

# City of Lavon

## FY 2026-2027 Proposed Budget

7/17/2026

### General Fund

General Fund

### Debt Service

Interest & Sinking Fund

### Special Revenue Funds

Municipal Court Jury Fund

MC Child Safety/Truancy Fund

MC Judicial Enhancements Fund

MC Building Security & Technology Fund

Opioid Abatement Fund

Law Enforcement Training Fund

Forfeiture Fund

Public Safety Fees

Street Sales Tax Fund

Trails of Lavon Streets Fund

Elevon Streets Fund

Hotel Occupancy Tax (HOT) Fund

Public Education Grant (PEG) Fund

TIRZ/TIF Fund

Collin County Open Space (CCOS) Fund

FEMA Grants

### Capital Projects Funds

Series 2023 Construction Fund

### Utility Fund

Utilities Fund

| GENERAL FUND                                                 |                                           | FY24 Actual      | FY25 Actual      | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|--------------------------------------------------------------|-------------------------------------------|------------------|------------------|-----------------------------|-------------------|------------------|
| <b>ESTIMATED BEGINNING RESOURCES</b>                         |                                           |                  |                  |                             |                   |                  |
| Estimated Beginning Resources - Unrestricted                 |                                           |                  |                  | 2,656,193                   | 2,628,609         | 2,841,543        |
| Estimated Beginning Resources - Assigned for Capital Expense |                                           |                  |                  | 5,723,340                   | 7,233,219         | 5,004,722        |
| <b>REVENUES</b>                                              |                                           |                  |                  |                             |                   |                  |
| <b>Taxes</b>                                                 |                                           |                  |                  |                             |                   |                  |
| 10-00-4001                                                   | Property Taxes                            | 2,804,345        | 2,513,343        | 3,834,470                   | 3,811,695         | 4,389,955        |
| 10-00-4040                                                   | Sales & Use Tax                           | 903,204          | 1,353,262        | 1,650,000                   | 1,430,001         | 1,600,000        |
| 10-00-4045                                                   | Mixed Beverage Sales Tax                  | 2,095            | 10,908           | 10,000                      | 18,542            | 20,000           |
| 10-00-4060                                                   | Franchise Fees                            | 250,008          | 282,123          | 300,000                     | 342,388           | 340,000          |
| 10-00-48xx                                                   | Transfer Property Taxes to TIRZ 2         |                  |                  | (143,650)                   | (306,966)         | (567,045)        |
|                                                              | <b>Total Taxes</b>                        | <b>3,959,652</b> | <b>4,159,635</b> | <b>5,650,820</b>            | <b>5,295,661</b>  | <b>5,782,910</b> |
| <b>Other General Government</b>                              |                                           |                  |                  |                             |                   |                  |
| 10-00-4500                                                   | Interest Income                           | 181,214          | 111,999          | 100,000                     | 602,791           | 550,000          |
| 10-00-4690                                                   | Sale of Property                          | 85               | -                | -                           | -                 | -                |
| 10-00-4799                                                   | Miscellaneous Revenue                     | 47,775           | 3,211            | 1,000                       | 36,230            | 1,000            |
|                                                              | <b>Total Other General Government</b>     | <b>229,075</b>   | <b>115,210</b>   | <b>101,000</b>              | <b>639,021</b>    | <b>551,000</b>   |
| <b>Transfers In</b>                                          |                                           |                  |                  |                             |                   |                  |
| 10-00-4801                                                   | Transfer from Utility Fund - Sewer        | 695,000          | 695,000          | 700,000                     | 700,000           | 773,815          |
| 10-00-4802                                                   | Transfer from Utility Fund - Solid Waste  | 144,000          | 144,000          | 149,000                     | 149,000           | 261,360          |
| 10-00-4808                                                   | Transfer from Utility Fund - Sewer (Debt) | -                | 418,340          | 583,600                     | 583,600           | 627,555          |
|                                                              | <b>Total Transfers</b>                    | <b>839,000</b>   | <b>1,257,340</b> | <b>1,432,600</b>            | <b>1,432,600</b>  | <b>1,662,730</b> |
| <b>Administration</b>                                        |                                           |                  |                  |                             |                   |                  |
| 10-10-4101                                                   | PID Administrative Services               | 30,000           | 36,000           | 30,000                      | 33,000            | 33,000           |
| 10-10-4405                                                   | Building Rent - LEDC                      | 6,000            | 4,000            | -                           | -                 | -                |
| 10-10-4602                                                   | Donations - City Programs                 | 3,333            | 4,401            | -                           | 18,000            | -                |
|                                                              | <b>Total Administration</b>               | <b>39,333</b>    | <b>44,401</b>    | <b>30,000</b>               | <b>51,000</b>     | <b>33,000</b>    |
| <b>Municipal Court</b>                                       |                                           |                  |                  |                             |                   |                  |
| 10-25-4215                                                   | Court Fees                                | 2,936            | 4,815            | 131,750                     | 140,219           | 140,000          |
| 10-25-4219                                                   | Court - Payment Plan Fees                 | 905              | 682              | 750                         | 498               | 500              |
| 10-25-4220                                                   | Mun Court Omnibase Reimb                  | -                | -                | -                           | 210               | 150              |
|                                                              | <b>Total Municipal Court</b>              | <b>3,841</b>     | <b>5,497</b>     | <b>132,500</b>              | <b>140,927</b>    | <b>140,650</b>   |
| <b>Police Department</b>                                     |                                           |                  |                  |                             |                   |                  |
| 10-45-4195                                                   | Program Fees                              | 855              | 600              | 1,000                       | 1,140             | 1,100            |
| 10-45-4240                                                   | Police - Fines/Fees                       | 73,184           | 123,600          | -                           | -                 | -                |
| 10-45-4245                                                   | Police - Warrant Fees/Fines               | 1,642            | 1,626            | -                           | -                 | -                |
| 10-45-4455                                                   | Grant Revenue                             | 25,671           | -                | -                           | -                 | -                |
| 10-45-4602                                                   | Donations - Police                        | -                | -                | -                           | 2,000             | -                |
|                                                              | <b>Total Police Department</b>            | <b>101,351</b>   | <b>125,826</b>   | <b>1,000</b>                | <b>3,140</b>      | <b>1,100</b>     |
| <b>Fire Department</b>                                       |                                           |                  |                  |                             |                   |                  |
| 10-55-4160                                                   | MUD Service Contracts                     | 260,732          | 102,946          | 150,000                     | 385,261           | 225,000          |
| 10-55-4161                                                   | Surefire Reimbursements                   |                  | 15,292           | 25,000                      | 16,641            | 16,500           |
| 10-55-4162                                                   | Collin County Service Contract            |                  | -                | -                           | 23,375            | 20,000           |
| 10-55-4164                                                   | Miscellaneous Service Contracts           |                  | -                | -                           | 3,000             | -                |
| 10-55-4455                                                   | Grant Revenue                             | 12,920           | -                | 227,990                     | 700               | -                |
| 10-55-4602                                                   | Donations                                 | 1,200            | 1,134            | -                           | 805               | -                |
|                                                              | <b>Total Fire Department</b>              | <b>274,852</b>   | <b>119,373</b>   | <b>402,990</b>              | <b>429,782</b>    | <b>261,500</b>   |
| <b>Parks &amp; Rec Department</b>                            |                                           |                  |                  |                             |                   |                  |
| 10-65-4130                                                   | Facility Rental                           | 155              | 175              | -                           | 105               | 70               |
| 10-65-4440                                                   | Lavon EDC Funding                         | 81,607           | -                | -                           | -                 | -                |
|                                                              | <b>Total Parks &amp; Rec Department</b>   | <b>81,762</b>    | <b>175</b>       | <b>-</b>                    | <b>105</b>        | <b>70</b>        |
| <b>Development Services</b>                                  |                                           |                  |                  |                             |                   |                  |
| 10-75-4271                                                   | Residential Rental Property Registration  | 26,475           | 52,625           | 35,000                      | 17,363            | 17,000           |
| 10-75-4305                                                   | General Permits                           | 349,642          | 543,206          | 400,000                     | 434,389           | 415,000          |

