



**City of Freeport**  
City Council Budget Workshop

This meeting will be live streamed via YouTube Live and may be accessed on the City of Freeport Facebook page: <https://www.facebook.com/freeporttexas> or by visiting <https://www.youtube.com/@cityoffreeporttx8375/streams>

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Saturday, June 13, 2026, 9:00 AM | Council Chamber | 430 North Brazosport Blvd., Freeport, Texas 77541

In accordance with Section 551.043 of the Texas Government Code, this agenda has been posted at Freeport City Hall, and distributed to the appropriate news media within the required time frame. All meetings of the Freeport City Council are open to the public. Public participation and written comments are invited on all open session business items.

The Mayor and City Council request that cell phones be turned off or set to vibrate. Members of the audience are requested to step outside to conduct a phone conversation. The Council Chamber is wheelchair accessible and special parking is available outside the building. If special accommodation is required, please contact the City Secretary a minimum of 72 hours in advance at 979-233-3526.

**1: Call to Order:**

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- 1A. Call to Order - Jerry Cain, Mayor
- 1B. Invocation - Councilman
- 1C. Pledges - Pledge of Allegiance to the United States; Pledge of Allegiance to the State of Texas.
- 1D. Matters Subsequent to Posting.
- 1E. Audience Participation – Anyone who has registered to speak prior to the meeting being called to order and desires to address the City Council will be heard at this time, or during the discussion of an item listed on the agenda. These forms are located by the City Secretary. After completing the form, give it to the City Secretary. She will give it to the Mayor. The Mayor will call on you when that item is presented, once a motion has been made by Council then public participation will not be allowed. You will have four (4) minutes to make your comments regardless of the number of agenda items to be addressed.

**2: Workshop**

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- 2A. Discussion and review of the Proposed Fiscal Year 2026–2027 Budget.(Ashlee Hurst)

**3: Adjournment**

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- 3A. Adjournment – Jerry Cain, Mayor

Items not necessarily discussed in the order they appear on the agenda. The Council at its discretion may take action on any or all of the items as listed. This notice is posted pursuant to the Texas Open Meeting Act. (Chapter 551, Government Code).

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to consult with the city attorney or discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), but cannot vote or take action on any item unless it is set forth above in this agenda. 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

CERTIFICATE I certify the foregoing notice was posted in the official glass case at the front door of City Hall, with 24 hours a day public access, 1201 North Avenue H., Freeport, Texas, 3 business days prior to meeting. In accordance with Open Meetings Act.

Clarisa Fernandez,  
City Secretary, City of Freeport, Texas





## City Council Agenda Item #[2.A]

**Title:** Discussion and review of the Proposed Fiscal Year 2026–2027 Budget.  
**Date:** June 13, 2026  
**From:** Ashlee Hurst, Finance Director

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**Staff Recommendation:** Staff recommends that the City Council review the preliminary budget information, discuss policy priorities, and provide guidance regarding funding priorities and budget assumptions to assist in the development of the Proposed FY 2026–2027 Budget.

**Item Summary: BUDGET OVERVIEW:**

Preliminary budget projections indicate the following:

- General Fund revenues are projected to remain stable, supported primarily by property taxes, sales taxes, franchise fees, permits, and service charges.
- Personnel costs continue to represent the largest expenditure category and reflect anticipated salary adjustments, benefits, and workforce retention initiatives.
- Operational expenditures include inflationary impacts on contractual services, utilities, fuel, maintenance, and supplies.
- Capital improvement needs remain significant and will require prioritization based on available funding and long-term infrastructure goals.
- Enterprise Funds have been evaluated to ensure sufficient revenues to support operating expenses, debt obligations, and capital requirements.

**NEXT STEPS:**

Following Council direction received during the Budget Workshop, staff will finalize the changes prior to the next Budget Workshop in July to finalize the Proposed Budget for formal consideration during the budget adoption process in accordance with state law and the City Charter.

**Background Information:** The annual budget serves as the City's financial plan and policy document, allocating resources necessary to provide essential services to residents while maintaining fiscal responsibility. Staff has prepared preliminary revenue and expenditure projections based on current economic conditions, historical trends, departmental requests, capital improvement needs, and anticipated operational requirements.

As part of the budget development process, the City Council Budget Workshop provides an opportunity to review key budget assumptions, discuss policy priorities, and provide direction to staff before preparation of the Proposed FY 2026–2027 Budget document.



979.233.3526 Fax 979.233.8867

1201 North Avenue H. Freeport, TX 77541

**Special Considerations:** N/A

**Financial Impact:** N/A

**Board or 3rd Party Recommendation:** N/A

**Supporting Documentation:**

1. \_Budget Workshop 6.13.26

# FY2026-2027 Budget Presentation

City Council Workshop  
Saturday, June 13, 2026

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# FY2026-2027 BUDGET ENGAGEMENT

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- ☺ New, Inclusive Budget Experience
- ☺ Priority Based Budgeting
- ☺ Restructured for a Better Future
- ☺ Many Financial Views and Data
- ☺ Line by Line View and Discussion
- ☺ Easy Graphics to See Increases/Decreases
- ☺ Questions and Ideas Welcomed

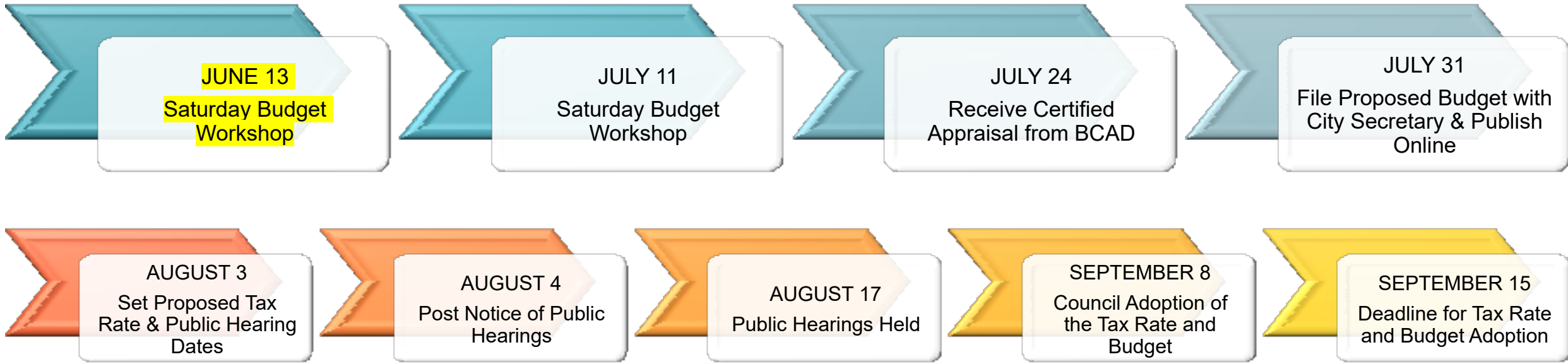


# WORKSHOP AGENDA



- **Budget Schedule**
- **Budget Overview**
- **Fund Balance Reserves**
- **Fund Cash Resources**
- **City-Wide Expenses & Revenues**
- **EDC Fund Allocations** (*EDC Operating, EDC Projects, EDC Marketing*)
- **General Fund Revenues**
- **General Fund Expenses**
  - By Type
  - By Function/Department
    - Public Safety (*Fire, Police, Municipal Court*)
    - Parks and Rec (*Parks, Rec, Library, Museum, Sr. Citizens*)
    - Public Works (*Streets/Drainage, Service Center*)
    - Community Development (*Community Development, Main Street*)
    - Administration (*Mayor & Council, Admin, I.T.*)
- **EMS Fund**
- **Golf Fund**
- **Utility Fund**
- **Capital Funds** (*Street & Drainage, Facilities & Grounds, Vehicle & Equipment, Port Settlement Projects, 2020 CO Bond, 2021 CO Bond, AMI Water Meter Project*)
- **Special Revenue Funds** (*City Grants, Beach Maintenance, Hotel Occupancy Tax, Court Technology, Court Security, Consolidated Court Security & Tech Fund, State Narcotics/Chapter 59, TIF No. 1/TIRZ, Freeport 19 LLC Development*)
- 3 • **Other Funds** (*Civil Service Commission, G.F. Contingency, City-EDC Projects, City Events, Debt Service*)

# FY2026-FY2027 BUDGET SCHEDULE



# BUDGET OVERVIEW

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## FY2026 Preliminary Budget Highlights

### →Restructured Budget

→Solid Waste Moved to Water/Sewer Fund, Now Named 'Utility Fund'

→Code Dept. Moved to Building Dept., New Name 'Community Development'

→Golf Moved to an Enterprise Fund

→EMS Moved to an Enterprise Fund

→New Contingency Fund Created by Reassigning the Old IT Fund

### →Infrastructure & Beautification Initiatives

→Salary Adjustments **Not** Yet Identified (*Waiting on new HR Director*)

→**Department Requests Are Already Included; Different Than Previous Years**

# BUDGET OVERVIEW

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## FY2026 Requested New Positions

- Parks
  - (2) Maintenance Tech I - \$64,563+Benefits
- Rec
  - Aquatics Coordinator - \$37,440+Benefits
- Museum
  - Museum Director Position Eliminated – (\$62,650)+Benefits
- Streets
  - (2) Maintenance Tech I - \$64,563+Benefits
- Service Center
  - Mechanic Helper - \$32,282+Benefits
- Community Development
  - Plan Reviewer/Permit Coordinator - \$56,160+Benefits
  - Building Code Supervisor - \$66,560+Benefits
  - Plan Reviewer (100% TIRZ Funded)
  - Building Inspector (50% TIRZ Funded & 50% EDC Funded)
- IT
  - IT Assistant - \$60,000+Benefits

# BUDGET OVERVIEW

Total Community

Investments of

**\$2,873,235**

## FY2026 Priority Based Budgeting Initiatives

### → Beautification

- EDC Increased Business Improvement Grants - \$300,000
- Beautification Board Request Line Item Created - \$50,000
- Main Street Beautification Initiative - \$20,000
- Main Street Façade Grant Program - \$15,000
- Main Street Initiative Project TBD - \$10,000

### → Infrastructure

- EDC Property Improvements - \$30,000
- EDC Infrastructure Project TBD - \$500,000
- Utilities Infrastructure Project TBD - \$448,235
- Drainage/Street Improvements Project TBD - \$1,000,000
- Waterline Upgrades TBD - \$500,000



# FUND BALANCE RESERVES

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# FUND BALANCE

Type / Fund	Beginning Balance	Proposed Revenue	Proposed Expenditures	Ending Balance	Change	Required Reserves
<b>Operating Funds</b>						
General Fund	\$12,197,959	\$19,490,735	\$19,344,516	\$12,344,178	\$146,219	25% or \$4,488,509
<b>Enterprise Funds</b>						
Utility Fund	25,880,061	12,021,600	10,250,271	27,651,390	1,771,329	33% or 3,234,672

Fund balance required reserves are the stated percentage of the operating expenses of the fund (meaning total expenses less any capital expenses/transfers for capital).



# FUND CASH RESOURCES

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# CASH BALANCE S

Slide 1 of 2

Type / Fund	Beginning Balance	Proposed Revenue	Proposed Expenditures	Ending Balance	Change
<b>Operating Funds</b>					
General Fund	\$13,521,720	\$19,490,735	\$19,344,516	\$13,667,939	\$146,219
<b>Enterprise Funds</b>					
EMS Fund	-	1,424,399	1,424,399	-	-
Golf Fund	-	1,621,540	1,585,567	35,973	35,973
Utility Fund	1,668,424	12,021,600	10,250,271	3,439,753	1,771,329
<b>Capital Funds</b>					
Street & Drainage Fund	2,798,754	100,000	500,000	2,398,754	(400,000)
Facilities & Grounds Fund	2,200,357	75,000	76,000	2,199,357	(1,000)
Vehicle & Equipment Fund	425,558	1,392,479	1,392,479	425,558	-
Port Settlement Projects Fund	1,355,221	1,835,000	1,575,000	1,615,221	260,000
2020 CO Bond Fund	1,087,407	30,000	500,000	617,407	(470,000)
2021 CO Bond Fund	1,066,575	30,000	500,000	596,575	(470,000)
AMI Water Meter Project Fund	335,993	-	286,000	49,993	(286,000)
<b>Special Revenue Funds</b>					
City Grants Fund	-	-	-	-	-
Beach Maintenance Fund	-	42,500	42,500	-	-
Hotel Occupancy Tax Fund	491,129	105,000	103,795	492,334	1,205
Court Technology Fund	23,183	900	600	23,483	300

# CASH BALANCE S

Slide 2 of 2

Overall

Projected

Increase of

\$490,849

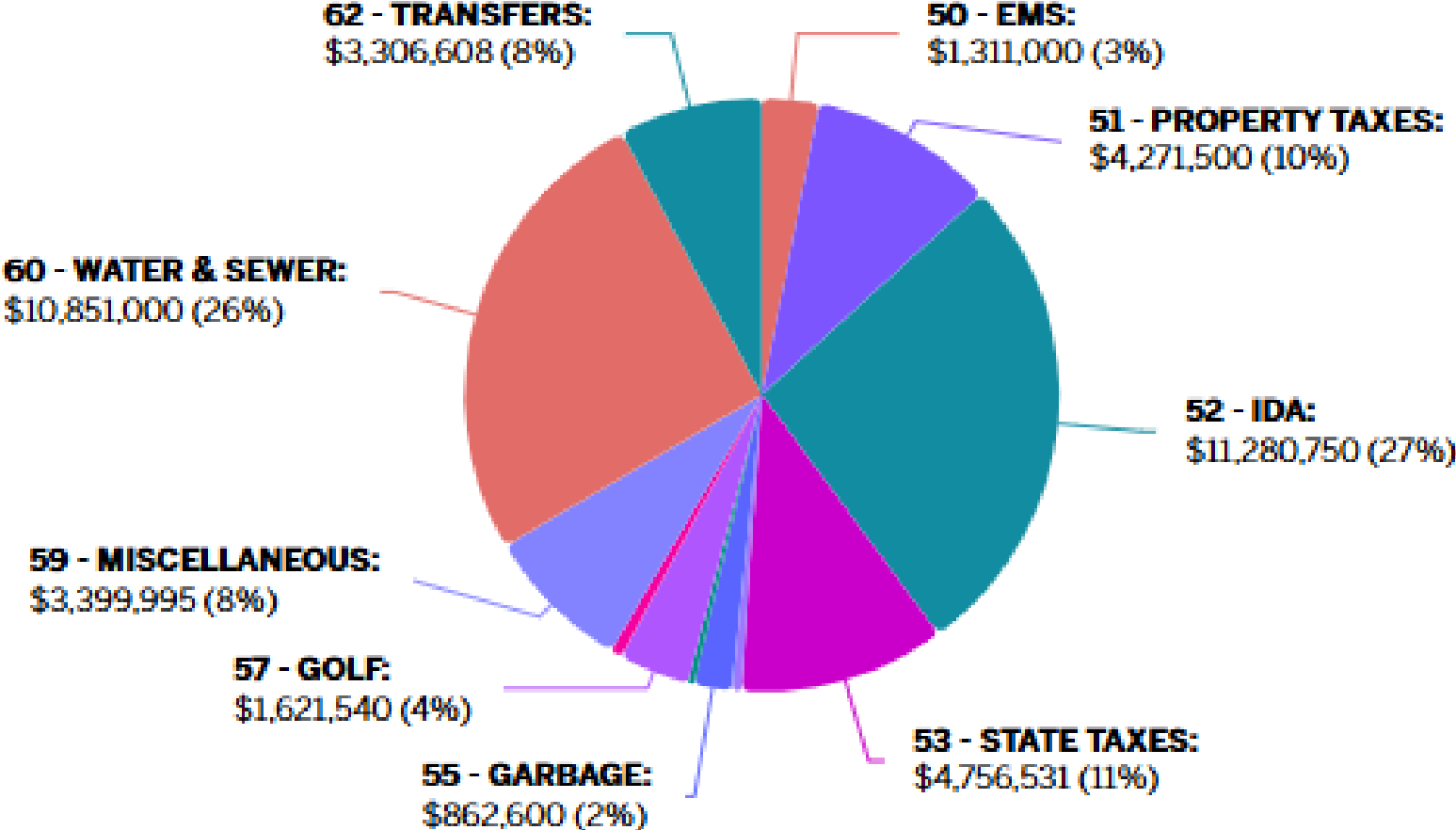
Type / Fund	Beginning Balance	Proposed Revenue	Proposed Expenditures	Ending Balance	Change
Court Security Fund	113,069	2,000	91,110	23,959	(89,110)
Consolidated Court Security & Technology Fund	8,718	17,000	17,000	8,718	-
State Narcotics/Chapter 59 Fund	227,591	21,500	25,000	224,091	(3,500)
TIF No. 1/TIRZ Fund	1,285,608	370,000	117,183	1,538,425	252,817
Freeport 19 LLC Development Fund	16,419	15,350	15,000	16,769	350
<b>Other Funds</b>					
G.F. Contingency Fund	227,743	9,000	-	236,743	9,000
Civil Service Commission Fund	-	46,500	46,500	-	-
City-EDC Projects Fund	54,788	20,865	19,365	56,288	1,500
City Events Fund	-	204,050	204,050	-	-
Debt Service Fund	415,353	1,156,871	1,141,464	430,760	15,407
Hurricane Beryl Fund	231,551	-	-	231,551	-
Marina Operations Fund	1,197	-	-	1,197	-
<b>EDC Funds</b>					
EDC Operating Fund	2,099,365	1,470,531	1,469,172	2,100,724	1,359
EDC Projects Fund	1,225,427	650,000	935,000	940,427	(285,000)
EDC Marketing Fund	205,706	147,054	147,054	205,706	-
EDC Debt Service Fund	18,484	-	-	18,484	-
<b>GRAND TOTAL</b>	<b>\$31,105,340</b>	<b>\$42,299,874</b>	<b>\$41,809,025</b>	<b>\$31,596,189</b>	<b>\$490,849</b>



