

# **Town of Pantego**

## **Town of Pantego FY 2025-2026**



**Proposed Version - 8/18/2025**

**TOWN OF PANTEGO, TEXAS**  
**ANNUAL OPERATING BUDGET**  
**AND PLAN OF SERVICES**  
**FOR FISCAL YEAR 2025-2026**

This budget **as proposed** will raise more revenue from property taxes than last year's budget by an amount of \$255,111, which is a 9.84% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,736.

**City Council Record Vote**

The members of the governing body voted on the adoption of the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT: BUT NOT VOTING:**

**ABSENT:**

Property tax rate comparison: (tax rate per \$100 valuation)

	Adopted <u>FY 2024-25</u>	Proposed <u>FY 2025-26</u>
Property Tax Rate	\$0.570000	\$0.616629
No New Revenue Rate	\$0.551356	\$0.558417
No New Revenue M&O Rate	\$0.405203	\$0.417832
M&O Rate	\$0.425377	\$0.446398
Voter Approval Rate	\$0.808237	\$0.883344
De minimis Rate	\$0.764611	\$0.771233
Debt Rate	\$0.144623	\$0.170231

The proposed Property Tax rate is made up of \$0.446398 for Maintenance and Operations and the \$0.170231 debt rate.

The total amount of municipal debt obligation secured by property taxes for the Town of Pantego is \$ 17,200,000

# TABLE OF CONTENTS

---

**Fund Summaries . . . . . 3**

    All Funds . . . . . 4

    General Fund . . . . . 14

    Water & Sewer . . . . . 36

    Special Revenue Fund . . . . . 41

        Court Security Fund . . . . . 48

        Court Technology Fund . . . . . 49

        Police Trust Fund . . . . . 51

        Donations Fund . . . . . 54

        Shamburger Fund . . . . . 55

    Capital Project Funds . . . . . 56

        Equipment Replacement Fund . . . . . 63

        2019 C.O. Drainage Fund . . . . . 67

        Coronavirus (ARPA) Fund . . . . . 69

        Street Improvement Fund . . . . . 70

        2019 C.O. Projects Fund . . . . . 74

        2023 C.O. Projects Fund . . . . . 76

        Water & Sewer Infrastructure Fund . . . . . 78

    Debt Service Fund . . . . . 81

    Pantego Economic Development Corporation . . . . . 84

        PEDC Debt Service Fund . . . . . 91

        PEDC Operating Fund . . . . . 92

        PEDC Sales Tax Revenue Fund . . . . . 96

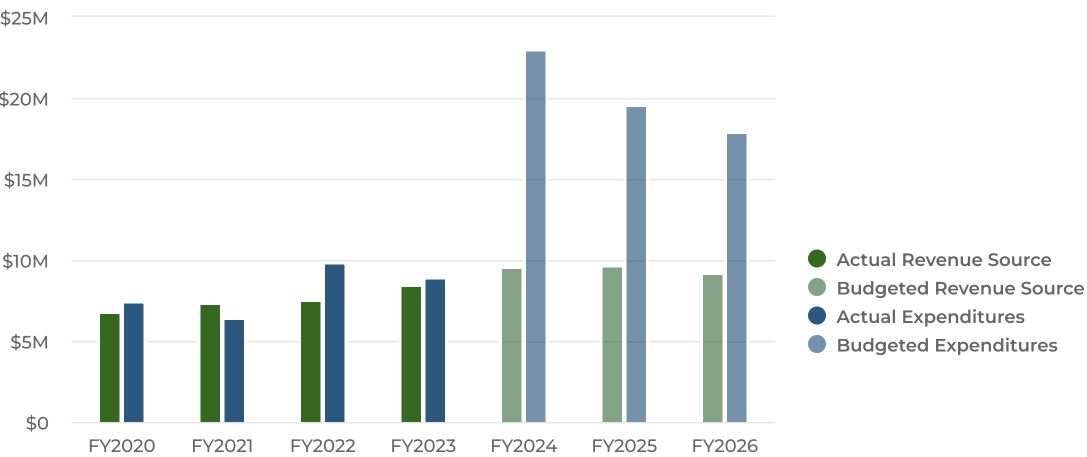
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# **FUND SUMMARIES**

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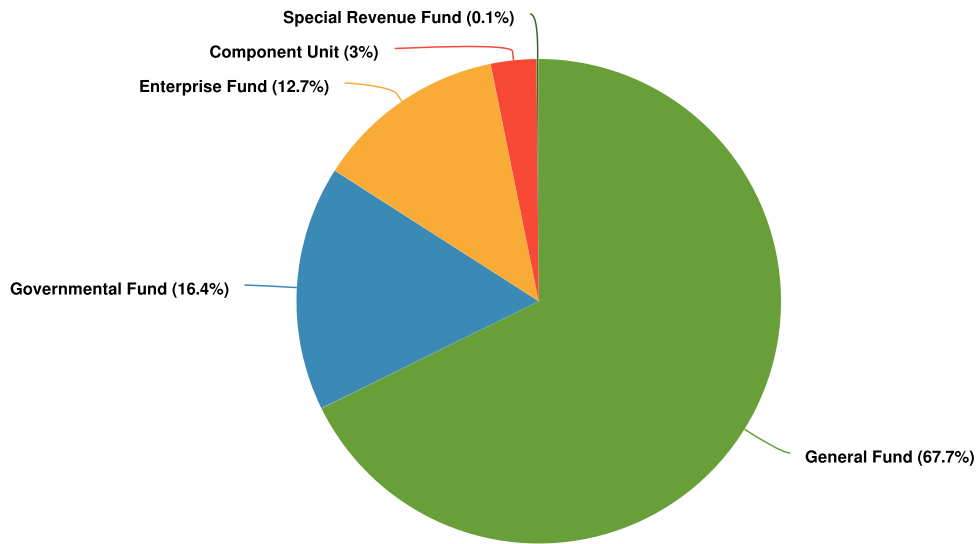
Summary

The Town of Pantego is projecting \$9.25M of revenue in FY2026, which represents a 4.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 8.4% or \$1.64M to \$17.97M in FY2026.

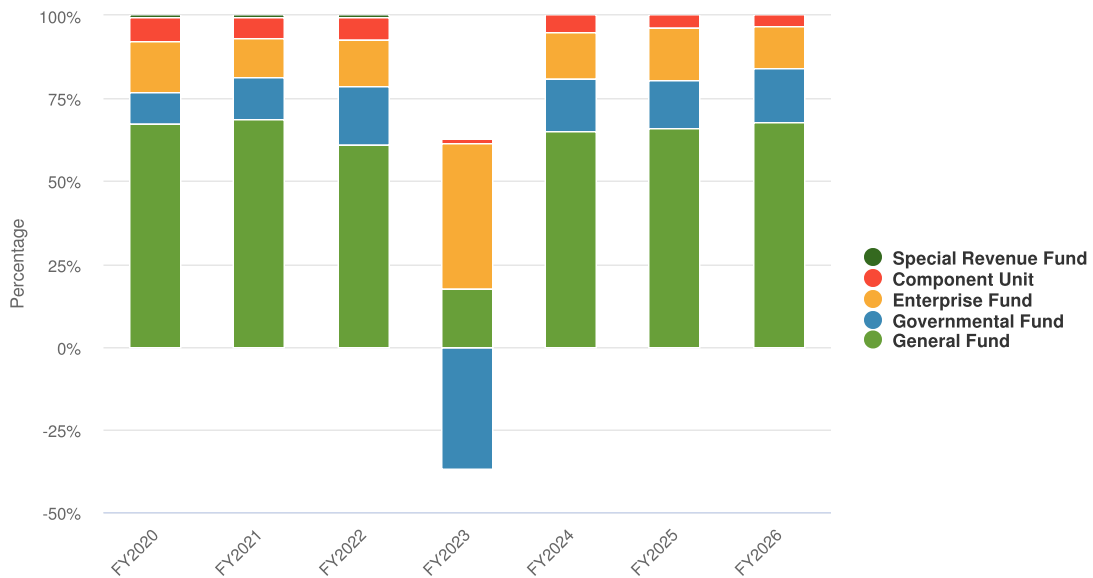


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

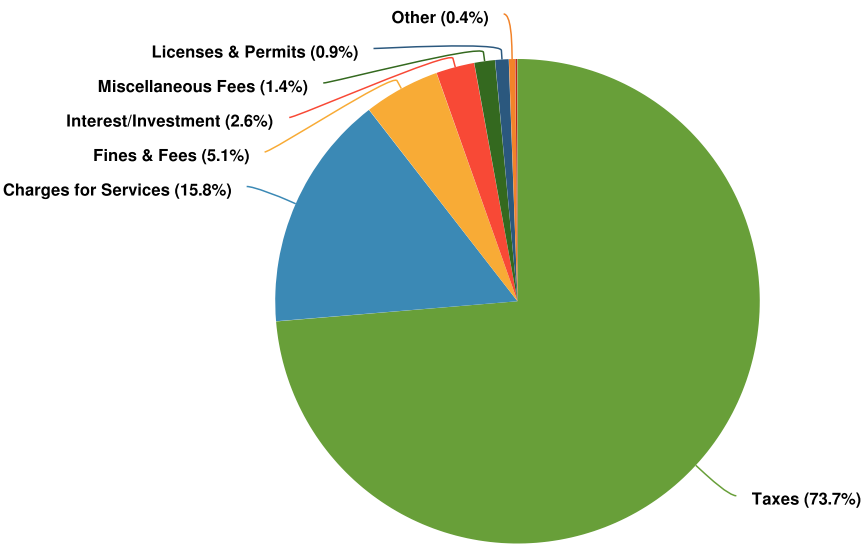


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
General Fund						
General Fund	\$5,810,678	\$5,922,905	\$6,422,288	\$6,110,337	\$6,263,461	-2.5%
<b>Total General Fund:</b>	<b>\$5,810,678</b>	<b>\$5,922,905</b>	<b>\$6,422,288</b>	<b>\$6,110,337</b>	<b>\$6,263,461</b>	<b>-2.5%</b>

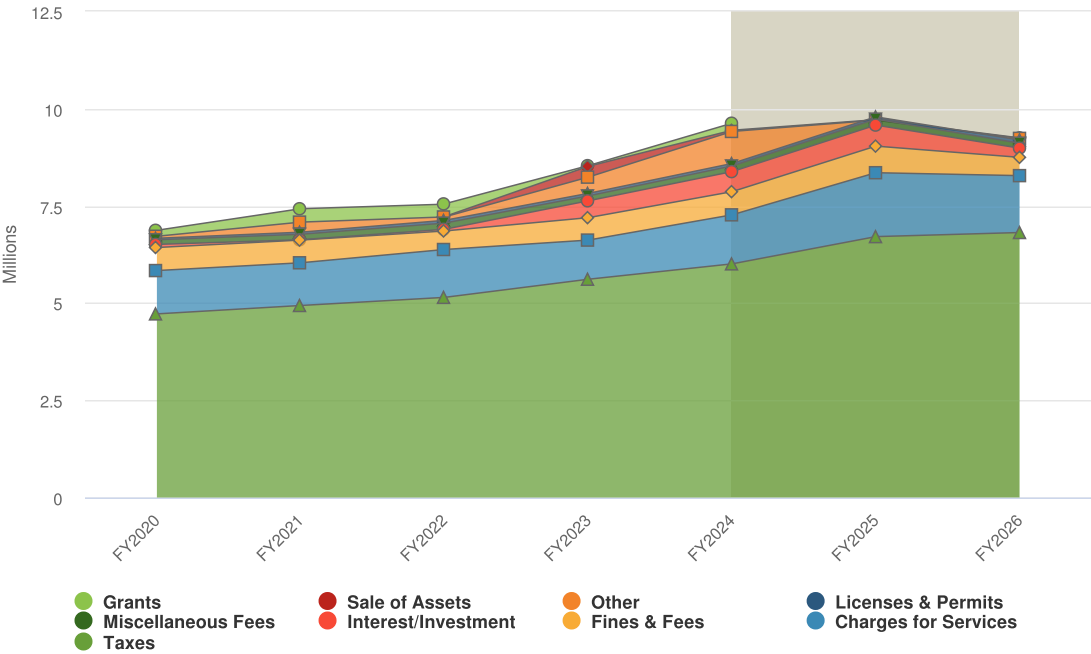
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Governmental Fund						
Long Term Debt Fund	-\$13,000,000	\$0	\$0	\$0	\$0	0%
Equipment Replacement Fund	\$340,794	\$91,416	\$42,500	\$40,668	\$24,220	-4.3%
Coronavirus (CLFRF) Fund	\$14,967	\$4,450	\$400	\$192	\$0	-100%
Series Debt Serv	\$176,274	\$1,148,459	\$1,146,272	\$1,150,354	\$1,276,370	11.3%
Street Improvement Construction Fund	\$302,190	\$264,910	\$221,637	\$207,858	\$213,112	-3.8%
FSA/HRA Administration	-\$8,790	\$0	\$0	\$0	\$0	0%
<b>Total Governmental Fund:</b>	<b>-\$12,174,565</b>	<b>\$1,509,236</b>	<b>\$1,410,809</b>	<b>\$1,399,072</b>	<b>\$1,513,702</b>	<b>7.3%</b>
Enterprise Fund						
Water & Wastewater Fund	\$861,621	\$654,101	\$1,165,422	\$969,208	\$954,782	-18.1%
CO Capital Projects Fund	\$2,178	\$2,539	\$0	\$455	\$0	0%
C/O Project Fund	\$13,191,179	\$678,784	\$360,000	\$403,390	\$100,000	-72.2%
Water Infrastructure Fund	\$286,416	-\$39,382	\$27,369	\$51,459	\$122,993	349.4%
<b>Total Enterprise Fund:</b>	<b>\$14,341,393</b>	<b>\$1,296,042</b>	<b>\$1,552,791</b>	<b>\$1,424,512</b>	<b>\$1,177,775</b>	<b>-24.2%</b>
Special Revenue Fund						
Court Security Fund	\$17,998	-\$17,021	-\$3,900	-\$7,358	-\$18,540	375.4%
Police Trust Fund	\$2,738	\$10,182	\$6,850	\$13,084	\$8,620	25.8%
Court Technology Fund	\$18,011	\$15,318	\$13,600	\$10,887	\$2,285	-83.2%
Donations Fund	\$782	\$2,281	\$150	\$1,182	\$127	-15.3%
Shamburger Fund	\$3,404	\$4,005	\$2,000	\$2,979	\$2,085	4.3%
Consolidated CT Sec & Tech	\$0	\$0	\$0	\$9,364	\$18,239	N/A
<b>Total Special Revenue Fund:</b>	<b>\$42,933</b>	<b>\$14,766</b>	<b>\$18,700</b>	<b>\$30,138</b>	<b>\$12,816</b>	<b>-31.5%</b>
Component Unit						
PEDC Debt Service Fund	\$0	\$58,097	\$111,686	\$111,523	\$98,788	-11.5%
PEDC Operating Fund	\$1,716,820	\$443,988	\$200,570	\$157,343	\$183,185	-8.7%
PEDC Sales Tax Rev Fund	\$4,379	-\$7,930	\$0	\$0	\$0	0%
PEDC Long Term Debt Fund	-\$1,205,703	\$0	\$0	\$0	\$0	0%
<b>Total Component Unit:</b>	<b>\$515,495</b>	<b>\$494,156</b>	<b>\$312,256</b>	<b>\$268,866</b>	<b>\$281,973</b>	<b>-9.7%</b>
<b>Total:</b>	<b>\$8,535,935</b>	<b>\$9,237,105</b>	<b>\$9,716,844</b>	<b>\$9,232,925</b>	<b>\$9,249,727</b>	<b>-4.8%</b>

# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

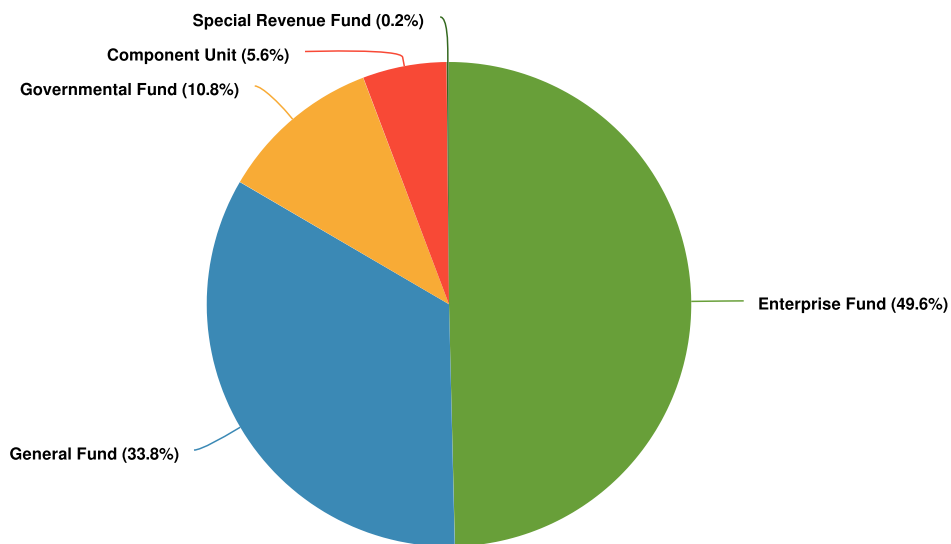
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						



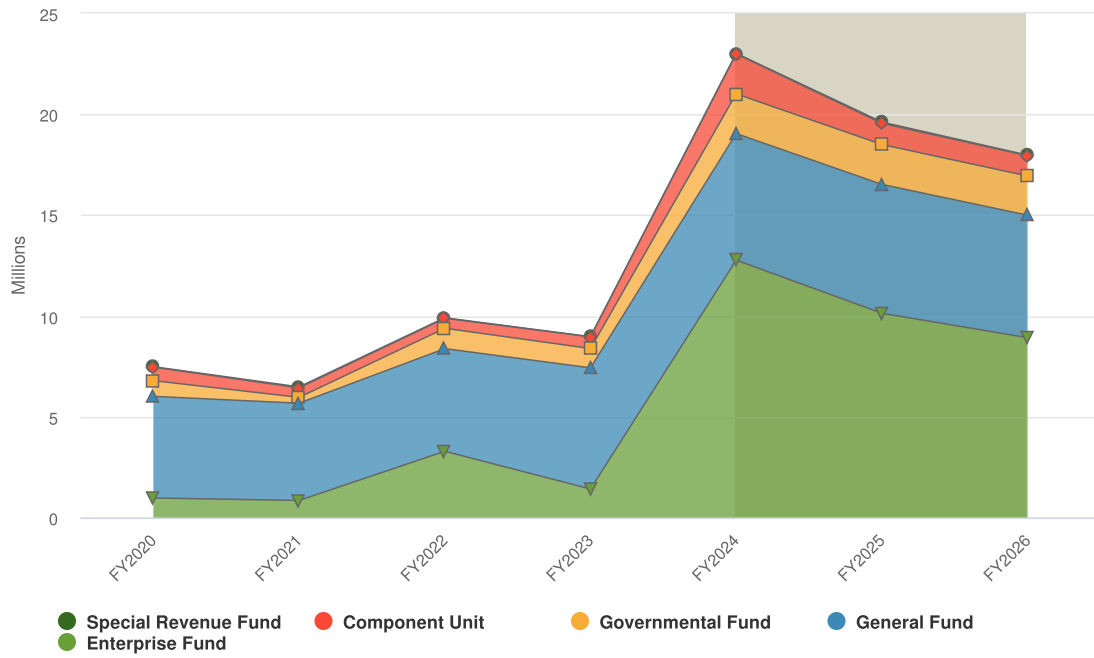
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$5,613,411	\$6,277,190	\$6,709,778	\$6,391,780	\$6,815,124	1.6%
Fines & Fees	\$576,613	\$478,965	\$684,050	\$500,243	\$470,153	-31.3%
Licenses & Permits	\$64,553	\$54,382	\$58,350	\$84,007	\$84,007	44%
Charges for Services	\$1,007,188	\$1,138,817	\$1,644,044	\$1,463,561	\$1,463,561	-11%
Miscellaneous Fees	\$126,412	\$143,408	\$153,818	\$127,661	\$127,661	-17%
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500	0%
Interest/Investment	\$433,601	\$996,180	\$540,475	\$602,106	\$236,889	-56.2%
Grants	\$18,451	\$178	\$0	\$523	\$500	N/A
Other	\$417,936	\$112,230	-\$86,171	\$45,817	\$39,332	-145.6%
<b>Total Revenue Source:</b>	<b>\$8,535,935</b>	<b>\$9,237,105</b>	<b>\$9,716,844</b>	<b>\$9,232,925</b>	<b>\$9,249,727</b>	<b>-4.8%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund



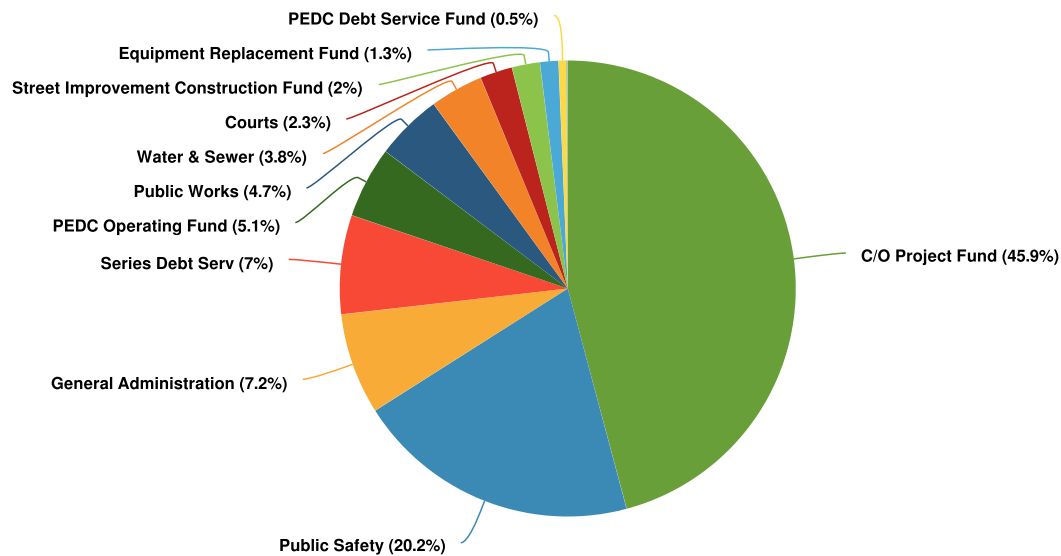
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
General Fund						
General Fund	\$6,008,955	\$6,080,144	\$6,391,848	\$6,019,567	\$6,075,116	-5%
<b>Total General Fund:</b>	<b>\$6,008,955</b>	<b>\$6,080,144</b>	<b>\$6,391,848</b>	<b>\$6,019,567</b>	<b>\$6,075,116</b>	<b>-5%</b>
Governmental Fund						
Long Term Debt Fund	\$145,623	\$0	\$0	\$0	\$0	0%
Equipment Replacement Fund	\$137,379	\$401,591	\$541,175	\$520,172	\$324,913	-40%
Coronavirus (CLFRF) Fund	\$430,646	\$63,639	\$40,000	\$54,801	\$0	-100%
Series Debt Serv	\$177,375	\$1,136,882	\$1,136,463	\$1,134,313	\$1,263,078	11.1%
Street Improvement Construction Fund	\$66,247	\$118,252	\$260,500	\$356,810	\$356,810	37%
<b>Total Governmental Fund:</b>	<b>\$957,268</b>	<b>\$1,720,364</b>	<b>\$1,978,138</b>	<b>\$2,066,096</b>	<b>\$1,944,801</b>	<b>-1.7%</b>
Enterprise Fund						
Water & Wastewater Fund	\$1,033,517	\$985,108	\$1,171,044	\$677,038	\$678,221	-42.1%
CO Capital Projects Fund	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
C/O Project Fund	\$349,174	\$2,513,783	\$8,945,507	\$1,082,157	\$8,241,681	-7.9%
Water Infrastructure Fund	\$32,649	\$51,450	\$0	\$27,834	\$0	0%
<b>Total Enterprise Fund:</b>	<b>\$1,415,340</b>	<b>\$3,631,059</b>	<b>\$10,131,551</b>	<b>\$1,810,645</b>	<b>\$8,919,902</b>	<b>-12%</b>
Special Revenue Fund						

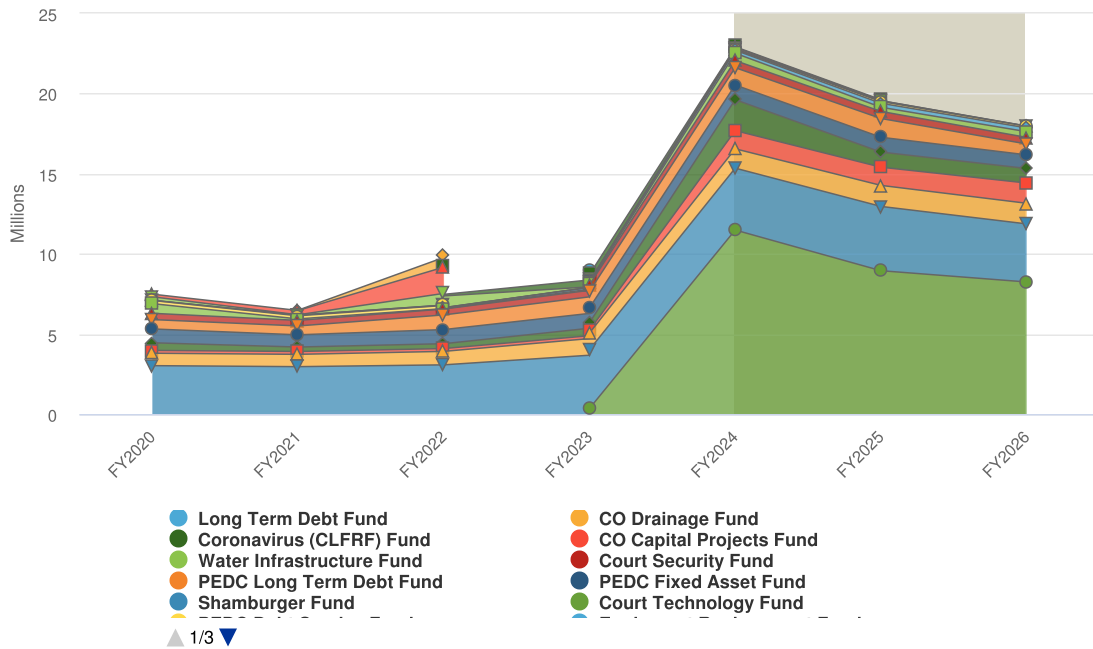
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Police Trust Fund	\$1,812	\$12,117	\$5,000	\$13,165	\$10,785	115.7%
Court Technology Fund	\$7,304	\$19,290	\$47,637	\$38,456	\$10,302	-78.4%
Donations Fund	\$0	\$758	\$3,670	\$4,378	\$0	-100%
Shamburger Fund	\$977	\$2,358	\$6,000	\$2,566	\$6,000	0%
<b>Total Special Revenue Fund:</b>	<b>\$10,092</b>	<b>\$34,524</b>	<b>\$62,307</b>	<b>\$58,565</b>	<b>\$27,087</b>	<b>-56.5%</b>
Component Unit						
PEDC Debt Service Fund	\$0	\$58,097	\$110,488	\$111,504	\$97,988	-11.3%
PEDC Operating Fund	\$467,966	\$1,249,738	\$941,800	\$216,112	\$909,121	-3.5%
PEDC Long Term Debt Fund	\$64,360	\$0	\$0	\$0	\$0	0%
PEDC Fixed Asset Fund	\$45,966	\$0	\$0	\$0	\$0	0%
<b>Total Component Unit:</b>	<b>\$578,293</b>	<b>\$1,307,835</b>	<b>\$1,052,288</b>	<b>\$327,616</b>	<b>\$1,007,109</b>	<b>-4.3%</b>
<b>Total:</b>	<b>\$8,969,949</b>	<b>\$12,773,925</b>	<b>\$19,616,132</b>	<b>\$10,282,489</b>	<b>\$17,974,015</b>	<b>-8.4%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



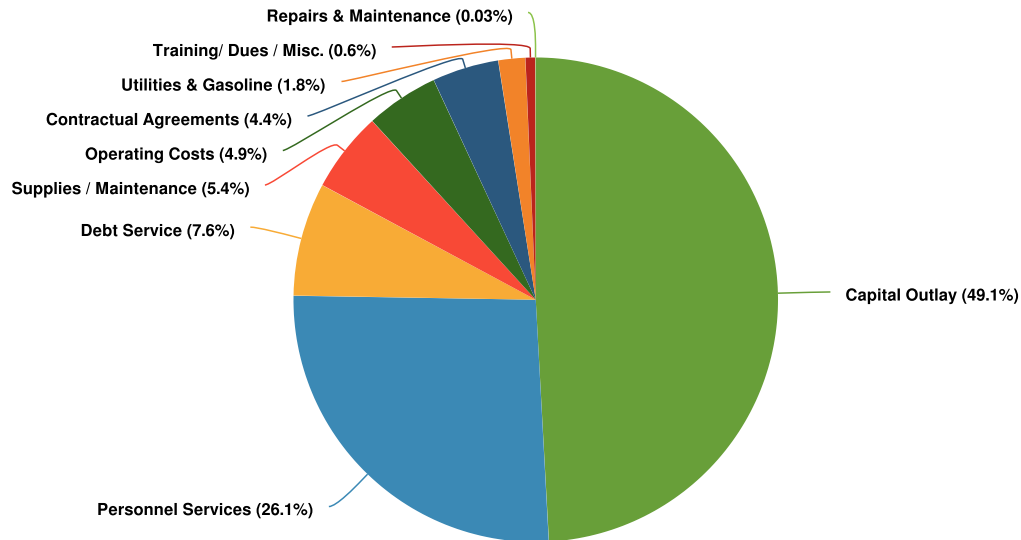
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
General Administration	\$1,038,421	\$1,191,306	\$1,312,463	\$1,272,634	\$1,287,980	-1.9%
Public Works	\$925,765	\$876,093	\$926,778	\$844,949	\$850,360	-8.2%
Public Safety	\$3,669,487	\$3,815,587	\$4,012,740	\$3,796,021	\$3,625,131	-9.7%
Courts	\$408,203	\$424,471	\$441,562	\$410,375	\$410,455	-7%
Long Term Debt Fund	\$145,623	\$0	\$0	\$0	\$0	0%
Water & Sewer	\$1,033,517	\$985,108	\$1,171,044	\$677,038	\$678,221	-42.1%
Equipment Replacement Fund	\$106,269	\$206,604	\$248,150	\$236,888	\$236,888	-4.5%
Coronavirus (CLFRF) Fund	\$430,646	\$44,189	\$40,000	\$51,216	\$0	-100%
Series Debt Serv	\$177,375	\$1,136,882	\$1,136,463	\$1,134,313	\$1,263,078	11.1%
Street Improvement Construction Fund	\$66,247	\$118,252	\$260,500	\$356,810	\$356,810	37%
CO Capital Projects Fund	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
C/O Project Fund	\$349,174	\$2,513,783	\$8,945,507	\$1,082,157	\$8,241,681	-7.9%
Water Infrastructure Fund	\$32,649	\$51,450	\$0	\$27,834	\$0	0%
Court Technology Fund	\$7,304	\$19,290	\$47,637	\$38,456	\$10,302	-78.4%
Shamburger Fund	\$977	\$2,358	\$6,000	\$2,566	\$6,000	0%
PEDC Debt Service Fund	\$0	\$58,097	\$110,488	\$111,504	\$97,988	-11.3%
PEDC Operating Fund	\$467,966	\$1,249,738	\$941,800	\$216,112	\$909,121	-3.5%

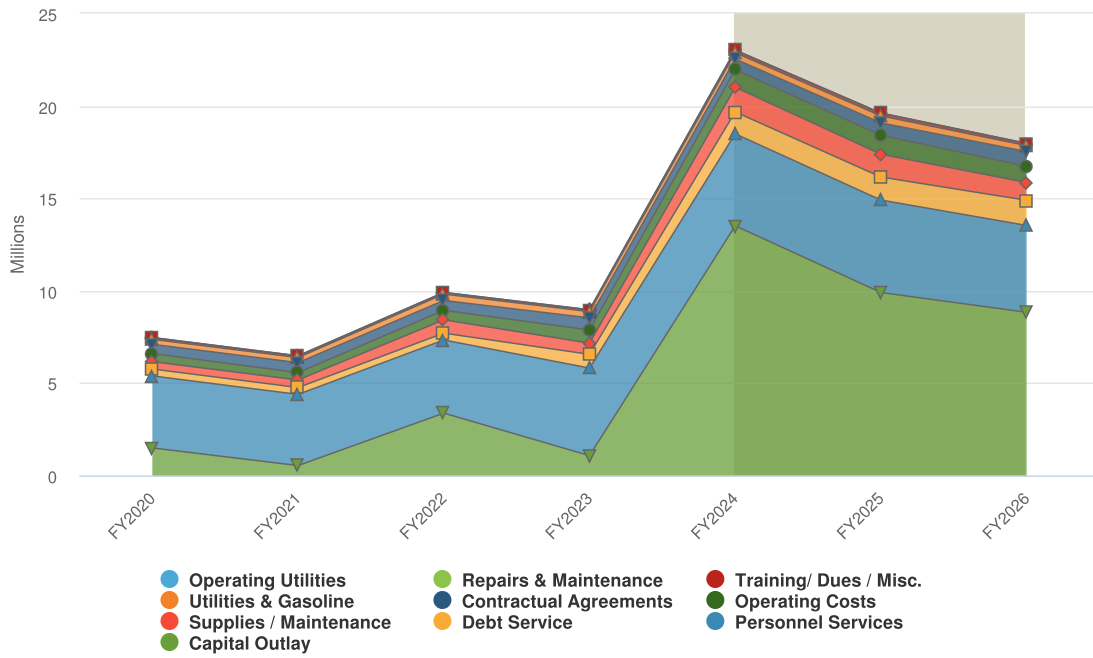
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
PEDC Long Term Debt Fund	\$64,360	\$0	\$0	\$0	\$0	0%
PEDC Fixed Asset Fund	\$45,966	\$0	\$0	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$8,969,949</b>	<b>\$12,773,925</b>	<b>\$19,616,132</b>	<b>\$10,282,489</b>	<b>\$17,974,015</b>	<b>-8.4%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



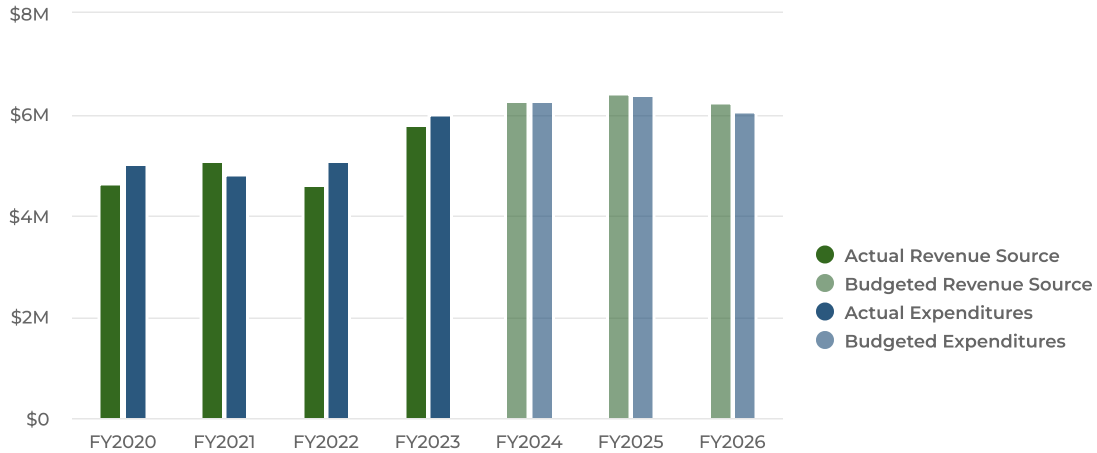
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects					
Personnel Services	\$4,738,300	\$4,697,023	\$5,001,495	\$4,699,079	-6%
Contractual Agreements	\$653,107	\$640,390	\$665,762	\$797,758	19.8%
Supplies / Maintenance	\$604,581	\$909,679	\$1,233,189	\$963,034	-21.9%
Training/ Dues / Misc.	\$99,099	\$128,482	\$149,695	\$116,055	-22.5%
Utilities & Gasoline	\$339,084	\$354,478	\$381,585	\$323,413	-15.2%
Operating Costs	\$713,957	\$628,745	\$1,029,503	\$876,633	-14.8%
Repairs & Maintenance	\$4,167	\$4,167	\$5,000	\$5,041	0.8%
Debt Service	\$741,408	\$1,194,979	\$1,246,951	\$1,361,066	9.2%
Capital Outlay	\$1,076,247	\$4,215,983	\$9,902,952	\$8,831,936	-10.8%
<b>Total Expense Objects:</b>	<b>\$8,969,949</b>	<b>\$12,773,925</b>	<b>\$19,616,132</b>	<b>\$17,974,015</b>	<b>-8.4%</b>

# General Fund

## Summary

The Town of Pantego is projecting \$6.26M of revenue in FY2026, which represents a 2.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.0% or \$316.73K to \$6.08M in FY2026.