| GENERAL FUND                         |                                            | FY24 Actual       | FY25 Actual       | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed  |
|--------------------------------------|--------------------------------------------|-------------------|-------------------|-----------------------------|-------------------|-------------------|
| 10-75-4310                           | Land Use Application Fees                  | 96,377            | 106,499           | 100,000                     | 81,120            | 80,000            |
| 10-75-4315                           | New Building Permits                       | 3,484,566         | 2,548,932         | 2,000,000                   | 1,748,758         | 1,600,000         |
| 10-75-4325                           | Food Service Inspection Permits            | 5,552             | 6,367             | 7,500                       | 13,515            | 12,500            |
| 10-75-4350                           | OSSF Permits                               | 400               | -                 | 400                         | -                 | -                 |
| 10-75-4355                           | Infrastructure Inspection Fees             | 979,464           | 990,331           | 500,000                     | 524,014           | 515,000           |
|                                      | <b>Total Development Services</b>          | <b>4,942,475</b>  | <b>4,247,960</b>  | <b>3,042,900</b>            | <b>2,819,158</b>  | <b>2,639,500</b>  |
| <b>Total General Fund Revenues</b>   |                                            | <b>10,471,341</b> | <b>10,075,416</b> | <b>10,793,810</b>           | <b>10,811,394</b> | <b>11,072,460</b> |
| <b>Total Source of Funds</b>         |                                            |                   |                   | <b>19,173,343</b>           | <b>20,673,222</b> | <b>18,918,725</b> |
| <b>EXPENDITURES</b>                  |                                            |                   |                   |                             |                   |                   |
| <b>Administration Services</b>       |                                            |                   |                   |                             |                   |                   |
| 10-10-5000                           | Salaries & Wages                           | 436,937           | 480,694           | 500,860                     | 503,595           | 534,694           |
| 10-10-5001                           | Part-time Wages                            |                   | 8,091             | 48,140                      | 58,189            | 69,828            |
| 10-10-5011                           | Overtime                                   | 267               | 1,094             | 1,000                       | 1,569             | 1,803             |
| 10-10-5025                           | Health Insurance                           | 44,567            | 57,265            | 75,960                      | 74,050            | 83,556            |
| 10-10-5030                           | Payroll Taxes                              | 31,899            | 37,729            | 42,075                      | 39,440            | 46,374            |
| 10-10-5035                           | Retirement                                 | 75,238            | 85,059            | 109,509                     | 111,720           | 119,963           |
| 10-10-5040                           | Texas Workforce Commission                 | 672               | 378               | 1,202                       | 1,163             | -                 |
| 10-10-5045                           | Workers Comp                               | 779               | 1,050             | 1,875                       | (0)               | 1,931             |
| 10-10-5100                           | Office Supplies                            | 3,380             | 4,706             | 4,500                       | 3,492             | 4,000             |
| 10-10-5101                           | Council Supplies                           | 1,637             | 2,144             | 1,500                       | 2,063             | 1,545             |
| 10-10-5107                           | Community Event Supplies                   | 16,711            | 28,839            | 25,000                      | 64,077            | 30,000            |
| 10-10-5190                           | Furniture & Office Equipment               | 1,152             | 8,138             | 3,000                       | 2,997             | 3,000             |
| 10-10-5200                           | Phone, Internet                            | 3,632             |                   | -                           | -                 | -                 |
| 10-10-5210                           | Electricity                                | 6,423             |                   | -                           | -                 | -                 |
| 10-10-5220                           | Natural Gas                                | 5,198             |                   | -                           | -                 | -                 |
| 10-10-5230                           | Water                                      | 1,361             |                   | -                           | -                 | -                 |
| 10-10-5401                           | Attorney                                   | 44,656            | 32,219            | 45,000                      | 61,609            | 60,000            |
| 10-10-5410                           | Auditor                                    | 13,500            | 13,500            | 20,000                      | 13,500            | 20,000            |
| 10-10-5425                           | Tax Assessor/Collector                     | 2,470             | -                 | 6,000                       | 2,307             | 6,180             |
| 10-10-5430                           | Central Appraisal District                 | 27,413            | 32,339            | 37,000                      | 40,305            | 42,000            |
| 10-10-5440                           | Professional Services - Other              | 134,906           | 34,839            | 50,000                      | 1,035             | 50,000            |
| 10-10-5510                           | Advertising & Legal Notices                | 19,028            | 25,441            | 27,000                      | 11,600            | 27,810            |
| 10-10-5520                           | SAAS Contracts (software/app service)      | 19,682            | 9,043             | 13,000                      | 6,603             | 7,000             |
| 10-10-5540                           | Cleaning Service                           | 6,939             | -                 | -                           | -                 | -                 |
| 10-10-5545                           | Election Services                          | 15,903            | 9,295             | 9,500                       | 14,552            | 15,000            |
| 10-10-5589                           | Sales Tax Incentive Rebate                 | 80,365            | -                 | -                           | -                 | -                 |
| 10-10-5700                           | Membership Dues & Fees                     | 7,682             | 6,407             | 6,500                       | 11,557            | 10,000            |
| 10-10-5720                           | Travel & Meals                             | 8,658             | 2,757             | 3,500                       | 6,325             | 6,000             |
| 10-10-5725                           | Training & Licenses                        | 2,399             | 3,806             | 4,500                       | 6,455             | 7,000             |
| 10-10-5730                           | Staff Development                          | 3,318             | 4,986             | 6,000                       | 1,626             | 6,000             |
| 10-10-5735                           | Council Training & Travel                  |                   | 4,863             | 7,500                       | 7,204             | 7,500             |
|                                      | <b>Total Administration Operations</b>     | <b>1,016,770</b>  | <b>894,682</b>    | <b>1,050,121</b>            | <b>1,047,032</b>  | <b>1,161,183</b>  |
| <b>Administration Capital Outlay</b> |                                            |                   |                   |                             |                   |                   |
| 10-10-9103                           | Improvements                               | -                 | -                 | -                           | -                 | -                 |
|                                      | <b>Total Administration Capital Outlay</b> | <b>-</b>          | <b>-</b>          | <b>-</b>                    | <b>-</b>          | <b>-</b>          |
|                                      | <b>Total Administrative Services</b>       | <b>1,016,770</b>  | <b>894,682</b>    | <b>1,050,121</b>            | <b>1,047,032</b>  | <b>1,161,183</b>  |
| <b>Non-Departmental</b>              |                                            |                   |                   |                             |                   |                   |
| 10-15-5035                           | Retirement                                 | -                 | -                 | 1,127,700                   | 1,127,700         | 1,000,000         |
| 10-15-5040                           | Texas Workforce Commission                 | -                 | -                 | -                           | 87,247            | 90,000            |
| 10-15-5100                           | Office Supplies                            | 9,016             | 10,695            | 8,000                       | 8,703             | 8,240             |
| 10-15-5200                           | Phone, Internet                            | -                 | 5,038             | 8,000                       | 6,175             | 8,240             |
| 10-15-5210                           | Electricity                                | -                 | 6,240             | 6,000                       | 7,012             | 8,500             |