# CITY-WIDE OVERVIEW

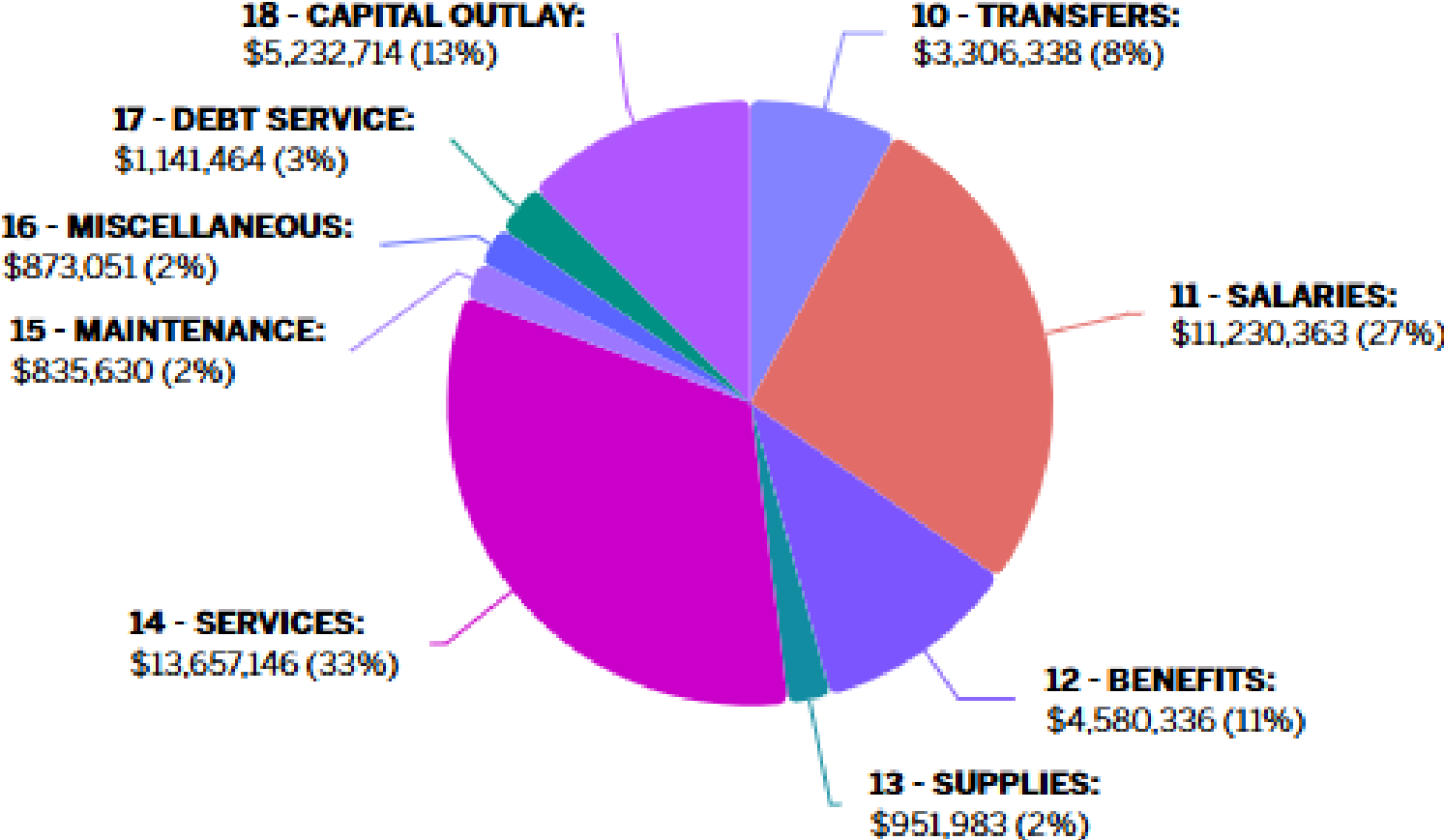
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# CITY-WIDE REVENUES BY TYPE



**Total FY2027 Proposed Revenue (FY2027)**  
**\$42,299,874**

# CITY-WIDE EXPENSES BY TYPE




**Total FY2027 Proposed Expenditures (FY2027)**  
**\$41,809,025**

# ECONOMIC DEVELOPMENT FUNDS



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**FREEPORT**  
ECONOMIC DEVELOPMENT CORPORATION



# EDC OPERATING FUND

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# PROPOSED CHANGES

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Project	FY2027 Proposed
Promotion for EDC Specialist	\$20,000 + Benefits
Director & Specialist COLA	\$13,000 + Benefits
FEDC Property Improvements (Roofing, Siding, Doors, etc.)	\$30,000

# EDC OPERATING FUND

Slide 1 of 3

\* - Still Needs Evaluation

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Sales Tax*	\$1,324,647	\$1,300,000	\$1,374,569	\$1,341,531	\$1,115,000	\$1,341,531	\$-
Sale of Property	20,300	-	-	-	10	-	-
Interest Income*	168,504	75,000	145,002	126,000	121,500	126,000	-
Misc. Income	-	-	2,936	-	-	-	-
Lease Income	3,000	3,000	3,000	3,000	3,000	3,000	-
Donations – Misc.	49,625	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$1,566,075</b>	<b>\$1,378,000</b>	<b>\$1,525,508</b>	<b>\$1,470,531</b>	<b>\$1,239,510</b>	<b>\$1,470,531</b>	<b>-</b>
<b>Expenses</b>							
Salaries & Benefits	\$259,301	\$274,464	\$296,958	\$279,194	\$275,000	\$335,018	\$55,824
Office Supplies	2,124	7,500	3,899	7,500	3,000	4,000	(3,500)
Postage	13	500	40	500	350	300	(200)
Books/Subscriptions	633	1,000	121	1,000	500	250	(750)
Printing	-	500	-	500	-	250	(250)
Clothing	271	1,000	420	1,000	500	500	(500)
Office Furniture	8,188	3,000	1,834	3,000	1,500	1,000	(2,000)
Other Supplies	167	1,000	1,041	1,000	1,500	2,000	1,000
Professional Services	124,344	145,000	104,322	35,000	15,000	27,800	(7,200)
Bank Fees	-	100	-	100	-	100	-

# EDC OPERATING FUND

Slide 2 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Professional Fees – Audit	-	4,000	4,000	4,000	4,000	4,200	200
Professional Fees – Legal	77,815	100,000	46,061	100,000	40,000	60,000	(40,000)
Contract Labor	-	-	5,300	-	-	-	-
Physicals/Screening	100	-	-	-	-	-	-
Advertising	8,955	50,000	10,301	40,000	2,500	-	(40,000)
Marketing	(8,500)	-	478	-	-	-	-
Business Improvement Grants	15,000	-	-	-	-	-	-
Electricity	2,608	9,000	2,063	9,000	2,500	4,000	(5,000)
Water	910	2,000	528	2,000	1,500	1,500	(500)
Service Contracts	-	30,000	77,520	100,000	60,000	115,000	15,000
Software Contracts	-	5,000	26,664	20,000	15,000	40,000	20,000
Other Services	(2,379)	-	-	-	-	-	-
Building Maintenance	-	-	-	2,000	2,000	2,000	-
Seminars/Dues/Travel	4,526	30,000	24,044	40,000	25,000	40,000	-
Meals	168	2,000	848	2,000	300	2,000	-
Property/Liability Insurance	1,871	-	1,871	-	2,165	2,200	2,200
Other Misc. Expense	92	1,200	-	1,200	-	-	(1,200)
Principal	-	40,000	-	18,000	-	-	(18,000)

# EDC OPERATING FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Capital Outlay	-	400,000	-	60,000	60,000	30,000	(30,000)
Transfer to Projects Fund	662,497	-	400,000	650,000	650,000	650,000	-
Transfer to Marketing Fund	125,000	-	75,000	75,000	75,000	147,054	72,054
<b>TOTAL EXPENSES</b>	<b>\$1,283,611</b>	<b>\$1,107,264</b>	<b>\$1,067,114</b>	<b>\$1,451,994</b>	<b>\$1,237,315</b>	<b>\$1,469,172</b>	<b>\$17,178</b>
<b>SURPLUS / (DEFICIT)</b>	<b>282,464</b>	<b>270,736</b>	<b>458,394</b>	<b>18,537</b>	<b>2,195</b>	<b>1,359</b>	

*Slide 3 of 3*



Overall Increase

of \$17,178



# EDC PROJECTS FUND

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# PROPOSED CHANGES

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Project	FY2027 Proposed
Continuing Business Improvement Grants at Same Increased Amount as FY26	\$300,000
Wayfinding Initiatives	\$100,000
Infrastructure Projects ( <b>One-Time Intentional Use of Reserves</b> )	\$500,000
City of Freeport Requested Positions (1/2 Salaries/Benefits for a Community Development Inspector Position – Business Focused)	\$35,000

# EDC PROJECTS FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Transfer from EDC Operating Fund	\$662,497	-	\$400,000	\$650,000	\$650,000	\$650,000	\$-
<b>TOTAL REVENUE</b>	<b>\$662,497</b>	<b>-</b>	<b>\$400,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>-</b>
<b>Expenses</b>							
FEDC Projects	\$224,930	\$1,118,785	\$195,210	\$650,000	\$900,000	\$935,000	\$285,000
Capital Outlay	6,277	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$231,207</b>	<b>\$1,118,785</b>	<b>\$195,210</b>	<b>\$650,000</b>	<b>\$900,000</b>	<b>\$935,000</b>	<b>\$285,000</b>
<b>SURPLUS / (DEFICIT)</b>	<b>431,290</b>	<b>(1,118,785)</b>	<b>204,790</b>	<b>-</b>	<b>(250,000)</b>	<b>(285,000)</b>	



Overall Increase

of \$285,000



# EDC MARKETING FUND

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# PROPOSED PROJECTS

Purpose	FY2027 Proposed
Superfeast Banner	\$1,000
Riverfest – Fireworks & Music/Band	\$22,500
Kidfest	\$10,000
City Halloween Events	\$500
Lion’s Club Fishing Fiesta – Fireworks	\$20,000
Business Development Breakfast (X2)	\$2,000
Christmas on Main – Estimate	\$10,000
State of the City – Estimate	5,000
Workforce Development Initiative – Estimate	\$10,000
Remaining Sponsorships Available, as Approved	\$66,054

# EDC MARKETING FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Transfer from EDC Operating Fund	\$125,000	-	\$75,000	\$75,000	\$75,000	\$147,054	\$72,054
<b>TOTAL REVENUE</b>	<b>\$125,000</b>	<b>-</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$147,054</b>	<b>\$72,054</b>
<b>Expenses</b>							
Marketing / Sponsorship	\$61,581	\$75,000	\$54,096	\$75,000	\$25,000	\$147,054	\$72,054
<b>TOTAL EXPENSES</b>	<b>\$61,581</b>	<b>\$75,000</b>	<b>\$54,096</b>	<b>\$75,000</b>	<b>\$25,000</b>	<b>\$147,054</b>	<b>\$72,054</b>
<b>SURPLUS / (DEFICIT)</b>	<b>63,419</b>	<b>(75,000)</b>	<b>20,904</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	

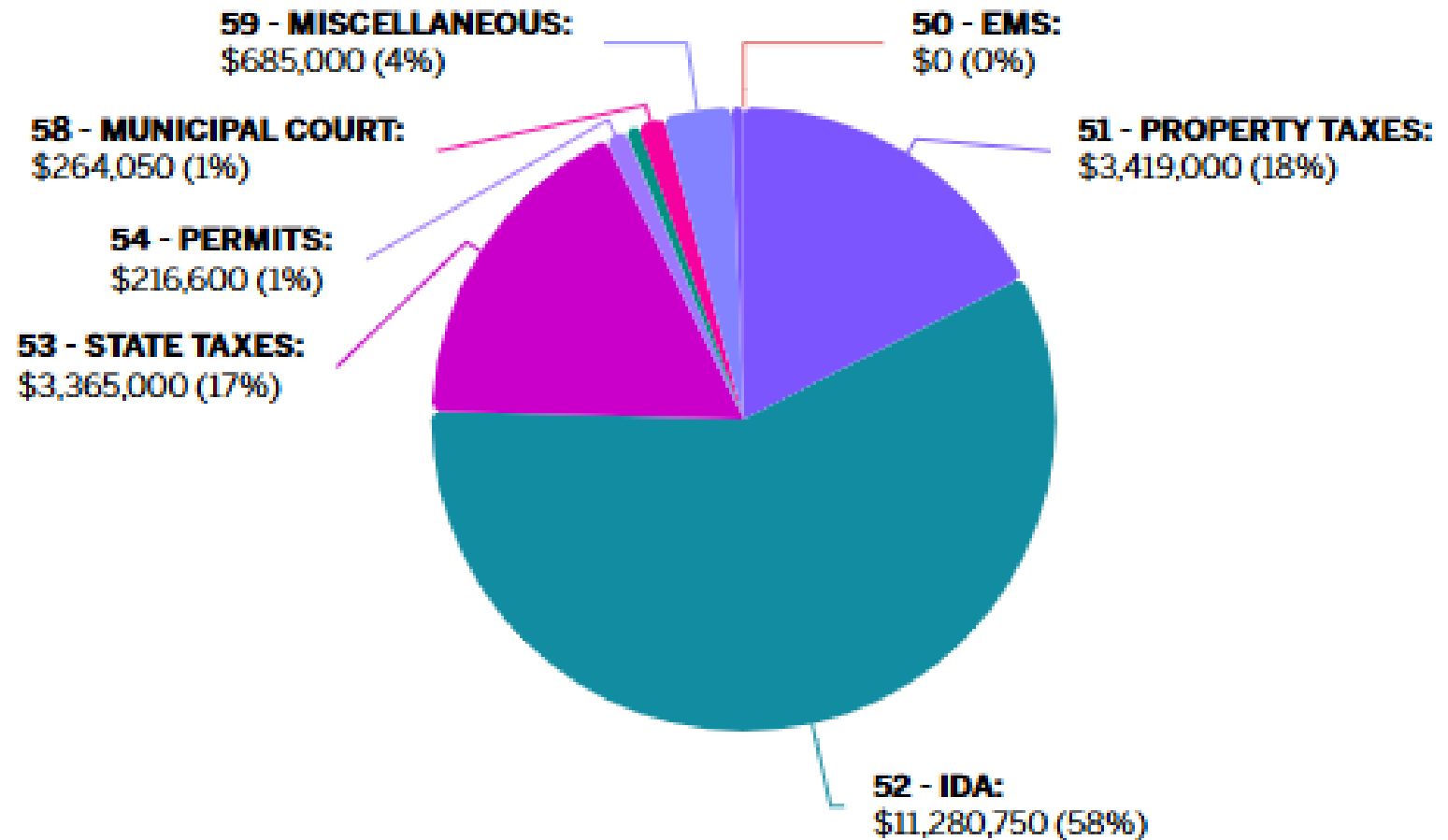


Overall Increase of  
\$72,054, as 10% of  
Operating Expenditures  
must be designated for