## General Fund Comprehensive Summary

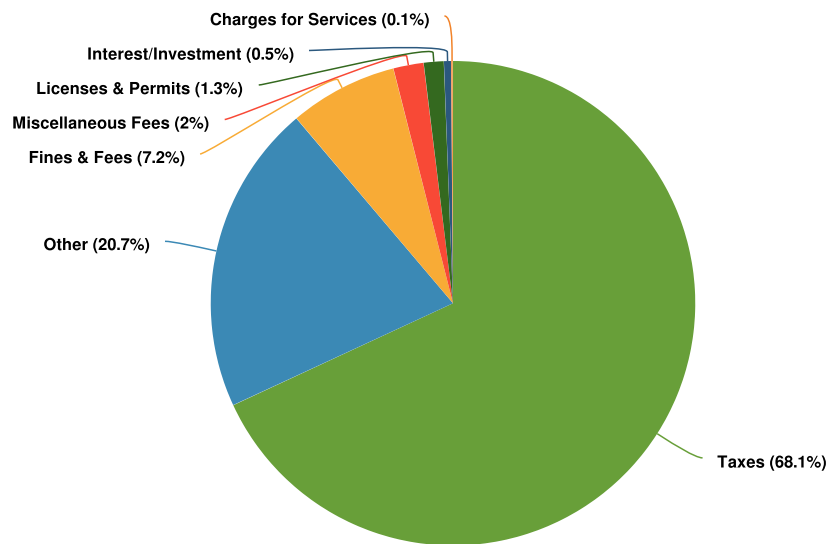
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$3,987,638	\$4,059,834	\$4,267,914	\$4,114,254	\$4,265,064
Fines & Fees	\$548,285	\$458,070	\$660,250	\$474,057	\$451,914
Licenses & Permits	\$64,553	\$54,382	\$58,350	\$84,007	\$84,007
Charges for Services	\$4,428	\$2,582	\$4,324	\$7,636	\$7,636
Miscellaneous Fees	\$120,282	\$140,068	\$147,950	\$127,073	\$127,073
Interest/Investment	\$46,150	\$53,441	\$38,500	\$41,978	\$29,385
Grants	\$18,070	\$0	\$0	\$0	\$0
Other	\$1,021,273	\$1,154,528	\$1,245,000	\$1,261,332	\$1,298,382
<b>Total Revenues:</b>	<b>\$5,810,678</b>	<b>\$5,922,905</b>	<b>\$6,422,288</b>	<b>\$6,110,337</b>	<b>\$6,263,461</b>
<b>Expenditures</b>					
Personnel Services	\$4,738,300	\$4,697,023	\$5,001,495	\$4,670,649	\$4,699,079
Contractual Agreements	\$531,064	\$567,061	\$584,624	\$702,955	\$724,244
Supplies / Maintenance	\$341,631	\$441,966	\$362,579	\$285,627	\$289,698
Training/ Dues / Misc.	\$90,057	\$107,519	\$122,525	\$94,824	\$94,824

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Utilities & Gasoline	\$209,967	\$211,604	\$227,075	\$191,842	\$191,842
Operating Costs	\$10,221	\$18,286	\$21,800	\$10,626	\$12,385
Capital Outlay	\$87,715	\$36,685	\$71,750	\$63,044	\$63,044
<b>Total Expenditures:</b>	<b>\$6,008,955</b>	<b>\$6,080,144</b>	<b>\$6,391,848</b>	<b>\$6,019,567</b>	<b>\$6,075,116</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$198,277</b>	<b>-\$157,239</b>	<b>\$30,440</b>	<b>\$90,770</b>	<b>\$188,345</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Revenues by Source

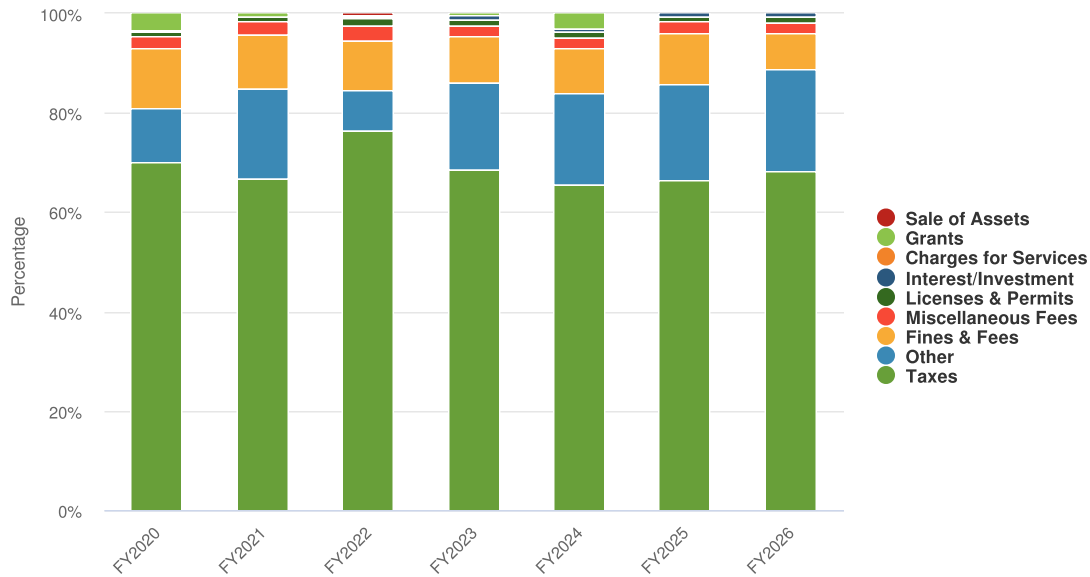
The town of Pantego, TX has seen significant changes in the General Fund fund's revenues by source for the years 2023, 2024, and the upcoming 2025 budget year. In 2023, the top three categories for revenue were property taxes at \$1,200,000, sales taxes at \$800,000, and franchise taxes at \$500,000. However, in 2024, there was a noticeable increase in property taxes to \$1,500,000, while sales taxes remained the same and franchise taxes decreased to \$400,000. Looking ahead to the 2025 budget year, property taxes are projected to increase even further to \$1,800,000, while sales taxes are expected to see a slight decrease to \$750,000 and franchise taxes are estimated to remain at \$400,000. These changes reflect a positive trend in property tax revenue for the town of Pantego, TX, which will help support the community's growth and development.

### Projected 2026 Revenues by Source





## Budgeted and Historical 2026 Revenues by Source



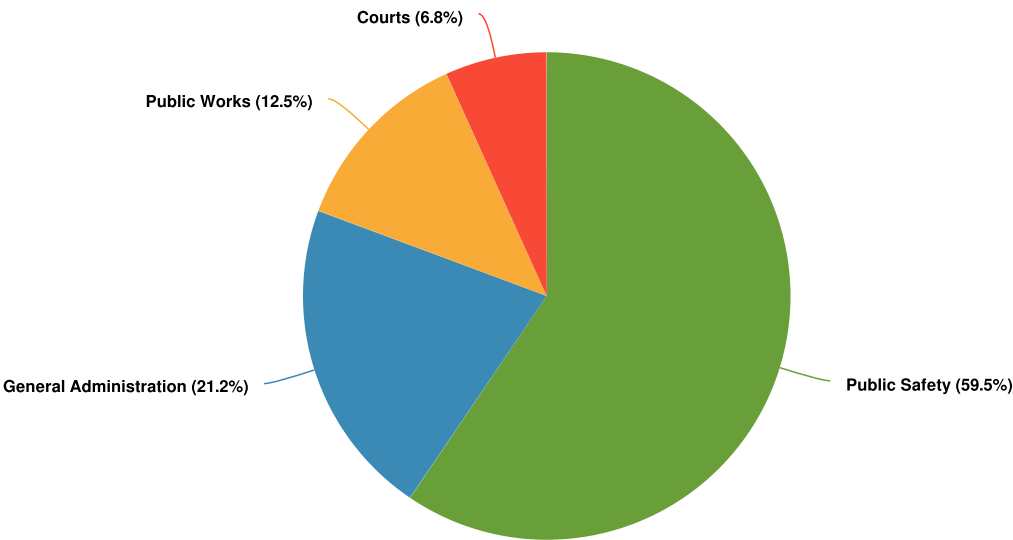
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Taxes</b>						
PROPERTY TAX-CURRENT	\$1,681,339	\$1,815,478	\$1,926,789	\$1,926,789	\$1,964,005	1.9%
PROPERTY TAX-CURRENT INTEREST	\$1,574	\$2,248	\$2,249	\$1,551	\$1,581	-29.7%
PROPERTY TAX-CURRENT PENALTY	\$5,127	\$6,735	\$7,134	\$5,069	\$5,167	-27.6%
PROPERTY TAX-CURRENT RENDITION	\$2,297	\$2,984	\$3,833	\$3,725	\$3,797	-0.9%
PROPERTY TAX-DELINQUENT	\$3,187	\$3,101	\$26,357	\$8,775	\$8,945	-66.1%
PROPERTY TAX-DELINQUENT INTERE	\$1,146	\$1,847	\$2,458	\$5,270	\$5,372	118.6%
PROPERTY TAX-DELINQUENT PENALT	\$706	\$1,387	\$1,684	\$1,160	\$1,182	-29.8%
PROPERTY TAX-DELINQUENT RENDIT	\$127	\$248	\$323	\$89	\$81	-74.9%
SALES TAX	\$1,972,105	\$1,917,136	\$1,975,044	\$1,863,892	\$1,975,044	0%
FRANCHISE FEE-NATURAL GAS	\$53,179	\$48,096	\$50,500	\$50,746	\$50,746	0.5%
FRANCHISE FEE-COMMUNICATIONS	\$14,449	\$11,334	\$13,285	\$9,217	\$9,217	-30.6%
FRANCHISE FEE-ELECTRICITY	\$153,991	\$147,707	\$157,500	\$139,148	\$139,148	-11.7%
FRANCHISE FEE-CABLE TV	\$21,179	\$19,369	\$18,750	\$16,330	\$16,330	-12.9%
FRANCHISE FEE-W&WW FUND	\$31,941	\$34,664	\$36,383	\$36,383	\$36,920	1.5%
FRANCHISE FEE-WASTE DISPOSAL	\$30,489	\$33,117	\$31,125	\$32,254	\$33,673	8.2%
MIXED BEVERAGE TAX	\$14,806	\$14,385	\$14,500	\$13,856	\$13,856	-4.4%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total Taxes:</b>	<b>\$3,987,638</b>	<b>\$4,059,834</b>	<b>\$4,267,914</b>	<b>\$4,114,254</b>	<b>\$4,265,064</b>	<b>-0.1%</b>
<b>Fines &amp; Fees</b>						
WARRANT CHARGES	\$36,154	\$43,452	\$42,000	\$28,000	\$32,774	-22%
FTA/CITY (OMNIBASE)	\$1,990	\$2,312	\$2,300	\$2,000	\$1,838	-20.1%
COURT FINES & PENALTIES	\$252,574	\$262,053	\$340,000	\$342,000	\$315,000	-7.4%
SPECIAL EXPENSE FEE	\$176,474	\$89,902	\$200,000	\$35,086	\$35,086	-82.5%
COURT PAYMENT NSF FEES	\$33	\$0	\$0	\$0	\$0	0%
CIVIL JUSTICE FEE	\$0	\$0	\$0	\$0	\$0	0%
CHILD SAFETY GUARD PROGRAM	\$9,590	\$5,010	\$6,000	\$7,800	\$8,000	33.3%
TRAFFIC FEES	\$5,179	\$3,434	\$5,500	\$4,500	\$4,500	-18.2%
CITY JUDICIAL FEE	\$147	\$115	\$200	\$105	\$150	-25%
CITY ARREST FEE	\$15,191	\$11,373	\$15,000	\$13,826	\$13,826	-7.8%
TIME PAYMENT REIMB FEE	\$7,273	\$6,775	\$7,000	\$4,807	\$4,807	-31.3%
10% SERV FEE FROM T&A	\$22,554	\$18,348	\$24,000	\$23,432	\$23,432	-2.4%
ADM OF JUSTICE (TIME PYMNT)	\$261	\$402	\$400	\$238	\$238	-40.5%
LOCAL MUNICIPAL JURY FUND	\$298	\$219	\$300	\$275	\$275	-8.3%
PLANNING AND ZONING FEES	\$4,125	\$1,000	\$3,500	\$1,200	\$1,200	-65.7%
ZBA FEES	\$0	\$200	\$50	\$0	\$0	-100%
PLAN REVIEW FEES	\$16,443	\$13,475	\$14,000	\$10,788	\$10,788	-22.9%
<b>Total Fines &amp; Fees:</b>	<b>\$548,285</b>	<b>\$458,070</b>	<b>\$660,250</b>	<b>\$474,057</b>	<b>\$451,914</b>	<b>-31.6%</b>
<b>Licenses &amp; Permits</b>						
BUILDING PERMITS	\$46,005	\$35,186	\$40,000	\$72,793	\$72,793	82%
LIQUOR LICENSES	\$1,858	\$0	\$0	\$0	\$0	0%
CONTRACTOR REGISTRATION	\$7,575	\$8,650	\$8,000	\$3,546	\$3,546	-55.7%
CERTIFICATES OF OCCUPANCY	\$6,925	\$7,997	\$8,000	\$3,852	\$3,852	-51.8%
CLEAN & SHOW	\$2,160	\$2,550	\$2,350	\$3,816	\$3,816	62.4%
PET REGISTRATION	\$30	\$0	\$0	\$0	\$0	0%
<b>Total Licenses &amp; Permits:</b>	<b>\$64,553</b>	<b>\$54,382</b>	<b>\$58,350</b>	<b>\$84,007</b>	<b>\$84,007</b>	<b>44%</b>
<b>Charges for Services</b>						
PENALTIES	\$4,428	\$2,582	\$4,324	\$7,636	\$7,636	76.6%
<b>Total Charges for Services:</b>	<b>\$4,428</b>	<b>\$2,582</b>	<b>\$4,324</b>	<b>\$7,636</b>	<b>\$7,636</b>	<b>76.6%</b>
<b>Miscellaneous Fees</b>						
AMBULANCE REVENUE	\$84,142	\$107,408	\$111,000	\$84,844	\$84,844	-23.6%
FIRE INSPECTIONS	\$14,106	\$13,386	\$16,000	\$18,025	\$18,025	12.7%
PARK RENTAL REVENUE	\$3,375	\$3,150	\$4,500	\$3,348	\$3,348	-25.6%
OIL & GAS REVENUE	\$2,875	\$929	\$1,500	\$3,263	\$3,263	117.5%
COPY REVENUE	\$935	\$345	\$700	\$421	\$421	-39.9%

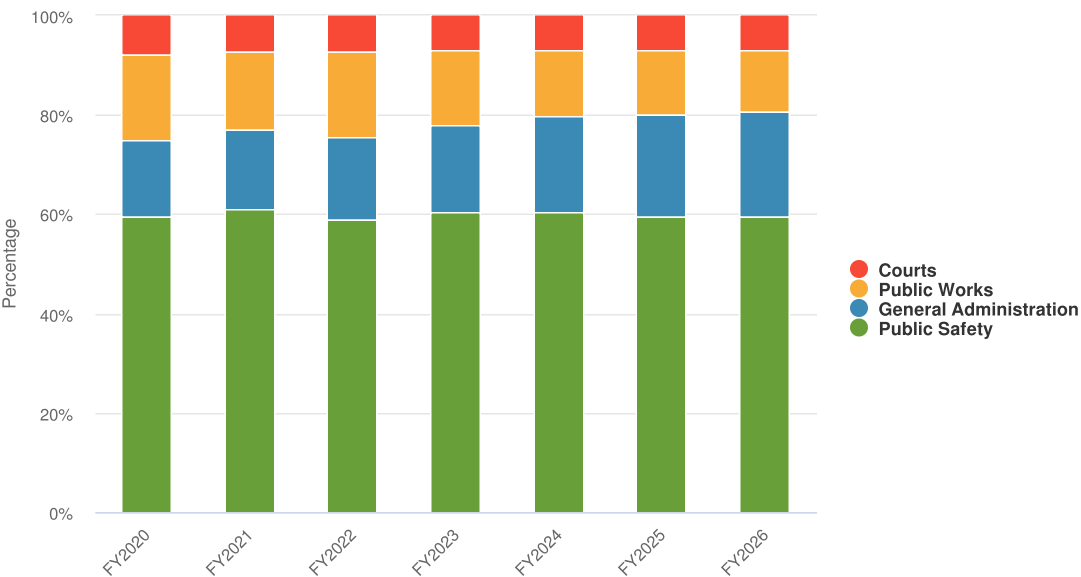
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
NO INSURANCE TOWING FEES	\$14,850	\$14,850	\$14,250	\$17,172	\$17,172	20.5%
<b>Total Miscellaneous Fees:</b>	<b>\$120,282</b>	<b>\$140,068</b>	<b>\$147,950</b>	<b>\$127,073</b>	<b>\$127,073</b>	<b>-14.1%</b>
<b>Interest/Investment</b>						
INTEREST INCOME	\$46,150	\$53,441	\$38,500	\$41,978	\$29,385	-23.7%
<b>Total Interest/Investment:</b>	<b>\$46,150</b>	<b>\$53,441</b>	<b>\$38,500</b>	<b>\$41,978</b>	<b>\$29,385</b>	<b>-23.7%</b>
<b>Grants</b>						
NCTRAC GRANT REVENUE	\$3,975	\$0	\$0	\$0	\$0	0%
BALLISTIC SHIELD GRANT REVENUE	\$14,095	\$0	\$0	\$0	\$0	0%
<b>Total Grants:</b>	<b>\$18,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Other</b>						
OPIOID SETTLEMENT PROCEEDS	\$21,463	\$788	\$0	\$3,842	\$3,842	N/A
OTHER REVENUE	\$62,489	\$1,948	\$10,000	\$1,196	\$1,196	-88%
INSURANCE RECOVERY - WC	\$31,280	\$16,807	\$0	\$12,001	\$12,001	N/A
INSURANCE RECOVERY - OTHER	\$1,235	\$72,224	\$0	\$9,293	\$9,293	N/A
TRANSFERS IN	\$913,267	\$1,062,761	\$1,235,000	\$1,235,000	\$1,272,050	3%
TRANSFERS OUT	-\$8,460	\$0	\$0	\$0	\$0	0%
<b>Total Other:</b>	<b>\$1,021,273</b>	<b>\$1,154,528</b>	<b>\$1,245,000</b>	<b>\$1,261,332</b>	<b>\$1,298,382</b>	<b>4.3%</b>
<b>Total Revenue Source:</b>	<b>\$5,810,678</b>	<b>\$5,922,905</b>	<b>\$6,422,288</b>	<b>\$6,110,337</b>	<b>\$6,263,461</b>	<b>-2.5%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
General Administration						

Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>General / Administrative</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$436,423	\$538,274	\$0	\$563,290	\$547,485	-2.8%
OVERTIME WAGES	\$3,002	\$4,374	\$0	\$979	\$3,533	260.9%
CAR ALLOWANCE	\$3,911	\$3,921	\$0	\$3,900	\$3,767	-3.4%
LONGEVITY	\$810	\$1,465	\$0	\$2,145	\$2,640	23.1%
SICK LEAVE BUY BACK	\$9,111	\$8,539	\$0	\$6,881	\$5,678	-17.5%
FICA/CITY CONTRIBUTION	\$27,410	\$34,407	\$0	\$35,786	\$34,096	-4.7%
MEDICARE/CITY CONTRIBUTION	\$6,408	\$8,046	\$0	\$8,369	\$7,974	-4.7%
TMRS CONTRIBUTION	\$61,070	\$83,870	\$0	\$86,462	\$84,600	-2.2%
WORKERS COMPENSATION	\$1,369	\$1,778	\$0	\$2,419	\$2,835	17.2%
UNEMPLOYMENT INS	\$46	\$760	\$0	\$819	\$608	-25.8%
GROUP INSUR.(HEALTH/DENTAL)	\$35,023	\$51,748	\$0	\$63,290	\$47,569	-24.8%
<b>Total Personnel Services:</b>	<b>\$584,582</b>	<b>\$737,183</b>	<b>\$708,602</b>	<b>\$774,340</b>	<b>\$740,785</b>	<b>-4.3%</b>
<b>Contractual Agreements</b>						
AUDITING EXPENSE	\$33,000	\$35,750	\$0	\$36,000	\$52,500	45.8%
LEGAL ATTORNEY FEES	\$77,927	\$52,290	\$0	\$42,500	\$42,571	0.2%
LEGAL ADVERTISING	\$429	\$618	\$0	\$500	\$69	-86.2%
FRANKLIN LEGAL EXP	\$2,264	\$4,064	\$0	\$4,500	\$0	-100%
APPRAISAL DISTRICT EXP	\$8,896	\$12,177	\$0	\$13,864	\$16,510	19.1%
COUNTY COLLECTION FEES	\$10,384	\$10,545	\$0	\$11,000	\$11,508	4.6%
INSURANCE EXPENSE	\$9,178	\$10,626	\$0	\$11,344	\$14,120	24.5%
FIDUCIARY EXP/BANKING EXP	\$1,900	\$0	\$0	\$0	\$0	0%
<b>Total Contractual Agreements:</b>	<b>\$143,978</b>	<b>\$126,069</b>	<b>\$117,532</b>	<b>\$119,708</b>	<b>\$137,278</b>	<b>14.7%</b>
<b>Supplies / Maintenance</b>						
COUNCIL FUND	\$11,101	\$12,911	\$0	\$13,927	\$12,110	-13%
RECORDS MANAGEMENT	\$2,780	\$3,155	\$0	\$3,197	\$4,175	30.6%
NEWSLETTER EXP	\$5,481	\$5,481	\$0	\$5,755	\$5,755	0%
OFFICE SUPPLIES	\$3,557	\$3,537	\$0	\$4,000	\$3,983	-0.4%
POSTAGE SERVICE/MAINTENANCE	\$2,834	\$2,559	\$0	\$2,800	\$2,585	-7.7%
PRINTING EXPENSE	\$1,905	\$1,157	\$0	\$1,250	\$2,150	72%
BUILDING MAINTENANCE	\$18,257	\$27,083	\$0	\$19,000	\$14,136	-25.6%
ELECTION EXPENSE	\$253	\$0	\$0	\$4,500	\$4,500	0%
<b>Total Supplies / Maintenance:</b>	<b>\$46,167</b>	<b>\$55,883</b>	<b>\$54,646</b>	<b>\$54,429</b>	<b>\$49,394</b>	<b>-9.3%</b>
<b>Training/ Dues / Misc.</b>						
TML DEDUCTABLE	\$0	\$0	\$0	\$5,000	\$5,000	0%
MEMBERSHIP DUES	\$6,013	\$6,219	\$0	\$6,750	\$6,600	-2.2%
TRAVEL/TRAINING	\$9,325	\$13,461	\$0	\$14,500	\$7,881	-45.6%
MISCELLANEOUS	\$4,028	\$4,853	\$0	\$5,000	\$8,418	68.4%
STAFFING EXPENSE	\$0	\$0	\$0	\$0	\$176	N/A

Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total Training/ Dues / Misc.:</b>	<b>\$19,366</b>	<b>\$24,534</b>	<b>\$25,950</b>	<b>\$31,250</b>	<b>\$28,075</b>	<b>-10.2%</b>
<b>Utilities &amp; Gasoline</b>						
GAS AND ELECTRICITY	\$4,932	\$5,627	\$0	\$5,700	\$5,534	-2.9%
TELEPHONE EXPENSE	\$17,384	\$18,886	\$0	\$19,250	\$13,971	-27.4%
CELL PHONE EXPENSE	\$2,233	\$2,183	\$0	\$2,050	\$2,362	15.2%
WATER EXPENSE	\$951	\$821	\$0	\$1,250	\$1,065	-14.8%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$25,500</b>	<b>\$27,517</b>	<b>\$27,605</b>	<b>\$28,250</b>	<b>\$22,932</b>	<b>-18.8%</b>
<b>Total General / Administrative:</b>	<b>\$819,593</b>	<b>\$971,186</b>	<b>\$934,335</b>	<b>\$1,007,977</b>	<b>\$978,464</b>	<b>-2.9%</b>
<b>IT Services</b>						
<b>Contractual Agreements</b>						
COPIER AND PRINTER SERVICES	\$12,366	\$13,867	\$0	\$11,200	\$11,952	6.7%
CODE RED ALERT SYSTEM	\$2,894	\$3,039	\$0	\$3,342	\$3,829	14.6%
INCODE M/A	\$50,753	\$48,366	\$0	\$47,500	\$39,707	-16.4%
PROGRAMMING/MAINTENANCE	\$65,952	\$90,864	\$0	\$130,444	\$172,629	32.3%
<b>Total Contractual Agreements:</b>	<b>\$131,965</b>	<b>\$156,137</b>	<b>\$158,065</b>	<b>\$192,486</b>	<b>\$228,117</b>	<b>18.5%</b>
<b>Capital Outlay</b>						
MINOR COMPUTER EQUIPMENT	\$30,210	\$9,284	\$0	\$42,500	\$3,687	-91.3%
MINOR COMPUTER SOFTWARE	\$29,780	\$17,166	\$0	\$22,000	\$50,435	129.3%
<b>Total Capital Outlay:</b>	<b>\$59,990</b>	<b>\$26,450</b>	<b>\$39,750</b>	<b>\$64,500</b>	<b>\$54,122</b>	<b>-16.1%</b>
<b>Total IT Services:</b>	<b>\$191,955</b>	<b>\$182,587</b>	<b>\$197,815</b>	<b>\$256,986</b>	<b>\$282,239</b>	<b>9.8%</b>
<b>Community Relations Board</b>						
<b>Training/ Dues / Misc.</b>						
SPECIAL EVENTS	\$1,496	\$1,025	\$0	\$4,700	\$4,068	-13.4%
<b>Total Training/ Dues / Misc.:</b>	<b>\$1,496</b>	<b>\$1,025</b>	<b>\$900</b>	<b>\$4,700</b>	<b>\$4,068</b>	<b>-13.4%</b>
<b>Operating Costs</b>						
NATIONAL NIGHT OUT	\$1,500	\$3,642	\$0	\$5,825	\$2,931	-49.7%
HALLOWEEN ACTIVITIES	\$1,263	\$765	\$0	\$2,400	\$1,095	-54.4%
CHRISTMAS ACTIVITIES	\$3,356	\$9,336	\$0	\$7,675	\$3,803	-50.4%
EASTER ACTIVITIES	\$3,086	\$2,715	\$0	\$4,300	\$2,720	-36.7%
MOVIE NIGHT IN PARK	\$1,015	\$1,828	\$0	\$1,600	\$1,836	14.8%
<b>Total Operating Costs:</b>	<b>\$10,221</b>	<b>\$18,286</b>	<b>\$14,464</b>	<b>\$21,800</b>	<b>\$12,385</b>	<b>-43.2%</b>
<b>Total Community Relations Board:</b>	<b>\$11,717</b>	<b>\$19,311</b>	<b>\$15,364</b>	<b>\$26,500</b>	<b>\$16,453</b>	<b>-37.9%</b>
<b>Special Events</b>						
<b>Training/ Dues / Misc.</b>						
SPECIAL EVENTS	\$15,156	\$18,222	\$0	\$21,000	\$10,824	-48.5%
<b>Total Training/ Dues / Misc.:</b>	<b>\$15,156</b>	<b>\$18,222</b>	<b>\$18,500</b>	<b>\$21,000</b>	<b>\$10,824</b>	<b>-48.5%</b>
<b>Total Special Events:</b>	<b>\$15,156</b>	<b>\$18,222</b>	<b>\$18,500</b>	<b>\$21,000</b>	<b>\$10,824</b>	<b>-48.5%</b>

Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total General Administration:</b>	<b>\$1,038,421</b>	<b>\$1,191,306</b>	<b>\$1,166,014</b>	<b>\$1,312,463</b>	<b>\$1,287,980</b>	<b>-1.9%</b>
<b>Public Works</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$385,732	\$323,815	\$0	\$312,762	\$319,898	2.3%
PART TIME WAGES	\$45,570	\$36,250	\$0	\$47,524	\$34,964	-26.4%
OVERTIME PAY	\$41,189	\$22,275	\$0	\$25,235	\$21,591	-14.4%
CERTIFICATION PAY	\$5,273	\$4,768	\$0	\$9,100	\$3,139	-65.5%
LONGEVITY	\$790	\$805	\$0	\$1,195	\$1,140	-4.6%
SICK LEAVE BUY BACK	\$3,681	\$5,968	\$0	\$7,440	\$7,515	1%
FICA/CITY CONTRIBUTION	\$31,081	\$24,445	\$0	\$25,002	\$24,066	-3.7%
MEDICARE / CITY CONTRIBUTION	\$7,269	\$5,717	\$0	\$5,847	\$5,628	-3.7%
TMRS CONTRIBUTION	\$78,290	\$66,632	\$0	\$65,419	\$61,707	-5.7%
WORKERS COMPENSATION	\$19,736	\$25,631	\$0	\$17,823	\$20,917	17.4%
UNEMPLOYMENT INS	\$94	\$874	\$0	\$936	\$721	-23%
GROUP INSUR.(HEALTH/DENTAL)	\$55,121	\$39,799	\$0	\$59,852	\$46,159	-22.9%
<b>Total Personnel Services:</b>	<b>\$673,827</b>	<b>\$556,979</b>	<b>\$535,038</b>	<b>\$578,135</b>	<b>\$547,445</b>	<b>-5.3%</b>
<b>Contractual Agreements</b>						
ENGINEERING & MAPS	\$18,313	\$13,711	\$0	\$10,000	\$22,351	123.5%
INSURANCE EXPENSE	\$6,446	\$7,464	\$0	\$7,968	\$11,545	44.9%
TRAFFIC SIGNAL MAINTENANCE	\$703	\$2,763	\$0	\$3,000	\$4,152	38.4%
OTHER RETAINER & SERVICE FEES	\$46,636	\$40,859	\$0	\$36,000	\$42,965	19.3%
<b>Total Contractual Agreements:</b>	<b>\$72,097</b>	<b>\$64,797</b>	<b>\$60,114</b>	<b>\$56,968</b>	<b>\$81,013</b>	<b>42.2%</b>
<b>Supplies / Maintenance</b>						
OFFICE SUPPLIES	\$2,770	\$1,511	\$0	\$2,250	\$1,657	-26.4%
POSTAGE SERVICE/MAINTENANCE	\$2,406	\$2,746	\$0	\$2,750	\$2,928	6.5%
ANIMAL CONTROL	\$5,521	\$5,090	\$0	\$3,500	\$4,431	26.6%
PLANNING & ZONING	\$253	\$63	\$0	\$200	\$84	-58%
ZONING BOARD OF ADJUSTMENTS	\$0	\$31	\$0	\$50	\$108	116%
PRINTING EXPENSE	\$451	\$407	\$0	\$500	\$2,326	365.2%
UNIFORMS	\$2,350	\$2,999	\$0	\$4,000	\$2,746	-31.3%
BUILDING MAINTENANCE	\$7,189	\$19,398	\$0	\$5,000	\$3,411	-31.8%
SIDEWALK MAINTENANCE / REPAIR	\$1,538	\$0	\$0	\$15,000	\$0	-100%
STREET/DRAINAGE	\$17,740	\$12,772	\$0	\$25,000	\$3,163	-87.3%
VEHICLE EXP/EQUIP M&O	\$17,335	\$8,442	\$0	\$4,500	\$11,564	157%
LANDSCAPING & IMPROVEMENTS	\$6,341	\$5,703	\$0	\$5,750	\$4,308	-25.1%
CODE COMPLIANCE	\$0	\$665	\$0	\$500	\$909	81.8%
STREET SIGNAGE MAINT/REPAIR	\$6,403	\$4,626	\$0	\$7,500	\$2,767	-63.1%
EQUIPMENT & SUPPLIES	\$12,288	\$9,274	\$0	\$10,750	\$3,433	-68.1%

Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
TRAFFIC CONTROL SUPPLIES	\$1,209	\$0	\$0	\$2,000	\$1,075	-46.2%
LAWN EQUIPMENT	\$315	\$229	\$0	\$750	\$0	-100%
MOSQUITO CONTROL	\$7,304	\$10,105	\$0	\$12,500	\$12,500	0%
STORMWATER R/M	\$8,303	\$2,422	\$0	\$10,000	\$611	-93.9%
<b>Total Supplies / Maintenance:</b>	<b>\$99,715</b>	<b>\$86,483</b>	<b>\$70,600</b>	<b>\$112,500</b>	<b>\$58,021</b>	<b>-48.4%</b>
<b>Training/ Dues / Misc.</b>						
MEMBERSHIP DUES	\$1,246	\$450	\$0	\$1,250	\$2,453	96.2%
TRAVEL/TRAINING	\$1,791	\$465	\$0	\$3,000	\$0	-100%
MISCELLANEOUS	\$4,706	\$5,188	\$0	\$4,500	\$4,116	-8.5%
STAFFING EXPENSE	\$130	\$140	\$0	\$0	\$90	N/A
<b>Total Training/ Dues / Misc.:</b>	<b>\$7,873</b>	<b>\$6,243</b>	<b>\$6,400</b>	<b>\$8,750</b>	<b>\$6,659</b>	<b>-23.9%</b>
<b>Utilities &amp; Gasoline</b>						
GAS/OIL EXPENSE	\$8,895	\$9,541	\$0	\$9,000	\$7,556	-16%
GAS AND ELECTRICITY	\$5,645	\$5,618	\$0	\$6,000	\$5,387	-10.2%
TELEPHONE EXPENSE	\$7,020	\$6,962	\$0	\$7,250	\$5,207	-28.2%
CELL PHONE EXPENSE	\$2,103	\$1,788	\$0	\$1,650	\$2,189	32.7%
WATER EXPENSE	\$15,853	\$17,880	\$0	\$23,000	\$16,723	-27.3%
TRAFFIC SIGNAL ELECTRICITY	\$1,031	\$1,268	\$0	\$1,500	\$1,473	-1.8%
STREET LIGHTING ELECTRICITY	\$30,206	\$30,510	\$0	\$34,000	\$30,662	-9.8%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$70,753</b>	<b>\$73,567</b>	<b>\$76,050</b>	<b>\$82,400</b>	<b>\$69,197</b>	<b>-16%</b>
<b>Capital Outlay</b>						
MINOR EQUIPMENT	\$1,500	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works:</b>	<b>\$925,765</b>	<b>\$788,068</b>	<b>\$748,202</b>	<b>\$838,753</b>	<b>\$762,335</b>	<b>-9.1%</b>
<b>Public Safety</b>						
<b>Police</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$1,127,675	\$1,007,875	\$0	\$1,179,110	\$1,156,608	-1.9%
PART TIME WAGES	\$29,314	\$46,485	\$0	\$59,380	\$54,028	-9%
OVERTIME PAY	\$73,210	\$72,774	\$0	\$57,938	\$45,569	-21.3%
CERTIFICATION PAY	\$0	\$15,218	\$0	\$20,800	\$17,664	-15.1%
LONGEVITY	\$6,340	\$3,625	\$0	\$4,700	\$5,450	16%
SICK LEAVE BUY BACK	\$24,200	\$23,373	\$0	\$26,630	\$25,809	-3.1%
FICA/CITY CONTRIBUTION	\$72,924	\$71,000	\$0	\$83,611	\$7,901	-90.6%
MEDICARE/CITY CONTRIBUTION	\$17,055	\$16,605	\$0	\$19,554	\$18,476	-5.5%
TMRS CONTRIBUTION	\$185,833	\$193,124	\$0	\$215,192	\$209,545	-2.6%
WORKERS COMPENSATION	\$48,581	\$63,093	\$0	\$59,555	\$69,925	17.4%
UNEMPLOYMENT INS	\$189	\$1,877	\$0	\$2,457	\$2,213	-9.9%
GROUP INSUR.(HEALTH/DENTAL)	\$102,387	\$97,701	\$0	\$148,607	\$111,671	-24.9%



Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Total Personnel Services:</b>	<b>\$1,687,709</b>	<b>\$1,612,749</b>	<b>\$1,549,926</b>	<b>\$1,877,534</b>	<b>\$1,724,859</b>	<b>-8.1%</b>
<b>Contractual Agreements</b>						
MAINTENANCE AGREEMENTS	\$4,206	\$3,366	\$0	\$7,060	\$82,935	1,074.7%
LAW ENFORCEMENT LIAB INS.	\$22,156	\$32,978	\$0	\$28,782	\$36,652	27.3%
COMMUNICATION EQUIP MAINT.	\$6,650	\$8,322	\$0	\$8,500	\$7,111	-16.3%
PROGRAMING MAINTENANCE	\$20,925	\$27,525	\$0	\$25,000	\$6,397	-74.4%
<b>Total Contractual Agreements:</b>	<b>\$53,938</b>	<b>\$72,190</b>	<b>\$67,030</b>	<b>\$69,342</b>	<b>\$133,095</b>	<b>91.9%</b>
<b>Supplies / Maintenance</b>						
OFFICE SUPPLIES	\$2,382	\$2,669	\$0	\$3,000	\$1,719	-42.7%
POSTAGE SERVICE/MAINTENANCE	\$1,851	\$2,366	\$0	\$2,750	\$1,644	-40.2%
MOTORCYCLE & REPAIR	\$8,032	\$7,166	\$0	\$7,500	\$623	-91.7%
PRISONER FOOD/SUPPLIES	\$3,741	\$3,589	\$0	\$4,000	\$3,385	-15.4%
INVESTIGATION SUPPLIES	\$9,724	\$11,434	\$0	\$9,000	\$6,095	-32.3%
PRINTING EXPENSE	\$130	\$315	\$0	\$300	\$1,234	311.3%
CRIME PREVENTION	\$1,410	\$2,354	\$0	\$1,500	\$1,062	-29.2%
UNIFORMS	\$7,561	\$11,082	\$0	\$10,000	\$10,006	0.1%
BUILDING MAINTENANCE	\$20,512	\$41,422	\$0	\$18,000	\$12,848	-28.6%
VEHICLE EXPENSE/EQUIP M&O	\$18,408	\$55,785	\$0	\$16,500	\$38,184	131.4%
EQUIPMENT REPAIR	\$70	\$44	\$0	\$250	\$186	-25.6%
COMMUNICATION EXP	\$6,178	\$105	\$0	\$1,000	\$32	-96.8%
<b>Total Supplies / Maintenance:</b>	<b>\$79,998</b>	<b>\$138,331</b>	<b>\$119,675</b>	<b>\$73,800</b>	<b>\$77,018</b>	<b>4.4%</b>
<b>Training/ Dues / Misc.</b>						
FIRE ARMS QUALIFICATION	\$2,636	\$9,147	\$0	\$9,000	\$4,921	-45.3%
MEMBERSHIP DUES	\$3,094	\$2,122	\$0	\$2,750	\$1,634	-40.6%
TRAVEL/TRAINING	\$6,123	\$7,898	\$0	\$8,000	\$7,655	-4.3%
MISCELLANEOUS	\$3,098	\$7,294	\$0	\$3,000	\$5,559	85.3%
STAFFING EXPENSE	\$1,161	\$1,944	\$0	\$1,750	\$813	-53.5%
COVID-19 EMER MGMT.	\$359	\$342	\$0	\$350	\$227	-35.1%
<b>Total Training/ Dues / Misc.:</b>	<b>\$16,472</b>	<b>\$28,746</b>	<b>\$28,950</b>	<b>\$24,850</b>	<b>\$20,809</b>	<b>-16.3%</b>
<b>Utilities &amp; Gasoline</b>						
GAS/OIL EXPENSE	\$34,350	\$28,828	\$0	\$29,000	\$27,990	-3.5%
GAS AND ELECTRICITY	\$13,014	\$13,835	\$0	\$16,000	\$13,188	-17.6%
TELEPHONE EXPENSE	\$17,966	\$21,361	\$0	\$21,000	\$18,239	-13.1%
CELL PHONE EXPENSE	\$6,026	\$5,995	\$0	\$5,500	\$4,641	-15.6%
WATER EXPENSE	\$1,964	\$1,750	\$0	\$2,590	\$1,510	-41.7%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$73,321</b>	<b>\$71,770</b>	<b>\$72,425</b>	<b>\$74,090</b>	<b>\$65,568</b>	<b>-11.5%</b>
<b>Capital Outlay</b>						
MINOR COMPUTER EQUIPMENT	\$0	\$231	\$0	\$250	\$645	158%

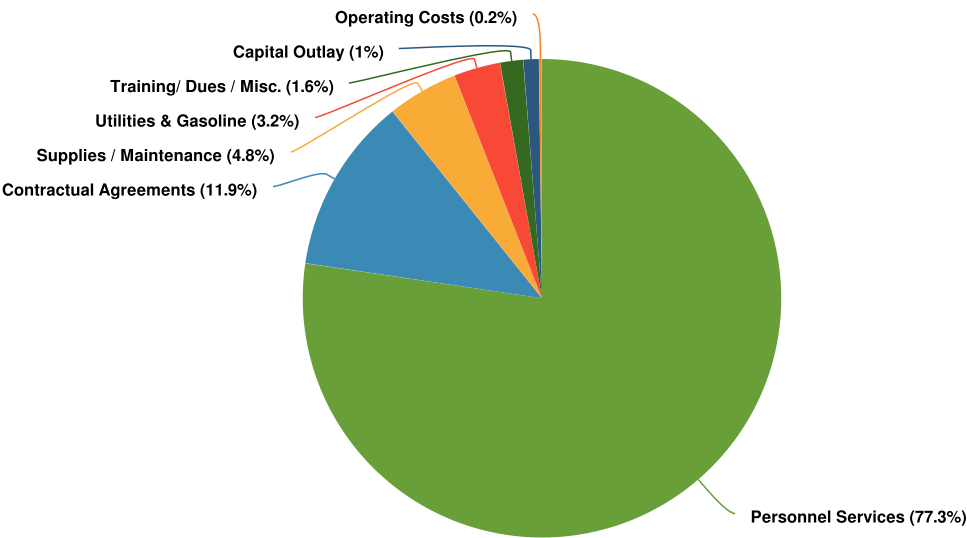
Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
MINOR OFFICE EQUIPMENT	\$185	\$2,406	\$0	\$2,000	\$1,564	-21.8%
MINOR EQUIPMENT	\$20,043	\$5,948	\$0	\$3,500	\$1,969	-43.7%
<b>Total Capital Outlay:</b>	<b>\$20,228</b>	<b>\$8,585</b>	<b>\$8,835</b>	<b>\$5,750</b>	<b>\$4,178</b>	<b>-27.3%</b>
<b>Total Police:</b>	<b>\$1,931,665</b>	<b>\$1,932,372</b>	<b>\$1,846,841</b>	<b>\$2,125,366</b>	<b>\$2,025,527</b>	<b>-4.7%</b>
<b>Fire</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$883,036	\$902,070	\$0	\$833,136	\$829,520	-0.4%
PART TIME WAGES	\$60,288	\$49,041	\$0	\$51,500	\$35,226	-31.6%
OVERTIME PAY	\$161,015	\$103,125	\$0	\$106,605	\$74,257	-30.3%
CERTIFICATION PAY	\$17,576	\$19,184	\$0	\$22,100	\$21,794	-1.4%
LONGEVITY	\$3,140	\$3,365	\$0	\$3,785	\$3,600	-4.9%
SICK LEAVE BUY BACK	\$9,083	\$10,132	\$0	\$14,543	\$7,827	-46.2%
FICA/CITY CONTRIBUTION	\$67,808	\$65,500	\$0	\$63,964	\$58,242	-8.9%
MEDICARE/ CITY CONTRIBUTION	\$15,858	\$15,319	\$0	\$14,959	\$13,621	-8.9%
TMRS CONTRIBUTION	\$165,362	\$178,188	\$0	\$163,442	\$154,102	-5.7%
WORKERS COMPENSATION	\$24,572	\$31,688	\$0	\$56,509	\$76,424	35.2%
UNEMPLOYMENT INS	\$165	\$1,855	\$0	\$1,872	\$1,421	-24.1%
GROUP INSUR.(HEALTH/DENTAL)	\$76,704	\$80,147	\$0	\$95,683	\$87,169	-8.9%
<b>Total Personnel Services:</b>	<b>\$1,484,606</b>	<b>\$1,459,614</b>	<b>\$1,413,472</b>	<b>\$1,428,098</b>	<b>\$1,363,203</b>	<b>-4.5%</b>
<b>Contractual Agreements</b>						
MAINTENANCE AGREEMENTS	\$14,392	\$22,991	\$0	\$20,000	\$18,768	-6.2%
LIABILITY INSURANCE	\$17,016	\$22,370	\$0	\$20,921	\$25,265	20.8%
COMMUNICATION EQUIPMENT MAINT	\$5,791	\$7,917	\$0	\$7,800	\$6,107	-21.7%
EMS/ MD DIRECTOR EXPENSE	\$9,000	\$9,750	\$0	\$9,000	\$10,800	20%
COLLECTION EXPENSE	\$9,427	\$10,418	\$0	\$12,000	\$8,409	-29.9%
<b>Total Contractual Agreements:</b>	<b>\$55,626</b>	<b>\$73,445</b>	<b>\$68,810</b>	<b>\$69,721</b>	<b>\$69,349</b>	<b>-0.5%</b>
<b>Supplies / Maintenance</b>						
PROTECTIVE CLOTHING	\$15,625	\$13,550	\$0	\$14,000	\$18,092	29.2%
OFFICE SUPPLIES	\$302	\$185	\$0	\$600	\$161	-73.2%
POSTAGE SERVICE/MAINTENANCE	\$1,455	\$1,532	\$0	\$1,500	\$1,533	2.2%
FIRE PREVENTION/ INSPECTION	\$1,092	\$1,002	\$0	\$1,200	\$0	-100%
HAZMAT EXPENSE	\$840	\$1,423	\$0	\$1,400	\$0	-100%
UNIFORMS	\$5,120	\$7,149	\$0	\$8,000	\$9,726	21.6%
BUILDING MAINTENANCE	\$17,769	\$13,876	\$0	\$15,000	\$0	-100%
VEHICLE EXPENSE/ EQUIP M&O	\$37,155	\$77,468	\$0	\$32,000	\$33,317	4.1%
HEAT/ AC MAINTENANCE	\$0	\$0	\$0	\$1,000	\$5,148	414.8%
EQUIP ANNUAL TESTING	\$5,205	\$7,015	\$0	\$8,000	\$4,744	-40.7%
EQUIPMENT REPLACEMENT	\$5,111	\$8,897	\$0	\$8,000	\$10,841	35.5%
AMBULANCE SUPPLIES	\$6,762	\$6,750	\$0	\$7,000	\$8,010	14.4%

Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
AMBULANCE MEDICATIONS	\$1,845	\$7,234	\$0	\$7,000	\$4,191	-40.1%
OXYGEN EXPENSE	\$2,034	\$2,358	\$0	\$2,400	\$2,175	-9.4%
<b>Total Supplies / Maintenance:</b>	<b>\$100,315</b>	<b>\$148,441</b>	<b>\$100,260</b>	<b>\$107,100</b>	<b>\$97,938</b>	<b>-8.6%</b>
<b>Training/ Dues / Misc.</b>						
MEMBERSHIP DUES	\$4,974	\$3,810	\$0	\$5,250	\$3,500	-33.3%
TRAVEL/TRAINING	\$6,425	\$8,857	\$0	\$9,000	\$8,553	-5%
MISCELLANEOUS	\$2,081	\$1,014	\$0	\$1,250	\$653	-47.8%
STAFFING EXPENSE	\$9,194	\$10,175	\$0	\$11,200	\$8,204	-26.7%
COVID-19 EMER MGMT.	\$388	\$0	\$0	\$200	\$0	-100%
<b>Total Training/ Dues / Misc.:</b>	<b>\$23,062</b>	<b>\$23,856</b>	<b>\$29,525</b>	<b>\$26,900</b>	<b>\$20,910</b>	<b>-22.3%</b>
<b>Utilities &amp; Gasoline</b>						
GAS/OIL EXPENSE	\$17,282	\$15,270	\$0	\$16,500	\$11,012	-33.3%
GAS AND ELECTRICITY	\$7,062	\$9,205	\$0	\$10,500	\$7,859	-25.2%
TELEPHONE EXPENSE	\$10,306	\$8,531	\$0	\$8,750	\$8,871	1.4%
CELL PHONE EXPENSE	\$2,286	\$2,274	\$0	\$2,150	\$3,091	43.8%
WATER EXPENSE	\$1,903	\$1,643	\$0	\$2,485	\$1,842	-25.9%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$38,838</b>	<b>\$36,922</b>	<b>\$38,490</b>	<b>\$40,385</b>	<b>\$32,675</b>	<b>-19.1%</b>
<b>Capital Outlay</b>						
ASSET PURCHASES	\$0	\$0	\$0	\$0	\$4,744	N/A
MINOR EQUIPMENT	\$2,452	\$1,650	\$0	\$1,500	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$2,452</b>	<b>\$1,650</b>	<b>\$2,000</b>	<b>\$1,500</b>	<b>\$4,744</b>	<b>216.3%</b>
<b>Total Fire:</b>	<b>\$1,704,901</b>	<b>\$1,743,927</b>	<b>\$1,652,556</b>	<b>\$1,673,704</b>	<b>\$1,588,819</b>	<b>-5.1%</b>
<b>Total Public Safety:</b>	<b>\$3,636,566</b>	<b>\$3,676,299</b>	<b>\$3,499,398</b>	<b>\$3,799,070</b>	<b>\$3,614,346</b>	<b>-4.9%</b>
<b>Courts</b>						
<b>Personnel Services</b>						
SALARIES/WAGES	\$220,079	\$229,848	\$0	\$234,057	\$226,170	-3.4%
OVERTIME PAY	\$3,240	\$1,165	\$0	\$1,442	\$0	-100%
LONGEVITY	\$1,500	\$140	\$0	\$340	\$260	-23.5%
SICK LEAVE BUY BACK	\$2,145	\$0	\$0	\$3,421	\$1,584	-53.7%
FICA/CITY CONTRIBUTION	\$13,859	\$13,369	\$0	\$14,834	\$13,779	-7.1%
MEDICARE /CITY CONTRIBUTION	\$3,241	\$3,127	\$0	\$3,469	\$3,222	-7.1%
TMRS CONTRIBUTION	\$35,104	\$39,934	\$0	\$39,998	\$38,113	-4.7%
WORKERS COMPENSATION	\$5,170	\$6,675	\$0	\$4,098	\$481	-88.3%
UNEMPLOYMENT INS	\$6	\$434	\$0	\$468	\$308	-34.2%
GROUP INSUR.(HEALTH/DENTAL)	\$23,230	\$35,805	\$0	\$41,261	\$38,870	-5.8%
<b>Total Personnel Services:</b>	<b>\$307,575</b>	<b>\$330,498</b>	<b>\$317,632</b>	<b>\$343,388</b>	<b>\$322,787</b>	<b>-6%</b>
<b>Contractual Agreements</b>						
ATTORNEYS FEES/ LEGAL	\$62,400	\$65,258	\$0	\$63,600	\$63,600	0%

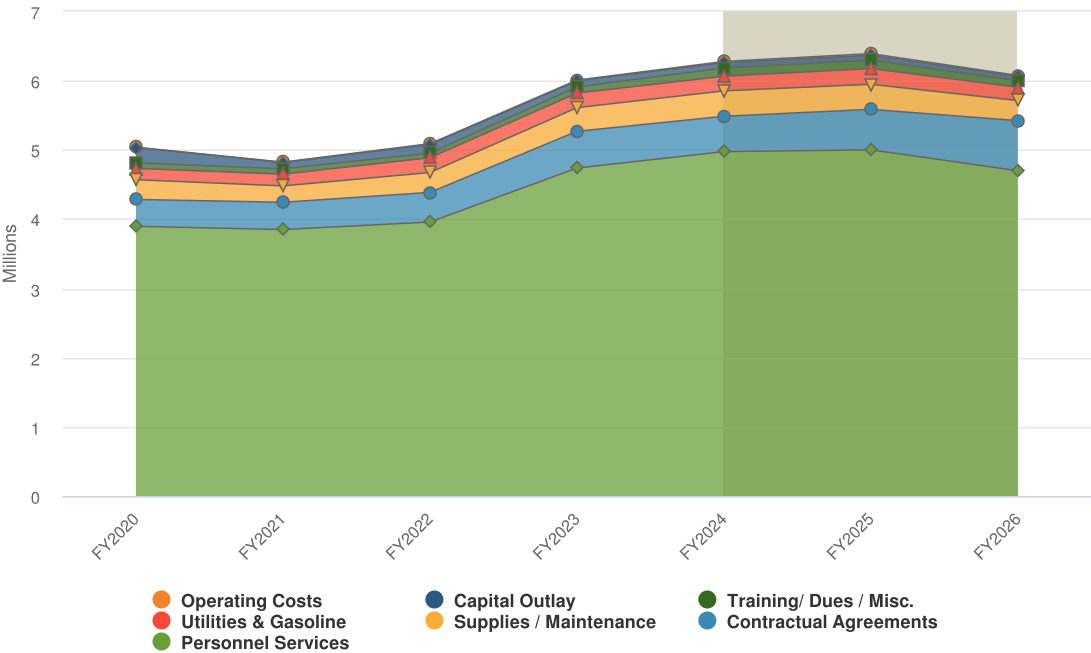
Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
MAINTENANCE AGREEMENTS	\$6,500	\$3,887	\$0	\$7,164	\$4,316	-39.8%
INSURANCE EXPENSE	\$4,559	\$5,279	\$0	\$5,635	\$7,476	32.7%
<b>Total Contractual Agreements:</b>	<b>\$73,459</b>	<b>\$74,424</b>	<b>\$74,779</b>	<b>\$76,399</b>	<b>\$75,392</b>	<b>-1.3%</b>
<b>Supplies / Maintenance</b>						
OFFICE SUPPLIES	\$4,853	\$2,749	\$0	\$3,750	\$955	-74.5%
POSTAGE SERVICE/MAINTENANCE	\$6,685	\$7,628	\$0	\$7,500	\$5,128	-31.6%
PRINTING EXPENSE	\$1,916	\$1,708	\$0	\$2,000	\$808	-59.6%
UNIFORMS	\$1,455	\$196	\$0	\$1,000	\$0	-100%
VECHICLE EXPENSE	\$527	\$353	\$0	\$500	\$436	-12.8%
EQUIPMENT REPAIR	\$0	\$195	\$0	\$0	\$0	0%
<b>Total Supplies / Maintenance:</b>	<b>\$15,436</b>	<b>\$12,828</b>	<b>\$13,170</b>	<b>\$14,750</b>	<b>\$7,327</b>	<b>-50.3%</b>
<b>Training/ Dues / Misc.</b>						
MEMBERSHIP DUES	\$644	\$611	\$0	\$775	\$198	-74.5%
TRAVEL/TRAINING	\$2,579	\$2,262	\$0	\$2,100	\$2,070	-1.4%
MISCELLANEOUS	\$3,409	\$2,020	\$0	\$2,200	\$1,211	-45%
<b>Total Training/ Dues / Misc.:</b>	<b>\$6,633</b>	<b>\$4,892</b>	<b>\$4,950</b>	<b>\$5,075</b>	<b>\$3,479</b>	<b>-31.4%</b>
<b>Utilities &amp; Gasoline</b>						
GASOLINE EXPENSE	\$831	\$1,133	\$0	\$1,250	\$874	-30.1%
CELL PHONE EXPENSE	\$724	\$696	\$0	\$700	\$596	-14.9%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$1,555</b>	<b>\$1,829</b>	<b>\$1,920</b>	<b>\$1,950</b>	<b>\$1,470</b>	<b>-24.6%</b>
<b>Capital Outlay</b>						
ASSET PURCHASES	\$3,545	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$3,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Courts:</b>	<b>\$408,203</b>	<b>\$424,471</b>	<b>\$412,450</b>	<b>\$441,562</b>	<b>\$410,455</b>	<b>-7%</b>
<b>Total Expenditures:</b>	<b>\$6,008,955</b>	<b>\$6,080,144</b>	<b>\$5,826,063</b>	<b>\$6,391,848</b>	<b>\$6,075,116</b>	<b>-5%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Administration</b>						
SALARIES/WAGES	\$436,423	\$538,274	\$563,290	\$547,485	\$547,485	-2.8%
OVERTIME WAGES	\$3,002	\$4,374	\$979	\$3,533	\$3,533	260.9%
CAR ALLOWANCE	\$3,911	\$3,921	\$3,900	\$3,767	\$3,767	-3.4%
LONGEVITY	\$810	\$1,465	\$2,145	\$2,640	\$2,640	23.1%
SICK LEAVE BUY BACK	\$9,111	\$8,539	\$6,881	\$5,678	\$5,678	-17.5%
FICA/CITY CONTRIBUTION	\$27,410	\$34,407	\$35,786	\$34,096	\$34,096	-4.7%
MEDICARE/CITY CONTRIBUTION	\$6,408	\$8,046	\$8,369	\$7,974	\$7,974	-4.7%
TMRS CONTRIBUTION	\$61,070	\$83,870	\$86,462	\$84,600	\$84,600	-2.2%
WORKERS COMPENSATION	\$1,369	\$1,778	\$2,419	\$2,363	\$2,835	17.2%
UNEMPLOYMENT INS	\$46	\$760	\$819	\$608	\$608	-25.8%
GROUP INSUR.(HEALTH/DENTAL)	\$35,023	\$51,748	\$63,290	\$47,569	\$47,569	-24.8%
<b>Total General Administration:</b>	<b>\$584,582</b>	<b>\$737,183</b>	<b>\$774,340</b>	<b>\$740,313</b>	<b>\$740,785</b>	<b>-4.3%</b>
<b>Public Works</b>						
SALARIES/WAGES	\$385,732	\$323,815	\$312,762	\$319,898	\$319,898	2.3%
PART TIME WAGES	\$45,570	\$36,250	\$47,524	\$34,964	\$34,964	-26.4%
OVERTIME PAY	\$41,189	\$22,275	\$25,235	\$21,591	\$21,591	-14.4%
CERTIFICATION PAY	\$5,273	\$4,768	\$9,100	\$3,139	\$3,139	-65.5%
LONGEVITY	\$790	\$805	\$1,195	\$1,140	\$1,140	-4.6%
SICK LEAVE BUY BACK	\$3,681	\$5,968	\$7,440	\$7,515	\$7,515	1%
FICA/CITY CONTRIBUTION	\$31,081	\$24,445	\$25,002	\$24,066	\$24,066	-3.7%
MEDICARE / CITY CONTRIBUTION	\$7,269	\$5,717	\$5,847	\$5,628	\$5,628	-3.7%
TMRS CONTRIBUTION	\$78,290	\$66,632	\$65,419	\$61,707	\$61,707	-5.7%
WORKERS COMPENSATION	\$19,736	\$25,631	\$17,823	\$17,431	\$20,917	17.4%
UNEMPLOYMENT INS	\$94	\$874	\$936	\$721	\$721	-23%
GROUP INSUR.(HEALTH/DENTAL)	\$55,121	\$39,799	\$59,852	\$46,159	\$46,159	-22.9%
<b>Total Public Works:</b>	<b>\$673,827</b>	<b>\$556,979</b>	<b>\$578,135</b>	<b>\$543,959</b>	<b>\$547,445</b>	<b>-5.3%</b>
<b>Public Safety</b>						
SALARIES/WAGES	\$1,127,675	\$1,007,875	\$1,179,110	\$1,156,608	\$1,156,608	-1.9%
PART TIME WAGES	\$29,314	\$46,485	\$59,380	\$54,028	\$54,028	-9%
OVERTIME PAY	\$73,210	\$72,774	\$57,938	\$45,569	\$45,569	-21.3%
CERTIFICATION PAY	\$0	\$15,218	\$20,800	\$17,664	\$17,664	-15.1%
LONGEVITY	\$6,340	\$3,625	\$4,700	\$5,450	\$5,450	16%
SICK LEAVE BUY BACK	\$24,200	\$23,373	\$26,630	\$25,809	\$25,809	-3.1%
FICA/CITY CONTRIBUTION	\$72,924	\$71,000	\$83,611	\$7,901	\$7,901	-90.6%
MEDICARE/CITY CONTRIBUTION	\$17,055	\$16,605	\$19,554	\$18,476	\$18,476	-5.5%
TMRS CONTRIBUTION	\$185,833	\$193,124	\$215,192	\$209,545	\$209,545	-2.6%
WORKERS COMPENSATION	\$48,581	\$63,093	\$59,555	\$58,271	\$69,925	17.4%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
UNEMPLOYMENT INS	\$189	\$1,877	\$2,457	\$2,213	\$2,213	-9.9%
GROUP INSUR.(HEALTH/DENTAL)	\$102,387	\$97,701	\$148,607	\$111,671	\$111,671	-24.9%
SALARIES/WAGES	\$883,036	\$902,070	\$833,136	\$829,520	\$829,520	-0.4%
PART TIME WAGES	\$60,288	\$49,041	\$51,500	\$35,226	\$35,226	-31.6%
OVERTIME PAY	\$161,015	\$103,125	\$106,605	\$74,257	\$74,257	-30.3%
CERTIFICATION PAY	\$17,576	\$19,184	\$22,100	\$21,794	\$21,794	-1.4%
LONGEVITY	\$3,140	\$3,365	\$3,785	\$3,600	\$3,600	-4.9%
SICK LEAVE BUY BACK	\$9,083	\$10,132	\$14,543	\$7,827	\$7,827	-46.2%
FICA/CITY CONTRIBUTION	\$67,808	\$65,500	\$63,964	\$58,242	\$58,242	-8.9%
MEDICARE/ CITY CONTRIBUTION	\$15,858	\$15,319	\$14,959	\$13,621	\$13,621	-8.9%
TMRS CONTRIBUTION	\$165,362	\$178,188	\$163,442	\$154,102	\$154,102	-5.7%
WORKERS COMPENSATION	\$24,572	\$31,688	\$56,509	\$63,686	\$76,424	35.2%
UNEMPLOYMENT INS	\$165	\$1,855	\$1,872	\$1,421	\$1,421	-24.1%
GROUP INSUR.(HEALTH/DENTAL)	\$76,704	\$80,147	\$95,683	\$87,169	\$87,169	-8.9%
<b>Total Public Safety:</b>	<b>\$3,172,315</b>	<b>\$3,072,363</b>	<b>\$3,305,632</b>	<b>\$3,063,670</b>	<b>\$3,088,062</b>	<b>-6.6%</b>
<b>Courts</b>						
SALARIES/WAGES	\$220,079	\$229,848	\$234,057	\$226,170	\$226,170	-3.4%
OVERTIME PAY	\$3,240	\$1,165	\$1,442	\$0	\$0	-100%
LONGEVITY	\$1,500	\$140	\$340	\$260	\$260	-23.5%
SICK LEAVE BUY BACK	\$2,145	\$0	\$3,421	\$1,584	\$1,584	-53.7%
FICA/CITY CONTRIBUTION	\$13,859	\$13,369	\$14,834	\$13,779	\$13,779	-7.1%
MEDICARE /CITY CONTRIBUTION	\$3,241	\$3,127	\$3,469	\$3,222	\$3,222	-7.1%
TMRS CONTRIBUTION	\$35,104	\$39,934	\$39,998	\$38,113	\$38,113	-4.7%
WORKERS COMPENSATION	\$5,170	\$6,675	\$4,098	\$401	\$481	-88.3%
UNEMPLOYMENT INS	\$6	\$434	\$468	\$308	\$308	-34.2%
GROUP INSUR.(HEALTH/DENTAL)	\$23,230	\$35,805	\$41,261	\$38,870	\$38,870	-5.8%
<b>Total Courts:</b>	<b>\$307,575</b>	<b>\$330,498</b>	<b>\$343,388</b>	<b>\$322,707</b>	<b>\$322,787</b>	<b>-6%</b>
<b>Total Personnel Services:</b>	<b>\$4,738,300</b>	<b>\$4,697,023</b>	<b>\$5,001,495</b>	<b>\$4,670,649</b>	<b>\$4,699,079</b>	<b>-6%</b>
<b>Contractual Agreements</b>						
<b>General Administration</b>						
AUDITING EXPENSE	\$33,000	\$35,750	\$36,000	\$51,000	\$52,500	45.8%
LEGAL ATTORNEY FEES	\$77,927	\$52,290	\$42,500	\$42,571	\$42,571	0.2%
LEGAL ADVERTISING	\$429	\$618	\$500	\$69	\$69	-86.2%
FRANKLIN LEGAL EXP	\$2,264	\$4,064	\$4,500	\$0	\$0	-100%
APPRAISAL DISTRICT EXP	\$8,896	\$12,177	\$13,864	\$14,179	\$16,510	19.1%
COUNTY COLLECTION FEES	\$10,384	\$10,545	\$11,000	\$10,540	\$11,508	4.6%
INSURANCE EXPENSE	\$9,178	\$10,626	\$11,344	\$11,766	\$14,120	24.5%
FIDUCIARY EXP/BANKING EXP	\$1,900	\$0	\$0	\$0	\$0	0%
COPIER AND PRINTER SERVICES	\$12,366	\$13,867	\$11,200	\$11,952	\$11,952	6.7%
CODE RED ALERT SYSTEM	\$2,894	\$3,039	\$3,342	\$3,829	\$3,829	14.6%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
INCODE M/A	\$50,753	\$48,366	\$47,500	\$37,816	\$39,707	-16.4%
PROGRAMMING/MAINTENANCE	\$65,952	\$90,864	\$130,444	\$172,629	\$172,629	32.3%
<b>Total General Administration:</b>	<b>\$275,943</b>	<b>\$282,206</b>	<b>\$312,194</b>	<b>\$356,351</b>	<b>\$365,395</b>	<b>17%</b>
<b>Public Works</b>						
ENGINEERING & MAPS	\$18,313	\$13,711	\$10,000	\$22,351	\$22,351	123.5%
INSURANCE EXPENSE	\$6,446	\$7,464	\$7,968	\$9,620	\$11,545	44.9%
TRAFFIC SIGNAL MAINTENANCE	\$703	\$2,763	\$3,000	\$4,152	\$4,152	38.4%
OTHER RETAINER & SERVICE FEES	\$46,636	\$40,859	\$36,000	\$42,965	\$42,965	19.3%
<b>Total Public Works:</b>	<b>\$72,097</b>	<b>\$64,797</b>	<b>\$56,968</b>	<b>\$79,088</b>	<b>\$81,013</b>	<b>42.2%</b>
<b>Public Safety</b>						
MAINTENANCE AGREEMENTS	\$4,206	\$3,366	\$7,060	\$82,935	\$82,935	1,074.7%
LAW ENFORCEMENT LIAB INS.	\$22,156	\$32,978	\$28,782	\$30,543	\$36,652	27.3%
COMMUNICATION EQUIP MAINT.	\$6,650	\$8,322	\$8,500	\$7,111	\$7,111	-16.3%
PROGRAMING MAINTENANCE	\$20,925	\$27,525	\$25,000	\$6,397	\$6,397	-74.4%
MAINTENANCE AGREEMENTS	\$14,392	\$22,991	\$20,000	\$18,768	\$18,768	-6.2%
LIABILITY INSURANCE	\$17,016	\$22,370	\$20,921	\$21,054	\$25,265	20.8%
COMMUNICATION EQUIPMENT MAINT	\$5,791	\$7,917	\$7,800	\$6,107	\$6,107	-21.7%
EMS/ MD DIRECTOR EXPENSE	\$9,000	\$9,750	\$9,000	\$10,800	\$10,800	20%
COLLECTION EXPENSE	\$9,427	\$10,418	\$12,000	\$8,409	\$8,409	-29.9%
<b>Total Public Safety:</b>	<b>\$109,564</b>	<b>\$145,635</b>	<b>\$139,063</b>	<b>\$192,124</b>	<b>\$202,444</b>	<b>45.6%</b>
<b>Courts</b>						
ATTORNEYS FEES/ LEGAL	\$62,400	\$65,258	\$63,600	\$63,600	\$63,600	0%
MAINTENANCE AGREEMENTS	\$6,500	\$3,887	\$7,164	\$4,316	\$4,316	-39.8%
INSURANCE EXPENSE	\$4,559	\$5,279	\$5,635	\$7,476	\$7,476	32.7%
<b>Total Courts:</b>	<b>\$73,459</b>	<b>\$74,424</b>	<b>\$76,399</b>	<b>\$75,392</b>	<b>\$75,392</b>	<b>-1.3%</b>
<b>Total Contractual Agreements:</b>	<b>\$531,064</b>	<b>\$567,061</b>	<b>\$584,624</b>	<b>\$702,955</b>	<b>\$724,244</b>	<b>23.9%</b>
<b>Supplies / Maintenance</b>						
<b>General Administration</b>						
COUNCIL FUND	\$11,101	\$12,911	\$13,927	\$11,721	\$12,110	-13%
RECORDS MANAGEMENT	\$2,780	\$3,155	\$3,197	\$3,977	\$4,175	30.6%
NEWSLETTER EXP	\$5,481	\$5,481	\$5,755	\$5,755	\$5,755	0%
OFFICE SUPPLIES	\$3,557	\$3,537	\$4,000	\$3,983	\$3,983	-0.4%
POSTAGE SERVICE/MAINTENANCE	\$2,834	\$2,559	\$2,800	\$2,585	\$2,585	-7.7%
PRINTING EXPENSE	\$1,905	\$1,157	\$1,250	\$2,150	\$2,150	72%
BUILDING MAINTENANCE	\$18,257	\$27,083	\$19,000	\$14,136	\$14,136	-25.6%
ELECTION EXPENSE	\$253	\$0	\$4,500	\$1,016	\$4,500	0%
<b>Total General Administration:</b>	<b>\$46,167</b>	<b>\$55,883</b>	<b>\$54,429</b>	<b>\$45,323</b>	<b>\$49,394</b>	<b>-9.3%</b>



