



**NOTICE OF A PUBLIC MEETING**

CITY COUNCIL

**6:00 PM – June 9, 2026**

City Hall 214 Meadow Park Drive

White Settlement, TX 76108

**CALL TO ORDER**

**INVOCATION / PLEDGE OF ALLEGIANCE**

**WORK SESSION**

- 1) The City Council will conduct a work session to review and discuss the proposed Annual Operating Budget for Fiscal Year 2026–2027. No formal action will be taken during this work session.

**ADJOURNMENT**

Certificate of Posting: I hereby certify that the above agenda was posted on the official bulletin board at White Settlement City Hall, located at 214 Meadow Park Drive, White Settlement, Texas, in accordance with Chapter 551 of the Texas Government Code.

Amy Arnold, City Secretary

**PUBLIC ACCESS AND PARTICIPATION:**

The City of White Settlement is committed to providing accessible meetings for all individuals. City Hall is accessible to persons with disabilities. If you plan to attend this meeting and require an accommodation, please contact the City Secretary at aarnold@wstx.us at least 48 hours in advance so that reasonable arrangements can be made.

Members of the public who wish to address the City Council regarding an item listed on this agenda will be given an opportunity to do so before or during the Council’s consideration of the item, in accordance with Texas Government Code § 551.007. Individuals wishing to speak are asked to submit a speaker request form prior to the meeting being convened.

**HB 1522 Compliance – TAXPAYER IMPACT STATEMENT**

Under the proposed budget and tax rate for FY2026-2027, the average homeowner (based on the City’s 2025 median homestead value of \$194,723) would pay:

- \$40 more than in the current year
- \$73 more than under the no-new-revenue rate

<u>Tax Rate Scenario</u>	<u>Tax Rate per \$100</u>	<u>Estimated Annual Tax Bill</u>
Current Year (2025)	\$0.714778	\$1,162
Proposed Rate (2026)	\$0.739795	\$1,202
No-New-Revenue Rate (2026)	\$0.695350	\$1,129

# FY2027 BUDGET WORKSHOPS (1/4)

Brittney Huff  
Director of Finance  
Tuesday, June 9, 2026

*“Resources are finite, commitments have to match dollars, and promises have to be kept inside the capacity we actually have.”*

- Brooks Williams  
City Manager of Ferris, TX

# The Budget Supports the City's Strategic Goals



ECONOMIC  
DEVELOPMENT /  
VITALITY



INFRASTRUCTURE  
& MOBILITY



COMMUNITY  
ENGAGEMENT



FINANCIAL  
SUSTAINABILITY /  
ACCOUNTABILITY



PUBLIC SAFETY

# WHY? IT'S THE LAW!

- ▶ Local Government Code, Chapter 102
  - ▶ Balanced budget requirement
  - ▶ Adopted on an annual basis
  - ▶ Public hearing requirement
  - ▶ Formal adoption by ordinance of the governing body
- ▶ Texas Tax Code, Chapter 26
  - ▶ Truth-in-Taxation requirements for property tax assessment
  - ▶ Public hearing requirement
  - ▶ TNT worksheet for the Texas Comptroller
- ▶ Texas Constitution, Article 8, Section 21
  - ▶ Limits property tax increases without voter consent
- ▶ Our Fiscal Year runs October 1 - September 30
  - ▶ Currently in Fiscal Year 2024-2025

# WHY? SERVICE PROVISION.

The budget allocates **spending authority** (at certain levels) to staff for the coming year

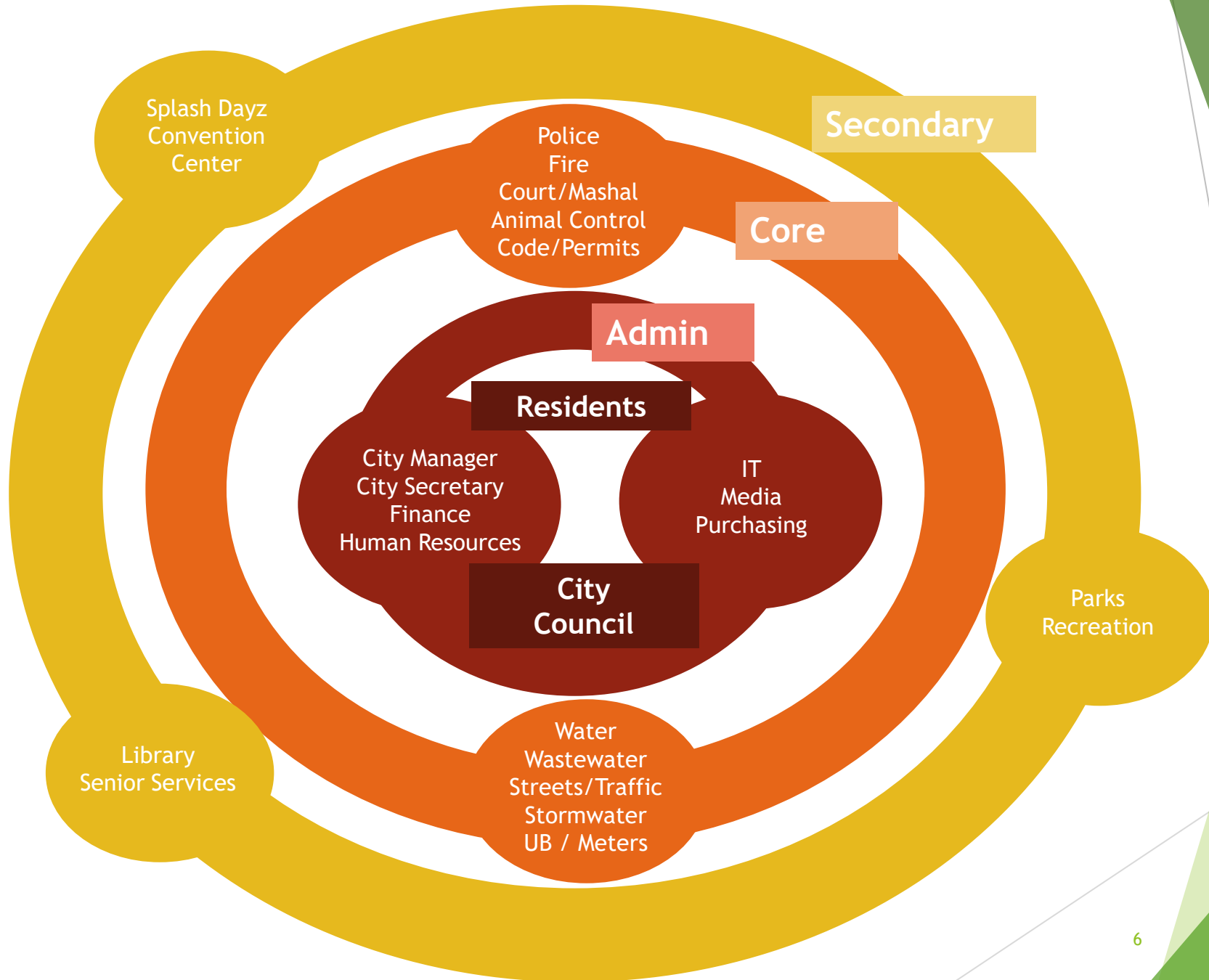


By allocating this authority to certain programs (or line items), the budget is a tool which establishes **spending priorities** as well



The services we provide are **nonexcludable** and **nonrivalrous**

# Service level discussion



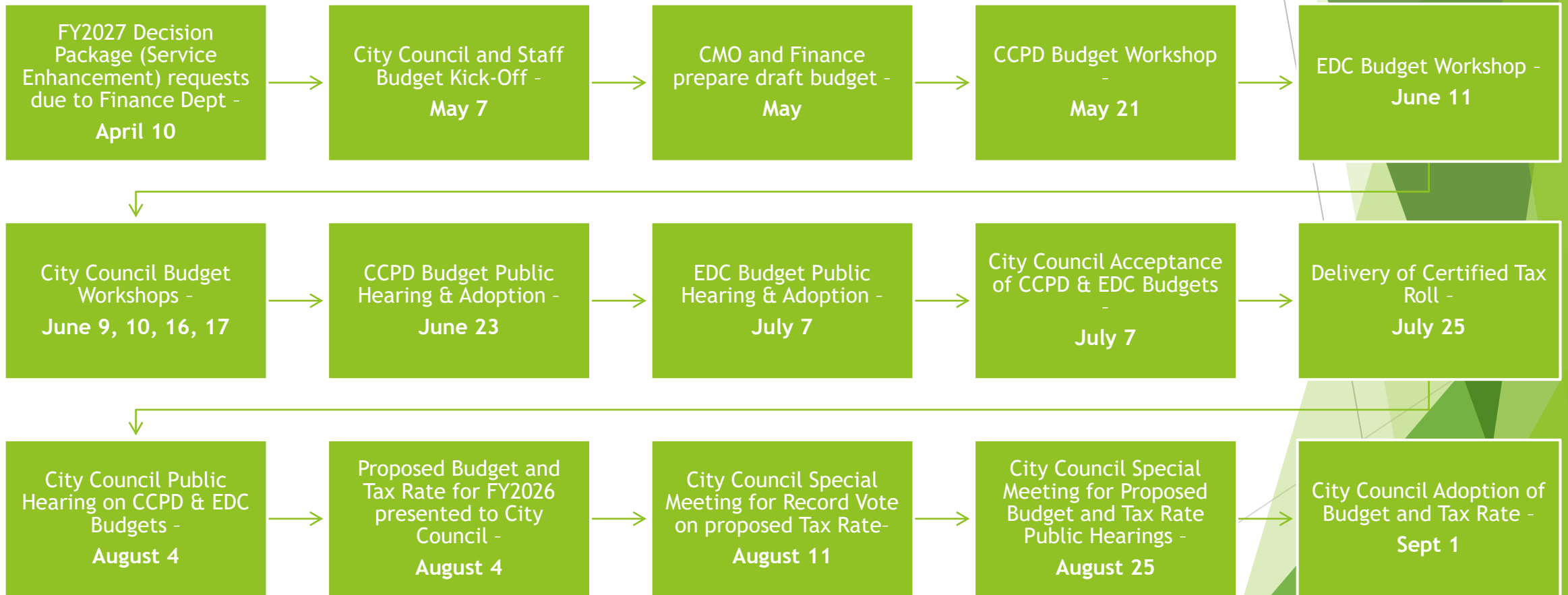
# BUDGETING CHALLENGES

- ▶ **Balancing** revenues and expenses
- ▶ **Delivering** a growing list of goods and services
- ▶ **Limited** resources
- ▶ Providing more services with less resources-how to do more with less (we'll get into this on the revenue discussion part toward the end)
- ▶ **Competing** priorities
  - ▶ Political
  - ▶ Community
  - ▶ Operating
  - ▶ Financial

# SERVICES PROVIDED BY THE CITY

- ▶ Public safety
- ▶ Streets, sidewalks
- ▶ Public spaces and parks
- ▶ Recreation opportunities, playgrounds and program space
- ▶ Water, sewer, and storm water management
- ▶ Building, zoning, and property maintenance (Code)

# IMPORTANT MEETING & PUBLIC HEARING DATES



# WORKSHOP SCHEDULE

- ▶ **Tuesday, June 9 - Operating Funds (1/2)**
  - ▶ **GENERAL FUND 01**
  - ▶ **Tax rate calculation**
- ▶ **Wednesday, June 10 - Operating Funds (2/2)**
  - ▶ HOT 05, CCPD 08, EDC 04, SPLASHDAYZ 07, COURT FUND 19
- ▶ **Tuesday, June 16 - Utilities & Capital Funds**
  - ▶ Enterprise Utilities: SW 23, WATER/WW 02
  - ▶ CIP: 09, 10, 33, 34, 06, 35
- ▶ **Wednesday, June 17 - Water & Wastewater Rate Study results**

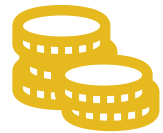
# STRUCTURE

- ▶ FUNDS -
  - ▶ REVENUE TYPES
  - ▶ EXPENDITURES BY DEPARTMENT OR PROGRAM TYPES
    - ▶ FY26 ADOPTED BUDGET VS FY27 PROPOSED
      - ▶ NOTATE EVERYTHING WITH A 10% VARIANCE
    - ▶ POSITION COUNTS
    - ▶ FY27 ENHANCEMENTS INCLUDED (DECISION PACKAGES)
    - ▶ ANY DECISIONS PENDING

