
| Tarrant County                           | 11,449                       | 41,471                       | 75,254                                | 75,254                                |
| <b>SUB-TOTAL</b>                         | <b>\$44,811</b>              | <b>\$174,723</b>             | <b>\$318,476</b>                      | <b>\$318,476</b>                      |
| <b>OTHER FUNDING SOURCES</b>             |                              |                              |                                       |                                       |
| Investment Income                        | \$0                          | \$2,805                      | \$9,200                               | \$10,345                              |
| Appropriation of Fund Balance            | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                         | <b>\$0</b>                   | <b>\$2,805</b>               | <b>\$9,200</b>                        | <b>\$10,345</b>                       |
| <b>TOTAL RESOURCES</b>                   | <b>\$44,811</b>              | <b>\$177,527</b>             | <b>\$327,676</b>                      | <b>\$328,821</b>                      |
| <b><u>EXPENDITURES</u></b>               |                              |                              |                                       |                                       |
| Public Improvement District Contribution | \$19,856                     | \$20,799                     | \$28,500                              | \$28,500                              |
| Contribution to Fund Balance             | 0                            | 0                            | 299,176                               | 300,321                               |
| <b>TOTAL EXPENDITURES</b>                | <b>\$19,856</b>              | <b>\$20,799</b>              | <b>\$327,676</b>                      | <b>\$328,821</b>                      |
| <b>BALANCE</b>                           | <b>\$24,955</b>              | <b>\$156,729</b>             | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**

**PARKS AND RECREATION FUND**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                    |                              |                              |                                       |                                       |
| <b>OPERATING</b>                          |                              |                              |                                       |                                       |
| Sales Tax                                 | \$6,995,252                  | \$7,414,294                  | \$7,503,261                           | \$7,789,224                           |
| Tennis Center Revenue                     | 570,813                      | 502,744                      | 510,000                               | 510,000                               |
| Athletic Program Revenue                  | 147,002                      | 177,175                      | 155,000                               | 185,000                               |
| Youth Association Fees                    | 28,778                       | 23,214                       | 20,300                                | 38,984                                |
| Other Income                              | 581,302                      | 329,865                      | 434,050                               | 245,781                               |
| <b>SUB-TOTAL</b>                          | <b>\$8,323,146</b>           | <b>\$8,447,292</b>           | <b>\$8,622,611</b>                    | <b>\$8,768,989</b>                    |
| <b>NRH CENTRE</b>                         |                              |                              |                                       |                                       |
| Memberships / Drop-In Passes              | \$1,510,323                  | \$1,448,308                  | \$1,500,000                           | \$1,300,000                           |
| Fitness                                   | 505,594                      | 507,554                      | 505,000                               | 521,000                               |
| Recreation / Sports                       | 449,959                      | 475,938                      | 465,000                               | 487,000                               |
| Grand Hall Rental                         | 491,551                      | 378,029                      | 383,500                               | 361,500                               |
| Catering & Event Fees                     | 27,772                       | 20,069                       | 20,000                                | 20,000                                |
| Aquatic Programs                          | 245,204                      | 225,215                      | 250,000                               | 180,000                               |
| Pool Rental                               | 3,960                        | 1,550                        | 5,000                                 | 2,000                                 |
| Gym Rental                                | 40                           | 50                           | 0                                     | 0                                     |
| Concessions / Merchandise                 | 44,745                       | 42,371                       | 45,000                                | 45,000                                |
| Special Events                            | 11,798                       | 12,190                       | 13,000                                | 13,000                                |
| Other                                     | 99,697                       | 86,811                       | 71,600                                | 46,163                                |
| General Fund                              | 487,102                      | 0                            | 0                                     | 0                                     |
| Park Fund                                 | 0                            | 487,102                      | 487,102                               | 487,102                               |
| <b>SUB-TOTAL</b>                          | <b>\$3,877,744</b>           | <b>\$3,685,186</b>           | <b>\$3,745,202</b>                    | <b>\$3,462,765</b>                    |
| <b>PARK IMPACT FEES</b>                   |                              |                              |                                       |                                       |
| Park Impact Fees                          | \$32,841                     | \$32,105                     | \$20,000                              | \$20,000                              |
| Other Income                              | 0                            | 33,038                       | 0                                     | 32,561                                |
| <b>SUB-TOTAL</b>                          | <b>\$32,841</b>              | <b>\$65,142</b>              | <b>\$20,000</b>                       | <b>\$52,561</b>                       |
| <b>APPROPRIATION OF FUND BALANCE</b>      |                              |                              |                                       |                                       |
| Appropriation of Sales Tax Reserves       | \$0                          | \$0                          | \$0                                   | \$0                                   |
| Appropriation of NRH Centre Reserves      | 0                            | 0                            | 554,822                               | 815,870                               |
| Appropriation of Park Impact Fee Reserves | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                          | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$554,822</b>                      | <b>\$815,870</b>                      |
| <b>TOTAL RESOURCES</b>                    | <b>\$12,233,732</b>          | <b>\$12,197,620</b>          | <b>\$12,942,635</b>                   | <b>\$13,100,185</b>                   |

**FISCAL YEAR 2027**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**

**PARKS AND RECREATION FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>EXPENDITURES</u></b>           |                              |                              |                                       |                                       |
| <b>OPERATING</b>                     |                              |                              |                                       |                                       |
| Park Facilities Development Admin.   | \$760,349                    | \$797,018                    | \$734,812                             | \$738,318                             |
| Parks & Public Grounds               | 2,224,041                    | 2,258,312                    | 2,821,674                             | 2,803,531                             |
| Athletic Program Services            | 159,499                      | 167,618                      | 176,029                               | 178,565                               |
| Tennis Center Operations             | 674,376                      | 638,195                      | 815,823                               | 699,853                               |
| Non-Departmental                     | 71,162                       | 85,191                       | 128,623                               | 89,205                                |
| <b>SUB-TOTAL</b>                     | <b>\$3,889,426</b>           | <b>\$3,946,333</b>           | <b>\$4,676,961</b>                    | <b>\$4,509,472</b>                    |
| <b>NRH CENTRE</b>                    |                              |                              |                                       |                                       |
| Center Management                    | \$1,051,861                  | \$1,112,974                  | \$1,118,712                           | \$1,094,736                           |
| Fitness                              | 420,583                      | 442,344                      | 424,169                               | 557,372                               |
| Building Operations                  | 299,842                      | 287,276                      | 347,377                               | 268,896                               |
| Aquatic                              | 825,986                      | 841,398                      | 828,962                               | 797,707                               |
| Recreation Sports                    | 365,721                      | 368,783                      | 395,384                               | 391,841                               |
| Grand Hall                           | 321,825                      | 328,964                      | 380,996                               | 396,790                               |
| Building Services                    | 414,017                      | 455,143                      | 455,143                               | 455,143                               |
| Non-Departmental                     | 0                            | 1,223                        | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$3,699,833</b>           | <b>\$3,838,105</b>           | <b>\$3,950,743</b>                    | <b>\$3,962,485</b>                    |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Parks Debt Service                   | \$431,505                    | \$421,005                    | \$410,505                             | \$410,505                             |
| Parks Indirect Costs                 | 506,404                      | 469,207                      | 469,207                               | 469,207                               |
| Transfers                            |                              |                              |                                       |                                       |
| Parks Capital Projects               | 1,494,795                    | 2,448,319                    | 1,199,150                             | 1,042,661                             |
| NRH Centre Capital Projects          | 0                            | 163,000                      | 0                                     | 316,150                               |
| Impact Fee Capital Projects          | 0                            | 0                            | 0                                     | 0                                     |
| Aquatic Park Capital Projects        | 0                            | 1,810,000                    | 1,000,000                             | 1,000,000                             |
| Parks NRH Centre                     | 0                            | 487,102                      | 487,102                               | 487,102                               |
| Economic Development Transfer        | 174,441                      | 185,357                      | 187,582                               | 194,730                               |
| Planned Contribution to Fund Balance |                              |                              |                                       |                                       |
| Parks Fund Reserves                  | 0                            | 0                            | 541,385                               | 655,312                               |
| NRH Centre Fund Reserves             | 0                            | 0                            | 0                                     | 0                                     |
| Impact Fee Reserves                  | 0                            | 0                            | 20,000                                | 52,561                                |
| <b>SUB-TOTAL</b>                     | <b>\$2,607,144</b>           | <b>\$5,983,990</b>           | <b>\$4,314,931</b>                    | <b>\$4,628,228</b>                    |
| <b>TOTAL EXPENDITURES</b>            | <b>\$10,196,403</b>          | <b>\$13,768,428</b>          | <b>\$12,942,635</b>                   | <b>\$13,100,185</b>                   |
| <b>BALANCE</b>                       | <b>\$2,037,329</b>           | <b>(\$1,570,808)</b>         | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 9 - SUMMARY OF REVENUES AND EXPENDITURES**