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Public Works</b>						
OFFICE SUPPLIES	\$2,770	\$1,511	\$2,250	\$1,657	\$1,657	-26.4%
POSTAGE SERVICE/MAINTENANCE	\$2,406	\$2,746	\$2,750	\$2,928	\$2,928	6.5%
ANIMAL CONTROL	\$5,521	\$5,090	\$3,500	\$4,431	\$4,431	26.6%
PLANNING & ZONING	\$253	\$63	\$200	\$84	\$84	-58%
ZONING BOARD OF ADJUSTMENTS	\$0	\$31	\$50	\$108	\$108	116%
PRINTING EXPENSE	\$451	\$407	\$500	\$2,326	\$2,326	365.2%
UNIFORMS	\$2,350	\$2,999	\$4,000	\$2,746	\$2,746	-31.3%
BUILDING MAINTENANCE	\$7,189	\$19,398	\$5,000	\$3,411	\$3,411	-31.8%
SIDEWALK MAINTENANCE / REPAIR	\$1,538	\$0	\$15,000	\$0	\$0	-100%
STREET/DRAINAGE	\$17,740	\$12,772	\$25,000	\$3,163	\$3,163	-87.3%
VEHICLE EXP/EQUIP M&O	\$17,335	\$8,442	\$4,500	\$11,564	\$11,564	157%
LANDSCAPING & IMPROVEMENTS	\$6,341	\$5,703	\$5,750	\$4,308	\$4,308	-25.1%
CODE COMPLIANCE	\$0	\$665	\$500	\$909	\$909	81.8%
STREET SIGNAGE MAINT/REPAIR	\$6,403	\$4,626	\$7,500	\$2,767	\$2,767	-63.1%
EQUIPMENT & SUPPLIES	\$12,288	\$9,274	\$10,750	\$3,433	\$3,433	-68.1%
TRAFFIC CONTROL SUPPLIES	\$1,209	\$0	\$2,000	\$1,075	\$1,075	-46.2%
LAWN EQUIPMENT	\$315	\$229	\$750	\$0	\$0	-100%
MOSQUITO CONTROL	\$7,304	\$10,105	\$12,500	\$12,500	\$12,500	0%
STORMWATER R/M	\$8,303	\$2,422	\$10,000	\$611	\$611	-93.9%
<b>Total Public Works:</b>	<b>\$99,715</b>	<b>\$86,483</b>	<b>\$112,500</b>	<b>\$58,021</b>	<b>\$58,021</b>	<b>-48.4%</b>
<b>Public Safety</b>						
OFFICE SUPPLIES	\$2,382	\$2,669	\$3,000	\$1,719	\$1,719	-42.7%
POSTAGE SERVICE/MAINTENANCE	\$1,851	\$2,366	\$2,750	\$1,644	\$1,644	-40.2%
MOTORCYCLE & REPAIR	\$8,032	\$7,166	\$7,500	\$623	\$623	-91.7%
PRISONER FOOD/SUPPLIES	\$3,741	\$3,589	\$4,000	\$3,385	\$3,385	-15.4%
INVESTIGATION SUPPLIES	\$9,724	\$11,434	\$9,000	\$6,095	\$6,095	-32.3%
PRINTING EXPENSE	\$130	\$315	\$300	\$1,234	\$1,234	311.3%
CRIME PREVENTION	\$1,410	\$2,354	\$1,500	\$1,062	\$1,062	-29.2%
UNIFORMS	\$7,561	\$11,082	\$10,000	\$10,006	\$10,006	0.1%
BUILDING MAINTENANCE	\$20,512	\$41,422	\$18,000	\$12,848	\$12,848	-28.6%
VEHICLE EXPENSE/EQUIP M&O	\$18,408	\$55,785	\$16,500	\$38,184	\$38,184	131.4%
EQUIPMENT REPAIR	\$70	\$44	\$250	\$186	\$186	-25.6%
COMMUNICATION EXP	\$6,178	\$105	\$1,000	\$32	\$32	-96.8%
PROTECTIVE CLOTHING	\$15,625	\$13,550	\$14,000	\$18,092	\$18,092	29.2%
OFFICE SUPPLIES	\$302	\$185	\$600	\$161	\$161	-73.2%
POSTAGE SERVICE/MAINTENANCE	\$1,455	\$1,532	\$1,500	\$1,533	\$1,533	2.2%
FIRE PREVENTION/ INSPECTION	\$1,092	\$1,002	\$1,200	\$0	\$0	-100%
HAZMAT EXPENSE	\$840	\$1,423	\$1,400	\$0	\$0	-100%
UNIFORMS	\$5,120	\$7,149	\$8,000	\$9,726	\$9,726	21.6%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
BUILDING MAINTENANCE	\$17,769	\$13,876	\$15,000	\$0	\$0	-100%
VEHICLE EXPENSE/ EQUIP M&O	\$37,155	\$77,468	\$32,000	\$33,317	\$33,317	4.1%
HEAT/ AC MAINTENANCE	\$0	\$0	\$1,000	\$5,148	\$5,148	414.8%
EQUIP ANNUAL TESTING	\$5,205	\$7,015	\$8,000	\$4,744	\$4,744	-40.7%
EQUIPMENT REPLACEMENT	\$5,111	\$8,897	\$8,000	\$10,841	\$10,841	35.5%
AMBULANCE SUPPLIES	\$6,762	\$6,750	\$7,000	\$8,010	\$8,010	14.4%
AMBULANCE MEDICATIONS	\$1,845	\$7,234	\$7,000	\$4,191	\$4,191	-40.1%
OXYGEN EXPENSE	\$2,034	\$2,358	\$2,400	\$2,175	\$2,175	-9.4%
<b>Total Public Safety:</b>	<b>\$180,314</b>	<b>\$286,772</b>	<b>\$180,900</b>	<b>\$174,956</b>	<b>\$174,956</b>	<b>-3.3%</b>
<b>Courts</b>						
OFFICE SUPPLIES	\$4,853	\$2,749	\$3,750	\$955	\$955	-74.5%
POSTAGE SERVICE/MAINTENANCE	\$6,685	\$7,628	\$7,500	\$5,128	\$5,128	-31.6%
PRINTING EXPENSE	\$1,916	\$1,708	\$2,000	\$808	\$808	-59.6%
UNIFORMS	\$1,455	\$196	\$1,000	\$0	\$0	-100%
VECHICLE EXPENSE	\$527	\$353	\$500	\$436	\$436	-12.8%
EQUIPMENT REPAIR	\$0	\$195	\$0	\$0	\$0	0%
<b>Total Courts:</b>	<b>\$15,436</b>	<b>\$12,828</b>	<b>\$14,750</b>	<b>\$7,327</b>	<b>\$7,327</b>	<b>-50.3%</b>
<b>Total Supplies / Maintenance:</b>	<b>\$341,631</b>	<b>\$441,966</b>	<b>\$362,579</b>	<b>\$285,627</b>	<b>\$289,698</b>	<b>-20.1%</b>
<b>Training/ Dues / Misc.</b>						
<b>General Administration</b>						
TML DEDUCTABLE	\$0	\$0	\$5,000	\$5,000	\$5,000	0%
MEMBERSHIP DUES	\$6,013	\$6,219	\$6,750	\$6,600	\$6,600	-2.2%
TRAVEL/TRAINING	\$9,325	\$13,461	\$14,500	\$7,881	\$7,881	-45.6%
MISCELLANEOUS	\$4,028	\$4,853	\$5,000	\$8,418	\$8,418	68.4%
STAFFING EXPENSE	\$0	\$0	\$0	\$176	\$176	N/A
SPECIAL EVENTS	\$1,496	\$1,025	\$4,700	\$4,068	\$4,068	-13.4%
SPECIAL EVENTS	\$15,156	\$18,222	\$21,000	\$10,824	\$10,824	-48.5%
<b>Total General Administration:</b>	<b>\$36,018</b>	<b>\$43,782</b>	<b>\$56,950</b>	<b>\$42,967</b>	<b>\$42,967</b>	<b>-24.6%</b>
<b>Public Works</b>						
MEMBERSHIP DUES	\$1,246	\$450	\$1,250	\$2,453	\$2,453	96.2%
TRAVEL/TRAINING	\$1,791	\$465	\$3,000	\$0	\$0	-100%
MISCELLANEOUS	\$4,706	\$5,188	\$4,500	\$4,116	\$4,116	-8.5%
STAFFING EXPENSE	\$130	\$140	\$0	\$90	\$90	N/A
<b>Total Public Works:</b>	<b>\$7,873</b>	<b>\$6,243</b>	<b>\$8,750</b>	<b>\$6,659</b>	<b>\$6,659</b>	<b>-23.9%</b>
<b>Public Safety</b>						
FIRE ARMS QUALIFICATION	\$2,636	\$9,147	\$9,000	\$4,921	\$4,921	-45.3%
MEMBERSHIP DUES	\$3,094	\$2,122	\$2,750	\$1,634	\$1,634	-40.6%
TRAVEL/TRAINING	\$6,123	\$7,898	\$8,000	\$7,655	\$7,655	-4.3%
MISCELLANEOUS	\$3,098	\$7,294	\$3,000	\$5,559	\$5,559	85.3%

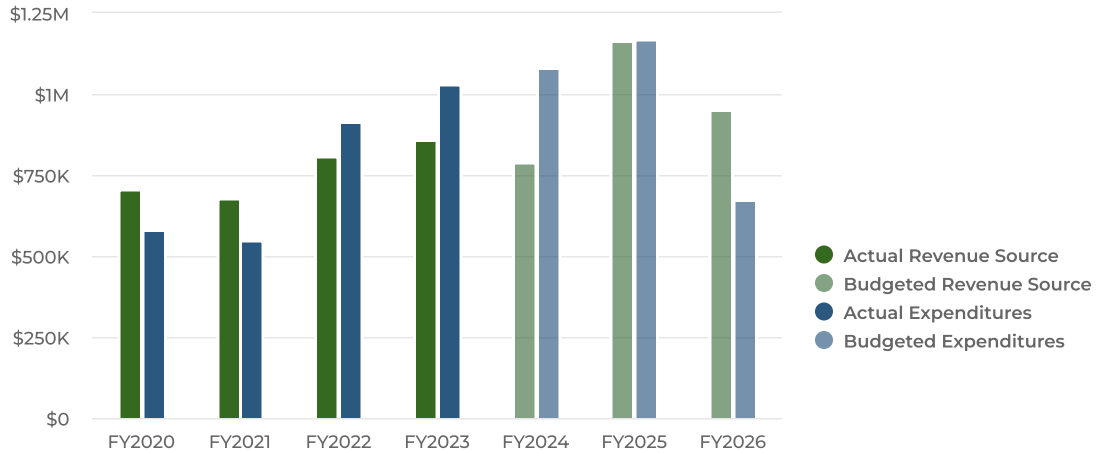
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
STAFFING EXPENSE	\$1,161	\$1,944	\$1,750	\$813	\$813	-53.5%
COVID-19 EMER MGMT.	\$359	\$342	\$350	\$227	\$227	-35.1%
MEMBERSHIP DUES	\$4,974	\$3,810	\$5,250	\$3,500	\$3,500	-33.3%
TRAVEL/TRAINING	\$6,425	\$8,857	\$9,000	\$8,553	\$8,553	-5%
MISCELLANEOUS	\$2,081	\$1,014	\$1,250	\$653	\$653	-47.8%
STAFFING EXPENSE	\$9,194	\$10,175	\$11,200	\$8,204	\$8,204	-26.7%
COVID-19 EMER MGMT.	\$388	\$0	\$200	\$0	\$0	-100%
<b>Total Public Safety:</b>	<b>\$39,533</b>	<b>\$52,602</b>	<b>\$51,750</b>	<b>\$41,719</b>	<b>\$41,719</b>	<b>-19.4%</b>
<b>Courts</b>						
MEMBERSHIP DUES	\$644	\$611	\$775	\$198	\$198	-74.5%
TRAVEL/TRAINING	\$2,579	\$2,262	\$2,100	\$2,070	\$2,070	-1.4%
MISCELLANEOUS	\$3,409	\$2,020	\$2,200	\$1,211	\$1,211	-45%
<b>Total Courts:</b>	<b>\$6,633</b>	<b>\$4,892</b>	<b>\$5,075</b>	<b>\$3,479</b>	<b>\$3,479</b>	<b>-31.4%</b>
<b>Total Training/ Dues / Misc.:</b>	<b>\$90,057</b>	<b>\$107,519</b>	<b>\$122,525</b>	<b>\$94,824</b>	<b>\$94,824</b>	<b>-22.6%</b>
<b>Utilities &amp; Gasoline</b>						
<b>General Administration</b>						
GAS AND ELECTRICITY	\$4,932	\$5,627	\$5,700	\$5,534	\$5,534	-2.9%
TELEPHONE EXPENSE	\$17,384	\$18,886	\$19,250	\$13,971	\$13,971	-27.4%
CELL PHONE EXPENSE	\$2,233	\$2,183	\$2,050	\$2,362	\$2,362	15.2%
WATER EXPENSE	\$951	\$821	\$1,250	\$1,065	\$1,065	-14.8%
<b>Total General Administration:</b>	<b>\$25,500</b>	<b>\$27,517</b>	<b>\$28,250</b>	<b>\$22,932</b>	<b>\$22,932</b>	<b>-18.8%</b>
<b>Public Works</b>						
GAS/OIL EXPENSE	\$8,895	\$9,541	\$9,000	\$7,556	\$7,556	-16%
GAS AND ELECTRICITY	\$5,645	\$5,618	\$6,000	\$5,387	\$5,387	-10.2%
TELEPHONE EXPENSE	\$7,020	\$6,962	\$7,250	\$5,207	\$5,207	-28.2%
CELL PHONE EXPENSE	\$2,103	\$1,788	\$1,650	\$2,189	\$2,189	32.7%
WATER EXPENSE	\$15,853	\$17,880	\$23,000	\$16,723	\$16,723	-27.3%
TRAFFIC SIGNAL ELECTRICITY	\$1,031	\$1,268	\$1,500	\$1,473	\$1,473	-1.8%
STREET LIGHTING ELECTRICITY	\$30,206	\$30,510	\$34,000	\$30,662	\$30,662	-9.8%
<b>Total Public Works:</b>	<b>\$70,753</b>	<b>\$73,567</b>	<b>\$82,400</b>	<b>\$69,197</b>	<b>\$69,197</b>	<b>-16%</b>
<b>Public Safety</b>						
GAS/OIL EXPENSE	\$34,350	\$28,828	\$29,000	\$27,990	\$27,990	-3.5%
GAS AND ELECTRICITY	\$13,014	\$13,835	\$16,000	\$13,188	\$13,188	-17.6%
TELEPHONE EXPENSE	\$17,966	\$21,361	\$21,000	\$18,239	\$18,239	-13.1%
CELL PHONE EXPENSE	\$6,026	\$5,995	\$5,500	\$4,641	\$4,641	-15.6%
WATER EXPENSE	\$1,964	\$1,750	\$2,590	\$1,510	\$1,510	-41.7%
GAS/OIL EXPENSE	\$17,282	\$15,270	\$16,500	\$11,012	\$11,012	-33.3%
GAS AND ELECTRICITY	\$7,062	\$9,205	\$10,500	\$7,859	\$7,859	-25.2%
TELEPHONE EXPENSE	\$10,306	\$8,531	\$8,750	\$8,871	\$8,871	1.4%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
CELL PHONE EXPENSE	\$2,286	\$2,274	\$2,150	\$3,091	\$3,091	43.8%
WATER EXPENSE	\$1,903	\$1,643	\$2,485	\$1,842	\$1,842	-25.9%
<b>Total Public Safety:</b>	<b>\$112,160</b>	<b>\$108,692</b>	<b>\$114,475</b>	<b>\$98,243</b>	<b>\$98,243</b>	<b>-14.2%</b>
<b>Courts</b>						
GASOLINE EXPENSE	\$831	\$1,133	\$1,250	\$874	\$874	-30.1%
CELL PHONE EXPENSE	\$724	\$696	\$700	\$596	\$596	-14.9%
<b>Total Courts:</b>	<b>\$1,555</b>	<b>\$1,829</b>	<b>\$1,950</b>	<b>\$1,470</b>	<b>\$1,470</b>	<b>-24.6%</b>
<b>Total Utilities &amp; Gasoline:</b>	<b>\$209,967</b>	<b>\$211,604</b>	<b>\$227,075</b>	<b>\$191,842</b>	<b>\$191,842</b>	<b>-15.5%</b>
<b>Operating Costs</b>						
<b>General Administration</b>						
NATIONAL NIGHT OUT	\$1,500	\$3,642	\$5,825	\$2,442	\$2,931	-49.7%
HALLOWEEN ACTIVITIES	\$1,263	\$765	\$2,400	\$913	\$1,095	-54.4%
CHRISTMAS ACTIVITIES	\$3,356	\$9,336	\$7,675	\$3,169	\$3,803	-50.4%
EASTER ACTIVITIES	\$3,086	\$2,715	\$4,300	\$2,266	\$2,720	-36.7%
MOVIE NIGHT IN PARK	\$1,015	\$1,828	\$1,600	\$1,836	\$1,836	14.8%
<b>Total General Administration:</b>	<b>\$10,221</b>	<b>\$18,286</b>	<b>\$21,800</b>	<b>\$10,626</b>	<b>\$12,385</b>	<b>-43.2%</b>
<b>Total Operating Costs:</b>	<b>\$10,221</b>	<b>\$18,286</b>	<b>\$21,800</b>	<b>\$10,626</b>	<b>\$12,385</b>	<b>-43.2%</b>
<b>Capital Outlay</b>						
<b>General Administration</b>						
MINOR COMPUTER EQUIPMENT	\$30,210	\$9,284	\$42,500	\$3,687	\$3,687	-91.3%
MINOR COMPUTER SOFTWARE	\$29,780	\$17,166	\$22,000	\$50,435	\$50,435	129.3%
<b>Total General Administration:</b>	<b>\$59,990</b>	<b>\$26,450</b>	<b>\$64,500</b>	<b>\$54,122</b>	<b>\$54,122</b>	<b>-16.1%</b>
<b>Public Works</b>						
MINOR EQUIPMENT	\$1,500	\$0	\$0	\$0	\$0	0%
<b>Total Public Works:</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Public Safety</b>						
MINOR COMPUTER EQUIPMENT	\$0	\$231	\$250	\$645	\$645	158%
MINOR OFFICE EQUIPMENT	\$185	\$2,406	\$2,000	\$1,564	\$1,564	-21.8%
MINOR EQUIPMENT	\$20,043	\$5,948	\$3,500	\$1,969	\$1,969	-43.7%
ASSET PURCHASES	\$0	\$0	\$0	\$4,744	\$4,744	N/A
MINOR EQUIPMENT	\$2,452	\$1,650	\$1,500	\$0	\$0	-100%
<b>Total Public Safety:</b>	<b>\$22,680</b>	<b>\$10,235</b>	<b>\$7,250</b>	<b>\$8,922</b>	<b>\$8,922</b>	<b>23.1%</b>
<b>Courts</b>						
ASSET PURCHASES	\$3,545	\$0	\$0	\$0	\$0	0%
<b>Total Courts:</b>	<b>\$3,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Capital Outlay:</b>	<b>\$87,715</b>	<b>\$36,685</b>	<b>\$71,750</b>	<b>\$63,044</b>	<b>\$63,044</b>	<b>-12.1%</b>
<b>Total Expense Objects:</b>	<b>\$6,008,955</b>	<b>\$6,080,144</b>	<b>\$6,391,848</b>	<b>\$6,019,567</b>	<b>\$6,075,116</b>	<b>-5%</b>

# Water & Sewer

## Summary

The Town of Pantego is projecting \$954.78K of revenue in FY2026, which represents a 18.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 42.1% or \$492.82K to \$678.22K in FY2026.



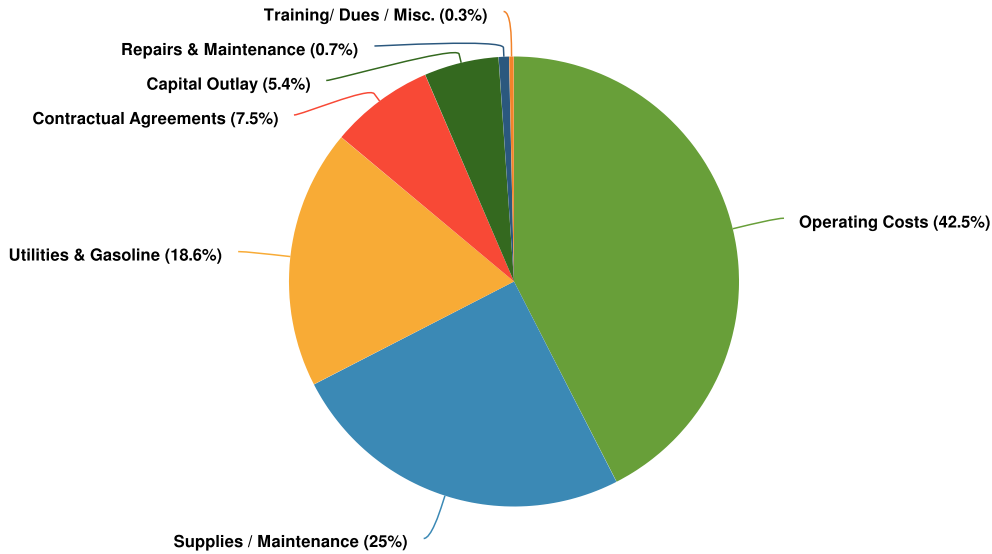
## Water & Sewer Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Charges for Services	\$999,217	\$1,131,706	\$1,634,620	\$1,448,999	\$1,448,999
Miscellaneous Fees	\$6,130	\$3,340	\$5,868	\$588	\$588
Interest/Investment	\$21,715	\$8,902	\$5,400	\$307	\$307
Other	-\$165,442	-\$489,847	-\$480,466	-\$480,686	-\$495,112
<b>Total Revenues:</b>	<b>\$861,621</b>	<b>\$654,101</b>	<b>\$1,165,422</b>	<b>\$969,208</b>	<b>\$954,782</b>
<b>Expenditures</b>					
Contractual Agreements	\$39,156	\$46,823	\$58,501	\$49,190	\$50,643
Supplies / Maintenance	\$164,208	\$333,518	\$485,900	\$169,446	\$169,446
Training/ Dues / Misc.	\$2,954	\$11,879	\$8,500	\$2,344	\$2,344
Utilities & Gasoline	\$124,042	\$138,900	\$150,010	\$126,595	\$126,325
Operating Costs	\$357,906	\$415,171	\$426,750	\$288,039	\$288,039
Repairs & Maintenance	\$4,167	\$4,167	\$5,000	\$5,041	\$5,041
Debt Service	\$308,083	\$0	\$0	\$0	\$0
Capital Outlay	\$33,000	\$34,650	\$36,383	\$36,383	\$36,383

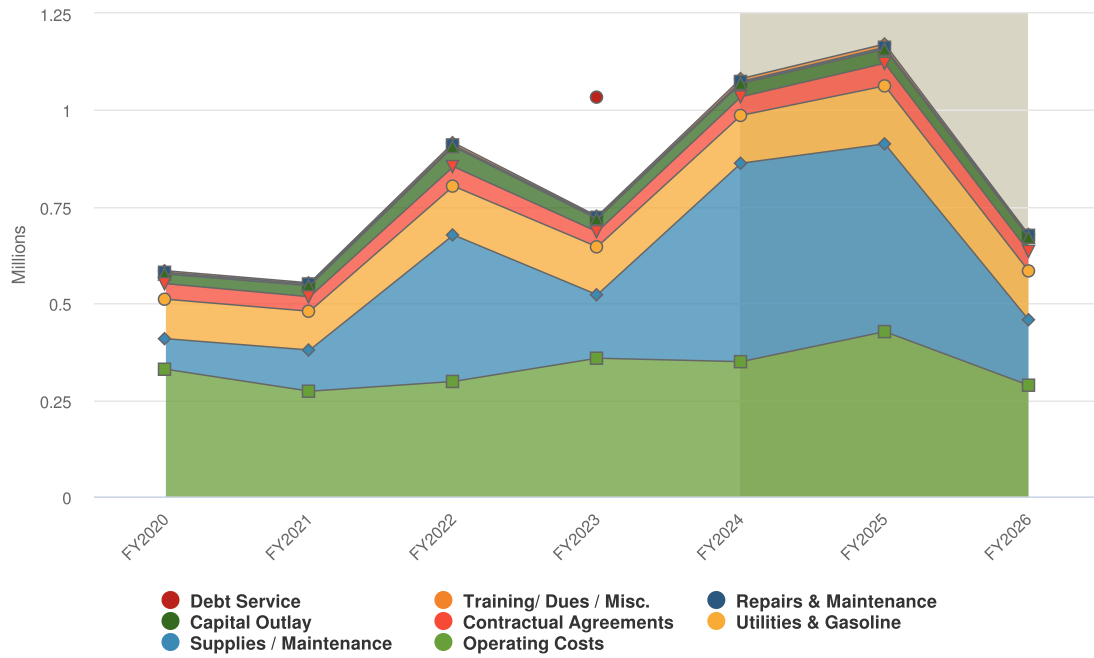
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Total Expenditures:	\$1,033,517	\$985,108	\$1,171,044	\$677,038	\$678,221
Total Revenues Less Expenditures:	-\$171,896	-\$331,008	-\$5,622	\$292,170	\$276,561
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Contractual Agreements</b>						
<b>Water &amp; Sewer</b>						
ENGINEERING & MAPS	\$0	\$0	\$1,500	\$0	\$0	-100%
MAINTENANCE AGREEMENTS	\$980	\$1,000	\$1,000	\$1,260	\$1,260	26%
INSURANCE EXPENSE	\$4,041	\$4,678	\$4,994	\$4,843	\$5,812	16.4%
GROUNDWATER CONSERVATION FEES	\$26,716	\$26,081	\$28,000	\$33,441	\$33,441	19.4%
COLLIER GROUNDWATER CONTRACT	\$5,400	\$12,725	\$19,760	\$6,396	\$6,396	-67.6%
ENGINEERING & MAPS	\$0	\$0	\$750	\$828	\$828	10.4%
INSURANCE EXPENSE	\$2,020	\$2,339	\$2,497	\$2,422	\$2,906	16.4%
<b>Total Water &amp; Sewer:</b>	<b>\$39,156</b>	<b>\$46,823</b>	<b>\$58,501</b>	<b>\$49,190</b>	<b>\$50,643</b>	<b>-13.4%</b>
<b>Total Contractual Agreements:</b>	<b>\$39,156</b>	<b>\$46,823</b>	<b>\$58,501</b>	<b>\$49,190</b>	<b>\$50,643</b>	<b>-13.4%</b>
<b>Supplies / Maintenance</b>						
<b>Water &amp; Sewer</b>						
OFFICE SUPPLIES	\$96	\$75	\$250	\$0	\$0	-100%
POSTAGE SERVICE/MAINTENANCE	\$8,268	\$8,727	\$9,000	\$7,395	\$7,395	-17.8%
WATER METER MAINTENANCE	\$13,587	\$350	\$36,000	\$82,015	\$82,015	127.8%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
STORAGE TANK INSPECTIONS	\$14,513	\$0	\$15,000	\$0	\$0	-100%
PRINTING EXPENSE	\$4,619	\$4,205	\$4,000	\$0	\$0	-100%
UNIFORM EXPENSE	\$1,406	\$1,238	\$2,500	\$0	\$0	-100%
MAINTAIN METER READING SYS	\$2,811	\$2,879	\$5,000	\$4,742	\$4,742	-5.2%
BLDG MAINT & REPAIR	\$2,556	\$182	\$12,500	\$111	\$111	-99.1%
WATER QUALITY SAMPLING	\$3,289	\$3,988	\$3,500	\$828	\$828	-76.3%
GEN R&M WATER SYSTEM	\$27,624	\$139,248	\$70,000	\$5,392	\$5,392	-92.3%
WATER TREATMENT CHEMICALS	\$19,198	\$20,793	\$18,000	\$12,059	\$12,059	-33%
VEHICLE EXP/EQUIP M&O APP.	\$14,568	\$5,507	\$4,500	\$3,647	\$3,647	-19%
GROUND MAINT/LANDSCAPING	\$9,400	\$16,040	\$9,500	\$10,788	\$10,788	13.6%
VALVES & HYDRANTS	\$1,304	\$0	\$50,000	\$0	\$0	-100%
WELL MAINTENANCE PROGRAM	\$0	\$108,501	\$215,000	\$30,145	\$30,145	-86%
EQUIPMENT & SUPPLIES	\$8,545	\$4,521	\$6,000	\$539	\$539	-91%
TRAFFIC CONTROL SUPPLIES	\$1,171	\$0	\$1,500	\$0	\$0	-100%
UNIFORM EXPENSE	\$841	\$600	\$2,500	\$0	\$0	-100%
GEN R&M SEWER SYSTEM	\$26,118	\$14,356	\$15,000	\$8,975	\$8,975	-40.2%
GROUND MAINT/LANDSCAPING	\$1,200	\$1,440	\$1,400	\$1,176	\$1,176	-16%
EQUIPMENT & SUPPLIES	\$2,858	\$525	\$3,500	\$8	\$8	-99.8%
FILTRATION SUPPLIES	\$235	\$344	\$1,250	\$1,626	\$1,626	30.1%
<b>Total Water &amp; Sewer:</b>	<b>\$164,208</b>	<b>\$333,518</b>	<b>\$485,900</b>	<b>\$169,446</b>	<b>\$169,446</b>	<b>-65.1%</b>
<b>Total Supplies / Maintenance:</b>	<b>\$164,208</b>	<b>\$333,518</b>	<b>\$485,900</b>	<b>\$169,446</b>	<b>\$169,446</b>	<b>-65.1%</b>
<b>Training/ Dues / Misc.</b>						
<b>Water &amp; Sewer</b>						
MEMBERSHIP DUES	\$517	\$602	\$1,000	\$661	\$661	-33.9%
TRAVEL/TRAINING	\$1,373	\$3,238	\$3,250	\$618	\$618	-81%
MISCELLANEOUS	\$355	\$635	\$750	\$248	\$248	-66.9%
TRAVEL/TRAINING	\$650	\$620	\$1,000	\$133	\$133	-86.7%
MISCELLANEOUS	\$59	\$6,784	\$2,500	\$684	\$684	-72.6%
<b>Total Water &amp; Sewer:</b>	<b>\$2,954</b>	<b>\$11,879</b>	<b>\$8,500</b>	<b>\$2,344</b>	<b>\$2,344</b>	<b>-72.4%</b>
<b>Total Training/ Dues / Misc.:</b>	<b>\$2,954</b>	<b>\$11,879</b>	<b>\$8,500</b>	<b>\$2,344</b>	<b>\$2,344</b>	<b>-72.4%</b>
<b>Utilities &amp; Gasoline</b>						
<b>Water &amp; Sewer</b>						
GAS,OIL,GREASE VEHICLE	\$8,634	\$9,541	\$8,000	\$7,544	\$7,544	-5.7%
GAS AND ELECTRICITY	\$103,192	\$118,080	\$130,000	\$107,250	\$107,250	-17.5%
TELEPHONE EXPENSE	\$1,498	\$1,113	\$1,350	\$1,620	\$1,350	0%
CELL PHONE EXPENSE	\$2,108	\$1,360	\$1,450	\$1,327	\$1,327	-8.5%
GAS AND ELECTRICITY	\$5,502	\$6,188	\$6,650	\$6,140	\$6,140	-7.7%
TELEPHONE EXPENSE	\$1,498	\$1,113	\$1,300	\$1,560	\$1,560	20%
CELL PHONE EXPENSE	\$1,609	\$1,506	\$1,260	\$1,154	\$1,154	-8.4%
<b>Total Water &amp; Sewer:</b>	<b>\$124,042</b>	<b>\$138,900</b>	<b>\$150,010</b>	<b>\$126,595</b>	<b>\$126,325</b>	<b>-15.8%</b>

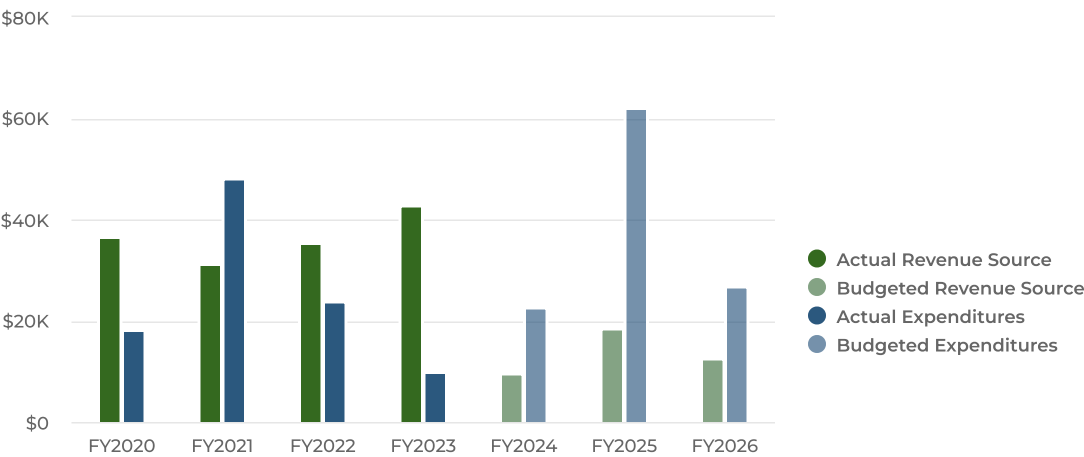


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Utilities & Gasoline:	\$124,042	\$138,900	\$150,010	\$126,595	\$126,325	-15.8%
Operating Costs						
Water & Sewer						
OTHER CTY SRV CHG, ARLING.	\$165,318	\$173,825	\$164,250	\$68,943	\$68,943	-58%
OTHER CTY SRV CHG,F W	\$192,588	\$241,346	\$262,500	\$219,096	\$219,096	-16.5%
Total Water & Sewer:	\$357,906	\$415,171	\$426,750	\$288,039	\$288,039	-32.5%
Total Operating Costs:	\$357,906	\$415,171	\$426,750	\$288,039	\$288,039	-32.5%
Repairs & Maintenance						
Water & Sewer						
TCEQ ANNUAL SYSTEM FEES	\$4,167	\$4,167	\$5,000	\$5,041	\$5,041	0.8%
Total Water & Sewer:	\$4,167	\$4,167	\$5,000	\$5,041	\$5,041	0.8%
Total Repairs & Maintenance:	\$4,167	\$4,167	\$5,000	\$5,041	\$5,041	0.8%
Debt Service						
Water & Sewer						
DEPRECIATION	\$233,699	\$0	\$0	\$0	\$0	0%
DEPRECIATION	\$74,384	\$0	\$0	\$0	\$0	0%
Total Water & Sewer:	\$308,083	\$0	\$0	\$0	\$0	0%
Total Debt Service:	\$308,083	\$0	\$0	\$0	\$0	0%
Capital Outlay						
Water & Sewer						
FRANCHISE FEE-W&WW	\$33,000	\$34,650	\$36,383	\$36,383	\$36,383	0%
Total Water & Sewer:	\$33,000	\$34,650	\$36,383	\$36,383	\$36,383	0%
Total Capital Outlay:	\$33,000	\$34,650	\$36,383	\$36,383	\$36,383	0%
Total Expense Objects:	\$1,033,517	\$985,108	\$1,171,044	\$677,038	\$678,221	-42.1%

# Special Revenue Fund

## Summary

The Town of Pantego is projecting \$12.82K of revenue in FY2026, which represents a 31.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 56.5% or \$35.22K to \$27.09K in FY2026.

