

City of West University Place, Tx
PROPOSED BUDGET
FISCAL YEAR 2026



GENERAL FUND

GENERAL FUND

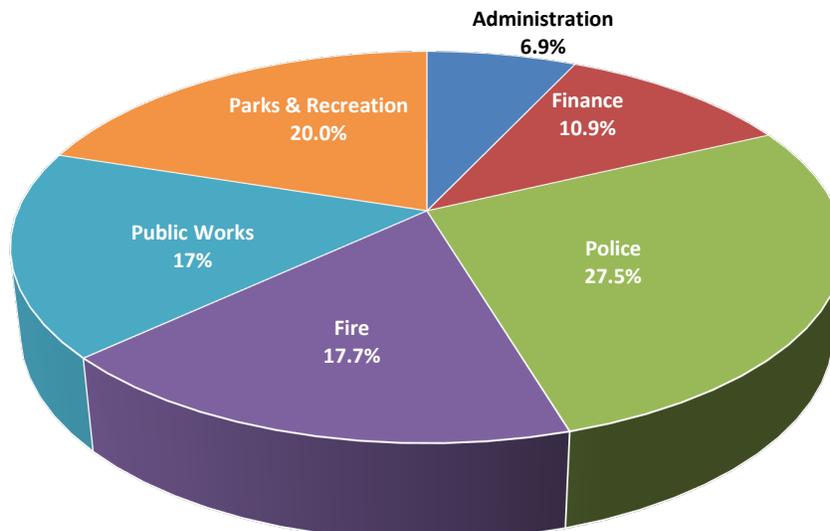
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Taxes-Ad Valorem	14,085,338	14,548,841	15,384,828	15,209,000	16,047,491
Taxes-Sales & Use	1,694,035	1,828,036	1,700,000	1,850,000	1,800,000
Taxes-Other	23,212	36,812	25,000	46,000	40,000
Taxes-Franchise	936,596	897,613	908,000	900,000	895,000
Licenses & Permits	1,113,268	1,148,541	1,100,500	1,067,325	1,078,800
Intergovernmental	4,307,211	442,336	474,800	1,087,700	485,900
Charges for Services	4,326,995	3,992,505	3,650,900	3,869,800	3,722,200
Fines & Forfeitures	198,374	247,114	210,800	242,600	221,800
Miscellaneous Rev	1,037,643	1,117,118	818,500	881,500	624,200
Transfers In	1,736,800	1,599,100	1,942,000	1,745,500	1,818,100
Total Revenues	\$ 29,459,473	\$ 25,858,014	\$ 26,215,328	\$ 26,899,425	\$ 26,733,491
Expenditures By Department					
Administration	1,694,749	1,738,026	2,202,600	1,979,250	1,854,050
Finance	4,335,135	9,888,661	2,615,450	4,365,550	2,920,200
Police	5,808,666	6,083,574	6,931,960	6,108,000	7,344,200
Fire	4,045,529	4,201,051	4,659,250	4,159,283	4,729,620
Public Works	3,679,455	3,993,930	4,433,725	4,066,429	4,526,050
Parks & Recreation	4,745,734	4,642,869	5,351,650	5,227,450	5,332,600
Total Expenditures	\$ 24,309,268	\$ 30,548,110	\$ 26,194,635	\$ 25,905,962	\$ 26,706,720
Net Revenues (Expenditures)	\$ 5,150,205	\$ (4,690,096)	\$ 20,693	\$ 993,463	\$ 26,771
Beginning Balance	\$ 8,332,281	\$ 13,482,486	\$ 7,742,961	\$ 8,792,390	\$ 9,785,853
Ending Balance	\$ 13,482,486	\$ 8,792,390	\$ 7,763,654	\$ 9,785,853	\$ 9,812,624
Assigned*	\$ 258,900	\$ 274,300	\$ 282,500	\$ 282,500	\$ 291,000
Restricted**	\$ 416,762	\$ 432,400	\$ 452,762	\$ 448,400	\$ 464,400
Unassigned Fund Balance	\$ 12,806,824	\$ 8,085,690	\$ 7,028,392	\$ 9,054,953	\$ 9,057,224

* Assigned for City Manager's Contract

** Restricted for PEG fees

2026 GENERAL FUND EXPENDITURES BY DEPARTMENT



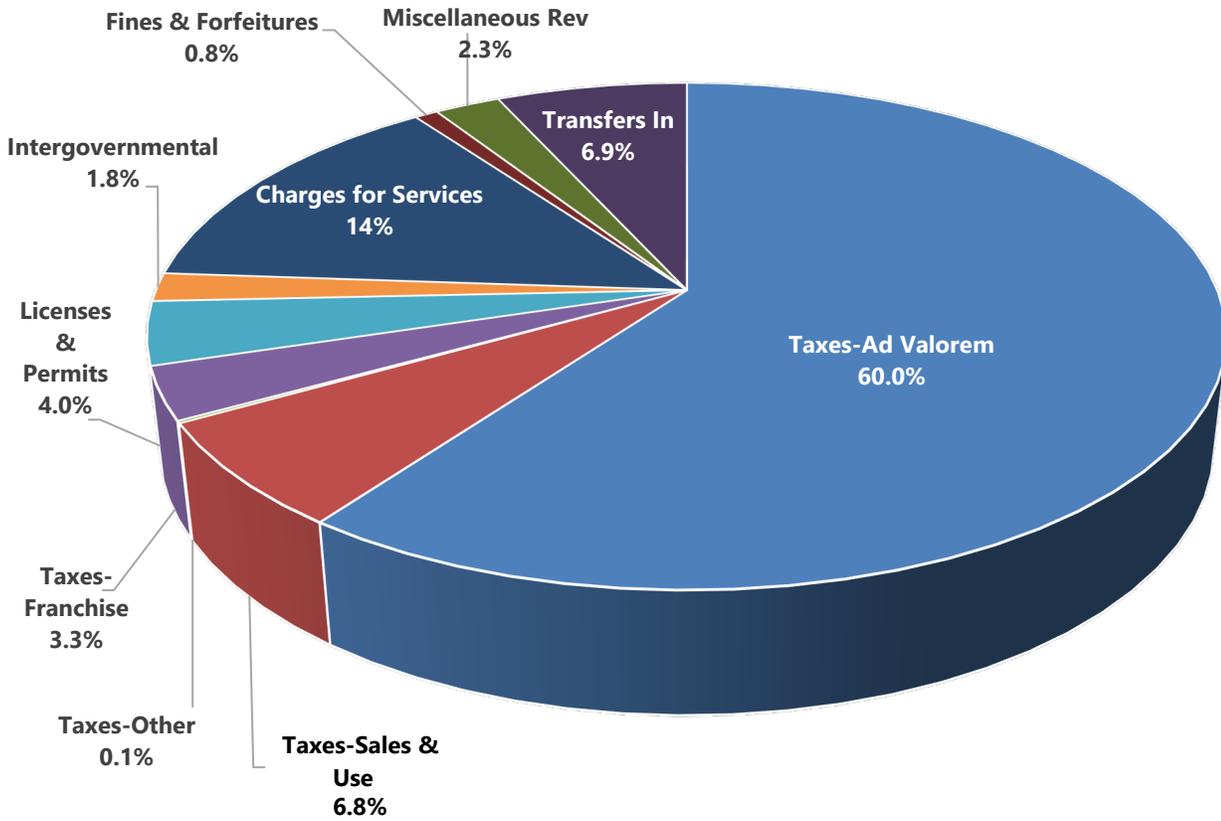
**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Taxes-Ad Valorem	14,085,338	14,548,841	15,384,828	15,209,000	16,047,491
Taxes-Sales & Use	1,694,035	1,828,036	1,700,000	1,850,000	1,800,000
Taxes-Other	23,212	36,812	25,000	46,000	40,000
Taxes-Franchise	936,596	897,613	908,000	900,000	895,000
Taxes	\$ 16,739,182	\$ 17,311,301	\$ 18,017,828	\$ 18,005,000	\$ 18,782,491
Licenses & Permits	1,113,268	1,148,541	1,100,500	1,067,325	1,078,800
Intergovernmental	4,307,211	442,336	474,800	1,087,700	485,900
Charges for Services	4,326,995	3,992,505	3,650,900	3,869,800	3,722,200
Fines & Forfeitures	198,374	247,114	210,800	242,600	221,800
Miscellaneous Rev	1,037,643	1,117,118	818,500	881,500	624,200
Transfers In	1,736,800	1,599,100	1,942,000	1,745,500	1,818,100
Other Revenues	\$ 12,720,292	\$ 8,546,713	\$ 8,197,500	\$ 8,894,425	\$ 7,951,000
Total Revenues	\$ 29,459,473	\$ 25,858,014	\$ 26,215,328	\$ 26,899,425	\$ 26,733,491
Expenditures					
Regular Wages	8,418,292	9,085,649	10,697,172	9,283,200	10,675,420
Part-Time Wages	707,971	739,634	916,050	777,000	906,300
On Call	22,545	22,646	26,700	19,200	26,700
Overtime	819,077	780,634	811,400	842,900	793,600
Longevity	53,376	53,198	63,420	50,700	56,050
Health & Dental	981,698	982,809	1,458,193	1,166,800	1,761,100
TMRS	1,225,903	1,283,758	1,546,655	1,380,100	1,509,700
FICA	741,774	791,272	916,285	822,900	914,700
Workers Compensation	101,266	122,000	139,650	103,400	138,300
Allowances	61,710	66,560	70,600	62,800	71,100
Other Benefits	42,322	49,076	56,700	39,200	59,900
HSA Contribution	96,750	93,250	103,500	98,000	100,000
Retiree Benefits	84,500	109,600	86,700	86,700	125,700
Recruiting & Hiring	45	23	-	500	2,500
Wellness Program	-	-	-	-	12,650
Personnel	\$ 13,357,230	\$ 14,180,109	\$ 16,893,025	\$ 14,733,400	\$ 17,153,720
Office Supplies	30,772	29,340	38,450	34,350	38,600
Operating Supplies	246,654	230,588	230,400	241,284	226,700
Miscellaneous	-	14,232	-	-	-
Apprehension & Jailing	1,562	1,759	1,400	1,500	1,800
Fuel	79,713	80,246	86,400	72,600	82,100
EMS Supplies	32,414	42,268	42,000	37,000	44,000
Emergency Management	3,128	3,461	3,800	3,800	3,800
Emergency Generator Fuel	5,551	35,814	6,000	6,000	6,000
Treatment Chemicals	24,413	39,160	50,600	50,600	50,600
Equipment Maintenance	112,227	122,810	154,900	153,900	161,400
Building & Grounds Maintenance	94,870	89,769	100,150	92,000	101,000
Vehicle Maintenance	159,911	173,681	156,500	159,733	136,500
Drainage Maintenance	113,712	69,992	151,000	110,000	126,000
Street Maintenance	149,950	144,933	155,000	164,194	155,000
Traffic Control Maintenance	26,120	35,510	33,900	33,900	36,300
Swimming Pool Maintenance	46,990	76,463	89,400	129,700	95,000
Employee Relations	23,456	31,872	29,200	28,300	31,000
Postage & Shipping	25,918	21,290	35,400	27,800	28,700
Software Licenses	4,676	4,748	5,400	5,400	5,600
Consultants	36,153	15,579	35,000	35,000	35,000

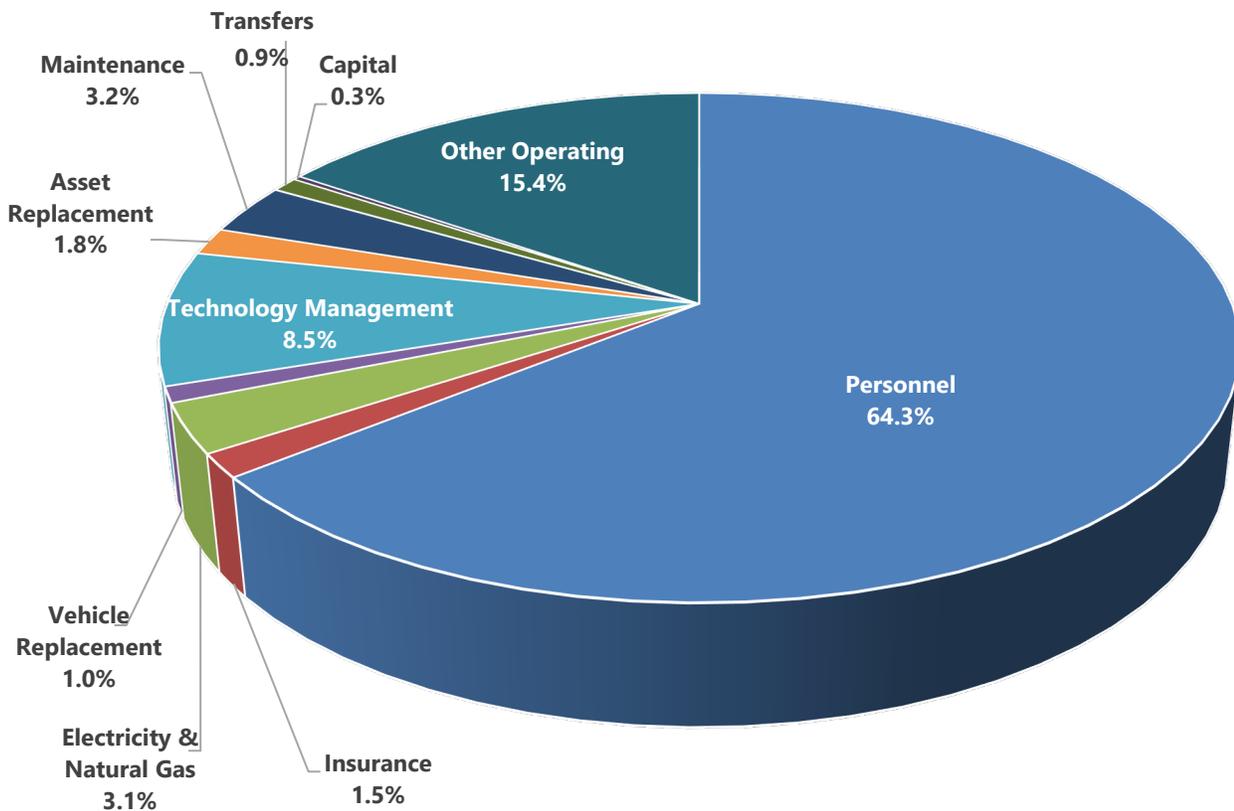
**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Legal	314,143	216,720	203,000	180,000	203,000
Equipment Lease/Rental	17,052	13,243	33,800	33,300	25,500
Professional Dues	28,456	26,463	37,730	33,250	33,500
Publications	12,720	14,532	19,000	13,200	14,400
Professional Development	134,275	157,226	260,450	200,700	235,100
Other Contracted Services	1,701,143	2,137,682	1,565,380	1,639,000	1,538,200
Credit Card Fees	117,745	100,904	125,200	144,000	125,200
Electric Service	251,096	240,181	319,000	263,000	315,000
Electric Svc - Street Lights	65,575	64,234	81,100	145,200	365,800
Natural Gas Service	23,501	28,864	30,600	28,700	29,600
Electric Services - Cameras	4,441	4,167	6,000	5,200	7,000
General Liability Insurance	10,450	11,869	12,200	13,200	12,000
Errors & Omissions	23,039	25,242	24,600	24,500	24,000
Crime Coverage Fidelity	3,124	3,124	3,300	3,300	3,200
Auto Liability	50,841	58,113	58,600	74,800	61,100
Auto Physical Damage	33,035	33,859	39,400	41,300	38,900
Underground Storage Liability	515	530	600	600	1,200
Real & Personal Property	143,382	168,943	189,100	190,100	252,100
Deductible	1,754	180	10,000	5,000	5,000
Law Enforcement Liability	21,288	25,507	25,000	24,500	25,300
Surface Water	-	-	-	-	5,000
Resident Reimbursement	-	-	-	14,200	-
Instructor Fees	1,154,033	1,043,533	1,095,200	1,095,200	1,095,700
Youth Sports	55,448	121,558	179,000	206,100	126,600
Community Relations	188,325	196,385	323,200	280,900	262,000
Election Expense	29,534	-	80,000	80,000	-
Property Taxes	-	-	-	1,200	-
Interest Exp - Leases GASB 87	958	1,230	-	-	-
Bad Debt Expense	60	218	200	1,400	200
Boards And Committees	4,132	4,287	5,900	5,900	5,900
Contingency	-	-	45,000	45,000	45,000
Furniture & Equip <\$5000	2,493	22,569	9,000	34,900	6,500
Other Equipment	68,250	108,724	23,000	65,400	21,000
Furniture & Fixtures	-	-	-	-	26,000
Automobiles	-	637	-	-	-
Other Construction Costs	46,625	28,115	103,700	104,000	-
Construction Costs	25,459	22,000	24,000	24,000	24,000
Lease Principal	5,856	8,649	-	-	-
Transfer to Tech Mngt Fund	1,927,300	1,989,800	2,090,700	2,090,700	2,275,200
Trnsf to Centennial Celeb Fund	65,000	50,000	-	-	-
Transfer to Cap Reserve Fund	2,000,000	7,000,000	-	1,800,000	-
Transfer to Asset Replace Fund	545,800	545,800	361,700	361,700	461,700
Transfer to Employee Ben Fund	60,000	42,400	14,300	14,300	20,200
Transfer to HR Svcs Fund	230,000	230,000	230,000	230,000	230,000
Transfer to Veh Replace Fund	367,000	357,000	267,750	267,750	267,800
Operating	\$ 10,952,038	\$ 16,368,002	\$ 9,301,610	\$ 11,172,562	\$ 9,553,000
Total Expenditures	\$ 24,309,268	\$ 30,548,110	\$ 26,194,635	\$ 25,905,962	\$ 26,706,720

2026 GENERAL FUND REVENUE BY TYPE



2026 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Current Year Property Taxes	13,905,815	14,475,203	15,304,828	15,112,000	15,967,491
Prior Year Property Taxes	70,652	16,493	30,000	27,000	30,000
Penalty and Interest	108,871	57,144	50,000	70,000	50,000
Ad Valorem Taxes	\$ 14,085,338	\$ 14,548,841	\$ 15,384,828	\$ 15,209,000	\$ 16,047,491
Sales Tax	1,694,035	1,828,036	1,700,000	1,850,000	1,800,000
Sales Taxes	\$ 1,694,035	\$ 1,828,036	\$ 1,700,000	\$ 1,850,000	\$ 1,800,000
Mixed Beverage Tax	23,212	36,812	25,000	46,000	40,000
Other Taxes	\$ 23,212	\$ 36,812	\$ 25,000	\$ 46,000	\$ 40,000
Cable	139,076	130,046	135,000	128,000	130,000
Electricity	542,019	542,287	540,000	540,000	540,000
Natural Gas	205,303	181,747	185,000	190,000	185,000
Telephone	31,392	27,897	30,000	27,000	25,000
Telephone-PEG Fees	18,807	15,637	18,000	15,000	15,000
Franchise Taxes	\$ 936,596	\$ 897,613	\$ 908,000	\$ 900,000	\$ 895,000
Total Taxes	\$ 16,739,182	\$ 17,311,301	\$ 18,017,828	\$ 18,005,000	\$ 18,782,491
Alarm Permit	52,181	49,047	50,000	45,000	50,000
Alcoholic Beverage Permit	1,750	6,095	-	1,125	6,000
Building Permit	428,269	457,530	435,000	450,000	460,000
Contractor Permit	48,000	54,600	50,000	40,000	40,000
Drainage Permit	19,060	18,425	21,000	21,800	21,000
Electrical Permit	149,066	157,496	134,000	160,000	150,000
Fence and Sidewalk Permit	86,182	79,063	82,000	55,300	56,400
Fire Sprinkler Permits	2,643	4,605	3,000	1,500	1,600
Hvac Permit	91,920	86,945	95,000	73,600	75,000
Low Impact Inspection Fee	38,608	44,400	38,000	42,800	40,000
Pet Licenses	1,310	715	1,000	900	1,000
Plumbing Permit	166,080	166,820	160,000	153,300	156,400
ROW Use Permit	-	-	1,000	1,000	-
Tree Disposition Fee	27,200	22,400	30,000	20,600	21,000
Tree Removal Permit	1,000	400	500	400	400
Permits, Licenses, and Fees	\$ 1,113,268	\$ 1,148,541	\$ 1,100,500	\$ 1,067,325	\$ 1,078,800
Alarm Monitoring	735,546	752,339	725,000	750,000	735,000
Ambulance Service	211,474	210,360	175,000	185,000	185,000
Ambulance Service - SSP	22,656	33,708	20,000	30,000	30,000
Aquatic Class Fees - Rec Ctr	1,378,297	1,105,931	1,000,000	1,100,500	1,000,000
Building Standards Fee	1,500	-	500	500	500
Child Safety	16,650	16,302	17,000	16,000	16,000
Colonial Park - Special Events	-	2,000	600	2,200	2,000
Concessions - Colonial Park	5,035	5,471	4,500	4,500	4,500
Day Pass - Colonial Park	49,732	40,154	55,000	49,000	53,000
Day Pass - Recreation Center	26,354	28,426	30,000	30,000	30,000
Judson Deck Rental	1,650	360	500	500	500
Memberships - Colonial Park	217,721	191,383	200,000	200,000	200,000
Memberships-Recreation Center	223,182	204,906	240,000	240,000	240,000
Misc - Cultural & Recreational	585,855	510,885	510,000	510,000	510,000
Other Fees And Permits	26,894	21,560	20,000	21,200	21,600
Pavilion Rental - Colonial Pk	22,701	23,318	22,000	22,000	22,000
Permit Transfer Fee	-	3,187	2,000	400	100
Plan Checking Fee	199,014	259,026	210,000	244,000	225,000