# GENERAL FUND



# GENERAL FUND REVENUES BY TYPE



**Total FY2027 Proposed Revenue (FY2027)**  
**\$19,490,735**

# GENERAL FUND REVENUES

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
EMS Revenue**	\$935,873	\$684,000	\$1,205,862	\$999,500	-	-	\$(999,500)
Property Tax*	3,397,417	3,370,000	3,358,614	3,419,000	3,419,000	3,419,000	-
IDA Payments*	9,423,021	9,389,300	10,556,052	10,475,000	10,475,000	11,280,750	805,750
Sales Tax*	2,649,294	2,450,000	2,749,139	2,680,000	2,680,000	2,680,000	-
Franchise Tax**	685,754	690,000	664,175	665,000	660,000	660,000	(5,000)
Mixed Beverage Tax	27,543	25,000	27,036	24,000	25,000	25,000	1,000
Permit Fees	137,913	262,800	170,468	152,800	218,000	216,600	63,800
Solid Waste Fees**	785,024	798,600	799,563	790,600	-	-	(790,600)
Rec Center Fees	134,757	122,100	105,382	97,150	140,000	139,200	42,050
Golf**	895,819	853,000	1,236,433	1,198,300	-	-	(1,198,300)
Municipal Court	233,483	222,600	286,489	230,050	264,000	264,050	34,000
Interest Income	553,846	300,000	402,049	330,000	465,000	470,000	140,000
Lease Income	900,071	175,765	565,897	134,545	16,000	-	(134,545)
Misc. Income	179,175	130,270	240,559	567,577	565,000	210,000	(357,577)
Donations / Grants	439,880	13,500	104,116	4,500	5,000	5,000	500
Insurance Recovery	79,320	20,000	36,794	35,000	1,500	1,500	(33,500)
Transfer from City-EDC Projects Fund	-	-	-	19,635	19,635	19,635	-
Transfer from Utility Fund	-	-	-	150,000	150,000	100,000	(50,000)
<b>TOTAL REVENUE</b>	<b>\$21,458,190</b>	<b>\$19,506,935</b>	<b>\$22,508,626</b>	<b>\$21,972,657</b>	<b>\$75,000</b>	<b>\$19,490,735</b>	<b>\$(2,481,922)</b>

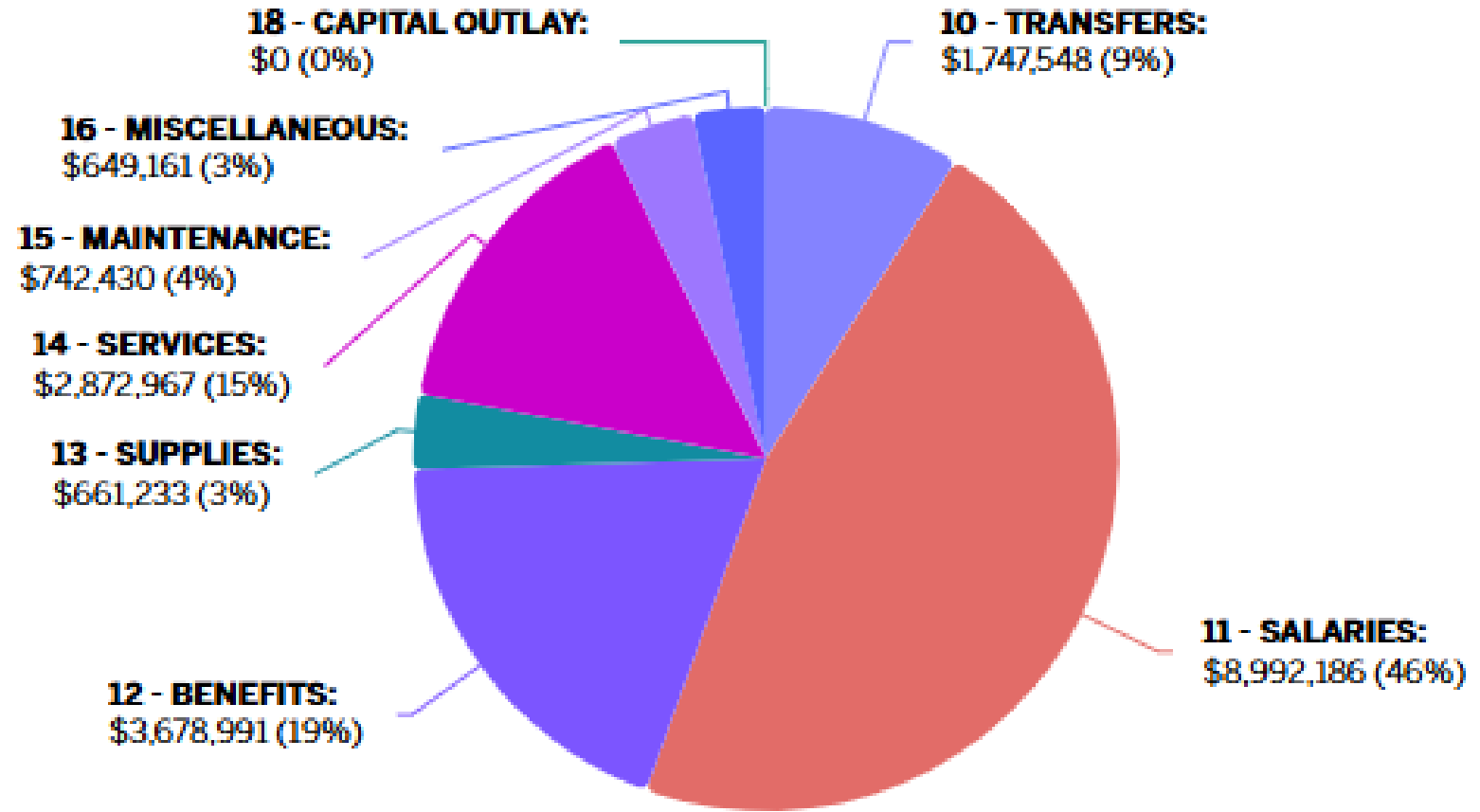
\* - Still Needs Evaluation

\*\* - Moved to Another Fund

Overall **Decrease** of \$2,481,922 due to City fund reassignments.

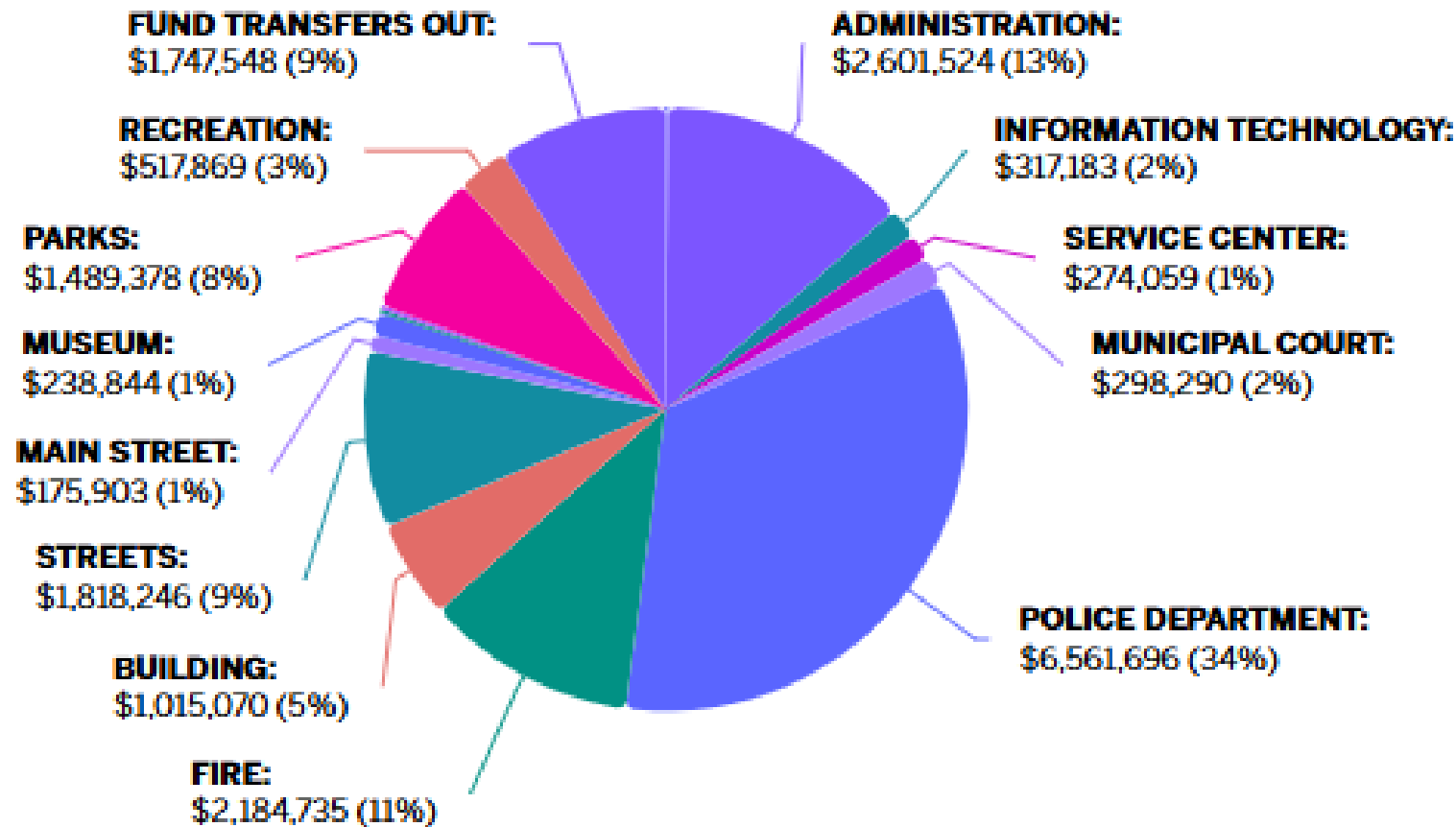
Overall **Increase** of \$506,478 for what remains in General Fund

# GENERAL FUND EXPENSES BY TYPE



**Total FY2027 Proposed Expenditures (FY2027)**  
\$19,344,516

# GENERAL FUND EXPENSES BY DEPARTMENT



**Total FY2027 Proposed Budget Summary (FY2027)**  
**\$19,344,516**



# PUBLIC SAFETY DIVISION



# FIRE DEPARTMENT

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# PROPOSED CHANGES

Request	FY2027 Proposed
Increase Overtime for City Event Coverage	\$9,300
Create Driver Operator Certification Incentive Program for 3 Drivers	\$7,200
Fire Station #2 Emergency Generator Installation	\$16,000
Second Floor Renovation and Modernization <b>(Not Included in Proposed Budget Yet)</b>	\$45,000
New Ford F450 Heavy-Duty Truck SORT Trailer Operations <b>(Not Included in Proposed Budget Yet)</b>	\$114,000
Replacement Fire Engine Quint <b>(Not Included in Proposed Budget Yet)</b>	\$2,000,000
Tactical Water Tender / Brush Truck Apparatus <b>(Not Included in Proposed Budget Yet)</b>	\$TBD – (\$300K offset with Grant)
New Chevrolet Tahoe <b>(Not Included in Proposed Budget Yet)</b>	\$104,000
Shade Structure for Outdoor Fitness and Break Area <b>(Not Included in Proposed Budget Yet)</b>	\$25,000

# FIRE

## Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$1,252,020	\$1,345,733	\$1,188,781	\$1,645,750	\$1,108,440	\$1,743,574	\$97,824
Office Supplies	3,472	3,500	3,183	5,300	2,750	6,355	1,055
Postage	-	50	36	250	50	50	(200)
Books/Subscriptions	3,894	9,500	7,006	10,000	3,965	5,700	(4,300)
Small Electronics	2,840	17,900	17,277	19,000	6,200	16,000	(3,000)
Clothing	20,782	27,000	333	31,000	26,150	45,713	14,713
Office Furniture	79	3,204	182	6,600	750	7,210	610
Small Tools & Equip	3,440	18,700	8,917	21,300	17,220	20,865	(435)
Chemicals	141	1,000	97	1,500	200	1,500	-
Mileage Reimb.	32,754	35,000	29,063	35,000	19,975	15,000	(20,000)
Janitorial Supplies	1,317	3,250	867	3,500	2,300	3,000	(500)
Fire Prevention Supplies	570	3,500	2,582	3,500	300	3,500	-
Other Supplies	972	1,000	6,592	2,500	1,100	3,100	600
Professional Services	-	-	-	-	-	3,500	3,500
Telecommunication	-	-	-	12,500	12,580	15,680	3,180
Contract Labor	-	-	1,200	-	700	-	-
Physicals/Screening	458	1,500	733	1,500	2,307	2,000	500
Advertising	891	1,000	544	1,000	500	500	(500)
Electricity	10,864	16,000	10,157	12,000	11,000	12,000	-
Water	5,482	-	1,245	-	-	-	-
Natural Gas	1,137	1,500	1,254	1,500	1,050	1,500	

# FIRE

Slide 2 of 2



Overall Increase

of \$93,859

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Service Contracts	3,520	7,500	3,605	8,500	7,550	12,100	3,600
Software Contracts	-	2,801	2,801	12,660	8,000	12,868	208
Other Services	-	1,000	-	1,000	-	-	(1,000)
Vehicle Maintenance	32,992	69,300	68,998	60,000	25,350	80,600	20,600
Building Maintenance	15,413	26,044	21,304	25,700	35,000	34,000	10,500
Grounds Maintenance	-	-	-	-	905	-	-
Equipment Maintenance	4,489	18,302	10,966	15,556	4,200	14,200	(1,356)
Seminars/Dues/Travel	27,975	31,820	-	31,820	28,000	31,820	-
Employee Relations	-	776	1,097	1,000	700	1,900	900
Emergency Management	19,847	27,500	24,990	27,500	4,900	27,500	-
Property/Liability Insurance	17,689	26,000	18,556	19,500	20,510	20,500	1,000
Vehicle Insurance	17,658	25,000	13,497	15,000	11,440	12,000	(3,000)
Reserve Firemen Incentives	700	3,000	967	3,000	725	1,500	(1,500)
Reserve Firemen Pension	432	1,800	432	1,800	432	500	(1,300)
Sign-On Bonuses	-	-	-	25,000	2,000	12,500	(12,500)
Tuition Reimbursement	1,045	5,500	1,380	31,340	-	16,000	(15,340)
Other Misc. Expense	2,181	-	-	-	-	-	-
Capital Outlay	18,079	32,340	19,383	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$1 503 133</b>	<b>\$1 768 020</b>	<b>\$1 468 023</b>	<b>\$2 093 076</b>	<b>\$1 367 249</b>	<b>\$2 184 735</b>	<b>\$93 859</b>



# POLICE DEPARTMENT

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# PROPOSED CHANGES

Request	FY2027 Proposed
Update Pay Matrix to be Mid-Range for Region	\$310,000
Increase Overtime for Community Events	\$65,000
Purchase (3) New Units to Maintain 5-Year Vehicle Rotation	\$350,000
Update Camera Security System in Building	\$35,000
UPS Back-Up (Grant Funding Expected; <b>Not in this Budget</b> )	\$120,000
Update Lobby for Security Measures	\$50,000
Create Interview Room	\$10,000
Purchase New K-9 Officers (2)	\$30,000 (\$12,000 Previous Insurance Settlement Received for One)
New ATV Beach Unit with Equipment	\$28,000
Road Counter with Speed Detector	\$15,000