**CRIME CONTROL DISTRICT**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES</b>                      |                              |                              |                                       |                                       |
| Sales Tax                            | \$6,988,288                  | \$7,413,086                  | \$7,494,677                           | \$7,786,558                           |
| Franchise Tax                        | 140,778                      | 151,973                      | 149,775                               | 175,975                               |
| Interest Income                      | 96,654                       | 117,140                      | 132,000                               | 75,308                                |
| SRO & Campus Officer Reimbursement   | 340,168                      | 576,985                      | 1,156,397                             | 1,156,397                             |
| Grant Proceeds                       | 0                            | 0                            | 201,470                               | 201,470                               |
| Other                                | 105,935                      | 76,372                       | 91,807                                | 89,407                                |
| <b>SUB-TOTAL</b>                     | <b>\$7,671,823</b>           | <b>\$8,335,556</b>           | <b>\$9,226,126</b>                    | <b>\$9,485,115</b>                    |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | \$0                          | \$0                          | \$66,850                              | \$0                                   |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$66,850</b>                       | <b>\$0</b>                            |
| <b>TOTAL RESOURCES</b>               | <b>\$7,671,823</b>           | <b>\$8,335,556</b>           | <b>\$9,292,976</b>                    | <b>\$9,485,115</b>                    |
| <b>EXPENDITURES</b>                  |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>        |                              |                              |                                       |                                       |
| Administration                       | \$22,675                     | \$19,784                     | \$20,578                              | \$20,578                              |
| Community Resources                  | 1,322,918                    | 1,914,653                    | 2,296,456                             | 2,157,087                             |
| Victim Assistance Program            | 28,308                       | 30,774                       | 325,295                               | 228,617                               |
| Investigations                       | 708,574                      | 807,506                      | 894,595                               | 900,772                               |
| Uniform Patrol                       | 3,934,841                    | 4,044,082                    | 4,696,254                             | 5,017,523                             |
| Technical Services                   | 527,923                      | 544,355                      | 567,339                               | 555,757                               |
| Property Evidence                    | (85,534)                     | 53,431                       | 93,642                                | 93,642                                |
| Partner Agency Funding               | 50,017                       | 43,607                       | 58,589                                | 58,589                                |
| Non-Departmental                     | 292,811                      | 645,499                      | 254,956                               | 233,418                               |
| <b>SUB-TOTAL</b>                     | <b>\$6,802,534</b>           | <b>\$8,103,691</b>           | <b>\$9,207,704</b>                    | <b>\$9,265,983</b>                    |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Operating Transfers                  | \$198,983                    | \$0                          | \$85,272                              | \$85,272                              |
| Capital Project Transfers            | 0                            | 0                            | 0                                     | 0                                     |
| Planned Contribution to Fund Balance | 0                            | 0                            | 0                                     | 133,860                               |
| <b>SUB-TOTAL</b>                     | <b>\$198,983</b>             | <b>\$0</b>                   | <b>\$85,272</b>                       | <b>\$219,132</b>                      |
| <b>TOTAL EXPENDITURES</b>            | <b>\$7,001,518</b>           | <b>\$8,103,692</b>           | <b>\$9,292,976</b>                    | <b>\$9,485,115</b>                    |
| <b>BALANCE</b>                       | <b>\$670,306</b>             | <b>\$231,865</b>             | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 10 - SUMMARY OF REVENUES AND EXPENDITURES**

**MUNICIPAL COURT SPECIAL REVENUE FUND**

|  | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                   |                              |                              |                                       |                                       |
| Court Fees                               | \$14,614                     | \$15,087                     | \$14,736                              | \$18,461                              |
| Municipal Court Technology Fee           | 24,600                       | 44,649                       | 44,831                                | 36,590                                |
| Municipal Court Building Security Fee    | 36,196                       | 54,444                       | 51,260                                | 44,647                                |
| Local Truancy Prevention / Diversion Fee | 45,379                       | 58,932                       | 69,156                                | 49,326                                |
| Other                                    | 73,887                       | 78,705                       | 61,734                                | 67,516                                |
| <b>SUB-TOTAL</b>                         | <b>\$194,676</b>             | <b>\$251,816</b>             | <b>\$241,717</b>                      | <b>\$216,540</b>                      |
| <b>APPROPRIATION OF FUND BALANCE</b>     |                              |                              |                                       |                                       |
| Appropriation of Fund Balance            | \$0                          | \$0                          | \$71,670                              | \$171,163                             |
| <b>SUB-TOTAL</b>                         | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$71,670</b>                       | <b>\$171,163</b>                      |
| <b>TOTAL RESOURCES</b>                   | <b>\$194,676</b>             | <b>\$251,816</b>             | <b>\$313,387</b>                      | <b>\$387,703</b>                      |
| <b><u>EXPENDITURES</u></b>               |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>            |                              |                              |                                       |                                       |
| Warrant Division                         | \$48,042                     | \$29,096                     | \$111,574                             | \$115,428                             |
| Teen Court Division                      | 90,131                       | 91,141                       | 93,744                                | 93,744                                |
| Court IT Technology/Equipment            | 7,414                        | 4,565                        | 108,069                               | 178,531                               |
| <b>SUB-TOTAL</b>                         | <b>\$145,587</b>             | <b>\$124,802</b>             | <b>\$313,387</b>                      | <b>\$387,703</b>                      |
| <b>OTHER &amp; RESERVES</b>              |                              |                              |                                       |                                       |
| Planned Contributions to Fund Balance    | \$0                          | \$0                          | \$0                                   | \$0                                   |
| Transfer to IT Capital Projects          | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                         | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>                | <b>\$145,587</b>             | <b>\$124,802</b>             | <b>\$313,387</b>                      | <b>\$387,703</b>                      |
| <b>BALANCE</b>                           | <b>\$49,089</b>              | <b>\$127,014</b>             | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 11 - SUMMARY OF REVENUES AND EXPENDITURES**

**PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS CHANNELS "PEG" SPECIAL REVENUE I**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                      |                              |                              |                                       |                                       |
| PEG Fees                                    | \$86,862                     | \$73,738                     | \$45,400                              | \$45,400                              |
| Other                                       | 37,661                       | 42,306                       | 33,800                                | 33,603                                |
| <b>SUB-TOTAL</b>                            | <b>\$124,522</b>             | <b>\$116,044</b>             | <b>\$79,200</b>                       | <b>\$79,003</b>                       |
| <b><u>APPROPRIATION OF FUND BALANCE</u></b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance               | \$0                          | \$0                          | \$114,391                             | \$114,588                             |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$114,391</b>                      | <b>\$114,588</b>                      |
| <b>TOTAL RESOURCES</b>                      | <b>\$124,522</b>             | <b>\$116,044</b>             | <b>\$193,591</b>                      | <b>\$193,591</b>                      |
| <b><u>EXPENDITURES</u></b>                  |                              |                              |                                       |                                       |
| <b><u>OPERATING EXPENDITURES</u></b>        |                              |                              |                                       |                                       |
| Equipment Expenses                          | \$13,899                     | \$35,780                     | \$193,591                             | \$193,591                             |
| Transfer to IT Capital                      | 0                            | 177,886                      | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                            | <b>\$13,899</b>              | <b>\$213,666</b>             | <b>\$193,591</b>                      | <b>\$193,591</b>                      |
| <b><u>OTHER &amp; RESERVES</u></b>          |                              |                              |                                       |                                       |
| Planned Contributions to Fund Balance       | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$13,899</b>              | <b>\$213,666</b>             | <b>\$193,591</b>                      | <b>\$193,591</b>                      |
| <b>BALANCE</b>                              | <b>\$110,623</b>             | <b>(\$97,622)</b>            | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 12 - SUMMARY OF REVENUES AND EXPENDITURES**