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Plat Review Fee	430	950	800	800	800
Pool Rental - Colonial Park	67,964	80,647	76,000	76,000	76,000
Premature Work Fee	244,993	215,964	150,000	144,300	147,200
Rec Ctr - Special Events	15,900	16,685	6,000	6,000	6,000
Re-Inspection Fee	100	-	-	-	-
Rentals - Community Building	39,525	33,108	25,000	27,000	24,300
Rentals - Recreation Center	1,572	3,010	1,600	1,600	1,600
Senior Services Classes	129,450	131,523	85,000	125,000	113,000
Senior Services Comm Relations	7,211	8,456	5,500	6,800	6,100
Spec Permit Fees - Colonial Pk	8,448	8,100	8,900	12,500	10,000
Special Permit Fees - Rec Ctr	80,140	80,748	57,000	59,000	59,000
ZPC & ZBA Fees	7,000	4,000	3,000	5,000	3,000
Charges for Services	\$ 4,326,995	\$ 3,992,505	\$ 3,650,900	\$ 3,869,800	\$ 3,722,200
Child Safety Fee	816	2,740	1,300	2,500	2,000
False Alarm Fee	3,225	3,150	3,000	3,000	3,000
Municipal Court Fines	186,097	233,437	200,000	230,000	210,000
Pet Impoundment	-	-	500	-	-
Time Payment	-	2,949	2,000	2,800	2,800
Traffic Fines	8,236	4,838	4,000	4,300	4,000
Fines and Forfeitures	\$ 198,374	\$ 247,114	\$ 210,800	\$ 242,600	\$ 221,800
Federal Grant	3,887,628	311	-	-	-
FEMA Reimbursement	-	-	-	496,000	-
State Grant	-	-	-	115,000	-
Southside Place	419,583	442,025	474,800	476,700	485,900
Intergovernmental	\$ 4,307,211	\$ 442,336	\$ 474,800	\$ 1,087,700	\$ 485,900
Auto Decals	205	162	200	200	200
Cash Over/Short	-	(1)	-	-	-
Earnings on Investments	792,315	872,570	700,600	740,300	502,500
Gain/Loss On Investments	18,130	-	-	-	-
Goode Company	91,224	98,826	-	-	-
Insurance Claim Proceeds	-	14,429	-	-	-
Interest Inc- Leases GASB 87	14,248	14,306	-	-	-
Issuance of Leases	25,228	-	-	-	-
Miscellaneous	37,350	64,781	45,000	65,000	60,000
NSF Checks	70	-	-	-	-
Rental Property Income	57,917	50,728	72,200	75,000	61,000
Research & Copies	806	1,317	500	1,000	500
Sale Of City Prop-Non-Cap	150	-	-	-	-
Other Revenue	\$ 1,037,643	\$ 1,117,118	\$ 818,500	\$ 881,500	\$ 624,200
Trans from Hum Res Svcs Fund	176,800	39,100	382,000	185,500	258,100
Transfer fr Water & Sewer Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer from Solid Waste Fund	310,000	310,000	310,000	310,000	310,000
Transfers In	\$ 1,736,800	\$ 1,599,100	\$ 1,942,000	\$ 1,745,500	\$ 1,818,100
Total Revenue	\$ 29,459,473	\$ 25,858,014	\$ 26,215,328	\$ 26,899,425	\$ 26,733,491

Administration Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Administration					
Personnel	1,033,989	1,010,300	1,154,700	1,027,250	970,600
Operating	274,505	241,038	291,000	302,900	317,900
Capital	12,926	-	-	-	-
Total	\$ 1,321,419	\$ 1,251,337	\$ 1,445,700	\$ 1,330,150	\$ 1,288,500
City Council					
Personnel	13,978	13,035	15,600	13,000	13,000
Operating	359,351	224,570	374,000	337,000	233,700
Capital	-	-	-	-	-
Total	\$ 373,329	\$ 237,605	\$ 389,600	\$ 350,000	\$ 246,700
Communications					
Personnel	-	159,615	241,600	210,200	219,550
Operating	-	89,469	125,700	88,900	99,300
Total	\$ -	\$ 249,084	\$ 367,300	\$ 299,100	\$ 318,850
Administration Department Total	\$ 1,694,749	\$ 1,738,026	\$ 2,202,600	\$ 1,979,250	\$ 1,854,050

Administration Department Staffing Schedule

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	Unclassified	1	1	Determined by Council	
HR Director	12	1	1	\$ 132,288	\$ 191,818
City Secretary	12	1	1	\$ 132,288	\$ 191,818
Communications Manager	9	1	1	\$ 85,488	\$ 123,968
Assistant to the City Manager	7	1	1	\$ 70,658	\$ 102,440
Communications Specialist	6	1	1	\$ 64,230	\$ 93,142
HR Generalist	6	1	1	\$ 64,230	\$ 93,142
Executive Assistant	5	1	0	\$ 58,386	\$ 84,677
Administrative Assistant	4	0	1	\$ 50,752	\$ 73,590
Total Administration Department		8	8		

Administration Department

Administration Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	768,185	763,847	863,100	770,900	711,600
Part-Time Wages	6,514	5,059	15,000	-	7,500
Overtime	3,387	1,908	2,500	5,500	2,500
Longevity	3,690	3,900	4,300	3,400	2,900
Health & Dental	58,636	43,087	48,800	50,000	63,300
TMRS	102,859	100,327	118,200	105,800	94,600
FICA	56,588	55,508	65,400	59,200	52,600
Workers Compensation	1,008	1,180	1,300	1,000	1,100
Allowances	21,440	22,080	22,200	20,350	21,300
Other Benefits	3,183	3,308	3,900	2,600	3,700
HSA Contribution	8,500	10,074	10,000	8,500	9,500
Recruiting & Hiring	-	23	-	-	-
Personnel	\$ 1,033,989	\$ 1,010,300	\$ 1,154,700	\$ 1,027,250	\$ 970,600
Employee Relations	2,968	2,135	3,100	2,600	2,800
Office Supplies	8,503	7,167	8,400	7,500	7,800
Equipment Maintenance	-	-	-	-	200
Postage & Shipping	12,287	75	3,700	300	1,000
Equipment Lease/Rental	3,658	2,031	5,000	5,000	5,200
Professional Dues	4,050	3,915	4,700	4,000	3,800
Publications	5,443	499	3,500	2,000	3,800
Professional Development	15,599	13,272	22,200	16,100	17,600
Other Contracted Services	6,724	18,938	15,000	40,000	19,000
Community Relations	48,772	8,805	5,500	5,500	2,500
Transfer to Tech Mngt Fund	166,500	184,200	174,900	174,900	209,200
Contingency	-	-	45,000	45,000	45,000
Operating	\$ 274,505	\$ 241,038	\$ 291,000	\$ 302,900	\$ 317,900
Other Equipment	12,926	-	-	-	-
Capital	\$ 12,926	\$ -	\$ -	\$ -	\$ -
Administration Division Total	\$ 1,321,419	\$ 1,251,337	\$ 1,445,700	\$ 1,330,150	\$ 1,288,500

Administration Department

City Council Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Part-Time Wages	12,969	12,092	14,400	12,000	12,000
FICA	992	925	1,100	900	900
Workers Compensation	18	18	100	100	100
Personnel	\$ 13,978	\$ 13,035	\$ 15,600	\$ 13,000	\$ 13,000
Office Supplies	432	772	2,000	1,000	1,700
Legal	314,143	216,720	203,000	180,000	203,000
Professional Dues	9,164	6,087	7,500	7,500	7,500
Publications	2,104	95	3,000	3,000	-
Professional Development	545	515	10,500	10,500	10,500
Other Contracted Services	-	-	40,000	40,000	3,000
Community Relations	3,428	381	28,000	15,000	8,000
Election Expense	29,534	-	80,000	80,000	-
Operating	\$ 359,351	\$ 224,570	\$ 374,000	\$ 337,000	\$ 233,700
Capital	\$ -				
City Council Division Total	\$ 373,329	\$ 237,605	\$ 389,600	\$ 350,000	\$ 246,700

Administration Department

Communications Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	-	118,896	170,200	154,600	160,400
Overtime	-	766	1,000	1,000	1,900
Longevity	-	245	400	400	500
Health & Dental	-	11,279	29,700	14,800	16,900
TMRS	-	15,451	22,800	21,100	21,000
FICA	-	9,286	12,500	12,100	12,350
Workers Compensation	-	129	300	200	300
Allowances	-	1,550	2,400	2,400	2,400
Other Benefits	-	586	800	600	800
HSA Contribution	-	1,426	1,500	3,000	3,000
Personnel	\$ -	\$ 159,615	\$ 241,600	\$ 210,200	\$ 219,550
Office Supplies	-	668	1,000	600	800
Operating Supplies	-	915	2,000	800	1,500
Postage & Shipping	-	7,823	10,400	8,000	10,500
Professional Dues	-	1,100	1,700	1,000	1,600
Publications	-	780	1,000	-	1,000
Professional Development	-	7,601	13,800	7,500	7,800
Other Contracted Services	-	8,444	6,500	6,000	6,000
Community Relations	-	62,137	89,300	65,000	70,100
Operating	\$ -	\$ 89,469	\$ 125,700	\$ 88,900	\$ 99,300
Communications Division Total	\$ -	\$ 249,084	\$ 367,300	\$ 299,100	\$ 318,850

Finance Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Finance					
Personnel	548,717	598,059	653,600	645,200	677,300
Operating	519,580	535,866	628,000	588,100	558,500
Capital	4,172	-	-	-	-
Total	\$ 1,072,469	\$ 1,133,926	\$ 1,281,600	\$ 1,233,300	\$ 1,235,800
Municipal Court					
Personnel	323,765	256,878	279,400	268,000	287,900
Operating	11,623	7,972	15,350	13,350	11,600
Capital	-	-	-	-	-
Total	\$ 335,389	\$ 264,849	\$ 294,750	\$ 281,350	\$ 299,500
City-Wide					
Personnel	93,500	117,600	102,700	94,700	140,200
Operating	478,778	1,049,886	692,100	711,900	994,500
Capital	-	-	-	-	-
Total	\$ 572,278	\$ 1,167,486	\$ 794,800	\$ 806,600	\$ 1,134,700
Transfers to Other Funds					
Operating	2,355,000	7,322,400	244,300	2,044,300	250,200
Total	\$ 2,355,000	\$ 7,322,400	\$ 244,300	\$ 2,044,300	\$ 250,200
Finance Department Total	\$ 4,335,135	\$ 9,888,661	\$ 2,615,450	\$ 4,365,550	\$ 2,920,200

Finance Department Staffing Schedule

POSITION	GRADE	2025		2026		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance							
Accounting							
Finance Director	12	1	1	\$	132,288	\$	191,818
Finance Manager	10	1	1	\$	98,301	\$	142,563
Fiscal Services Officer	9	1	1	\$	85,488	\$	123,968
Financial Analyst	8	1	1	\$	77,709	\$	112,694
Municipal Court							
Municipal Court Clerk	7	1	1	\$	70,658	\$	102,440
Deputy Court Clerk/ Accounting Specialist	4	1	1	\$	50,752	\$	73,590
Total Finance Department		6	6				

Finance Department

Finance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	411,886	452,526	469,800	472,500	487,000
Part-Time Wages	-	2,045	15,000	14,200	15,000
Longevity	640	870	1,200	1,100	1,400
Health & Dental	41,829	39,296	56,200	45,300	61,300
TMRS	53,884	58,166	63,200	64,100	63,300
FICA	30,035	33,397	36,100	36,600	37,100
Workers Compensation	527	657	800	600	800
Allowances	5,640	6,000	6,000	6,000	6,000
Other Benefits	1,775	2,101	2,300	1,800	2,400
HSA Contribution	2,500	3,000	3,000	3,000	3,000
Personnel	\$ 548,717	\$ 598,059	\$ 653,600	\$ 645,200	\$ 677,300
Employee Relations	3,658	2,797	3,500	3,100	3,100
Office Supplies	4,890	4,768	6,200	5,900	4,500
Operating Supplies	141	-	-	-	-
Equipment Maintenance	-	-	1,000	1,000	1,000
Postage & Shipping	1,798	1,640	1,900	1,800	1,900
Equipment Lease/Rental	2,061	1,511	2,500	2,000	2,100
Professional Dues	2,381	1,019	1,700	1,700	1,600
Publications	1,855	1,912	5,500	2,200	2,500
Professional Development	780	3,171	24,700	11,000	18,200
Other Contracted Services	315,017	329,249	362,500	340,900	350,700
Transfer to Tech Mngt Fund	187,000	189,800	218,500	218,500	172,900
Operating	\$ 519,580	\$ 535,866	\$ 628,000	\$ 588,100	\$ 558,500
Furniture & Equip <\$5000	2,493	-	-	-	-
Other Equipment	1,679	-	-	-	-
Capital	\$ 4,172	\$ -	\$ -	\$ -	\$ -
Finance Division Total	\$ 1,072,469	\$ 1,133,926	\$ 1,281,600	\$ 1,233,300	\$ 1,235,800

Finance Department

Municipal Court Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	182,724	127,580	133,400	133,400	137,800
Part-Time Wages	72,239	68,931	69,900	66,900	70,600
Overtime	7,627	6,964	16,000	8,600	16,000
Longevity	1,220	240	400	400	500
Health & Dental	13,155	17,534	20,000	20,000	22,900
TMRS	24,698	17,071	19,800	18,900	19,800
FICA	19,840	15,113	16,400	16,400	16,800
Workers Compensation	336	288	300	300	300
Other Benefits	677	658	700	600	700
HSA Contribution	1,250	2,500	2,500	2,500	2,500
Personnel	\$ 323,765	\$ 256,878	\$ 279,400	\$ 268,000	\$ 287,900
Office Supplies	1,010	881	1,500	900	1,000
Postage & Shipping	781	807	800	800	800
Professional Dues	210	98	800	300	300
Publications	504	-	350	350	200
Professional Development	5,470	5,114	7,400	4,400	4,800
Other Contracted Services	3,649	1,071	4,500	6,600	4,500
Operating	\$ 11,623	\$ 7,972	\$ 15,350	\$ 13,350	\$ 11,600
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Court Division Total	\$ 335,389	\$ 264,849	\$ 294,750	\$ 281,350	\$ 299,500

Finance Department

City-Wide Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Retiree Benefits	84,500	109,600	86,700	86,700	125,700
HSA Contribution	9,000	8,000	16,000	8,000	14,500
Personnel	\$ 93,500	\$ 117,600	\$ 102,700	\$ 94,700	\$ 140,200
Miscellaneous	-	14,232	-	-	-
Building & Grounds Maintenance	2,277	-	4,000	2,000	2,000
Electric Service	125,027	121,981	160,000	124,000	131,000
Electric Svc - Street Lights	65,575	64,234	81,100	145,200	365,800
Natural Gas Service	3,491	2,071	4,000	2,100	3,000
Electric Services - Cameras	4,441	4,167	6,000	5,200	7,000
Other Contracted Services	4,953	531,242	99,000	78,000	88,000
General Liability Insurance	10,450	11,869	12,200	13,200	12,000
Errors & Omissions	23,039	25,242	24,600	24,500	24,000
Crime Coverage Fidelity	3,124	3,124	3,300	3,300	3,200
Auto Liability	50,841	58,113	58,600	74,800	61,100
Auto Physical Damage	33,035	33,859	39,400	41,300	38,900
Underground Storage Liability	515	530	600	600	1,200
Real & Personal Property Deductible	143,382 1,754	168,943 180	189,100 10,000	190,100 5,000	252,100 5,000
Property Taxes	-	-	-	1,200	-
Interest Exp - Leases GASB 87	958	1,230	-	-	-
Bad Debt Expense	60	218	200	1,400	200
Lease Principal	5,856	8,649	-	-	-
Operating	\$ 478,778	\$ 1,049,886	\$ 692,100	\$ 711,900	\$ 994,500
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 572,278	\$ 1,167,486	\$ 794,800	\$ 806,600	\$ 1,134,700

Finance Department

Transfers to Other Funds Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
--	------------------------	------------------------	------------------------	---------------------------	------------------------

Expenditures

Transfer to Centennial Celeb Fund	65,000	50,000	-	-	-
Transfer to Cap Reserve Fund	2,000,000	7,000,000	-	1,800,000	-
Transfer to Employee Ben Fund	60,000	42,400	14,300	14,300	20,200
Transfer to HR Svcs Fund	230,000	230,000	230,000	230,000	230,000
Operating	\$ 2,355,000	\$ 7,322,400	\$ 244,300	\$ 2,044,300	\$ 250,200

Transfers to Other Funds Division

Total	\$ 2,355,000	\$ 7,322,400	\$ 244,300	\$ 2,044,300	\$ 250,200
--------------	---------------------	---------------------	-------------------	---------------------	-------------------

Police Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Patrol					
Personnel	3,539,643	3,782,838	4,379,900	3,791,000	4,652,000
Operating	1,293,534	1,323,798	1,368,610	1,335,650	1,515,700
Capital	14,608	39,040	-	-	-
Total	\$ 4,847,785	\$ 5,145,676	\$ 5,748,510	\$ 5,126,650	\$ 6,167,700
Police Support Services					
Personnel	951,469	920,701	1,164,300	963,900	1,160,700
Operating	9,412	17,198	19,150	17,450	15,800
Capital	-	-	-	-	-
Total	\$ 960,881	\$ 937,899	\$ 1,183,450	\$ 981,350	\$ 1,176,500
Police Department Total	\$ 5,808,666	\$ 6,083,574	\$ 6,931,960	\$ 6,108,000	\$ 7,344,200

Police Department Staffing Schedule

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Police Department					
Patrol					
Police Chief	13	1	1	\$ 152,131	\$ 220,605
Assistant Police Chief	11	1	1	\$ 113,069	\$ 163,946
Police Captain	11	1	1	\$ 113,069	\$ 163,946
Police Sergeant	PS	6	6	\$ 102,398	\$ 115,856
Police Officer	PO	18	21*	\$ 74,339	\$ 99,900
Community Resource Officer	PO	1	1	\$ 74,339	\$ 99,900
Support Services					
Support Services Manager	7	1	0	\$ 70,658	\$ 102,440
Emergency Dispatch Supervisor	6	1	1	\$ 64,230	\$ 93,142
Support Services Specialist	5	2	2	\$ 58,386	\$ 84,677
Animal Control & Parking					
Enforcement Officer	3	1	1	\$ 48,097	\$ 64,931
Emergency Telecommunications					
Operator	3	8	8	\$ 48,097	\$ 64,931
Total Police Department		41	22		

* Reflects two new positions effective October 1, 2026.