# POLICE

Slide 1 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$4,767,132	\$5,107,865	\$4,550,983	\$5,813,490	\$4,663,250	\$5,445,856	\$(367,634)
Office Supplies	32,989	23,500	23,328	43,100	19,045	20,100	(23,000)
Postage	3,204	1,063	865	8,500	2,500	1,500	(7,500)
Books/Subscriptions	-	-	-	3,000	500	-	(3,000)
Small Electronics	11,956	6,000	6,125	7,500	4,500	6,000	(1,500)
Clothing	29,424	22,700	19,792	32,000	18,000	30,000	(2,000)
Office Furniture	4,018	4,600	3,128	15,600	8,200	4,600	(11,000)
Small Tools & Equip	123	171	330	2,200	250	1,500	(700)
Chemicals	296	1,000	345	1,000	150	1,000	-
Mileage Reimb.	87,585	125,000	81,748	108,000	53,550	80,000	(28,000)
Jail Supplies	5,253	8,500	6,491	8,500	4,550	6,500	(2,000)
Janitorial Supplies	7,529	6,100	6,899	6,000	5,250	6,000	-
Investigation Supplies	13,226	8,500	13,835	8,500	15,275	12,500	4,000
Ammo/Gun Supplies	18,318	26,200	14,587	26,200	15,605	18,200	(8,000)
Other Supplies	30,331	21,600	13,188	15,750	7,075	8,500	(7,250)
Mowing Services	-	-	-	30,000	22,000	-	(30,000)
Professional Services	35,255	17,000	9,240	21,000	500	3,000	(18,000)
Telecommunication	-	-	-	39,500	31,100	35,500	(4,000)
Physicals/Screening	7,973	3,000	3,507	5,300	6,800	5,000	(300)
Advertising	637	800	544	3,800	1,000	800	(3,000)
Animal Facility	119,119	136,987	136,987	143,900	143,835	150,000	6,100

# POLICE

Slide 2 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Marketing	-	-	-	-	-	4,000	4,000
Special Events	-	9,055	9,055	6,600	4,500	-	(6,600)
Electricity	28,491	22,634	23,072	30,000	18,170	30,000	-
Water	2,424	-	668	-	-	-	-
Natural Gas	2,908	4,000	3,215	3,500	3,540	3,500	-
Service Contracts	42,614	37,740	41,287	180,090	5,000	180,090	-
Software Contracts	-	72,814	72,814	118,331	129,000	132,100	13,769
Janitorial Contract	-	17,529	17,596	18,000	15,260	18,700	700
Other Services	5,073	7,000	-	7,200	2,500	2,200	(5,000)
Vehicle Maintenance	95,870	110,000	121,237	88,500	69,270	85,000	(3,500)
Computer Maintenance	(964)	71,500	76,368	75,000	12,500	15,000	(60,000)
Building Maintenance	42,994	30,000	26,790	28,500	26,000	38,500	10,000
Grounds Maintenance	2,218	1,000	-	1,000	150	1,000	-
Equipment Maintenance	-	219	219	50	250	1,550	1,500
Seminars/Dues/Travel	62,310	51,100	43,560	59,600	53,000	51,100	(8,500)
Employee Relations	-	3,975	4,018	4,000	5,000	6,000	2,000
K-9 Expense	6,143	8,000	3,244	5,000	4,875	7,000	2,000
Marine Operations	5,419	7,000	6,122	7,000	1,500	2,000	(5,000)
Property/Liability Insurance	52,606	52,606	51,875	37,400	37,380	37,400	-
Vehicle Insurance	43,058	56,800	56,766	64,650	43,400	60,000	(4,650)
Damage Claims	10,991	-	-	-	-	-	-

# POLICE

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Sign-On Bonuses	-	-	-	50,000	10,000	25,000	(25,000)
Tuition Reimbursement	-	3,384	3,384	50,000	7,500	25,000	(25,000)
Other Misc. Expense	6,162	-	-	-	-	-	-
Capital Outlay	288,946	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$5,864,196</b>	<b>\$6,086,942</b>	<b>\$5,453,211</b>	<b>\$7,177,261</b>	<b>\$5,465,044</b>	<b>\$6,561,696</b>	<b>\$(593,933)</b>

Slide 3 of 3



Decrease of

\$593,933



# MUNICIPAL COURT DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Adjusted Line Items to Reflect Actuals	\$41,315

# MUNICIPAL COURT



Overall Increase

of \$41,010

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$128,779	\$128,230	\$129,631	\$139,730	\$131,471	\$142,590	\$2,860
Office Supplies	1,541	2,800	2,552	2,000	1,500	2,000	-
Postage	1,314	2,500	684	500	500	600	100
Clothing	-	250	-	250	250	250	-
Office Furniture	99	-	-	-	-	-	-
Mileage Reimb.	-	-	-	250	250	250	-
Other Supplies	36	250	63	300	350	300	-
Collection Agency Fees	13,162	9,000	20,457	8,500	8,500	21,600	13,100
Jury Payouts	-	-	42	100	50	100	-
Professional Services	38,224	49,500	49,260	50,000	42,500	52,500	2,500
Credit Card Fees	77,546	96,000	95,413	46,950	34,500	42,000	(4,950)
Software Contracts	-	-	-	7,200	7,130	34,600	27,400
Other Services	48	100	-	100	-	100	-
Seminars/Dues/Travel	748	2,000	927	1,200	800	1,200	-
Other Misc. Expense	(12,432)	200	-	200	-	200	-
<b>GRAND TOTAL</b>	<b>\$249,065</b>	<b>\$290,830</b>	<b>\$299,029</b>	<b>\$257,280</b>	<b>\$232,854</b>	<b>\$298,290</b>	<b>\$41,010</b>



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# PARKS & REC DIVISION



# PARKS / BEAUTIFICATI ON DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
(2) Maintenance Tech I Positions	\$64,563 + Benefits
Created 'Board Request' Line Item	\$50,000
(2) 2026 Work Trucks to Replace 17+ Year Old Fleet	\$88,490

# PARK S

Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$718,279	\$811,280	\$701,326	\$871,965	\$664,437	\$1,041,578	\$169,613
Office Supplies	807	1,000	155	750	500	750	-
Small Electronics	-	1,000	-	-	-	-	-
Botanical Supplies	12,959	32,921	28,505	30,400	30,000	32,000	1,600
Clothing	2,636	3,450	2,443	2,500	1,900	1,000	(1,500)
Oil and Grease	-	100	13	100	100	100	-
Office Furniture	4,286	716	716	2,700	2,700	2,700	-
Small Tools & Equip	11,155	15,000	18,669	15,000	9,140	15,000	-
Chemicals	11,360	11,000	7,672	6,000	5,500	6,000	-
Mileage Reimb.	21,341	25,000	23,047	20,000	18,000	20,000	-
Janitorial Supplies	9,469	14,000	12,776	11,500	8,950	11,500	-
Other Supplies	18,465	19,800	23,659	20,000	24,650	5,000	25,000
Telecommunication	-	-	-	4,000	3,950	6,000	2,000
Contract Labor	88,400	26,960	13,100	-	-	-	-
Physicals/Screening	1,095	700	1,505	1,000	1,290	1,000	-
Advertising	2,998	3,000	3,209	1,000	550	-	(1,000)
Special Events	-	-	-	250	250	-	(250)
Electricity	63,858	55,000	65,493	50,000	55,000	68,000	18,000
Water	68,338	-	15,780	-	-	-	-

# PARK S

Slide 2 of 2



Overall Increase

of \$241,663

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Natural Gas	3,204	5,000	3,212	3,500	5,000	4,200	700
Equipment Rental	-	6,000	3,030	4,500	4,500	4,500	-
Service Contracts	1,792	69,540	84,518	88,000	70,250	35,000	(53,000)
Software Contracts	-	-	-	700	700	-	(700)
Laundry Services	-	13,000	12,081	9,000	11,300	11,000	2,000
Board Request	-	-	-	-	-	50,000	50,000
Other Services	10,655	1,000	-	-	-	-	-
Vehicle Maintenance	23,917	10,000	16,264	8,750	21,000	10,250	1,500
Building Maintenance	38,465	12,000	9,652	20,000	42,000	20,000	-
Grounds Maintenance	39,780	48,000	69,316	52,000	52,000	67,000	15,000
Equipment Maintenance	-	10,000	9,532	9,500	10,500	10,000	500
Seminars/Dues/Travel	134	1,000	52	500	500	1,500	1,000
Employee Relations	-	-	-	100	100	1,300	1,200
Property/Liability Insurance	65,959	32,257	32,257	34,000	35,900	44,000	10,000
Vehicle Insurance	-	-	1,000	-	-	-	-
Other Misc. Expense	1,288	-	-	-	-	-	-
Capital Outlay	7,133	7,079	464,139	-	1,500	-	-
<b>GRAND TOTAL</b>	<b>\$1,227,823</b>	<b>\$1,235,803</b>	<b>\$1,623,121</b>	<b>\$1,267,715</b>	<b>\$1,082,167</b>	<b>\$1,489,378</b>	<b>\$241,663</b>



# RECREATION CENTER DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Full-Time Aquatics Coordinator	\$37,440 + Benefits
Pool Vacuum	\$10,000
Ford F150	\$44,245

# REC

Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$174,055	\$246,881	\$168,941	\$257,381	\$222,899	\$375,449	\$118,068
Office Supplies	2,303	3,050	3,592	2,000	1,800	2,000	-
Small Electronics	99	-	-	-	-	-	-
Botanical Supplies	-	2,500	1,228	1,500	1,500	1,500	-
Program Supplies	1,242	15,000	8,090	5,000	6,500	-	(5,000)
Clothing	1,102	1,500	1,040	1,000	650	1,000	-
Office Furniture	757	3,000	2,131	2,000	2,800	2,000	-
Small Tools & Equip	745	2,620	1,766	1,000	500	1,000	-
Chemicals	57	22	22	50	50	50	-
Mileage Reimb.	1,397	305	402	500	150	500	-
Janitorial Supplies	1,599	2,500	3,736	5,000	4,500	2,500	(2,500)
Other Supplies	2,625	6,000	3,616	3,000	2,274	3,000	-
Credit Card Fees	-	4,532	4,944	4,000	3,800	4,000	-
Telecommunication	-	-	-	3,000	2,850	3,500	500
Contract Labor	7,155	25,000	10,898	5,000	6,200	24,000	19,000
Physicals/Screening	2,052	2,386	1,719	1,000	800	1,000	-
Advertising	6,223	17,000	11,692	10,000	8,500	1,000	(9,000)
Special Events	79,885	75,000	69,978	90,000	85,000	-	(90,000)
Electricity	1,076	12,000	6,347	18,000	12,500	15,000	(3,000)
Natural Gas	-	183	249	50	50	300	250

# REC

Slide 2 of 2



Overall Increase

of \$29,488

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Service Contracts	991	16,302	1,500	2,000	850	700	\$(1,300)
Software Contracts	-	973	1,033	4,000	4,000	3,520	(480)
Other Services	(8)	3,000	385	195	-	500	305
Vehicle Maintenance	-	6,417	220	500	500	500	-
Computer Maintenance	-	-	-	1,100	1,085	1,100	-
Building Maintenance	2,783	15,000	12,275	5,000	8,500	5,000	-
Grounds Maintenance	652	4,386	671	2,000	1,500	600	(1,400)
Pool Maintenance	27,976	35,417	38,823	35,000	25,000	35,000	-
Equipment Maintenance	-	-	-	605	605	1,000	395
Seminars/Dues/Travel	740	3,000	30	1,000	500	3,150	2,150
Employee Relations	-	681	681	1,000	500	1,000	-
Property/Liability Insurance	12,115	28,000	27,593	29,000	3,000	27,000	(2,000)
Damage Claims	-	1,000	1,000	-	-	-	-
Tuition Reimbursement	-	-	-	-	594	1,000	1,000
Other Misc. Expense	537	-	-	-	-	-	-
Capital Outlay	-	70,074	13,538	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$329,216</b>	<b>\$606,228</b>	<b>\$398,141</b>	<b>\$488,381</b>	<b>\$409,957</b>	<b>\$517,869</b>	<b>\$29,488</b>



# LIBRARY DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Overall Department Decrease Based on Actuals	(3,964)

# LIBRARY



Decrease of

\$3,964

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Janitorial Supplies	\$3,322	\$3,500	\$3,494	\$3,000	\$500	\$2,000	\$(1,000)
Other Supplies	108	-	18	100	50	100	-
Professional Services	13,851	-	-	-	-	-	-
Telecommunication	(445)	-	-	-	-	-	-
Water	1,552	-	210	-	-	-	-
Natural Gas	2,432	4,000	2,257	3,000	850	1,700	(1,300)
Service Contracts	278	-	374	500	500	500	-
Janitorial Contract	-	15,600	15,410	16,000	13,500	14,800	(1,200)
Board Request	1,036	10,000	-	5,000	2,000	5,000	-
Building Maintenance	670	10,000	5,041	10,000	8,500	5,500	(4,500)
Property/Liability Insurance	-	-	-	-	4,900	8,636	8,636
Vehicle Insurance	3,641	8,750	4,350	4,600	-	-	(4,600)
Other Misc. Expense	-	-	-	-	710	-	-
<b>GRAND TOTAL</b>	<b>\$26,445</b>	<b>\$51,850</b>	<b>\$31,154</b>	<b>\$42,200</b>	<b>\$31,510</b>	<b>\$38,236</b>	<b>\$(3,964)</b>



# HISTORICAL MUSEUM DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Position Eliminated	(62,650) + Benefits
\$2,000 Salary Increase Each for Museum Manager and Museum Attendant	\$4,000 + Benefits
Increase for Special Events	\$2,500

# MUSEUM

Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$130,615	\$202,985	\$196,441	\$214,854	\$125,000	\$145,457	\$(69,397)
Office Supplies	1,296	1,500	1,444	1,500	1,300	1,500	-
Postage	(292)	125	125	300	50	300	-
Clothing	233	350	190	350	150	350	-
Office Furniture	3,879	8,300	5,723	8,300	4,000	4,300	(4,000)
Small Tools & Equip	147	1,250	260	1,250	1,200	450	(800)
Chemicals	-	54	54	10	10	10	-
Mileage Reimb.	-	478	478	400	200	400	-
Janitorial Supplies	285	1,770	1,770	2,000	800	1,000	(1,000)
Other Supplies	1,771	2,380	2,400	2,000	1,800	2,000	-
Merchandise for Resale	-	2,192	2,192	1,500	2,000	1,500	-
Credit Card Fees	5,408	5,500	1,303	1,500	1,500	2,500	1,000
Telecommunication	-	-	-	4,500	4,300	5,300	800
Contract Labor	-	2,100	2,100	5,000	1,000	-	(5,000)
Physicals/Screening	202	200	-	200	-	200	-
Advertising	9,162	9,000	4,653	9,000	4,500	5,405	(3,595)
Marketing	-	-	-	175	175	2,000	1,825
Special Events	6,628	12,000	5,120	12,000	10,000	-	(12,000)
Electricity	10,033	9,717	8,082	13,000	3,375	5,000	(8,000)
Water	14,196	-	4,101	-	-	-	-

# MUSEUM

Slide 2 of 2

Overall

Decrease of

\$107,575

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Natural Gas	414	600	231	600	200	600	-
Children's Exhibits	57	3,000	1,852	5,000	2,500	-	(5,000)
Service Contracts	6,641	10,000	7,613	10,000	8,000	2,759	(7,241)
Software Contracts	-	749	749	5,620	5,620	6,268	648
Museum Exhibits	4,205	16,720	5,819	16,720	15,000	20,720	4,000
Building Maintenance	8,948	20,895	20,918	18,990	18,000	24,000	5,010
Grounds Maintenance	-	-	-	50	50	50	-
Seminars/Dues/Travel	4,086	7,800	5,032	7,800	4,500	3,325	(4,475)
Employee Relations	100	500	285	500	250	150	(350)
Property/Liability Insurance	2,872	3,066	3,066	3,300	3,350	3,300	-
Other Misc. Expense	121	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$211,006</b>	<b>\$323,230</b>	<b>\$281,999</b>	<b>\$346,419</b>	<b>\$218,830</b>	<b>\$239,844</b>	<b>\$(107,575)</b>



# SR. CITIZENS COMMISSION DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Increase in Funding to Support Increased Participation and More Events	\$18,000