**PROMOTIONAL FUND**

|                                       | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                |                              |                              |                                       |                                       |
| Occupancy Tax Proceeds                | \$446,332                    | \$430,548                    | \$417,500                             | \$724,341                             |
| Other Income                          | 41,529                       | 48,567                       | 38,200                                | 37,102                                |
| <b>SUB-TOTAL</b>                      | <b>\$487,861</b>             | <b>\$479,116</b>             | <b>\$455,700</b>                      | <b>\$761,443</b>                      |
| <b>APPROPRIATION OF FUND BALANCE</b>  |                              |                              |                                       |                                       |
| Appropriation of Fund Balance         | \$0                          | \$0                          | \$139,326                             | \$0                                   |
| <b>SUB-TOTAL</b>                      | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$139,326</b>                      | <b>\$0</b>                            |
| <b>TOTAL RESOURCES</b>                | <b>\$487,861</b>             | <b>\$479,116</b>             | <b>\$595,026</b>                      | <b>\$761,443</b>                      |
| <b><u>EXPENDITURES</u></b>            |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>         |                              |                              |                                       |                                       |
| Economic Development                  | \$131,235                    | \$234,676                    | \$310,665                             | \$363,740                             |
| Cultural & Leisure                    | 156,328                      | 200,175                      | 183,924                               | 184,624                               |
| Non-Departmental                      | 195                          | 197                          | 437                                   | 342                                   |
| Capital Project Transfers             | 0                            | 0                            | 100,000                               | 100,000                               |
| <b>SUB-TOTAL</b>                      | <b>\$287,757</b>             | <b>\$435,047</b>             | <b>\$595,026</b>                      | <b>\$648,706</b>                      |
| <b>OTHER &amp; RESERVES</b>           |                              |                              |                                       |                                       |
| Planned Contributions to Fund Balance | \$0                          | \$0                          | \$0                                   | \$112,737                             |
| <b>SUB-TOTAL</b>                      | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$112,737</b>                      |
| <b>TOTAL EXPENDITURES</b>             | <b>\$287,758</b>             | <b>\$435,048</b>             | <b>\$595,026</b>                      | <b>\$761,443</b>                      |
| <b>BALANCE</b>                        | <b>\$200,103</b>             | <b>\$44,068</b>              | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 13 - SUMMARY OF REVENUES AND EXPENDITURES**

**DONATIONS FUND**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                  |                              |                              |                                       |                                       |
| Parks & Recreation Program Donations    | \$114,885                    | \$135,071                    | \$95,767                              | \$159,919                             |
| Library Program Donations               | 44,408                       | 62,382                       | 41,500                                | 83,446                                |
| Neighborhood Services Program Donations | 81,427                       | 99,021                       | 91,800                                | 136,746                               |
| Public Safety Program Donations         | 20,050                       | 9,039                        | 24,634                                | 24,634                                |
| Teen Court Program Donations            | 3,983                        | 3,305                        | 4,000                                 | 3,000                                 |
| Investment Income                       | 34,046                       | 42,484                       | 29,160                                | 40,084                                |
| Other Income                            | 0                            | 50,000                       | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                        | <b>\$298,799</b>             | <b>\$351,303</b>             | <b>\$286,861</b>                      | <b>\$447,829</b>                      |
| <b>APPROPRIATION OF FUND BALANCE</b>    |                              |                              |                                       |                                       |
| Appropriation of Fund Balance           | \$0                          | \$0                          | \$114,524                             | \$12,893                              |
| <b>SUB-TOTAL</b>                        | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$114,524</b>                      | <b>\$12,893</b>                       |
| <b>TOTAL RESOURCES</b>                  | <b>\$298,799</b>             | <b>\$401,303</b>             | <b>\$401,385</b>                      | <b>\$460,722</b>                      |
| <b><u>EXPENDITURES</u></b>              |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>           |                              |                              |                                       |                                       |
| Parks & Recreation Programs             | \$86,059                     | \$94,659                     | \$140,163                             | \$193,500                             |
| Library Programs                        | 25,718                       | 38,517                       | 79,975                                | 81,975                                |
| Neighborhood Services Programs          | 36,157                       | 89,908                       | 101,143                               | 106,143                               |
| Public Safety Programs                  | 3,256                        | 8,896                        | 26,104                                | 26,104                                |
| Teen Court Program                      | 0                            | 4,500                        | 4,000                                 | 3,000                                 |
| <b>SUB-TOTAL</b>                        | <b>\$151,190</b>             | <b>\$236,480</b>             | <b>\$351,385</b>                      | <b>\$410,722</b>                      |
| <b>OTHER &amp; RESERVES</b>             |                              |                              |                                       |                                       |
| Capital Project Transfers               | \$27,000                     | \$0                          | \$50,000                              | \$50,000                              |
| Planned Contribution to Fund Balance    | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                        | <b>\$27,000</b>              | <b>\$0</b>                   | <b>\$50,000</b>                       | <b>\$50,000</b>                       |
| <b>TOTAL EXPENDITURES</b>               | <b>\$178,190</b>             | <b>\$236,480</b>             | <b>\$401,385</b>                      | <b>\$460,722</b>                      |
| <b>BALANCE</b>                          | <b>\$120,609</b>             | <b>\$164,823</b>             | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 14 - SUMMARY OF REVENUES AND EXPENDITURES**

**SPECIAL INVESTIGATIONS FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>               |                              |                              |                                       |                                       |
| Federal Forfeited Funds              | \$172,548                    | \$80,329                     | \$90,000                              | \$90,000                              |
| State Forfeited Funds                | 29,608                       | 14,165                       | 32,500                                | 32,500                                |
| Local Forfeited Funds                | 3,416                        | 2,404                        | 1,000                                 | 1,000                                 |
| AFIS Program Revenues                | 4,958                        | 853                          | 0                                     | 0                                     |
| Other Income                         | 21,599                       | 130,570                      | 17,000                                | 29,633                                |
| <b>SUB-TOTAL</b>                     | <b>\$232,129</b>             | <b>\$228,321</b>             | <b>\$140,500</b>                      | <b>\$153,133</b>                      |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | \$0                          | \$0                          | \$120,500                             | \$130,154                             |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$120,500</b>                      | <b>\$130,154</b>                      |
| <b>TOTAL RESOURCES</b>               | <b>\$232,129</b>             | <b>\$228,321</b>             | <b>\$261,000</b>                      | <b>\$283,287</b>                      |
| <b><u>EXPENDITURES</u></b>           |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>        |                              |                              |                                       |                                       |
| Federal Forfeited Funds              | \$30,965                     | \$60,641                     | \$175,000                             | \$197,287                             |
| State Forfeited Funds                | 2,915                        | 4,121                        | 85,000                                | 85,000                                |
| Local Forfeited Funds                | 528                          | 0                            | 1,000                                 | 1,000                                 |
| AFIS Maintenance & Equipment         | 13,175                       | 708                          | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$47,583</b>              | <b>\$65,470</b>              | <b>\$261,000</b>                      | <b>\$283,287</b>                      |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Other Expenditures                   | \$0                          | \$34,267                     | \$0                                   | \$0                                   |
| Planned Contribution to Fund Balance | \$0                          | \$0                          | \$0                                   | \$0                                   |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$34,267</b>              | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>            | <b>\$47,583</b>              | <b>\$99,737</b>              | <b>\$261,000</b>                      | <b>\$283,287</b>                      |
| <b>BALANCE</b>                       | <b>\$184,546</b>             | <b>\$128,584</b>             | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 15 - SUMMARY OF REVENUES AND EXPENDITURES**