# OVERARCHING THEMES FOR FY2026-2027



Cost Increases /  
Economic  
Uncertainty



Revenue  
Restrictions

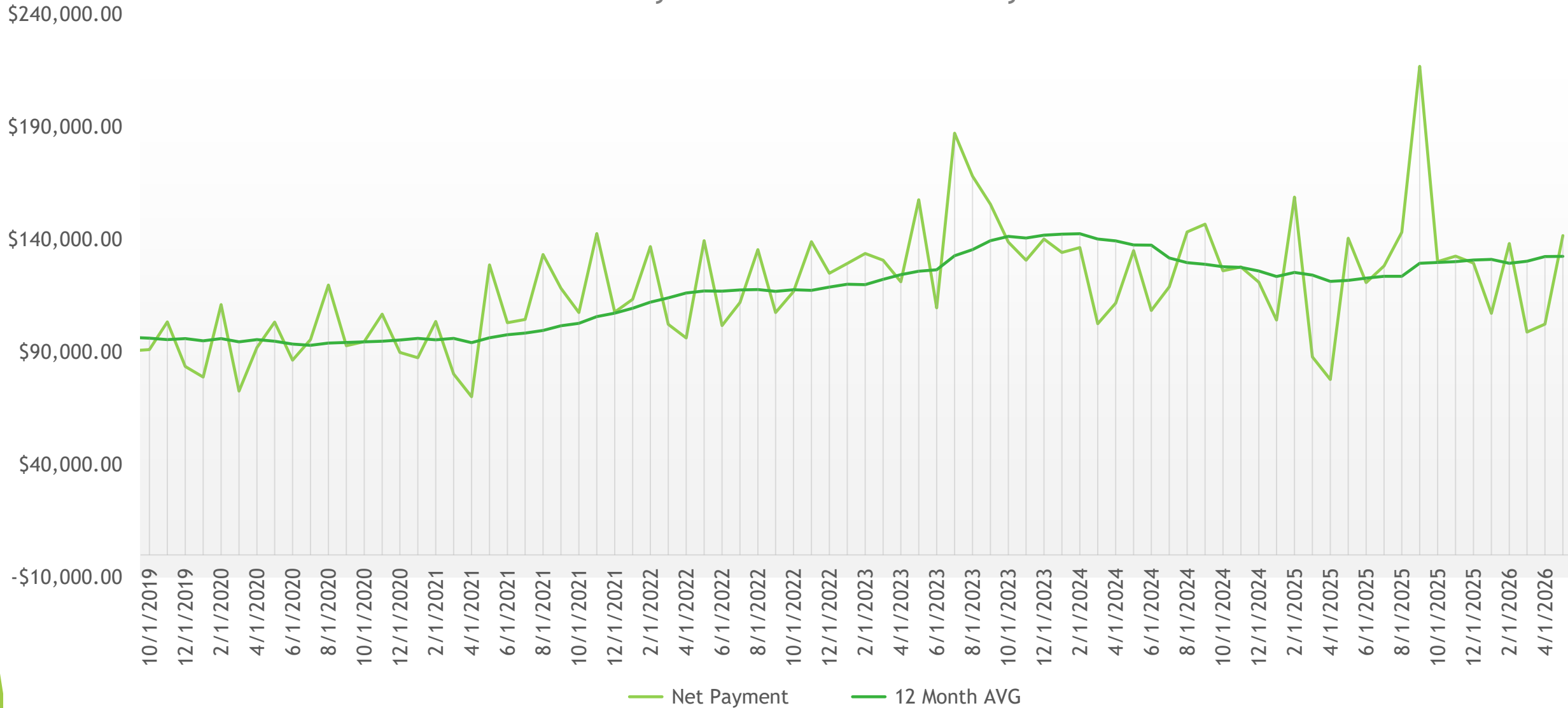


Contractual  
Obligations



Balanced budgets

# EDC Monthly Sales Tax Allocation Payments



*This slide shows actual monthly sales tax payments for Fund 08 from 10/01/2019 through today. Notice the reduction in both the monthly payments and the 12-month average beginning in the Spring of 2024. Sales tax is **ELASTIC!** It expands and contracts with the economy. Because of this, we must budget conservatively.*

▶ BREAK

# GENERAL FUND REVENUE DISCUSSION

# CURRENT ASSUMPTIONS - REVENUES

- Property tax revenue increased by 3.5% which assumes the Voter Approval Rate (VAR)
- Sales tax revenue remains the same as FY26 (current year) which is -10% compared to FY25
- Administrative transfers are currently at 8.24% over last year

# GENERAL FUND - FUND 01 REVENUE

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Property Taxes	E	\$ (6,404,350.64)	\$ (6,926,375.56)	\$ (7,255,616.59)	\$ (6,746,386.75)	\$ (8,039,568.90)	\$ (8,527,502.31)	\$ (9,135,464.57)	\$ (607,962.26)	7.129%
Sales and Use Taxes	E	\$ (2,661,158.00)	\$ (2,928,619.04)	\$ (3,400,280.54)	\$ (3,484,995.75)	\$ (3,243,900.00)	\$ (2,921,400.00)	\$ (2,889,900.00)	\$ 31,500.00	-1.078%
Fanchise Fees	E	\$ (870,633.40)	\$ (919,731.43)	\$ (860,819.65)	\$ (883,453.46)	\$ (934,000.00)	\$ (899,000.00)	\$ (899,000.00)	\$ -	0.000%
License & Permits		\$ (344,705.24)	\$ (409,640.30)	\$ (321,197.37)	\$ (1,030,576.59)	\$ (376,545.00)	\$ (371,563.64)	\$ (371,563.64)	\$ -	0.000%
Charges for Service		\$ (178,426.44)	\$ (235,525.45)	\$ (216,952.56)	\$ (228,520.11)	\$ (217,700.00)	\$ (210,950.00)	\$ (210,950.00)	\$ -	0.000%
Fines & Forfeitures		\$ (278,599.79)	\$ (237,208.92)	\$ (306,620.81)	\$ (215,737.97)	\$ (272,925.00)	\$ (274,143.17)	\$ (274,143.17)	\$ -	0.000%
Interest Income		\$ (121,577.12)	\$ (118,891.34)	\$ (625,135.17)	\$ (802,248.95)	\$ (396,000.00)	\$ (360,000.00)	\$ (360,000.00)	\$ -	0.000%
Intergovernmental Revenue		\$ -	\$ -	\$ (178,375.05)	\$ (304,701.73)	\$ (343,412.00)	\$ (352,302.00)	\$ (352,302.00)	\$ -	0.000%
Other Revenue		\$ (159,505.33)	\$ (179,201.90)	\$ (162,155.76)	\$ (192,643.43)	\$ (243,400.00)	\$ (157,689.30)	\$ (157,689.30)	\$ -	0.000%
Transfers		\$ (1,395,665.00)	\$ (1,656,707.04)	\$ (1,745,184.81)	\$ (1,010,167.05)	\$ (1,611,947.75)	\$ (1,908,937.10)	\$ (2,066,314.05)	\$ (157,376.95)	8.244%
		\$ (12,414,620.96)	\$ (13,611,900.98)	\$ (15,072,338.31)	\$ (14,899,431.79)	\$ (15,679,398.65)	\$ (15,983,487.53)	\$ (16,717,326.74)	\$ (733,839.21)	4.591%

# GENERAL FUND EXPENDITURES

# CURRENT ASSUMPTIONS - EXPENDITURES

- Departmental maintenance & operations budgets are the same as FY26 aside from enhancements
  - FY26 is -10% less than FY25
- 33% increase on insurance costs
- 3.5% COLA for eligible general employees
- 2% Market adjustment on all STEP plans \*

*\* 2% in addition to step in budget year, which ranges from 2.5% to 4%*

# GENERAL FUND - FUND 01 EXPENDITURES

Account Description	Type	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	Current FY25 Budget	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
501 CITY COUNCIL	E	\$ 240,827.43	\$ 259,534.55	\$ 278,007.61	\$ 259,268.00	\$ 275,579	\$ 276,779	\$ 1,200.00	0.44%
502 CITY MANAGER	E	\$ 288,896.23	\$ 346,341.33	\$ 439,894.96	\$ 489,203.00	\$ 331,680	\$ 337,724	\$ 6,044.23	1.82%
503 CITY SECRETARY	E	\$ 137,275.60	\$ 228,806.33	\$ 188,645.28	\$ 221,858.00	\$ 194,682	\$ 208,644	\$ 13,962.00	7.17%
504 HUMAN RESOURCES	E	\$ 230,749.19	\$ 269,757.62	\$ 333,250.88	\$ 366,449.00	\$ 312,412	\$ 358,571	\$ 46,159.07	14.78%
505 IT	E	\$ 305,080.25	\$ 536,572.07	\$ 411,155.65	\$ 506,384.00	\$ 462,624	\$ 477,254	\$ 14,630.03	3.16%
506 CITY MARSHAL	E	\$ 109,503.60	\$ 112,542.93	\$ 139,046.52	\$ 145,654.73	\$ 3,500	\$ 3,500	\$ -	0.00%
507 FINANCE	E	\$ 535,700.40	\$ 529,065.10	\$ 578,414.13	\$ 687,313.00	\$ 694,834	\$ 736,145	\$ 41,310.88	5.95%
508 MUNICIPAL COURT	E	\$ 146,005.36	\$ 208,580.99	\$ 234,982.08	\$ 253,225.00	\$ 250,250	\$ 264,932	\$ 14,682.24	5.87%
509 PURCHASING	E	\$ 86,439.80	\$ 89,471.89	\$ 97,656.85	\$ -	\$ -	\$ -	\$ -	#DIV/0!
510 MEDIA	E	\$ 126,797.91	\$ 100,130.35	\$ 123,159.41	\$ 132,746.00	\$ 261,023	\$ 266,116	\$ 5,093.60	1.95%
511 CODE	E	\$ 80,316.81	\$ 148,337.76	\$ 158,061.30	\$ 220,104.98	\$ 212,667	\$ 220,106	\$ 7,439.08	3.50%
512 FACILITIES	E	\$ 93,801.09	\$ 103,680.20	\$ 109,450.18	\$ 104,897.00	\$ 103,239	\$ 107,171	\$ 3,932.63	3.81%
513 STREETS	E	\$ 428,313.34	\$ 497,571.86	\$ 692,495.51	\$ 647,133.22	\$ 647,080	\$ 704,729	\$ 57,648.52	8.91%
514 COMMUNITY DEVELOPM	E	\$ 299,938.22	\$ 401,589.07	\$ 578,916.81	\$ 498,565.98	\$ 511,993	\$ 370,109	\$ (141,883.54)	-27.71%
515 POLICE ADMIN	E	\$ 645,871.37	\$ 634,922.65	\$ 762,839.40	\$ 712,098.29	\$ 633,722	\$ 576,096	\$ (57,626.07)	-9.09%
516 PATROL	E	\$ 3,289,886.96	\$ 3,603,239.73	\$ 3,720,867.28	\$ 4,069,657.00	\$ 3,993,430	\$ 4,121,257	\$ 127,827.12	3.20%
517 ANIMAL CONTROL	E	\$ 184,100.27	\$ 203,927.62	\$ 263,421.94	\$ 286,566.92	\$ 313,453	\$ 333,356	\$ 19,903.57	6.35%
518 FIRE	E	\$ 2,091,627.11	\$ 2,297,708.23	\$ 2,368,242.87	\$ 2,717,827.23	\$ 3,370,619	\$ 3,644,076	\$ 273,457.29	8.11%
519 DISPATCH	E	\$ 469,497.50	\$ 603,255.43	\$ 919,009.57	\$ 857,958.00	\$ 889,029	\$ 998,718	\$ 109,689.32	12.34%
520 LIBRARY	E	\$ 299,634.25	\$ 309,978.33	\$ 331,995.80	\$ 380,355.00	\$ 375,114	\$ 380,602	\$ 5,487.54	1.46%
522 SENIOR SERVICES	E	\$ 153,601.00	\$ 156,491.39	\$ 228,106.16	\$ 245,360.00	\$ 241,508	\$ 259,915	\$ 18,406.83	7.62%
523 RECREATION	E	\$ 191,443.48	\$ 203,693.25	\$ 253,569.38	\$ 389,456.00	\$ 375,493	\$ 394,672	\$ 19,179.15	5.11%
524 PARKS	E	\$ 769,493.84	\$ 998,322.16	\$ 1,131,414.78	\$ 1,153,397.87	\$ 1,108,723	\$ 1,140,609	\$ 31,886.07	2.88%
567 PRIDE COMMISSION	E	\$ 1,184.98	\$ 15,462.89	\$ 9,440.56	\$ 13,700.00	\$ 12,330	\$ 12,330	\$ -	0.00%
590 NON-DEPT	E	\$ 2,428,284.50	\$ 2,031,456.05	\$ 5,076,261.66	\$ 339,079.17	\$ 396,955	\$ 417,823	\$ 20,867.68	5.26%
		\$ 13,634,270.49	\$ 14,890,439.78	\$ 19,428,306.57	\$ 15,698,257.39	\$ 15,971,939	\$ 16,611,236	\$ 639,297.22	4.003%