| GENERAL FUND                                 |                                       | FY24 Actual    | FY25 Actual    | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|----------------------------------------------|---------------------------------------|----------------|----------------|-----------------------------|-------------------|------------------|
| 10-15-5220                                   | Natural Gas                           | -              | 5,781          | 6,500                       | 5,885             | 6,695            |
| 10-15-5230                                   | Water                                 | -              | 1,216          | 2,000                       | 689               | 1,000            |
| 10-15-5305                                   | Building Maintenance                  | 4,137          | 14,616         | 15,000                      | 7,857             | 10,000           |
| 10-15-5310                                   | Grounds Maintenance                   | 320            | 784            | 2,000                       | 2,000             | 2,000            |
| 10-15-5440                                   | Professional Services - Other         | 63,958         | 1,736          | 10,000                      | 20,000            | 5,000            |
| 10-15-5460                                   | Insurance - Management Liability      | 3,778          | 7,318          | 8,000                       | 8,959             | 9,500            |
| 10-15-5470                                   | Insurance - Facilities                | 17,696         | 32,337         | 41,000                      | 38,713            | 42,230           |
| 10-15-5475                                   | Insurance - Vehicles & Equipment      | 20,501         | 33,215         | 36,000                      | 34,720            | 37,080           |
| 10-15-5520                                   | SAAS Contracts (software/app service) | 2,600          | 36,968         | 19,000                      | 65,252            | 27,000           |
| 10-15-5525                                   | Technology Services Contract          | 55,603         | 39,793         | 25,000                      | 49,968            | 60,000           |
| 10-15-5540                                   | Cleaning Service                      |                | 6,193          | 7,500                       | 7,240             | 7,725            |
| 10-15-5601                                   | Office/Equipment Leases               | 5,592          | 6,657          | 7,000                       | 6,616             | 7,210            |
| <b>Total Non-Departmental Operations</b>     |                                       | <b>183,200</b> | <b>208,585</b> | <b>1,328,700</b>            | <b>1,484,736</b>  | <b>1,330,420</b> |
| <b>Non-Departmental Capital Outlay</b>       |                                       |                |                |                             |                   |                  |
| 10-15-9103                                   | Improvements                          | 29,891         | 118,467        | 24,820                      | -                 | 24,820           |
| 10-15-9104                                   | Furnishings                           | -              | -              | 10,000                      | 6,974             | -                |
| <b>Total Non-Departmental Capital Outlay</b> |                                       | <b>29,891</b>  | <b>118,467</b> | <b>34,820</b>               | <b>6,974</b>      | <b>24,820</b>    |
| <b>Total Non-Departmental Services</b>       |                                       | <b>213,092</b> | <b>327,053</b> | <b>1,363,520</b>            | <b>1,491,710</b>  | <b>1,355,240</b> |
| <b>Municipal Court Services</b>              |                                       |                |                |                             |                   |                  |
| 10-25-5000                                   | Salaries & Wages                      | 58,308         | 56,803         | 47,000                      | 47,070            | 49,862           |
| 10-25-5011                                   | Overtime                              |                | 532            | 1,000                       | 2,547             | 2,575            |
| 10-25-5025                                   | Health Insurance                      | 11,003         | 7,940          | 12,660                      | 908               | 13,926           |
| 10-25-5030                                   | Payroll Taxes                         | 4,303          | 4,529          | 3,672                       | 3,805             | 4,011            |
| 10-25-5035                                   | Retirement                            | 10,061         | 10,007         | 9,898                       | 10,111            | 10,473           |
| 10-25-5040                                   | Texas Workforce Commission            | 135            | 63             | 100                         | 187               | -                |
| 10-25-5045                                   | Workers Comp                          | 156            | 185            | 250                         | 0                 | 258              |
| 10-25-5100                                   | Office Supplies                       | 1,148          | 1,602          | 2,000                       | 240               | 1,000            |
| 10-25-5190                                   | Furniture & Office Equipment          |                | 1,331          | 500                         | 500               | 500              |
| 10-25-5402                                   | Judge                                 | 5,819          | 3,225          | 8,500                       | 5,378             | 8,500            |
| 10-25-5403                                   | Prosecutor                            | 9,863          | 8,438          | 13,000                      | 12,263            | 13,390           |
| 10-25-5515                                   | Credit Card Contract                  | 40             | 1,290          | 6,500                       | 6,550             | 7,000            |
| 10-25-5546                                   | Jury Service                          | -              | -              | 250                         | 250               | 250              |
| 10-25-5720                                   | Travel & Meals                        |                | -              | -                           | -                 | 250              |
| 10-25-5725                                   | Training & Licenses                   | -              | 2,332          | 1,000                       | 638               | 1,000            |
| <b>Total Municipal Court Services</b>        |                                       | <b>100,836</b> | <b>98,275</b>  | <b>106,330</b>              | <b>90,446</b>     | <b>112,994</b>   |
| <b>Police Services</b>                       |                                       |                |                |                             |                   |                  |
| 10-45-5000                                   | Salaries & Wages                      | 1,259,915      | 1,523,960      | 1,844,530                   | 1,721,980         | 1,972,312        |
| 10-45-5001                                   | Part-time Wages                       |                |                | -                           | 748               | 19,860           |
| 10-45-5011                                   | Overtime                              | 1,990          | 37,788         | 50,000                      | 69,506            | 72,100           |
| 10-45-5025                                   | Health Insurance                      | 172,987        | 233,873        | 291,180                     | 291,308           | 320,298          |
| 10-45-5030                                   | Payroll Taxes                         | 91,312         | 122,196        | 144,932                     | 136,112           | 157,889          |
| 10-45-5035                                   | Retirement                            | 209,765        | 267,217        | 384,674                     | 360,828           | 416,537          |
| 10-45-5040                                   | Texas Workforce Commission            | 2,724          | 1,698          | 14,387                      | 4,163             | 14,819           |
| 10-45-5045                                   | Workers Comp                          | 34,434         | 42,355         | 68,506                      | (0)               | 70,561           |
| 10-45-5100                                   | Office Supplies                       | 9,352          | 11,304         | 10,000                      | 13,367            | 13,500           |
| 10-45-5103                                   | Community Policing Supplies           | 10,373         | 8,391          | 13,000                      | 10,269            | 13,000           |
| 10-45-5105                                   | Child Abuse Interlocal - Supplies     | 1,500          | 1,500          | 1,500                       | 1,500             | 1,500            |
| 10-45-5125                                   | Operating Supplies                    | 1,529          | 6,514          | 8,500                       | 14,443            | 15,000           |
| 10-45-5155                                   | Uniforms                              | 13,264         | 19,235         | 26,500                      | 16,612            | 25,000           |
| 10-45-5160                                   | Personal Protection Equipment         | 30,504         | 29,567         | 19,200                      | 27,917            | 19,000           |
| 10-45-5190                                   | Furniture & Office Equipment          | 9,011          | 9,965          | 15,000                      | 6,283             | 10,000           |
| 10-45-5195                                   | Tools & Equipment                     | 40,598         | 19,909         | 30,000                      | 30,694            | 30,900           |
| 10-45-5200                                   | Phone, Internet                       | 30,446         | 42,041         | 48,000                      | 39,737            | 45,000           |
| 10-45-5210                                   | Electricity                           | 9,977          | 9,355          | 12,000                      | 10,729            | 12,000           |
| 10-45-5230                                   | Water                                 | 641            | 683            | 1,000                       | 695               | 1,000            |