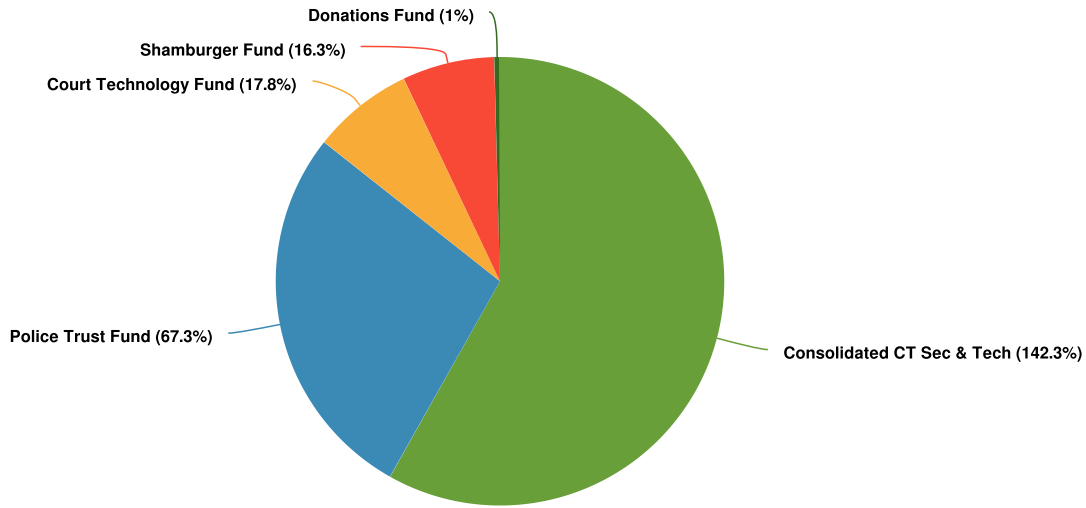


## Special Revenue Fund Comprehensive Summary

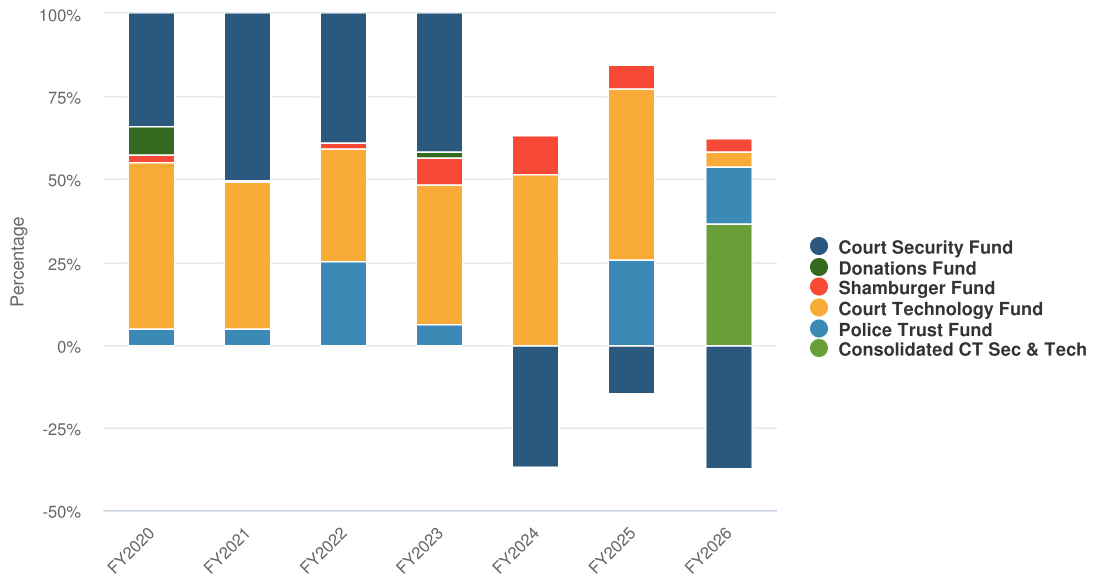
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Fines & Fees	\$28,328	\$20,895	\$23,800	\$26,186	\$18,239
Interest/Investment	\$12,824	\$14,641	\$6,725	\$8,725	\$5,097
Other	\$1,782	-\$20,770	-\$11,825	-\$4,773	-\$10,520
Total Revenues:	\$42,933	\$14,766	\$18,700	\$30,138	\$12,816
Expenditures					
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$10,302
Training/ Dues / Misc.	\$2,789	\$6,816	\$14,670	\$18,211	\$14,887
Capital Outlay	\$312	\$12,340	\$31,500	\$30,543	\$1,898
Total Expenditures:	\$10,092	\$34,524	\$62,307	\$58,565	\$27,087
Total Revenues Less Expenditures:	\$32,841	-\$19,758	-\$43,607	-\$28,427	-\$14,271
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

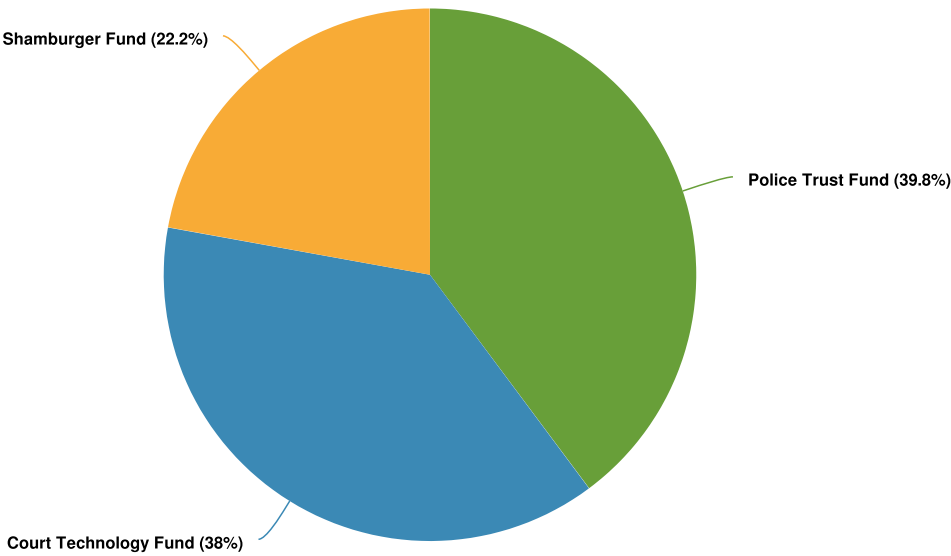


Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Court Security Fund	\$17,998	-\$17,021	-\$17,515	-\$3,900	-\$18,540	375.4%
Police Trust Fund	\$2,738	\$10,182	\$4,973	\$6,850	\$8,620	25.8%
Court Technology Fund	\$18,011	\$15,318	\$15,150	\$13,600	\$2,285	-83.2%
Donations Fund	\$782	\$2,281	\$1,275	\$150	\$127	-15.3%

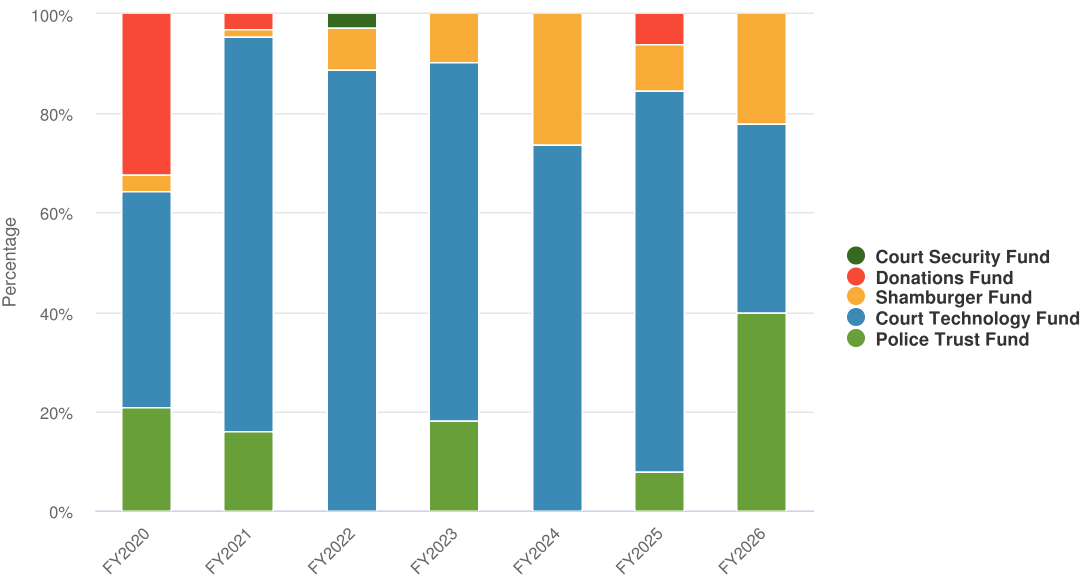
Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Shamburger Fund	\$3,404	\$4,005	\$4,000	\$2,000	\$2,085	4.3%
Consolidated CT Sec & Tech	\$0	\$0	\$0	\$0	\$18,239	N/A
<b>Total:</b>	<b>\$42,933</b>	<b>\$14,766</b>	<b>\$7,883</b>	<b>\$18,700</b>	<b>\$12,816</b>	<b>-31.5%</b>

Expenditures by Fund

2026 Expenditures by Fund



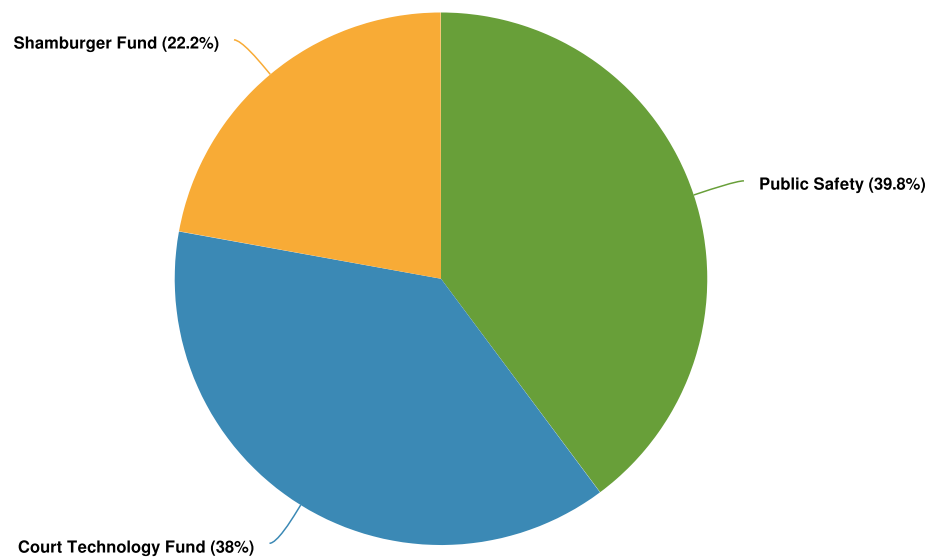
Budgeted and Historical 2026 Expenditures by Fund



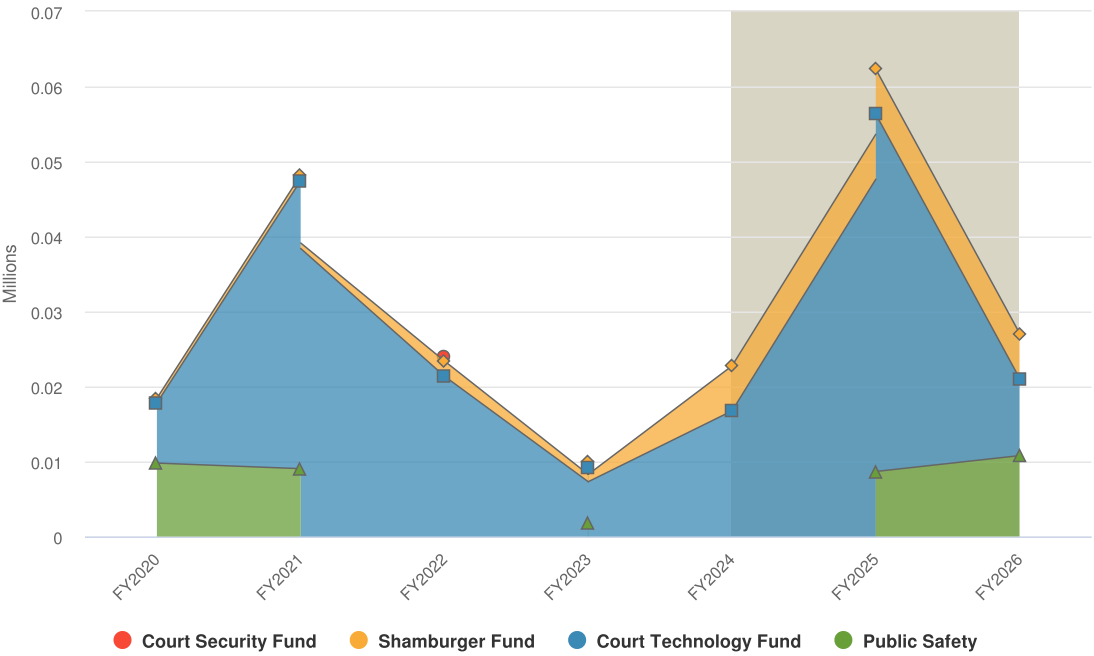
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Police Trust Fund	\$1,812	\$12,117	\$5,000	\$13,165	\$10,785	115.7%
Court Technology Fund	\$7,304	\$19,290	\$47,637	\$38,456	\$10,302	-78.4%
Donations Fund	\$0	\$758	\$3,670	\$4,378	\$0	-100%
Shamburger Fund	\$977	\$2,358	\$6,000	\$2,566	\$6,000	0%
<b>Total:</b>	<b>\$10,092</b>	<b>\$34,524</b>	<b>\$62,307</b>	<b>\$58,565</b>	<b>\$27,087</b>	<b>-56.5%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



# Budgeted and Historical Expenditures by Function

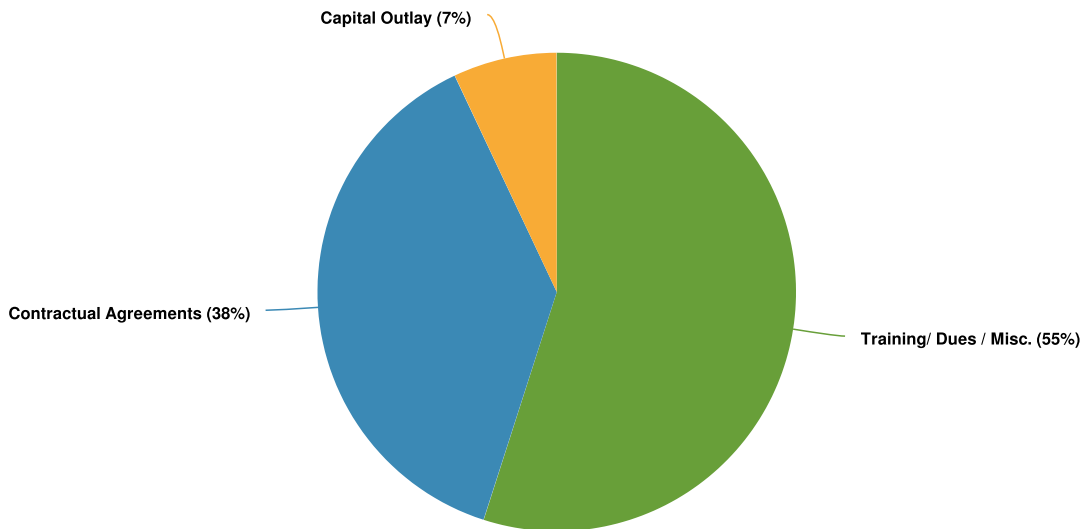


Grey background indicates budgeted figures.

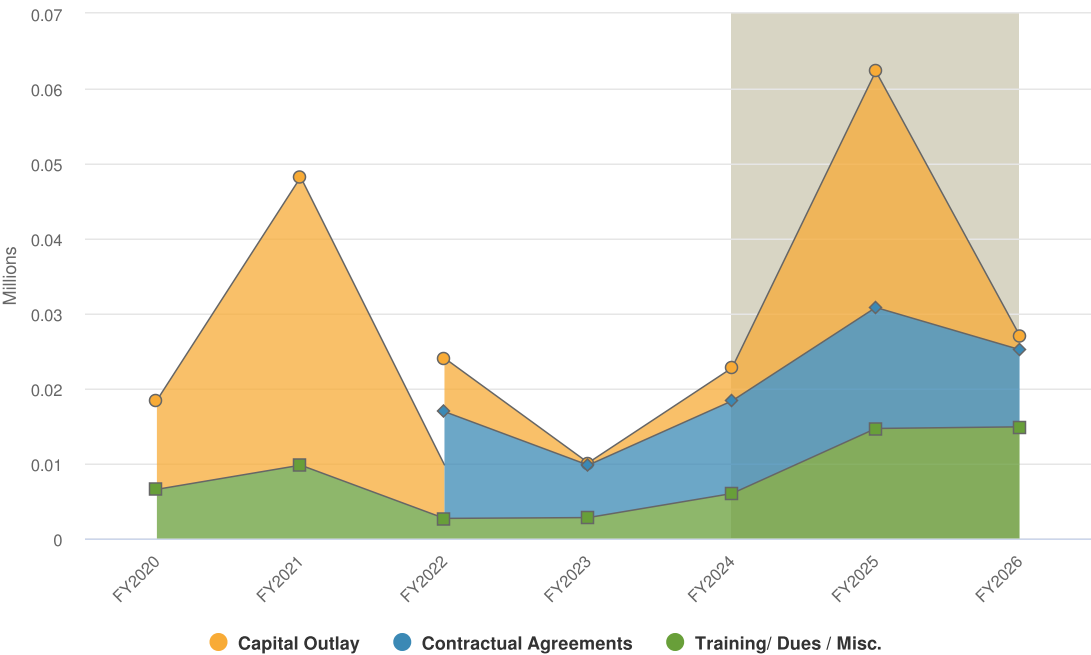
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
Public Safety	\$1,812	\$12,875	\$8,670	\$17,543	\$10,785	24.4%
Court Technology Fund	\$7,304	\$19,290	\$47,637	\$38,456	\$10,302	-78.4%
Shamburger Fund	\$977	\$2,358	\$6,000	\$2,566	\$6,000	0%
<b>Total Expenditures:</b>	<b>\$10,092</b>	<b>\$34,524</b>	<b>\$62,307</b>	<b>\$58,565</b>	<b>\$27,087</b>	<b>-56.5%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

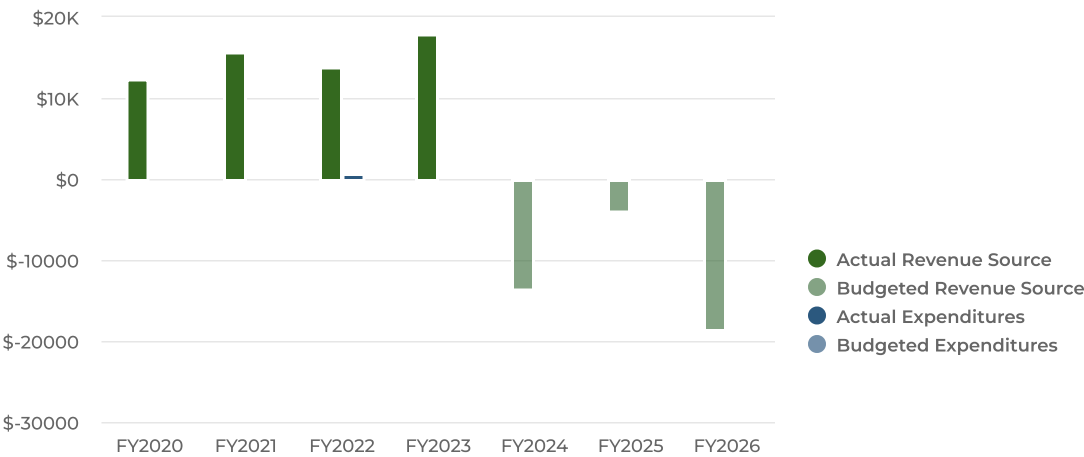
<b>Name</b>	<b>FY2023 Actual</b>	<b>FY2024 Actual</b>	<b>FY2025 Budget</b>	<b>FY2025 Projected</b>	<b>FY2026 Budgeted</b>	<b>FY2025 Budget vs. FY2026 Budgeted (% Change)</b>
Expense Objects						
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$10,302	-36.2%
Training/ Dues / Misc.	\$2,789	\$6,816	\$14,670	\$18,211	\$14,887	1.5%
Capital Outlay	\$312	\$12,340	\$31,500	\$30,543	\$1,898	-94%
<b>Total Expense Objects:</b>	<b>\$10,092</b>	<b>\$34,524</b>	<b>\$62,307</b>	<b>\$58,565</b>	<b>\$27,087</b>	<b>-56.5%</b>



# Court Security Fund

## Summary

The Town of Pantego is projecting \$-18540 of revenue in FY2026, which represents a 375.4% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



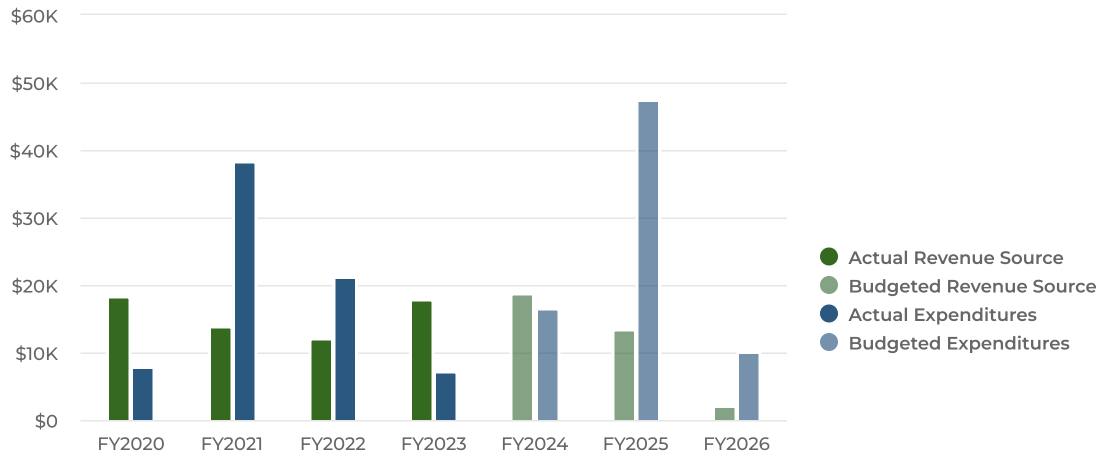
## Court Security Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Fines & Fees	\$15,393	\$11,321	\$12,700	\$9,199	\$0
Interest/Investment	\$2,605	\$2,823	\$1,400	\$1,443	\$0
Other	\$0	-\$31,165	-\$18,000	-\$18,000	-\$18,540
Total Revenues:	\$17,998	-\$17,021	-\$3,900	-\$7,358	-\$18,540
Total Revenues Less Expenditures:	\$17,998	-\$17,021	-\$3,900	-\$7,358	-\$18,540
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Court Technology Fund

## Summary

The Town of Pantego is projecting \$2.29K of revenue in FY2026, which represents a 83.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 78.4% or \$37.34K to \$10.3K in FY2026.

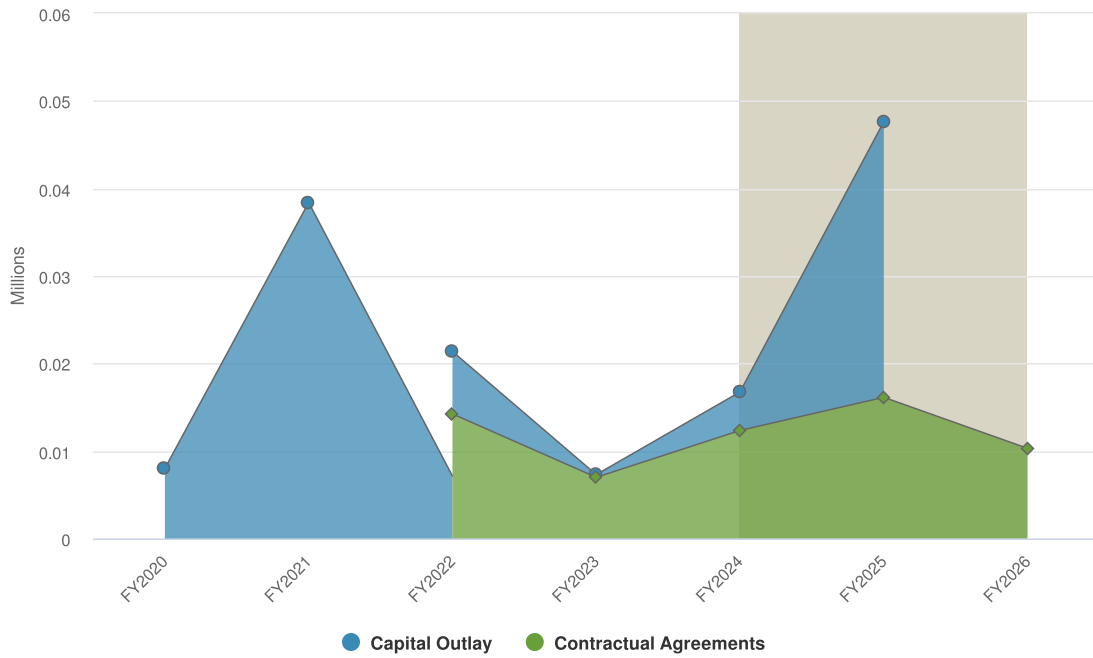


## Court Technology Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Fines & Fees	\$12,934	\$9,574	\$11,100	\$7,623	\$0
Interest/Investment	\$5,076	\$5,744	\$2,500	\$3,264	\$2,285
<b>Total Revenues:</b>	<b>\$18,011</b>	<b>\$15,318</b>	<b>\$13,600</b>	<b>\$10,887</b>	<b>\$2,285</b>
<b>Expenditures</b>					
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$10,302
Capital Outlay	\$312	\$3,922	\$31,500	\$28,645	\$0
<b>Total Expenditures:</b>	<b>\$7,304</b>	<b>\$19,290</b>	<b>\$47,637</b>	<b>\$38,456</b>	<b>\$10,302</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$10,707</b>	<b>-\$3,972</b>	<b>-\$34,037</b>	<b>-\$27,569</b>	<b>-\$8,017</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



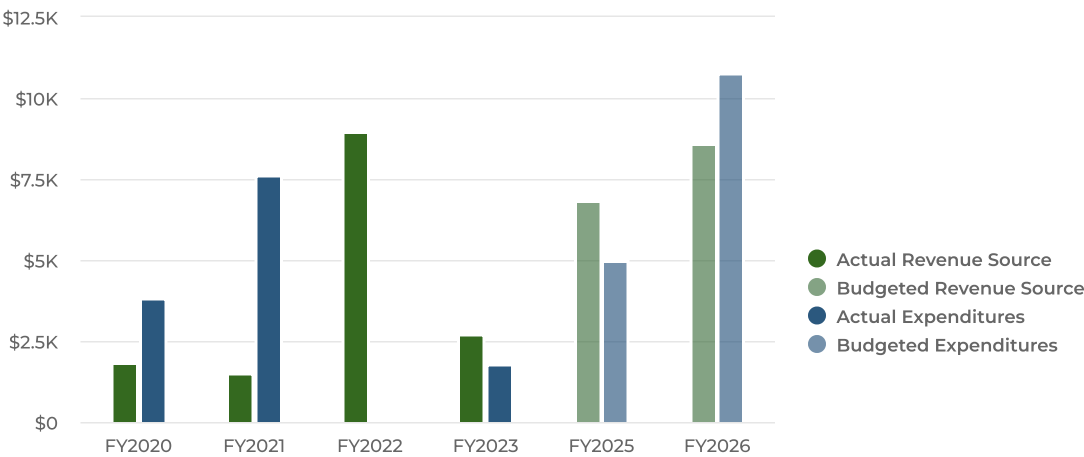
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$6,992	\$15,368	\$16,137	\$9,811	\$10,302	-36.2%
Capital Outlay	\$312	\$3,922	\$31,500	\$28,645	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$7,304</b>	<b>\$19,290</b>	<b>\$47,637</b>	<b>\$38,456</b>	<b>\$10,302</b>	<b>-78.4%</b>

# Police Trust Fund

## Summary

The Town of Pantego is projecting \$8.62K of revenue in FY2026, which represents a 25.8% increase over the prior year. Budgeted expenditures are projected to increase by 115.7% or \$5.79K to \$10.79K in FY2026.

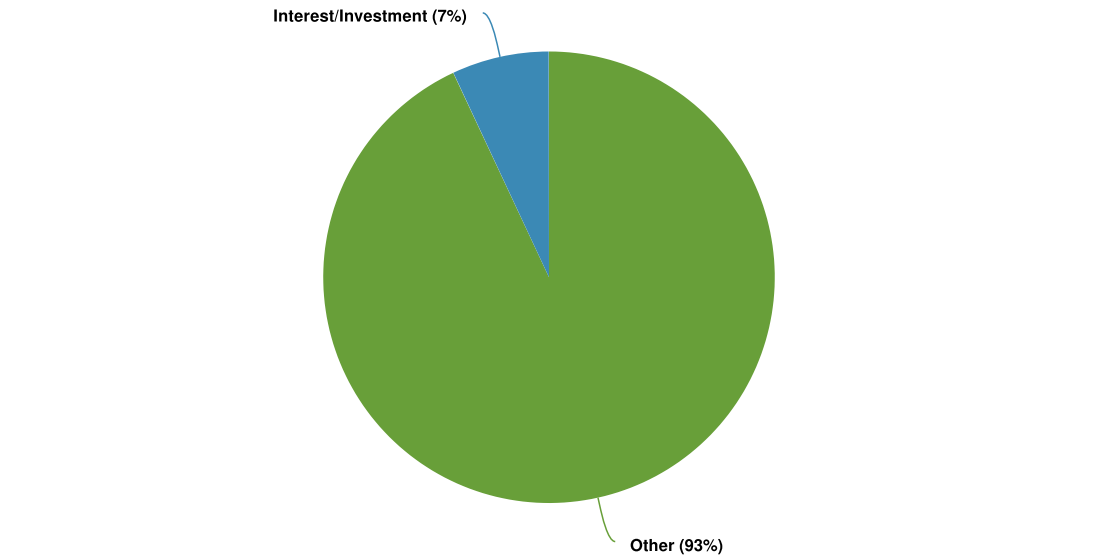


## Police Trust Fund Comprehensive Summary

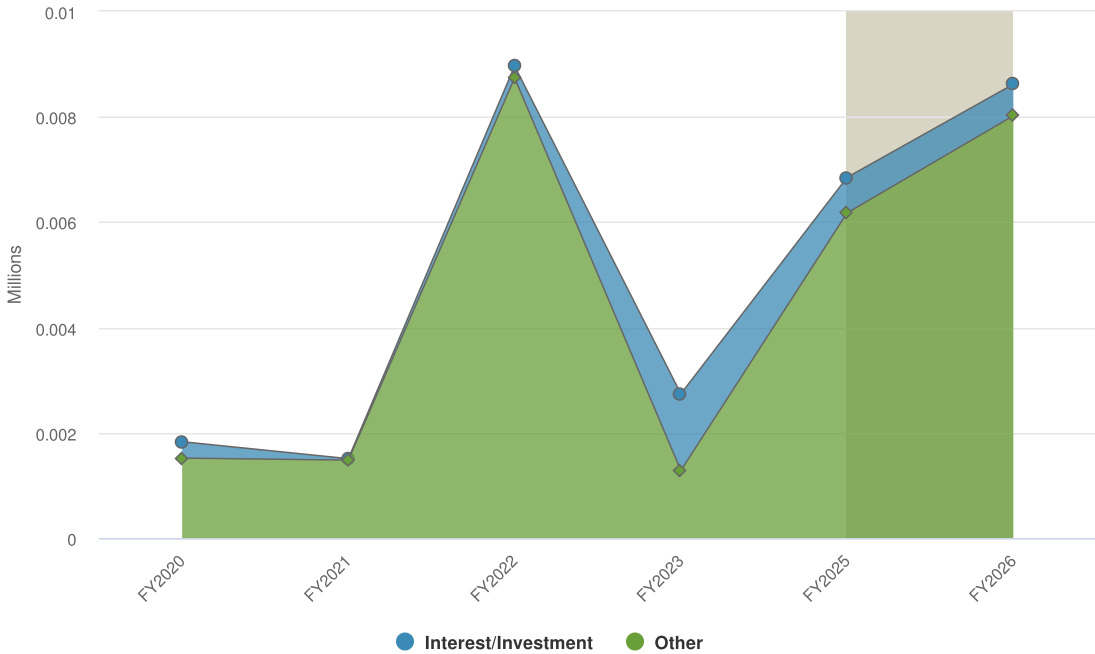
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$1,456	\$1,687	\$675	\$857	\$600
Other	\$1,282	\$8,495	\$6,175	\$12,227	\$8,020
Total Revenues:	\$2,738	\$10,182	\$6,850	\$13,084	\$8,620
Expenditures					
Training/ Dues / Misc.	\$1,812	\$3,699	\$5,000	\$11,267	\$8,887
Capital Outlay	\$0	\$8,418	\$0	\$1,898	\$1,898
Total Expenditures:	\$1,812	\$12,117	\$5,000	\$13,165	\$10,785
Total Revenues Less Expenditures:	\$926	-\$1,935	\$1,850	-\$81	-\$2,165
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

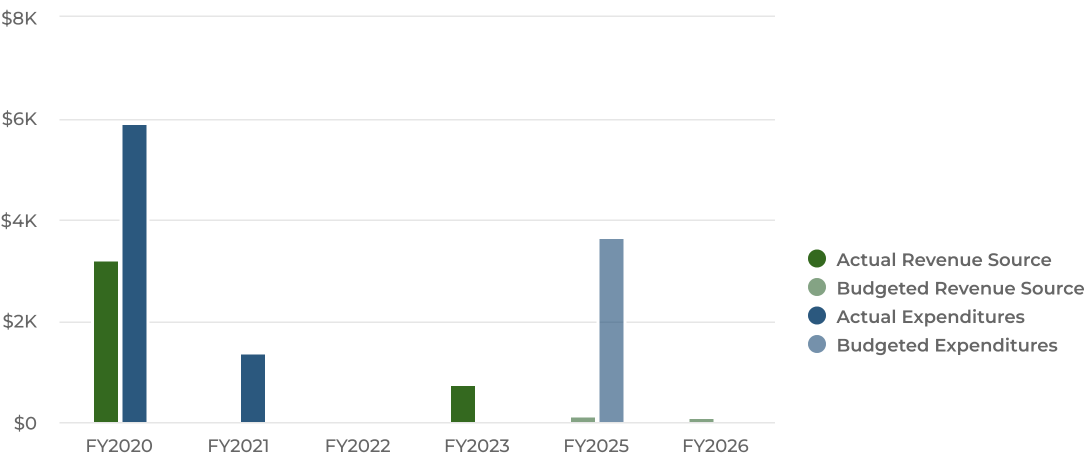
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

<b>Name</b>	<b>FY2023 Actual</b>	<b>FY2024 Actual</b>	<b>FY2025 Budget</b>	<b>FY2025 Projected</b>	<b>FY2026 Budgeted</b>	<b>FY2025 Budget vs. FY2026 Budgeted (% Change)</b>
Interest/Investment	\$1,456	\$1,687	\$675	\$857	\$600	-11.1%
Other	\$1,282	\$8,495	\$6,175	\$12,227	\$8,020	29.9%
<b>Total Revenue Source:</b>	<b>\$2,738</b>	<b>\$10,182</b>	<b>\$6,850</b>	<b>\$13,084</b>	<b>\$8,620</b>	<b>25.8%</b>

# Donations Fund

## Summary

The Town of Pantego is projecting \$127 of revenue in FY2026, which represents a 15.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$3.67K to \$0 in FY2026.



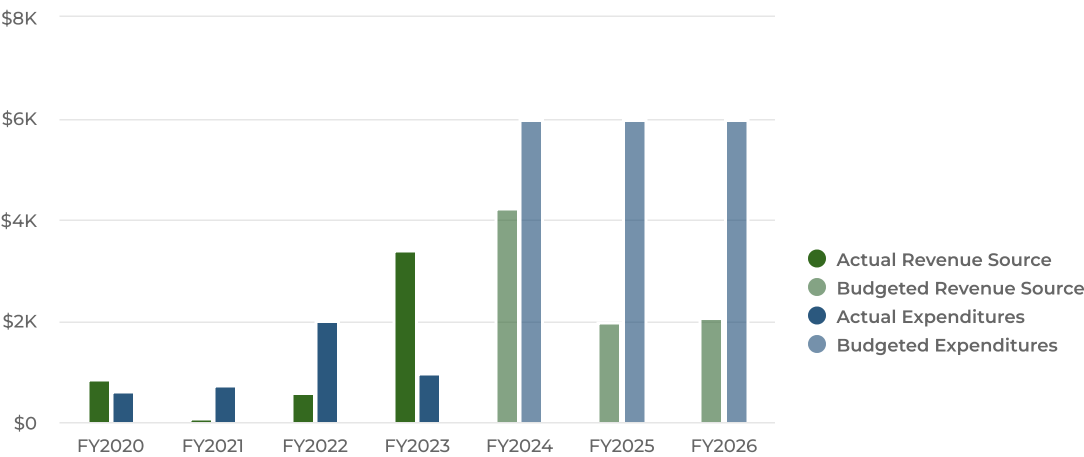
## Donations Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$282	\$381	\$150	\$182	\$127
Other	\$500	\$1,900	\$0	\$1,000	\$0
Total Revenues:	\$782	\$2,281	\$150	\$1,182	\$127
Expenditures					
Training/ Dues / Misc.	\$0	\$758	\$3,670	\$4,378	\$0
Total Expenditures:	\$0	\$758	\$3,670	\$4,378	\$0
Total Revenues Less Expenditures:	\$782	\$1,523	-\$3,520	-\$3,196	\$127
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Shamburger Fund

## Summary

The Town of Pantego is projecting \$2.09K of revenue in FY2026, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$6K in FY2026.



## Shamburger Fund Comprehensive Summary

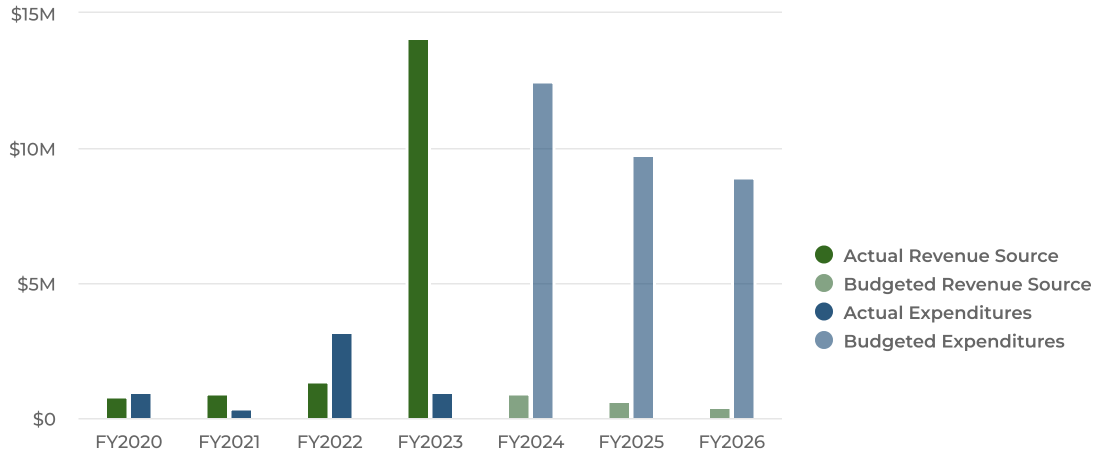
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$3,404	\$4,005	\$2,000	\$2,979	\$2,085
Total Revenues:	\$3,404	\$4,005	\$2,000	\$2,979	\$2,085
Expenditures					
Training/ Dues / Misc.	\$977	\$2,358	\$6,000	\$2,566	\$6,000
Total Expenditures:	\$977	\$2,358	\$6,000	\$2,566	\$6,000
Total Revenues Less Expenditures:	\$2,428	\$1,647	-\$4,000	\$413	-\$3,915
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A



# Capital Project Funds

## Summary

The Town of Pantego is projecting \$460.33K of revenue in FY2026, which represents a 29.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 9.0% or \$878.78K to \$8.92M in FY2026.