# 501 CITY COUNCIL

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 31.36	\$ 5.98	\$ 340.60	\$ 47.05	\$ 47.00	\$ 647.00	\$ 1,847.00	\$ 1,200.00	185.471%
Materials & Supplies	E	\$ 208.06	\$ 658.58	\$ 3,524.00	\$ 2,322.13	\$ 1,600.00	\$ 1,100.00	\$ 1,100.00	\$ -	0.000%
Contractual Services	E	\$ 179,517.29	\$ 240,162.87	\$ 255,669.95	\$ 273,388.43	\$ 257,621.00	\$ 273,832.00	\$ 273,832.00	\$ -	0.000%
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 2,250.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$179,756.71</b>	<b>\$240,827.43</b>	<b>\$259,534.55</b>	<b>\$ 278,007.61</b>	<b>\$259,268.00</b>	<b>\$275,579.00</b>	<b>\$276,779.00</b>	\$1,200.00	0.435%

# 502 CITY MANAGER

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 224,300.86	\$ 276,892.75	\$ 321,525.08	\$ 358,278.09	\$ 374,532.00	\$ 264,909.00	\$ 270,953.23	\$ 6,044.23	2.282%
Materials & Supplies	E	\$ 359.00	\$ 276.38	\$ 1,469.38	\$ 2,968.09	\$ 550.00	\$ 450.00	\$ 450.00	\$ -	0.000%
Contractual Services	E	\$ 4,977.87	\$ 11,727.10	\$ 23,346.87	\$ 19,652.32	\$ 114,121.00	\$ 66,321.00	\$ 66,321.00	\$ -	0.000%
		<b>\$229,637.73</b>	<b>\$288,896.23</b>	<b>\$346,341.33</b>	<b>\$ 439,894.96</b>	<b>\$489,203.00</b>	<b>\$331,680.00</b>	<b>\$337,724.23</b>	<b>(\$157,523.00)</b>	<b>1.822%</b>

Positions  
 FY27: 1 FT employees, 1 PT employee

# 503 CITY SECRETARY

Account Description	Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Variance (\$)	Variance (%)
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested		
Salary & Benefits	E	\$ 106,614.95	\$ 110,826.48	\$ 169,367.84	\$ 148,121.63	\$ 152,016.00	\$ 152,504.00	\$ 157,870.00	\$ 5,366.00	3.519%
Materials & Supplies	E	\$ 211.77	\$ 428.51	\$ 11,730.89	\$ 319.19	\$ 860.00	\$ 700.00	\$ 500.00	\$ (200.00)	-28.571%
Contractual Services	E	\$ 26,793.97	\$ 26,020.61	\$ 45,583.60	\$ 40,204.46	\$ 66,858.00	\$ 41,478.00	\$ 50,274.00	\$ 8,796.00	21.206%
Debt Service	E	\$ -	\$ -	\$ 2,124.00	\$ -	\$ 2,124.00	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$133,620.69</b>	<b>\$137,275.60</b>	<b>\$226,682.33</b>	<b>\$188,645.28</b>	<b>\$ 221,858.00</b>	<b>\$ 194,682.00</b>	<b>\$ 208,644.00</b>	<b>\$ 13,962.00</b>	<b>7.172%</b>

Positions  
FY27: 1 FT employee

# 504 HUMAN RESOURCES

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 94,229.61	\$ 149,869.52	\$ 161,552.98	\$ 222,866.97	\$ 234,422.00	\$ 197,766.00	\$ 255,336.47	\$ 57,570.47	29.110%
Materials & Supplies	E	\$ 3,005.60	\$ 1,852.21	\$ 5,583.36	\$ 4,844.45	\$ 5,200.00	\$ 2,200.00	\$ 2,200.00	\$ -	0.000%
Contractual Services	E	\$ 64,666.25	\$ 79,027.46	\$ 102,621.28	\$ 105,539.46	\$ 126,827.00	\$ 112,446.40	\$ 101,035.00	\$ (11,411.40)	-10.148%
Debt Service	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ 161,901.46</b>	<b>\$ 230,749.19</b>	<b>\$ 269,757.62</b>	<b>\$ 333,250.88</b>	<b>\$ 366,449.00</b>	<b>\$ 312,412.40</b>	<b>\$ 358,571.47</b>	<b>\$ 46,159.07</b>	<b>14.775%</b>

Positions  
FY27: 2 FT employees

# 505 INFORMATION TECHNOLOGY (IT)

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 149,283.56	\$ 151,016.67	\$ 174,076.62	\$ 92,391.18	\$ 97,268.00	\$ 99,644.00	\$ 103,113.03	\$ 3,469.03	3.481%
Materials & Supplies	E	\$ 867.73	\$ 1,371.18	\$ 2,015.71	\$ 2,707.76	\$ 2,300.00	\$ 1,300.00	\$ 1,300.00	\$ -	0.000%
Contractual Services	E	\$ 138,560.85	\$ 152,692.40	\$ 273,091.09	\$ 316,056.71	\$ 406,816.00	\$ 361,680.00	\$ 313,741.00	\$ (47,939.00)	-13.255%
Debt Service	E	\$ 16,688.22	\$ -	\$ 87,388.65	\$ -	\$ -	\$ -	\$ 59,100.00	\$ 59,100.00	#DIV/0!
		<u>\$ 305,400.36</u>	<u>\$ 305,080.25</u>	<u>\$ 536,572.07</u>	<u>\$ 411,155.65</u>	<u>\$ 506,384.00</u>	<u>\$ 462,624.00</u>	<u>\$ 477,254.03</u>	<u>\$ (44,469.97)</u>	<u>3.162%</u>

Positions  
FY27: 1 FT employee

# 506 CITY MARSHALL

Account Description	Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Variance (\$)	Variance (%)
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested		
Salary & Benefits	E	\$ 95,846.32	\$ 53,935.14	\$ 42,406.33	\$ 107,991.91	\$ 113,495.00	\$ -	\$ -	\$ -	#DIV/0!
Materials & Supplies	E	\$ 6,740.76	\$ 17,424.79	\$ 17,525.22	\$ 13,403.41	\$ 15,853.00	\$ -	\$ -	\$ -	#DIV/0!
Contractual Services	E	\$ 33,263.58	\$ 38,143.67	\$ 52,611.38	\$ 17,651.20	\$ 16,306.73	\$ 3,500.00	\$ 3,500.00	\$ -	0.000%
		<b>\$135,850.66</b>	<b>\$109,503.60</b>	<b>\$112,542.93</b>	<b>\$139,046.52</b>	<b>\$ 145,654.73</b>	<b>\$ 3,500.00</b>	<b>\$ 3,500.00</b>	\$ -	0.000%

## Positions

FY27: 1FT position funded in 504 as of 6/9/2026

# 507 FINANCE

Account Description	Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Variance (\$)	Variance (%)
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested		
Salary & Benefits	E	\$440,677.62	\$454,110.80	\$ 510,379.01	\$ 451,387.36	\$616,921.00	\$641,346.00	\$674,268.83	\$ 32,922.83	5.133%
Materials & Supplies	E	\$ 4,878.31	\$ 4,968.16	\$ 4,557.37	\$ 5,663.78	\$ 7,721.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.000%
Contractual Services	E	\$ 39,609.94	\$ 76,621.44	\$ 14,128.72	\$ 121,362.99	\$ 62,671.00	\$ 50,487.95	\$ 58,876.00	\$ 8,388.05	16.614%
		<b>\$485,165.87</b>	<b>\$535,700.40</b>	<b>\$529,065.10</b>	<b>\$578,414.13</b>	<b>\$687,313.00</b>	<b>\$694,833.95</b>	<b>\$736,144.83</b>	<b>\$ 41,310.88</b>	<b>5.945%</b>

Positions  
 FY27: 5 FT employees, 1 PT seasonal

# 508 MUNICIPAL COURT

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 95,858.57	\$ 81,269.16	\$ 142,496.88	\$ 171,531.14	\$ 172,357.00	\$ 177,988.00	\$ 186,262.24	\$ 8,274.24	4.649%
Materials & Supplies	E	\$ 7,563.77	\$ 5,008.83	\$ 5,057.31	\$ 4,082.80	\$ 7,200.00	\$ 2,800.00	\$ 3,000.00	\$ 200.00	7.143%
Contractual Services	E	\$ 62,402.87	\$ 59,727.37	\$ 58,890.80	\$ 59,368.14	\$ 68,962.00	\$ 66,962.00	\$ 73,170.00	\$ 6,208.00	9.271%
Debt Service	E	\$ -	\$ -	\$ 2,136.00	\$ -	\$ 4,706.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.000%
		<b>\$ 165,825.21</b>	<b>\$ 146,005.36</b>	<b>\$ 208,580.99</b>	<b>\$ 234,982.08</b>	<b>\$ 253,225.00</b>	<b>\$ 250,250.00</b>	<b>\$ 264,932.24</b>	<b>\$ 14,682.24</b>	<b>5.867%</b>

Positions  
FY27: 2 FT employees

# 510 MEDIA

Account Description	Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Variance (\$)	Variance (%)
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested		
Salary & Benefits	E	\$ 61,331.95	\$ 63,884.31	\$ 70,544.60	\$ 77,450.02	\$ 80,423.00	\$210,932.00	\$216,026.30	\$ 5,094.30	2.415%
Materials & Supplies	E	\$ 678.00	\$ 1,308.59	\$ 772.00	\$ 6,105.56	\$ 7,723.00	\$ 6,950.70	\$ 6,950.00	\$ (0.70)	-0.010%
Contractual Services	E	\$ 63,425.37	\$ 61,605.01	\$ 28,813.75	\$ 39,603.83	\$ 44,600.00	\$ 43,140.00	\$ 43,140.00	\$ -	0.000%
		<b>\$ 125,435.32</b>	<b>\$126,797.91</b>	<b>\$ 100,130.35</b>	<b>\$ 123,159.41</b>	<b>\$132,746.00</b>	<b>\$261,022.70</b>	<b>\$266,116.30</b>	<b>\$ 5,093.60</b>	<b>1.951%</b>

Positions  
FY27: 2 FT employee

# 511 CODE COMPLIANCE

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 25,579.53	\$ 60,985.60	\$ 126,823.36	\$ 123,524.93	\$ 164,954.00	\$ 161,947.00	\$ 169,524.64	\$ 7,577.64	4.679%
Materials & Supplies	E	\$ 3,166.40	\$ 3,483.91	\$ 4,259.02	\$ 6,568.63	\$ 8,321.00	\$ 8,784.00	\$ 8,200.00	\$ 463.00	-6.648%
Contractual Services	E	\$ 18,099.28	\$ 15,847.30	\$ 17,255.38	\$ 27,967.74	\$ 46,829.98	\$ 41,935.56	\$ 42,381.00	\$ (4,894.42)	1.062%
		<b>\$46,845.21</b>	<b>\$80,316.81</b>	<b>\$148,337.76</b>	<b>\$ 158,061.30</b>	<b>\$220,104.98</b>	<b>\$212,666.56</b>	<b>\$220,105.64</b>	<b>\$ 3,146.22</b>	<b>3.498%</b>

Positions  
FY27: 2 FT employees

# 512 MUNICIPAL FACILITIES

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 62,901.17	\$ 60,463.48	\$ 66,925.50	\$ 97,848.28	\$ 84,784.00	\$ 85,137.00	\$ 89,070.33	\$ 3,933.33	4.620%
Materials & Supplies	E	\$ 6,675.79	\$ 8,118.91	\$ 11,779.35	\$ 8,082.92	\$ 12,440.00	\$ 9,228.60	\$ 9,228.00	\$ (0.60)	-0.007%
Contractual Services	E	\$ 24,527.04	\$ 25,218.70	\$ 24,975.35	\$ 3,518.98	\$ 7,673.00	\$ 8,873.10	\$ 8,873.00	\$ (0.10)	-0.001%
		<b>\$94,104.00</b>	<b>\$93,801.09</b>	<b>\$103,680.20</b>	<b>\$109,450.18</b>	<b>\$104,897.00</b>	<b>\$103,238.70</b>	<b>\$107,171.33</b>	<b>\$ 3,932.63</b>	<b>3.809%</b>