| GENERAL FUND                 |                                       | FY24 Actual      | FY25 Actual      | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|------------------------------|---------------------------------------|------------------|------------------|-----------------------------|-------------------|------------------|
| 10-45-5240                   | Fuel                                  | 39,240           | 47,663           | 51,500                      | 60,061            | 62,000           |
| 10-45-5305                   | Building Maintenance                  | 3,415            | 9,514            | 8,000                       | 8,482             | 10,000           |
| 10-45-5315                   | Vehicle Maintenance                   | 44,651           | 44,799           | 45,500                      | 44,022            | 47,000           |
| 10-45-5325                   | Equipment Maintenance                 | 4,968            | 2,279            | 5,000                       | 7,049             | 7,150            |
| 10-45-5465                   | Insurance - Law Enforcement Liability | 15,855           | 18,802           | 19,300                      | 18,088            | 20,000           |
| 10-45-5520                   | SAAS Contracts (software/app service) | 79,930           | 116,153          | 147,000                     | 122,338           | 145,000          |
| 10-45-5530                   | Medical Services                      | 790              | 1,248            | 2,000                       | 563               | 2,000            |
| 10-45-5535                   | Lab Services                          |                  | -                | -                           | -                 | 5,000            |
| 10-45-5540                   | Cleaning Service                      | 12,322           | 11,469           | 13,000                      | 10,343            | 12,000           |
| 10-45-5548                   | Dispatch Service                      | 76,296           | 110,879          | 115,000                     | 137,237           | 140,000          |
| 10-45-5551                   | Inmate Boarding Contract              | 11,750           | 10,625           | 12,000                      | 18,250            | 19,000           |
| 10-45-5552                   | Animal Control Service                | 6,250            | 6,250            | 7,000                       | 6,250             | 60,000           |
| 10-45-5560                   | Contract Labor                        |                  | 336              | 1,000                       | 630               | 1,000            |
| 10-45-5700                   | Membership Dues & Fees                | 700              | 430              | 2,500                       | 761               | 1,500            |
| 10-45-5720                   | Travel & Meals                        | 2,326            | 3,100            | 7,000                       | 7,275             | 7,300            |
| 10-45-5725                   | Training & Licenses                   | 11,516           | 12,075           | 19,500                      | 16,078            | 18,000           |
|                              | <b>Total Police Operations</b>        | <b>2,240,331</b> | <b>2,783,174</b> | <b>3,438,209</b>            | <b>3,214,316</b>  | <b>3,787,226</b> |
| <b>Police Capital Outlay</b> |                                       |                  |                  |                             |                   |                  |
| 10-45-9102                   | Remodel                               | 25,275           | -                |                             | -                 | -                |
| 10-45-9103                   | Improvements                          |                  | -                | 9,100                       | -                 | 9,100            |
| 10-45-9104                   | Furnishings                           | 6,493            | -                |                             | -                 | -                |
| 10-45-9220                   | Vehicle                               | 431,538          | 104,916          | 321,000                     | 307,273           | 330,000          |
| 10-45-9221                   | Equipment                             | 55,640           | 10,650           | 25,100                      | 24,662            | -                |
| 10-45-9224                   | Radios                                |                  | 36,000           |                             |                   | -                |
|                              | <b>Total Police Capital Outlay</b>    | <b>518,945</b>   | <b>151,566</b>   | <b>355,200</b>              | <b>331,935</b>    | <b>339,100</b>   |
|                              | <b>Total Police Services</b>          | <b>2,759,276</b> | <b>2,934,740</b> | <b>3,793,409</b>            | <b>3,546,252</b>  | <b>4,126,326</b> |
| <b>Fire Services</b>         |                                       |                  |                  |                             |                   |                  |
| 10-55-5000                   | Salaries & Wages                      | 888,659          | 1,120,909        | 1,359,150                   | 1,390,786         | 1,569,651        |
| 10-55-5001                   | Part-time Wages                       | -                | 81,232           | 157,170                     | 112,234           | 123,600          |
| 10-55-5011                   | Overtime                              | -                | 58,007           | 60,000                      | 96,694            | 103,000          |
| 10-55-5025                   | Health Insurance                      | 103,392          | 156,778          | 215,220                     | 198,145           | 236,742          |
| 10-55-5030                   | Payroll Taxes                         | 64,554           | 99,012           | 120,588                     | 120,612           | 137,370          |
| 10-55-5035                   | Retirement                            | 148,801          | 203,113          | 283,932                     | 283,317           | 323,526          |
| 10-55-5040                   | Texas Workforce Commission            | 1,474            | 1,213            | 10,601                      | 3,939             | 10,919           |
| 10-55-5045                   | Workers Comp                          | 24,275           | 30,011           | 46,693                      | 0                 | 48,093           |
| 10-55-5100                   | Office Supplies                       | 6,844            | 3,696            | 5,000                       | 3,485             | 5,000            |
| 10-55-5107                   | Community Event Supplies              |                  |                  | -                           | -                 | 2,500            |
| 10-55-5125                   | Operating Supplies                    | 8,232            | 12,637           | 25,000                      | 9,914             | 15,000           |
| 10-55-5130                   | EMS Supplies                          | 15,944           | 33,412           | 55,000                      | 37,595            | 45,000           |
| 10-55-5155                   | Uniforms                              | 17,820           | 28,747           | 41,500                      | 41,400            | 44,000           |
| 10-55-5160                   | Personal Protection Equipment         | 19,230           | 65,406           | 71,000                      | 12,363            | 71,000           |
| 10-55-5190                   | Furniture & Office Equipment          | -                | 3,438            | 4,000                       | 2,118             | 15,000           |
| 10-55-5195                   | Tools & Equipment                     | 5,068            | 13,144           | 40,000                      | 60,214            | 41,200           |
| 10-55-5200                   | Phone, Internet                       | 7,726            | 6,237            | 7,500                       | 7,292             | 7,725            |
| 10-55-5210                   | Electricity                           | 6,409            | 8,005            | 10,000                      | 9,924             | 10,300           |
| 10-55-5220                   | Natural Gas                           | 1,962            | 3,111            | 5,000                       | 1,477             | 3,000            |
| 10-55-5230                   | Water                                 | 992              | 1,636            | 2,500                       | 1,842             | 2,575            |
| 10-55-5240                   | Fuel                                  | 15,757           | 16,514           | 20,000                      | 18,407            | 20,600           |
| 10-55-5305                   | Building Maintenance                  | 6,827            | 4,978            | 10,000                      | 7,035             | 10,000           |
| 10-55-5315                   | Vehicle Maintenance                   | 2,294            | 7,947            | 6,000                       | 7,799             | 10,000           |
| 10-55-5316                   | Apparatus Maintenance                 | 52,492           | 101,774          | 85,000                      | 58,714            | 85,000           |
| 10-55-5325                   | Equipment Maintenance                 | 10,897           | 12,831           | 21,000                      | 8,672             | 20,000           |
| 10-55-5330                   | Storm Siren O&M                       | 5,032            | 115              | 2,000                       | 147               | 1,500            |
| 10-55-5440                   | Professional Services - Other         | 17,600           | 1,730            | 3,000                       | 1,600             | 3,000            |
| 10-55-5520                   | SAAS Contracts (software/app service) | 33,491           | 24,800           | 40,000                      | 34,826            | 37,000           |