# SR. CITIZEN S

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Other Supplies	\$649	\$1,500	\$30	\$1,000	\$1,000	\$1,000	\$-
Sr. Events	16,533	16,000	17,280	17,000	17,000	\$35,000	\$18,000
<b>GRAND TOTAL</b>	<b>\$17,182</b>	<b>\$17,500</b>	<b>\$17,310</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$36,000</b>	<b>\$18,000</b>



Overall Increase

of \$18,000



# PUBLIC WORKS DIVISION



# STREETS / DRAINAGE DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
(2) Maintenance Tech I Positions	\$64,563 + Benefits
(2) 2026 Work Trucks to Replace 17+ Year Old Fleet	\$88,490

# STREETS/ DRAINAGE

Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$989,249	\$1,002,810	\$1,028,902	\$1,085,805	\$970,950	\$1,245,816	\$160,011
Office Supplies	84	1,400	463	500	500	500	-
Small Electronics	-	100	-	-	-	-	-
Clothing	337	1,963	1,963	1,900	1,900	1,900	-
Oil and Grease	-	18	18	100	100	100	-
Office Furniture	-	200	-	-	-	-	-
Small Tools & Equip	4,372	6,779	6,949	5,000	12,000	7,500	2,500
Chemicals	33,883	27,116	27,116	26,000	28,000	30,000	4,000
Mileage Reimb.	43,431	37,500	46,222	37,500	28,000	40,000	2,500
Other Supplies	3,340	4,438	4,982	2,250	3,800	3,000	750
Telecommunication	-	-	-	4,000	4,000	5,050	1,050
Physicals/Screening	2,147	1,444	1,534	1,500	1,200	1,500	-
Advertising	496	200	43	-	600	-	-
Electricity	89,844	73,000	83,102	80,000	84,000	95,000	15,000
Equipment Rental	47,840	33,722	34,166	24,750	15,000	10,000	(14,750)
Service Contracts	839	1,045	1,045	6,000	6,500	82,780	76,780
Laundry Services	34,773	20,780	20,780	22,000	12,000	18,000	(4,000)
Waste Disposal	750	20,524	20,524	17,000	5,500	10,000	(7,000)
Other Services	855	-	-	-	-	-	-
Vehicle Maintenance	49,975	22,000	21,412	25,000	25,000	25,000	-

# STREETS/ DRAINAGE

Slide 2 of 2

Overall

Decrease of

\$179,186

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Street/Drainage/ Sidewalk Maintenance	90,664	88,900	89,973	125,000	85,000	125,000	-
Building Maintenance	510	819	819	600	600	600	-
Signs Maintenance	20,371	10,000	9,929	13,150	12,500	16,500	3,350
Traffic Light Maintenance	32	1,000	422	1,000	500	500	(500)
Street Light Maintenance	168	4,300	4,293	2,000	2,000	2,000	-
Equipment Maintenance	2,612	56,526	57,670	50,000	60,000	65,000	15,000
Seminars/Dues/Travel	1,100	1,200	244	2,000	500	6,500	4,500
Employee Relations	-	-	-	400	400	1,300	900
Property/Liability Insurance	4,581	5,093	5,092	5,400	3,700	3,700	(1,700)
Vehicle Insurance	25,294	34,032	34,031	36,000	20,500	21,000	(15,000)
Other Misc. Expense	6,872	-	-	-	-	-	-
Capital Outlay	-	-	-	422,577	422,577	-	(422,577)
<b>GRAND TOTAL</b>	<b>\$1,454,419</b>	<b>\$1,456,908</b>	<b>\$1,501,693</b>	<b>\$1,997,432</b>	<b>\$1,807,327</b>	<b>\$1,818,246</b>	<b>\$(179,186)</b>



# SERVICE CENTER DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Mechanic Helper	\$32,282 + Benefits
New Work Truck to Replace 17+ Year Old Aging Fleet	\$44,245

# SERVICE CENTER

Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$124,908	\$132,624	\$130,308	\$143,140	\$128,700	\$190,659	\$47,519
Office Supplies	3,118	2,500	2,305	2,500	1,800	2,500	-
Postage	-	100	-	-	-	-	-
Small Electronics	-	500	-	-	-	-	-
Clothing	3,366	2,050	1,795	1,000	1,000	1,000	-
Oil and Grease	4,021	2,750	2,425	2,500	1,500	2,500	-
Garage Parts	4,578	3,003	2,894	3,000	2,500	3,000	-
Office Furniture	91	500	385	-	-	-	-
Small Tools & Equip	2,192	2,339	2,302	3,000	3,000	4,500	1,500
Chemicals	-	-	-	500	500	500	-
Mileage Reimb.	24,185	1,750	2,239	1,500	2,493	2,500	1,000
Janitorial Supplies	989	2,226	2,226	500	500	1,000	500
Other Supplies	2,727	4,041	4,002	3,000	3,000	3,000	-
Professional Services	7,316	-	-	-	-	-	-
Telecommunication	-	-	-	5,000	4,800	6,000	1,000
Physicals/Screening	39	276	276	200	-	200	-
Advertising	-	692	692	-	-	-	-
Electricity	7,958	6,600	7,827	3,500	5,800	7,000	3,500
Water	3,817	900	897	-	-	-	-
Natural Gas	1,024	1,500	1,594	1,200	1,400	1,200	-

# SERVICE CENTER

Slide 2 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Equipment Rental	-	300	-	500	-	500	-
Service Contracts	-	227	227	500	150	500	-
Software Contracts	-	-	-	2,100	2,100	2,100	-
Laundry Services	1,541	1,277	1,277	-	-	-	-
Janitorial Contract	-	8,559	8,497	6,000	7,400	2,300	(3,700)
Other Services	70,407	-	-	-	-	-	-
Waste Disposal	-	-	-	6,500	6,500	6,500	-
Vehicle Maintenance	1,668	1,800	1,793	700	500	2,500	1,800
Building Maintenance	8,983	4,000	4,781	3,500	5,500	3,500	-
Grounds Maintenance	14,467	2,500	2,483	3,000	1,500	3,000	-
Equipment Maintenance	-	300	99	300	150	1,500	1,200
Seminars/Dues/Travel	128	-	-	500	150	-	(500)
Property/Liability Insurance	19,821	20,441	20,440	22,000	18,800	19,000	(3,000)
Vehicle Insurance	3,156	3,961	3,960	3,285	3,285	3,285	-
Fuel Tank Expense	-	1,450	1,306	1,815	2,700	3,815	2,000
Other Misc. Expense	94	-	-	-	-	-	-
Capital Outlay	154,020	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$464,614</b>	<b>\$214,666</b>	<b>\$212,430</b>	<b>\$221,240</b>	<b>\$199,500</b>	<b>\$274,059</b>	<b>\$52,819</b>

Overall Increase

of \$52,819





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# COMMUNITY DEVELOPMENT DIVISION



# COMMUNITY DEVELOPME T DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
New Chevy Tahoe LTZ	\$65,000
New 4X4 Pick-Up Truck	\$48,000
Plan Reviewer / Permit Coordinator Position	\$56,160 + Benefits
Building Code Supervisor Position	\$66,560 + Benefits

# COMMUNITY DEVELOPMENT

Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$509,263	\$631,294	\$571,505	\$344,109	\$322,325	\$819,393	\$475,284
Office Supplies	7,743	8,752	8,364	4,200	3,500	5,400	1,200
Postage	8,347	5,500	6,082	2,000	2,500	3,500	1,500
Books/Subscriptions	630	5,000	2,439	2,000	1,500	2,500	500
Small Electronics	190	2,000	13	-	-	-	-
Clothing	1,254	3,000	1,626	1,320	1,250	3,320	2,000
Office Furniture	314	2,000	227	500	500	2,000	1,500
Small Tools & Equip	-	1,200	401	300	350	1,200	900
Mileage Reimb.	4,291	7,500	5,522	2,000	1,800	3,500	1,500
Janitorial Supplies	-	10	10	100	50	350	250
Other Supplies	1,289	2,737	3,244	650	1,000	2,000	1,350
Demolition/Mowing	85,218	84,848	75,291	79,703	35,000	80,000	297
Professional Services	25,342	18,976	21,102	19,000	10,000	35,000	16,000
Telecommunication	(32)	-	-	2,000	2,570	5,000	3,000
Physicals/Screening	467	610	606	210	350	210	-
Advertising	12,588	14,683	14,846	10,500	16,500	12,500	2,000
Special Events	-	222	222	-	-	-	-
Service Contracts	-	-	-	3,537	3,500	4,537	1,000
Software Contracts	-	18,667	48,645	10,000	5,100	8,930	(1,070)
Other Services	1,425	2,000	1,465	500	500	500	-

# COMMUNITY DEVELOPMENT

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Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Vehicle Maintenance	1,199	4,500	2,925	2,980	2,500	7,480	4,500
Seminars/Dues/Travel	13,807	11,729	9,376	4,500	6,800	12,000	7,500
Employee Relations	-	-	-	500	550	500	-
Vehicle Insurance	5,482	9,500	8,640	5,250	3,690	5,250	-
<b>GRAND TOTAL</b>	<b>\$678,818</b>	<b>\$834,729</b>	<b>\$782,549</b>	<b>\$495,859</b>	<b>\$421,835</b>	<b>\$1,015,070</b>	<b>\$519,211</b>

Slide 2 of 2



Overall Increase of \$519,211.

\*Code Enforcement portion was in PD's budget for FY26\*



# HISTORICAL MAIN STREET DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Christmas Tree Purchase (1/2 back to the EDC)	\$11,000
Climate Controlled Storage Shed for Christmas Tree	\$3,826
Downtown Beautification Initiative	\$20,000
Downtown Façade Grant Initiative	\$15,000

# MAIN STREET

Overall

Decrease of

\$7,199

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$62,259	\$18,900	\$14,565	\$98,510	\$93,455	\$100,068	\$1,558
Office Supplies	373	2,850	2,952	1,500	500	1,500	-
Postage	-	125	-	700	600	700	-
Clothing	-	284	284	250	100	250	-
Office Furniture	-	1,298	1,298	160	160	1,800	1,640
Small Tools & Equip	-	1,250	-	-	-	-	-
Mileage Reimb.	-	200	461	1,000	1,000	1,430	430
Other Supplies	94	2,250	1,056	2,000	1,800	15,000	13,000
Telecommunication	-	-	-	700	1,150	800	100
Physicals/Screening	-	173	173	60	60	60	-
Advertising	1,128	8,500	2,754	5,500	4,500	5,850	350
Special Events	45,686	48,000	11,673	63,280	55,500	-	(63,280)
Downtown Beautification	-	-	-	-	-	20,000	20,000
Façade Grant Program	-	-	-	-	-	15,000	15,000
Software Contracts	-	-	1,322	4,400	4,306	4,250	(150)
Seminars/Dues/Travel	3,718	6,000	3,997	5,000	4,500	8,945	3,945
Employee Relations	118	1,000	365	500	350	250	(250)
Other Misc. Expense	380	495	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$113,757</b>	<b>\$91,325</b>	<b>\$40,900</b>	<b>\$183,560</b>	<b>\$167,981</b>	<b>\$175,903</b>	<b>\$(7,199)</b>



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# ADMINISTRATI ON DIVISION



# MAYOR & COUNCIL DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Expenses Moved from 'Admin' Department	\$29,935

# MAYOR & COUNCIL

Slide 1 of 2

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Office Supplies	-	-	-	-	-	1,500	\$1,500
Clothing	-	-	-	-	-	250	250
Mileage Reimb.	-	-	-	-	-	1,000	1,000
Other Supplies	-	-	-	-	-	1,000	1,000
City Council Stipends	-	-	-	-	-	10,825	10,825
Telecommunication	-	-	-	-	-	TBD	TBD
Seminars/Dues/Travel	-	-	-	-	-	3,360	3,360
Elections	-	-	-	-	-	12,000	12,000
<b>GRAND TOTAL</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$29,935</b>	<b>\$29,935</b>



Overall Increase of  
\$29,935.

\*This was in Admin's  
budget for PYs\*



# ADMINISTRATI ONDEPARTMEN T

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Mayor & Council Expenses Moved to Their Department	(29,935)
Line Items Adjusted for Actuals	\$119,982

# ADMIN

Slide 1 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$1,077,522	\$1,001,569	\$970,980	\$1,249,450	\$1,005,564	\$1,224,854	\$(24,596)
Office Supplies	14,356	17,000	17,132	15,000	15,000	13,500	(1,500)
Postage	2,650	3,000	2,720	3,000	3,300	3,000	-
Books/Subscriptions	1,579	3,400	4,236	3,000	1,800	1,230	(1,770)
Small Electronics	-	1,000	-	-	-	-	-
Clothing	558	1,000	543	1,000	1,000	1,000	-
Office Furniture	2,559	1,000	251	1,000	800	1,000	-
Small Tools & Equip	106	200	85	200	-	-	(200)
Chemicals	-	60	57	-	-	-	-
Mileage Reimb.	3,874	5,300	7,277	7,600	7,600	2,200	(5,400)
Janitorial Supplies	2,097	5,000	2,666	2,000	2,000	2,500	500
Other Supplies	6,869	3,000	2,114	2,500	3,500	2,500	-
City Council Stipends	10,975	11,000	10,850	11,000	11,500	-	(11,000)
Trash Bags for Resale	-	4,872	4,872	5,000	6,500	-	(5,000)
Professional Services	254,991	237,000	272,465	218,000	262,500	312,075	94,075
Credit Card Fees	-	200	-	-	-	-	-
Telecommunication	-	-	-	8,000	11,500	12,500	4,500
Professional Fees-Legal	181,270	150,000	198,588	170,000	195,000	238,000	68,000
Contract Labor	-	2,125	2,125	-	-	-	-
Physicals/Screening	210	300	-	1,300	1,300	500	(800)
Advertising	11,855	12,000	11,385	16,000	8,500	7,000	Page 9 of 174

# ADMIN

## Slide 2 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Marketing	1,578	5,000	4,700	8,500	9,200	9,100	600
Special Events	-	-	-	1,100	900	-	(1,100)
Superfeast	13,934	12,500	11,374	15,000	13,733	-	(15,000)
Electricity	43,304	35,000	32,975	45,000	34,000	35,000	(10,000)
Water	1,111	-	484	-	-	-	-
Natural Gas	1,123	500	402	500	500	500	-
Building Rental	799,827	311,976	46,308	325,000	323,000	330,000	5,000
Appraisal District Fees	27,070	29,350	29,307	30,000	34,700	35,000	5,000
Service Contracts	4,971	48,000	49,579	44,000	44,000	47,100	3,100
Software Contracts	-	5,100	5,062	141,305	141,305	141,045	(260)
Tax Assessor Fees	4,420	-	-	2,500	2,390	2,500	-
Janitorial Contract	-	25,000	26,093	28,000	22,000	31,000	3,000
Other Services	48,299	6,000	8,602	3,000	2,200	745	(2,255)
Vehicle Maintenance	-	900	836	-	-	-	-
Computer Maintenance	-	1,000	913	-	690	-	-
Building Maintenance	152,018	35,000	34,610	20,000	35,000	35,000	15,000
Seminars/Dues/Travel	23,598	22,000	16,596	31,000	28,000	18,625	(12,375)
Public Official Surety Bond	930	4,907	4,907	5,500	5,500	5,550	50
Employee Relations	20,453	14,500	14,035	17,000	15,000	8,000	(9,000)

# ADMIN

Slide 2 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Property/Liability Insurance	66,682	73,000	72,955	78,300	78,270	79,000	700
Damage Claims	-	1,000	1,000	2,000	2,000	-	(2,000)
Elections	4,906	-	-	-	10,070	-	-
Tuition Reimbursement	-	2,600	1,874	2,600	2,200	1,500	(1,100)
Other Misc. Expense	18,972	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$2,804,665</b>	<b>\$2,092,359</b>	<b>\$1,870,955</b>	<b>\$2,514,355</b>	<b>\$2,362,022</b>	<b>\$2,601,524</b>	<b>\$87,169</b>



Overall Increase

of \$87,169.



# I.T. DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
IT Assistant	\$60,000 + Benefits
MyCivic Phone Application for Residents	\$10,000

I.T.