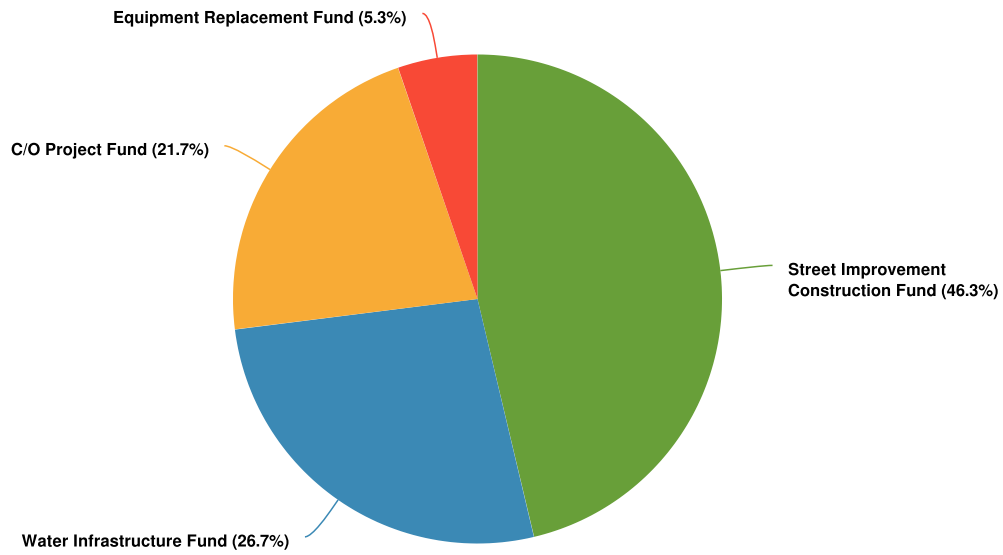


## Capital Project Funds Comprehensive Summary

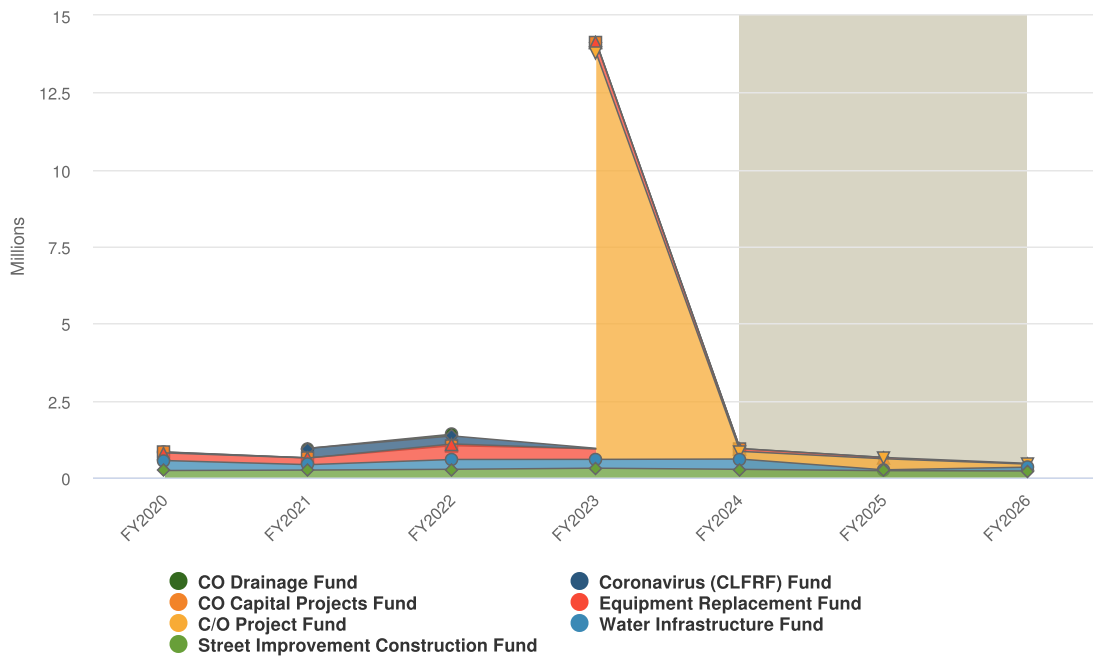
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$661,985	\$785,364	\$882,509	\$872,920	\$969,171
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,926	\$6,926
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500
Interest/Investment	\$311,235	\$809,164	\$432,400	\$487,588	\$156,248
Other	\$12,883,192	-\$632,094	-\$680,603	-\$680,639	-\$684,520
<b>Total Revenues:</b>	<b>\$14,137,724</b>	<b>\$1,002,718</b>	<b>\$651,906</b>	<b>\$704,022</b>	<b>\$460,325</b>
<b>Expenditures</b>					
Supplies / Maintenance	\$60,874	\$13,097	\$203,500	\$351,230	\$351,230
Capital Outlay	\$955,220	\$3,216,335	\$9,598,682	\$1,714,160	\$8,572,174
<b>Total Expenditures:</b>	<b>\$1,016,093</b>	<b>\$3,229,432</b>	<b>\$9,802,182</b>	<b>\$2,065,390</b>	<b>\$8,923,404</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$13,121,631</b>	<b>-\$2,226,714</b>	<b>-\$9,150,276</b>	<b>-\$1,361,368</b>	<b>-\$8,463,079</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



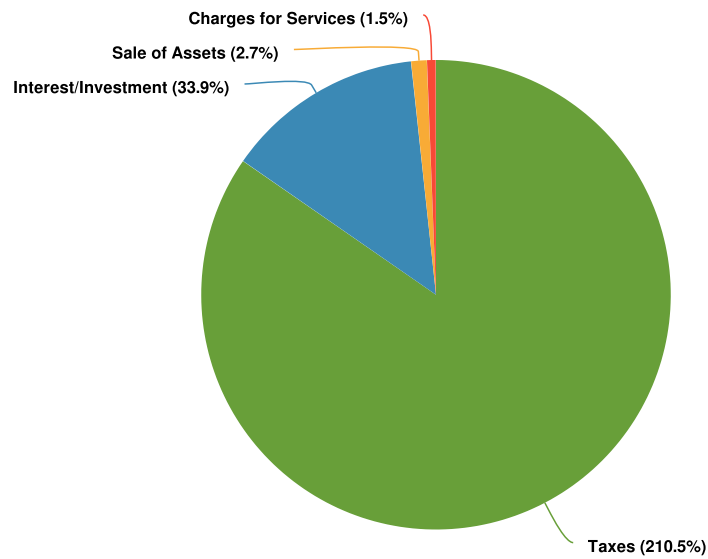
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Equipment Replacement Fund	\$340,794	\$91,416	\$42,500	\$40,668	\$24,220	-43%

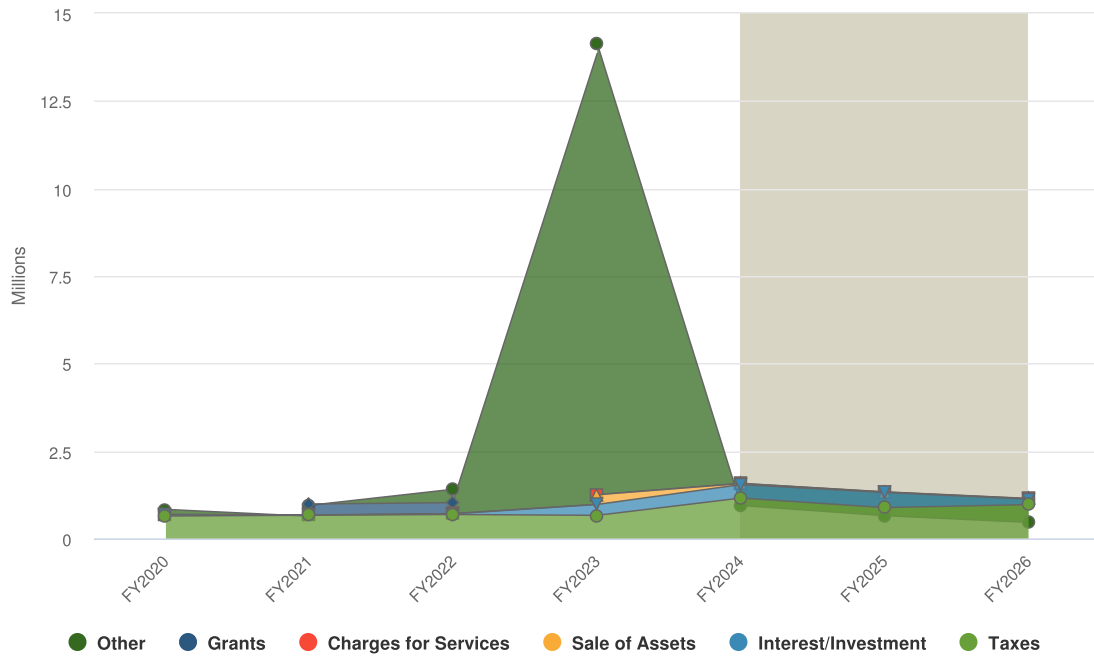
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Coronavirus (CLFRF) Fund	\$14,967	\$4,450	\$400	\$192	\$0	-100%
Street Improvement Construction Fund	\$302,190	\$264,910	\$221,637	\$207,858	\$213,112	-3.8%
CO Capital Projects Fund	\$2,178	\$2,539	\$0	\$455	\$0	0%
C/O Project Fund	\$13,191,179	\$678,784	\$360,000	\$403,390	\$100,000	-72.2%
Water Infrastructure Fund	\$286,416	-\$39,382	\$27,369	\$51,459	\$122,993	349.4%
<b>Total:</b>	<b>\$14,137,724</b>	<b>\$1,002,718</b>	<b>\$651,906</b>	<b>\$704,022</b>	<b>\$460,325</b>	<b>-29.4%</b>

## Revenues by Source

### Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source

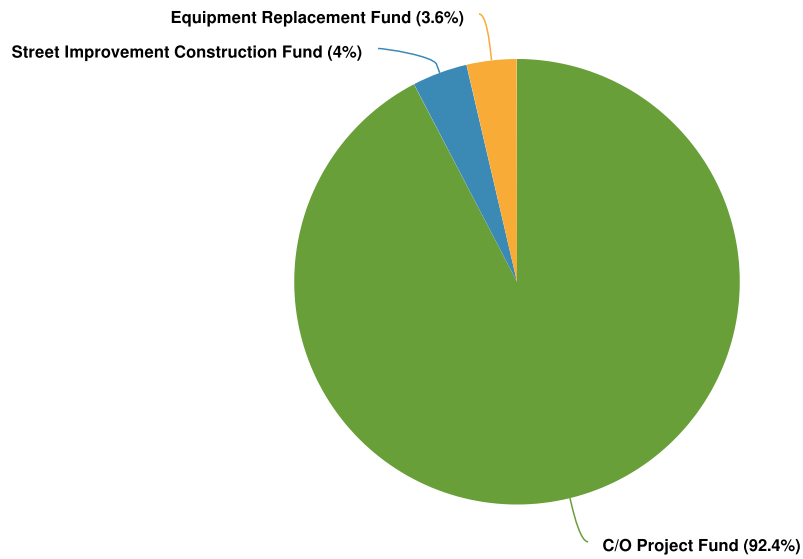


Grey background indicates budgeted figures.

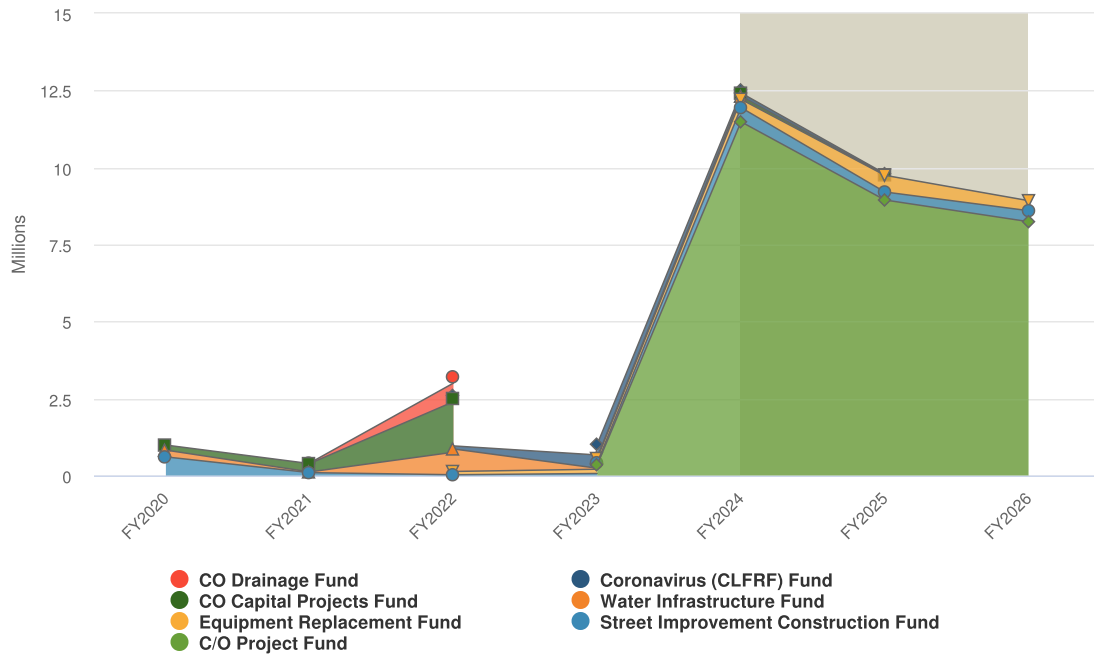
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						
Taxes	\$661,985	\$785,364	\$882,509	\$872,920	\$969,171	9.8%
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,926	\$6,926	35.8%
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500	0%
Interest/Investment	\$311,235	\$809,164	\$432,400	\$487,588	\$156,248	-63.9%
Other	\$12,883,192	-\$632,094	-\$680,603	-\$680,639	-\$684,520	0.6%
<b>Total Revenue Source:</b>	<b>\$14,137,724</b>	<b>\$1,002,718</b>	<b>\$651,906</b>	<b>\$704,022</b>	<b>\$460,325</b>	<b>-29.4%</b>

# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund



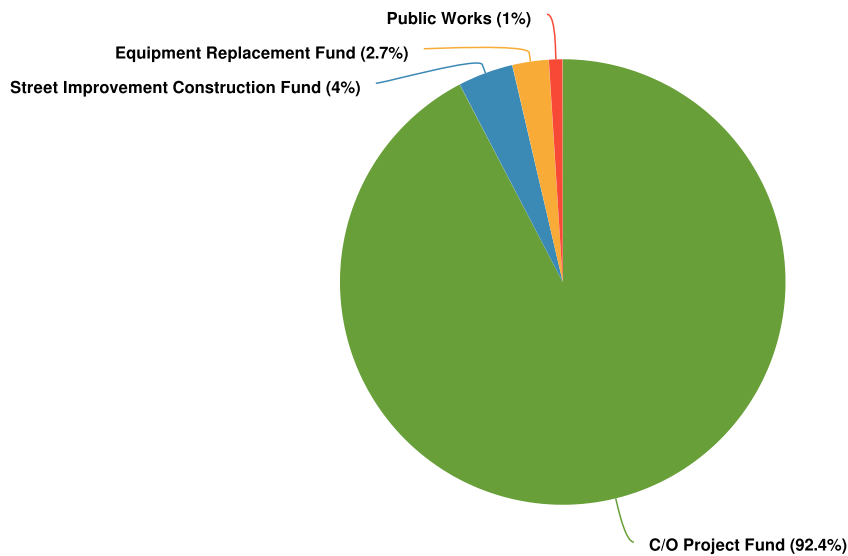
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Equipment Replacement Fund	\$137,379	\$401,591	\$541,175	\$520,172	\$324,913	-40%

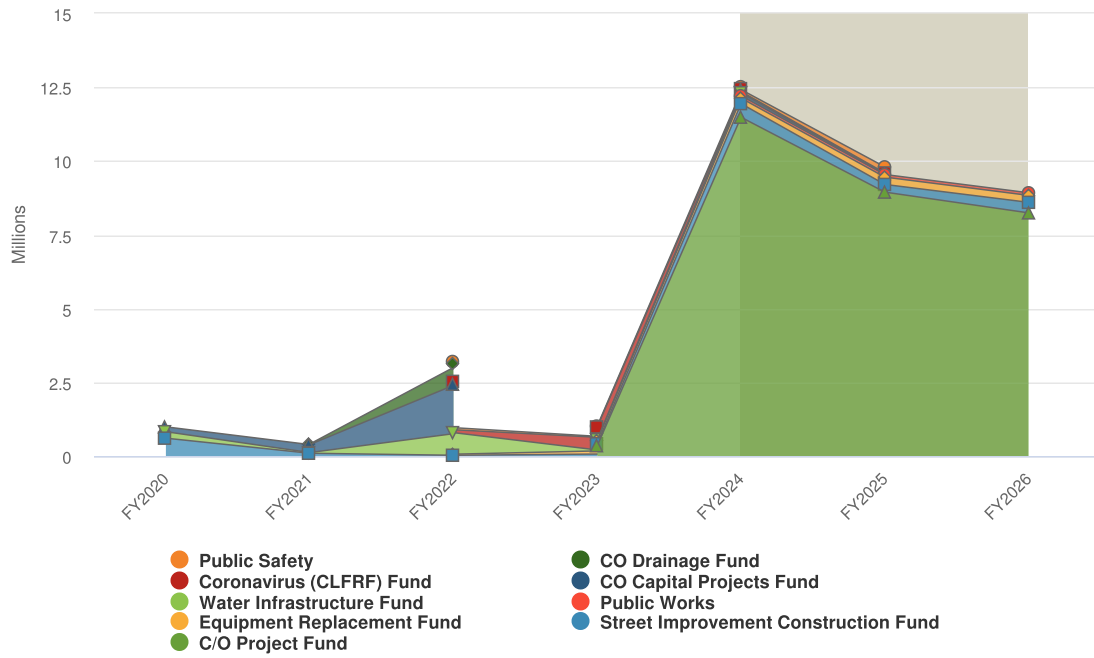
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Coronavirus (CLFRF) Fund	\$430,646	\$63,639	\$40,000	\$54,801	\$0	-100%
Street Improvement Construction Fund	\$66,247	\$118,252	\$260,500	\$356,810	\$356,810	37%
CO Capital Projects Fund	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
C/O Project Fund	\$349,174	\$2,513,783	\$8,945,507	\$1,082,157	\$8,241,681	-7.9%
Water Infrastructure Fund	\$32,649	\$51,450	\$0	\$27,834	\$0	0%
<b>Total:</b>	<b>\$1,016,093</b>	<b>\$3,229,432</b>	<b>\$9,802,182</b>	<b>\$2,065,390</b>	<b>\$8,923,404</b>	<b>-9%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



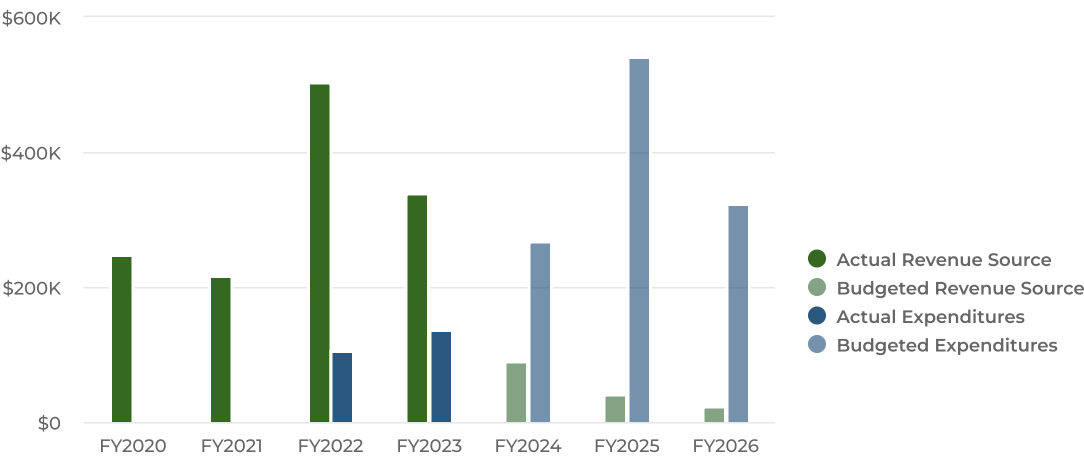
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works	\$0	\$88,025	\$88,025	\$88,025	\$88,025	0%
Public Safety	\$31,109	\$126,412	\$205,000	\$198,844	\$0	-100%
Equipment Replacement Fund	\$106,269	\$206,604	\$248,150	\$236,888	\$236,888	-4.5%
Coronavirus (CLFRF) Fund	\$430,646	\$44,189	\$40,000	\$51,216	\$0	-100%
Street Improvement Construction Fund	\$66,247	\$118,252	\$260,500	\$356,810	\$356,810	37%
CO Capital Projects Fund	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
C/O Project Fund	\$349,174	\$2,513,783	\$8,945,507	\$1,082,157	\$8,241,681	-7.9%
Water Infrastructure Fund	\$32,649	\$51,450	\$0	\$27,834	\$0	0%
<b>Total Expenditures:</b>	<b>\$1,016,093</b>	<b>\$3,229,432</b>	<b>\$9,802,182</b>	<b>\$2,065,390</b>	<b>\$8,923,404</b>	<b>-9%</b>

# Equipment Replacement Fund

## Summary

The Town of Pantego is projecting \$24.22K of revenue in FY2026, which represents a 43.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 40.0% or \$216.26K to \$324.91K in FY2026.



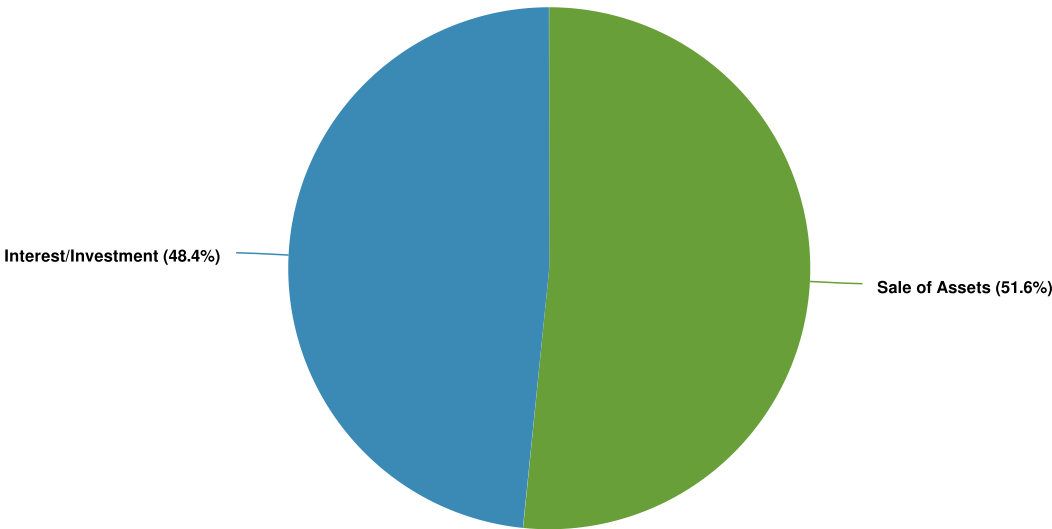
## Equipment Replacement Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500
Interest/Investment	\$54,564	\$55,661	\$30,000	\$23,441	\$11,720
Other	\$8,460	\$0	\$0	\$0	\$0
Total Revenues:	\$340,794	\$91,416	\$42,500	\$40,668	\$24,220
Expenditures					
Capital Outlay	\$137,379	\$401,591	\$541,175	\$520,172	\$324,913
Total Expenditures:	\$137,379	\$401,591	\$541,175	\$520,172	\$324,913
Total Revenues Less Expenditures:	\$203,415	-\$310,175	-\$498,675	-\$479,504	-\$300,693
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

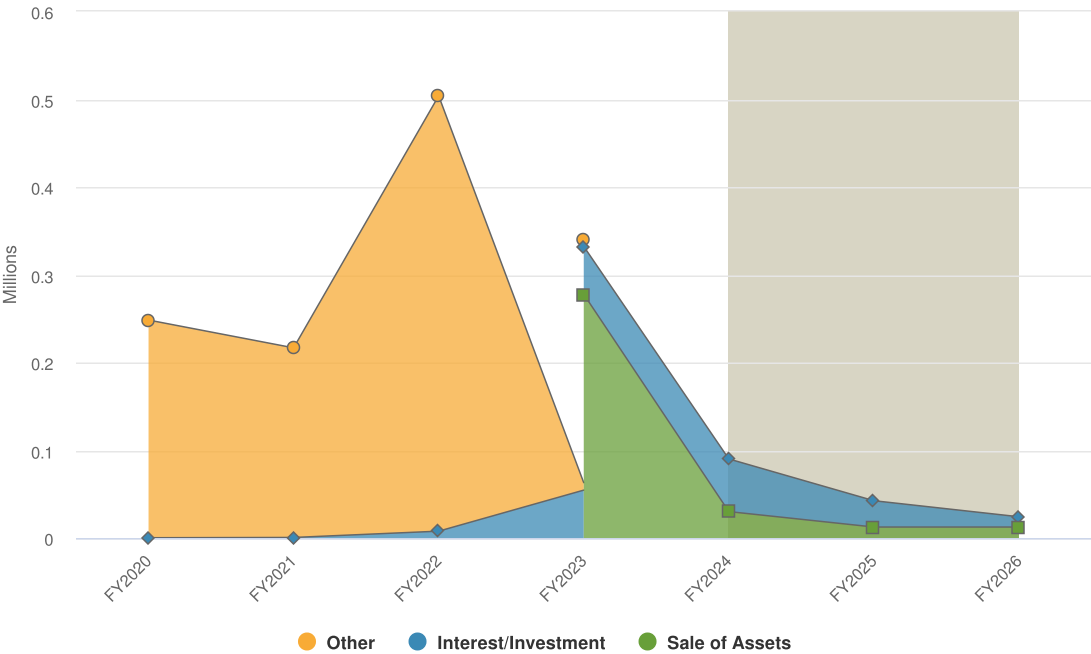


# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



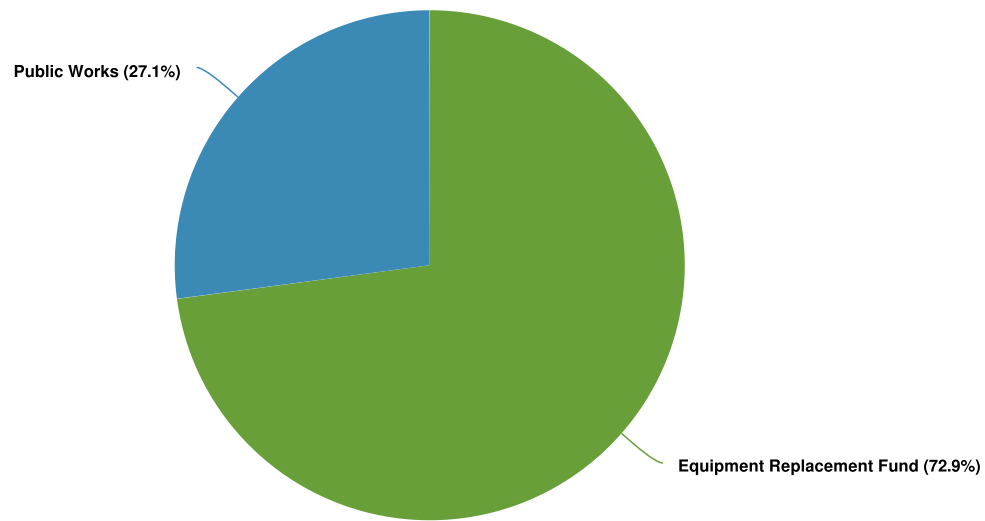
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

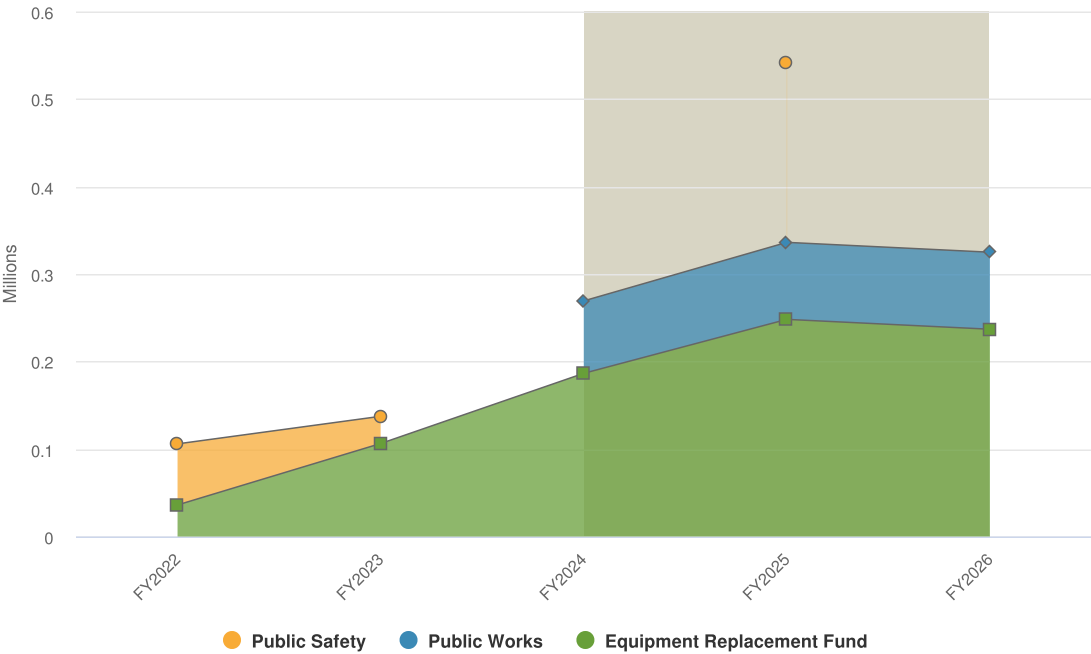
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Sale of Assets	\$277,770	\$35,755	\$12,500	\$17,227	\$12,500	0%
Interest/Investment	\$54,564	\$55,661	\$30,000	\$23,441	\$11,720	-60.9%
Other	\$8,460	\$0	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$340,794</b>	<b>\$91,416</b>	<b>\$42,500</b>	<b>\$40,668</b>	<b>\$24,220</b>	<b>-43%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works	\$0	\$88,025	\$88,025	\$88,025	\$88,025	0%
Public Safety	\$31,109	\$106,962	\$106,962	\$205,000	\$0	-100%
Equipment Replacement Fund	\$106,269	\$206,604	\$227,275	\$248,150	\$236,888	-4.5%
Total Expenditures:	\$137,379	\$401,591	\$422,262	\$541,175	\$324,913	-40%

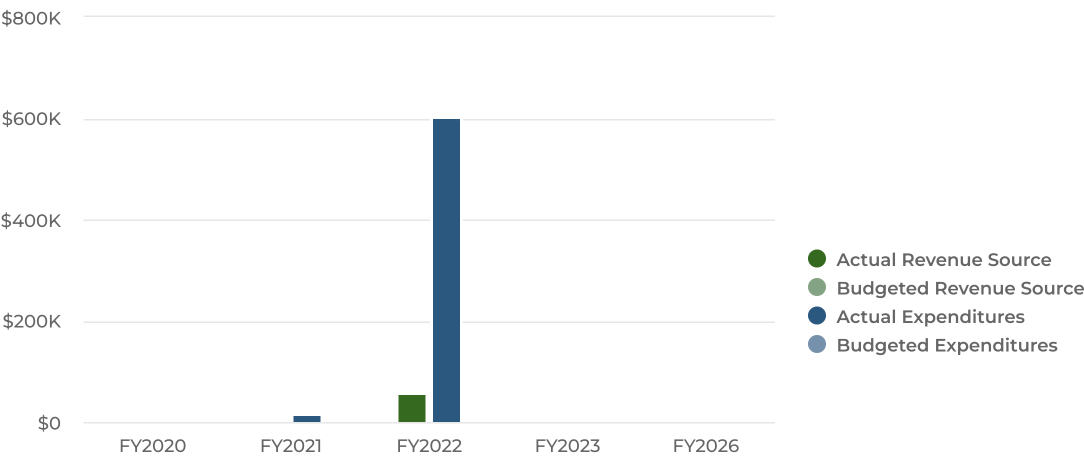
Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Capital Outlay						
ASSET PURCHASES	\$9,880	\$0	\$0	\$2,076	\$2,076	N/A
LEASE PAYMENTS	\$82,773	\$174,159	\$229,500	\$203,170	\$203,170	-11.5%
CAPITAL LEASE PRINCIPAL	\$13,617	\$32,446	\$18,650	\$31,642	\$31,642	69.7%
PUBLIC WORKS	\$0	\$88,025	\$88,025	\$88,025	\$88,025	0%
FIRE DEPARTMENT	\$31,109	\$106,962	\$205,000	\$195,259	\$0	-100%
Total Capital Outlay:	\$137,379	\$401,591	\$541,175	\$520,172	\$324,913	-40%
Total Expense Objects:	\$137,379	\$401,591	\$541,175	\$520,172	\$324,913	-40%

# 2019 C.O. Drainage Fund

## Summary

The Town of Pantego is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



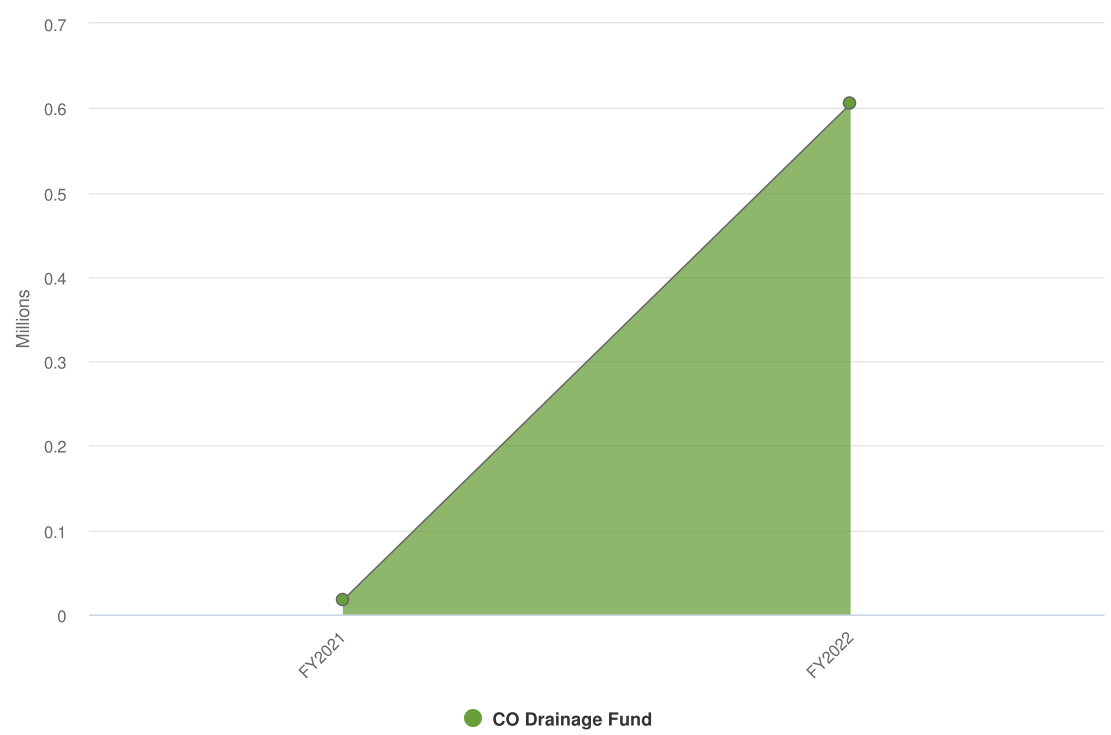
## 2019 C.O. Drainage Fund Comprehensive Summary

Name
No Data To Display

# Expenditures by Function

## Budgeted Expenditures by Function

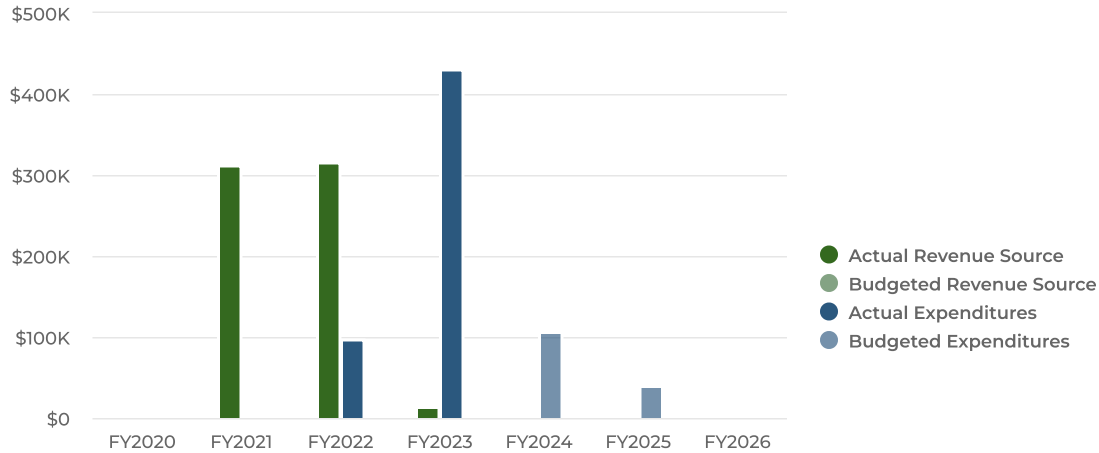
### Budgeted and Historical Expenditures by Function



## Coronavirus (ARPA) Fund

### Summary

The Town of Pantego is projecting \$0 of revenue in FY2026, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$40K to \$0 in FY2026.