| GENERAL FUND                               |                                                  | FY24 Actual      | FY25 Actual      | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|--------------------------------------------|--------------------------------------------------|------------------|------------------|-----------------------------|-------------------|------------------|
| 10-55-5530                                 | Medical Services                                 | 490              | 15,106           | 25,000                      | 17,238            | 20,000           |
| 10-55-5536                                 | Ambulance Service                                | 20,378           | 151,137          | 177,000                     | 134,580           | 150,000          |
| 10-55-5540                                 | Cleaning Service                                 | 2,570            | 3,084            | 3,900                       | 4,480             | 5,000            |
| 10-55-5547                                 | Fire Marshal Contract                            | 2,835            | -                | 2,000                       | -                 | -                |
| 10-55-5548                                 | Dispatch Service                                 | -                | -                | -                           | -                 | 50,000           |
| 10-55-5549                                 | Fire Alarm Monitoring Service                    | 940              | 460              | 1,000                       | -                 | 1,000            |
| 10-55-5560                                 | Contract Labor                                   | 53,200           | 31,931           | 30,000                      | 23,218            | 25,000           |
| 10-55-5700                                 | Membership Dues & Fees                           | 1,748            | 3,009            | 5,000                       | 1,568             | 5,000            |
| 10-55-5720                                 | Travel & Meals                                   | 3,386            | 6,411            | 9,250                       | 9,780             | 7,500            |
| 10-55-5725                                 | Training & Licenses                              | 10,624           | 12,263           | 21,500                      | 15,524            | 20,000           |
|                                            | <b>Total Fire Operations</b>                     | <b>1,561,941</b> | <b>2,323,833</b> | <b>2,981,505</b>            | <b>2,736,939</b>  | <b>3,285,802</b> |
| <b>Fire Capital Outlay</b>                 |                                                  |                  |                  |                             |                   |                  |
| 10-55-9103                                 | Improvements                                     | -                | -                | 10,310                      | -                 | 10,310           |
| 10-55-9104                                 | Furnishings                                      | 851              | 10,672           | -                           | -                 | -                |
| 10-55-9220                                 | Vehicles                                         | -                | 59,879           | 10,000                      | 50,458            | -                |
| 10-55-9221                                 | Equipment                                        | 10,448           | 36,130           | -                           | -                 | 200,000          |
| 10-55-9223                                 | CIP-19 Fire Engine                               | -                | 3,794            | 1,414,000                   | 1,362,147         | -                |
| 10-55-9225                                 | CIP-22 Outdoor Warning Siren Improvments         | -                | -                | 75,040                      | 75,040            | -                |
|                                            | <b>Total Fire Capital Outlay</b>                 | <b>11,299</b>    | <b>110,474</b>   | <b>1,509,350</b>            | <b>1,487,645</b>  | <b>210,310</b>   |
|                                            | <b>Total Fire Services</b>                       | <b>1,573,240</b> | <b>2,434,307</b> | <b>4,490,855</b>            | <b>4,224,585</b>  | <b>3,496,112</b> |
| <b>Parks &amp; Rec Department</b>          |                                                  |                  |                  |                             |                   |                  |
| 10-65-5310                                 | Grounds Maintenance                              | 2,505            | 2,016            | 15,000                      | 3,188             | 15,000           |
|                                            | <b>Total Parks &amp; Rec Operations</b>          | <b>2,505</b>     | <b>2,016</b>     | <b>15,000</b>               | <b>3,188</b>      | <b>15,000</b>    |
| <b>Parks &amp; Rec Capital Outlay</b>      |                                                  |                  |                  |                             |                   |                  |
| 10-65-9103                                 | Improvements                                     | 91,723           | -                | -                           | -                 | -                |
|                                            | <b>Total Parks &amp; Rec Capital Outlay</b>      | <b>91,723</b>    | <b>-</b>         | <b>-</b>                    | <b>-</b>          | <b>-</b>         |
|                                            | <b>Total Parks &amp; Rec Services</b>            | <b>94,228</b>    | <b>2,016</b>     | <b>15,000</b>               | <b>3,188</b>      | <b>15,000</b>    |
| <b>Development Services</b>                |                                                  |                  |                  |                             |                   |                  |
| 10-75-5000                                 | Salaries & Wages                                 |                  | 73,848           | 154,525                     | 75,838            | 177,348          |
| 10-75-5001                                 | Part-time Wages                                  |                  | -                | -                           | 5,145             | 6,180            |
| 10-75-5011                                 | Overtime                                         |                  | 3,936            | 4,000                       | 2,110             | 3,090            |
| 10-75-5025                                 | Health Insurance                                 |                  | 10,203           | 25,320                      | 14,450            | 27,852           |
| 10-75-5030                                 | Payroll Taxes                                    |                  | 897              | 13,458                      | 1,524             | 15,642           |
| 10-75-5035                                 | Retirement                                       |                  | 10,279           | 29,451                      | 15,701            | 34,536           |
| 10-75-5040                                 | Texas Workforce Commission                       |                  | 63               | 919                         | 187               | 946              |
| 10-75-5045                                 | Workers Comp                                     |                  | -                | 2,567                       | -                 | 2,644            |
| 10-75-5155                                 | Uniforms                                         |                  | -                | 1,250                       | 218               | 1,000            |
| 10-75-5190                                 | Furniture & Office Equipment                     |                  | -                | 2,000                       | -                 | 2,000            |
| 10-75-5200                                 | Phone, Internet                                  |                  | -                | 600                         | -                 | -                |
| 10-75-5240                                 | Fuel                                             |                  | -                | 3,000                       | 1,055             | 3,000            |
| 10-75-5315                                 | Vehicle Maintenance                              |                  | -                | 3,000                       | 585               | 3,000            |
| 10-75-5415                                 | Engineer                                         |                  | -                | 150,000                     | 53,329            | 100,000          |
| 10-75-5440                                 | Professional Services - Other                    | 12,085           | 117,681          | 175,000                     | 424,321           | 215,000          |
| 10-75-5520                                 | SAAS Contracts (software/app service)            |                  | 275,438          | 16,000                      | 13,987            | 15,000           |
| 10-75-5565                                 | Code Enforcement Services                        | -                | 10,812           | 10,000                      | -                 | 10,000           |
| 10-75-5570                                 | Inspection Services - Buildings                  | 541,513          | 954,008          | 900,000                     | 822,484           | 900,000          |
| 10-75-5571                                 | Inspection Services - Infrastructure             |                  | 32,933           | 50,000                      | 18,945            | 50,000           |
| 10-75-5572                                 | Inspection Services - Food Service               |                  | 12,313           | 25,000                      | 3,769             | 25,000           |
| 10-75-5589                                 | Sales Tax Incentive Rebate                       |                  | 106,620          | 100,000                     | 81,130            | 100,000          |
| 10-75-5720                                 | Employee Travel                                  |                  | -                | 2,000                       | 110               | 2,000            |
| 10-75-5725                                 | Employee Training                                |                  | -                | 2,000                       | 870               | 2,000            |
|                                            | <b>Total Development Services Operations</b>     | <b>553,598</b>   | <b>1,609,028</b> | <b>1,670,091</b>            | <b>1,535,756</b>  | <b>1,696,238</b> |
| <b>Development Services Capital Outlay</b> |                                                  |                  |                  |                             |                   |                  |
| 10-75-9103                                 | Improvements                                     |                  | -                | -                           | -                 | -                |
|                                            | <b>Total Development Services Capital Outlay</b> | <b>-</b>         | <b>-</b>         | <b>-</b>                    | <b>-</b>          | <b>-</b>         |