Overall

Decrease of

\$10,767

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Salaries & Benefits	\$110,323	\$104,169	\$103,367	\$108,150	\$102,855	\$195,883	\$87,733
Office Supplies	8,658	9,800	10,925	11,000	11,000	10,000	(1,000)
Postage	-	-	290	-	-	-	-
Books/Subscriptions	-	-	-	-	22	-	-
Clothing	40	300	271	300	150	300	-
Office Furniture	-	-	180	-	-	-	-
Small Tools & Equip	387	1,860	1,355	1,500	500	2,000	500
Mileage Reimb.	-	335	335	-	150	-	-
Janitorial Supplies	-	10	9	-	-	-	-
Other Supplies	1,568	2,000	2,521	1,500	1,100	1,500	-
Telecommunication	115,409	135,325	89,507	20,500	25,725	23,000	2,500
Contract Labor	-	2,330	6,920	3,000	3,125	1,000	(2,000)
Physicals/Screening	-	-	-	-	45	-	-
Service Contracts	-	38,000	3,391	35,000	26,000	35,000	-
Software Contracts	-	170,000	161,442	140,000	114,000	41,400	(98,600)
Other Services	-	-	-	-	50	-	-
Vehicle Maintenance	-	-	186	-	2,000	-	-
Computer Maintenance	176,546	26,229	66,807	5,000	13,000	5,000	-
Seminars/Dues/Travel	1,956	2,000	1,322	2,000	4,875	2,000	-
Meals	-	-	71	-	-	100	100
Other Misc. Expense	1,970	1,000	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$416,857</b>	<b>\$493,358</b>	<b>\$448,898</b>	<b>\$327,950</b>	<b>\$304,597</b>	<b>\$317,454</b>	<b>\$(10,767)</b>

# OTHER CITY FUNDS





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# GOLF FUND

# PROPOSED CHANGES

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Request	FY2027 Proposed
Greens Mower	\$56,200
Bush Hog Mower	\$28,279

# GOLF FUND

Slide 1 of 3

\*\*\*All Prior Year Activity Was in the General Fund\*\*\*

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Merchandise Sales	\$187,779	\$175,000	\$249,987	\$190,000	\$265,500	\$285,000	\$95,000
Prepared Food Sales	15,751	13,000	26,952	18,000	\$24,500	20,800	2,800
Beer Sales	90,487	90,000	121,104	91,000	\$98,000	116,500	25,500
Soft Drinks/Chips Sales	49,498	40,000	57,471	48,000	\$53,800	67,000	19,000
Green Fees	265,739	275,000	396,995	495,000	485,900	544,000	49,000
Cart Rental Fees	122,217	120,000	176,931	130,000	153,000	134,000	4,000
Membership Fees	164,347	140,000	206,991	226,300	317,500	342,000	115,700
DOW Subsurface Lease	100,000	100,000	100,000	100,000	100,000	100,000	-
Verizon Tower Lease	12,000	12,000	12,000	12,000	12,000	12,240	240
<b>TOTAL REVENUE</b>	<b>\$1,007,818</b>	<b>\$965,000</b>	<b>\$1,348,431</b>	<b>\$1,310,300</b>	<b>\$1,510,200</b>	<b>\$1,621,540</b>	<b>\$311,240</b>
<b>Expenses</b>							
Salaries & Benefits	\$755,140	\$795,866	\$834,909	\$945,673	\$898,000	\$991,567	\$45,894
Office Supplies	1,271	1,200	1,256	1,200	1,200	1,700	500
Postage	-	15	15	-	-	-	-
Clothing	190	500	-	500	500	500	-
Office Furniture	1,025	400	349	2,000	500	3,000	1,000
Small Tools & Equip	3,461	3,000	1,060	5,500	5,000	5,500	-
Chemicals	44,982	50,000	52,340	50,000	50,000	50,000	-
Mileage Reimb.	25,140	24,250	28,617	26,000	26,000	26,000	

# GOLF FUND

Slide 2 of 3

\*\*\*All Prior Year Activity Was in the General Fund\*\*\*

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Janitorial Supplies	1,707	1,690	1,927	2,500	2,000	2,500	-
Other Supplies	3,508	4,611	4,611	4,000	4,000	4,000	-
Merchandise for Resale	166,999	137,518	180,087	165,000	190,000	165,000	-
Food for Resale	15,434	19,195	22,306	18,000	15,000	18,000	-
Beer for Resale	55,637	55,564	63,607	60,000	58,000	60,000	-
Soft Drinks & Snacks for Resale	44,880	35,025	40,343	45,000	40,000	45,000	-
Golf Cart Lease Fees	(343)	65,000	-	68,000	59,000	68,000	-
Professional Services	-	100	14	100	50	100	-
Credit Card Fees	34,684	32,003	36,118	37,000	35,000	37,000	-
Telecommunication	-	-	-	5,000	6,000	5,000	-
Physicals/Screening	1,616	731	731	1,000	500	1,000	-
Advertising	875	1,000	319	-	-	1,000	1,000
Electricity	17,907	16,000	19,495	18,000	16,500	18,000	-
Water	37,154	-	9,445	-	-	-	-
Service Contracts	360	980	1,080	500	1,500	500	-
Software Contracts	-	-	-	600	600	600	-
Other Services	3,407	700	695	1,650	500	3,000	1,350
Vehicle Maintenance	24,190	200	39	1,500	1,500	1,500	-
Computer Maintenance	-	-	-	50	50	-	(50)
Building Maintenance	8,065	17,838	18,198	7,500	7,500	7,500	-

# GOLF FUND

Slide 3 of 3

\*\*\*All Prior Year Activity Was in the General Fund\*\*\*

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Grounds Maintenance	27,030	16,000	18,297	28,500	28,000	28,500	-
Equipment Maintenance	-	28,206	28,736	23,000	25,000	23,000	-
Seminars/Dues/Travel	1,970	307	307	2,000	1,800	2,000	-
Employee Relations	-	-	-	200	200	200	-
Property/Liability Insurance	22,360	16,954	16,954	18,000	18,400	18,400	400
Lease Principal	156,379	-	328,206	-	-	-	-
Lease Interest	31,153	-	55,758	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$1,486,179</b>	<b>\$1,324,854</b>	<b>\$1,765,821</b>	<b>\$1,537,973</b>	<b>\$1,482,000</b>	<b>\$1,585,567</b>	<b>\$47,594</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(478,361)</b>	<b>(359,854)</b>	<b>(417,390)</b>	<b>(227,673)</b>	<b>28,200</b>	<b>35,973</b>	

Overall Increase of \$311,240 for revenues.

Overall Increase of \$47,594 for expenses.

\*This fund is anticipating a revenue surplus\*



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# EMS FUND

# PROPOSED CHANGES

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Request	FY2027 Proposed
New E450 Ambulance	\$475,000 (\$200,000 Already Designated in FY26)

# EMS FUND

Slide 1 of 2

\*\*\*All Prior Year  
Activity Was in the  
General Fund\*\*\*

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Ambulance Revenue	\$646,523	\$460,000	\$968,066	\$750,000	\$918,438	\$1,050,000	\$300,000
Interlocal Revenue	205,414	140,000	143,615	165,000	154,500	165,000	-
Water Bill Donations	83,937	84,000	94,181	84,500	97,000	96,000	11,500
Transfer from General Fund	-	-	-	-	-	113,399	113,399
<b>TOTAL REVENUE</b>	<b>\$935,874</b>	<b>\$684,000</b>	<b>\$1,205,862</b>	<b>\$999,500</b>	<b>\$1,169,938</b>	<b>\$1,424,399</b>	<b>\$424,899</b>
<b>Expenses</b>							
Salaries & Benefits	\$853,158	\$933,290	\$939,607	\$1,068,700	\$970,500	\$1,154,159	\$85,459
Postage	65	500	84	500	100	250	(250)
Clothing	1,482	13,960	10,929	26,960	15,000	20,000	(6,960)
EMS Expendables	41,824	33,160	33,289	50,400	34,000	44,000	(6,400)
Mileage Reimb.	-	-	-	-	500	20,000	20,000
Other Supplies	1,245	5,000	1,239	5,000	1,500	13,000	8,000
Collection Agency Fees	68,608	95,000	99,784	70,000	99,000	100,000	30,000
Professional Services	11,000	20,340	20,340	14,000	9,500	14,000	-
Physicals/Screening	968	1,200	949	1,200	1,100	1,200	-
Seminars/Dues/Travel	9,984	6,400	4,564	30,400	8,500	20,790	(9,610)
Property/Liability Insurance	4,840	30,000	20,633	22,000	11,500	12,000	(10,000)

# EMS FUND

Slide 2 of 2

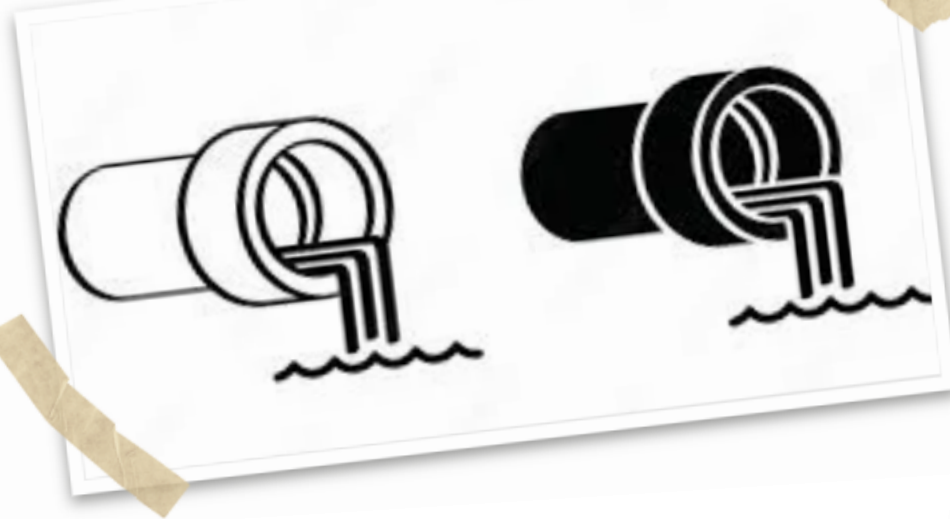
\*\*\*All Prior Year  
Activity Was in the  
General Fund\*\*\*

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Sign-On Bonuses	-	-	-	25,000	2,000	12,500	(12,500)
Tuition Reimbursement	-	-	-	25,000	-	12,500	(12,500)
Other Misc. Expense	39	-	-	14,400	-	-	(14,400)
Capital Outlay	-	13,377	13,377	-	-	-	
<b>TOTAL EXPENSES</b>	<b>\$993,214</b>	<b>\$1,152,227</b>	<b>\$1,144,794</b>	<b>\$1,353,560</b>	<b>\$1,153,200</b>	<b>\$1,424,399</b>	<b>\$70,839</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(57,340)</b>	<b>(468,227)</b>	<b>61,068</b>	<b>(354,060)</b>	<b>16,738</b>	<b>\$-</b>	

Overall **Increase** of  
\$424,899 for revenues.

Overall **Increase** of  
\$70,839 for expenses.

\*This fund anticipated an **operating deficit** and was  
balanced with General Fund subsidization\*



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# UTILITY FUND



# WASTE DISPOSAL DEPARTMENT

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Revenue Moved from General Fund	\$912,600
Expenses Moved from General Fund	\$771,500
New Admin Fee of 8% for Contract Management	\$72,664
Rate Increase per CPI as Stated in Contract	\$13,339

# WASTE DISPOSAL

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Garbage Billing Revenue	\$784,761	\$798,000	\$748,721	\$790,000	\$815,650	\$862,000	\$72,000
Garbage Franchise Fees	44,386	50,000	52,286	40,000	50,000	50,000	10,000
Garbage Bulk Charges	150	500	450	500	500	500	-
Garbage Bad Debt Collections	112	100	50,392	100	100	100	-
<b>TOTAL REVENUE</b>	<b>\$829,409</b>	<b>\$848,600</b>	<b>\$851,849</b>	<b>\$830,600</b>	<b>\$866,250</b>	<b>\$912,600</b>	<b>\$82,000</b>
<b>Expenses</b>							
Merchandise for Resale	\$-	\$4,872	\$4,872	\$5,000	\$6,500	\$6,500	\$1,500
Ameriwaste Contract	763,915	775,000	803,387	755,000	746,500	765,000	10,000
<b>TOTAL EXPENSES</b>	<b>\$763,915</b>	<b>\$779,872</b>	<b>\$808,259</b>	<b>\$760,000</b>	<b>\$753,000</b>	<b>\$771,500</b>	<b>\$11,500</b>
<b>SURPLUS / (DEFICIT)</b>	<b>65,494</b>	<b>68,728</b>	<b>43,590</b>	<b>70,600</b>	<b>113,250</b>	<b>141,100</b>	

\*\*\*All Prior Year Activity Was in the General Fund\*\*\*

Overall Increase of \$82,000 for revenues.

Overall Increase of \$11,500 for expenses.

\*This business-type activity is anticipating a revenue surplus\*



# **WATER / SEWER DEPARTMENT**

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Salary Splits Charged for Utility Supervisor, Finance Director, and City Manager	\$137,250
Texas Rural Water Authority Membership for Rate Study	\$6,000
Capital Outlay for Projects TBD	\$448,235

# WATER / SEWER

Slide 1 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Utility Reimbursements	\$179,226	\$125,000	\$150,190	\$145,000	\$145,000	\$145,000	\$-
Interest Income	38,227	15,000	11,588	15,000	48,000	\$50,000	35,000
Misc. Income	222	-	79,956	209,227	263,900	60,500	(148,727)
Returned Check Fees	1,175	1,000	1,710	1,400	2,200	2,500	1,100
Grant Revenue	2,069,361	2,444,380	7,591,582	-	-	-	-
Surfside Quarterly Fees	22,894	4,000	20,830	30,000	22,000	22,000	(8,000)
Water Revenue	5,354,329	4,900,000	3,937,409	5,310,218	5,900,000	6,000,000	689,782
Sewer Revenue	2,843,216	2,750,000	2,665,417	3,101,000	4,500,000	4,600,000	1,499,000
Water Tap Fee Revenue	6,250	10,000	12,079	12,000	1,500	1,500	(10,500)
Sewer Tap Fee Revenue	6,000	4,000	6,200	5,000	2,400	2,500	(2,500)
Disconnect/Penalty Fees	147,812	140,000	175,718	155,000	190,500	220,000	65,000
Bad Debt Collections	(166,023)	1,000	(99,404)	1,000	8,000	5,000	4,000
<b>TOTAL REVENUE</b>	<b>\$10,502,689</b>	<b>\$10,394,380</b>	<b>\$14,553,276</b>	<b>\$8,984,845</b>	<b>\$11,083,500</b>	<b>\$11,109,000</b>	<b>\$2,124,155</b>
<b>Expenses</b>							
Salaries & Benefits	\$183,436	\$287,804	\$213,225	\$275,621	\$175,500	\$388,190	\$112,569
Office Supplies	3,070	11,700	5,050	6,000	1,800	6,000	-
Postage	23,859	30,000	29,400	25,000	21,700	25,000	-
Water Meters & Supplies	-	-	-	23,000	25,000	53,000	30,000

# WATER / SEWER

Slide 2 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Mileage Reimb.	80	-	-	500	400	500	500
Other Supplies	164	1,000	525	1,000	200	1,000	-
TCEQ Permit Fees	31,810	35,000	34,054	36,000	36,000	36,000	-
Collection Agency Fees	-	1,020	-	1,200	1,500	3,700	2,500
Professional Services	305,591	81,496	37,125	100	-	100	-
Credit Card Fees	77,577	91,244	95,353	40,000	36,000	45,000	5,000
Telecommunication	3,354	10,000	3,335	3,500	2,900	4,000	500
Physicals/Screening	286	250	262	300	250	300	-
Advertising	2,819	10,801	11,296	4,500	4,800	4,500	-
Electricity	174,704	195,000	144,750	145,000	133,200	145,000	-
Natural Gas	-	550	718	1,500	2,200	2,800	1,300
Service Contracts	-	9,455	10,201	10,000	8,000	12,000	2,000
Software Contracts	-	87,031	97,299	95,000	93,000	120,375	25,375
Veolia – Additional Jobs	-	-	-	3,500	4,500	3,500	-
Veolia – Contract	2,625,127	3,250,000	3,094,929	3,200,000	3,100,000	3,296,000	96,000
Oyster Creek Agreement	204,354	225,000	187,046	205,000	205,000	205,000	-
BWA Water for Resale	2,979,240	3,358,000	3,358,000	3,620,800	3,620,800	3,870,800	250,000
Computer Maintenance	60,525	50,000	-	1,000	-	1,000	-
Equipment Maintenance	-	-	-	500	-	5,000	4,500
Equipment Maintenance	-	-	-	500	-	5,000	4,500

# WATER / SEWER

Slide 3 of 3

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
Water System Maintenance	37,432	25,000	(9,711)	5,000	5,000	3,600	-
Lift Station Maintenance	-	15,000	10	3,600	28,000	3,600	-
Hydrant Maintenance	-	-	-	500	-	500	-
Seminars/Dues/Travel	60	5,500	981	1,500	1,500	11,800	10,300
Property/Liability Insurance	22,300	38,000	28,719	30,450	31,000	33,000	2,550
Other Misc. Expense	1,300	1,000	965	-	-	-	-
Capital Outlay	633	2,444,380	289,993	448,235	300,000	448,235	-
Transfer to General Fund	150,000	-	150,000	150,000	150,000	100,000	(50,000)
Transfer to Debt Service Fund	(467)	-	-	641,039	641,039	642,371	1,332
<b>TOTAL EXPENSES</b>	<b>\$6,889,511</b>	<b>\$10,290,458</b>	<b>\$7,788,251</b>	<b>\$8,984,845</b>	<b>\$8,634,189</b>	<b>\$9,478,771</b>	<b>\$493,926</b>
<b>SURPLUS / (DEFICIT)</b>	<b>3,613,178</b>	<b>103,922</b>	<b>6,765,025</b>	<b>-</b>	<b>2,449,311</b>	<b>1,630,229</b>	

Overall Increase of \$2,124,155 for revenues.