Police Department

Patrol Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	2,296,827	2,530,342	2,977,300	2,482,700	3,056,100
Overtime	343,815	311,501	278,100	344,000	278,000
Longevity	13,576	13,154	15,000	12,300	13,800
Health & Dental	270,815	272,764	372,200	296,800	536,800
TMRS	343,282	362,998	417,500	378,100	431,000
FICA	195,510	211,202	229,700	213,700	244,300
Workers Compensation	38,849	45,624	52,600	34,300	55,900
Allowances	7,610	8,640	8,500	7,500	7,200
Other Benefits	12,859	15,363	17,500	11,600	18,900
HSA Contribution	16,500	11,250	11,500	10,000	10,000
Personnel	\$ 3,539,643	\$ 3,782,838	\$ 4,379,900	\$ 3,791,000	\$ 4,652,000
Employee Relations	4,531	9,157	5,000	5,000	6,500
Office Supplies	6,509	7,157	7,500	7,100	11,300
Apprehension & Jailing	1,562	1,759	1,400	1,500	1,800
Operating Supplies	120,750	52,956	45,300	45,300	45,400
Fuel	40,214	46,145	45,100	38,900	42,800
Equipment Maintenance	-	825	2,000	1,000	900
Vehicle Maintenance	57,959	64,123	35,500	35,500	30,000
Postage & Shipping	3,730	2,983	4,500	3,500	3,500
Equipment Lease/Rental	3,723	3,599	13,000	13,000	5,900
Professional Dues	1,507	2,202	2,530	1,500	1,500
Professional Development	9,372	28,667	40,600	30,000	36,900
Other Contracted Services	47,199	51,791	69,330	62,000	63,400
Law Enforcement Liability	21,288	25,507	25,000	24,500	25,300
Community Relations	25,790	11,925	30,000	25,000	22,700
Transfer to Veh Replace Fund	129,000	130,000	97,500	97,500	97,500
Transfer to Tech Mngt Fund	809,900	874,500	939,200	939,200	994,900
Transfer to Asset Replace Fund	10,500	10,500	5,150	5,150	125,400
Operating	\$ 1,293,534	\$ 1,323,798	\$ 1,368,610	\$ 1,335,650	\$ 1,515,700
Other Equipment	14,608	39,040	-	-	-
Capital	\$ 14,608	\$ 39,040	\$ -	\$ -	\$ -
Patrol Division Total	\$ 4,847,785	\$ 5,145,676	\$ 5,748,510	\$ 5,126,650	\$ 6,167,700

Police Department

Police Support Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	628,932	597,206	739,100	611,600	740,600
Part-Time Wages	-	7,000	-	-	-
Overtime	89,860	90,062	87,600	96,500	87,600
Longevity	5,065	4,833	5,600	4,400	5,300
Health & Dental	71,416	70,275	149,600	95,800	149,800
TMRS	93,332	87,746	110,300	94,600	106,800
FICA	54,762	53,336	61,100	53,800	61,100
Workers Compensation	814	1,973	1,300	1,700	1,200
Other Benefits	2,790	3,021	3,700	2,500	3,800
HSA Contribution	4,500	5,250	6,000	3,000	4,500
Personnel	\$ 951,469	\$ 920,701	\$ 1,164,300	\$ 963,900	\$ 1,160,700
Operating Supplies	-	7,531	6,000	6,000	4,800
Professional Dues	-	-	250	250	300
Professional Development	4,214	3,072	7,700	6,000	5,500
Other Contracted Services	5,199	6,595	5,200	5,200	5,200
Operating	\$ 9,412	\$ 17,198	\$ 19,150	\$ 17,450	\$ 15,800
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Police Support Services Division					
Total	\$ 960,881	\$ 937,899	\$ 1,183,450	\$ 981,350	\$ 1,176,500

Fire Department

	Actual	Actual	Budget	Projected	Budget
	2023	2024	2025	2025	2026
Fire					
Personnel	3,195,054	3,314,558	3,874,600	3,330,700	3,918,720
Operating	820,382	846,557	776,650	781,783	794,400
Capital	30,093	39,935	8,000	46,800	16,500
Total	\$ 4,045,529	\$ 4,201,051	\$ 4,659,250	\$ 4,159,283	\$ 4,729,620
Fire Department Total	\$ 4,045,529	\$ 4,201,051	\$ 4,659,250	\$ 4,159,283	\$ 4,729,620

Fire Department Staffing Schedule

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Fire Department					
Fire Chief	13	1	1	\$ 152,131	\$ 220,605
Fire Marshal / Assistant Chief	11	1	1	\$ 113,069	\$ 163,946
Fire Captain	FC	3	3	\$ 111,559	\$ 123,140
Fire Lieutenant	FL	3	3	\$ 95,730	\$ 108,310
Firefighter / Paramedic	FF	15	15	\$ 65,139	\$ 87,542
Total Fire Department		23	23		

Fire Department

Fire Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	2,072,942	2,216,233	2,473,600	2,188,400	2,510,520
Overtime	282,258	250,041	350,400	247,200	340,200
Longevity	12,122	11,925	13,700	12,400	13,900
Health & Dental	255,662	250,365	349,000	294,500	361,900
TMRS	306,170	314,549	380,300	325,400	368,300
FICA	173,647	181,226	210,200	177,900	210,950
Workers Compensation	37,853	42,731	46,200	34,000	41,300
Allowances	7,680	5,990	8,100	8,100	8,100
Other Benefits	11,675	12,748	14,600	10,800	14,900
HSA Contribution	35,000	28,750	28,500	32,000	33,500
Wellness Program	-	-	-	-	12,650
Recruiting & Hiring	45	-	-	-	2,500
Personnel	\$ 3,195,054	\$ 3,314,558	\$ 3,874,600	\$ 3,330,700	\$ 3,918,720
Employee Relations	3,614	7,750	5,000	5,000	5,500
Office Supplies	3,269	1,626	3,000	2,500	3,000
Operating Supplies	40,178	80,417	61,800	61,800	52,200
EMS Supplies	32,414	42,268	42,000	37,000	44,000
Fuel	13,076	10,675	13,000	9,700	13,000
Emergency Management	3,128	3,461	3,800	3,800	3,800
Equipment Maintenance	32,532	35,540	40,700	40,700	42,900
Vehicle Maintenance	44,944	46,655	50,000	53,233	56,000
Postage & Shipping	81	281	300	300	300
Consultants	22,500	175	-	-	-
Professional Dues	5,707	5,959	6,600	6,600	7,100
Publications	889	942	1,900	1,900	1,900
Professional Development	51,372	47,336	66,100	53,000	66,100
Other Contracted Services	40,961	47,013	39,700	63,500	49,300
Community Relations	6,416	4,660	5,100	5,100	5,100
Transfer to Veh Replace Fund	143,000	143,000	107,250	107,250	107,300
Transfer to Tech Mngt Fund	289,300	284,900	280,600	280,600	307,700
Transfer to Asset Replace Fund	87,000	83,900	49,800	49,800	29,200
Operating	\$ 820,382	\$ 846,557	\$ 776,650	\$ 781,783	\$ 794,400
Furniture & Equip <\$5000	-	22,569	-	9,400	1,500
Other Equipment	30,093	17,367	8,000	37,400	15,000
Capital	\$ 30,093	\$ 39,935	\$ 8,000	\$ 46,800	\$ 16,500
Fire Division Total	\$ 4,045,529	\$ 4,201,051	\$ 4,659,250	\$ 4,159,283	\$ 4,729,620

Public Works Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Public Works - Administration					
Personnel	372,721	486,829	647,300	554,100	523,700
Operating	324,494	272,545	232,100	242,900	306,900
Capital	1,679	-	-	-	-
Total	\$ 698,894	\$ 759,374	\$ 879,400	\$ 797,000	\$ 830,600
Development Services					
Personnel	570,086	604,363	876,230	720,250	1,043,000
Operating	203,493	245,109	152,250	233,234	189,600
Capital	-	637	9,000	9,000	-
Total	\$ 773,579	\$ 850,110	\$ 1,037,480	\$ 962,484	\$ 1,232,600
Streets & Drainage					
Personnel	137,922	132,488	217,400	118,200	247,350
Operating	431,807	358,774	408,400	381,494	351,900
Capital	-	-	-	-	-
Total	\$ 569,729	\$ 491,262	\$ 625,800	\$ 499,694	\$ 599,250
Facility Maintenance					
Personnel	265,871	286,666	307,000	278,800	338,050
Operating	661,873	741,972	667,250	644,150	680,900
Capital	29,500	80,432	118,700	117,000	-
Total	\$ 957,244	\$ 1,109,070	\$ 1,092,950	\$ 1,039,950	\$ 1,018,950
PW General Services					
Personnel	389,686	434,265	502,995	439,800	472,250
Operating	264,863	327,850	271,100	272,000	348,400
Capital	25,459	22,000	24,000	55,500	24,000
Total	\$ 680,008	\$ 784,114	\$ 798,095	\$ 767,300	\$ 844,650
Public Works Department Total	\$ 3,679,455	\$ 3,993,930	\$ 4,433,725	\$ 4,066,429	\$ 4,526,050

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Public Works Director	13	1	1	\$ 152,131	\$ 220,605
Assistant Director of Public Works	11	1	1	\$ 113,069	\$ 163,946
Capital Projects Manager*	7	1	1	\$ 70,658	\$ 102,440
Special Projects Coordinator**	6	1	1	\$ 64,230	\$ 93,142
Administrative Coordinator	5	1	0	\$ 58,386	\$ 84,677
Community Development					
Chief Building Official	10	1	1	\$ 98,301	\$ 142,563
Planning & Zoning Administrator	9	1	1	\$ 85,488	\$ 123,968
Senior Building Inspector	7	1	1	\$ 70,658	\$ 102,440
Administrative Coordinator	5	0	1	\$ 58,386	\$ 84,677
Building Inspector	5	1	1	\$ 58,386	\$ 84,677
Code Enforcement Officer	5	1	1	\$ 58,386	\$ 84,677
Administrative Specialist	4	0	1	\$ 50,752	\$ 73,590
Senior Permit Technician	4	1	1	\$ 50,752	\$ 73,590
Permit Technician	2	2	1	\$ 43,707	\$ 59,004
Operations					
Maintenance Worker III	4	1	1	\$ 50,752	\$ 73,590
Maintenance Worker I	1	2	2	\$ 39,759	\$ 53,675
Facilities Maintenance					
Facilities Maintenance Manager	9	1	1	\$ 85,488	\$ 123,968
Senior Maintenance Technician	4	1	0	\$ 50,752	\$ 73,590
Facilities Maintenance Technician	3	1	2	\$ 48,097	\$ 64,931
General Services					
General Services Supervisor***	7	1	1	\$ 70,658	\$ 102,440
Fleet Supervisor	7	1	0	\$ 70,658	\$ 102,440
Lead Mechanic	5	0	1	\$ 58,386	\$ 84,677
Lead Traffic Technician	5	1	1	\$ 58,386	\$ 84,677
Mechanic	4	1	1	\$ 50,752	\$ 73,590
Traffic Technician	3	1	1	\$ 48,097	\$ 64,931
Total Public Works Department		24	24		

* Split 50/50 between General Fund and Capital Funds

** Split 25/75 between General Fund and Water/Sewer Fund

***Split 50/50 between General Fund and Solid Waste Fund

Public Works Department

Public Works - Administration Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	273,727	345,838	481,500	412,000	376,700
Overtime	1,341	16,866	6,100	7,500	1,200
Longevity	988	2,434	2,500	700	400
Health & Dental	31,183	35,166	42,400	40,500	56,700
TMRS	36,349	47,252	65,400	55,800	50,200
FICA	20,440	27,261	36,900	31,900	28,200
Workers Compensation	240	465	700	500	600
Allowances	6,145	7,500	7,500	1,900	7,800
Other Benefits	1,057	1,547	1,800	800	1,900
HSA Contribution	1,250	2,500	2,500	2,500	-
Personnel	\$ 372,721	\$ 486,829	\$ 647,300	\$ 554,100	\$ 523,700
Employee Relations	3,490	5,568	6,300	6,300	6,300
Office Supplies	4,056	2,743	4,500	4,500	4,500
Operating Supplies	1,991	2,198	2,600	2,600	2,600
Postage & Shipping	230	75	1,000	1,000	500
Electric Service	4,707	4,654	6,000	6,000	37,600
Surface Water	-	-	-	-	5,000
Software Licenses	3,856	-	-	-	-
Consultants	13,653	15,404	35,000	35,000	35,000
Equipment Lease/Rental	3,038	1,905	4,600	4,600	5,000
Professional Dues	518	951	2,650	1,500	1,200
Publications	-	4,612	3,000	3,000	3,000
Professional Development	6,929	8,200	9,850	9,800	6,900
Credit Card Fees	32,386	31,134	35,000	47,000	35,000
Other Contracted Services	143,247	107,240	66,500	66,500	66,500
Community Relations	6,193	4,760	8,000	8,000	8,000
Transfer to Tech Mngt Fund	100,200	83,100	47,100	47,100	89,800
Operating	\$ 324,494	\$ 272,545	\$ 232,100	\$ 242,900	\$ 306,900
Other Equipment	1,679	-	-	-	-
Capital	\$ 1,679	\$ -	\$ -	\$ -	\$ -
Public Works - Administration					
Division Total	\$ 698,894	\$ 759,374	\$ 879,400	\$ 797,000	\$ 830,600

Public Works Department

Development Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	385,491	408,810	589,600	466,100	710,600
Overtime	36,638	36,226	13,300	47,800	11,000
Longevity	2,175	1,029	1,500	2,700	3,300
Health & Dental	56,341	64,693	143,500	88,300	164,900
TMRS	54,736	56,465	80,100	68,400	93,300
FICA	31,059	32,540	43,000	38,900	51,300
Workers Compensation	771	995	1,130	900	1,300
Allowances	315	-	-	750	1,200
Other Benefits	1,811	2,105	2,600	1,900	3,600
HSA Contribution	750	1,500	1,500	4,000	2,500
Recruiting & Hiring	-	-	-	500	-
Personnel	\$ 570,086	\$ 604,363	\$ 876,230	\$ 720,250	\$ 1,043,000
Office Supplies	(528)	439	200	200	-
Operating Supplies	16,922	1,295	6,200	9,984	7,500
Fuel	4,234	4,037	4,100	3,600	4,200
Equipment Maintenance	2,867	-	-	-	-
Vehicle Maintenance	418	115	10,000	10,000	3,500
Postage & Shipping	367	411	3,000	3,000	3,000
Equipment Lease/Rental	642	1,371	1,400	1,400	1,100
Professional Dues	145	455	1,200	1,200	1,900
Publications	975	2,140	750	750	500
Professional Development	3,910	3,415	6,400	6,400	12,200
Other Contracted Services	160,557	219,431	83,500	147,000	116,500
Resident Reimbursement	-	-	-	14,200	-
Community Relations	983	-	6,000	6,000	5,000
Transfer to Veh Replace Fund	12,000	12,000	9,000	9,000	9,000
Transfer to Tech Mngt Fund	-	-	20,500	20,500	25,200
Operating	\$ 203,493	\$ 245,109	\$ 152,250	\$ 233,234	\$ 189,600
Furniture & Equip <\$5000	-	-	9,000	9,000	-
Automobiles	-	637	-	-	-
Capital	\$ -	\$ 637	\$ 9,000	\$ 9,000	\$ -
Development Services Division					
Total	\$ 773,579	\$ 850,110	\$ 1,037,480	\$ 962,484	\$ 1,232,600

Public Works Department

Streets & Drainage Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	85,496	83,219	132,600	69,700	151,700
On Call	2,753	2,784	3,000	2,600	3,000
Overtime	9,423	9,512	10,000	6,600	10,000
Longevity	910	946	2,200	800	1,000
Health & Dental	14,413	11,536	37,300	19,400	43,600
TMRS	12,721	12,215	14,800	10,400	21,250
FICA	7,480	7,331	11,100	6,000	11,800
Workers Compensation	1,312	1,509	2,900	900	2,700
Other Benefits	414	435	500	300	800
HSA Contribution	3,000	3,000	3,000	1,500	1,500
Personnel	\$ 137,922	\$ 132,488	\$ 217,400	\$ 118,200	\$ 247,350
Office Supplies	-	1	150	150	-
Operating Supplies	2,382	8,036	4,300	4,300	5,800
Fuel	4,204	2,363	3,500	9,500	3,800
Equipment Maintenance	355	34	1,000	1,000	1,000
Vehicle Maintenance	-	3,220	-	-	-
Drainage Maintenance	113,712	69,992	151,000	110,000	126,000
Street Maintenance	149,950	144,933	155,000	164,194	155,000
Traffic Control Maintenance	160	3,319	1,300	1,300	1,300
Professional Development	-	619	2,000	2,000	-
Other Contracted Services	95,044	53,158	51,100	50,000	50,000
Transfer to Veh Replace Fund	8,000	12,000	9,000	9,000	9,000
Transfer to Asset Replace Fund	58,000	61,100	30,050	30,050	-
Operating	\$ 431,807	\$ 358,774	\$ 408,400	\$ 381,494	\$ 351,900
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Streets & Drainage Division Total	\$ 569,729	\$ 491,262	\$ 625,800	\$ 499,694	\$ 599,250

Public Works Department

Facility Maintenance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	180,493	197,274	208,900	186,800	221,200
On Call	5,355	5,442	5,500	5,400	5,500
Overtime	4,308	5,218	6,000	6,000	6,000
Longevity	900	1,080	1,300	1,100	800
Health & Dental	25,349	23,303	26,600	27,000	48,000
TMRS	24,743	26,822	29,600	27,000	30,050
FICA	14,301	15,798	16,700	15,200	16,800
Workers Compensation	3,225	4,020	4,600	2,900	4,800
Allowances	840	1,200	1,200	1,200	1,200
Other Benefits	858	1,010	1,100	700	1,200
HSA Contribution	5,500	5,500	5,500	5,500	2,500
Personnel	\$ 265,871	\$ 286,666	\$ 307,000	\$ 278,800	\$ 338,050
Operating Supplies	4,111	3,763	5,700	5,000	5,200
Fuel	2,050	1,295	1,300	1,100	1,600
Emergency Generator Fuel	5,551	35,814	6,000	6,000	6,000
Equipment Maintenance	68,461	73,441	94,000	94,000	96,100
Vehicle Maintenance	2,984	491	10,000	10,000	4,500
Building & Grounds Maintenance	57,760	54,029	71,150	65,000	72,000
Professional Dues	1,276	294	1,300	1,300	1,400
Publications	-	2,357	-	-	1,500
Professional Development	4,259	7,087	5,200	4,500	5,200
Other Contracted Services	294,522	341,101	355,350	340,000	369,900
Transfer to Veh Replace Fund	14,000	15,000	11,250	11,250	11,300
Transfer to Tech Mngt Fund	27,300	27,700	26,300	26,300	24,700
Transfer to Asset Replace Fund	179,600	179,600	79,700	79,700	81,500
Operating	\$ 661,873	\$ 741,972	\$ 667,250	\$ 644,150	\$ 680,900
Other Equipment	-	52,317	15,000	13,000	-
Other Construction Costs	29,500	28,115	103,700	104,000	-
Capital	\$ 29,500	\$ 80,432	\$ 118,700	\$ 117,000	\$ -
Facility Maintenance Division					
Total	\$ 957,244	\$ 1,109,070	\$ 1,092,950	\$ 1,039,950	\$ 1,018,950

Public Works Department

PW General Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	234,442	264,426	326,572	250,400	297,700
On Call	11,220	11,604	11,000	8,300	11,000
Overtime	31,327	41,898	24,700	60,000	23,500
Longevity	3,250	3,490	4,320	2,700	2,750
Health & Dental	43,616	36,771	48,793	36,300	63,100
TMRS	36,132	41,100	48,605	46,200	40,100
FICA	20,458	23,940	26,785	26,100	22,600
Workers Compensation	5,148	6,747	7,620	6,000	7,100
Other Benefits	1,093	1,291	1,600	800	1,400
HSA Contribution	3,000	3,000	3,000	3,000	3,000
Personnel	\$ 389,686	\$ 434,265	\$ 502,995	\$ 439,800	\$ 472,250
Employee Relations	-	88	-	-	-
Operating Supplies	20,277	23,276	16,000	25,000	17,200
Fuel	10,272	10,361	14,300	4,600	10,800
Equipment Maintenance	1,524	3,201	4,000	4,000	4,000
Vehicle Maintenance	39,859	48,515	40,000	40,000	33,000
Traffic Control Maintenance	25,960	32,191	32,600	32,600	35,000
Postage & Shipping	-	179	600	600	600
Electric Service	3,597	3,698	5,000	5,000	5,100
Natural Gas Service	1,071	1,132	1,200	1,200	1,200
Equipment Lease/Rental	601	416	700	700	400
Professional Dues	686	1,144	2,000	2,000	1,000
Publications	950	1,195	-	-	-
Professional Development	10,342	13,394	12,000	7,500	13,300
Other Contracted Services	31,325	62,759	33,900	40,000	32,900
Transfer to Veh Replace Fund	31,000	24,000	18,000	18,000	18,000
Transfer to Tech Mngt Fund	33,600	48,500	64,300	64,300	74,600
Transfer to Asset Replace Fund	53,800	53,800	26,500	26,500	101,300
Operating	\$ 264,863	\$ 327,850	\$ 271,100	\$ 272,000	\$ 348,400
Furniture & Equip <\$5000	-	-	-	16,500	-
Other Equipment	-	-	-	15,000	-
Construction Costs	25,459	22,000	24,000	24,000	24,000
Capital	\$ 25,459	\$ 22,000	\$ 24,000	\$ 55,500	\$ 24,000
PW General Services Division					
Total	\$ 680,008	\$ 784,114	\$ 798,095	\$ 767,300	\$ 844,650