**DRAINAGE UTILITY FUND**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                      |                              |                              |                                       |                                       |
| Drainage Fees                               | \$1,763,632                  | \$1,740,271                  | \$1,714,600                           | \$1,821,228                           |
| Interest Income                             | 121,918                      | 176,706                      | 126,200                               | 29,200                                |
| <b>SUB-TOTAL</b>                            | <b>\$1,885,550</b>           | <b>\$1,916,977</b>           | <b>\$1,840,800</b>                    | <b>\$1,850,428</b>                    |
| <b><u>APPROPRIATION OF FUND BALANCE</u></b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance               | \$0                          | \$0                          | \$2,596,290                           | \$3,867,439                           |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$2,596,290</b>                    | <b>\$3,867,439</b>                    |
| <b>TOTAL RESOURCES</b>                      | <b>\$1,885,550</b>           | <b>\$1,916,977</b>           | <b>\$4,437,090</b>                    | <b>\$5,717,867</b>                    |
| <b><u>EXPENDITURES</u></b>                  |                              |                              |                                       |                                       |
| <b><u>OPERATING EXPENDITURES</u></b>        |                              |                              |                                       |                                       |
| Public Works Administration                 | \$160,023                    | \$192,172                    | \$198,423                             | \$198,572                             |
| Drainage Utility Crew                       | 193,170                      | 198,106                      | 212,794                               | 214,970                               |
| Non-Departmental                            | 3,810                        | 535                          | 360                                   | 60                                    |
| Debt Service Payments                       | 189,213                      | 184,800                      | 175,513                               | 175,513                               |
| <b>SUB-TOTAL</b>                            | <b>\$546,216</b>             | <b>\$575,614</b>             | <b>\$587,090</b>                      | <b>\$589,115</b>                      |
| <b><u>OTHER &amp; RESERVES</u></b>          |                              |                              |                                       |                                       |
| Capital Project Transfers                   | \$700,000                    | \$125,000                    | \$3,850,000                           | \$5,128,752                           |
| Planned Contribution to Fund Balance        | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                            | <b>\$700,000</b>             | <b>\$125,000</b>             | <b>\$3,850,000</b>                    | <b>\$5,128,752</b>                    |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$1,246,216</b>           | <b>\$700,614</b>             | <b>\$4,437,090</b>                    | <b>\$5,717,867</b>                    |
| <b>BALANCE</b>                              | <b>\$639,334</b>             | <b>\$1,216,364</b>           | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 16 - SUMMARY OF REVENUES AND EXPENDITURES**

**ECONOMIC DEVELOPMENT FUND**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                      |                              |                              |                                       |                                       |
| Park Fund Transfer In                       | \$174,441                    | \$185,357                    | \$187,582                             | \$194,730                             |
| Other                                       | 90,979                       | 40,705                       | 26,400                                | 3,658,470                             |
| <b>SUB-TOTAL</b>                            | <b>\$265,420</b>             | <b>\$226,063</b>             | <b>\$213,982</b>                      | <b>\$3,853,200</b>                    |
| <b><u>APPROPRIATION OF FUND BALANCE</u></b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance               | \$0                          | \$0                          | \$143,830                             | \$777,612                             |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$143,830</b>                      | <b>\$777,612</b>                      |
| <b>TOTAL RESOURCES</b>                      | <b>\$265,420</b>             | <b>\$226,063</b>             | <b>\$357,812</b>                      | <b>\$4,630,812</b>                    |
| <b><u>EXPENDITURES</u></b>                  |                              |                              |                                       |                                       |
| <b><u>OPERATING EXPENDITURES</u></b>        |                              |                              |                                       |                                       |
| Economic Development Administration         | \$0                          | \$670                        | \$28,812                              | \$28,605                              |
| Other Expenses                              | 159,736                      | 202,582                      | 329,000                               | 4,602,207                             |
| <b>SUB-TOTAL</b>                            | <b>\$159,736</b>             | <b>\$203,252</b>             | <b>\$329,000</b>                      | <b>\$4,630,812</b>                    |
| <b><u>OTHER &amp; RESERVES</u></b>          |                              |                              |                                       |                                       |
| Planned Contributions to Fund Balance       | \$0                          | \$0                          | \$0                                   | \$0                                   |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$159,736</b>             | <b>\$203,252</b>             | <b>\$357,812</b>                      | <b>\$4,630,812</b>                    |
| <b>BALANCE</b>                              | <b>\$105,683</b>             | <b>\$22,810</b>              | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 17 - SUMMARY OF REVENUES AND EXPENDITURES**

**GAS DEVELOPMENT FUND**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                      |                              |                              |                                       |                                       |
| Gas Royalty Revenue                         | \$335,440                    | \$398,455                    | \$363,273                             | \$551,942                             |
| Interest Income                             | 122,192                      | 111,149                      | 33,800                                | 67,479                                |
| Other Income                                | 0                            | 100                          | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                            | <b>\$457,632</b>             | <b>\$509,705</b>             | <b>\$397,073</b>                      | <b>\$619,421</b>                      |
| <b><u>APPROPRIATION OF FUND BALANCE</u></b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance               | \$0                          | \$0                          | \$0                                   | \$441,240                             |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$441,240</b>                      |
| <b>TOTAL RESOURCES</b>                      | <b>\$457,632</b>             | <b>\$509,705</b>             | <b>\$397,073</b>                      | <b>\$1,060,661</b>                    |
| <b><u>EXPENDITURES</u></b>                  |                              |                              |                                       |                                       |
| <b><u>OPERATING</u></b>                     |                              |                              |                                       |                                       |
| Transfer to Capital Projects                | \$0                          | \$0                          | \$0                                   | \$0                                   |
| Miscellaneous Expenditures                  | 0                            | 1,895,339                    | 36,000                                | 1,060,661                             |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$1,895,339</b>           | <b>\$36,000</b>                       | <b>\$1,060,661</b>                    |
| <b><u>OTHER &amp; RESERVES</u></b>          |                              |                              |                                       |                                       |
| Planned Contribution to Fund Balance        | \$0                          | \$0                          | \$361,073                             | \$0                                   |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$361,073</b>                      | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$0</b>                   | <b>\$1,895,339</b>           | <b>\$397,073</b>                      | <b>\$1,060,661</b>                    |
| <b>BALANCE</b>                              | <b>\$457,632</b>             | <b>(\$1,385,634)</b>         | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 18 - SUMMARY OF REVENUES AND EXPENDITURES**

**TRAFFIC SAFETY FUND**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                      |                              |                              |                                       |                                       |
| Gross Fine Revenues                         | \$0                          | \$0                          | \$0                                   | \$0                                   |
| Interest Income                             | 24,386                       | 12,819                       | 0                                     | 988                                   |
| <b>SUB-TOTAL</b>                            | <b>\$24,386</b>              | <b>\$12,819</b>              | <b>\$0</b>                            | <b>\$988</b>                          |
| <b><u>APPROPRIATION OF FUND BALANCE</u></b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance               | \$0                          | \$0                          | \$171,880                             | \$226,552                             |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$171,880</b>                      | <b>\$226,552</b>                      |
| <b>TOTAL RESOURCES</b>                      | <b>\$24,386</b>              | <b>\$12,819</b>              | <b>\$171,880</b>                      | <b>\$227,540</b>                      |
| <b><u>EXPENDITURES</u></b>                  |                              |                              |                                       |                                       |
| <b><u>OPERATING EXPENDITURES</u></b>        |                              |                              |                                       |                                       |
| Traffic Enforcement / Traffic Safety        | \$34,855                     | \$32,500                     | \$0                                   | \$0                                   |
| Pedestrian Safety                           | 92,121                       | 48,686                       | 0                                     | 4,285                                 |
| <b>SUB-TOTAL</b>                            | <b>\$126,976</b>             | <b>\$81,186</b>              | <b>\$0</b>                            | <b>\$4,285</b>                        |
| <b><u>OTHER &amp; RESERVES</u></b>          |                              |                              |                                       |                                       |
| Transfer to Capital Projects                | \$0                          | \$275,505                    | \$171,880                             | \$223,255                             |
| Contribution to Reserves                    | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                            | <b>\$0</b>                   | <b>\$275,505</b>             | <b>\$171,880</b>                      | <b>\$223,255</b>                      |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$126,976</b>             | <b>\$356,691</b>             | <b>\$171,880</b>                      | <b>\$227,540</b>                      |
| <b>BALANCE</b>                              | <b>(\$102,590)</b>           | <b>(\$343,871)</b>           | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 19 - SUMMARY OF REVENUES AND EXPENDITURES**