Overall Increase of \$493,926 for expenses.

\*This business-type activity is anticipating a revenue surplus\*



# CONSOLIDATED UTILITY FUND OVERVIEW

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# UTILITY FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Garbage Revenue	\$829,409	\$848,600	\$851,849	\$830,600	\$866,250	\$912,600	\$82,000
Water / Sewer Revenue	10,502,689	10,394,380	14,553,276	8,984,845	11,083,500	11,109,000	2,124,155
<b>TOTAL REVENUE</b>	<b>\$11,332,098</b>	<b>\$11,242,980</b>	<b>\$15,405,125</b>	<b>\$9,815,445</b>	<b>\$11,949,750</b>	<b>\$12,021,600</b>	<b>\$2,206,155</b>
<b>Expenses</b>							
Garbage Expenses	\$763,915	\$779,872	\$808,259	\$760,000	\$753,000	\$771,500	\$11,500
Water / Sewer Expenses	6,889,511	10,290,458	7,788,251	8,984,845	8,634,189	9,478,771	493,926
<b>TOTAL EXPENSES</b>	<b>\$7,653,426</b>	<b>\$11,070,330</b>	<b>\$8,596,510</b>	<b>\$9,744,845</b>	<b>\$9,387,189</b>	<b>\$10,250,271</b>	<b>\$505,426</b>
<b>SURPLUS / (DEFICIT)</b>	<b>3,678,672</b>	<b>172,650</b>	<b>6,808,615</b>	<b>70,600</b>	<b>2,562,561</b>	<b>1,771,329</b>	

\*\*\*All Garbage Prior Year Activity Was in the General Fund\*\*\*

Overall Increase of \$2,206,155 for revenues.



Overall Increase of \$505,426 for expenses.



\*This fund is anticipating a revenue surplus\*



# CAPITAL FUNDS

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# STREETS / DRAINAGE FUND

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Drainage Improvements – TBD	\$500,000

# STREET & DRAINAGE FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$135,333	\$20,000	\$107,848	\$100,000	\$91,800	\$100,000	\$-
Transfer from General Fund	750,000	-	500,000	-	-	-	-
Transfer from 2020 CO Bond CIP Fund	(153,928)	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$768,595</b>	<b>\$20,000</b>	<b>\$607,848</b>	<b>\$100,000</b>	<b>\$91,800</b>	<b>\$100,000</b>	<b>\$-</b>
<b>Expenses</b>							
Capital Outlay – Streets	\$1,158,135	-	\$603,014	-	-	\$500,000	\$500,000
<b>TOTAL EXPENSES</b>	<b>\$1,158,135</b>	<b>-</b>	<b>\$603,014</b>	<b>-</b>	<b>-</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(389,540)</b>	<b>20,000</b>	<b>4,834</b>	<b>100,000</b>	<b>91,800</b>	<b>(400,000)</b>	

No revenue change.



Overall Increase of \$500,000 for expenses.



\*This fund is proposing a one-time intentional use of reserves\*



# FACILITIES / GROUNDS FUND

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Fire Station #2 Emergency Generator Installation	\$16,000
PD Lobby Security Upgrades	\$50,000
PD Interview Room Creation	\$10,000

# FACILITIES & GROUNDS FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$122,974	\$35,800	\$91,121	\$100,000	\$73,000	\$75,000	\$(25,000)
Transfer from General Fund	549,641	-	-	60,000	60,000	-	(60,000)
<b>TOTAL REVENUE</b>	<b>\$672,615</b>	<b>\$35,800</b>	<b>\$91,121</b>	<b>\$160,000</b>	<b>\$133,000</b>	<b>\$75,000</b>	<b>\$(85,000)</b>
<b>Expenses</b>							
Capital Outlay – Admin	\$64,281	-	-	\$5,613	\$5,613	\$-	\$(5,613)
Capital Outlay – Service Center	-	20,000	-	17,852	17,852	-	(17,852)
Capital Outlay – PD	54,018	-	29,316	-	-	60,000	60,000
Capital Outlay - Fire	373,078	192,181	210,628	-	16,984	16,000	16,000
Capital Outlay - Museum	11,500	-	-	-	-	-	-
Capital Outlay - Parks	59,006	14,300	11,207	20,000	20,000	-	-
Capital Outlay - Golf	92,573	32,440	32,970	45,000	54,123	-	-
<b>TOTAL EXPENSES</b>	<b>\$654,455</b>	<b>\$35,800</b>	<b>\$284,121</b>	<b>\$88,465</b>	<b>\$114,572</b>	<b>\$76,000</b>	<b>\$52,535</b>
<b>SURPLUS / (DEFICIT)</b>	<b>18,160</b>	<b>-</b>	<b>(193,000)</b>	<b>71,535</b>	<b>18,428</b>	<b>(1,000)</b>	

Overall Decrease of \$85,000 for revenues.

Overall Increase of \$52,535 for expenses.

\*This fund is proposing a one-time intentional use of reserves\*



# VEHICLE & EQUIPMENT FUND

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# PROPOSED CHANGES

Request	FY2027 Proposed
Fire Station #2 Emergency Generator Installation	\$16,000
PD – (3) New Units to Maintain 5-Year Vehicle Rotation	\$350,000
PD – UPS Back-Up ( <i>Grant Funded – NOT IN BUDGET</i> )	\$120,000
PD – New K-9 Officers ( <i>12,000 Insurance Settlement Received in FY24</i> )	\$30,000
PD – ATV Beach Unit with Equipment ( <i>Will be a Possible Grant</i> )	\$28,000
PD – Road Counter with Speed Detector	\$15,000
EMS – New E450 Ambulance ( <i>\$200,000 set aside last year</i> )	\$475,000

# PROPOSED CHANGES

Request	FY2027 Proposed
Parks – (2) Work Trucks to Replace 17+ Year Old Fleet	\$88,490
Rec – Pool Vacuum	\$10,000
Rec – Ford F150	\$44,245
Streets – (2) Work Trucks to Replace 17+ Year Old Fleet	\$88,490
Service Center – New Work Truck to Replace 17+ Year Old Fleet	88,490
Community Development – Chevy Tahoe LTZ	65,000
Community Development – 4x4 Pick-Up Truck	\$48,000
Golf – Greens Mower	\$56,200
Golf – Bush Hog Mower	\$28,279

# VEHICLE & EQUIPMENT FUND

\*This fund is anticipating a \$0 net change\*

Overall Increase of \$733,630 for revenues.

Overall Increase of \$948,630 for expenses.

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$8,466	\$2,200	\$1,882	\$2,000	\$5,700	\$2,000	\$-
Transfer from General Fund	654,500	211,665	211,665	656,849	656,849	\$1,390,479	793,630
<b>TOTAL REVENUE</b>	<b>\$662,966</b>	<b>\$213,865</b>	<b>\$213,547</b>	<b>\$658,849</b>	<b>\$665,549</b>	<b>\$1,392,479</b>	<b>\$733,630</b>
<b>Expenses</b>							
Capital Outlay – Admin	-	\$16,415	\$14,626	-	-	-	\$-
Capital Outlay – I.T.	-	60,250	53,148	-	6,725	-	-
Capital Outlay – Service Center	35,473	-	-	-	-	44,500	44,500
Capital Outlay – PD	363,700	46,000	39,874	390,000	390,000	443,000	53,000
Capital Outlay - Fire	452,963	19,216	35,299	13,000	13,000	-	-
Capital Outlay – EMS	-	-	-	-	-	475,000	475,000
Capital Outlay – Comm. Development	-	-	-	-	-	110,000	110,000
Capital Outlay - Streets	157,981	37,326	-	53,849	45,726	92,500	38,651
Capital Outlay - Parks	28,639	36,000	25,832	-	-	88,500	88,500
Capital Outlay - Golf	89,761	38,000	35,586	-	-	84,479	84,479
Capital Outlay – Rec	-	-	-	-	-	54,500	54,500
<b>TOTAL EXPENSES</b>	<b>\$1,128,586</b>	<b>\$253,207</b>	<b>\$204,365</b>	<b>\$456,849</b>	<b>\$455,451</b>	<b>\$1,392,479</b>	<b>\$948,630</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(465,620)</b>	<b>(39,342)</b>	<b>9,183</b>	<b>202,000</b>	<b>210,098</b>	<b>-</b>	



# PORT SETTLEMENT PROJECTS FUND

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# PROPOSED CHANGES

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Request	FY2027 Proposed
City Hall	\$1,500,000

# PORT SETTLEMENT PROJECTS FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$310,656	\$170,000	\$238,620	\$20,000	\$73,000	\$35,000	\$15,000
Settlement Income	-	1,800,000	-	1,800,000	1,800,000	1,800,000	-
<b>TOTAL REVENUE</b>	<b>\$310,656</b>	<b>\$1,970,000</b>	<b>\$238,620</b>	<b>\$1,820,000</b>	<b>\$1,873,000</b>	<b>\$1,835,000</b>	<b>\$15,000</b>
<b>Expenses</b>							
Professional Services	\$223,462	-	-	-	-	\$75,000	\$75,000
Capital Outlay – Admin	-	-	-	-	-	1,500,000	1,500,000
Capital Outlay – Utility	-	9,053,146	-	9,053,146	2,326,945	-	(9,053,146)
Capital Outlay – Parks	122,765	245,593	129,639	-	-	-	-
Capital Outlay - Rec	76,020	-	214,600	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$958,804</b>	<b>\$9,298,739</b>	<b>\$3,530,806</b>	<b>\$9,053,146</b>	<b>\$2,326,945</b>	<b>\$1,575,000</b>	<b>\$(7,478,146)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>111,590</b>	<b>7,328,739</b>	<b>105,619</b>	<b>7,233,146</b>	<b>(453,945)</b>	<b>260,000</b>	

Overall Increase of \$15,000 for revenues.



Overall Decrease of \$7,478,146 for 128 expenses.



\*This fund is anticipating a revenue surplus\*

# SPECIAL REVENUE FUNDS





# 2020 CO BOND CIP FUND

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# PROPOSED CHANGES

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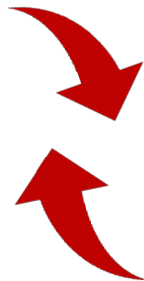
Request	FY2027 Proposed
Street Improvement / Drainage Project – TBD	\$500,000

# 2020 CO BOND FUND


Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$63,109	-	\$41,003	\$35,000	\$28,000	\$30,000	\$(5,000)
<b>TOTAL REVENUE</b>	<b>\$63,109</b>	<b>-</b>	<b>\$41,003</b>	<b>\$35,000</b>	<b>\$28,000</b>	<b>\$30,000</b>	<b>\$(5,000)</b>
<b>Expenses</b>							
Capital Outlay – Admin	2,500	-	-	-	-	-	\$-
Capital Outlay – Streets	-	-	-	-	-	500,000	500,000
<b>TOTAL EXPENSES</b>	<b>\$2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$500,000</b>
<b>SURPLUS / (DEFICIT)</b>	<b>60,609</b>	<b>-</b>	<b>41,003</b>	<b>35,000</b>	<b>28,000</b>	<b>(470,000)</b>	

Overall Decrease of \$5,000 for revenues.

Overall Increase of \$500,000 for expenses.



\*This fund is anticipating using reserves, as planned.\*



# 2021 CO BOND CIP FUND

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Waterline Upgrades Project - TBD	\$500,000

# 2021 CO BOND FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$152,178	-	\$113,485	\$1,000	\$46,200	\$30,000	\$29,000
<b>TOTAL REVENUE</b>	<b>\$152,178</b>	<b>-</b>	<b>\$113,485</b>	<b>\$1,000</b>	<b>\$46,200</b>	<b>\$30,000</b>	<b>\$29,000</b>
<b>Expenses</b>							
Capital Outlay – Utility	-	\$2,071,996	-	-	\$1,000,000	\$500,000	\$500,000
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>\$2,071,996</b>	<b>-</b>	<b>-</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>SURPLUS / (DEFICIT)</b>	<b>152,178</b>	<b>(2,071,996)</b>	<b>113,485</b>	<b>1,000</b>	<b>(953,800)</b>	<b>(470,000)</b>	

Overall Increase of \$29,000 for revenues.



Overall Increases of \$500,000 for expenses.



\*This fund is anticipating using reserves, as planned.\*



# AMI WATER METER PROJECT FUND

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# AMI WATER METER PROJECT FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	-	-	\$24,557	-	\$8,600	-	\$-
<b>TOTAL REVENUE</b>	-	-	<b>\$24,557</b>	-	<b>\$8,600</b>	-	<b>\$-</b>
<b>Expenses</b>							
Capital Outlay – Utility	-	-	\$3,255,935	-	-	\$286,000	\$286,000
<b>TOTAL EXPENSES</b>	-	-	<b>\$3,255,935</b>	-	-	<b>\$286,000</b>	<b>\$286,000</b>
<b>SURPLUS / (DEFICIT)</b>	-	-	<b>(3,231,378)</b>	-	<b>8,600</b>	<b>(286,000)</b>	

No change in  
revenues.

An overall Increase  
in expenses.



\*This fund is anticipating using reserves, as planned.\*




# CITY GRANTS FUND

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# CITY GRANTS FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Grant Revenue – Admin	-	-	-	-	\$142,490	-	\$-
Grant Revenue – Service Center	-	-	-	-	\$51,300	-	-
Grant Revenue – PD	-	-	402,337	-	112,347	-	-
Grant Revenue – Fire	-	-	77,935	-	-	-	-
Grant Revenue – Utility	-	-	-	-	1,347,277	-	-
<b>TOTAL REVENUE</b>	-	-	<b>\$480,273</b>	-	<b>\$1,653,414</b>	-	<b>\$-</b>
<b>Expenses</b>							
Grant Expenditures – Admin	-	-	\$45,000	-	\$142,490	-	\$-
Grant Expenditures – Service Center	-	-	18,000	-	51,300	-	-
Grant Expenditures – PD	-	-	-	-	112,347	-	-
Grant Expenditures – Fire	-	-	77,935	-	-	-	-
Grant Expenditures – Utility	-	-	339,338	-	1,347,277	-	-
<b>TOTAL EXPENSES</b>	-	-	<b>\$480,273</b>	-	<b>\$1,653,414</b>	-	<b>\$-</b>
<b>SURPLUS / (DEFICIT)</b>	-	-	-	-	-	-	-

\*This fund is still under evaluation to identify all anticipated grant applications.\*



# BEACH MAINTENANCE FUND

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# BEACH MAINTENANCE FUND

\*\*\*All Prior Year

Activity Was in

the General

Fund\*\*\*

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Grant Revenue	\$7,871	\$12,000	\$7,597	\$17,038	\$17,038	\$18,000	\$962
Transfer from General Fund	-	-	-	-	-	24,500	24,500
<b>TOTAL REVENUE</b>	<b>\$7,871</b>	<b>\$12,000</b>	<b>\$7,597</b>	<b>\$17,038</b>	<b>\$17,038</b>	<b>\$42,500</b>	<b>\$25,462</b>
<b>Expenses</b>							
Salaries/Benefits	-	\$32,850	-	\$32,850	\$32,850	\$32,500	\$(350)
Beach Maint. Expense	9,269	10,000	18,366	10,000	10,000	10,000	-
<b>TOTAL EXPENSES</b>	<b>\$9,269</b>	<b>\$42,850</b>	<b>\$18,366</b>	<b>\$42,850</b>	<b>\$42,850</b>	<b>\$42,500</b>	<b>\$(350)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(1,398)</b>	<b>(30,850)</b>	<b>(10,769)</b>	<b>(25,812)</b>	<b>(25,812)</b>	<b>-</b>	

Overall **Increase** of \$25,462 for revenues.