Parks & Recreation Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Parks & Recreation Admin					
Personnel	371,456	398,598	416,000	416,200	433,900
Operating	171,085	211,328	308,000	324,000	213,600
Capital	7,265	-	-	-	-
Total	\$ 549,806	\$ 609,926	\$ 724,000	\$ 740,200	\$ 647,500
Senior Services					
Personnel	277,049	290,925	381,400	369,200	325,200
Operating	223,783	219,021	250,950	250,850	263,800
Capital	-	-	-	-	31,000
Total	\$ 500,832	\$ 509,946	\$ 632,350	\$ 620,050	\$ 620,000
Recreation Center					
Personnel	821,125	965,558	1,086,200	1,038,900	1,118,000
Operating	1,488,590	1,388,107	1,503,550	1,507,550	1,539,600
Capital	-	-	-	-	-
Total	\$ 2,309,716	\$ 2,353,665	\$ 2,589,750	\$ 2,546,450	\$ 2,657,600
Parks Maintenance					
Personnel	240,359	199,728	299,800	231,700	320,000
Operating	680,791	499,332	547,050	576,750	502,200
Capital	17,125	-	-	-	-
Total	\$ 938,275	\$ 699,060	\$ 846,850	\$ 808,450	\$ 822,200
Colonial Park					
Personnel	210,838	207,104	292,300	222,300	292,300
Operating	236,267	263,168	266,400	290,000	287,000
Capital	-	-	-	-	6,000
Total	\$ 447,105	\$ 470,272	\$ 558,700	\$ 512,300	\$ 585,300
Parks & Recreation Department					
Total	\$ 4,745,734	\$ 4,642,869	\$ 5,351,650	\$ 5,227,450	\$ 5,332,600

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2025		2026		SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM		
<i>Parks and Recreation</i>							
<i>Administration</i>							
Parks and Recreation Director	12	1	1	\$ 132,288	\$ 191,818		
Executive Director FWUP	7	1	1	\$ 70,658	\$ 102,440		
Administrative Coordinator	5	1	1	\$ 58,386	\$ 84,677		
<i>Senior Services</i>							
Senior Services Manager	8	1	1	\$ 77,709	\$ 112,694		
Program Specialist-Sr. Services	5	1	1	\$ 58,386	\$ 84,677		
<i>Recreation Center</i>							
Recreation Manager	9	1	1	\$ 85,488	\$ 123,968		
Assistant Recreation Manager	7	1	1	\$ 70,658	\$ 102,440		
Program Specialist-Aquatics & Recreation	5	2	2	\$ 58,386	\$ 84,677		
Customer Service Coordinator	2	1	1	\$ 43,707	\$ 59,004		
Lifeguard Coordinator	2	1	1	\$ 43,707	\$ 59,004		
<i>Parks Maintenance</i>							
Park Operations Manager	9	1	1	\$ 85,488	\$ 123,968		
Park Maintenance Crew Leader	4	1	1	\$ 50,752	\$ 73,590		
Park Technician II	3	1	1	\$ 48,097	\$ 64,931		
<i>Total Parks and Recreation Department</i>		14	14				

Parks & Recreation Department

Parks & Recreation Admin Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	271,628	292,289	300,000	300,400	310,100
Overtime	541	1,202	2,000	1,000	2,000
Longevity	3,060	3,240	3,500	3,400	3,600
Health & Dental	30,782	32,514	37,200	38,500	44,100
TMRS	36,383	38,574	41,400	41,700	41,300
FICA	20,684	22,125	23,000	22,800	23,800
Workers Compensation	353	434	500	400	500
Allowances	6,840	6,840	6,900	6,800	6,900
Other Benefits	1,185	1,381	1,500	1,200	1,600
Personnel	\$ 371,456	\$ 398,598	\$ 416,000	\$ 416,200	\$ 433,900
Employee Relations	1,563	1,766	1,800	1,800	1,800
Office Supplies	607	325	800	800	800
Operating Supplies	2,091	2,873	3,000	3,000	3,000
Postage & Shipping	3,550	4,778	5,700	5,000	2,000
Equipment Lease/Rental	(191)	(1,417)	700	700	600
Professional Dues	1,881	1,734	2,500	2,100	2,100
Professional Development	5,263	4,982	8,900	8,900	8,600
Other Contracted Services	41,778	10,000	10,000	-	-
Youth Sports	55,448	121,558	179,000	206,100	126,600
Community Relations	31,897	35,029	48,800	48,800	15,400
Transfer to Tech Mngt Fund	27,200	29,700	46,800	46,800	52,700
Operating	\$ 171,085	\$ 211,328	\$ 308,000	\$ 324,000	\$ 213,600
Other Equipment	7,265	-	-	-	-
Capital	\$ 7,265	\$ -	\$ -	\$ -	\$ -
Parks & Recreation Admin Division Total	\$ 549,806	\$ 609,926	\$ 724,000	\$ 740,200	\$ 647,500

Parks & Recreation Department

Senior Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	157,167	167,074	223,600	215,700	159,200
Part-Time Wages	58,488	60,995	77,050	71,700	88,300
Overtime	982	2,127	1,300	300	1,300
Longevity	1,895	2,015	2,200	1,100	1,000
Health & Dental	14,526	13,171	15,000	19,700	21,500
TMRS	22,813	23,927	33,650	31,400	27,600
FICA	16,515	17,455	23,100	21,400	18,800
Workers Compensation	932	1,072	1,600	1,200	1,500
Allowances	-	-	-	500	1,200
Other Benefits	731	839	900	700	800
HSA Contribution	3,000	2,250	3,000	5,500	4,000
Personnel	\$ 277,049	\$ 290,925	\$ 381,400	\$ 369,200	\$ 325,200
Employee Relations	-	-	-	-	500
Office Supplies	596	787	800	800	800
Operating Supplies	2,581	8,033	11,300	11,300	11,900
Fuel	1,731	1,892	1,700	2,100	1,800
Vehicle Maintenance	527	2,929	2,000	2,000	4,000
Postage & Shipping	3,081	2,237	3,500	3,500	2,000
Electric Service	8,423	7,389	10,000	10,000	12,000
Natural Gas Service	1,013	1,021	1,200	1,200	1,200
Equipment Lease/Rental	764	655	2,300	2,300	1,900
Professional Dues	320	376	600	600	400
Professional Development	901	1,057	4,100	4,100	3,800
Credit Card Fees	7,413	6,320	8,500	8,000	8,500
Instructor Fees	86,327	87,974	89,500	89,500	90,000
Community Relations	22,275	21,666	38,200	38,200	37,300
Boards And Committees	4,132	4,287	5,900	5,900	5,900
Transfer to Veh Replace Fund	16,000	7,000	5,250	5,250	5,200
Transfer to Tech Mngt Fund	64,900	62,600	64,500	64,500	73,200
Transfer to Asset Replace Fund	2,800	2,800	1,600	1,600	3,400
Operating	\$ 223,783	\$ 219,021	\$ 250,950	\$ 250,850	\$ 263,800
Furniture & Equip <\$5000	-	-	-	-	5,000
Furniture & Fixtures	-	-	-	-	26,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ 31,000
Senior Services Division Total	\$ 500,832	\$ 509,946	\$ 632,350	\$ 620,050	\$ 620,000

Parks & Recreation Department

Recreation Center Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	303,908	384,568	415,500	417,000	438,500
Part-Time Wages	364,248	391,082	442,000	401,900	430,500
On Call	1,905	2,171	5,400	2,900	5,400
Overtime	6,401	6,140	10,500	10,500	10,500
Longevity	2,095	2,335	3,100	2,700	3,200
Health & Dental	21,383	36,672	44,500	46,600	63,500
TMRS	55,707	63,355	74,400	70,800	73,800
FICA	52,154	59,711	67,000	63,200	68,200
Workers Compensation	5,759	9,056	11,400	11,800	11,900
Allowances	3,160	4,720	5,700	5,300	5,700
Other Benefits	1,406	1,997	2,200	1,700	2,300
HSA Contribution	3,000	3,750	4,500	4,500	4,500
Personnel	\$ 821,125	\$ 965,558	\$ 1,086,200	\$ 1,038,900	\$ 1,118,000
Employee Relations	2,392	2,099	3,000	3,000	3,000
Office Supplies	1,428	2,005	2,400	2,400	2,400
Operating Supplies	21,865	23,464	28,700	28,700	28,700
Treatment Chemicals	7,222	16,067	19,300	19,300	19,300
Equipment Maintenance	6,489	9,560	10,400	10,400	13,500
Swimming Pool Maintenance	13,416	26,015	25,700	39,700	31,200
Postage & Shipping	-	1	-	-	2,600
Electric Service	65,699	64,512	85,000	70,000	77,000
Natural Gas Service	16,822	23,635	23,000	23,000	23,000
Software Licenses	820	4,748	5,400	5,400	5,600
Equipment Lease/Rental	2,100	2,625	2,900	2,900	2,900
Professional Dues	611	1,128	1,300	1,300	1,400
Professional Development	11,018	8,178	15,200	15,200	15,200
Credit Card Fees	71,268	57,165	75,000	80,000	75,000
Instructor Fees	1,067,706	955,559	1,005,700	1,005,700	1,005,700
Community Relations	36,135	40,345	47,000	47,000	70,600
Transfer to Tech Mngt Fund	119,500	106,900	117,200	117,200	137,000
Transfer to Asset Replace Fund	44,100	44,100	36,350	36,350	25,500
Operating	\$ 1,488,590	\$ 1,388,107	\$ 1,503,550	\$ 1,507,550	\$ 1,539,600
Capital	\$ -				
Recreation Center Division Total	\$ 2,309,716	\$ 2,353,665	\$ 2,589,750	\$ 2,546,450	\$ 2,657,600

Parks & Recreation Department

Parks Maintenance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	164,444	135,521	192,400	151,000	205,700
Part-Time Wages	-	2,758	14,400	7,100	14,100
On Call	1,313	645	1,800	-	1,800
Overtime	1,063	182	1,900	400	1,900
Longevity	1,790	1,463	2,200	1,100	1,700
Health & Dental	32,592	24,383	37,400	33,300	42,800
TMRS	22,037	17,692	26,600	20,400	27,300
FICA	12,368	10,606	15,700	11,300	16,600
Workers Compensation	1,903	2,252	2,800	3,000	3,400
Allowances	2,040	2,040	2,100	2,000	2,100
Other Benefits	808	686	1,000	600	1,100
HSA Contribution	-	1,500	1,500	1,500	1,500
Personnel	\$ 240,359	\$ 199,728	\$ 299,800	\$ 231,700	\$ 320,000
Operating Supplies	3,071	1,897	20,100	20,100	24,400
Fuel	3,932	3,478	3,400	3,100	4,100
Equipment Maintenance	-	208	1,800	1,800	1,800
Vehicle Maintenance	13,220	7,634	9,000	9,000	5,500
Building & Grounds Maintenance	34,833	35,740	25,000	25,000	27,000
Postage & Shipping	12	-	-	-	-
Electric Service	10,502	9,367	13,000	13,000	18,500
Professional Dues	-	-	400	400	400
Professional Development	4,251	1,358	3,800	3,800	2,500
Other Contracted Services	510,970	349,650	323,300	353,300	313,300
Transfer to Veh Replace Fund	14,000	14,000	10,500	10,500	10,500
Transfer to Tech Mngt Fund	28,100	26,300	22,500	22,500	28,200
Transfer to Asset Replace Fund	57,900	49,700	114,250	114,250	66,000
Operating	\$ 680,791	\$ 499,332	\$ 547,050	\$ 576,750	\$ 502,200
Other Construction Costs	17,125	-	-	-	-
Capital	\$ 17,125	\$ -	\$ -	\$ -	\$ -
 Parks Maintenance Division Total	 \$ 938,275	 \$ 699,060	 \$ 846,850	 \$ 808,450	 \$ 822,200

Parks & Recreation Department

Colonial Park Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Part-Time Wages	193,514	189,672	268,300	203,200	268,300
Overtime	108	23	-	-	-
TMRS	57	47	-	-	-
FICA	14,941	14,512	20,500	15,500	20,500
Workers Compensation	2,219	2,851	3,500	3,600	3,500
Personnel	\$ 210,838	\$ 207,104	\$ 292,300	\$ 222,300	\$ 292,300
Employee Relations	1,239	513	1,500	1,500	1,500
Operating Supplies	10,295	13,934	17,400	17,400	16,500
Treatment Chemicals	17,191	23,093	31,300	31,300	31,300
Swimming Pool Maintenance	33,574	50,448	63,700	90,000	63,800
Electric Service	33,142	28,581	40,000	35,000	33,800
Natural Gas Service	1,104	1,005	1,200	1,200	1,200
Equipment Lease/Rental	655	546	700	700	400
Professional Development	50	186	-	-	-
Credit Card Fees	6,678	6,284	6,700	9,000	6,700
Community Relations	6,437	6,676	17,300	17,300	17,300
Transfer to Tech Mngt Fund	73,800	71,600	68,300	68,300	85,100
Transfer to Asset Replace Fund	52,100	60,300	18,300	18,300	29,400
Operating	\$ 236,267	\$ 263,168	\$ 266,400	\$ 290,000	\$ 287,000
Other Equipment	-	-	-	-	6,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Colonial Park Division Total	\$ 447,105	\$ 470,272	\$ 558,700	\$ 512,300	\$ 585,300

DEBT SERVICE FUND

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Current Year Property Taxes	6,115,363	6,219,675	5,257,486	5,210,000	4,762,654
Prior Year Property Taxes	42,662	7,242	20,000	20,000	20,000
Penalty and Interest	51,862	24,590	24,000	24,000	24,000
Earnings on Investments	68,627	54,754	49,000	50,500	32,900
Transfer from 2022 Gen CO Fund	926,730	-	-	-	-
Transfer from 2022 W&S CO Fund	828,441	-	-	-	-
Transfer from Water & Sewer Fund	665,000	1,560,957	1,565,457	1,565,457	1,563,582
Total Revenues	\$ 8,698,685	\$ 7,867,218	\$ 6,915,943	\$ 6,869,957	\$ 6,403,136
Expenditures					
Bond Principal	5,475,000	4,485,000	3,650,000	3,650,000	3,220,000
Interest on Bonds	3,006,481	3,369,257	3,223,363	3,223,363	3,106,762
Fiscal Agent Fees	3,825	3,225	3,300	3,300	4,500
Issuance Costs	3,500	-	-	-	-
Total Expenditures	\$ 8,488,806	\$ 7,857,482	\$ 6,876,663	\$ 6,876,663	\$ 6,331,262
Net Revenues (Expenditures)	\$ 209,879	\$ 9,736	\$ 39,280	\$ (6,706)	\$ 71,874
Beginning Balance	\$ 915,546	\$ 1,125,425	\$ 1,222,898	\$ 1,135,161	\$ 1,128,455
Ending Balance	\$ 1,125,425	\$ 1,135,161	\$ 1,262,178	\$ 1,128,455	\$ 1,200,329

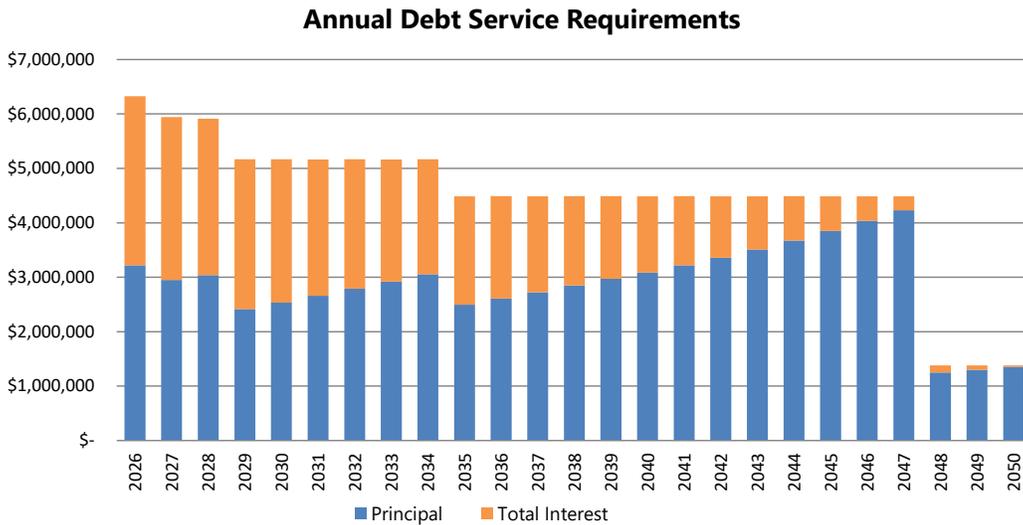
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding Dec 31, 2025	Principal & Interest Requirements for 2026			Principal Outstanding Dec 31, 2026
				Principal	Interest	Total	
2017	General Obligation Refunding	9,965,000	2,390,000	1,040,000	37,587	1,077,587	1,350,000
2019	Certificates of Obligation	4,040,000	3,120,000	315,000	118,500	433,500	2,805,000
2020	General Obligation Refunding	10,780,000	1,110,000	360,000	33,600	393,600	750,000
2020	Certificates of Obligation	23,190,000	21,770,000	295,000	826,450	1,121,450	21,475,000
2022	Certificates of Obligation ⁽¹⁾	47,065,000	43,715,000	1,210,000	2,090,625	3,300,625	42,505,000
\$ 72,105,000				\$ 3,220,000	\$ 3,106,762	\$ 6,326,762	\$ 68,885,000

⁽¹⁾ Includes portion to be paid by water sewer user fees.

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of August 31, 2025**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Total Interest	Total
2026	3,220,000	1,581,632	1,525,130	3,106,762	6,326,762
2027	2,950,000	1,525,130	1,466,546	2,991,676	5,941,676
2028	3,040,000	1,466,546	1,405,738	2,872,284	5,912,284
2029	2,415,000	1,405,738	1,346,963	2,752,700	5,167,700
2030	2,535,000	1,346,963	1,285,238	2,632,200	5,167,200
2031	2,660,000	1,285,238	1,220,463	2,505,700	5,165,700
2032	2,790,000	1,220,463	1,156,263	2,376,725	5,166,725
2033	2,920,000	1,156,263	1,089,038	2,245,300	5,165,300
2034	3,055,000	1,089,038	1,022,713	2,111,750	5,166,750
2035	2,495,000	1,022,713	968,188	1,990,900	4,485,900
2036	2,610,000	968,188	911,038	1,879,225	4,489,225
2037	2,725,000	911,038	851,263	1,762,300	4,487,300
2038	2,850,000	851,263	788,613	1,639,875	4,489,875
2039	2,970,000	788,613	731,031	1,519,644	4,489,644
2040	3,085,000	731,031	669,838	1,400,869	4,485,869
2041	3,220,000	669,838	599,750	1,269,588	4,489,588
2042	3,360,000	599,750	526,613	1,126,363	4,486,363
2043	3,510,000	526,613	450,200	976,813	4,486,813
2044	3,675,000	450,200	363,650	813,850	4,488,850
2045	3,850,000	363,650	272,950	636,600	4,486,600
2046	4,035,000	272,950	177,850	450,800	4,485,800
2047	4,230,000	177,850	78,100	255,950	4,485,950
2048	1,250,000	78,100	53,100	131,200	1,381,200
2049	1,300,000	53,100	27,100	80,200	1,380,200
2050	1,355,000	27,100	-	27,100	1,382,100
	\$ 72,105,000	\$ 20,569,002	\$ 18,987,370	\$ 39,556,372	\$ 111,661,372

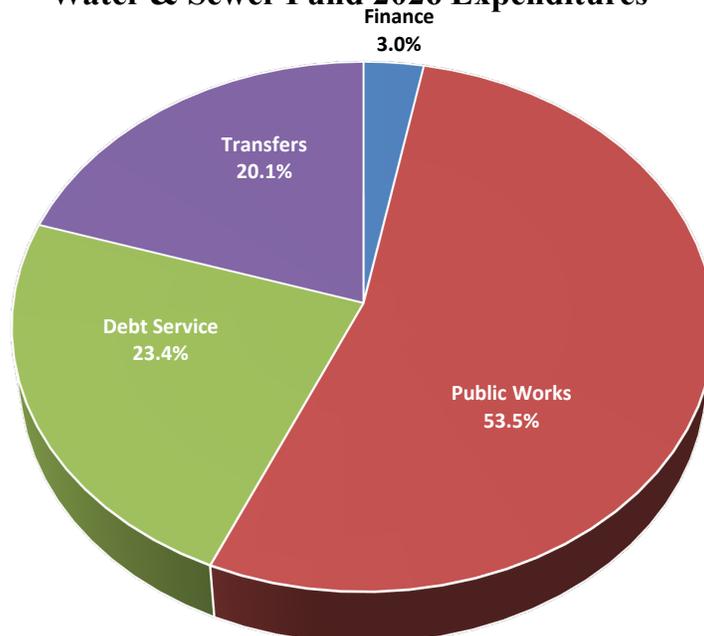


WATER & SEWER FUND

**WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Fema Reimbursement	-	-	-	8,000	-
Water Service	5,922,374	5,757,450	5,811,100	5,818,000	6,800,000
Sewer Service	3,410,920	3,309,492	3,311,400	3,380,000	3,720,000
Penalties	63,350	55,810	50,000	51,000	50,000
Connection Fee	69,050	75,152	78,000	77,000	75,000
Earnings on Investments	60,678	99,945	48,100	104,100	74,000
Insurance Claim Proceeds	5,253	5,497	-	-	-
Miscellaneous	11,684	6,902	7,000	6,500	6,000
Total Revenues	\$ 9,543,309	\$ 9,310,248	\$ 9,305,600	\$ 9,444,600	\$ 10,725,000
Expenditures By Department					
Finance	279,041	313,136	367,900	356,600	321,850
Public Works	5,756,245	5,250,150	5,391,055	5,525,098	5,740,000
Debt Service	665,000	1,560,957	1,565,457	1,565,457	2,503,188
Transfers	1,795,000	1,620,000	1,950,000	1,950,000	2,150,000
Total Expenditures	\$ 8,495,286	\$ 8,744,243	\$ 9,274,412	\$ 9,397,155	\$ 10,715,038
Net Revenues (Expenditures)	\$ 1,048,024	\$ 566,004	\$ 31,188	\$ 47,445	\$ 9,962
Beginning Net Position	\$ 1,545,538	\$ 2,593,562	\$ 2,320,581	\$ 3,159,566	\$ 3,207,011
Ending Net Position	\$ 2,593,562	\$ 3,159,566	\$ 2,351,769	\$ 3,207,011	\$ 3,216,973