Positions  
FY27: 1 FT employee

# 513 STREETS

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 169,442.51	\$ 213,631.95	\$ 241,483.32	\$ 305,226.34	\$ 272,738.00	\$ 306,371.00	\$ 325,163.52	\$ 18,792.52	6.134%
Materials & Supplies	E	\$ 100,376.74	\$ 69,449.03	\$ 82,808.30	\$ 211,260.84	\$ 183,418.00	\$ 173,551.30	\$ 171,551.30	\$ (2,000.00)	-1.152%
Contractual Services	E	\$ 155,131.80	\$ 145,232.36	\$ 173,280.24	\$ 165,600.83	\$ 178,830.22	\$ 167,157.78	\$ 208,013.78	\$ 40,856.00	24.442%
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 10,407.50	\$ 12,147.00	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$424,951.05</b>	<b>\$428,313.34</b>	<b>\$497,571.86</b>	<b>\$ 692,495.51</b>	<b>\$ 647,133.22</b>	<b>\$ 647,080.08</b>	<b>\$ 704,728.60</b>	<b>\$ 57,648.52</b>	<b>8.909%</b>

Positions  
FY27: 4 FT employees

# 514 COMMUNITY DEVELOPMENT

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 176,486.80	\$ 202,279.26	\$ 269,979.08	\$ 320,245.20	\$ 369,173.00	\$ 395,589.00	\$ 258,960.98	\$ (136,628.02)	-34.538%
Materials & Supplies	E	\$ 3,896.61	\$ 6,068.73	\$ 7,242.46	\$ 6,923.16	\$ 8,460.00	\$ 6,870.00	\$ 6,870.00	\$ -	0.000%
Contractual Services	E	\$ 89,671.09	\$ 91,590.23	\$ 118,966.21	\$ 251,748.45	\$ 115,531.98	\$ 104,132.52	\$ 104,278.00	\$ 145.48	0.140%
Debt Service	E	\$ -	\$ -	\$ 5,401.32	\$ -	\$ 5,401.00	\$ 5,401.00	\$ -	\$ (5,401.00)	-100.000%
		<b>\$270,054.50</b>	<b>\$299,938.22</b>	<b>\$ 401,589.07</b>	<b>\$ 578,916.81</b>	<b>\$ 498,565.98</b>	<b>\$ 511,992.52</b>	<b>\$ 370,108.98</b>	<b>\$ (136,482.54)</b>	<b>-27.712%</b>

Positions  
FY27: 3 FT employees

# 515 POLICE ADMIN

Account Description	Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Variance (\$)	Variance (%)
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested		
Salary & Benefits	E	\$ 648,584.76	\$ 218,838.77	\$ 265,859.02	\$ 232,261.50	\$ 313,087.00	\$ 344,223.00	\$ 286,595.32	\$ (57,627.68)	-16.741%
Materials & Supplies	E	\$ 80,133.97	\$ 123,117.89	\$ 112,544.38	\$ 109,381.35	\$ 100,806.00	\$ 41,822.00	\$ 48,575.00	\$ 6,753.00	16.147%
Contractual Services	E	\$ 185,887.77	\$ 277,714.71	\$ 252,151.25	\$ 390,823.69	\$ 293,837.29	\$ 247,677.33	\$ 240,925.94	\$ (6,751.39)	-2.726%
Capital Outlay	E	\$ 26,124.15	\$ 26,200.00	\$ -	\$ 30,372.86	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	E	\$ -	\$ -	\$ 4,368.00	\$ -	\$ 4,368.00	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ 940,730.65</b>	<b>\$ 645,871.37</b>	<b>\$ 634,922.65</b>	<b>\$ 762,839.40</b>	<b>\$ 712,098.29</b>	<b>\$ 633,722.33</b>	<b>\$ 576,096.26</b>	<b>\$ (57,626.07)</b>	<b>-9.093%</b>

Positions  
FY27: 3 FT employees

# 516 PATROL

- ▶ Sworn personnel Salaries & Benefits only
- ▶ FY27: 32 FT employees
- ▶ Expenditure for FY26: \$3,992,223
- ▶ Expenditure for FY27: \$4,121,257



# 517 PAWS

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 110,624.54	\$ 114,094.49	\$ 133,888.37	\$ 142,722.54	\$ 183,161.00	\$ 226,166.00	\$ 246,069.49	\$ 19,903.49	8.800%
Materials & Supplies	E	\$ 16,870.76	\$ 20,899.13	\$ 18,003.16	\$ 19,280.88	\$ 34,094.00	\$ 29,810.00	\$ 27,910.00	\$ (1,900.00)	-6.374%
Contractual Services	E	\$ 42,316.99	\$ 49,106.65	\$ 52,036.09	\$ 58,618.52	\$ 54,311.92	\$ 57,476.78	\$ 59,376.86	\$ 1,900.08	3.306%
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 42,800.00	\$ 15,000.00	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ 169,812.29</b>	<b>\$ 184,100.27</b>	<b>\$ 203,927.62</b>	<b>\$ 263,421.94</b>	<b>\$ 286,566.92</b>	<b>\$ 313,452.78</b>	<b>\$ 333,356.35</b>	<b>\$ 19,903.57</b>	<b>6.350%</b>

## Positions

FY27: 3 FT employees, 1 PT employee

# 518 FIRE

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 1,474,830.54	\$ 1,672,512.13	\$ 1,858,006.11	\$ 2,060,644.06	\$ 2,211,564.00	\$ 2,510,708.00	\$ 2,643,693.29	\$ 132,985.29	5.297%
Materials & Supplies	E	\$ 104,213.23	\$ 152,243.80	\$ 142,624.54	\$ 95,115.18	\$ 169,668.00	\$ 129,540.00	\$ 125,430.00	\$ (4,110.00)	-3.173%
Contractual Services	E	\$ 192,396.14	\$ 197,169.66	\$ 272,884.38	\$ 201,349.00	\$ 316,182.23	\$ 712,978.00	\$ 873,560.00	\$ 160,582.00	22.523%
Capital Outlay	E	\$ 20,972.00	\$ 69,701.52	\$ 24,000.24	\$ 11,134.63	\$ 19,020.00	\$ 16,000.00	\$ -	\$ (16,000.00)	-100.000%
Debt Service	E	\$ -	\$ -	\$ 192.96	\$ -	\$ 1,393.00	\$ 1,393.00	\$ 1,393.00	\$ -	0.000%
		<b>\$ 1,792,411.91</b>	<b>\$ 2,091,627.11</b>	<b>\$ 2,297,708.23</b>	<b>\$ 2,368,242.87</b>	<b>\$ 2,717,827.23</b>	<b>\$ 3,370,619.00</b>	<b>\$ 3,644,076.29</b>	<b>\$ 273,457.29</b>	<b>8.113%</b>

Positions  
FY27: 21 FT employees

# 519 DISPATCH

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ -	\$ 434,523.30	\$ 567,515.43	\$ 676,424.97	\$ 706,123.00	\$ 742,151.00	\$ 848,979.32	\$ 106,828.32	14.394%
Materials & Supplies	E	\$ -	\$ -	\$ -	\$ 2,271.84	\$ 5,050.00	\$ 3,000.00	\$ 2,535.00	\$ (465.00)	-15.500%
Contractual Services	E	\$ -	\$ 34,974.20	\$ 35,740.00	\$ 94,921.51	\$ 146,785.00	\$ 143,878.00	\$ 147,204.00	\$ 3,326.00	2.312%
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 145,391.25	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ -</b>	<b>\$ 469,497.50</b>	<b>\$ 603,255.43</b>	<b>\$ 919,009.57</b>	<b>\$ 857,958.00</b>	<b>\$ 889,029.00</b>	<b>\$ 998,718.32</b>	<b>\$ 109,689.32</b>	<b>12.338%</b>

Positions  
FY27: 10 FT employees

# 520 LIBRARY

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 156,853.26	\$ 161,064.66	\$ 178,343.16	\$ 193,603.09	\$ 238,448.00	\$ 247,398.00	\$ 256,408.84	\$ 9,010.84	3.642%
Materials & Supplies	E	\$ 11,795.14	\$ 60,626.91	\$ 51,717.20	\$ 49,360.75	\$ 58,560.00	\$ 48,285.00	\$ 50,385.00	\$ 2,100.00	4.349%
Contractual Services	E	\$ 60,380.75	\$ 77,942.68	\$ 77,781.97	\$ 89,031.96	\$ 79,411.00	\$ 75,888.90	\$ 73,808.00	\$ (2,080.90)	-2.742%
Capital Outlay	E	\$ 28,963.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	E	\$ -	\$ -	\$ 2,136.00	\$ -	\$ 3,936.00	\$ 3,542.40	\$ -	\$ (3,542.40)	-100.000%
		<b>\$ 257,992.15</b>	<b>\$ 299,634.25</b>	<b>\$ 309,978.33</b>	<b>\$ 331,995.80</b>	<b>\$ 380,355.00</b>	<b>\$ 375,114.30</b>	<b>\$ 380,601.84</b>	<b>\$ 9,029.94</b>	<b>1.463%</b>

Positions  
FY27: 2 FT employees, 4 PT employees

# 522 SENIOR SERVICES

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 103,492.24	\$ 107,651.12	\$ 92,689.19	\$ 142,849.44	\$ 162,639.00	\$ 167,959.00	\$ 174,841.73	\$ 6,882.73	4.098%
Materials & Supplies	E	\$ 3,638.44	\$ 9,650.65	\$ 11,742.77	\$ 17,601.43	\$ 25,605.00	\$ 18,814.50	\$ 18,840.00	\$ 25.50	0.136%
Contractual Services	E	\$ 35,751.54	\$ 36,299.23	\$ 52,059.43	\$ 67,655.29	\$ 57,116.00	\$ 54,734.40	\$ 54,733.00	\$ (1.40)	-0.003%
Capital Outlay	E	\$ 14,057.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00	\$ 11,500.00	#DIV/0!
		<b>\$ 156,939.22</b>	<b>\$ 153,601.00</b>	<b>\$ 156,491.39</b>	<b>\$ 228,106.16</b>	<b>\$ 245,360.00</b>	<b>\$ 241,507.90</b>	<b>\$ 259,914.73</b>	<b>\$ 18,406.83</b>	<b>7.622%</b>

## Positions

FY27: 2 FT employees, 1 PT employee

# 523 RECREATION

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 92,528.62	\$ 119,525.38	\$ 134,152.60	\$ 170,705.49	\$ 286,755.00	\$ 283,062.00	\$ 302,241.05	\$ 19,179.05	6.776%
Materials & Supplies	E	\$ 4,779.22	\$ 8,394.03	\$ 14,733.55	\$ 18,782.70	\$ 35,140.00	\$ 32,010.30	\$ 28,581.00	\$ (3,429.30)	-10.713%
Contractual Services	E	\$ 41,436.73	\$ 56,939.07	\$ 51,647.18	\$ 64,081.19	\$ 65,569.00	\$ 60,420.60	\$ 63,850.00	\$ 3,429.40	5.676%
Capital Outlay	E	\$ 5,712.00	\$ 6,585.00	\$ 2,968.29	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	E	\$ -	\$ -	\$ 191.63	\$ -	\$ 1,992.00	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ 144,456.57</b>	<b>\$ 191,443.48</b>	<b>\$ 203,693.25</b>	<b>\$ 253,569.38</b>	<b>\$ 389,456.00</b>	<b>\$ 375,492.90</b>	<b>\$ 394,672.05</b>	<b>\$ 19,179.15</b>	<b>5.108%</b>

Positions  
FY27: 3 FT employees, 3 PT employees

# 524 PARKS

Account Description	Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Variance (\$)	Variance (%)
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested		
Salary & Benefits	E	\$ 235,403.57	\$ 261,720.84	\$ 465,401.04	\$ 546,170.53	\$ 608,122.00	\$ 623,467.00	\$ 655,983.50	\$ 32,516.50	5.215%
Materials & Supplies	E	\$ 64,019.95	\$ 84,733.50	\$ 80,885.78	\$ 125,502.27	\$ 152,889.00	\$ 125,135.10	\$ 111,767.00	\$ (13,368.10)	-10.683%
Contractual Services	E	\$ 242,128.69	\$ 423,039.50	\$ 426,065.07	\$ 453,851.98	\$ 381,686.27	\$ 359,490.55	\$ 372,858.75	\$ 13,368.20	3.719%
Capital Outlay	E	\$ 10,000.00	\$ -	\$ 25,814.27	\$ 5,890.00	\$ 10,000.00	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	E	\$ -	\$ -	\$ 156.00	\$ -	\$ 700.60	\$ 630.54	\$ -	\$ (630.54)	-100.000%
		<b>\$ 551,552.21</b>	<b>\$ 769,493.84</b>	<b>\$ 998,322.16</b>	<b>\$ 1,131,414.78</b>	<b>\$ 1,153,397.87</b>	<b>\$ 1,108,723.19</b>	<b>\$ 1,140,609.25</b>	<b>\$ 31,886.07</b>	<b>2.876%</b>