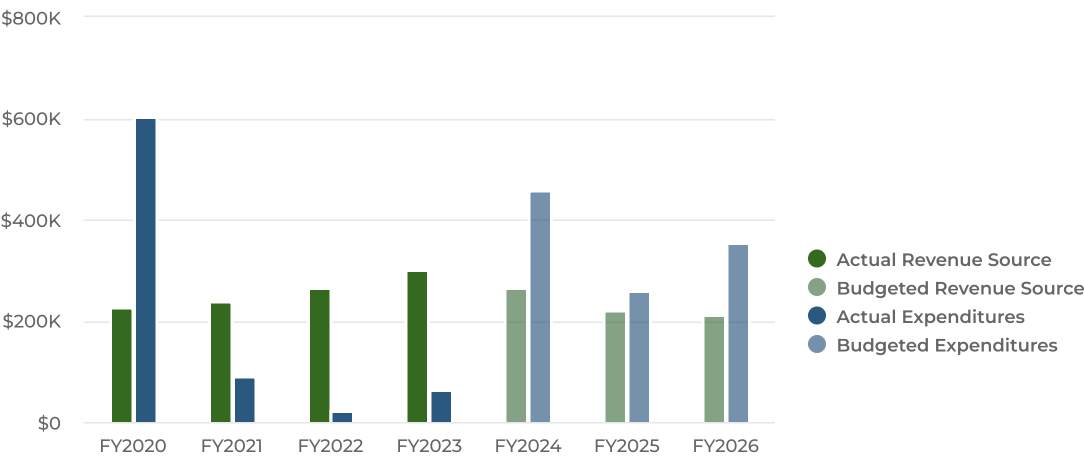
### Coronavirus (ARPA) Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Interest/Investment	\$14,967	\$4,450	\$400	\$192	\$0
<b>Total Revenues:</b>	<b>\$14,967</b>	<b>\$4,450</b>	<b>\$400</b>	<b>\$192</b>	<b>\$0</b>
<b>Expenditures</b>					
Supplies / Maintenance	\$26,281	\$0	\$0	\$0	\$0
Capital Outlay	\$404,364	\$63,639	\$40,000	\$54,801	\$0
<b>Total Expenditures:</b>	<b>\$430,646</b>	<b>\$63,639</b>	<b>\$40,000</b>	<b>\$54,801</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$415,678</b>	<b>-\$59,188</b>	<b>-\$39,600</b>	<b>-\$54,609</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

# Street Improvement Fund

## Summary

The Town of Pantego is projecting \$213.11K of revenue in FY2026, which represents a 3.8% decrease over the prior year. Budgeted expenditures are projected to increase by 37.0% or \$96.31K to \$356.81K in FY2026.

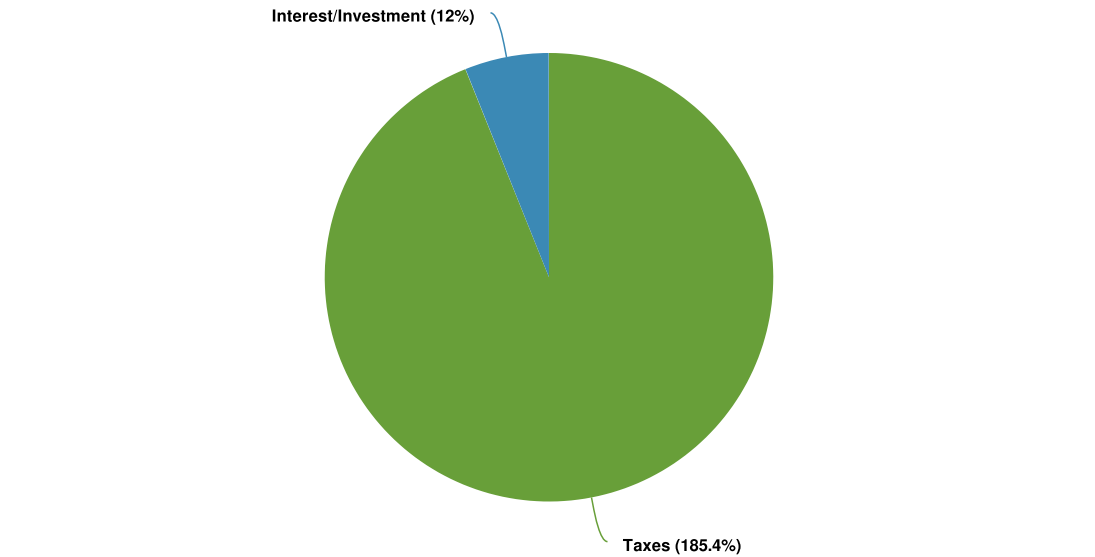


## Street Improvement Fund Comprehensive Summary

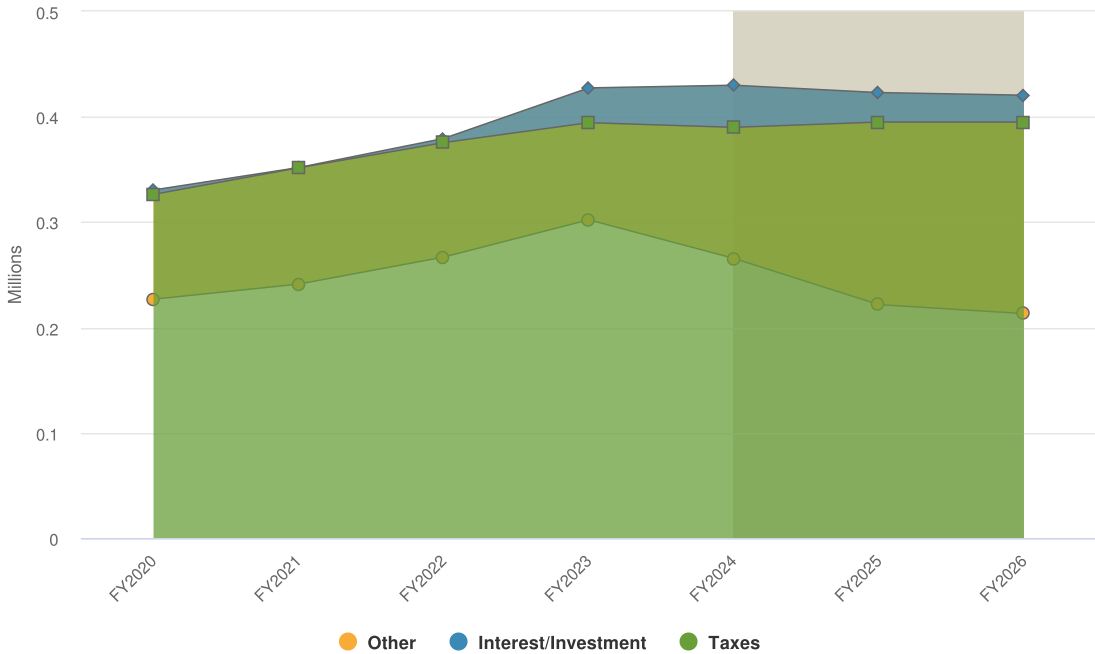
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$394,421	\$383,427	\$395,009	\$372,779	\$395,009
Interest/Investment	\$33,038	\$45,917	\$28,000	\$36,451	\$25,516
Other	-\$125,268	-\$164,434	-\$201,372	-\$201,372	-\$207,413
Total Revenues:	\$302,190	\$264,910	\$221,637	\$207,858	\$213,112
Expenditures					
Supplies / Maintenance	\$34,593	\$13,097	\$203,500	\$351,230	\$351,230
Capital Outlay	\$31,654	\$105,154	\$57,000	\$5,580	\$5,580
Total Expenditures:	\$66,247	\$118,252	\$260,500	\$356,810	\$356,810
Total Revenues Less Expenditures:	\$235,944	\$146,659	-\$38,863	-\$148,952	-\$143,698
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

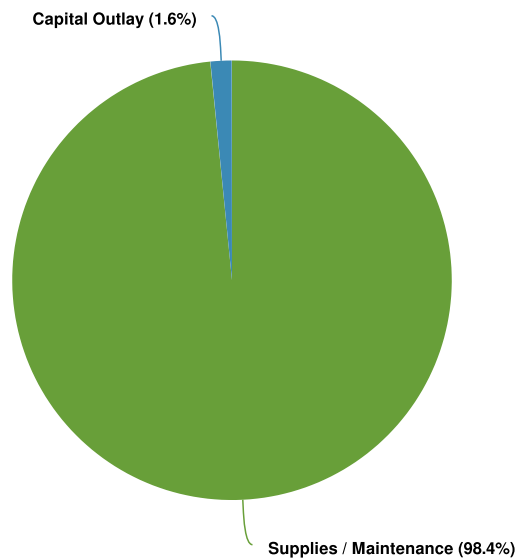
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						



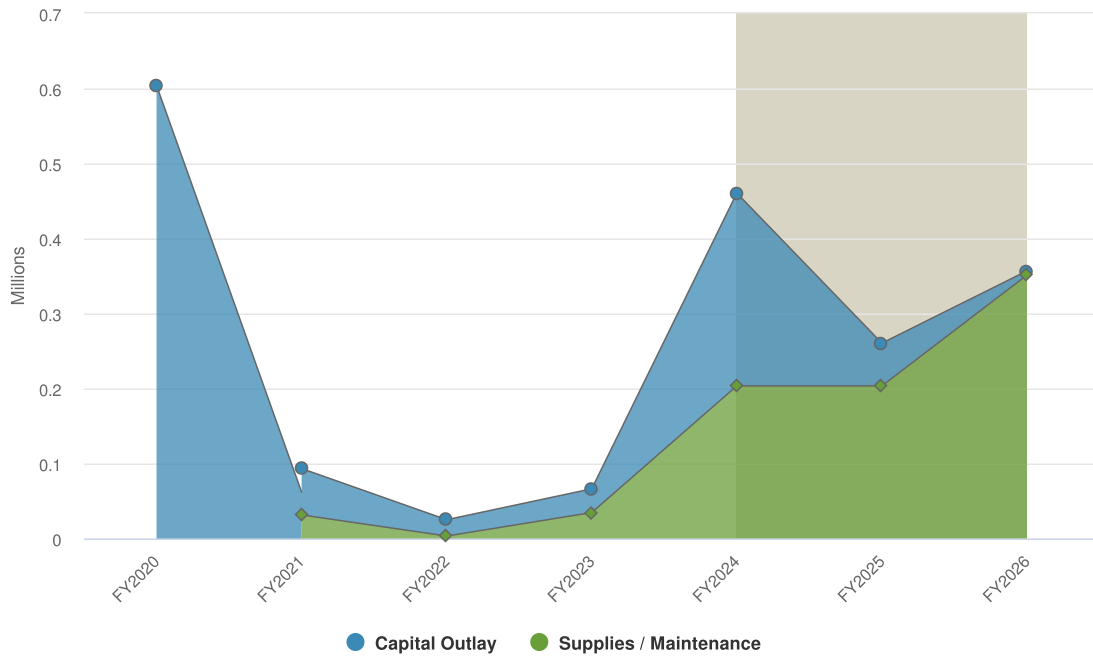
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$394,421	\$383,427	\$395,009	\$372,779	\$395,009	0%
Interest/Investment	\$33,038	\$45,917	\$28,000	\$36,451	\$25,516	-8.9%
Other	-\$125,268	-\$164,434	-\$201,372	-\$201,372	-\$207,413	3%
<b>Total Revenue Source:</b>	<b>\$302,190</b>	<b>\$264,910</b>	<b>\$221,637</b>	<b>\$207,858</b>	<b>\$213,112</b>	<b>-3.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

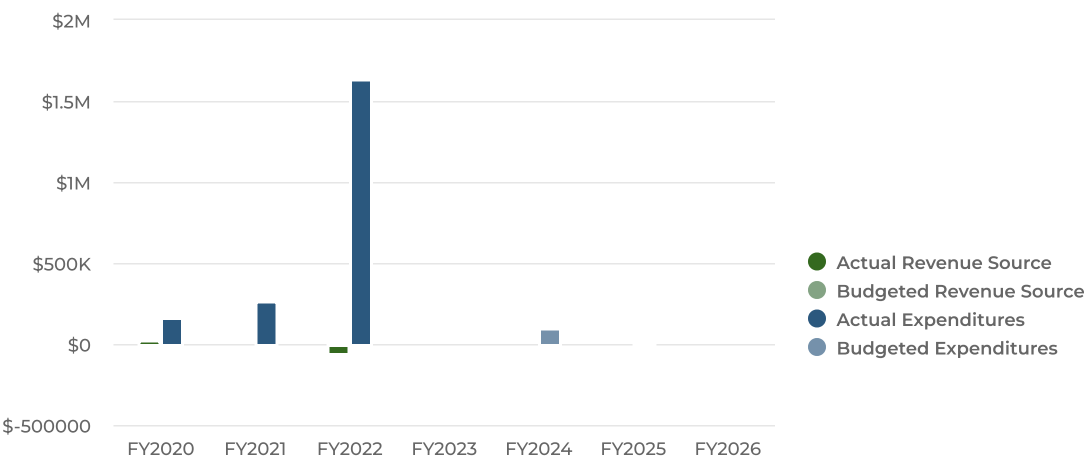


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Supplies / Maintenance</b>						
VARIOUS STREET PROJECTS	\$34,593	\$13,097	\$200,000	\$347,084	\$347,084	73.5%
STREET SWEEPING	\$0	\$0	\$3,500	\$3,500	\$3,500	0%
TRAFFIC CONTROL SUPPLIES	\$0	\$0	\$0	\$646	\$646	N/A
<b>Total Supplies / Maintenance:</b>	<b>\$34,593</b>	<b>\$13,097</b>	<b>\$203,500</b>	<b>\$351,230</b>	<b>\$351,230</b>	<b>72.6%</b>
<b>Capital Outlay</b>						
ROW MAINTENANCE	\$5,600	\$6,720	\$7,000	\$5,580	\$5,580	-20.3%
PAVEMENT MARKING	\$0	\$58,229	\$50,000	\$0	\$0	-100%
LED TRAFFIC SIGNAGE	\$26,054	\$40,205	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$31,654</b>	<b>\$105,154</b>	<b>\$57,000</b>	<b>\$5,580</b>	<b>\$5,580</b>	<b>-90.2%</b>
<b>Total Expense Objects:</b>	<b>\$66,247</b>	<b>\$118,252</b>	<b>\$260,500</b>	<b>\$356,810</b>	<b>\$356,810</b>	<b>37%</b>

# 2019 C.O. Projects Fund

## Summary

The Town of Pantego is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$15K to \$0 in FY2026.



## 2019 C.O. Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$2,178	\$2,539	\$0	\$455	\$0
Total Revenues:	\$2,178	\$2,539	\$0	\$455	\$0
Expenditures					
Capital Outlay	\$0	\$80,717	\$15,000	\$23,616	\$0
Total Expenditures:	\$0	\$80,717	\$15,000	\$23,616	\$0
Total Revenues Less Expenditures:	\$2,178	-\$78,178	-\$15,000	-\$23,161	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

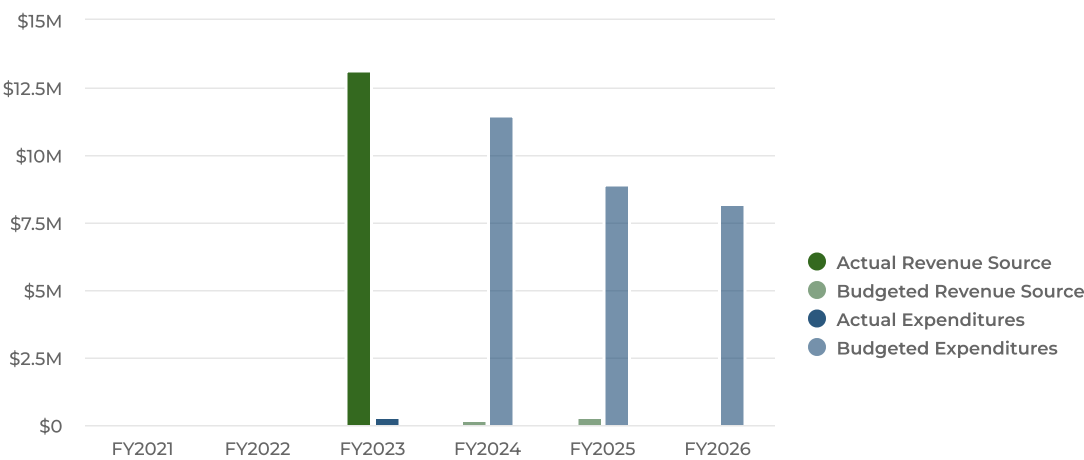
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Capital Outlay						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
ASSET PURCHASE	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
Total Capital Outlay:	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%
Total Expense Objects:	\$0	\$80,717	\$15,000	\$23,616	\$0	-100%

# 2023 C.O. Projects Fund

## Summary

The Town of Pantego is projecting \$100K of revenue in FY2026, which represents a 72.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.9% or \$703.83K to \$8.24M in FY2026.



## 2023 C.O. Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest/Investment	\$191,179	\$678,784	\$360,000	\$403,390	\$100,000
Other	\$13,000,000	\$0	\$0	\$0	\$0
Total Revenues:	\$13,191,179	\$678,784	\$360,000	\$403,390	\$100,000
Expenditures					
Capital Outlay	\$349,174	\$2,513,783	\$8,945,507	\$1,082,157	\$8,241,681
Total Expenditures:	\$349,174	\$2,513,783	\$8,945,507	\$1,082,157	\$8,241,681
Total Revenues Less Expenditures:	\$12,842,005	-\$1,835,000	-\$8,585,507	-\$678,767	-\$8,141,681
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

## Expenditures by Expense Type

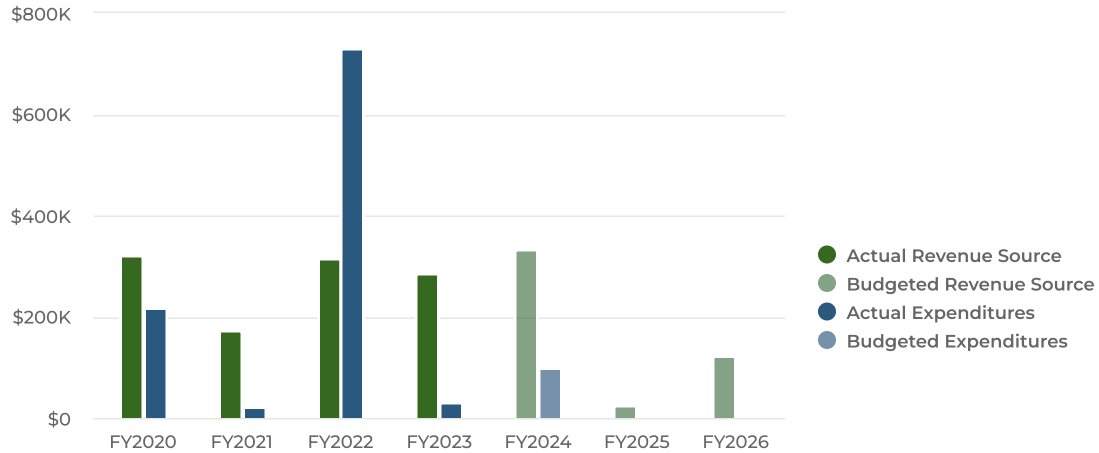
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Capital Outlay</b>						
KIMLEY-HORN ENGINEERING	\$26,684	\$150,442	\$263,406	\$367,886	\$367,886	39.7%
ASSET PURCHASE	\$322,490	\$593	\$0	\$0	\$0	0%
ARROWHEAD W&S PIPE BURST	\$0	\$233,814	\$300,000	\$185,674	\$0	-100%
NEWSOME W&S PIPE BURST	\$0	\$583,445	\$300,000	\$320,291	\$0	-100%
GENERATOR AND ATS	\$0	\$0	\$500,000	\$0	\$500,000	0%
NEW TRINITY WATER WELL	\$0	\$1,700	\$2,275,000	\$0	\$2,275,000	0%
BOOSTER PUMP STN TRINITY	\$0	\$0	\$1,075,000	\$0	\$1,075,000	0%
RO SYSTEM 303 AND LANE	\$0	\$1,543,789	\$1,932,101	\$208,306	\$1,723,795	-10.8%
NEW WATER STORAGE TANK	\$0	\$0	\$2,300,000	\$0	\$2,300,000	0%
<b>Total Capital Outlay:</b>	<b>\$349,174</b>	<b>\$2,513,783</b>	<b>\$8,945,507</b>	<b>\$1,082,157</b>	<b>\$8,241,681</b>	<b>-7.9%</b>
<b>Total Expense Objects:</b>	<b>\$349,174</b>	<b>\$2,513,783</b>	<b>\$8,945,507</b>	<b>\$1,082,157</b>	<b>\$8,241,681</b>	<b>-7.9%</b>

# Water & Sewer Infrastructure Fund

## Summary

The Town of Pantego is projecting \$122.99K of revenue in FY2026, which represents a 349.4% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.

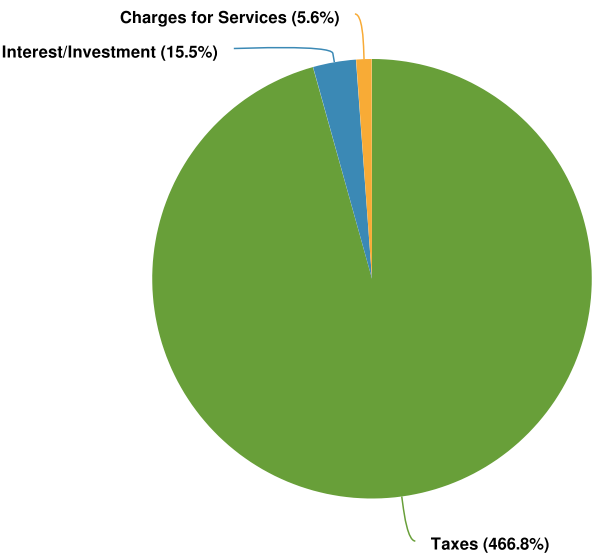


## Water & Sewer Infrastructure Fund Comprehensive Summary

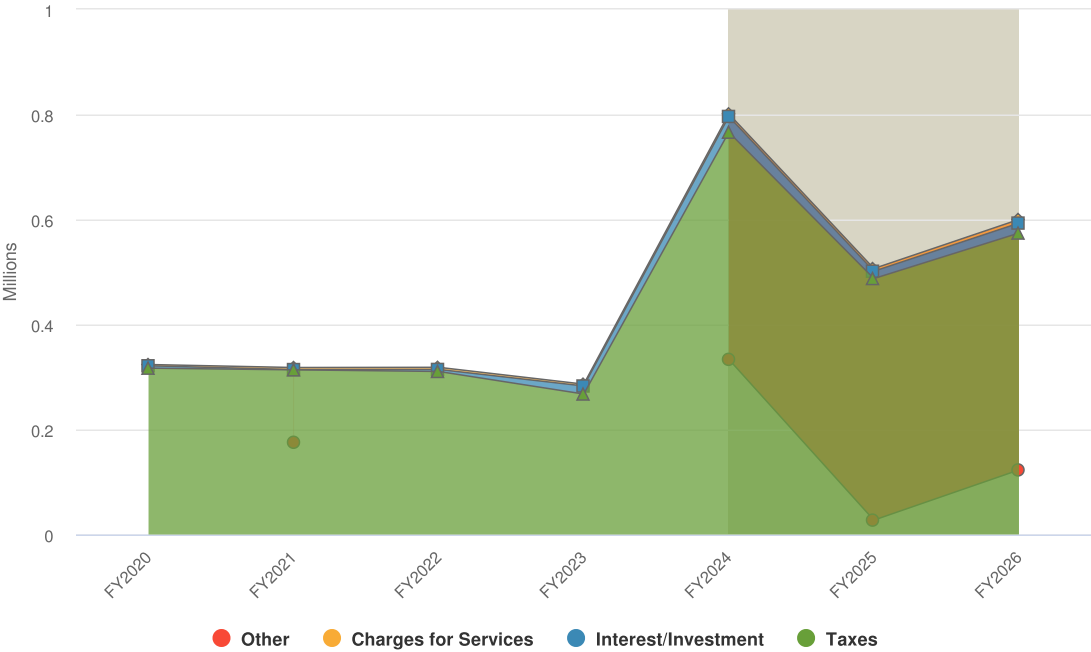
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$267,564	\$401,937	\$487,500	\$500,141	\$574,162
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,926	\$6,926
Interest/Investment	\$15,309	\$21,813	\$14,000	\$23,659	\$19,012
Other	\$0	-\$467,660	-\$479,231	-\$479,267	-\$477,107
<b>Total Revenues:</b>	<b>\$286,416</b>	<b>-\$39,382</b>	<b>\$27,369</b>	<b>\$51,459</b>	<b>\$122,993</b>
<b>Expenditures</b>					
Capital Outlay	\$32,649	\$51,450	\$0	\$27,834	\$0
<b>Total Expenditures:</b>	<b>\$32,649</b>	<b>\$51,450</b>	<b>\$0</b>	<b>\$27,834</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$253,767</b>	<b>-\$90,832</b>	<b>\$27,369</b>	<b>\$23,625</b>	<b>\$122,993</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$267,564	\$401,937	\$487,500	\$500,141	\$574,162	17.8%
Charges for Services	\$3,543	\$4,529	\$5,100	\$6,926	\$6,926	35.8%
Interest/Investment	\$15,309	\$21,813	\$14,000	\$23,659	\$19,012	35.8%
Other	\$0	-\$467,660	-\$479,231	-\$479,267	-\$477,107	-0.4%
<b>Total Revenue Source:</b>	<b>\$286,416</b>	<b>-\$39,382</b>	<b>\$27,369</b>	<b>\$51,459</b>	<b>\$122,993</b>	<b>349.4%</b>

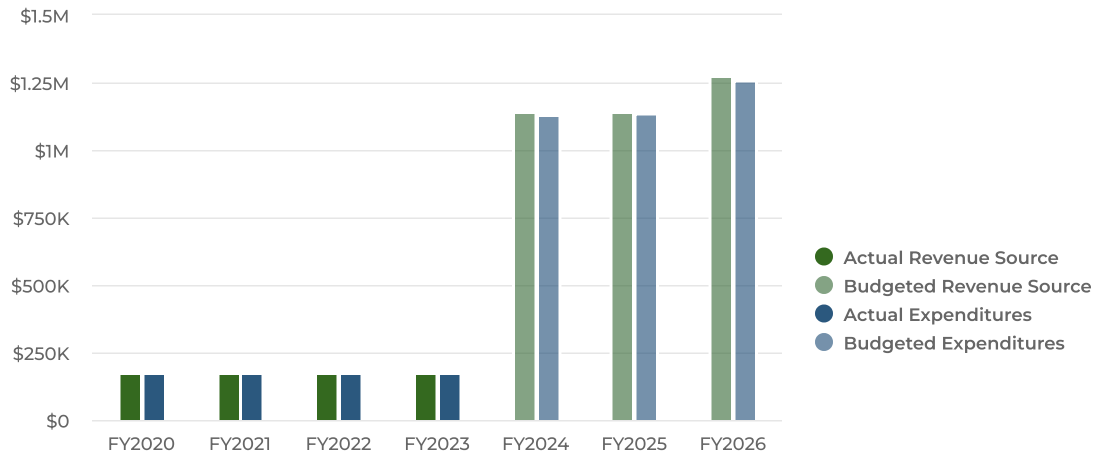
## Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Capital Outlay</b>						
ASSET PURCHASES	\$0	\$51,450	\$0	\$0	\$0	0%
N/S WTR TRANSMISSION LN REHAB	\$32,649	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$32,649</b>	<b>\$51,450</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$32,649</b>	<b>\$51,450</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Debt Service Fund

### Summary

The Town of Pantego is projecting \$1.28M of revenue in FY2026, which represents a 11.3% increase over the prior year. Budgeted expenditures are projected to increase by 11.1% or \$126.62K to \$1.26M in FY2026.

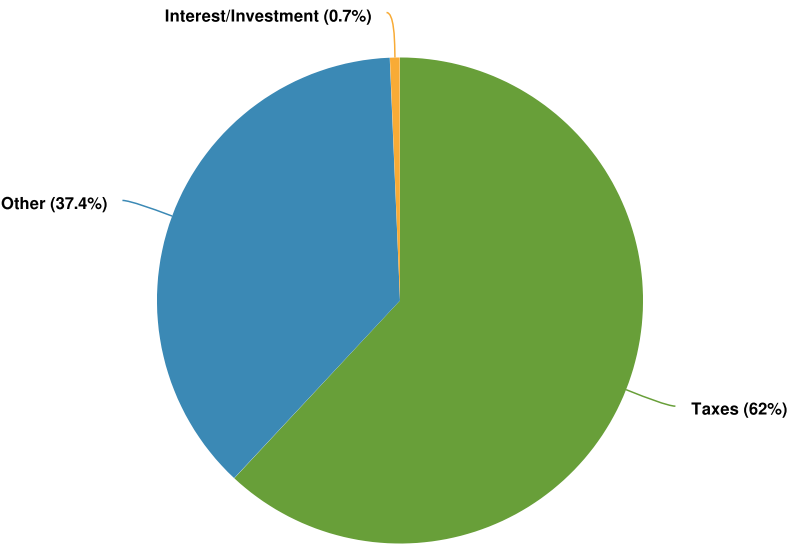


### Debt Service Fund Comprehensive Summary

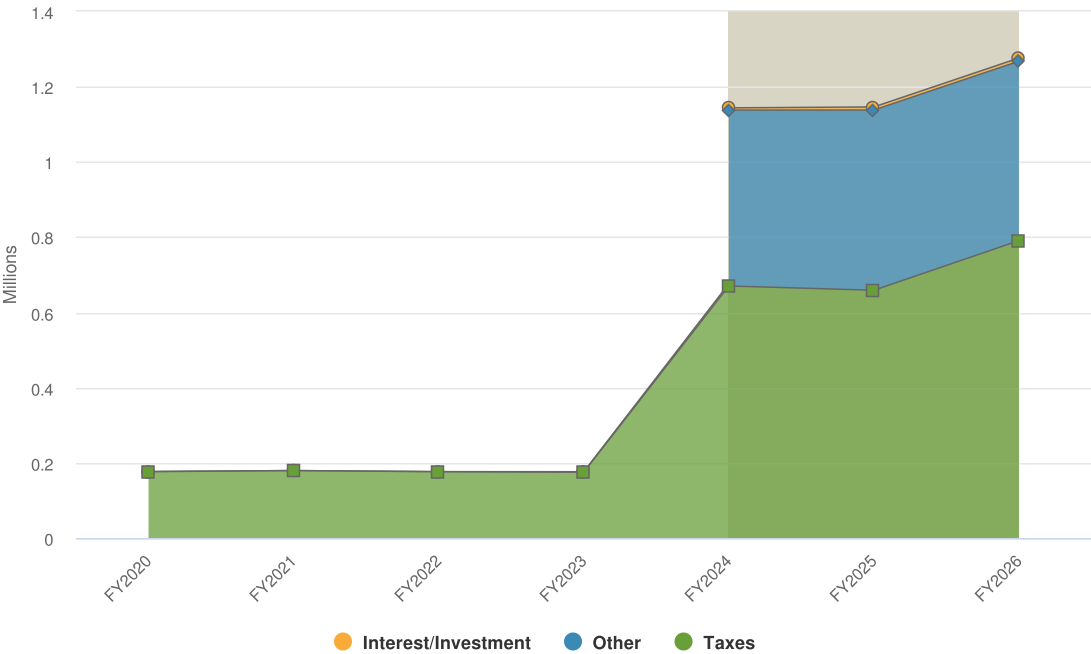
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Taxes	\$174,947	\$665,138	\$658,791	\$659,049	\$790,811
Interest/Investment	\$1,327	\$15,662	\$8,250	\$12,074	\$8,452
Other	\$0	\$467,660	\$479,231	\$479,231	\$477,107
<b>Total Revenues:</b>	<b>\$176,274</b>	<b>\$1,148,459</b>	<b>\$1,146,272</b>	<b>\$1,150,354</b>	<b>\$1,276,370</b>
<b>Expenditures</b>					
Debt Service	\$177,375	\$1,136,882	\$1,136,463	\$1,134,313	\$1,263,078
<b>Total Expenditures:</b>	<b>\$177,375</b>	<b>\$1,136,882</b>	<b>\$1,136,463</b>	<b>\$1,134,313</b>	<b>\$1,263,078</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$1,101</b>	<b>\$11,577</b>	<b>\$9,809</b>	<b>\$16,041</b>	<b>\$13,292</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



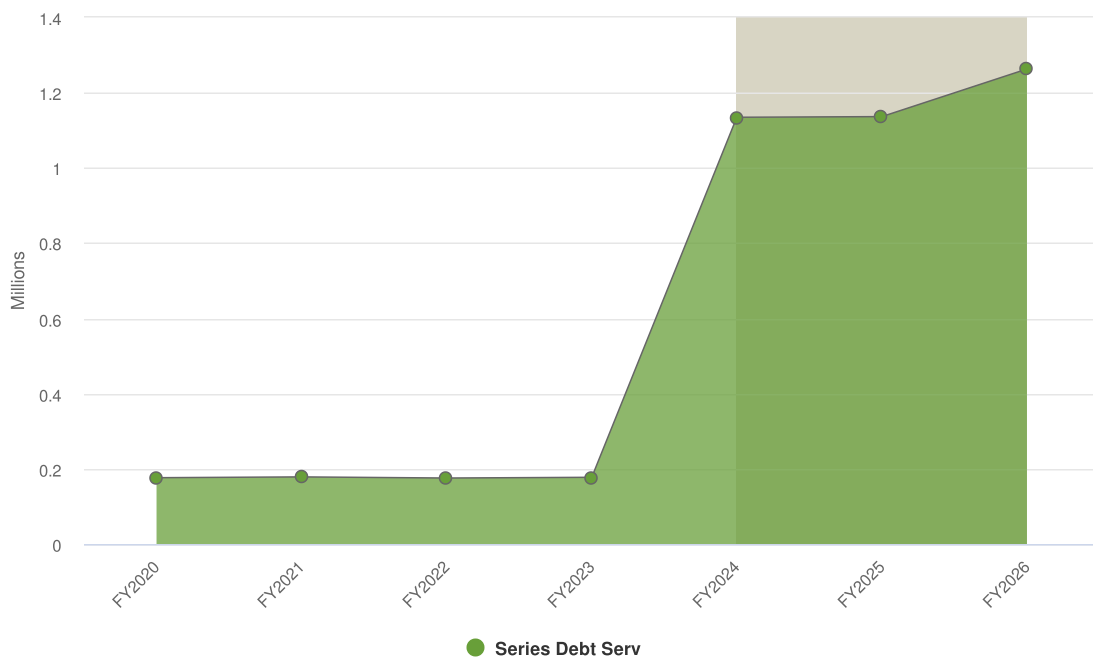
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Taxes	\$174,947	\$665,138	\$658,791	\$659,049	\$790,811	20%
Interest/Investment	\$1,327	\$15,662	\$8,250	\$12,074	\$8,452	2.4%
Other	\$0	\$467,660	\$479,231	\$479,231	\$477,107	-0.4%
<b>Total Revenue Source:</b>	<b>\$176,274</b>	<b>\$1,148,459</b>	<b>\$1,146,272</b>	<b>\$1,150,354</b>	<b>\$1,276,370</b>	<b>11.3%</b>

## Expenditures by Fund

### Budgeted and Historical 2026 Expenditures by Fund



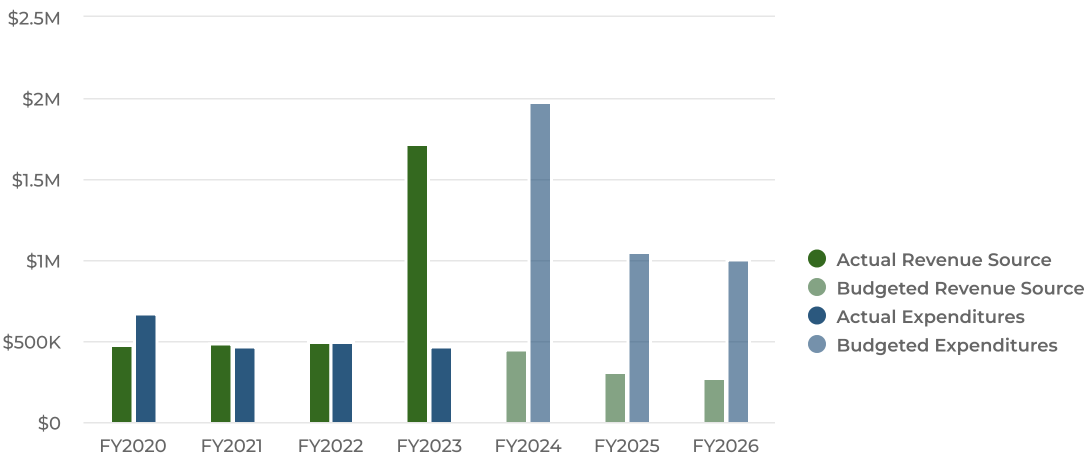
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Series Debt Serv	\$177,375	\$1,136,882	\$1,136,463	\$1,134,313	\$1,263,078	11.1%
<b>Total Series Debt Serv:</b>	<b>\$177,375</b>	<b>\$1,136,882</b>	<b>\$1,136,463</b>	<b>\$1,134,313</b>	<b>\$1,263,078</b>	<b>11.1%</b>

# Pantego Economic Development Corporation

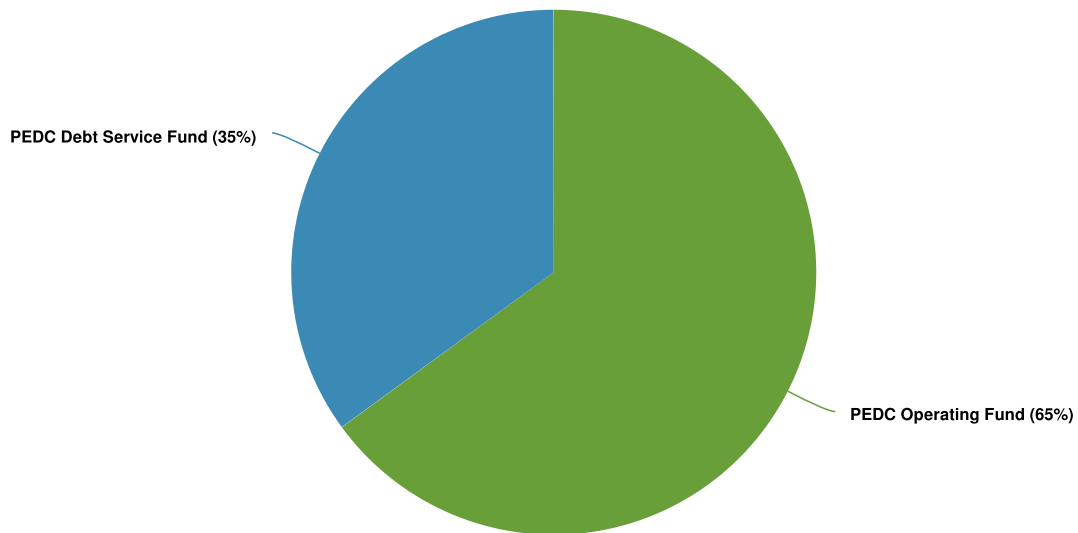
## Summary

The Town of Pantego is projecting \$281.97K of revenue in FY2026, which represents a 9.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.3% or \$45.18K to \$1.01M in FY2026.