| GENERAL FUND                                                                          |                                      | FY24 Actual      | FY25 Actual      | FY26<br>Adopted/<br>Amended | FY26<br>Projected  | FY27<br>Proposed   |
|---------------------------------------------------------------------------------------|--------------------------------------|------------------|------------------|-----------------------------|--------------------|--------------------|
| <b>Total Development Services</b>                                                     |                                      | <b>553,598</b>   | <b>1,609,028</b> | <b>1,670,091</b>            | <b>1,535,756</b>   | <b>1,696,238</b>   |
| <b>Public Works Services</b>                                                          |                                      |                  |                  |                             |                    |                    |
| 10-80-5000                                                                            | Salaries & Wages                     | 363,557          | 354,288          | 390,675                     | 379,829            | 422,300            |
| 10-80-5001                                                                            | Part-time Wages                      |                  | -                | 16,000                      | -                  | 17,510             |
| 10-80-5011                                                                            | Overtime                             | 100              | 4,968            | 5,000                       | 6,961              | 10,300             |
| 10-80-5025                                                                            | Health Insurance                     | 67,221           | 77,879           | 88,620                      | 97,122             | 97,482             |
| 10-80-5030                                                                            | Payroll Taxes                        | 26,530           | 33,200           | 31,493                      | 34,005             | 34,427             |
| 10-80-5035                                                                            | Retirement                           | 60,721           | 61,971           | 79,521                      | 78,045             | 86,602             |
| 10-80-5040                                                                            | Texas Workforce Commission           | 978              | 564              | 1,895                       | 1,403              | 1,952              |
| 10-80-5045                                                                            | Workers Comp                         | 10,668           | 13,763           | 20,203                      | 0                  | 20,809             |
| 10-80-5100                                                                            | Office Supplies                      | 239              | 346              | 1,000                       | 532                | 1,000              |
| 10-80-5102                                                                            | MS-4 Educational Supplies            | -                | -                | 250                         | 250                | 250                |
| 10-80-5125                                                                            | Operating Supplies                   | 3,793            | 2,809            | 4,000                       | 3,318              | 4,000              |
| 10-80-5155                                                                            | Uniforms                             | 5,943            | 5,286            | 6,500                       | 6,946              | 7,250              |
| 10-80-5190                                                                            | Furniture & Office Equipment         | -                | -                | 500                         | -                  | 5,000              |
| 10-80-5195                                                                            | Tools & Equipment                    | 4,792            | 21,362           | 6,000                       | 7,165              | 8,000              |
| 10-80-5200                                                                            | Phone, Internet                      | 4,030            | 4,033            | 5,000                       | 3,530              | 5,000              |
| 10-80-5210                                                                            | Electricity                          | 1,338            | 4,610            | 8,000                       | 2,709              | 5,000              |
| 10-80-5211                                                                            | Electricity - Street Lights          | 89,777           | 136,037          | 160,000                     | 179,535            | 200,000            |
| 10-80-5230                                                                            | Water                                | 392              | 647              | 1,500                       | 557                | 1,000              |
| 10-80-5240                                                                            | Fuel                                 | 11,230           | 11,950           | 18,000                      | 13,427             | 18,000             |
| 10-80-5305                                                                            | Building Maintenance                 | 1,743            | 551              | 3,000                       | 2,561              | 3,000              |
| 10-80-5310                                                                            | Grounds Maintenance                  | 16,207           | 19,898           | 17,000                      | 21,262             | 22,000             |
| 10-80-5315                                                                            | Vehicle Maintenance                  | 4,514            | 5,757            | 10,000                      | 2,568              | 10,000             |
| 10-80-5325                                                                            | Equipment Maintenance                | 3,034            | 16,715           | 15,000                      | 3,145              | 15,000             |
| 10-80-5335                                                                            | Street Maintenance                   | 11,935           | 6,548            | 20,000                      | 10,229             | 20,000             |
| 10-80-5340                                                                            | Sign Maintenance                     | 4,967            | 2,429            | 10,000                      | 7,746              | 10,000             |
| 10-80-5355                                                                            | Drainage Maintenance                 | 1,055            | -                | 100,000                     | 2,591              | 100,000            |
| 10-80-5385                                                                            | Mosquito Control                     | 19,980           | 18,315           | 22,000                      | 21,620             | 22,660             |
| 10-80-5395                                                                            | Septic System Maintenance            | -                | -                | 800                         | -                  | -                  |
| 10-80-5415                                                                            | Engineer                             | 99,465           | -                | -                           | -                  | -                  |
| 10-80-5530                                                                            | Medical Services                     | 175              | 150              | 575                         | 150                | 500                |
| 10-80-5570                                                                            | Inspection Services - Infrastructure | 61,026           | -                | -                           | -                  | -                  |
| 10-80-5700                                                                            | Membership Dues & Fees               | -                | -                | 150                         | -                  | 150                |
| 10-80-5720                                                                            | Travel & Meals                       | 80               | 644              | 1,500                       | 263                | 1,500              |
| 10-80-5725                                                                            | Training & Licenses                  | 921              | 741              | 8,000                       | 522                | 8,000              |
| <b>Total Public Works Operations</b>                                                  |                                      | <b>876,410</b>   | <b>805,458</b>   | <b>1,052,182</b>            | <b>887,990</b>     | <b>1,158,691</b>   |
| <b>Public Works Capital Outlay</b>                                                    |                                      |                  |                  |                             |                    |                    |
| 10-80-9220                                                                            | Vehicle                              | -                | 62,423           | -                           | -                  | 80,000             |
| 10-80-9221                                                                            | Equipment                            | 7,825            | 11,589           | -                           | -                  | -                  |
| 10-80-9222                                                                            | Heavy Equipment                      | 100,897          | -                | -                           | -                  | -                  |
| <b>Total Capital Outlay</b>                                                           |                                      | <b>108,722</b>   | <b>74,012</b>    | <b>-</b>                    | <b>-</b>           | <b>80,000</b>      |
| <b>Total Public Works Services</b>                                                    |                                      | <b>985,132</b>   | <b>879,470</b>   | <b>1,052,182</b>            | <b>887,990</b>     | <b>1,238,691</b>   |
| <b>Total General Fund Expenditures</b>                                                |                                      | <b>7,296,172</b> | <b>9,179,571</b> | <b>13,541,507</b>           | <b>12,826,957</b>  | <b>13,201,783</b>  |
| <b>Change in Financial Position</b>                                                   |                                      | <b>3,175,169</b> | <b>895,845</b>   | <b>(2,747,697)</b>          | <b>(2,015,563)</b> | <b>(2,129,323)</b> |
| <b>ESTIMATED ENDING RESOURCES (Net)</b>                                               |                                      |                  |                  | <b>5,631,836</b>            | <b>7,846,265</b>   | <b>5,716,942</b>   |
| <b>Required reporting (TLGC 140.0045) of expenditures that are in multiple funds:</b> |                                      |                  |                  |                             |                    |                    |
| na                                                                                    | Policy Consulting Services           | 3,321            | 7,192            | NA                          | 9,400              | 9,500              |
| na                                                                                    | Newspapers - Required Notices        | 25,973           | 30,681           | NA                          | 32,253             | 33,000             |