Positions  
 FY27: 6 FT employees , 1 PT employee

# 567 PRIDE COMMISSION

Account Description	Type	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Variance (\$)	Variance (%)
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested		
Materials & Supplies	E	\$ -	\$ -	\$ 919.92	\$ 2,985.14	\$ 8,300.00	\$ 7,470.00	\$ 6,500.00	\$ (970.00)	-12.985%
Contractual Services	E	\$ -	\$ 1,184.98	\$ 14,542.97	\$ 6,455.42	\$ 5,400.00	\$ 4,860.00	\$ 5,830.00	\$ 970.00	19.959%
		<b>\$ -</b>	<b>\$ 1,184.98</b>	<b>\$ 15,462.89</b>	<b>\$ 9,440.56</b>	<b>\$ 13,700.00</b>	<b>\$ 12,330.00</b>	<b>\$ 12,330.00</b>	<b>\$ -</b>	<b>0.000%</b>

*No positions*

# 590 NON-DEPT

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Requested	Variance (\$)	Variance (%)
Materials & Supplies	E	\$ 11,560.44	\$ 11,158.20	\$ 9,504.37	\$ 29,038.88	\$ 20,205.04	\$ 11,100.00	\$ 11,100.00	\$ -	0.000%
Contractual Services	E	\$ 366,409.65	\$ 238,223.19	\$ 367,990.80	\$ 466,725.30	\$ 316,378.13	\$ 259,469.45	\$ 259,469.45	\$ -	0.000%
Capital Outlay	E	\$ 494,432.97	\$ 54,474.12	\$ 70,706.53	\$ 197,212.95	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	E	\$ -	\$ 23,155.00	\$ 2,496.00	\$ -	\$ 2,496.00	\$ -	\$ -	\$ -	#DIV/0!
Transfers	E	\$ 107,255.16	\$ 2,101,273.99	\$ 1,580,758.35	\$ 4,383,284.53	\$ -	\$ 126,386.00	\$ 147,253.68	\$ 20,867.68	16.511%
		<b>\$ 979,658.22</b>	<b>\$ 2,428,284.50</b>	<b>\$ 2,031,456.05</b>	<b>\$ 5,076,261.66</b>	<b>\$ 339,079.17</b>	<b>\$ 396,955.45</b>	<b>\$ 417,823.13</b>	<b>\$ 20,867.68</b>	<b>5.257%</b>

*No positions in the General Fund 590*

▶ Questions?

▶ BREAK

# AD VALOREM TAX

## ▶ RATE

# Ad Valorem Tax Rate

## ▶ Process

- ▶ Appraisal, Assessment, Collection

## ▶ Calculation

- ▶  $(\text{Value} \times \text{Rate}) / 100 = \text{Revenue}$

## ▶ Players

- ▶ Appraisal District, Taxing Entity, Tax Liability

# Property Appraisal Process

- ▶ April 30: Appraisal districts provide estimated value
- ▶ April - July: Values subject to change, largely as a result of protests by property owners
- ▶ July 25: Certified appraised values used in Truth-in-Taxation (TNT) property tax rate calculations and revenue budgeting

# TRUTH-IN-TAXATION

- ▶ Creating a budget and adopting a property tax rate to support that budget are major functions of a taxing unit's governing body.
- ▶ This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases.
- ▶ Appraisal districts and local taxing units must publish detailed information at **Texas.gov/PropertyTaxes** to assist residents with understanding proposed budgets and tax rates.

# TRUTH-IN-TAXATION

- ▶ No New Revenue Rate

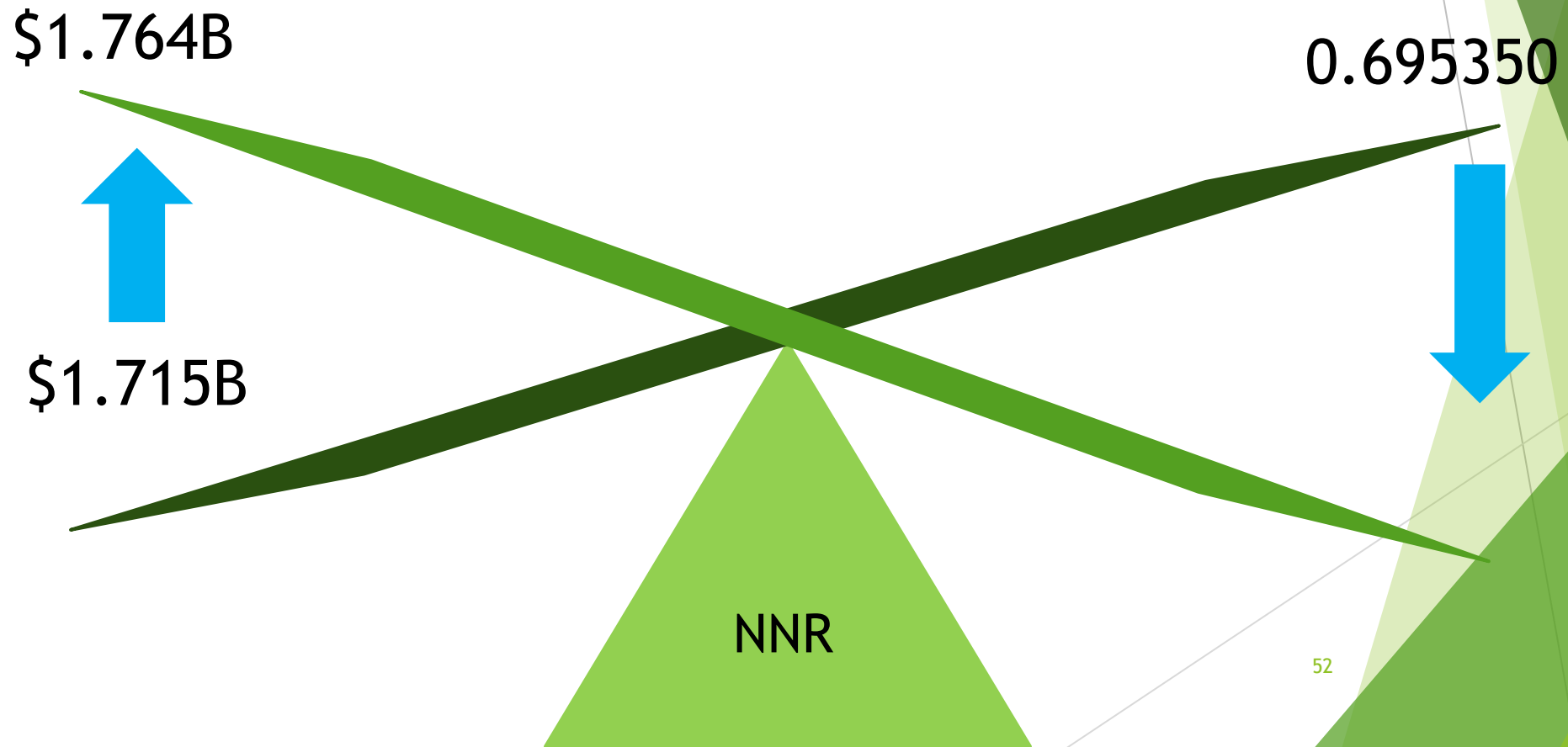
- ▶ The tax rate which captures the same property tax revenue as the prior year (does not include new construction)
- ▶  $\text{Prior Year Tax Revenue (operations \& debt service)} / \text{Current Year Taxable Value} = \text{NNR Rate}$

- ▶ Voter Approval Rate

- ▶ No New Revenue Rate (operations portion) + 3.5% + debt service rate

*New taxable value (new construction) is captured 100% at adopted tax rate*

# Existing Growth Drives Down the No New Revenue Rate



# Change in Net Taxable Values - May Estimates

<b>FY2026</b>	<b>\$ 1,715,369,696</b>
+ Change in taxable value	\$33,970,595
+ New construction value	\$15,333,534
<b>FY2027 Est.</b>	<b>\$ 1,764,674,098</b>



1.980%



0.894%

# Taxable Values by Category

Category	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 <i>(MAY ESTIMATE)</i>
Residential	596,607,929	679,795,911	841,956,103	874,808,440	1,146,293,381
Commercial	468,236,678	553,417,503	592,674,819	477,243,779	512,252,523
Industrial	68,485,777	71,253,951	71,476,246	26,218,564	97,933,412
Mineral Lease	2,767,170	5,939,110	8,303,400	8,194,782	8,194,782*
Agricultural	0	0	0	0	0
<b>% Residential</b>	<b>52.51%</b>	<b>51.87%</b>	<b>55.60%</b>	<b>63.10%</b>	<b>64.96%</b>

\* TAD is changing Mineral vendor, value shown is estimate

# APPRAISED/TAXABLE VALUES

Tax Year	Fiscal Year	Appraised	Taxable	% Non-Taxable
2018	2018 - 2019	1,113,358,852	820,393,586	26.31%
2019	2019 - 2020	1,278,631,244	1,030,080,522	19.44%
2020	2020 - 2021	1,303,963,510	1,021,128,174	21.69%
2021	2021 - 2022	1,395,047,996	1,114,092,147	20.14%
2022	2022 - 2023	1,588,391,726	1,225,565,650	22.84%
2023	2023 - 2024	1,823,407,773	1,407,736,677	22.79%
2024	2024 - 2025	1,947,016,914	1,496,073,339	23.16%
2025	2025 - 2026	2,101,829,717	1,691,718,300	19.51%
2026	2026-2027	2,242,432,300	1,765,069,859	21.29%
	<b>Change</b>	<b>140,602,583</b> 6.69%	<b>73,351,559</b> 4.34%	

# New Construction (Tax Year)

## ▶ 2026 (May estimates)

- ▶ Residential New Value - \$3,903,567
- ▶ Commercial New Value - \$11,429,967

## ▶ 2025

- ▶ Residential New Value - \$4,935,564
- ▶ Commercial New Value - \$26,049,307

## ▶ 2024

- ▶ Residential New Value - \$6,868,221
- ▶ Commercial New Value - \$1,361,750

## ▶ 2023

- ▶ Residential New Value - \$15,754,868
- ▶ Commercial New Value - \$3,178,401

## ▶ 2022

- ▶ Residential New Value - \$8,413,207
- ▶ Commercial New Value - \$1,309,987

## ▶ 2021

- ▶ Residential New Value - \$9,283,935
- ▶ Commercial New Value - \$6,454,109

## ▶ 2020

- ▶ Residential New Value - \$11,933,420
- ▶ Commercial New Value - \$2,000,000

## ▶ 2019

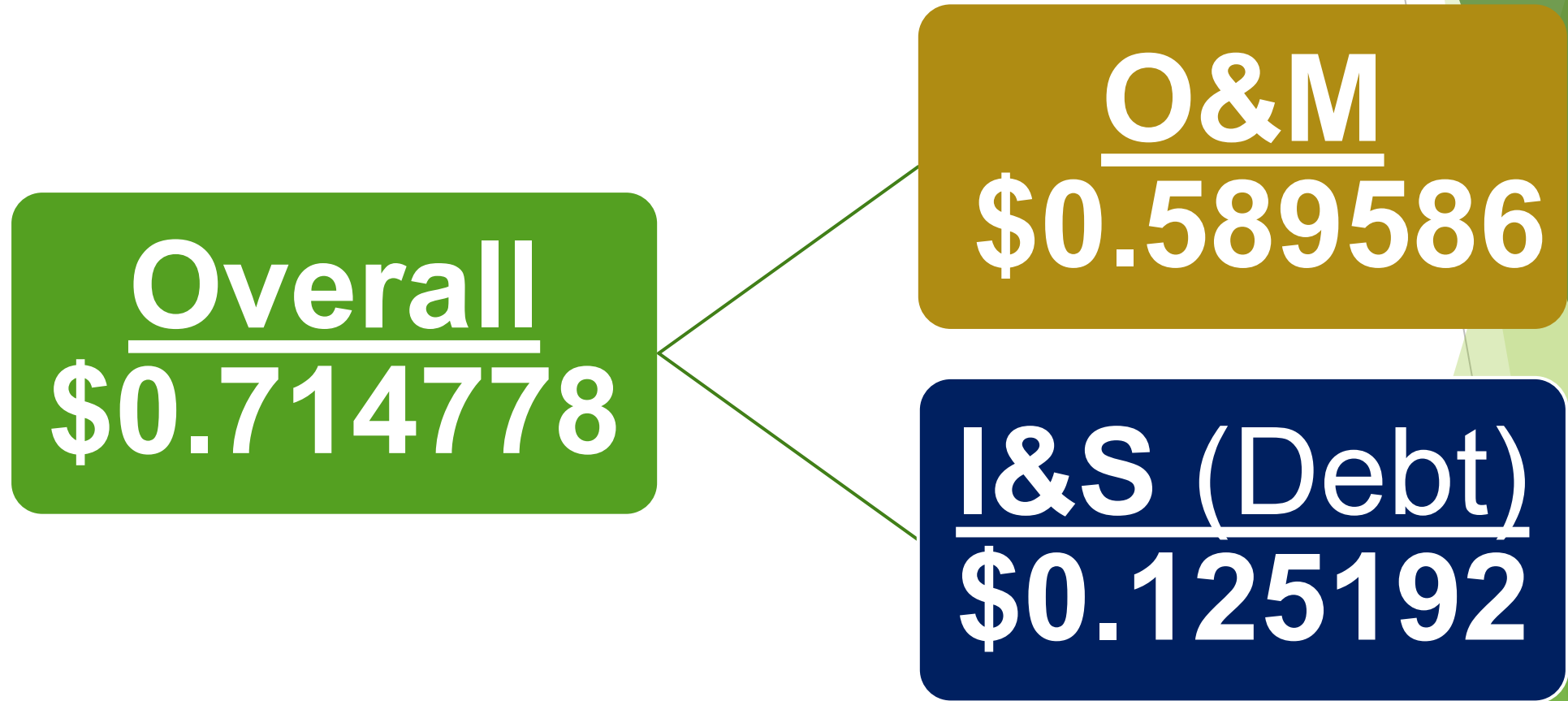
- ▶ Residential New Value - \$12,489,072
- ▶ Commercial New Value - \$28,920,663