**UTILITY FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>               |                              |                              |                                       |                                       |
| <b>WATER CHARGES</b>                 |                              |                              |                                       |                                       |
| Water Charges                        | \$27,292,806                 | \$28,281,255                 | \$30,094,318                          | \$31,082,388                          |
| Water Prior Year Settle-up           | 1,212,095                    | 0                            | 0                                     | 2,061,681                             |
| Water Taps                           | 38,750                       | 18,348                       | 45,000                                | 13,450                                |
| Water Inspection Fees                | 75,074                       | 59,411                       | 51,500                                | 36,537                                |
| <b>SUB-TOTAL</b>                     | <b>\$28,618,725</b>          | <b>\$28,359,014</b>          | <b>\$30,190,818</b>                   | <b>\$33,194,056</b>                   |
| <b>SEWER TREATMENT CHARGES</b>       |                              |                              |                                       |                                       |
| Sewer Treatment Charges              | \$15,039,017                 | \$14,684,958                 | \$16,270,762                          | \$16,121,516                          |
| Sewer Prior Year Settle-Up           | 178,267                      | 0                            | 0                                     | 849,274                               |
| Sewer Taps                           | 11,999                       | 5,450                        | 14,800                                | 3,795                                 |
| Sewer Inspection Fees                | 23,261                       | 38,447                       | 19,900                                | 10,000                                |
| <b>SUB-TOTAL</b>                     | <b>\$15,252,544</b>          | <b>\$14,728,855</b>          | <b>\$16,305,462</b>                   | <b>\$16,984,585</b>                   |
| <b>MISCELLANEOUS</b>                 |                              |                              |                                       |                                       |
| Interest Income                      | \$1,031,664                  | \$921,203                    | \$843,300                             | \$563,902                             |
| Service Charges                      | 121,048                      | 68,269                       | 123,000                               | 69,150                                |
| Late Charges                         | 588,735                      | 353,511                      | 500,000                               | 0                                     |
| Miscellaneous                        | 751,541                      | 834,651                      | 94,300                                | 727,484                               |
| Joint Use Reimbursement - Watauga    | 86,902                       | 33,291                       | 95,867                                | 39,551                                |
| Subdivision Meter Revenue            | 45,759                       | 23,837                       | 60,621                                | 20,992                                |
| <b>SUB-TOTAL</b>                     | <b>\$2,625,649</b>           | <b>\$2,234,762</b>           | <b>\$1,717,088</b>                    | <b>\$1,421,079</b>                    |
| <b>TOTAL REVENUE</b>                 | <b>\$47,324,965</b>          | <b>\$45,322,631</b>          | <b>\$48,213,368</b>                   | <b>\$51,599,720</b>                   |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | \$0                          | \$0                          | \$691,887                             | \$0                                   |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$691,887</b>                      | <b>\$0</b>                            |
| <b>TOTAL RESOURCES</b>               | <b>\$47,324,965</b>          | <b>\$45,322,631</b>          | <b>\$48,905,255</b>                   | <b>\$51,599,720</b>                   |

**FISCAL YEAR 2027**  
**SCHEDULE 19 - SUMMARY OF REVENUES AND EXPENDITURES**

**UTILITY FUND**

|   | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|---|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>EXPENDITURES</u></b>                      |                              |                              |                                       |                                       |
| <b>WATER SERVICES</b>                           |                              |                              |                                       |                                       |
| Water Operations                                | \$5,277,913                  | \$5,198,933                  | \$5,132,618                           | \$5,279,204                           |
| Purchase of Water FTW                           | 4,533,143                    | 4,846,650                    | 4,692,202                             | 5,419,920                             |
| Purchase of Water TRA                           | 7,884,506                    | 6,627,999                    | 8,985,702                             | 10,552,911                            |
| <b>SUB-TOTAL</b>                                | <b>\$17,695,562</b>          | <b>\$16,673,582</b>          | <b>\$18,810,522</b>                   | <b>\$21,252,035</b>                   |
| <b>SEWER TREATMENT SERVICES</b>                 |                              |                              |                                       |                                       |
| Sewer Operations                                | \$1,385,545                  | \$1,442,256                  | \$1,514,105                           | \$1,551,605                           |
| Sewer Treatment FTW                             | 1,499,405                    | 1,716,920                    | 1,950,779                             | 1,334,854                             |
| Sewer Treatment TRA                             | 6,407,387                    | 8,033,217                    | 8,145,648                             | 7,295,450                             |
| <b>SUB-TOTAL</b>                                | <b>\$9,292,336</b>           | <b>\$11,192,392</b>          | <b>\$11,610,532</b>                   | <b>\$10,181,909</b>                   |
| <b>UTILITY BILLING &amp; FINANCIAL SERVICES</b> |                              |                              |                                       |                                       |
| Utility Meter Reading                           | \$628,015                    | \$721,067                    | \$742,702                             | \$712,351                             |
| Utility Billing & Customer Service              | 1,272,973                    | 1,291,850                    | 1,064,305                             | 1,288,223                             |
| Utility Collection Services                     | 230,960                      | 298,152                      | 303,168                               | 300,461                               |
| Accounting Services                             | 357,229                      | 386,949                      | 460,998                               | 395,555                               |
| Budget & Research                               | 247,384                      | 269,530                      | 288,805                               | 290,091                               |
| <b>SUB-TOTAL</b>                                | <b>\$2,736,561</b>           | <b>\$2,967,548</b>           | <b>\$2,859,978</b>                    | <b>\$2,986,681</b>                    |
| <b>OTHER OPERATING EXPENDITURES</b>             |                              |                              |                                       |                                       |
| Administration                                  | \$526,790                    | \$388,877                    | \$396,698                             | \$410,968                             |
| Development                                     | 1,186,284                    | 1,373,600                    | 1,412,478                             | 1,408,027                             |
| Right of Way Maintenance                        | 310,115                      | 324,910                      | 340,679                               | 339,194                               |
| Utility Construction Crew & Support             | 1,220,243                    | 1,288,426                    | 1,384,536                             | 1,373,553                             |
| Building Services                               | 1,852,138                    | 1,852,138                    | 1,852,138                             | 1,852,138                             |
| Non Departmental                                | 1,187,138                    | 1,145,415                    | 582,843                               | 1,271,641                             |
| <b>SUB-TOTAL</b>                                | <b>\$6,282,709</b>           | <b>\$6,373,366</b>           | <b>\$5,969,372</b>                    | <b>\$6,655,521</b>                    |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>            | <b>\$36,007,168</b>          | <b>\$37,206,889</b>          | <b>\$39,250,404</b>                   | <b>\$41,076,146</b>                   |
| <b>OTHER &amp; RESERVES</b>                     |                              |                              |                                       |                                       |
| Debt Service                                    | \$2,564,776                  | \$2,465,692                  | \$2,383,795                           | \$2,383,795                           |
| Franchise Fees                                  | 1,268,028                    | 1,261,933                    | 1,395,508                             | 1,395,508                             |
| Indirect Costs                                  | 2,182,176                    | 2,182,176                    | 2,182,176                             | 2,182,176                             |
| Payment in Lieu of Taxes                        | 399,222                      | 399,222                      | 355,509                               | 355,509                               |
| Transfer for IT & Support Services              | 209,500                      | 175,000                      | 251,800                               | 251,800                               |
| Transfer to Capital                             | 1,250,000                    | 2,086,600                    | 3,086,063                             | 3,386,063                             |
| Planned Contribution to Fund Balance            | 0                            | 0                            | 0                                     | 568,723                               |
| <b>SUB-TOTAL</b>                                | <b>\$7,873,702</b>           | <b>\$8,570,623</b>           | <b>\$9,654,851</b>                    | <b>\$10,523,574</b>                   |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$43,880,870</b>          | <b>\$45,777,512</b>          | <b>\$48,905,255</b>                   | <b>\$51,599,720</b>                   |
| <b>BALANCE</b>                                  | <b>\$3,444,095</b>           | <b>(\$454,881)</b>           | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 20 - SUMMARY OF REVENUES AND EXPENDITURES**