| DEBT SERVICE (I&S) FUND                 |                                   | FY24 Actual      | FY25 Actual      | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|-----------------------------------------|-----------------------------------|------------------|------------------|-----------------------------|-------------------|------------------|
| <b>ESTIMATED BEGINNING RESOURCES</b>    |                                   |                  |                  | 519,475                     | 435,025           | 559,738          |
| <b>REVENUES</b>                         |                                   |                  |                  |                             |                   |                  |
| 50-00-4005                              | Property Taxes - I&S              | 1,163,834        | 2,108,486        | 2,303,855                   | 2,295,189         | 2,642,704        |
| 50-00-4517                              | Interest - IB I&S                 | 14,438           | 7,860            | 8,000                       | 70,292            | 72,000           |
| 50-00-4804                              | Transfer from Utility Fund - I&S  | -                | -                | -                           | -                 | -                |
| 50-00-48xx                              | Transfer Property Taxes to TIRZ 2 |                  | -                | (86,350)                    | (184,573)         | (340,954)        |
| 50-00-4951                              | Loan Proceeds - Capitalized Int   | 572,410          | -                | -                           | -                 | -                |
| <b>Total Revenues</b>                   |                                   | <b>1,750,681</b> | <b>2,116,346</b> | <b>2,225,505</b>            | <b>2,180,908</b>  | <b>2,373,750</b> |
| <b>EXPENDITURES</b>                     |                                   |                  |                  |                             |                   |                  |
| 50-10-5790                              | Debt Administration               | 8,395            | 146,888          | 168,350                     | 6,995             | 7,500            |
| 50-10-5807                              | Transfer to Utility Fund          | 581,220          | -                | -                           | -                 | -                |
| 50-10-5820                              | 2020 GO Ref Bonds Principal       | 480,000          | 490,000          | -                           | -                 | -                |
| 50-10-5821                              | 2020 GO Ref Bonds Interest        | 14,600           | 4,900            | -                           | -                 | -                |
| 50-10-5822                              | 2020 CO Principal                 | 105,000          | 110,000          | 590,000                     | 590,000           | 615,000          |
| 50-10-5823                              | 2020 CO Interest                  | 486,450          | 484,300          | 471,400                     | 471,400           | 447,300          |
| 50-10-5824                              | 2023 CO Principal                 | -                | 165,000          | 230,000                     | 230,000           | 320,000          |
| 50-10-5825                              | 2023 CO Interest                  | 572,410          | 766,050          | 757,800                     | 757,800           | 746,300          |
| <b>Total Expenditures</b>               |                                   | <b>2,248,075</b> | <b>2,167,138</b> | <b>2,217,550</b>            | <b>2,056,195</b>  | <b>2,136,100</b> |
| <b>Change in Financial Position</b>     |                                   | <b>(497,393)</b> | <b>(50,793)</b>  | <b>7,955</b>                | <b>124,713</b>    | <b>237,650</b>   |
| <b>ESTIMATED ENDING RESOURCES (Net)</b> |                                   |                  |                  | <b>527,430</b>              | <b>559,738</b>    | <b>797,387</b>   |