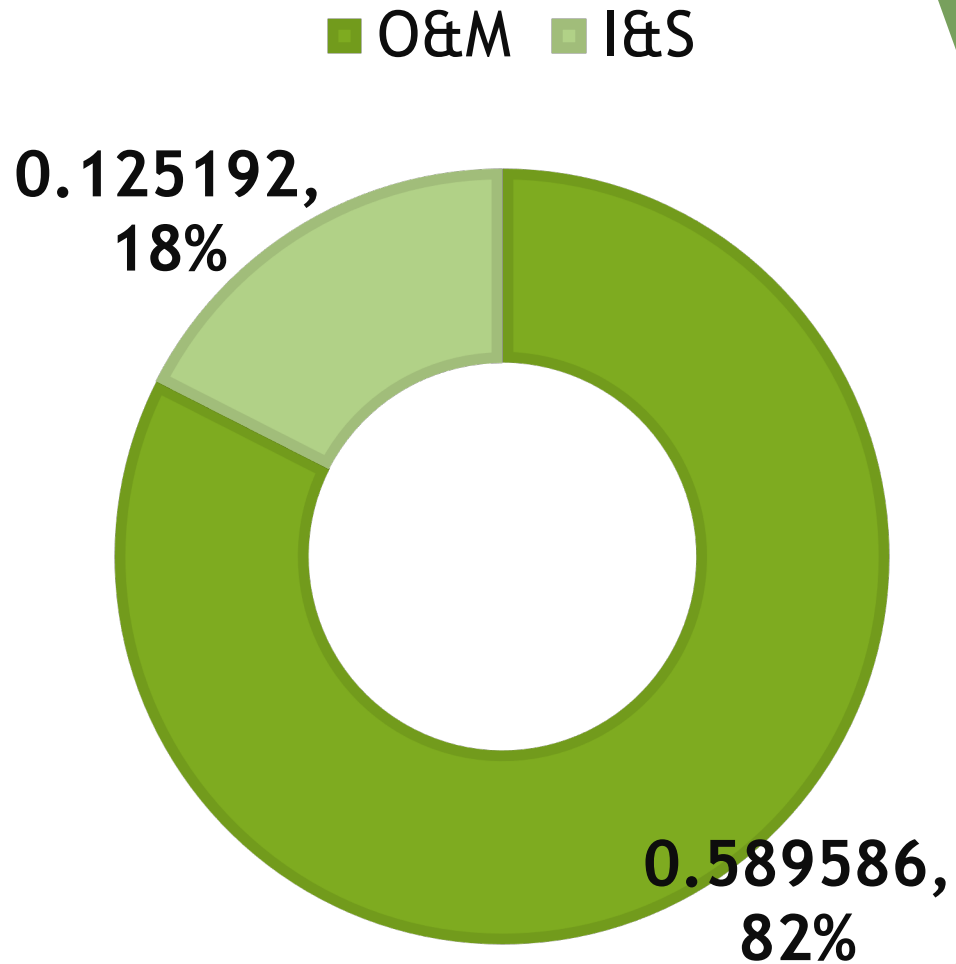
Tax Rate  
Penny Value

Current Tax Rate of  
\$0.714778 per \$100  
valuation

Value of \$0.01 tax rate  
= \$120,000

# FY2026 Adopted Property Tax Rate





## TAX RATE BREAKDOWN

- ▶ Operating & Maintenance (O&M)
  - ▶ Used to fund day-to-day ongoing operations of the City
    - ▶ 3.5% Cap
- ▶ Interest & Sinking (I&S)
  - ▶ Used for debt
  - ▶ No Cap

# TAXES OWED CALCULATION

▶  $(\text{Taxable Property Value} * \text{Tax Rate}) / 100 =$   
Annual Tax Liability

▶  $\$100,000 * 0.714778 / 100 = \$714.78$

▶ \$59.56 a month

*EXAMPLE OF A PROPERTY WITH A TAXABLE PROPERTY VALUE OF \$100,000*

# HOW DO I GET TO TAXABLE VALUE?

Appraised Taxable Value  
- Applicable Exemptions  
(homestead, veteran,  
65+, etc)  
= Taxable Value

# CITY OF WHITE SETTLEMENT EXEMPTIONS



- ▶ General Homestead Exemption of 20%
- ▶ Over age of 65 - \$37,000
- ▶ Disabled person - \$10,000
- ▶ Veterans - \$12,000

# EXAMPLE

Home located at 123 Any Street,  
White Settlement, Texas 76108

Appraised Value of property is \$221,600

Resident owns their home and has  
homestead exemption

Resident is a veteran over the age of 65

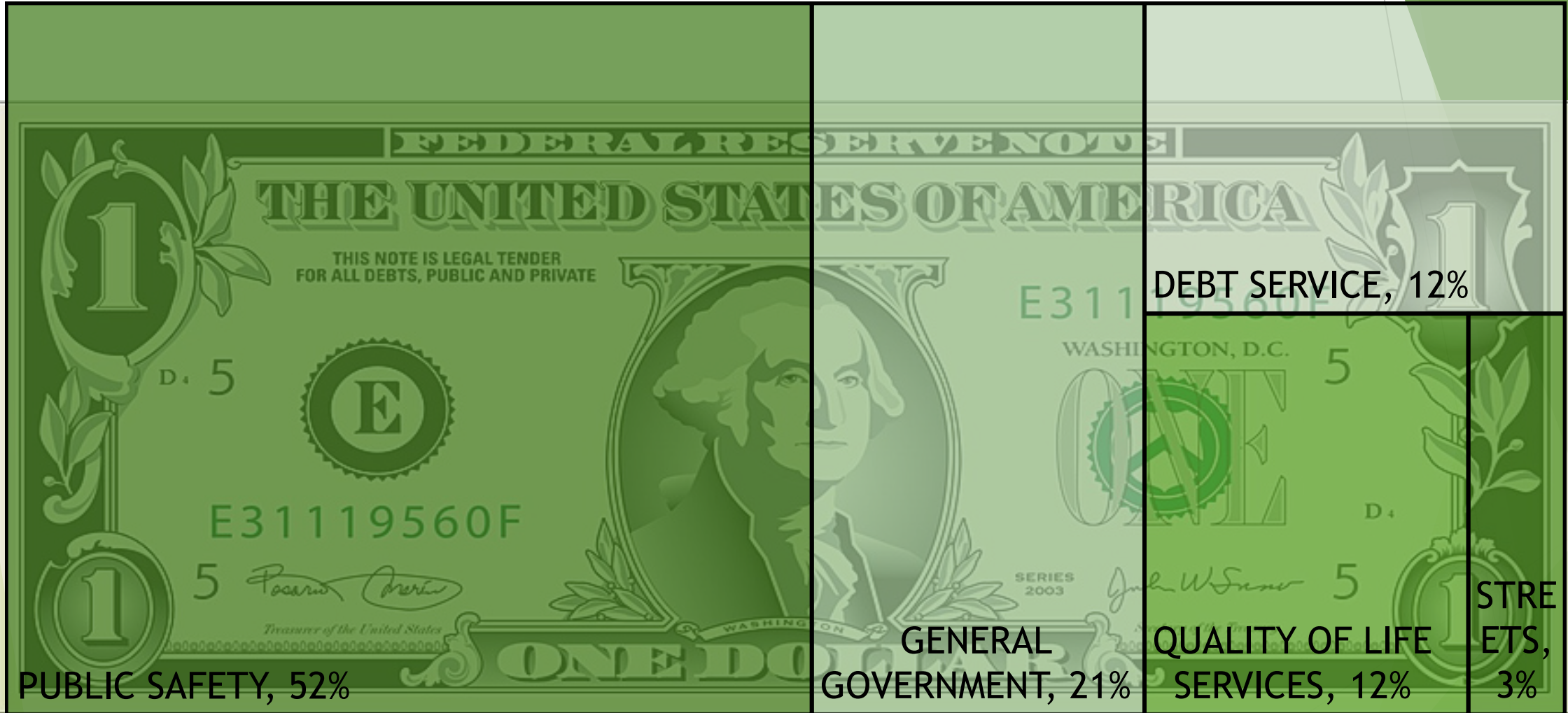


# Tax Bill Calculation for 123 Any Street

- ▶ \$221,600 appraised value
  - ▶ Reduce \$44,320 for 20% Homestead Exemption
  - ▶ Reduce \$37,000 for Over 65 Exemption
  - ▶ Reduce \$12,000 for Veteran Exemption
  - ▶ Taxable Value of \$128,280
- ▶  $(\$128,280 * 0.714778) / 100 = \$916.92$  annual tax liability
  - ▶ \$76.41 a month for general City Services

# FY26 GENERAL FUND EXPENDITURES

■ PUBLIC SAFETY ■ STREETS ■ QUALITY OF LIFE SERVICES ■ GENERAL GOVERNMENT ■ DEBT SERVICE



**“WHAT DO MY TAX DOLLARS PAY FOR?”**

	<b>Annual Cost</b>	<b>Monthly Cost</b>	<b>% of Cost</b>
PUBLIC SAFETY	\$ 473.94	\$ 39.50	52%
STREETS MTX	\$ 32.02	\$ 2.67	3%
QUALITY OF LIFE	\$ 107.39	\$ 8.95	12%
GENERAL GOVERNMENT	\$ 195.62	\$ 16.30	21%
DEBT SERVICE - STREET CIP	\$ 107.94	\$ 9.00	12%
<b>TOTAL</b>	<b>\$ 916.92</b>	<b>\$ 76.41</b>	<b>100%</b>

## 123 Any Street - Service Provision (FY26)

\$221,600 property with Homestead, Over 65, and Veteran exemptions

# WHITE SETTLEMENT TAX BILL BREAKDOWN

RECEIPT #: 109907907

CHECK #: 0000013796

DEPOSIT #: 202312185511-2023/TARRANTCOUNT

YEAR	TAXING ENTITIES	TAXABLE VALUE	TAX RATE PER \$100	PAY TYPE	DATE PAID	BASE TAX PAID	PENALTY & INTEREST PAID
2023	WHITE SETT CTY	\$473,814.00	0.667233	L	12/18/2023	\$3,161.44	\$0.00
2023	TARRANT COUNTY	\$473,814.00	0.194500	L	12/18/2023	\$921.57	\$0.00
2023	T C HOSPITAL	\$473,814.00	0.194500	L	12/18/2023	\$921.57	\$0.00
2023	T C COLLEGE	\$473,814.00	0.112170	L	12/18/2023	\$531.48	\$0.00
2023	WHITE SETT ISD	\$473,814.00	1.209200	L	12/18/2023	\$5,729.36	\$0.00