**AQUATIC PARK FUND**

|  | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>ATTENDANCE</u></b>                 | 166,009                      | 161,896                      | 200,000                               | 188,000                               |
| <b><u>REVENUES</u></b>                   |                              |                              |                                       |                                       |
| <b>OPERATING</b>                         |                              |                              |                                       |                                       |
| Admissions                               | \$3,426,239                  | \$3,454,273                  | \$4,508,080                           | \$4,023,200                           |
| Food and Beverage                        | 831,686                      | 1,013,125                    | 1,088,520                             | 1,175,600                             |
| Merchandise                              | 181,366                      | 163,234                      | 220,000                               | 189,880                               |
| Rentals                                  | 218,343                      | 279,298                      | 372,000                               | 323,360                               |
| <b>SUB-TOTAL</b>                         | <b>\$4,657,633</b>           | <b>\$4,909,931</b>           | <b>\$6,188,600</b>                    | <b>\$5,712,040</b>                    |
| <b>OTHER REVENUES</b>                    |                              |                              |                                       |                                       |
| Interest Income                          | \$61,241                     | \$74,554                     | \$45,500                              | \$72,320                              |
| Other Income                             | 16,203                       | 26,591                       | 35,000                                | 16,500                                |
| <b>SUB-TOTAL</b>                         | <b>\$77,444</b>              | <b>\$101,145</b>             | <b>\$80,500</b>                       | <b>\$88,820</b>                       |
| <b>TOTAL REVENUES</b>                    | <b>\$4,735,077</b>           | <b>\$5,011,075</b>           | <b>\$6,269,100</b>                    | <b>\$5,800,860</b>                    |
| <b>APPROPRIATION OF FUND BALANCE</b>     |                              |                              |                                       |                                       |
| Appropriation of Fund Balance            | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                         | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL RESOURCES</b>                   | <b>\$4,735,078</b>           | <b>\$5,011,075</b>           | <b>\$6,269,100</b>                    | <b>\$5,800,860</b>                    |
| <b><u>EXPENDITURES</u></b>               |                              |                              |                                       |                                       |
| <b>OPERATING</b>                         |                              |                              |                                       |                                       |
| General Services & Utilities             | \$736,909                    | \$822,112                    | \$893,840                             | \$807,890                             |
| Public Grounds / Aquatics / Maint.       | 1,794,418                    | 1,627,820                    | 1,984,899                             | 1,859,034                             |
| Business & Office Administration         | 417,659                      | 437,556                      | 543,047                               | 495,799                               |
| Gift Shop / Concessions                  | 827,499                      | 831,094                      | 1,114,155                             | 998,583                               |
| Sales / Special Events/ Admissions       | 349,901                      | 329,388                      | 399,090                               | 341,658                               |
| Non-Departmental                         | 112,314                      | 118,234                      | 122,930                               | 112,736                               |
| <b>SUB-TOTAL</b>                         | <b>\$4,238,700</b>           | <b>\$4,166,204</b>           | <b>\$5,057,961</b>                    | <b>\$4,615,700</b>                    |
| <b>OTHER &amp; RESERVES</b>              |                              |                              |                                       |                                       |
| Debt Service                             | \$567,304                    | \$959,046                    | \$1,006,726                           | \$1,006,726                           |
| Debt Defeasance / Refunding / Agent Fees | 1,497                        | 856                          | 1,173                                 | 1,173                                 |
| Transfer to Capital Projects             | 375,000                      | 550,000                      | 150,000                               | 150,000                               |
| Planned Contribution to Fund Balance     | 0                            | 0                            | 53,240                                | 27,261                                |
| <b>SUB-TOTAL</b>                         | <b>\$943,801</b>             | <b>\$1,509,902</b>           | <b>\$1,211,139</b>                    | <b>\$1,185,160</b>                    |
| <b>TOTAL EXPENDITURES</b>                | <b>\$5,182,501</b>           | <b>\$5,676,106</b>           | <b>\$6,269,100</b>                    | <b>\$5,800,860</b>                    |
| <b>BALANCE</b>                           | <b>(\$447,423)</b>           | <b>(\$665,031)</b>           | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 21 - SUMMARY OF REVENUES AND EXPENDITURES**

**GOLF COURSE FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>ROUNDS</u></b>                 | 45,751                       | 46,451                       | 50,849                                | 50,810                                |
| <b><u>REVENUES</u></b>               |                              |                              |                                       |                                       |
| <b>OPERATING REVENUE</b>             |                              |                              |                                       |                                       |
| Green Fees                           | \$1,764,773                  | \$1,789,012                  | \$2,141,175                           | \$2,202,366                           |
| Pro Shop                             | 247,381                      | 283,465                      | 306,205                               | 319,275                               |
| Driving Range                        | 142,257                      | 159,333                      | 154,915                               | 178,153                               |
| Carts                                | 399,432                      | 501,371                      | 435,848                               | 468,214                               |
| Food & Beverage                      | 698,642                      | 735,119                      | 793,152                               | 821,494                               |
| Miscellaneous                        | 2,700                        | 25,110                       | 17,500                                | 71,691                                |
| <b>SUB-TOTAL</b>                     | <b>\$3,255,185</b>           | <b>\$3,493,409</b>           | <b>\$3,848,795</b>                    | <b>\$4,061,193</b>                    |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | \$0                          | \$0                          | \$0                                   | \$0                                   |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL RESOURCES</b>               | <b>\$3,255,185</b>           | <b>\$3,493,409</b>           | <b>\$3,848,795</b>                    | <b>\$4,061,193</b>                    |
| <b><u>EXPENDITURES</u></b>           |                              |                              |                                       |                                       |
| <b>OPERATING</b>                     |                              |                              |                                       |                                       |
| Pro Shop                             | \$223,188                    | \$246,953                    | \$235,144                             | \$253,080                             |
| Pro Shop: Cost of Goods Sold         | 149,911                      | 169,626                      | 190,629                               | 201,421                               |
| Driving Range                        | 17,318                       | 42,553                       | 11,700                                | 20,009                                |
| Golf Carts                           | 386,923                      | 420,995                      | 405,828                               | 426,781                               |
| Course Maintenance                   | 968,163                      | 890,378                      | 1,064,458                             | 1,103,177                             |
| Food & Beverage                      | 311,345                      | 308,453                      | 322,653                               | 301,678                               |
| Food & Beverage: Cost of Goods Sold  | 212,314                      | 220,084                      | 233,879                               | 245,765                               |
| Sales & Membership                   | 103,484                      | 116,377                      | 125,200                               | 129,922                               |
| General & Administrative             | 572,171                      | 607,395                      | 648,516                               | 665,856                               |
| Management Fees                      | 130,099                      | 138,732                      | 153,251                               | 159,580                               |
| <b>SUB-TOTAL</b>                     | <b>\$3,074,916</b>           | <b>\$3,161,545</b>           | <b>\$3,391,258</b>                    | <b>\$3,507,269</b>                    |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Debt Service                         | \$281,209                    | \$297,773                    | \$291,490                             | \$291,490                             |
| Transfer to Capital Projects         | 0                            | 0                            | 0                                     | 0                                     |
| Planned Contribution to Reserves     | 0                            | 0                            | 166,047                               | 262,434                               |
| <b>SUB-TOTAL</b>                     | <b>\$281,209</b>             | <b>\$297,773</b>             | <b>\$457,537</b>                      | <b>\$553,924</b>                      |
| <b>TOTAL EXPENDITURES</b>            | <b>\$3,356,125</b>           | <b>\$3,459,318</b>           | <b>\$3,848,795</b>                    | <b>\$4,061,193</b>                    |
| <b>BALANCE</b>                       | <b>(\$100,940)</b>           | <b>\$34,091</b>              | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 22 - SUMMARY OF REVENUES AND EXPENDITURES**