Water & Sewer Fund 2026 Expenditures

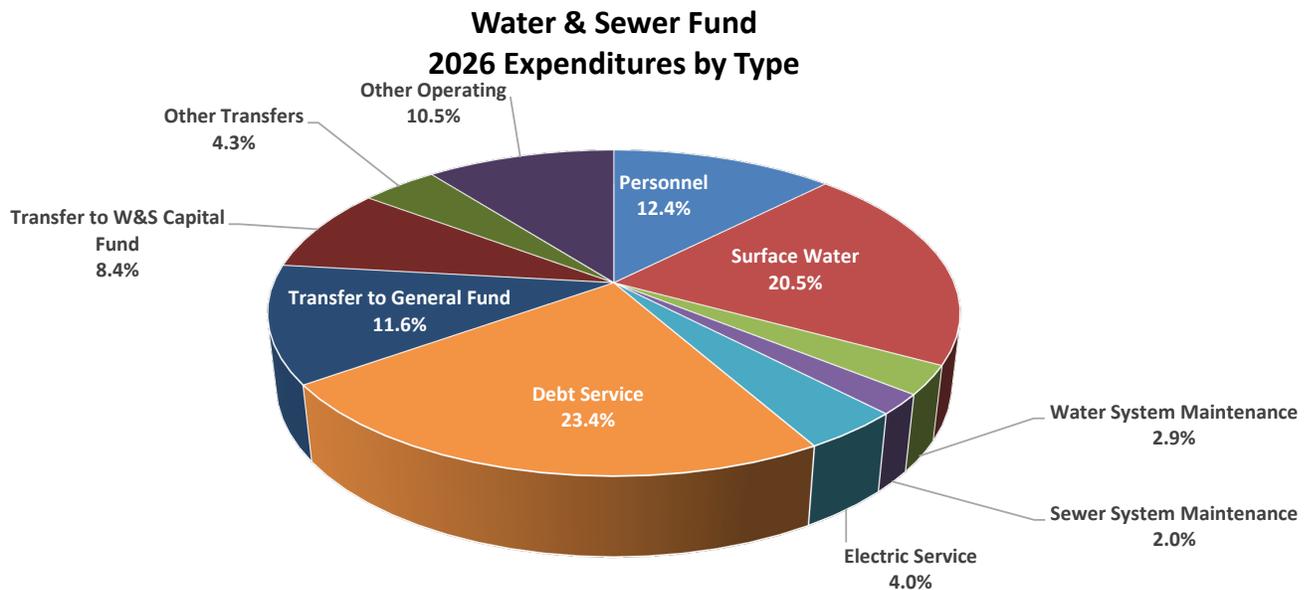


WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Fema Reimbursement	-	-	-	8,000	-
Water Service	5,922,374	5,757,450	5,811,100	5,818,000	6,800,000
Sewer Service	3,410,920	3,309,492	3,311,400	3,380,000	3,720,000
Penalties	63,350	55,810	50,000	51,000	50,000
Connection Fee	69,050	75,152	78,000	77,000	75,000
Earnings on Investments	60,678	99,945	48,100	104,100	74,000
Insurance Claim Proceeds	5,253	5,497	-	-	-
Miscellaneous	11,684	6,902	7,000	6,500	6,000
Total Revenues	\$ 9,543,309	\$ 9,310,248	\$ 9,305,600	\$ 9,444,600	\$ 10,725,000
Expenditures					
Regular Wages	657,266	729,240	809,500	793,400	826,000
On Call	12,713	12,822	16,500	14,500	16,500
Overtime	133,447	125,703	98,700	148,900	114,500
Longevity	3,865	4,661	5,500	5,200	6,100
Health & Dental	90,961	95,798	139,800	118,800	142,300
TMRS	104,169	110,796	123,800	132,700	125,750
FICA	60,033	64,865	68,100	74,100	72,400
Workers Compensation	8,811	10,146	13,500	10,800	13,900
Allowances	2,310	2,400	2,400	2,400	2,400
Other Benefits	3,053	3,626	4,300	3,400	4,400
HSA Contribution	4,625	6,250	7,000	7,000	7,000
Accrued Vacation	4,069	28,229	-	-	-
Pension Expense	34,533	(43,546)	-	-	-
OPEB Expense	(15,790)	(15,569)	-	-	-
Personnel	\$ 1,104,064	\$ 1,135,422	\$ 1,289,100	\$ 1,311,200	\$ 1,331,250
Employee Relations	2,601	1,687	3,600	3,600	3,600
Office Supplies	768	2,593	3,000	2,500	2,000
Operating Supplies	42,071	40,441	40,000	40,000	46,000
Fuel	11,905	11,336	13,200	9,700	12,000
Treatment Chemicals	112,894	137,540	173,000	150,000	179,400
Equipment Maintenance	11,223	10,724	25,000	15,000	27,000
Vehicle Maintenance	32,512	68,479	23,000	23,000	20,000
Building & Grounds Maintenance	29,750	1,775	30,000	30,000	19,800
Water System Maintenance	268,008	342,325	282,800	282,800	306,000
Sewer System Maintenance	205,723	251,347	210,000	210,000	216,000
Postage & Shipping	142	241	500	1,400	500
Electric Service	330,199	335,451	423,500	375,000	423,500
Surface Water	2,589,836	2,052,318	1,920,000	2,100,000	2,200,000
Natural Gas Service	433	449	500	500	500
Other Utilities	5,664	2,021	7,000	7,000	7,000
Equipment Lease/Rental	2,216	2,019	5,100	4,500	4,200
Professional Dues	2,773	3,808	3,650	3,100	4,500
Publications	-	-	2,000	1,500	-
Professional Development	17,555	15,750	13,305	12,605	25,100
Sludge Removal	92,899	76,020	90,000	90,000	91,000
Credit Card Fees	104,697	86,438	96,000	96,200	96,000
Other Contracted Services	517,977	353,287	478,200	510,593	438,800

**WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Resident Reimbursement	9,206	2,056	10,000	10,000	10,000
Community Relations	2,251	4,763	15,000	15,000	11,000
Interest Exp - Leases GASB 87	255	173	-	-	-
Bad Debt Expense	3,075	5,579	6,300	6,300	4,500
Furniture & Equip <\$5000	-	5,392	-	-	-
Amortiz Exp- Leases GASB 87	3,136	3,136	-	-	-
Other Equipment	59,753	65,417	55,000	30,000	125,000
Construction Costs	-	-	100,000	100,000	-
Bond Principal	-	-	-	-	205,000
Interest on Bonds	-	-	-	-	734,606
Transfer to Debt Service Fund	665,000	1,560,957	1,565,457	1,565,457	1,563,582
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Trans to W&S Cap Proj Fund	545,000	370,000	700,000	700,000	900,000
Transfer to Veh Replace Fund	125,000	140,000	105,000	105,000	105,000
Transfer to Tech Mngt Fund	135,100	193,700	231,100	231,100	248,100
Transfer to Asset Replace Fund	211,600	211,600	104,100	104,100	104,100
Operating	\$ 7,391,221	\$ 7,608,821	\$ 7,985,312	\$ 8,085,955	\$ 9,383,788
Total Expenditures	\$ 8,495,286	\$ 8,744,243	\$ 9,274,412	\$ 9,397,155	\$ 10,715,038



Finance Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
City-Wide					
Operating	668,330	1,566,709	1,571,757	1,571,757	944,106
Capital	3,136	3,136	-	-	-
Total	\$ 671,466	\$ 1,569,845	\$ 1,571,757	\$ 1,571,757	\$ 944,106
W & S Finance					
Personnel	59,062	169,366	163,200	153,100	171,450
Operating	213,513	134,882	198,400	197,200	145,900
Capital	-	-	-	-	-
Total	\$ 272,575	\$ 304,248	\$ 361,600	\$ 350,300	\$ 317,350
Transfers to Other Funds					
Operating	1,795,000	1,620,000	1,950,000	1,950,000	3,713,582
Total	\$ 1,795,000	\$ 1,620,000	\$ 1,950,000	\$ 1,950,000	\$ 3,713,582
Finance Department Total	\$ 2,739,041	\$ 3,494,093	\$ 3,883,357	\$ 3,872,057	\$ 4,975,038

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance - Utility Billing					
Accounting Specialist	4	1	1	\$ 50,752	\$ 73,590
Utility Billing Specialist	3	1	1	\$ 48,096	\$ 64,931
Total Finance (W&S Fund)		2	2		

Finance Department

City-Wide Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Interest Exp - Leases GASB 87	255	173	-	-	-
Bad Debt Expense	3,075	5,579	6,300	6,300	4,500
Bond Principal	-	-	-	-	205,000
Interest on Bonds	-	-	-	-	734,606
Transfer to Debt Service Fund	665,000	1,560,957	1,565,457	1,565,457	-
Operating	\$ 668,330	\$ 1,566,709	\$ 1,571,757	\$ 1,571,757	\$ 944,106
Amortiz Exp- Leases GASB 87	3,136	3,136	-	-	-
Capital	\$ 3,136	\$ 3,136	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 671,466	\$ 1,569,845	\$ 1,571,757	\$ 1,571,757	\$ 944,106

Finance Department

W & S Finance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	57,168	97,920	103,600	103,500	107,100
Overtime	1,357	2,941	6,000	3,900	9,000
Longevity	40	190	400	300	400
Health & Dental	10,272	16,294	26,100	18,600	26,900
TMRS	7,557	12,807	14,500	14,300	14,950
FICA	4,349	7,419	7,800	7,800	8,300
Workers Compensation	73	143	200	200	200
Other Benefits	256	529	600	500	600
HSA Contribution	1,250	4,000	4,000	4,000	4,000
Accrued Vacation	828	9,301	-	-	-
Pension Expense	(9,598)	7,795	-	-	-
OPEB Expense	(14,490)	10,028	-	-	-
Personnel	\$ 59,062	\$ 169,366	\$ 163,200	\$ 153,100	\$ 171,450
Office Supplies	244	899	1,000	500	500
Equipment Lease/Rental	1,507	1,473	3,900	3,300	3,500
Publications	-	-	2,000	1,500	-
Professional Development	75	678	1,400	700	200
Credit Card Fees	104,697	86,438	96,000	96,200	96,000
Other Contracted Services	106,990	45,393	94,100	95,000	45,700
Operating	\$ 213,513	\$ 134,882	\$ 198,400	\$ 197,200	\$ 145,900
Furniture & Equip <\$5000	-	-	-	-	-
Capital	\$ -				
W & S Finance Division Total	\$ 272,575	\$ 304,248	\$ 361,600	\$ 350,300	\$ 317,350

Finance Department

Transfers to Other Funds

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
--	----------------	----------------	----------------	-------------------	----------------

Expenditures

Transfer to Debt Service Fund	-	-	-	-	1,563,582
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Trans to W&S Cap Proj Fund	545,000	370,000	700,000	700,000	900,000
Operating	\$ 1,795,000	\$ 1,620,000	\$ 1,950,000	\$ 1,950,000	\$ 3,713,582

Transfers to Other Funds Division

Total	\$ 1,795,000	\$ 1,620,000	\$ 1,950,000	\$ 1,950,000	\$ 3,713,582
--------------	---------------------	---------------------	---------------------	---------------------	---------------------

Public Works Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
W & S Plant Operations					
Personnel	1,045,003	966,056	1,125,900	1,158,100	553,200
Operating	4,651,489	4,213,285	4,110,155	4,236,998	3,817,900
Capital	59,753	70,809	155,000	130,000	125,000
Total	\$ 5,756,245	\$ 5,250,150	\$ 5,391,055	\$ 5,525,098	\$ 4,496,100
W & S Field Operations					
Personnel	-	-	-	-	606,600
Operating	-	-	-	-	637,300
Capital	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,243,900
Public Works Department Total	\$ 5,756,245	\$ 5,250,150	\$ 5,391,055	\$ 5,525,098	\$ 5,740,000

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works - Plant Operations					
Operations Manager	8	1	0	\$ 77,709	\$ 112,694
Plant Supervisor	8	1	1	\$ 77,709	\$ 112,694
Plant Operator, Sr.	7	1	2	\$ 70,658	\$ 102,440
Field Services Crew Chief	7	1	0	\$ 70,658	\$ 102,440
Crew Leader	5	2	0	\$ 58,386	\$ 84,677
Plant Operator	4	2	1	\$ 50,752	\$ 73,590
Maintenance Worker III	4	1	0	\$ 50,752	\$ 73,590
Maintenance Worker I	1	1	0	\$ 39,759	\$ 53,675
Public Works - Field Operations					
Operations Manager	8	0	1	\$ 77,709	\$ 112,694
Crew Leader	5	0	2	\$ 58,386	\$ 84,677
Maintenance Worker III	4	0	1	\$ 50,752	\$ 73,590
Maintenance Worker I	1	0	2	\$ 39,759	\$ 53,675
Total Public Works (W&S Fund)		10	10		

Public Works Department

W & S Plant Operations

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	600,098	631,320	705,900	689,900	353,200
On Call	12,713	12,822	16,500	14,500	5,500
Overtime	132,090	122,763	92,700	145,000	59,000
Longevity	3,824	4,471	5,100	4,900	2,400
Health & Dental	80,689	79,504	113,700	100,200	35,000
TMRS	96,613	97,989	109,300	118,400	55,400
FICA	55,684	57,446	60,300	66,300	32,300
Workers Compensation	8,738	10,004	13,300	10,600	5,900
Allowances	2,310	2,400	2,400	2,400	1,200
Other Benefits	2,798	3,097	3,700	2,900	1,800
HSA Contribution	3,375	2,250	3,000	3,000	1,500
Accrued Vacation	3,241	18,928	-	-	-
Pension Expense	44,131	(51,341)	-	-	-
OPEB Expense	(1,300)	(25,597)	-	-	-
Personnel	\$ 1,045,003	\$ 966,056	\$ 1,125,900	\$ 1,158,100	\$ 553,200
Employee Relations	2,601	1,687	3,600	3,600	1,800
Office Supplies	524	1,694	2,000	2,000	1,000
Operating Supplies	42,071	40,441	40,000	40,000	26,000
Fuel	11,905	11,336	13,200	9,700	1,500
Treatment Chemicals	112,894	137,540	173,000	150,000	173,400
Equipment Maintenance	11,223	10,724	25,000	15,000	9,000
Vehicle Maintenance	32,512	68,479	23,000	23,000	3,200
Building & Grounds Maintenance	29,750	1,775	30,000	30,000	19,800
Water System Maintenance	268,008	342,325	282,800	282,800	151,000
Sewer System Maintenance	205,723	251,347	210,000	210,000	155,000
Postage & Shipping	142	241	500	1,400	500
Electric Service	330,199	335,451	423,500	375,000	423,500
Surface Water	2,589,836	2,052,318	1,920,000	2,100,000	2,200,000
Natural Gas Service	433	449	500	500	500
Other Utilities	5,664	2,021	7,000	7,000	7,000
Equipment Lease/Rental	710	546	1,200	1,200	700
Professional Dues	2,773	3,808	3,650	3,100	2,600
Professional Development	17,480	15,072	11,905	11,905	15,200
Sludge Removal	92,899	76,020	90,000	90,000	91,000
Other Contracted Services	410,986	307,893	384,100	415,593	301,100
Resident Reimbursement	9,206	2,056	10,000	10,000	10,000
Community Relations	2,251	4,763	15,000	15,000	11,000
Transfer to Veh Replace Fund	125,000	140,000	105,000	105,000	12,000
Transfer to Tech Mngt Fund	135,100	193,700	231,100	231,100	99,200
Transfer to Asset Replace Fund	211,600	211,600	104,100	104,100	101,900
Operating	\$ 4,651,489	\$ 4,213,285	\$ 4,110,155	\$ 4,236,998	\$ 3,817,900
Furniture & Equip <\$5000	-	5,392	-	-	-
Other Equipment	59,753	65,417	55,000	30,000	125,000
Construction Costs	-	-	100,000	100,000	-
Capital	\$ 59,753	\$ 70,809	\$ 155,000	\$ 130,000	\$ 125,000
W & S Plant Operations Division Total	\$ 5,756,245	\$ 5,250,150	\$ 5,391,055	\$ 5,525,098	\$ 4,496,100

Public Works Department

W & S Field Operations Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	-	-	-	-	365,700
On Call	-	-	-	-	11,000
Overtime	-	-	-	-	46,500
Longevity	-	-	-	-	3,300
Health & Dental	-	-	-	-	80,400
TMRS	-	-	-	-	55,400
FICA	-	-	-	-	31,800
Workers Compensation	-	-	-	-	7,800
Allowances	-	-	-	-	1,200
Other Benefits	-	-	-	-	2,000
HSA Contribution	-	-	-	-	1,500
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 606,600
Employee Relations	-	-	-	-	1,800
Office Supplies	-	-	-	-	500
Operating Supplies	-	-	-	-	20,000
Fuel	-	-	-	-	10,500
Treatment Chemicals	-	-	-	-	6,000
Equipment Maintenance	-	-	-	-	18,000
Vehicle Maintenance	-	-	-	-	16,800
Water System Maintenance	-	-	-	-	155,000
Sewer System Maintenance	-	-	-	-	61,000
Professional Dues	-	-	-	-	1,900
Professional Development	-	-	-	-	9,700
Other Contracted Services	-	-	-	-	92,000
Transfer to Veh Replace Fund	-	-	-	-	93,000
Transfer to Tech Mngt Fund	-	-	-	-	148,900
Transfer to Asset Replace Fund	-	-	-	-	2,200
Operating	\$ -	\$ -	\$ -	\$ -	\$ 637,300
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
W & S Field Operations Division Total	\$ -	\$ -	\$ -	\$ -	\$ 1,243,900

SOLID WASTE FUND

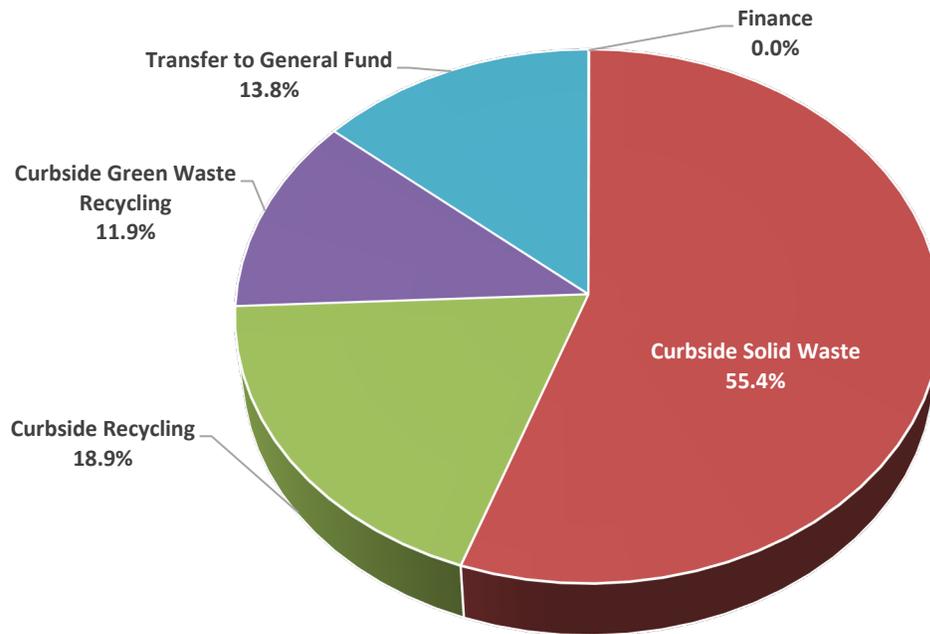
**SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Fema Reimbursement	-	-	-	8,300	-
Solid Waste Collection	1,893,282	1,952,468	2,033,600	2,007,900	2,159,900
Solid Waste Special Collection	50	-	100	100	100
Sale Of Recyclables	-	318	-	200	-
Earnings on Investments	32,340	31,091	26,300	28,100	19,400
Class Fees	385	-	-	300	-
Miscellaneous	1,929	1,063	800	7,000	1,000
Total Revenues	\$ 1,927,986	\$ 1,984,940	\$ 2,060,800	\$ 2,051,900	\$ 2,180,400
Expenditures By Department					
Finance	870	1,355	1,400	200	1,000
Curbside Solid Waste	1,099,441	1,132,453	1,116,827	1,176,950	1,245,450
Curbside Recycling	370,963	333,494	417,650	432,050	424,600
Curbside Green Waste Recycling	214,795	203,785	238,200	235,600	268,250
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Total Expenditures	\$ 1,996,069	\$ 1,981,088	\$ 2,084,077	\$ 2,154,800	\$ 2,249,300
Net Revenues (Expenditures)	\$ (68,083)	\$ 3,853	\$ (23,277)	\$ (102,900)	\$ (68,900)
Beginning Net Position	\$ 557,211	\$ 489,128	\$ 482,397	\$ 492,981	\$ 390,081
Ending Net Position	\$ 489,128	\$ 492,981	\$ 459,120	\$ 390,081	\$ 321,181