Overall **Decrease** of \$350 for expenses.

\*This fund anticipated an **operating deficit** and was balanced with General Fund subsidization\*



# HOTEL OCCUPANCY TAX FUND

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# PROPOSED CHANGES

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Request	FY2027 Proposed
Funding to Support 10% of Finance Director Salary + Benefits	\$17,224
Funding to Support 30% of Code Compliance Officer Salary + Benefits	\$21,659
Main Street Initiative Project – TBD	\$10,000


# HOTEL OCCUPANCY TAX FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$18,556	\$500	\$9,678	\$4,000	\$9,000	\$15,000	\$11,000
Hotel Occupancy Tax	76,753	32,000	163,768	40,000	180,000	90,000	50,000
<b>TOTAL REVENUE</b>	<b>\$95,309</b>	<b>\$32,500</b>	<b>\$173,446</b>	<b>\$44,000</b>	<b>\$189,000</b>	<b>\$105,000</b>	<b>\$61,000</b>
<b>Expenses</b>							
Salaries/Benefits	-	-	-	-	-	\$38,795	\$38,795
Special Events	5,000	20,000	17,000	20,000	-	40,000	20,000
Brazosport Chamber of Commerce	5,000	5,000	5,000	5,000	5,000	5,000	-
Other Services	-	-	-	-	-	20,000	20,000
Other Misc. Expense	52,000	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$62,000</b>	<b>\$25,000</b>	<b>\$22,000</b>	<b>\$25,000</b>	<b>\$5,000</b>	<b>\$103,795</b>	<b>\$78,795</b>
<b>SURPLUS / (DEFICIT)</b>	<b>33,309</b>	<b>7,500</b>	<b>151,445</b>	<b>19,000</b>	<b>184,000</b>	<b>1,205</b>	

Overall Increase of \$61,000 for revenues.

Overall Increase of \$78,795 for expenses.

\*This fund is anticipating a revenue surplus\*



# COURT TECHNOLOGY FUND

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# COURT TECHNOLOGY FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Court Fee Revenue	\$8,292	\$6,500	\$7,138	\$7,000	\$25	-	\$(7,000)
Interest Income	836	400	906	900	800	900	-
<b>TOTAL REVENUE</b>	<b>\$9,128</b>	<b>\$6,900</b>	<b>\$8,044</b>	<b>\$7,900</b>	<b>\$825</b>	<b>\$900</b>	<b>\$(7,000)</b>
<b>Expenses</b>							
Computer Maintenance	-	\$6,000	\$6,300	\$600	\$600	\$600	\$-
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>\$6,000</b>	<b>\$6,300</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$-</b>
<b>SURPLUS / (DEFICIT)</b>	<b>9,128</b>	<b>900</b>	<b>1,744</b>	<b>7,300</b>	<b>225</b>	<b>300</b>	


Overall Decrease of \$7,000 for revenues.



No change expected for expenses.



\*This fund is anticipating a revenue surplus\*



# COURT SECURITY FUND

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# PROPOSED CHANGES

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Request	FY2027 Proposed
80% of Warrant Officer/Bailiff Salary + Benefits	\$82,299

# COURT SECURITY FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Court Fee Revenue	\$8,273	\$6,000	\$7,755	\$7,000	\$25	-	\$(7,000)
Interest Income	5,759	1,500	4,136	2,000	3,500	\$2,000	-
<b>TOTAL REVENUE</b>	<b>\$14,032</b>	<b>\$7,500</b>	<b>\$11,891</b>	<b>\$9,000</b>	<b>\$3,525</b>	<b>\$2,000</b>	<b>\$(7,000)</b>
<b>Expenses</b>							
Salaries/Benefits	-	-	-	-	-	\$82,110	\$82,110
Security Fund Expense	\$22,222	-	-	\$9,000	\$9,000	9,000	-
<b>TOTAL EXPENSES</b>	<b>\$22,222</b>	<b>-</b>	<b>-</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$91,110</b>	<b>\$82,110</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(8,191)</b>	<b>7,500</b>	<b>11,891</b>	<b>-</b>	<b>(5,475)</b>	<b>(89,110)</b>	

Overall Decrease of \$7,000 for revenues.



Overall Increase of \$82,110 for expenses.



\*This fund is anticipating using reserves, as planned.\*



# CONSOLIDATED COURT SECURITY & TECHNOLOGY FUND

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# CONSOLIDATED COURT SECURITY & TECH FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Court Fee Revenue	-	-	\$744	-	\$9,000	\$15,000	\$15,000
Interest Income	-	-	\$2	-	\$115	2,000	2,000
<b>TOTAL REVENUE</b>	-	-	<b>\$746</b>	-	<b>\$9,115</b>	<b>\$17,000</b>	<b>\$17,000</b>
<b>Expenses</b>							
Technology Expense	-	-	-	-	-	\$10,000	\$10,000
Security Expense	-	-	-	-	-	7,000	7,000
<b>TOTAL EXPENSES</b>	-	-	-	-	-	<b>\$17,000</b>	<b>\$17,000</b>
<b>SURPLUS / (DEFICIT)</b>	-	-	<b>746</b>	-	<b>9,115</b>	-	

Overall Increase of \$17,000 for revenues.



Overall Increase of \$17,000 for expenses.



\*This fund is anticipating a net zero change.\*



# STATE NARCOTICS / CHAPTER 59 FUND

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# STATE NARCOTICS / CHAPTER 59 FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$5,226	\$4,850	\$5,415	\$5,000	\$5,500	\$6,500	\$1,500
Forfeiture Funds Received	53,105	-	85,955	10,000	5,884	15,000	5,000
<b>TOTAL REVENUE</b>	<b>\$58,331</b>	<b>\$4,850</b>	<b>\$91,370</b>	<b>\$15,000</b>	<b>\$11,384</b>	<b>\$21,500</b>	<b>\$6,150</b>
<b>Expenses</b>							
Clothing	-	\$6,000	\$5,738	\$5,000	\$5,000	\$5,000	\$-
Narcotics Expense	-	15,000	10,881	2,000	2,000	20,000	18,000
Capital Outlay	-	4,500	2,395	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>\$25,500</b>	<b>\$19,014</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$25,000</b>	<b>\$18,000</b>
<b>SURPLUS / (DEFICIT)</b>	<b>58,331</b>	<b>(20,650)</b>	<b>72,356</b>	<b>8,000</b>	<b>4,384</b>		


Overall Increase of \$6,150 for revenues.



Overall Increase of \$18,000 for expenses.



\*This fund is anticipating using reserves, as planned.\*



# TIF NO. 1 / TIRZ FUND

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# PROPOSED CHANGES

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Request	FY2027 Proposed
10% of Finance Director Salary + Benefits	\$17,224
Plan Reviewer Position, Building Inspector (50% Funded)	\$100,000 – Estimated + Benefits

# TIF NO.1 / TIRZ FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Property Tax	\$329,939	\$280,000	\$360,901	\$330,000	\$495,000	\$350,000	\$20,000
Interest Income	-	7,000	31,870	20,000	28,000	20,000	-
Misc. Income	22,204	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$352,142</b>	<b>\$287,000</b>	<b>\$392,772</b>	<b>\$180,307</b>	<b>\$523,000</b>	<b>\$370,000</b>	<b>\$20,000</b>
<b>Expenses</b>							
Salaries/Benefits	-	-	-	-	-	\$117,183	\$117,183
Professional Services	-	-	-	-	-	-	-
Capital Outlay - Rec	-	-	-	169,693	169,693	-	(169,693)
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$169,693</b>	<b>\$169,693</b>	<b>\$117,183</b>	<b>\$(52,510)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>352,142</b>	<b>287,000</b>	<b>392,772</b>	<b>10,614</b>	<b>353,307</b>	<b>252,817</b>	

Overall Increase of \$20,000 for revenues.

Overall Decrease of \$52,510 for expenses.



\*This fund is anticipating a revenue surplus\*



# **FREEPORT 19, LLC DEVELOPMENT FUND**

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# FREEPORT 19 LLC DEVELOPME T FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	-	-	\$155	-	\$350	\$350	\$350
Misc. Income	-	-	10,770	-	8,550	15,000	15,000
<b>TOTAL REVENUE</b>	-	-	<b>\$10,926</b>	-	<b>\$8,900</b>	<b>\$15,350</b>	<b>\$15,350</b>
<b>Expenses</b>							
Professional Services	-	-	\$10,770	-	\$8,500	\$14,500	\$14,500
Meals	-	-	-	-	50	500	500
<b>TOTAL EXPENSES</b>	-	-	<b>\$10,770</b>	-	<b>\$8,550</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>SURPLUS / (DEFICIT)</b>	-	-	<b>226</b>	-	<b>350</b>	<b>350</b>	

Overall Increase of \$15,350 for revenues.



Overall Increase of \$15,000 for expenses.



\*This fund is anticipating a revenue surplus\*



# OTHER FUNDS

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# CIVIL SERVICE COMMISSION FUND

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# CIVIL SERVICE COMMISSION FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Transfer from General Fund	-	-	-	-	\$17,725	\$46,500	\$46,500
<b>TOTAL REVENUE</b>	-	-	-	-	<b>\$17,725</b>	<b>\$46,500</b>	<b>\$46,500</b>
<b>Expenses</b>							
Office Supplies	-	-	-	\$1,500	\$3,550	\$1,500	\$-
Mileage Reimb.	-	-	-	-	750	1,500	1,500
Other Supplies	-	-	-	-	150	500	500
Professional Services	-	-	-	30,000	6,500	30,000	-
Telecommunication	-	-	-	-	750	2,500	2,500
Physicals/Screening	-	-	-	-	25	-	-
Software Contracts	-	-	-	-	500	500	500
Seminars/Dues/Travel	-	-	-	15,000	5,500	10,000	(5,000)
<b>TOTAL EXPENSES</b>	-	-	-	<b>\$46,500</b>	<b>\$17,725</b>	<b>\$46,500</b>	<b>\$-</b>
<b>SURPLUS / (DEFICIT)</b>	-	-	-	-	-	-	-

Overall Increase of \$46,500 for revenues.

161 No change for expenses.



\*This fund anticipated an operating deficit and was balanced with General Fund subsidization\*



# G.F. CONTINGENCY FUND

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# G.F. CONTINGEN CY FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$11,031	-	\$8,588	\$8,000	\$7,000	\$9,000	\$1,000
Transfer from General Fund	-	-	-	-	-	???	
<b>TOTAL REVENUE</b>	<b>\$11,031</b>	<b>-</b>	<b>\$8,558</b>	<b>\$8,000</b>	<b>\$7,000</b>	<b>\$9,000</b>	<b>\$1,000</b>
<b>Expenses</b>							
Capital Outlay – PD	\$24,981	-	-	-	-	-	\$-
Transfer to General Fund	-	-	-	-	-	200,000	200,000
<b>TOTAL EXPENSES</b>	<b>\$24,981</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>SURPLUS / (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(191,000)</b>	

Overall Increase of \$1,000 for revenues.



Overall Increase of \$200,000 for expenses.



\*This fund would only be used to allocate reserves as a transfer to cover any unforeseen expenses. Council action would still be required before the funds can be transferred or assigned to an expense.\*



# CITY-EDC PROJECTS FUND

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# CITY-EDC PROJECT S FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Interest Income	\$1,211	\$6,300	\$1,796	\$1,500	\$1,800	\$1,500	\$-
Misc. Income	19,365	19,365	19,365	19,365	19,365	19,365	-
<b>TOTAL REVENUE</b>	<b>\$20,576</b>	<b>\$25,665</b>	<b>\$21,161</b>	<b>\$20,865</b>	<b>\$21,165</b>	<b>\$20,865</b>	<b>\$-</b>
<b>Expenses</b>							
Capital Outlay – Admin	-	\$85,000	-	-	-	-	\$-
Transfer to General Fund	-	-	-	19,365	19,365	19,635	-
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>\$85,000</b>		<b>\$19,365</b>	<b>\$19,365</b>	<b>\$19,635</b>	<b>\$-</b>
<b>SURPLUS / (DEFICIT)</b>	<b>20,576</b>	<b>(59,335)</b>	<b>21,161</b>	<b>1,500</b>	<b>1,800</b>	<b>1,230</b>	

No change for revenues.



No change for expenses.



\*This fund is anticipating a revenue surplus\*



# CITY EVENTS FUND

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# CITY EVENTS FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Donations	-	-	-	-	\$30,000	\$29,380	\$29,380
Event Revenue	-	-	-	-	2,000	2,000	2,000
Transfer from General Fund	-	-	-	-	\$46,500	172,670	172,670
<b>TOTAL REVENUE</b>	-	-	-	-	<b>\$76,500</b>	<b>\$204,050</b>	<b>\$204,050</b>
<b>Expenses</b>							
Special Events – Admin	-	-	-	-	\$21,000	\$21,000	\$21,000
Special Events – PD	-	-	-	-	6,600	6,600	6,600
Special Events – Main Street	-	-	-	-	\$8,500	59,700	59,700
Special Events – Museum	-	-	-	-	3,000	12,500	12,500
Special Events – Parks	-	-	-	-	250	250	250
Special Events - Rec	-	-	-	-	65,000	104,000	104,000
<b>TOTAL EXPENSES</b>	-	-	-	-	<b>\$76,500</b>	<b>\$204,050</b>	<b>\$204,050</b>
<b>SURPLUS / (DEFICIT)</b>	-	-	-	-	-	-	-

Overall Increase of \$204,050 for revenues.

Overall Increase of \$204,050 for expenses.

\*This fund anticipated an operating deficit and was balanced with General Fund subsidization\*



# DEBT SERVICE FUND

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# DEBT SERVICE FUND

Account	FY2024 Actuals	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	Change
<b>Revenues</b>							
Property Tax	\$514,266	\$526,250	\$528,596	\$506,500	\$506,500	\$502,500	\$(4,000)
Interest Income	6,598	400	10,204	9,000	16,000	12,000	3,000
Transfer from Utility	(467)	-	-	641,039	641,039	642,371	1,332
<b>TOTAL REVENUE</b>	<b>\$520,397</b>	<b>\$526,650</b>	<b>\$538,800</b>	<b>\$1,156,539</b>	<b>\$1,163,539</b>	<b>\$1,156,871</b>	<b>\$(332)</b>
<b>Expenses</b>							
Principal	\$360,000	\$560,000	\$365,000	\$575,000	\$682,811	\$773,042	\$198,042
Interest	149,378	240,119	131,219	226,844	342,331	366,772	139,928
Debt Service Fees	900	1,500	-	1,650	1,650	1,650	-
<b>TOTAL EXPENSES</b>	<b>\$510,278</b>	<b>\$801,619</b>	<b>\$496,219</b>	<b>\$803,494</b>	<b>\$1,026,792</b>	<b>\$1,141,464</b>	<b>\$337,970</b>
<b>SURPLUS / (DEFICIT)</b>	<b>10,119</b>	<b>(274,969)</b>	<b>42,581</b>	<b>353,045</b>	<b>136,747</b>	<b>15,407</b>	

Overall Decrease of \$332 for revenues.

Overall Increase of \$337,970 for expenses.

\*This fund is anticipating a revenue surplus\*



# Thank you

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