**FACILITIES / CONSTRUCTION MANAGEMENT FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>               |                              |                              |                                       |                                       |
| <b>CHARGES FOR SERVICE</b>           |                              |                              |                                       |                                       |
| General Fund                         | \$899,730                    | \$899,730                    | \$899,730                             | \$899,730                             |
| Park Development Fund                | 442,017                      | 455,143                      | 455,143                               | 455,143                               |
| Utility Fund                         | 1,852,138                    | 1,852,138                    | 1,852,138                             | 1,852,138                             |
| <b>SUB-TOTAL</b>                     | <b>\$3,193,885</b>           | <b>\$3,207,011</b>           | <b>\$3,207,011</b>                    | <b>\$3,207,011</b>                    |
| <b>OTHER REVENUES</b>                |                              |                              |                                       |                                       |
| Interest Income                      | \$90,649                     | \$58,292                     | \$9,700                               | \$26,305                              |
| Other Income                         | 36,272                       | 916                          | 500,000                               | 500,000                               |
| <b>SUB-TOTAL</b>                     | <b>\$126,921</b>             | <b>\$59,208</b>              | <b>\$509,700</b>                      | <b>\$526,305</b>                      |
| <b>TOTAL REVENUES</b>                | <b>\$3,320,806</b>           | <b>\$3,266,219</b>           | <b>\$3,716,711</b>                    | <b>\$3,733,316</b>                    |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | \$0                          | \$0                          | \$53,492                              | \$166,890                             |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$53,492</b>                       | <b>\$166,890</b>                      |
| <b>TOTAL RESOURCES</b>               | <b>\$3,320,806</b>           | <b>\$3,266,219</b>           | <b>\$3,770,203</b>                    | <b>\$3,900,206</b>                    |
| <b><u>EXPENDITURES</u></b>           |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>        |                              |                              |                                       |                                       |
| Administration                       | \$266,981                    | \$272,695                    | \$284,705                             | \$285,005                             |
| Building Services                    | 3,107,136                    | 3,198,191                    | 3,289,068                             | 3,426,455                             |
| Non-Departmental                     | 41,419                       | 43,485                       | 196,430                               | 188,746                               |
| <b>SUB-TOTAL</b>                     | <b>\$3,415,536</b>           | <b>\$3,514,371</b>           | <b>\$3,770,203</b>                    | <b>\$3,900,206</b>                    |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Capital Project Transfers            | \$0                          | \$1,503,550                  | \$0                                   | \$0                                   |
| Planned Contribution to Fund Balance | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$1,503,550</b>           | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>            | <b>\$3,415,536</b>           | <b>\$5,017,921</b>           | <b>\$3,770,203</b>                    | <b>\$3,900,206</b>                    |
| <b>BALANCE</b>                       | <b>(\$94,730)</b>            | <b>(\$1,751,702)</b>         | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 23 - SUMMARY OF REVENUES AND EXPENDITURES**

**FLEET SERVICES FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>               |                              |                              |                                       |                                       |
| General Fund                         | \$1,569,269                  | \$1,466,421                  | \$1,464,421                           | \$1,466,421                           |
| Utility Fund                         | 2,514,175                    | 2,625,356                    | 2,349,399                             | 2,349,399                             |
| Crime Control District Fund          | 189,903                      | 179,457                      | 182,457                               | 180,457                               |
| Park & Recreation Dev. Fund          | 191,591                      | 179,035                      | 179,035                               | 249,035                               |
| Other Funds                          | 26,874                       | 25,113                       | 25,113                                | 25,113                                |
| <b>SUB-TOTAL</b>                     | <b>\$4,491,812</b>           | <b>\$4,475,382</b>           | <b>\$4,200,425</b>                    | <b>\$4,270,425</b>                    |
| <b>OTHER REVENUES</b>                |                              |                              |                                       |                                       |
| Interest Income                      | 160,789                      | 169,566                      | 86,100                                | 121,124                               |
| Sale of City Property                | 240,911                      | 114,446                      | 110,000                               | 178,000                               |
| Other Income                         | 3,068                        | 14,800                       | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$404,767</b>             | <b>\$298,811</b>             | <b>\$196,100</b>                      | <b>\$299,124</b>                      |
| <b>TOTAL REVENUES</b>                | <b>\$4,896,579</b>           | <b>\$4,774,193</b>           | <b>\$4,396,525</b>                    | <b>\$4,569,549</b>                    |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | \$0                          | \$0                          | \$1,056,474                           | \$2,249,709                           |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$1,056,474</b>                    | <b>\$2,249,709</b>                    |
| <b>TOTAL RESOURCES</b>               | <b>\$4,896,579</b>           | <b>\$4,774,193</b>           | <b>\$5,452,999</b>                    | <b>\$6,819,258</b>                    |
| <b><u>EXPENDITURES</u></b>           |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>        |                              |                              |                                       |                                       |
| Administration                       | \$280,145                    | \$266,439                    | \$316,696                             | \$320,710                             |
| Fleet Services Operations            | 1,674,163                    | 1,852,169                    | 1,885,662                             | 2,041,574                             |
| Fire Fleet Maintenance Operations    | 555,560                      | 651,058                      | 583,756                               | 582,601                               |
| Vehicle and Equipment Purchases      | 1,854,039                    | 991,728                      | 1,058,894                             | 2,219,949                             |
| Non-Departmental                     | 40,967                       | 108,208                      | 44,107                                | 90,540                                |
| <b>SUB-TOTAL</b>                     | <b>\$4,404,874</b>           | <b>\$3,869,602</b>           | <b>\$3,889,115</b>                    | <b>\$5,255,374</b>                    |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Debt Service                         | \$225,300                    | \$216,300                    | \$207,300                             | \$207,300                             |
| Transfer to General Fund             | 391,050                      | 0                            | 0                                     | 0                                     |
| Capital Project Transfers            | 109,000                      | 0                            | 1,356,584                             | 1,356,584                             |
| Planned Contribution to Fund Balance | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$725,350</b>             | <b>\$216,300</b>             | <b>\$1,563,884</b>                    | <b>\$1,563,884</b>                    |
| <b>TOTAL EXPENDITURES</b>            | <b>\$5,130,224</b>           | <b>\$4,085,902</b>           | <b>\$5,452,999</b>                    | <b>\$6,819,258</b>                    |
| <b>BALANCE</b>                       | <b>(\$233,645)</b>           | <b>\$688,291</b>             | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 24 - SUMMARY OF REVENUES AND EXPENDITURES**