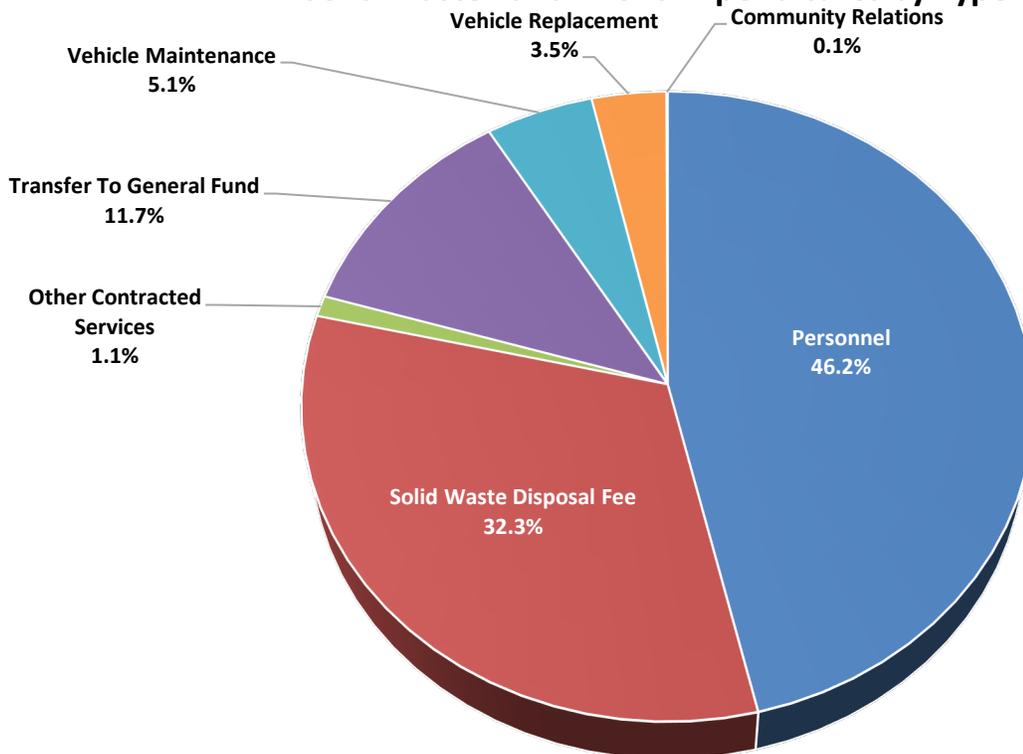
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Fema Reimbursement	-	-	-	8,300	-
Solid Waste Collection	1,893,282	1,952,468	2,033,600	2,007,900	2,159,900
Solid Waste Special Collection	50	-	100	100	100
Sale Of Recyclables	-	318	-	200	-
Earnings on Investments	32,340	31,091	26,300	28,100	19,400
Class Fees	385	-	-	300	-
Miscellaneous	1,929	1,063	800	7,000	1,000
Total Revenues	\$ 1,927,986	\$ 1,984,940	\$ 2,060,800	\$ 2,051,900	\$ 2,180,400
Expenditures					
Regular Wages	343,991	385,821	412,988	430,700	434,200
Overtime	17,940	29,191	30,900	29,800	30,900
Longevity	3,425	3,497	3,280	3,100	2,150
Health & Dental	56,823	60,416	99,807	98,100	97,500
TMRS	46,950	53,046	57,931	62,400	62,700
FICA	26,744	30,835	29,591	34,900	35,950
Workers Compensation	8,853	9,523	13,180	8,500	13,300
Other Benefits	1,690	1,940	2,200	1,500	2,500
HSA Contribution	2,625	2,625	1,500	2,250	3,000
Accrued Vacation	(9,424)	2,206	-	-	-
Pension Expense	22,230	(12,485)	-	-	-
OPEB Expense	232	256	-	-	-
Personnel	\$ 522,080	\$ 566,871	\$ 651,377	\$ 671,250	\$ 682,200
Employee Relations	1,129	1,037	1,700	1,700	1,700
Office Supplies	63	-	-	-	-
Operating Supplies	14,244	10,322	16,350	17,800	20,000
Fuel	58,365	34,726	50,700	45,500	56,500
Equipment Maintenance	3,463	52	3,000	1,500	1,500
Vehicle Maintenance	106,692	148,730	92,000	92,000	75,000
Electric Service	563	592	800	100	-
Surface Water	288	143	1,000	1,000	-
Other Utilities	-	-	300	300	-
Professional Dues	-	329	600	600	600
Professional Development	1,889	28	5,000	3,000	5,000
Disposal Fee	315,884	280,396	351,600	411,600	475,500
Other Contracted Services	330,672	333,484	347,550	347,550	371,400
Community Relations	11,013	5,834	15,600	15,600	15,600
Bad Debt Expense	870	1,355	1,400	200	1,000
Furniture & Equip <\$5000	23,860	-	-	-	9,000
Other Equipment	5,095	7,990	9,000	9,000	-
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Veh Replace Fund	224,000	230,000	172,500	172,500	172,500
Transfer to Tech Mngt Fund	65,900	49,200	53,600	53,600	51,800
Operating	\$ 1,473,989	\$ 1,414,217	\$ 1,432,700	\$ 1,483,550	\$ 1,567,100
Total Expenditures	\$ 1,996,069	\$ 1,981,088	\$ 2,084,077	\$ 2,154,800	\$ 2,249,300

Solid Waste Fund - 2026 Expenditures by Function



Solid Waste Fund - 2026 Expenditures by Type



Finance Department

City-Wide Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Bad Debt Expense	870	1,355	1,400	200	1,000
Operating	\$ 870	\$ 1,355	\$ 1,400	\$ 200	\$ 1,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 870	\$ 1,355	\$ 1,400	\$ 200	\$ 1,000

Public Works Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Curbside Solid Waste					
Personnel	373,560	433,909	479,277	466,800	515,150
Operating	1,012,021	1,008,545	947,550	1,020,150	1,040,300
Capital	23,860	-	-	-	-
Total	\$ 1,409,441	\$ 1,442,453	\$ 1,426,827	\$ 1,486,950	\$ 1,555,450
Curbside Recycling					
Personnel	77,758	90,828	87,000	110,650	82,500
Operating	288,111	234,676	321,650	312,400	333,100
Capital	5,095	7,990	9,000	9,000	9,000
Total	\$ 370,963	\$ 333,494	\$ 417,650	\$ 432,050	\$ 424,600
Curbside Green Waste Recycling					
Personnel	70,762	42,134	85,100	93,800	84,550
Operating	144,033	161,651	153,100	141,800	183,700
Total	\$ 214,795	\$ 203,785	\$ 238,200	\$ 235,600	\$ 268,250
Public Works Department Total	\$ 1,995,199	\$ 1,979,733	\$ 2,082,677	\$ 2,154,600	\$ 2,248,300

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Curbside Solid Waste					
Crew Leader-Solid Waste	4	2	2	\$ 50,752	\$ 73,590
Driver/Equipment Operator	3	3	3	\$ 48,097	\$ 64,931
Curbside Recycling					
Driver/Equipment Operator	3	1	1	\$ 48,097	\$ 64,931
Curbside Green Waste Recycling					
Driver/Equipment Operator	3	1	1	\$ 48,097	\$ 64,931
TOTAL SOLID WASTE FUND		7	7		

Public Works Department

Curbside Solid Waste Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	247,795	292,790	309,688	300,400	329,300
Overtime	14,322	23,717	21,400	14,600	21,400
Longevity	2,140	2,217	1,880	1,700	1,950
Health & Dental	42,561	45,285	68,207	76,000	73,300
TMRS	34,786	40,368	43,231	42,200	48,000
FICA	19,252	23,544	21,891	23,900	27,600
Workers Compensation	6,061	6,781	9,880	5,500	10,200
Other Benefits	1,397	1,454	1,600	1,000	1,900
HSA Contribution	1,979	1,875	1,500	1,500	1,500
Accrued Vacation	(14,985)	0	-	-	-
Pension Expense	17,236	(6,804)	-	-	-
OPEB Expense	1,015	2,681	-	-	-
Personnel	\$ 373,560	\$ 433,909	\$ 479,277	\$ 466,800	\$ 515,150
Employee Relations	1,129	886	1,700	1,700	1,700
Office Supplies	63	-	-	-	-
Operating Supplies	12,896	10,165	14,400	14,400	16,000
Fuel	42,938	26,380	19,700	35,000	40,700
Equipment Maintenance	3,463	52	1,500	1,500	1,500
Vehicle Maintenance	50,329	69,158	55,000	55,000	35,000
Electric Service	563	592	800	100	-
Surface Water	288	143	1,000	1,000	-
Other Utilities	-	-	300	300	-
Professional Dues	-	329	600	600	600
Professional Development	1,655	28	5,000	3,000	5,000
Disposal Fee	237,957	258,181	230,000	290,000	325,000
Other Contracted Services	159,839	172,632	182,050	182,050	180,600
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Veh Replace Fund	144,000	136,000	102,000	102,000	102,000
Trans to Tech Management Fund	46,900	24,000	23,500	23,500	22,200
Operating	\$ 1,012,021	\$ 1,008,545	\$ 947,550	\$ 1,020,150	\$ 1,040,300
Furniture & Equip <\$5000	23,860	-	-	-	-
Capital	\$ 23,860	\$ -	\$ -	\$ -	\$ -
Curbside Solid Waste Division Total	\$ 1,409,441	\$ 1,442,453	\$ 1,426,827	\$ 1,486,950	\$ 1,555,450

Public Works Department

Curbside Recycling Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	53,898	58,032	56,900	80,300	53,800
Overtime	2,082	4,199	4,700	1,100	4,700
Longevity	1,190	1,250	1,400	1,300	100
Health & Dental	6,912	7,296	9,300	8,400	8,500
TMRS	6,498	8,069	8,100	11,000	7,500
FICA	4,202	4,700	4,500	6,100	4,500
Workers Compensation	1,708	1,753	1,800	1,400	1,600
Other Benefits	75	299	300	300	300
HSA Contribution	646	750	-	750	1,500
Accrued Vacation	4,036	2,800	-	-	-
Pension Expense	(60)	(58)	-	-	-
OPEB Expense	(3,427)	1,737	-	-	-
Personnel	\$ 77,758	\$ 90,828	\$ 87,000	\$ 110,650	\$ 82,500
Employee Relations	-	151	-	-	-
Operating Supplies	1,348	157	1,950	3,400	4,000
Fuel	11,975	8,346	15,500	6,300	12,200
Equipment Maintenance	-	-	1,500	-	-
Vehicle Maintenance	39,160	25,799	25,000	25,000	15,000
Professional Development	234	-	-	-	-
Disposal Fee	70,645	15,954	106,600	106,600	110,500
Other Contracted Services	94,737	99,234	84,900	84,900	105,700
Community Relations	11,013	5,834	15,600	15,600	15,600
Transfer to Veh Replace Fund	40,000	54,000	40,500	40,500	40,500
Transfer to Tech Mngt Fund	19,000	25,200	30,100	30,100	29,600
Operating	\$ 288,111	\$ 234,676	\$ 321,650	\$ 312,400	\$ 333,100
Furniture & Equip <\$5000	0	0	0	0	9000
Other Equipment	5,095	7,990	9,000	9,000	-
Capital	\$ 5,095	\$ 7,990	\$ 9,000	\$ 9,000	\$ 9,000
Curbside Recycling Division Total	\$ 370,963	\$ 333,494	\$ 417,650	\$ 432,050	\$ 424,600

Public Works Department

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	42,298	34,998	46,400	50,000	51,100
Overtime	1,536	1,275	4,800	14,100	4,800
Longevity	95	30	-	100	100
Health & Dental	7,350	7,834	22,300	13,700	15,700
TMRS	5,666	4,609	6,600	9,200	7,200
FICA	3,290	2,590	3,200	4,900	3,850
Workers Compensation	1,084	989	1,500	1,600	1,500
Other Benefits	218	188	300	200	300
Accrued Vacation	1,526	(594)	-	-	-
Pension Expense	5,054	(5,623)	-	-	-
OPEB Expense	2,644	(4,162)	-	-	-
Personnel	\$ 70,762	\$ 42,134	\$ 85,100	\$ 93,800	\$ 84,550
Fuel	3,453	-	15,500	4,200	3,600
Vehicle Maintenance	17,203	53,773	12,000	12,000	25,000
Disposal Fee	7,282	6,261	15,000	15,000	40,000
Other Contracted Services	76,096	61,617	80,600	80,600	85,100
Transfer to Veh Replace Fund	40,000	40,000	30,000	30,000	30,000
Operating	\$ 144,033	\$ 161,651	\$ 153,100	\$ 141,800	\$ 183,700
Curbside Green Waste Recycling Division Total	\$ 214,795	\$ 203,785	\$ 238,200	\$ 235,600	\$ 268,250

INTERNAL SERVICE FUNDS

- Vehicle Replacement Fund
- Technology Management Fund
- Asset Replacement Fund
- Employee Benefits Fund
- Human Resources Service Fund

**VEHICLE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Sale Of City Prop-Capitalized	14,900	106,125	50,000	75,000	69,000
Earnings on Investments	173,066	192,620	139,900	170,200	126,800
Insurance Refunds	-	47,958	-	-	-
Insurance Claim Proceeds	-	7,025	-	-	-
Transfer from General Fund	367,000	357,000	267,750	267,750	267,800
Transfer fr Water & Sewer Fund	125,000	140,000	105,000	105,000	105,000
Transfer from Solid Waste Fund	224,000	230,000	172,500	172,500	172,500
Transfer from Tech Mngt Fund	30,000	30,000	-	-	-
Total Revenues	\$ 933,966	\$ 1,110,728	\$ 735,150	\$ 790,450	\$ 741,100
Expenditures					
Other Contracted Services	-	2,804	-	3,800	3,500
Automobiles	196,855	77,388	115,000	115,000	313,000
Light Trucks	50,787	367,958	145,000	164,000	132,500
Trucks	275,037	107,316	449,000	1,070,681	438,500
Heavy Equipment	-	-	74,000	74,000	221,500
Machinery	-	-	-	-	35,000
Other Equipment	29,526	39,308	13,000	13,000	-
Total Expenditures	\$ 552,205	\$ 594,773	\$ 796,000	\$ 1,440,481	\$ 1,144,000
Net Revenues (Expenditures)	\$ 381,761	\$ 515,955	\$ (60,850)	\$ (650,031)	\$ (402,900)
Beginning Net Position	\$ 3,280,986	\$ 3,662,747	\$ 3,309,347	\$ 4,178,701	\$ 3,528,670
Ending Net Position	\$ 3,662,747	\$ 4,178,701	\$ 3,248,497	\$ 3,528,670	\$ 3,125,770

**VEHICLE REPLACEMENT FUND
2026 Replacement Schedule**

VEHICLE	DEPARTMENT ASSIGNED	VEHICLE TYPE BEING PURCHASED	ESTIMATED REPLACEMENT COST
2009 F-150 Unmarked Truck	Police	F-150 Standard	47,500
2012 Toyota Sienna Van	Police	Toyota Sienna LE	41,000
2020 Ford Interceptor SUV	Police	Ford Interceptor SUV	96,000
2020 Ford Interceptor SUV	Police	Ford Interceptor SUV	96,000
2016 Ford Escape XL	Seniors	Chevy Equinox	38,000
2016 Ford Interceptor SUV	Parks Maintenance	Ford Explorer	42,000
2008 F-250 Extended Cab w/ Dump Body	Solid Waste	F-250 Extended Cab w/ Dump Body	85,000
2009 F-750 XLT with 18' Davis Open Bed Dump	Solid Waste	F-750 XLT with 18' Davis Open Bed Dump	105,500
2014 Volvo HDR w/ Heil 2500 Durapack 25 yd body	Recycling	Freightliner or Peterbilt w/ Heil 2500 Durapack 25 yd	333,000
2009 Case Backhoe	Utility Operations	Backhoe	115,000
2011 Godwin Dri Prime CD150m Pump / JD Engine	Utility Operations	Godwin Dri Prime CD150m Pump / JD Engine	35,000
2011 Kubota Trackhoe KV41-VR1T4	Utility Operations	Trackhoe KX40	106,500
2026 Vehicle & Equipment Replacement Cost			\$ 1,140,500

**VEHICLE REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2027 - 2030**

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
2	2007 Chevy Impala	PW General Services	2027	40,000
142	2021 Ford Interceptor SUV	Police	2027	98,000
143	2021 Ford Interceptor SUV	Police	2027	98,000
548	2000 Ameritrail Trailer w/ Miller WEL w/ Doors	PW Green Waste	2027	25,000
642	2010 John Deere Backhoe 410J	PW Solid Waste	2027	68,000
672	2015 Volvo HDR w/Heil 2500 Durapack 25yd Body	PW Solid Waste	2027	346,000
705	2009 F-350 XL CrewCab with Work Body	PW Utility Operations	2027	68,000
735	2009 F-750 XLT with Davis 5/6 Yd Dump Body	PW Utility Operations	2027	115,000
818	2007 TCM Forklift Model 25 T7	PW Utility Operations	2027	42,000
826	2007 6'x10I Utility Trailer	PW Utility Operations	2027	14,000
900	2006 F-250 Diesel Ext. Cab PU 4x2/Meteco Utility Bed	PW General Services	2027	75,000
903	2013 Ford Explorer SUV	PW General Services	2027	43,000
909	2017 Ford Interceptor SUV	PW General Services	2027	43,000
2027 Vehicle & Equipment				
Replacement Cost			\$	1,075,000
1	2013 Ford Escape XL	PW General Services	2028	45,000
144	2023 Ford Interceptor SUV	Police	2028	100,000
145	2023 Ford Interceptor SUV	Police	2028	100,000
213	2003 Emergency Response Trailer	Fire	2028	25,000
653	2006 Ameritrail 8x16 Trailer (long trailer)	PW Recycling	2028	26,000
658	Heated Pressure Washer Trailer	PW Solid Waste	2028	15,000
821	Air Compressor - Ingersol Rand XP185 WIR	PW Utility Operations	2028	3,500
827	2008 Enclosed Cargo Trailer - 20' - Traffic Control Reponse	PW Traffic Operations	2028	18,000
871	2013 Godwin Dri Prime 4" Pump	PW Utility Operations	2028	39,000
2028 Vehicle & Equipment				
Replacement Cost			\$	371,500
146	2024 Ford Interceptor SUV	Police	2029	103,000
147	2024 Ford Interceptor SUV	Police	2029	103,000
219	2014 Kearney Trailer Tandem	PW WWTP	2029	16,000
905	2014 Ford F-150 Ext. Cab w/ Rat Pack Storage	PW Facilities	2029	52,000
673	2019 Freightliner M-106 w/ Heil 2500 Durapack 25 yd body	PW Solid Waste	2029	344,000
825	2014 Kubota B26 Tractor	PW Utility Operations	2029	44,000
2029 Vehicle & Equipment				
Replacement Cost			\$	662,000
100	M1078-High Water Vehicle	Police	2030	40,000
201	M1078-High Water Vehicle	Fire	2030	40,000
659	2022 Schwarze Street Sweeper	PW Solid Waste	2030	325,000
660	2023 Header Pressure Washer Trailer	PW Solid Waste	2030	11,500
873	2018 Cement Mix & Trailer	PW Utility Operations	2030	42,300
700	M1078-High Water Vehicle	PW Utility Operations	2030	40,000
2030 Vehicle & Equipment				
Replacement Cost			\$	498,800

*** The replacement schedule is shown for informational purposes only. Depending on various factors, vehicles may get replaced before or after stated years shown.**

**TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Fema Reimbursement	-	-	-	900	-
Sale Of City Prop-Capitalized	-	210	-	-	-
Earnings on Investments	39,540	47,976	31,000	40,000	33,300
Miscellaneous	-	35,975	-	5,500	-
Transfer from General Fund	1,927,300	1,989,800	2,090,700	2,090,700	2,275,200
Transfer from Cap Proj Fund	-	128,736	-	-	-
Trans from Water & Sewer Fund	135,100	193,700	231,100	231,100	248,100
Transfer from Solid Waste Fund	65,900	49,200	53,600	53,600	51,800
Trans from Employee Ben Fund	74,798	-	-	-	-
Trans from Hum Res Svcs Fund	-	-	-	-	65,200
Total Revenues	\$ 2,242,638	\$ 2,445,598	\$ 2,406,400	\$ 2,421,800	\$ 2,673,600
Expenditures					
Regular Wages	370,124	429,058	439,100	435,700	587,000
Longevity	1,510	1,775	2,100	2,000	3,100
Health & Dental	31,172	41,528	57,300	47,400	70,900
TMRS	49,044	55,898	59,800	59,000	76,900
FICA	28,239	32,638	33,200	32,600	44,500
Workers Compensation	792	1,090	1,000	1,000	1,100
Allowances	8,870	10,440	10,500	10,400	10,500
Other Benefits	1,600	2,067	2,300	1,700	2,700
HSA Contribution	1,500	1,500	1,500	1,500	4,000
Accrued Vacation	10,449	(1,395)	-	-	-
Pension Expense	(1,649)	(11,923)	-	-	-
OPEB Expense	(27,177)	1,408	-	-	-
Office Supplies	216	1,992	3,300	3,300	5,600
Operating Supplies	10,440	9,191	10,500	10,500	10,500
Equipment Maintenance	770	9,417	12,000	12,000	12,000
HW & SW Maint Contracts	1,020,531	1,115,690	552,800	567,468	604,700
Tele-Comm & Data & Radio	234,409	221,110	308,200	308,200	311,000
Consultants	12,263	178	10,000	10,000	10,000
Equipment Lease/Rental	-	-	500	500	-
GASB 96 Software Based IT	-	141,106	637,000	637,000	676,000
Professional Dues	175	175	300	300	500
Professional Development	14,731	9,820	9,400	9,400	13,800
Other Contracted Services	67,390	54,884	50,000	63,619	50,000
Technology Projects	85	15,000	-	-	-
Servers	-	47,735	-	-	-
High Technology Replacements	121,685	210,827	78,000	82,748	64,600
Transfer to Veh Replace Fund	30,000	30,000	-	-	-
Transfer to Asset Replace Fund	146,900	146,900	89,300	89,300	89,300
Total Expenditures	\$ 2,134,070	\$ 2,578,109	\$ 2,368,100	\$ 2,385,635	\$ 2,648,700
Net Revenues (Expenditures)	\$ 108,567	\$ (132,511)	\$ 38,300	\$ 36,165	\$ 24,900
Beginning Net Position	\$ 636,251	\$ 744,818	\$ 601,175	\$ 612,307	\$ 648,472
Ending Net Position	\$ 744,818	\$ 612,307	\$ 639,475	\$ 648,472	\$ 673,372

Technology Management Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Technology Management					
Personnel	474,474	564,083	606,800	591,300	800,700
Operating	1,537,825	1,740,464	1,683,300	1,711,587	1,783,400
Capital	121,770	273,562	78,000	82,748	64,600
Total	\$ 2,134,070	\$ 2,578,109	\$ 2,368,100	\$ 2,385,635	\$ 2,648,700
<hr/>					
Technology Management Department Total	\$ 2,134,070	\$ 2,578,109	\$ 2,368,100	\$ 2,385,635	\$ 2,648,700

Technology Management Fund

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Technology Management					
IT Director	12	1	1	\$ 132,288	\$ 191,818
IT Operations Manager	10	1	1	\$ 98,301	\$ 142,563
System Administrator	9	1	1	\$ 85,488	\$ 123,968
IT Analyst	8	1	1	\$ 77,709	\$ 112,694
Executive Assistant	5	0	1	\$ 58,386	\$ 84,677
Total Technology Management Fund		4	5		

**ASSET REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
State Grants	-	59,025	-	-	-
Sale of City Prop-Capitalized	-	525	-	-	-
Earnings on Investments	194,038	240,412	156,100	221,800	165,800
Transfer from General Fund	545,800	545,800	361,700	361,700	461,700
Transfer from Cap Proj Fund	97,121	20,919	-	-	-
Transfer from Water & Sewer Fund	211,600	211,600	104,100	104,100	104,100
Transfer from Tech Mngt Fund	146,900	146,900	89,300	89,300	89,300
Total Revenues	\$ 1,195,458	\$ 1,225,182	\$ 711,200	\$ 776,900	\$ 820,900
Expenditures					
Other Equipment	165,371	331,620	206,200	239,097	483,100
Transfer to Transp Improve Fund	215,000	-	-	-	-
Total Expenditures	\$ 380,371	\$ 331,620	\$ 206,200	\$ 239,097	\$ 483,100
Net Revenues (Expenditures)	\$ 815,087	\$ 893,562	\$ 505,000	\$ 537,803	\$ 337,800
Beginning Net Position	\$ 3,546,413	\$ 4,361,500	\$ 4,981,326	\$ 5,255,062	\$ 5,792,865
Ending Net Position	\$ 4,361,500	\$ 5,255,062	\$ 5,486,326	\$ 5,792,865	\$ 6,130,665

**ASSET REPLACEMENT FUND
2026 Replacement Schedule**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Lift Station #3 Fixed Equipment Pump 1	PW Operations	2026	17,400
Lift Station #3 Fixed Equipment Pump 2	PW Operations	2026	17,400
Non-Potable Water Filter Feed Pump	PW Operations	2026	22,400
Non-Potable Water Filter Feed Pump	PW Operations	2026	22,400
Chairs	PARD- Senior Services	2026	16,400
Hallway Furniture Replacement	PARD- Senior Services	2026	17,500
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2026	8,100
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2026	6,600
Tables-6030	PARD- Recreation Center	2026	13,300
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2026	23,400
Precor 833 TRM Treadmill (2-1)	PARD- Recreation Center	2026	25,100
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2026	22,700
Precor 835 AMT (2)	PARD- Recreation Center	2026	27,900
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2026	28,500
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2026	10,500
Furniture replacement	PARD- Recreation Center	2026	94,800
1M Dirafirm Diving Stand	PARD- Colonial Park Pool	2026	23,600
Dell PowerEdge SQL Server (2)	Technology	2026	85,100
2026 Equipment Replacement Cost			\$ 483,100

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2027 - 2030**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Tasers	Police	2027	194,000
Life Pack 15 cardiac monitor - Medic 1	Fire	2027	95,000
BoilerFD	Facilities	2027	15,700
Lift Station #8 Fixed Equipment pump 1	PW Operations	2027	16,100
VeederRoot	General Svcs	2027	26,900
Fuel Master AIM II	General Svcs	2027	92,000
RayPak Pool Heater	PARD- Recreation Center	2027	38,300
Defender (SP-41-48-1038)	PARD- Recreation Center	2027	228,900
Umbrella 9"dia. F19pm	PARD- Colonial Park Pool	2027	11,800
Lady Alligator	PARD- Colonial Park Pool	2027	12,200
Lily Pad Entry Pads	PARD- Colonial Park Pool	2027	36,200
UV System-6050	PARD- Colonial Park Pool	2027	121,200
Defender (SP-55-48-2076)	PARD- Colonial Park Pool	2027	331,200
Main Filter Pump	PARD- Colonial Park Pool	2027	16,750
Play Feature Pump - Zero Depth	PARD- Colonial Park Pool	2027	12,838
Play Feature Pump - "hot tub" area	PARD- Colonial Park Pool	2027	12,838
Play Feature Pump - fountain	PARD- Colonial Park Pool	2027	12,838
Storage Area Network	Technology	2027	312,100
Dell PowerEdge Server (DC3CQ53 & DC2Q583)	Technology	2027	60,100
Dell PowerEdge Server (G29NR33)	Technology	2027	30,100
Bomgar Appliance (1BSYH63)	Technology	2027	30,100
2027 Replacement Cost			\$ 1,707,164

PWPACK	Facilities	2028	12,000
IceFD	Facilities	2028	10,400
Lift Station #5 Fixed Equipment Pump 1	PW Operations	2028	28,200
Lift Station #5 Fixed Equipment Pump 2	PW Operations	2028	28,200
Traffic Signal System (ctrl, opticom, vid, software)	General Svcs	2028	119,800
Traffic Signal System (ctrl, opticom, vid, software)	General Svcs	2028	119,800
Clary UPS-Weslayan/University	General Svcs	2028	19,200
Clary UPS-Weslayan/Rice	General Svcs	2028	19,200
Pedestrian Indicators (poles, ped signal, push button,€	General Svcs	2028	17,300
Pedestrian Indicators (poles, ped signal, push button,€	General Svcs	2028	17,300
Griswold Pump - Main Pool Pump	PARD- Recreation Center	2028	13,300
Prominent chemical controller	PARD- Recreation Center	2028	14,100
UV Chamber-RC	PARD- Recreation Center	2028	32,200
Feature Pads (2)-1	PARD- Colonial Park Pool	2028	7,300
Feature Pads (2)-2	PARD- Colonial Park Pool	2028	7,300
ABB VFD (ACH550-VCR-072A-4) 50Hp, 460v	PARD- Colonial Park Pool	2028	14,000
Council Chambers A/V System	Technology	2028	165,400
Network Firewall Replacement (2028)	Technology	2028	85,100
Cohesity Appliance (4806605104954020)	Technology	2028	30,100
Dell PowerEdge Server (FM9WMH3)	Technology	2028	30,100
2028 Replacement Cost			\$ 790,300

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2027 - 2030**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Self Contained Breathing Apparatus (SCBA)	Fire	2029	161,200
Water Pump #1 - WURC	Facilities	2029	11,500
Water Pump #2 - WURC	Facilities	2029	11,500
Comm. Build. A/C syst. SS01	Facilities	2029	31,000
Comm. Build. A/C syst. SS02	Facilities	2029	29,300
Air Handler #1 - CH	Facilities	2029	51,900
Air Handler #2 - CH	Facilities	2029	60,900
Air Handler #3 - CH	Facilities	2029	58,800
Air Handler #4 - CH	Facilities	2029	59,200
160-Ton Chiller - WURC	Facilities	2029	240,500
Chemical Controller CPP	PARD- Colonial Park Pool	2029	9,000
Dell PowerEdge Server (F70NMW3)	Technology	2029	30,100
Dell PowerEdge Server (D70NWM3 & 6NPP0R3)	Technology	2029	60,100
2029 Replacement Cost			\$ 815,000
FreezerFD	Facilities	2030	12,500
Lift Station #8 Fixed Equipment Pump 2	PW Operations	2030	28,800
Senior Center Fridge, Warming Drawer, Range Hood, :	PARD- Senior Services	2030	39,300
UV System-6030	PARD- Recreation Center	2030	86,600
Diamond Brite pool finish	PARD- Recreation Center	2030	117,700
Wier Tennis Court Resurfacing	PARD- Park Maintenance	2030	11,300
Cool Deck (6,000sq.ft.)	PARD- Colonial Park Pool	2030	96,200
Quartz Aggregate Plaster - CP	PARD- Colonial Park Pool	2030	196,700
Floating Log	PARD- Colonial Park Pool	2030	26,900
2030 Replacement Cost			\$ 616,000

EMPLOYEE BENEFITS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
ER - Health	1,204,655	1,217,700	1,749,200	1,442,500	2,051,100
ER - Dental	64,215	63,018	99,900	65,100	85,100
ER - Life	29,227	27,696	31,450	22,100	29,400
ER - Disability	37,943	45,554	50,800	36,100	54,300
ER - Worker's Compensation	119,996	142,969	161,100	143,000	164,200
ER - Retirees	93,500	117,600	102,700	71,200	140,200
EE - Health	288,921	279,627	454,000	376,800	545,800
EE - Dental	13,437	12,499	27,400	23,200	30,900
EE - Vision	12,060	11,700	11,800	12,000	11,200
COBRA Contributions	24,759	24,638	63,100	44,000	80,900
Earnings on Investments	56,978	60,379	46,100	50,900	40,200
Transfer from General Fund	60,000	42,400	14,300	14,300	20,200
Total Revenues	\$ 2,005,691	\$ 2,045,780	\$ 2,811,850	\$ 2,301,200	\$ 3,253,500
Expenditures					
Other Benefits	-	-	-	-	110,000
Medical Premiums - Active	1,545,111	1,486,593	2,203,200	1,819,300	2,596,900
Medical Premiums - Retired	96,190	79,222	165,000	115,200	220,000
Medical Premiums - COBRA	35,982	59	-	-	-
Dental Premiums - Active	75,947	76,538	127,900	88,200	117,000
Vision Premiums - Active	12,690	11,643	12,000	12,000	11,200
Worker'S Compensation	124,154	148,411	156,600	143,000	164,700
Life & Ad&D, Disability	59,050	74,991	82,200	58,200	83,700
Other Adminstrative Cost	6,583	9,433	10,200	10,200	10,200
Wellness Program	2,081	13,310	2,200	2,200	2,200
Events	2,262	-	-	-	-
Consultants	41,935	41,935	48,000	48,000	48,000
Total Expenditures	\$ 2,001,986	\$ 1,942,135	\$ 2,807,300	\$ 2,296,300	\$ 3,363,900
Net Revenues (Expenditures)	\$ 3,705	\$ 103,644	\$ 4,550	\$ 4,900	\$ (110,400)
Beginning Net Position	\$ 1,246,982	\$ 1,250,687	\$ 1,342,686	\$ 1,354,331	\$ 1,359,231
Ending Net Position	\$ 1,250,687	\$ 1,354,331	\$ 1,347,236	\$ 1,359,231	\$ 1,248,831

HUMAN RESOURCES SERVICES FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	28,389	26,443	23,000	24,800	18,000
Transfer from General Fund	230,000	230,000	230,000	230,000	230,000
Total Revenues	\$ 258,389	\$ 256,443	\$ 253,000	\$ 254,800	\$ 248,000
Expenditures					
Employee Relations	19,606	18,671	36,000	28,000	31,300
Unemployment Claims	6,452	1,384	10,000	100	10,000
Other Administrative Cost	6,260	3,638	7,900	4,500	7,900
Recruiting & Hiring	22,729	13,971	25,000	24,000	22,000
Events	8,360	18,833	25,500	23,000	22,500
Awards	8,708	14,390	10,900	10,900	9,400
Tuition	11,591	3,088	20,000	12,500	12,000
Operating Supplies	-	-	-	-	1,000
Software Licenses	-	6,432	5,000	-	-
Consultants	20,293	29,557	-	-	-
Transfer to General Fund	176,800	39,100	382,000	185,500	258,100
Transfer to Tech Management	-	-	-	-	65,200
Total Expenditures	\$ 280,799	\$ 149,064	\$ 522,300	\$ 288,500	\$ 439,400
Net Revenues (Expenditures)	\$ (22,410)	\$ 107,379	\$ (269,300)	\$ (33,700)	\$ (191,400)
Beginning Net Position	\$ 572,007	\$ 549,597	\$ 568,056	\$ 656,976	\$ 623,276
Ending Net Position	\$ 549,597	\$ 656,976	\$ 298,756	\$ 623,276	\$ 431,876

SPECIAL REVENUE FUNDS

- Parks Donation Fund
- Friends of West University Parks Fund
- Truancy Prevention Fund
- Municipal Jury Fund
- Court Technology Fund
- Tree Replacement Fund
- Court Security Fund
- METRO Fund
- Police State Forfeited Property Fund
- Police Federal Forfeited Property Fund
- Police Training Fund
- Fire Training Fund
- Good Neighbor Fund
- Opioid Settlement Fund
- Centennial Celebration Fund

**PARKS DONATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Friends of West U Parks	-	15,161	5,000	500	5,000
Earnings on Investments	7,379	9,697	5,900	4,400	4,400
Donations	58,400	59,460	50,000	50,000	50,000
Total Revenues	\$ 65,779	\$ 84,318	\$ 60,900	\$ 54,900	\$ 59,400
Expenditures					
Operating Supplies	18,364	31,042	20,000	20,000	20,000
Construction Costs	-	369	206,000	220,472	8,500
Total Expenditures	\$ 18,364	\$ 31,411	\$ 226,000	\$ 240,472	\$ 28,500
Net Revenues (Expenditures)	\$ 47,415	\$ 52,907	\$ (165,100)	\$ (185,572)	\$ 30,900
Beginning Balance	\$ 130,236	\$ 177,651	\$ 213,551	\$ 230,558	\$ 44,986
Ending Balance	\$ 177,651	\$ 230,558	\$ 48,451	\$ 44,986	\$ 75,886

**FRIENDS OF WEST UNIVERSITY PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Friends Of West U Parks	104,475	892,210	67,600	88,569	313,600
Total Revenues	\$ 104,475	\$ 892,210	\$ 67,600	\$ 88,569	\$ 313,600
Expenditures					
Furniture & Equip <\$5000	-	-	7,600	7,600	313,600
Construction Costs	108,833	891,330	60,000	80,969	-
Total Expenditures	\$ 108,833	\$ 891,330	\$ 67,600	\$ 88,569	\$ 313,600
Net Revenues (Expenditures)	\$ (4,358)	\$ 880	\$ -	\$ -	\$ -
Beginning Balance	\$ 3,893	\$ (465)	\$ -	\$ 415	\$ 415
Ending Balance	\$ (465)	\$ 415	\$ -	\$ 415	\$ 415

**TRUANCY PREVENTION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	8,352	12,038	10,000	10,000	10,000
Earnings on Investments	1,118	1,657	800	1,700	1,200
Total Revenues	\$ 9,469	\$ 13,695	\$ 10,800	\$ 11,700	\$ 11,200
Expenditures					
Other Contracted Services	-	-	10,000	10,000	10,000
Total Expenditures	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Net Revenues (Expenditures)	\$ 9,469	\$ 13,695	\$ 800	\$ 1,700	\$ 1,200
Beginning Balance	\$ 17,503	\$ 26,972	\$ 38,472	\$ 40,667	\$ 42,367
Ending Balance	\$ 26,972	\$ 40,667	\$ 39,272	\$ 42,367	\$ 43,567

**MUNICIPAL JURY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	170	241	200	200	200
Earnings on Investments	25	36	-	-	-
Total Revenues	\$ 195	\$ 277	\$ 200	\$ 200	\$ 200
Expenditures					
Other Contracted Services	-	-	100	100	100
Total Expenditures	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Net Revenues (Expenditures)	\$ 195	\$ 277	\$ 100	\$ 100	\$ 100
Beginning Balance	\$ 399	\$ 594	\$ 794	\$ 871	\$ 971
Ending Balance	\$ 594	\$ 871	\$ 894	\$ 971	\$ 1,071

**COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	7,189	9,751	9,000	9,000	9,000
Earnings on Investments	1,612	2,075	1,200	1,900	1,400
Total Revenues	\$ 8,801	\$ 11,826	\$ 10,200	\$ 10,900	\$ 10,400
Expenditures					
Furniture & Equip <\$5000	279	4,412	4,000	4,000	1,500
Total Expenditures	\$ 279	\$ 4,412	\$ 4,000	\$ 4,000	\$ 1,500
Net Revenues (Expenditures)	\$ 8,522	\$ 7,414	\$ 6,200	\$ 6,900	\$ 8,900
Beginning Balance	\$ 28,352	\$ 36,874	\$ 43,874	\$ 44,288	\$ 51,188
Ending Balance	\$ 36,874	\$ 44,288	\$ 50,074	\$ 51,188	\$ 60,088

**TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Other Fees And Permits	10,250	58,550	45,000	38,000	45,000
Earnings on Investments	17,811	19,482	14,400	16,300	12,400
Total Revenues	\$ 28,061	\$ 78,032	\$ 59,400	\$ 54,300	\$ 57,400
Expenditures					
Other Construction Costs	28,370	59,249	110,000	110,000	100,000
Total Expenditures	\$ 28,370	\$ 59,249	\$ 110,000	\$ 110,000	\$ 100,000
Net Revenues (Expenditures)	\$ (309)	\$ 18,783	\$ (50,600)	\$ (55,700)	\$ (42,600)
Beginning Balance	\$ 377,870	\$ 377,561	\$ 394,161	\$ 396,344	\$ 340,644
Ending Balance	\$ 377,561	\$ 396,344	\$ 343,561	\$ 340,644	\$ 298,044

**COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	8,681	11,893	10,000	10,000	10,000
Earnings on Investments	3,276	3,984	2,600	3,600	2,700
Total Revenues	\$ 11,957	\$ 15,877	\$ 12,600	\$ 13,600	\$ 12,700
Expenditures					
Regular Wages	125	-	10,000	9,400	10,000
Professional Development	-	1,635	3,000	3,000	3,000
Furniture & Equip <\$5000	-	-	1,500	1,500	1,500
Total Expenditures	\$ 125	\$ 1,635	\$ 14,500	\$ 13,900	\$ 14,500
Net Revenues (Expenditures)	\$ 11,832	\$ 14,242	\$ (1,900)	\$ (300)	\$ (1,800)
Beginning Balance	\$ 60,827	\$ 72,659	\$ 81,959	\$ 86,901	\$ 86,601
Ending Balance	\$ 72,659	\$ 86,901	\$ 80,059	\$ 86,601	\$ 84,801