**AMOUNT TENDERED \$11,265.42**

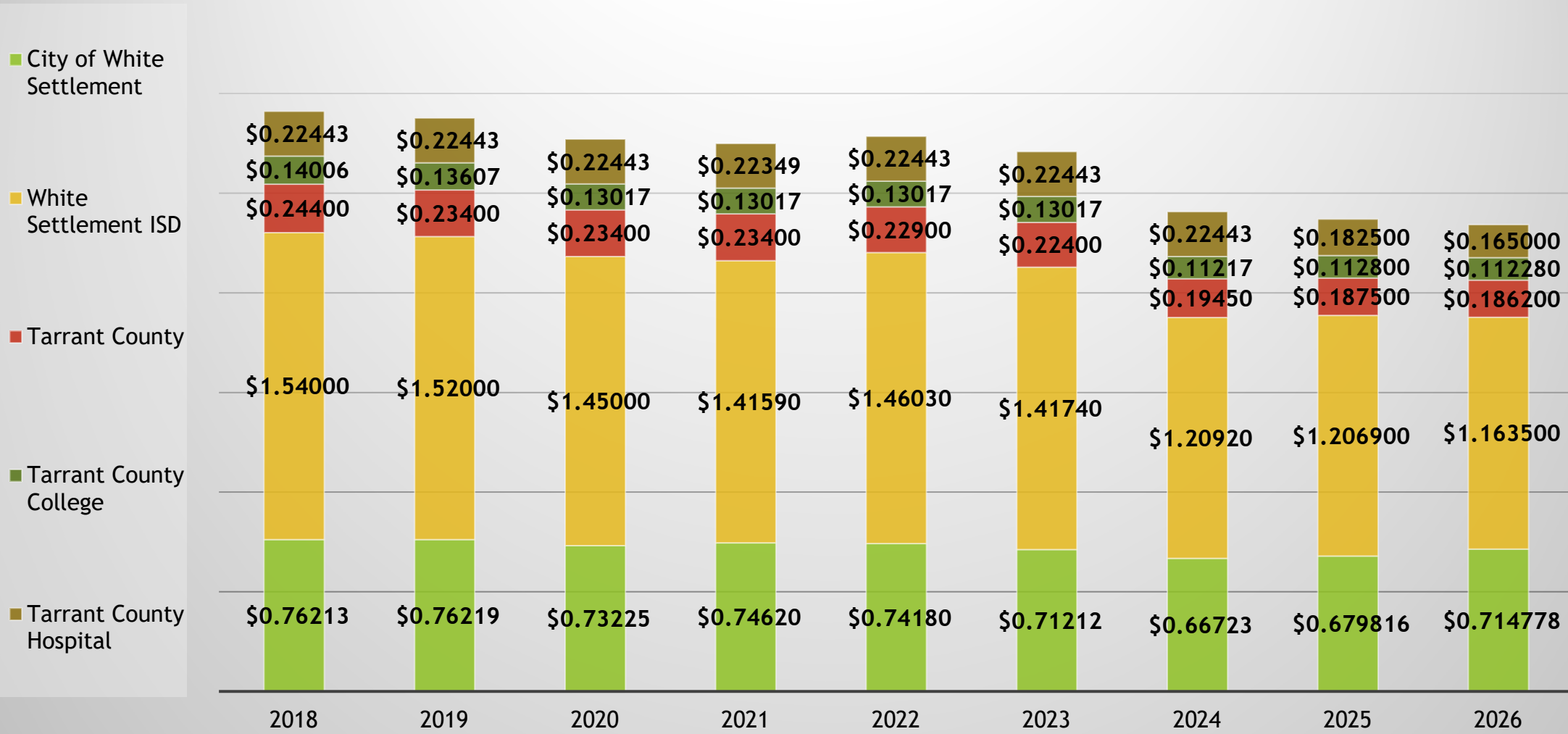
**AMOUNT PAID - THANK YOU!**

**BASE TAX \$11,265.42**

**TOTAL PAID \$11,265.42**

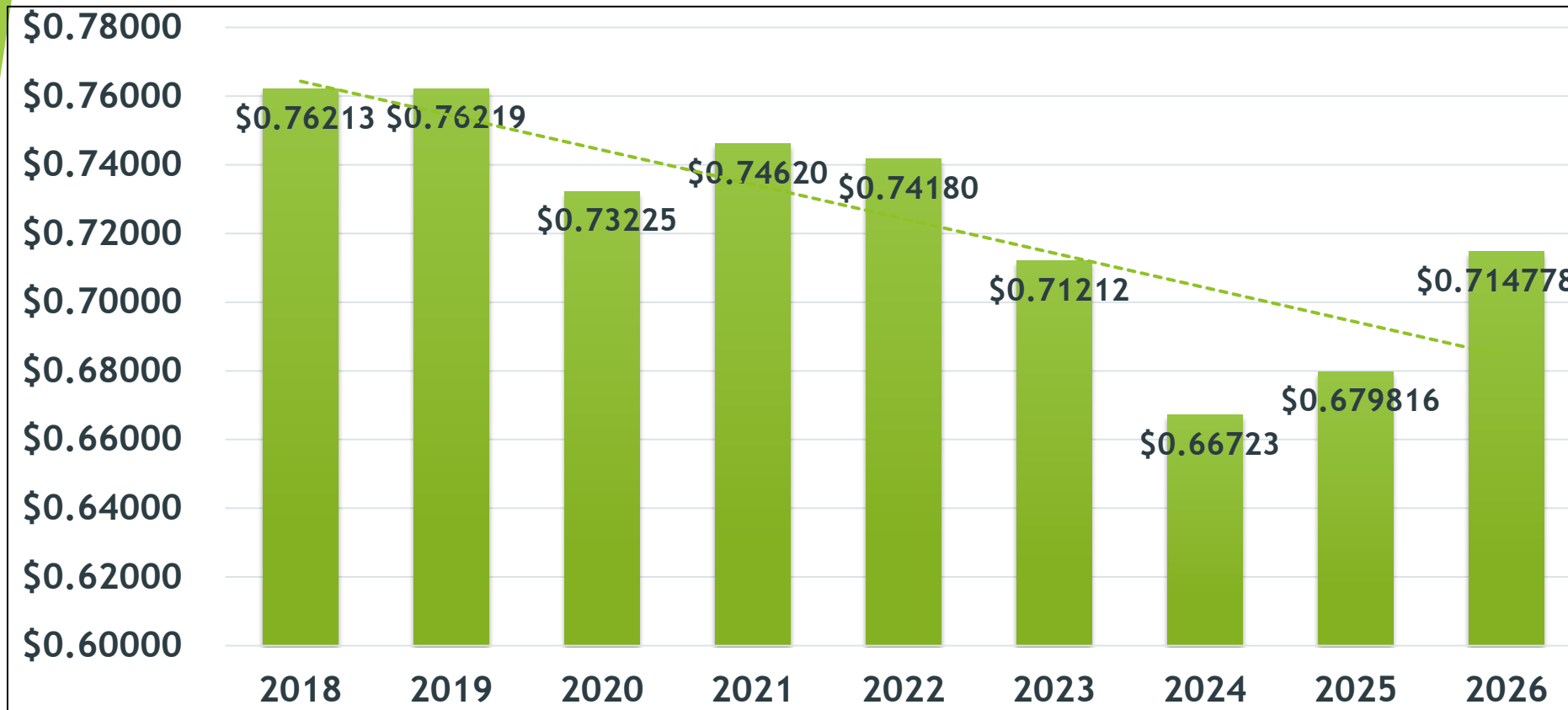


## TOTAL TAX RATE FOR CITY OF WHITE SETTLEMENT PROPERTY OWNER



# Tax Rate history

Fiscal Year	M&O	I&S	Total	Change
2017 - 2018	.611219	.150908	.762127	.006437
2018 - 2019	.613274	.148912	.762186	.000059
2019 - 2020	.577480	.154765	.732245	(.029941)
2020 - 2021	.611145	.135055	.746200	.013955
2021 - 2022	.616469	.125326	.741795	(.004405)
2022 - 2023	.589803	.122312	.712115	(.009680)
2023 - 2024	.547855	.119378	.667233	(.044882)
2024 - 2025	.551925	.127891	.679816	.012583
<b>2025 - 2026</b>	<b>.589586</b>	<b>.125192</b>	<b>.714778</b>	<b>.034962</b>



# Property Tax Rate History 2018-2026

▶ Questions?

# FY2027 BUDGET WORKSHOPS (2/4)

Brittney Huff

Director of Finance

Wednesday, June 10, 2026

# WORKSHOP SCHEDULE

- ▶ **Tuesday, June 9 - Operating Funds (1/2)**
  - ▶ GENERAL FUND 01
  - ▶ Tax rate calculation
- ▶ **Wednesday, June 10 - Operating Funds (2/2)**
  - ▶ HOT 05, CCPD 08, EDC 04, SPLASHDAYZ 07, COURT FUND 19
- ▶ **Tuesday, June 16 - Utilities & Capital Funds**
  - ▶ Enterprise Utilities: SW 23, WATER/WW 02
  - ▶ CIP: 09, 10, 33, 34, 06, 35
- ▶ **Wednesday, June 17 - Water & Wastewater Rate Study results**

# HOTEL OCCUPANCY TAX - FUND 05

Positions Funded  
FY27: 1 PT Library Clerk

<i>Revenues</i>		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
HOTEL MOTEL TAXES	R	\$ (339,259.55)	\$ (396,919.33)	\$ (447,789.56)	\$ (386,338.43)	\$ (420,000.00)	\$ (390,000.00)	\$ (390,000.00)	\$ -	0.000%
INTEREST INCOME	R	\$ (6,958.91)	\$ (7,025.82)	\$ (34,139.02)	\$ (52,032.08)	\$ (5,000.00)	\$ (5,000.00)	\$ (10,000.00)	\$ (5,000.00)	100.000%
		<b>\$ (346,218.46)</b>	<b>\$ (403,945.15)</b>	<b>\$ (481,928.58)</b>	<b>\$ (438,370.51)</b>	<b>\$ (425,000.00)</b>	<b>\$ (395,000.00)</b>	<b>\$ (400,000.00)</b>	<b>\$ (5,000.00)</b>	<b>1.266%</b>

<i>Expenditures</i>		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 14,048.49	\$ 12,316.16	\$ 10,816.26	\$ 19,341.12	\$ 17,270.06	\$ 18,285.00	\$ 18,285.00	\$ -	0.000%
Materials & Supplies	E	\$ 4,420.65	\$ 9,674.74	\$ 9,718.01	\$ 15,134.63	\$ 24,668.00	\$ 18,700.00	\$ 18,700.00	\$ -	0.000%
Contractual Services	E	\$ 15,306.70	\$ 36,132.91	\$ 47,737.30	\$ 42,290.95	\$ 40,177.00	\$ 33,541.00	\$ 29,841.00	\$ (3,700.00)	-11.031%
Other Services	E	\$ 41,199.96	\$ 41,199.96	\$ 41,199.96	\$ 41,199.96	\$ 42,760.00	\$ 42,760.00	\$ 47,760.00	\$ 5,000.00	11.693%
Capital Outlay	E	\$ 37,864.00	\$ 38,740.00	\$ 41,000.00	\$ 119,485.92	\$ 68,000.00	\$ 32,000.00	\$ 35,000.00	\$ 3,000.00	9.375%
Transfers	E	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 230,000.00	\$ 250,000.00	\$ 250,000.00	\$ -	0.000%
		<b>\$ 312,839.80</b>	<b>\$ 338,063.77</b>	<b>\$ 350,471.53</b>	<b>\$ 237,452.58</b>	<b>\$ 422,875.06</b>	<b>\$ 395,286.00</b>	<b>\$ 399,586.00</b>	<b>\$ 4,300.00</b>	<b>1.088%</b>

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested
Rev	\$ (346,218.46)	\$ (403,945.15)	\$ (481,928.58)	\$ (438,370.51)	\$ (425,000.00)	\$ (395,000.00)	\$ (400,000.00)
Exp	\$ 312,839.80	\$ 338,063.77	\$ 350,471.53	\$ 237,452.58	\$ 422,875.06	\$ 395,286.00	\$ 399,586.00
	<b>\$ (33,378.66)</b>	<b>\$ (65,881.38)</b>	<b>\$ (131,457.05)</b>	<b>\$ (200,917.93)</b>	<b>\$ (2,124.94)</b>	<b>\$ 286.00</b>	<b>\$ (414.00)</b>

# CCPD FUND - FUND 08

Positions Funded via transfer  
FY27: 8 FT Police Officers

<b>Revenues</b>		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
SALES TAX	R	\$ (1,293,300.01)	\$ (1,435,559.93)	\$ (1,670,650.98)	\$ (1,708,642.13)	\$ (1,603,679.75)	\$ (1,443,312.00)	\$ (1,443,312.00)	\$ -	0.000%
MISC INCOME	R	\$ (167,365.24)	\$ (26,934.39)	\$ (99,629.93)	\$ (118,546.99)	\$ (35,000.00)	\$ (30,000.00)	\$ (30,000.00)	\$ -	0.000%
USE OF FUND BALANCE	R	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,000.00)		
		<b>\$ (1,460,665.25)</b>	<b>\$ (1,462,494.32)</b>	<b>\$ (1,770,280.91)</b>	<b>\$ (1,827,189.12)</b>	<b>\$ (1,638,679.75)</b>	<b>\$ (1,473,312.00)</b>	<b>\$ (1,673,312.00)</b>	<b>\$ (200,000.00)</b>	<b>13.575%</b>