**INFORMATION TECHNOLOGY FUND**

|                                      | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--------------------------------------|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b>REVENUES</b>                      |                              |                              |                                       |                                       |
| <b>CHARGES FOR SERVICE</b>           |                              |                              |                                       |                                       |
| General Fund                         | \$1,974,869                  | \$2,449,344                  | \$2,487,664                           | \$2,471,903                           |
| Park Fund                            | 272,056                      | 325,774                      | 380,774                               | 380,774                               |
| Crime Control District               | 411,935                      | 526,367                      | 541,114                               | 523,242                               |
| Utility Fund                         | 1,428,474                    | 1,727,888                    | 1,804,988                             | 1,807,268                             |
| Other Funds                          | 529,613                      | 575,160                      | 583,395                               | 583,435                               |
| <b>SUB-TOTAL</b>                     | <b>\$4,616,947</b>           | <b>\$5,604,533</b>           | <b>\$5,797,935</b>                    | <b>\$5,766,622</b>                    |
| <b>OTHER REVENUES</b>                |                              |                              |                                       |                                       |
| Transmitter Lease                    | \$204,127                    | \$208,627                    | \$180,000                             | \$211,911                             |
| Transfer from General Fund           | 97,011                       | 239,044                      | 102,100                               | 102,100                               |
| Interest Income                      | 27,855                       | 31,155                       | 13,400                                | 53,379                                |
| Other Income                         | 11,813                       | 2,420                        | 5,000                                 | 5,000                                 |
| <b>SUB-TOTAL</b>                     | <b>\$340,807</b>             | <b>\$481,246</b>             | <b>\$300,500</b>                      | <b>\$372,390</b>                      |
| <b>TOTAL REVENUES</b>                | <b>\$4,957,754</b>           | <b>\$6,085,779</b>           | <b>\$6,098,435</b>                    | <b>\$6,139,012</b>                    |
| <b>APPROPRIATION OF FUND BALANCE</b> |                              |                              |                                       |                                       |
| Appropriation of Fund Balance        | \$0                          | \$0                          | \$392,877                             | \$801,909                             |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$392,877</b>                      | <b>\$801,909</b>                      |
| <b>TOTAL RESOURCES</b>               | <b>\$4,957,754</b>           | <b>\$6,085,779</b>           | <b>\$6,491,312</b>                    | <b>\$6,940,921</b>                    |
| <b>EXPENDITURES</b>                  |                              |                              |                                       |                                       |
| <b>OPERATING EXPENDITURES</b>        |                              |                              |                                       |                                       |
| General Services                     | \$3,874,077                  | \$4,028,330                  | \$5,067,259                           | \$5,430,550                           |
| Public Safety                        | 1,072,212                    | 982,602                      | 1,098,785                             | 1,163,327                             |
| Non-Departmental                     | 19,822                       | 20,788                       | 325,268                               | 347,044                               |
| <b>SUB-TOTAL</b>                     | <b>\$4,966,112</b>           | <b>\$5,031,720</b>           | <b>\$6,491,312</b>                    | <b>\$6,940,921</b>                    |
| <b>OTHER &amp; RESERVES</b>          |                              |                              |                                       |                                       |
| Transfer to Capital Projects         | \$0                          | \$368,500                    | \$0                                   | \$0                                   |
| Planned Contribution to Fund Balance | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                     | <b>\$0</b>                   | <b>\$368,500</b>             | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>            | <b>\$4,966,112</b>           | <b>\$5,400,220</b>           | <b>\$6,491,312</b>                    | <b>\$6,940,921</b>                    |
| <b>BALANCE</b>                       | <b>(\$8,358)</b>             | <b>\$685,559</b>             | <b>\$0</b>                            | <b>\$0</b>                            |

**FISCAL YEAR 2027**  
**SCHEDULE 25 - SUMMARY OF REVENUES AND EXPENDITURES**

**SELF INSURANCE FUND**

|  | <b>ACTUAL<br/>FY 2023/24</b> | <b>ACTUAL<br/>FY 2024/25</b> | <b>ADOPTED<br/>BUDGET<br/>FY 2026</b> | <b>REVISED<br/>BUDGET<br/>FY 2026</b> |
|--|------------------------------|------------------------------|---------------------------------------|---------------------------------------|
| <b><u>REVENUES</u></b>                           |                              |                              |                                       |                                       |
| <b><u>HEALTH &amp; MEDICAL CONTRIBUTIONS</u></b> |                              |                              |                                       |                                       |
| Health & Medical (City)                          | \$8,379,033                  | \$8,616,167                  | \$8,428,727                           | \$8,420,873                           |
| Health & Medical (Employees)                     | 1,980,076                    | 2,137,367                    | 2,334,685                             | 2,334,685                             |
| <b>SUB-TOTAL</b>                                 | <b>\$10,359,110</b>          | <b>\$10,753,535</b>          | <b>\$10,763,412</b>                   | <b>\$10,755,558</b>                   |
| <b><u>OTHER CONTRIBUTIONS</u></b>                |                              |                              |                                       |                                       |
| Worker's Comp & Admin (City)                     | \$517,130                    | \$527,198                    | \$524,378                             | \$524,698                             |
| Other Insurance (City)                           | 1,743,593                    | 1,831,800                    | 1,831,800                             | 1,748,380                             |
| Flexible Spending Account (Employees)            | 96,527                       | 110,339                      | 117,500                               | 117,500                               |
| <b>SUB-TOTAL</b>                                 | <b>\$2,357,250</b>           | <b>\$2,469,337</b>           | <b>\$2,473,678</b>                    | <b>\$2,390,578</b>                    |
| <b><u>OTHER REVENUES</u></b>                     |                              |                              |                                       |                                       |
| Stop Loss Reimbursement                          | \$646,315                    | \$4,424,655                  | \$600,000                             | \$600,000                             |
| Interest Income                                  | 991,724                      | 960,745                      | 737,300                               | 883,492                               |
| Other Income                                     | 643,344                      | 700,844                      | 800,000                               | 1,107,359                             |
| <b>SUB-TOTAL</b>                                 | <b>\$2,281,383</b>           | <b>\$6,086,244</b>           | <b>\$2,137,300</b>                    | <b>\$2,590,851</b>                    |
| <b>TOTAL REVENUES</b>                            | <b>\$14,997,742</b>          | <b>\$19,309,116</b>          | <b>\$15,374,390</b>                   | <b>\$15,736,987</b>                   |
| <b><u>APPROPRIATION OF FUND BALANCE</u></b>      |                              |                              |                                       |                                       |
| Self Insurance Fund Reserves                     | \$0                          | \$0                          | \$1,004,534                           | \$1,155,691                           |
| <b>SUB-TOTAL</b>                                 | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$1,004,534</b>                    | <b>\$1,155,691</b>                    |
| <b>TOTAL RESOURCES</b>                           | <b>\$14,997,742</b>          | <b>\$19,309,116</b>          | <b>\$16,378,924</b>                   | <b>\$16,892,678</b>                   |
| <b><u>EXPENDITURES</u></b>                       |                              |                              |                                       |                                       |
| Health & Medical                                 | \$11,701,562                 | \$16,403,996                 | \$13,137,180                          | \$13,557,024                          |
| Worker's Compensation                            | 3,019,564                    | (2,243,627)                  | 515,000                               | 516,047                               |
| Personnel Expenses                               | 708,952                      | 808,588                      | 760,862                               | 760,342                               |
| Property, Liability, and Other Insurance         | 1,735,712                    | 1,842,576                    | 1,848,382                             | 1,941,766                             |
| Flexible Spending Account Expense                | 91,913                       | 139,292                      | 117,500                               | 117,500                               |
| Non-Departmental                                 | 357                          | 95,690                       | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                                 | <b>\$17,258,059</b>          | <b>\$17,046,515</b>          | <b>\$16,378,924</b>                   | <b>\$16,892,678</b>                   |
| <b><u>OTHER &amp; RESERVES</u></b>               |                              |                              |                                       |                                       |
| Planned Contribution to Fund Balance             | 0                            | 0                            | 0                                     | 0                                     |
| <b>SUB-TOTAL</b>                                 | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                            | <b>\$0</b>                            |
| <b>TOTAL EXPENDITURES</b>                        | <b>\$17,258,059</b>          | <b>\$17,046,515</b>          | <b>\$16,378,924</b>                   | <b>\$16,892,678</b>                   |
| <b>BALANCE</b>                                   | <b>(\$2,260,316)</b>         | <b>\$2,262,601</b>           | <b>\$0</b>                            | <b>\$0</b>                            |