**METRO FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
METRO	847,017	912,954	800,000	850,000	825,000
Earnings on Investments	12,556	15,628	10,100	15,400	10,900
Total Revenues	\$ 859,574	\$ 928,582	\$ 810,100	\$ 865,400	\$ 835,900
Expenditures					
Transfer to Transp Improve Fund	815,000	800,000	1,094,000	1,094,000	886,000
Total Expenditures	\$ 815,000	\$ 800,000	\$ 1,094,000	\$ 1,094,000	\$ 886,000
Net Revenues (Expenditures)	\$ 44,574	\$ 128,582	\$ (283,900)	\$ (228,600)	\$ (50,100)
Beginning Balance	\$ 388,892	\$ 433,466	\$ 499,666	\$ 562,048	\$ 333,448
Ending Balance	\$ 433,466	\$ 562,048	\$ 215,766	\$ 333,448	\$ 283,348

**POLICE STATE FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	1,537	1,659	1,200	1,500	1,000
Total Revenues	\$ 1,537	\$ 1,659	\$ 1,200	\$ 1,500	\$ 1,000
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 1,537	\$ 1,659	\$ 1,200	\$ 1,500	\$ 1,000
Beginning Balance	\$ 30,863	\$ 32,400	\$ 34,000	\$ 34,059	\$ 35,559
Ending Balance	\$ 32,400	\$ 34,059	\$ 35,200	\$ 35,559	\$ 36,559

**POLICE FEDERAL FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Forfeited Property	16,709	96,628	20,000	20,000	20,000
Earnings on Investments	2,073	3,980	1,600	6,100	4,200
Total Revenues	\$ 18,782	\$ 100,607	\$ 21,600	\$ 26,100	\$ 24,200
Expenditures					
Other Equipment	13,168	-	-	-	-
Total Expenditures	\$ 13,168	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 5,614	\$ 100,607	\$ 21,600	\$ 26,100	\$ 24,200
Beginning Balance	\$ 40,217	\$ 45,831	\$ 78,531	\$ 146,438	\$ 172,538
Ending Balance	\$ 45,831	\$ 146,438	\$ 100,131	\$ 172,538	\$ 196,738

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
State Grant	2,168	5,524	2,500	5,235	2,500
Earnings on Investments	1,799	2,202	1,400	2,100	1,500
Donations	-	6,705	-	-	-
Total Revenues	\$ 3,967	\$ 14,431	\$ 3,900	\$ 7,335	\$ 4,000
Expenditures					
Training Supplies	-	-	-	6,700	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 6,700	\$ -
Net Revenues (Expenditures)	\$ 3,967	\$ 14,431	\$ 3,900	\$ 635	\$ 4,000
Beginning Balance	\$ 34,119	\$ 38,086	\$ 46,186	\$ 52,516	\$ 53,151
Ending Balance	\$ 38,086	\$ 52,516	\$ 50,086	\$ 53,151	\$ 57,151

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
SETRAC	4,291	4,514	-	-	-
Earnings on Investments	772	942	600	1,000	700
Donations	-	9,895	-	-	-
Total Revenues	\$ 5,063	\$ 15,351	\$ 600	\$ 1,000	\$ 700
Expenditures					
Operating Supplies	4,254	-	-	-	-
Other Contracted Services	-	9,270	-	-	-
Total Expenditures	\$ 4,254	\$ 9,270	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 809	\$ 6,081	\$ 600	\$ 1,000	\$ 700
Beginning Balance	\$ 15,995	\$ 16,804	\$ 16,695	\$ 22,885	\$ 23,885
Ending Balance	\$ 16,804	\$ 22,885	\$ 17,295	\$ 23,885	\$ 24,585

**GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	159	186	100	200	100
Donations	-	-	-	100	-
Miscellaneous	-	2,966	-	-	-
Total Revenues	\$ 159	\$ 3,152	\$ 100	\$ 300	\$ 100
Expenditures					
Publications	-	3,061	-	-	-
Community Relations	-	-	2,500	1,300	2,500
Total Expenditures	\$ -	\$ 3,061	\$ 2,500	\$ 1,300	\$ 2,500
Net Revenues (Expenditures)	\$ 159	\$ 90	\$ (2,400)	\$ (1,000)	\$ (2,400)
Beginning Balance	\$ 3,192	\$ 3,351	\$ 3,551	\$ 3,441	\$ 2,441
Ending Balance	\$ 3,351	\$ 3,441	\$ 1,151	\$ 2,441	\$ 41

**OPIOID SETTLEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	462	652	300	600	500
Settlement	10,884	2,117	-	-	-
Total Revenues	\$ 11,346	\$ 2,769	\$ 300	\$ 600	\$ 500
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 11,346	\$ 2,769	\$ 300	\$ 600	\$ 500
Beginning Balance	\$ -	\$ 11,346	\$ 11,946	\$ 14,115	\$ 14,715
Ending Balance	\$ 11,346	\$ 14,115	\$ 12,246	\$ 14,715	\$ 15,215

**CENTENNIAL CELEBRATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	-	199	-	300	-
Donations	18,100	3,200	-	-	-
Miscellaneous	-	5,595	-	-	-
Transfer from General Fund	65,000	50,000	-	-	-
Total Revenues	\$ 83,100	\$ 58,994	\$ -	\$ 300	\$ -
Expenditures					
Credit Card Fees	-	154	-	-	-
Community Relations	50,132	83,903	-	-	-
Total Expenditures	\$ 50,132	\$ 84,057	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 32,968	\$ (25,063)	\$ -	\$ 300	\$ -
Beginning Balance	\$ -	\$ 32,968	\$ 5,700	\$ 7,906	\$ 8,206
Ending Balance	\$ 32,968	\$ 7,906	\$ 5,700	\$ 8,206	\$ 8,206

CAPITAL IMPROVEMENT FUNDS

- Capital Project Fund
- 2022 General COs Fund
- Capital Reserve Fund
- 2025 General COs Fund
- 2026 General COs Fund
- Transportation Improvement Fund
- 2019 CO Fund
- Water & Sewer Capital Fund
- 2022 Water & Sewer COs Fund
- 2025 Water & Sewer COs Fund
- 2026 Water & Sewer COs Fund

**CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 119,729	\$ 206,088	\$ 180,000	\$ 171,000	\$ -	\$ 60,000
Transfer from General Fund	-	-	-	-	-	-
Transfer from Capital Reserve Fund	3,240,383	5,050,000	1,645,000	1,645,000	-	3,913,000
TOTAL REVENUES	\$ 3,360,112	\$ 5,256,088	\$ 1,825,000	\$ 1,816,000	\$ -	\$ 3,973,000
EXPENDITURES						
West Side Drainage Improve	-	4,673,780	26,220	-	26,220	-
Poor Farm Ditch (HCFCD)	-	150,000	-	-	-	-
City Wide Engineering Traffic Study/Implementation	-	-	41,172	41,172	-	-
Emergency Storage Room ¹	-	-	75,000	-	75,000	-
Fire Apparatus Bay Roof Replacement ¹	-	-	150,000	-	150,000	-
Enterprise Resource Planning Software Replacement	237,518	133,510	1,925,958	206,756	1,719,202	-
Network Switch Infrastructure Rep.	47,353	23,861	-	-	-	-
Emergency Operations Center Imp.	39,337	-	79,578	79,578	-	-
Radio Replacements (2022)	5,033	-	-	-	-	-
Library/Community Building/Senior Center	-	201,590	2,113,793	-	2,113,793	-
Network Switch Infrastructure Rep.	29,696	115,332	4,972	-	4,972	-
Radio Replacements (2023)	97,165	-	-	-	-	-
Radio Replacements (2024)	-	20,919	79,076	79,076	-	-
New City Hall	-	-	-	-	-	1,310,000
Radio Replacements (2025)	-	-	105,000	105,000	-	-
Rec Center Pump Room	-	-	100,000	-	100,000	197,000
Rec Center Cardio/Weight Room	-	-	-	-	-	1,073,000
Rec Center Expanded Class Viewing Area	-	-	-	-	-	1,333,000
TOTAL EXPENDITURES	\$ 456,102	\$ 5,318,994	\$ 4,700,769	\$ 511,583	\$ 4,189,186	\$ 3,913,000
BEGINNING BALANCE	\$ 730,116	\$ 3,634,126	\$ 2,999,572	\$ 3,571,220		\$ 4,875,637
ENDING BALANCE	\$ 3,634,126	\$ 3,571,220	\$ 123,803	\$ 4,875,637		\$ 746,451

¹ Project pending City Hall Master Plan

**2022 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Federal Grant	\$ 4,152,912	\$ 1,227,830	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	1,219,800	1,254,265	540,000	617,000	-	232,000
TOTAL REVENUES	\$ 5,372,712	\$ 2,482,096	\$ 540,000	\$ 617,000	\$ -	\$ 232,000
EXPENDITURES						
Public Works Maintenance Facility	\$ 262,113	\$ 40,695	\$ 11,848,470	\$ 10,711,658	\$ 1,136,812	\$ -
East Side Drainage Improvements	4,448,598	4,696,089	6,432,313	2,000,000	4,432,313	-
West Side Drainage Improvements		-	193,000	193,000	-	-
Buffalo Speedway	128,593	266,480	1,831,983	485,925	1,346,058	-
Transfer to Debt Service	926,730	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,766,034	\$ 5,003,264	\$ 20,305,766	\$ 13,390,583	\$ 6,915,183	\$ -
BEGINNING BALANCE	\$ 25,875,092	\$ 25,481,770	\$ 21,132,636	\$ 22,960,602		\$ 10,187,019
ENDING BALANCE	\$ 25,481,770	\$ 22,960,602	\$ 1,366,870	\$ 10,187,019		\$ 3,503,835

**CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES					
Earnings on Investments	\$ 1,023,471	\$ 1,034,419	\$ 441,000	\$ 845,000	\$ 593,000
Transfer from General Fund	2,000,000	7,000,000	1,800,000	1,800,000	-
TOTAL REVENUES	\$ 3,023,471	\$ 8,034,419	\$ 2,241,000	\$ 2,645,000	\$ 593,000
EXPENDITURES					
Transfer to Capital Projects Fund	\$ 3,240,381	\$ 5,050,000	\$ 1,645,000	\$ 1,645,000	\$ 3,913,000
Transfer to Transportation Imp. Fund	217,800	-	-	-	-
TOTAL EXPENDITURES	\$ 3,458,181	\$ 5,050,000	\$ 1,645,000	\$ 1,645,000	\$ 3,913,000
BEGINNING BALANCE	\$ 18,262,983	\$ 17,828,272	\$ 20,865,272	\$ 20,812,691	\$ 21,812,691
ENDING BALANCE	\$ 17,828,272	\$ 20,812,691	\$ 21,461,272	\$ 21,812,691	\$ 18,492,691

**2025 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation Proceeds	-	-	10,145,000	10,756,000	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 10,145,000	\$ 10,756,000	\$ -	\$ -
EXPENDITURES						
West Side Drainage Improvements	\$ -	\$ -	\$ 342,000	\$ -	\$ 342,000	\$ -
Transfer to 2025 W/S COs	-	-	9,803,000	-	9,803,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 10,145,000	\$ -	\$ 10,145,000	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ 10,756,000
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 10,756,000		\$ 611,000

**2026 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation Proceeds	-	-	-	-	-	20,862,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,862,000
EXPENDITURES						
West Side Roadway Ph 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,000
University Blvd Pedestrian Enhancements	-	-	-	-	-	75,000
Transfer to 2026 W/S COs	-	-	-	-	-	20,638,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,862,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**TRANSPORTATION IMPROVEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 417,254	\$ 417,659	\$ 290,000	\$ 326,000	\$ -	\$ 166,000
Miscellaneous	-	3,600	-	-	-	-
Federal Grant	-	-	-	-	-	-
METRO	-	-	-	-	-	-
Friends of West U Parks	22,880	-	-	-	-	-
Transfer from METRO Grant Fund	815,000	800,000	1,094,000	1,094,000	-	886,000
Transfer from 2022 General CO Fund	-	-	-	-	-	-
Transfer from Capital Reserve Fund	217,800	-	-	-	-	-
Transfer from 2022 Water/Sewer CO Fund	97,761	-	-	-	-	-
Transfer from Asset Replacement Fund	215,000	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,785,695	\$ 1,221,259	\$ 1,384,000	\$ 1,420,000	\$ -	\$ 1,052,000
PROJECT EXPENDITURES						
East Side Drainage Improvements	\$ 649,875	\$ (1,153,915)	\$ 19,658	\$ 19,658	\$ -	\$ -
West Side Drainage Improvements	-	1,867,919	3,106,369	1,000,000	2,106,369	-
Weslayan Traffic Signal Replacements	3,831	-	407,789	-	407,789	-
Edloe Street Pathway	681,839	-	-	-	-	-
Roadway Pavement Improvements	343,259	37,479	62,223	-	62,223	-
2023 Sidewalk Replacement	375,000	-	-	-	-	-
Roadway Pavement Improvements	-	400,000	-	-	-	-
2024 Sidewalk Replacement	-	442,069	757,931	400,000	357,931	-
Roadway Improvements	-	-	900,000	400,000	500,000	-
2025 Sidewalk Replacement	-	-	394,000	200,000	194,000	-
Westside Roadway Reconstruction	-	-	2,887,000	50,000	2,837,000	-
Buffalo Speedway Pedestrian Enhance.	-	-	-	-	-	90,000
Roadway Improvements	-	-	-	-	-	386,000
Sidewalk Replacement	-	-	-	-	-	210,000
Weslayan Street Pedestrian Mobility	-	-	-	-	-	200,000
Arbitrage/Yield Restriction	-	-	63,000	-	63,000	-
TOTAL EXPENDITURES	\$ 2,053,804	\$ 1,593,553	\$ 8,597,971	\$ 2,069,658	\$ 6,528,313	\$ 886,000
TRANSFERS TO OTHER FUNDS						
BEGINNING BALANCE	\$ 8,780,068	\$ 8,511,958	\$ 9,733,558	\$ 8,139,664		\$ 7,490,006
ENDING BALANCE	\$ 8,511,958	\$ 8,139,664	\$ 2,519,587	\$ 7,490,006		\$ 1,127,694

**2019 CERTIFICATE OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 15,792	\$ 15,294	\$ -	\$ 4,000	\$ -	\$ -
TOTAL REVENUES	\$ 15,792	\$ 15,294	\$ -	\$ 4,000	\$ -	\$ -
PROJECT EXPENDITURES						
Virtual Gate Phase II	\$ 34,032	\$ 225,142	\$ 80,000	\$ 11,261	\$ 68,739	\$ -
Arbitrage/Yield Restriction		8,764	1,630	1,630	-	
TOTAL EXPENDITURES	\$ 34,032	\$ 233,907	\$ 81,630	\$ 12,891	\$ 68,739	\$ -
BEGINNING BALANCE	\$ 318,482	\$ 300,242	\$ -	\$ 81,629		\$ 72,739
ENDING BALANCE	\$ 300,242	\$ 81,629	\$ (81,630)	\$ 72,739		\$ 4,000

**WATER AND SEWER CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 123,140	\$ 130,522	\$ 77,000	\$ 96,000	\$ -	\$ 26,000
Transfer from Water & Sewer Fund	545,000	370,000	700,000	700,000	-	900,000
TOTAL REVENUES	\$ 668,140	\$ 500,522	\$ 777,000	\$ 796,000	\$ -	\$ 926,000
PROJECT EXPENDITURES						
Law St. Water Line Installation	\$ 197,969	\$ -	\$ -	\$ -	\$ -	\$ -
Bellaire Elevated Storage Tank Replacement	34,984	99,877	319,460	80,000	239,460	-
Wakeforest Water Plant Generator	-	-	200,000	-	200,000	-
Water Well No. 8 Inspection & Improvements	1,914	2,500	(2,500)	-	(2,500)	-
Wastewater Treatment Plant Improvements	188,193	92,141	460,466	460,466	-	-
2022 Sanitary Sewer Improvements	-	-	100,000	-	100,000	-
Lift Station Scada Replacement	69,371	-	-	-	-	-
Mobile Generator	-	-	159,000	159,000	-	-
2023 Sanitary Sewer Manhole Lining Project	221,823	28,177	-	-	-	-
2023 Sanitary Sewer Improvements	-	-	100,000	-	100,000	-
Sanitary Sewer Manhole Lining Project	-	239,541	10,459	-	10,459	-
2024 Sanitary Sewer Improvements	-	-	100,000	-	100,000	-
Milton Water Plant Improvements	-	-	700,000	250,000	450,000	-
2025 Cast Iron Water Line Replacement	-	-	499,000	50,000	449,000	-
Cast Iron Water Line Replacement Phase III	-	-	-	-	-	567,000
Lift Station Condition Assessment	-	-	-	-	-	325,000
TOTAL EXPENDITURES	\$ 714,254	\$ 462,236	\$ 2,645,886	\$ 999,466	\$ 1,646,419	\$ 892,000
BEGINNING BALANCE	\$ 2,482,785	\$ 2,436,670	\$ 2,554,493	\$ 2,474,957		\$ 2,271,491
ENDING BALANCE	\$ 2,436,670	\$ 2,474,957	\$ 685,607	\$ 2,271,491		\$ 659,072

**2022 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 1,126,549	\$ 1,154,948	\$ 238,700	\$ 879,000	\$ -	\$ 435,000
TOTAL REVENUES	\$ 1,126,549	\$ 1,154,948	\$ 238,700	\$ 879,000	\$ -	\$ 435,000
EXPENDITURES						
Milton Cast Iron Water Line Replacement	\$ 89,732	\$ 45,735	\$ 3,130,956	\$ 1,750,000	\$ 1,380,956	\$ -
Law St. Water Line Installation	80,623	-	-	-	-	-
Water Line Replacement	38,228	166,693	95,079	-	95,079	-
Wakeforest EST & GST Painting	-	25,806	1,084,194	1,084,194	-	-
Wakeforest Well #9 Rehabilitation	457,674	-	-	-	-	-
Wakeforest Water Plant DL	-	342,407	186,973	186,973	-	-
Wakeforest Pump Station	-	89,202	398,493	150,000	248,493	-
New Water Well	-	94,709	618,930	150,000	468,930	-
Milton Pump Station	-	55,095	108,830	-	108,830	-
Wastewater Treatment Plant Imp.	-	-	17,340,000	4,300,000	13,040,000	-
Transfer to Debt Service	828,441	-	-	-	-	-
Transfer to Transporation Imp. Fund	97,761	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,592,459	\$ 819,648	\$ 22,963,454	\$ 7,621,167	\$ 15,342,288	\$ -
BEGINNING BALANCE	\$ 23,312,462	\$ 22,846,552	\$ 21,317,552	\$ 23,181,853		\$ 16,439,686
ENDING BALANCE	\$ 22,846,552	\$ 23,181,853	\$ (1,407,202)	\$ 16,439,686		\$ 1,532,398

**2025 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 2025 General CO Fund	-	-	9,803,000	10,414,000	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 9,803,000	\$ 10,414,000	\$ -	\$ -
EXPENDITURES						
Cast Iron Water Line Replacement	\$ -	\$ -	\$ 2,941,000	\$ -	\$ 2,941,000	\$ -
Wakeforest Water Plant Distribution Line	-	-	5,480,000	-	5,480,000	-
Milton Water Plant Improvements	-	-	207,000	-	207,000	-
Wakeforest EST & GST Interior Rehab.	-	-	1,175,000	-	1,175,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 9,803,000	\$ -	\$ 9,803,000	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ 10,414,000
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 10,414,000		\$ 611,000

**2026 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 2026 General CO Fund	-	-	-	-	-	20,638,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,638,000
EXPENDITURES						
Milton Water Plant Improvements						\$ 17,978,000
Cast Iron Water Line Replacement Phase II						2,460,000
Wastewater Treatment Plant Imp.						200,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,638,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PERSONNEL

Full-Time Equivalent (FTE) Position Summary

DEPARTMENT	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
GENERAL FUND										
Administration	5	6	6	6	7	7	8	8	8	8
Finance	5	5	5	6	6	6	6	6	6	6
Police	38	38	38	38	38	39	39	40	41	43
Fire	23	23	23	23	23	23	23	23	23	23
Public Works	18	18	18	19	20	20	20	21	24	24
Parks & Recreation	12	12	12	12	12	12	12	14	14	14
TECHNOLOGY MANAGEMENT FUND										
Administration	4	4	4	4	4	4	4	4	4	5
WATER & SEWER FUND										
Finance – Utilities	2	2	2	2	2	2	2	2	2	2
PW - Utilities	11	11	11	11	11	11	11	10	10	10
SOLID WASTE FUND										
Operations	7	7	7	7	7	7	7	7	7	7
Total City FTE's	125	126	126	128	130	131	132	135	139	142



City of
West University
Place

*3800 University Blvd.
West University Place, Tx 77005
713-668-4441
www.westutx.gov*