<b>Expenditures</b>		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
Materials & Supplies	E	\$ 24,027.85	\$ 50,312.78	\$ 85,885.75	\$ 74,702.96	\$ 92,739.00	\$ 95,640.00	\$ 101,390.00	\$ 5,750.00	6.012%
Contractual Services	E	\$ 448,528.94	\$ 479,041.79	\$ 546,687.17	\$ 656,186.78	\$ 272,324.00	\$ 165,772.00	\$ 300,668.40	\$ 134,896.40	81.375%
Capital Outlay	E	\$ -	\$ -	\$ 7,446.04	\$ 143,710.05	\$ 178,556.00	\$ 91,450.00	\$ 230,900.00	\$ 139,450.00	152.488%
Transfers	E	\$ 765,371.00	\$ 751,274.52	\$ 807,288.00	\$ 854,025.00	\$ 1,095,060.75	\$ 1,027,200.00	\$ 1,040,353.60	\$ 13,153.60	1.281%
		<b>\$ 1,237,927.79</b>	<b>\$ 1,280,629.09</b>	<b>\$ 1,447,306.96</b>	<b>\$ 1,728,624.79</b>	<b>\$ 1,638,679.75</b>	<b>\$ 1,380,062.00</b>	<b>\$ 1,673,312.00</b>	<b>\$ 293,250.00</b>	<b>21.249%</b>

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested
Rev	\$ (1,460,665.25)	\$ (1,462,494.32)	\$ (1,770,280.91)	\$ (1,827,189.12)	\$ (1,638,679.75)	\$ (1,473,312.00)	\$ (1,673,312.00)
Exp	\$ 1,237,927.79	\$ 1,280,629.09	\$ 1,447,306.96	\$ 1,728,624.79	\$ 1,638,679.75	\$ 1,380,062.00	\$ 1,673,312.00
	\$ (222,737.46)	\$ (181,865.23)	\$ (322,973.95)	\$ (98,564.33)	\$ -	\$ (93,250.00)	\$ -

# EDC FUND - FUND 04

Positions Funded via transfer  
FY27: 5 FT Parks, 1 PT Parks

<b>Revenues</b>		<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>		
<b>Account Description</b>	<b>Type</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
SALES TAX	R	\$ (1,304,256.91)	\$ (1,447,131.48)	\$ (1,676,080.38)	\$ (1,726,622.08)	\$ (1,603,679.75)	\$ (1,443,312.00)	\$ (1,443,312.00)	\$ -	0.000%
MISC INCOME	R	\$ (26,107.33)	\$ (36,827.14)	\$ (193,888.79)	\$ (233,696.31)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)	\$ -	0.000%
TRANSFERS IN	R	\$ -	\$ -	\$ -	\$ (4,000,000.00)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ (1,330,364.24)</b>	<b>\$ (1,483,958.62)</b>	<b>\$ (1,869,969.17)</b>	<b>\$ (5,960,318.39)</b>	<b>\$ (1,633,679.75)</b>	<b>\$ (1,473,312.00)</b>	<b>\$ (1,473,312.00)</b>	\$ -	0.000%

<b>Expenditures</b>		<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>		
<b>Account Description</b>	<b>Type</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Contractual Services	E	\$ 77,559.86	\$ 74,342.81	\$ 89,512.03	\$ 81,594.76	\$ 100,000.00	\$ 100,000.00	\$ 250,000.00	\$ 150,000.00	150.000%
Capital Outlay	E	\$ -	\$ -	\$ 273,004.98	\$ 31.00	\$ 300,000.00	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	E	\$ 1,030,879.55	\$ 1,029,409.99	\$ 1,031,613.15	\$ 9,146,618.02	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfers	E	\$ -	\$ -	\$ -	\$ -	\$ 365,695.00	\$ 668,515.00	\$ 815,695.00	\$ 147,180.00	22.016%
		<b>\$ 1,108,439.41</b>	<b>\$ 1,103,752.80</b>	<b>\$ 1,394,130.16</b>	<b>\$ 9,228,243.78</b>	<b>\$ 765,695.00</b>	<b>\$ 768,515.00</b>	<b>\$ 1,065,695.00</b>	\$ 297,180.00	38.669%

	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Requested</b>
Rev	\$ (1,330,364.24)	\$ (1,483,958.62)	\$ (1,869,969.17)	\$ (5,960,318.39)	\$ (1,633,679.75)	\$ (1,473,312.00)	\$ (1,473,312.00)
Exp	\$ 1,108,439.41	\$ 1,103,752.80	\$ 1,394,130.16	\$ 9,228,243.78	\$ 765,695.00	\$ 768,515.00	\$ 1,065,695.00
	<b>\$ (221,924.83)</b>	<b>\$ (380,205.82)</b>	<b>\$ (475,839.01)</b>	<b>\$ 3,267,925.39</b>	<b>\$ (867,984.75)</b>	<b>\$ (704,797.00)</b>	<b>\$ (407,617.00)</b>

# SPLASH DAYZ FUND - FUND 07

- ▶ Combined Enterprise (Business-like) activities in one Enterprise Fund
  - Splash Dayz Water Park and the Pecan Grove Convention Center
  
- ▶ Positions in Convention Center in FY27
  - ▶ 1 FT Guest Relations Manager
  
- ▶ Positions in Water Park in FY27
  - ▶ 1 FT Water Park Manager
  - ▶ 4 Splash Dayz Facilities staff,
  - ▶ 11 Food & Beverage,
  - ▶ 40 Lifeguards,
  - ▶ 10 Front Gate,
  - ▶ 2 Cash Control

*Revenue transfers from EDC (\$365,695) and HOT (\$250,000) in FY27, no General Fund transfer.*

# SPLASH DAYZ FUND - FUND 07

			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Revenues	Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
	ADMISSIONS	R	\$ (707,690.54)	\$ (811,841.08)	\$ (756,746.27)	\$ (755,717.54)	\$ (1,172,923.57)	\$ (800,500.00)	\$ (795,266.41)	\$ 5,233.59	-0.654%
	RENTALS	R	\$ (52,765.00)	\$ (51,180.55)	\$ (42,284.69)	\$ (31,067.21)	\$ (85,000.00)	\$ (49,000.00)	\$ (31,067.21)	\$ 17,932.79	-36.598%
	CONVENTION CENTER	R	\$ (30,935.00)	\$ (36,296.86)	\$ (66,579.42)	\$ (41,212.04)	\$ (60,000.00)	\$ (60,000.00)	\$ (41,212.04)	\$ 18,787.96	-31.313%
	CONCESSIONS	R	\$ (106,489.46)	\$ (116,409.41)	\$ (124,116.23)	\$ (132,999.80)	\$ (154,325.00)	\$ (132,000.00)	\$ (132,999.80)	\$ (999.80)	0.757%
	OTHER REVENUE	R	\$ (15,236.75)	\$ (19,767.17)	\$ (16,040.69)	\$ (9,391.71)	\$ (25,500.00)	\$ (15,500.00)	\$ (11,283.68)	\$ 4,216.32	-27.202%
	TRANSFERS IN	R	\$ (307,255.16)	\$ (637,546.99)	\$ (1,127,612.35)	\$ (1,684,748.53)	\$ (595,695.00)	\$ (615,695.00)	\$ (615,695.00)	\$ -	0.000%
			<b>\$ (1,220,371.91)</b>	<b>\$ (1,673,042.06)</b>	<b>\$ (2,133,379.65)</b>	<b>\$ (2,655,136.83)</b>	<b>\$ (2,093,443.57)</b>	<b>\$ (1,672,695.00)</b>	<b>\$ (1,627,524.14)</b>	<b>\$ 45,170.86</b>	<b>-2.700%</b>
			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
Expenditures	Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
	570 ADMIMISTRATION	E	\$ 417,279.27	\$ 422,451.61	\$ 462,448.44	\$ 466,119.65	\$ 450,156.64	\$ 437,437.00	\$ 374,826.97	\$ (62,610.03)	-14.313%
	571 CONVENTION CENTER	E	\$ 154,275.04	\$ 119,159.86	\$ 113,545.32	\$ 179,424.42	\$ 364,626.00	\$ 230,326.00	\$ 235,357.52	\$ 5,031.52	2.185%
	572 FACILITIES	E	\$ 1,027,266.02	\$ 1,221,624.66	\$ 951,998.49	\$ 1,128,916.98	\$ 586,831.64	\$ 525,676.00	\$ 451,779.35	\$ (73,896.65)	-14.057%
	573 FOOD & BEVERAGE	E	\$ 86,641.78	\$ 109,209.29	\$ 161,537.66	\$ 195,541.31	\$ 168,468.00	\$ 149,745.00	\$ 152,118.69	\$ 2,373.69	1.585%
	574 LIFEGUARDS	E	\$ 216,139.34	\$ 203,649.71	\$ 306,828.94	\$ 305,031.60	\$ 314,260.00	\$ 291,712.00	\$ 316,560.89	\$ 24,848.89	8.518%
	575 FRONT GATE	E	\$ 53,655.11	\$ 67,662.68	\$ 71,544.14	\$ 72,538.80	\$ 85,619.00	\$ 72,693.00	\$ 76,393.53	\$ 3,700.53	5.091%
	576 CASH CONTROL	E	\$ 13,946.37	\$ 23,214.85	\$ 17,718.44	\$ 22,170.15	\$ 18,357.00	\$ 18,175.00	\$ 18,687.19	\$ 512.19	2.818%
	577 EMT	E	\$ 343.45	\$ 2,196.85	\$ 66.04	\$ 1,771.92	\$ 3,600.00	\$ 3,600.00	\$ 1,800.00	\$ (1,800.00)	-50.000%
			<b>\$ 1,969,546.38</b>	<b>\$ 2,169,169.51</b>	<b>\$ 2,085,687.47</b>	<b>\$ 2,371,514.83</b>	<b>\$ 1,991,918.28</b>	<b>\$ 1,729,364.00</b>	<b>\$ 1,627,524.14</b>	<b>\$ (101,839.86)</b>	<b>-5.889%</b>

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested
Rev	\$ (1,220,371.91)	\$ (1,673,042.06)	\$ (2,133,379.65)	\$ (2,655,136.83)	\$ (2,093,443.57)	\$ (1,672,695.00)	\$ (1,627,524.14)
Exp	\$ 1,969,546.38	\$ 2,169,169.51	\$ 2,085,687.47	\$ 2,371,514.83	\$ 1,991,918.28	\$ 1,729,364.00	\$ 1,627,524.14
	<b>\$ 749,174.47</b>	<b>\$ 496,127.45</b>	<b>\$ (47,692.18)</b>	<b>\$ (283,622.00)</b>	<b>\$ (101,525.29)</b>	<b>\$ 56,669.00</b>	<b>\$ (0.00)</b>

# COURT FUND - FUND 19

Positions Funded  
FY27: 6 PT Crossing Guards

			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
<i>Revenues</i>	Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
	COURT FEES & Fines	R	\$ (21,646.47)	\$ (19,153.41)	\$ (16,739.92)	\$ (15,611.07)	\$ (18,696.00)	\$ (19,179.93)	\$ (19,179.93)	\$ -	0.000%
	INTEREST INCOME	R	\$ (1,428.20)	\$ (1,546.80)	\$ (7,440.32)	\$ (11,197.22)	\$ (800.00)	\$ (3,471.77)	\$ (3,471.77)	\$ -	0.000%
			\$ (23,074.67)	\$ (20,700.21)	\$ (24,180.24)	\$ (26,808.29)	\$ (19,496.00)	\$ (22,651.71)	\$ (22,651.71)	\$ -	0.000%

			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
<i>Expenditures</i>	Account Description	Type	Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested	Variance (\$)	Variance (%)
	Salaries & Benefits	E	\$ -	\$ -	\$ 14,493.02	\$ 13,851.10	\$ 19,285.31	\$ 22,207.71	\$ 22,207.71	\$ -	0.000%
	Other Contractual Servi	E	\$ -	\$ -	\$ 494.00	\$ 50.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Special Projects	E	\$ 1,106.74	\$ 2,730.00	\$ -	\$ -	\$ 444.00	\$ 444.00	\$ 444.00	\$ -	0.000%
			\$ 1,106.74	\$ 2,730.00	\$ 14,987.02	\$ 13,901.10	\$ 19,729.31	\$ 22,651.71	\$ 22,651.71	\$ -	0.000%

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
		Actuals	Actuals	Actuals	Actuals	Adopted	Adopted	Requested
Rev		\$ (23,074.67)	\$ (20,700.21)	\$ (24,180.24)	\$ (26,808.29)	\$ (19,496.00)	\$ (22,651.71)	\$ (22,651.71)
Exp		\$ 1,106.74	\$ 2,730.00	\$ 14,987.02	\$ 13,901.10	\$ 19,729.31	\$ 22,651.71	\$ 22,651.71
		\$ (21,967.93)	\$ (17,970.21)	\$ (9,193.22)	\$ (12,907.19)	\$ 233.31	\$ 0.00	\$ 0.00

▶ Questions?