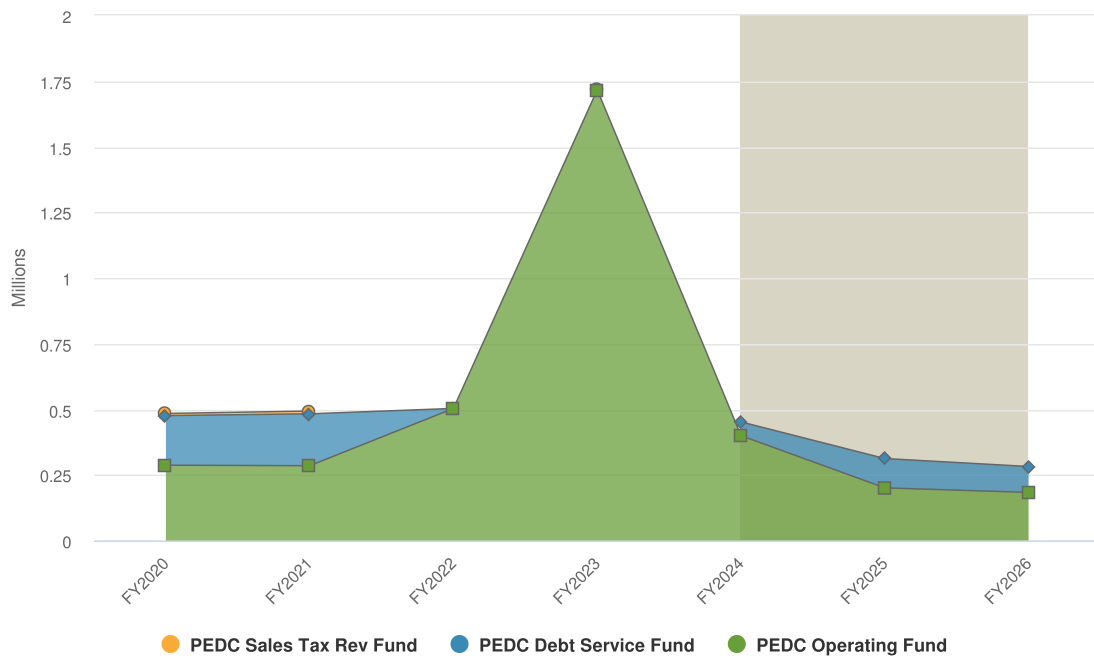


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

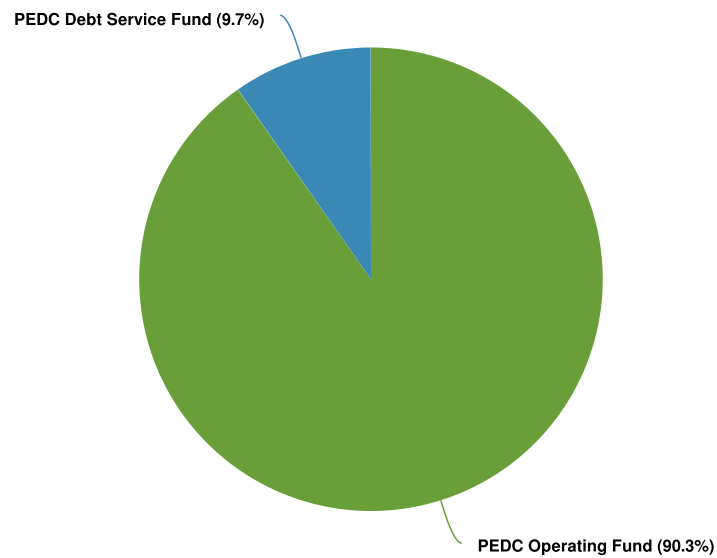


Grey background indicates budgeted figures.

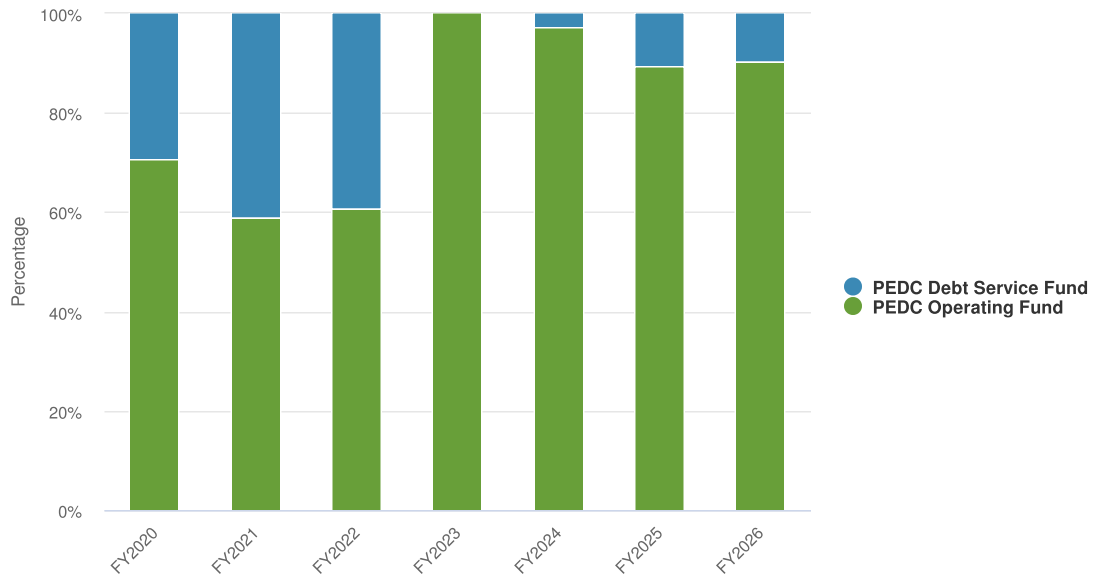
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
PEDC Debt Service Fund	\$0	\$58,097	\$111,686	\$111,523	\$98,788	-11.5%
PEDC Operating Fund	\$1,716,820	\$443,988	\$200,570	\$157,343	\$183,185	-8.7%
PEDC Sales Tax Rev Fund	\$4,379	-\$7,930	\$0	\$0	\$0	0%
<b>Total:</b>	<b>\$1,721,199</b>	<b>\$494,156</b>	<b>\$312,256</b>	<b>\$268,866</b>	<b>\$281,973</b>	<b>-9.7%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



### Budgeted and Historical 2026 Expenditures by Fund

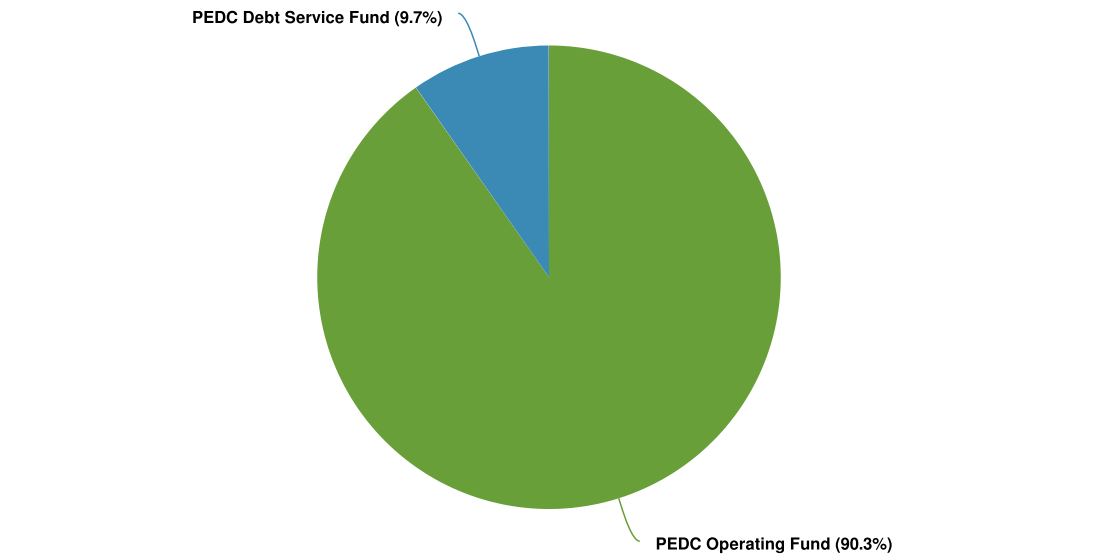


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
PEDC Debt Service Fund	\$0	\$58,097	\$110,488	\$111,504	\$97,988	-11.3%
PEDC Operating Fund	\$467,966	\$1,249,738	\$941,800	\$216,112	\$909,121	-3.5%
<b>Total:</b>	<b>\$467,966</b>	<b>\$1,307,835</b>	<b>\$1,052,288</b>	<b>\$327,616</b>	<b>\$1,007,109</b>	<b>-4.3%</b>

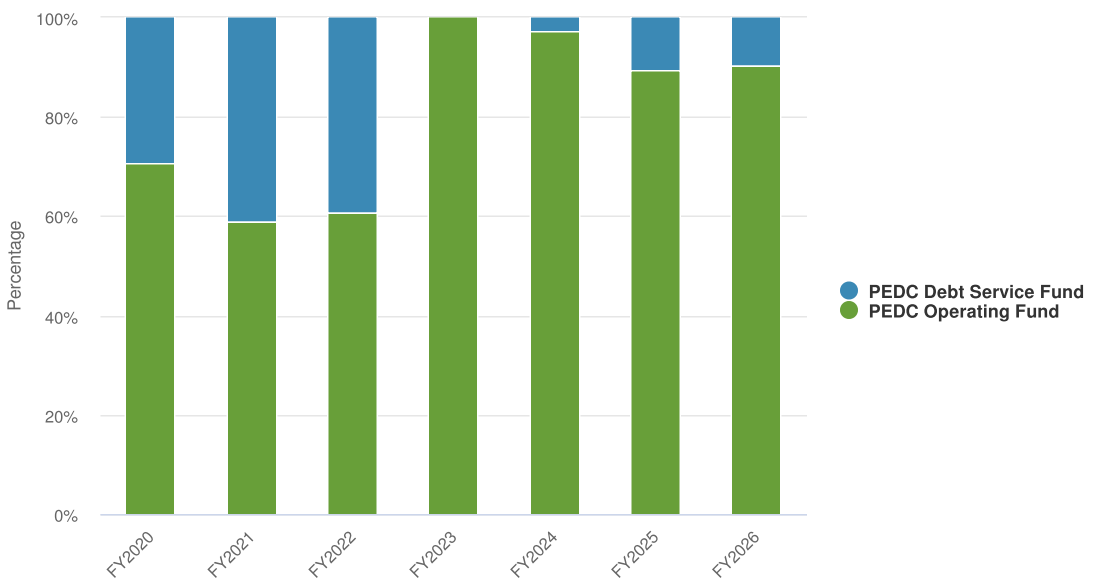


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

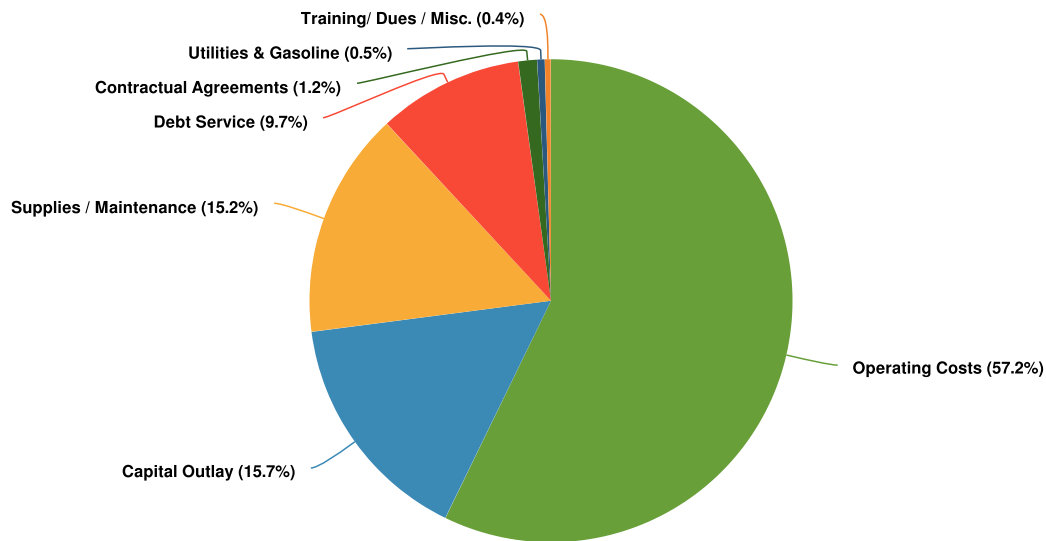


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expenditures						
PEDC Debt Service Fund	\$0	\$58,097	\$110,488	\$111,504	\$97,988	-11.3%

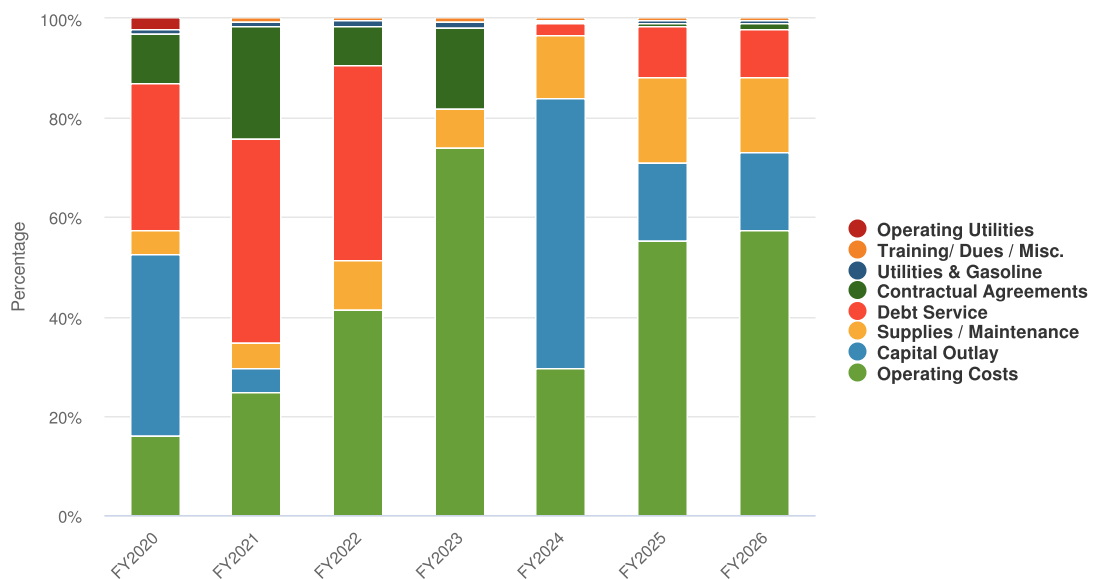
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
PEDC Operating Fund	\$467,966	\$1,249,738	\$941,800	\$216,112	\$909,121	-3.5%
<b>Total Expenditures:</b>	<b>\$467,966</b>	<b>\$1,307,835</b>	<b>\$1,052,288</b>	<b>\$327,616</b>	<b>\$1,007,109</b>	<b>-4.3%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

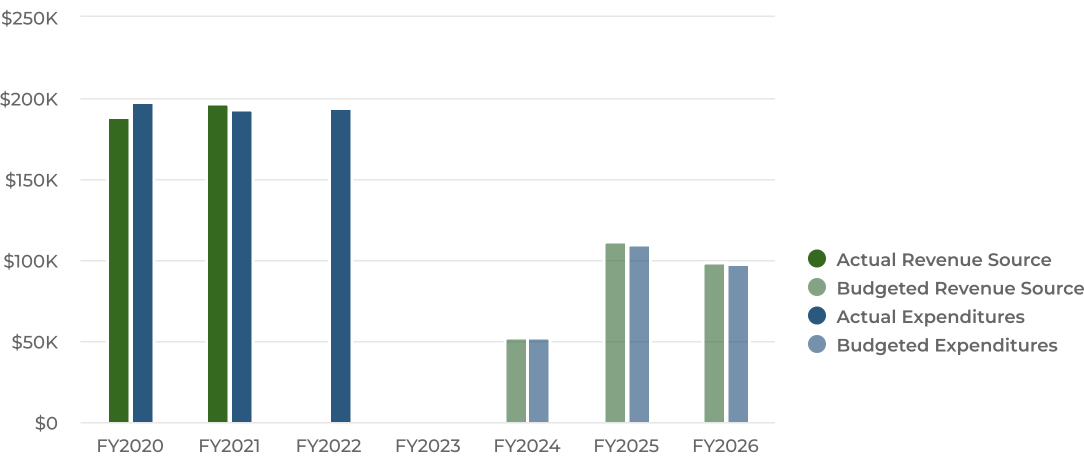


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Expense Objects						
Contractual Agreements	\$75,895	\$11,137	\$6,500	\$12,069	\$12,569	93.4%
Supplies / Maintenance	\$37,868	\$121,098	\$181,210	\$38,883	\$152,660	-15.8%
Training/ Dues / Misc.	\$3,299	\$2,269	\$4,000	\$1,500	\$4,000	0%
Utilities & Gasoline	\$5,074	\$3,973	\$4,500	\$3,918	\$5,246	16.6%
Operating Costs	\$345,830	\$195,288	\$580,953	\$153,382	\$576,209	-0.8%
Debt Service	\$0	\$58,097	\$110,488	\$111,504	\$97,988	-11.3%
Capital Outlay	\$0	\$915,973	\$164,637	\$6,360	\$158,437	-3.8%
<b>Total Expense Objects:</b>	<b>\$467,966</b>	<b>\$1,307,835</b>	<b>\$1,052,288</b>	<b>\$327,616</b>	<b>\$1,007,109</b>	<b>-4.3%</b>

# PEDC Debt Service Fund

## Summary

The Town of Pantego is projecting \$98.79K of revenue in FY2026, which represents a 11.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.3% or \$12.5K to \$97.99K in FY2026.



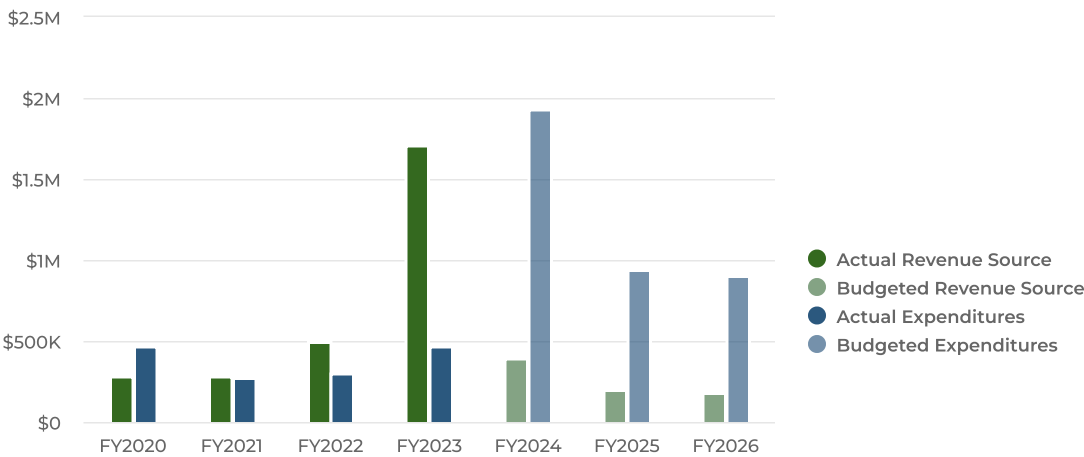
## PEDC Debt Service Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$0	\$57,041	\$110,486	\$110,488	\$97,988
Interest/Investment	\$0	\$1,055	\$1,200	\$1,035	\$800
Total Revenues:	\$0	\$58,097	\$111,686	\$111,523	\$98,788
Expenditures					
Debt Service	\$0	\$58,097	\$110,488	\$111,504	\$97,988
Total Expenditures:	\$0	\$58,097	\$110,488	\$111,504	\$97,988
Total Revenues Less Expenditures:	\$0	\$0	\$1,198	\$19	\$800
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

# PEDC Operating Fund

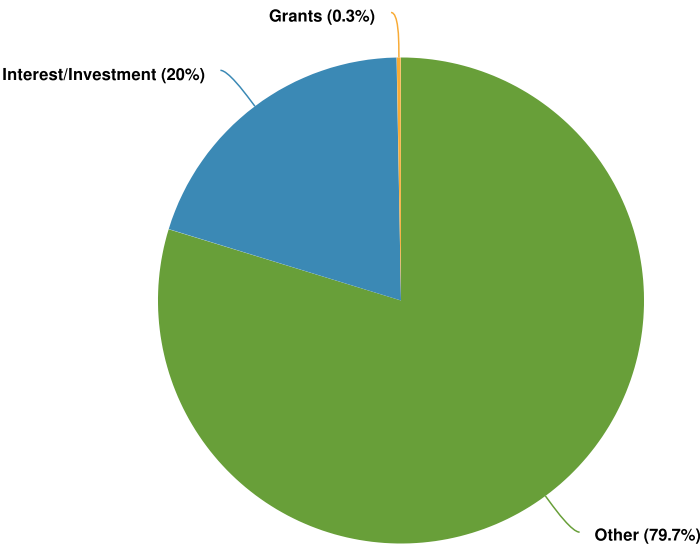
## Summary

The Town of Pantego is projecting \$183.19K of revenue in FY2026, which represents a 8.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.5% or \$32.68K to \$909.12K in FY2026.

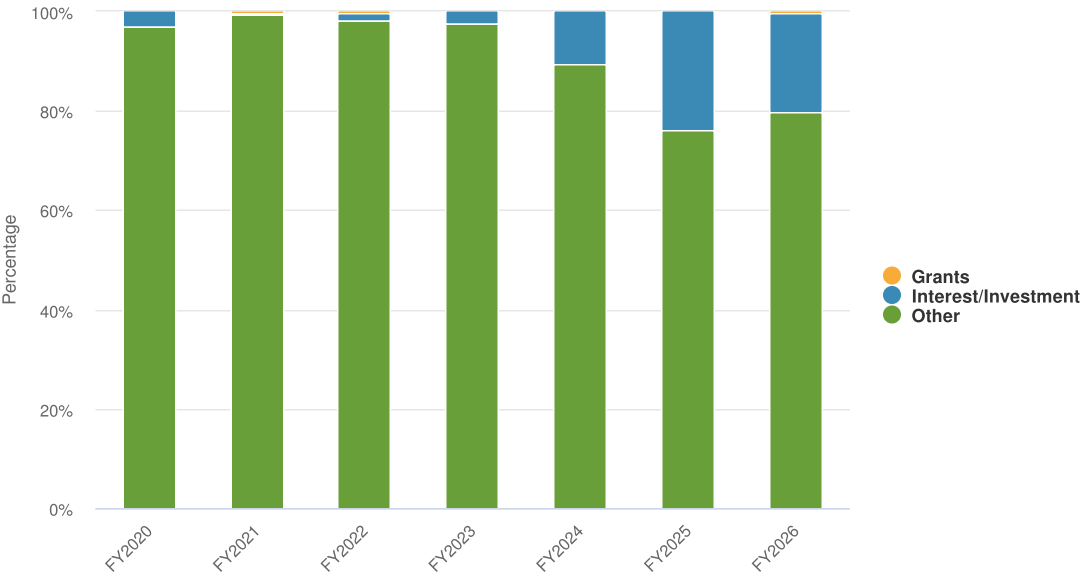


# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

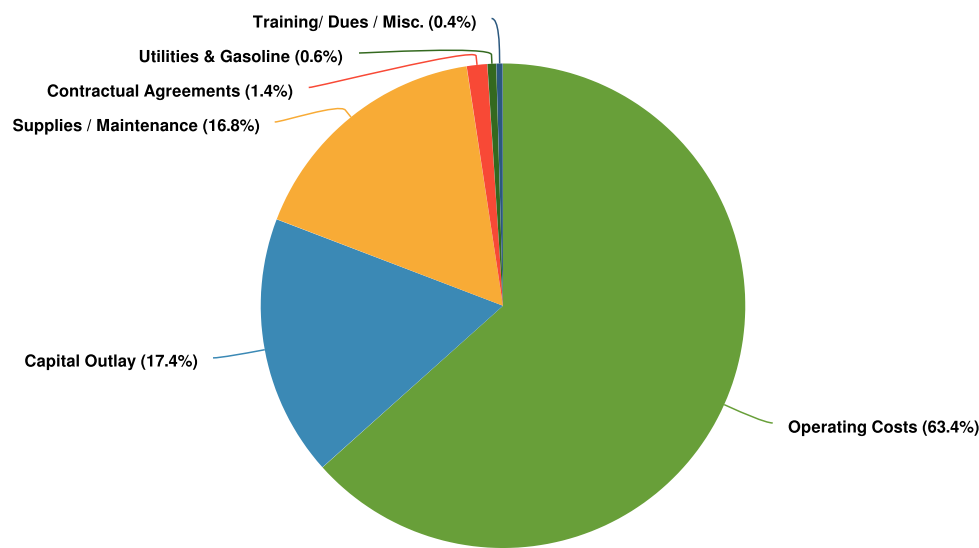


Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Revenue Source						
Interest/Investment	\$40,351	\$93,315	\$48,000	\$50,399	\$36,600	-23.7%
Grants	\$381	\$178	\$0	\$523	\$500	N/A
Other	\$1,676,088	\$350,496	\$152,570	\$106,421	\$146,085	-4.3%

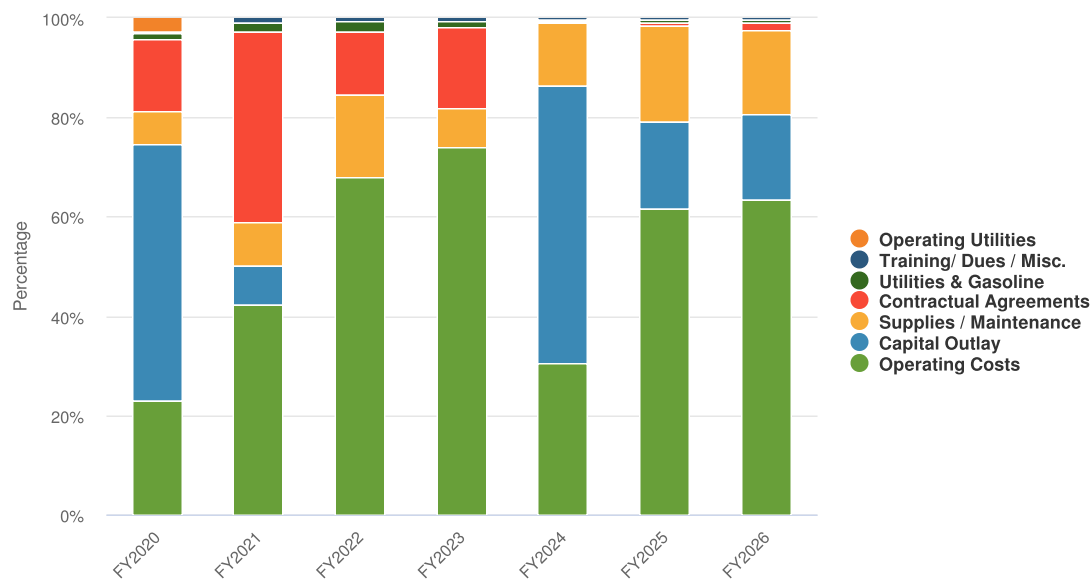
Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
Total Revenue Source:	\$1,716,820	\$443,988	\$200,570	\$157,343	\$183,185	-8.7%

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Budget vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Contractual Agreements</b>						
AUDITING CONTRACTUAL SERV	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	33.3%
CONTRACT SERVICES	\$74,395	\$9,637	\$5,000	\$10,569	\$10,569	111.4%
<b>Total Contractual Agreements:</b>	<b>\$75,895</b>	<b>\$11,137</b>	<b>\$6,500</b>	<b>\$12,069</b>	<b>\$12,569</b>	<b>93.4%</b>
<b>Supplies / Maintenance</b>						
POSTAGE SERVICE/MAINTENANCE	\$35	\$58	\$250	\$140	\$200	-20%
BLDG MAINT & REPAIR	\$16,735	\$28,111	\$44,000	\$28,075	\$40,000	-9.1%
SPLASHPAD MAINTENANCE	\$11,604	\$2,728	\$30,000	\$0	\$5,000	-83.3%
VOLLEYBALL COURT MAINT.	\$0	\$0	\$2,500	\$0	\$0	-100%
LANDSCAPING & IMPROVEMENTS	\$9,494	\$12,161	\$10,000	\$10,668	\$13,000	30%
MARQUEE SIGNAGE	\$0	\$78,040	\$94,460	\$0	\$94,460	0%
<b>Total Supplies / Maintenance:</b>	<b>\$37,868</b>	<b>\$121,098</b>	<b>\$181,210</b>	<b>\$38,883</b>	<b>\$152,660</b>	<b>-15.8%</b>
<b>Training/ Dues / Misc.</b>						
MISCELLANEOUS	\$3,299	\$2,269	\$4,000	\$1,500	\$4,000	0%
<b>Total Training/ Dues / Misc.:</b>	<b>\$3,299</b>	<b>\$2,269</b>	<b>\$4,000</b>	<b>\$1,500</b>	<b>\$4,000</b>	<b>0%</b>
<b>Utilities &amp; Gasoline</b>						
NATURAL GAS & ELECTRICITY	\$5,074	\$3,973	\$4,500	\$3,918	\$5,246	16.6%
<b>Total Utilities &amp; Gasoline:</b>	<b>\$5,074</b>	<b>\$3,973</b>	<b>\$4,500</b>	<b>\$3,918</b>	<b>\$5,246</b>	<b>16.6%</b>
<b>Operating Costs</b>						
MARKETING/ADVERTISING	\$21,016	\$64,581	\$67,953	\$23,437	\$69,209	1.8%
ARLINGTON CHAMBER OF COMMERCE	\$12,000	\$6,000	\$12,000	\$18,000	\$12,000	0%
COMMERCIAL REVITALIZATION	\$36,502	\$8,994	\$50,000	\$34,742	\$50,000	0%
STATUE MAINT/AGREEMENT	\$0	\$0	\$6,000	\$0	\$0	-100%
SPRINKLER SYSTEM MAINT.	\$258	\$0	\$0	\$0	\$0	0%
PARK ROW CORRIDOR IMP & PROMO	\$109,941	\$108,059	\$380,000	\$62,771	\$380,000	0%
303 CORRIDOR IMPROVEMENTS	\$75,579	\$0	\$50,000	\$0	\$50,000	0%
BICENTENNIAL PARK	\$75,323	\$0	\$0	\$0	\$0	0%
SEASONAL DECORATIONS	\$15,212	\$7,654	\$15,000	\$14,432	\$15,000	0%
<b>Total Operating Costs:</b>	<b>\$345,830</b>	<b>\$195,288</b>	<b>\$580,953</b>	<b>\$153,382</b>	<b>\$576,209</b>	<b>-0.8%</b>
<b>Capital Outlay</b>						
TRAINING / TRAVEL	\$0	\$0	\$1,500	\$660	\$1,000	-33.3%
PEDC 2023 BOND PARK PROJECTS	\$0	\$915,973	\$163,137	\$5,700	\$157,437	-3.5%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$915,973</b>	<b>\$164,637</b>	<b>\$6,360</b>	<b>\$158,437</b>	<b>-3.8%</b>
<b>Total Expense Objects:</b>	<b>\$467,966</b>	<b>\$1,249,738</b>	<b>\$941,800</b>	<b>\$216,112</b>	<b>\$909,121</b>	<b>-3.5%</b>



**PEDC Sales Tax Revenue Fund**

**PEDC Sales Tax Revenue Fund Comprehensive Summary**

Name	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	\$788,842	\$709,813	\$790,078	\$635,069	\$692,090
Other	-\$784,463	-\$717,743	-\$790,078	-\$635,069	-\$692,090
Total Revenues:	\$4,379	-\$7,930	\$0	\$0	\$0
Total Revenues Less Expenditures:	\$4,379	-\$7,930	\$0	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A