| MUNICIPAL COURT JURY FUND        | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|----------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES    |             |             | 381                         | 381               | 511              |
| REVENUES                         |             |             |                             |                   |                  |
| 11-25-4216 Court - Jury Fund     | 66          | 125         | -                           | 130               | -                |
| Total Revenues                   | 66          | 125         | -                           | 130               | -                |
| EXPENDITURES                     |             |             |                             |                   |                  |
| 11-25-XXXX Allowed Expenditures  | -           | -           | -                           | -                 | 500              |
| Total Expenditures               | -           | -           | -                           | -                 | 500              |
| Change in Financial Position     | 66          | 125         | -                           | 130               | (500)            |
| ESTIMATED ENDING RESOURCES (Net) |             |             | 381                         | 511               | 11               |

| MUNICIPAL COURT CHILD SAFETY/TRUANCY FUND   | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|---------------------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES               |             |             | 19,645                      | 19,645            | 26,092           |
| REVENUES                                    |             |             |                             |                   |                  |
| 16-25-4213 Court - Local Truancy Prevention | 3,420       | 6,078       | -                           | 129               | -                |
| 16-25-4223 Mun Court Local Youth Diversion  | -           | 307         | -                           | 6,318             | -                |
| Total Revenues                              | 3,420       | 6,385       | -                           | 6,447             | -                |
| EXPENDITURES                                |             |             |                             |                   |                  |
| 16-25-5745 Truancy/Youth Diversion Expense  | -           | 75          | -                           | -                 | 26,000           |
| Total Expenditures                          | -           | 75          | -                           | -                 | 26,000           |
| Change in Financial Position                | 3,420       | 6,310       | -                           | 6,447             | (26,000)         |
| ESTIMATED ENDING RESOURCES (Net)            |             |             | 19,645                      | 26,092            | 92               |

| MUNICIPAL COURT JUDICIAL ENHANCEMENTS FUND | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|--------------------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES              |             |             | 1,717                       | 1,717             | 1,717            |
| REVENUES                                   |             |             |                             |                   |                  |
| 19-25-4211 Court - Judicial Enhancements   | 2           | 4           | -                           | -                 | -                |
| Total Revenues                             | 2           | 4           | -                           | -                 | -                |
| EXPENDITURES                               |             |             |                             |                   |                  |
| 19-25-5725 Employee Training               | -           | -           | -                           | -                 | 1,500            |
| Total Expenditures                         | -           | -           | -                           | -                 | 1,500            |
| Change in Financial Position               | 2           | 4           | -                           | -                 | (1,500)          |
| ESTIMATED ENDING RESOURCES (Net)           |             |             | 1,717                       | 1,717             | 217              |

| MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND | FY24 Actual | FY25 Actual   | FY26 Adopted/ Amended | FY26 Projected | FY27 Proposed  |
|-----------------------------------------------------|-------------|---------------|-----------------------|----------------|----------------|
| <b>ESTIMATED BEGINNING RESOURCES</b>                |             |               | 3,765                 | 29,015         | 26,739         |
| <b>REVENUES</b>                                     |             |               |                       |                |                |
| 34-25-4212 Court - Technology                       | -           | 4,418         | 4,500                 | 9,732          | 4,500          |
| 34-25-4217 Court - Building Security Fees           | -           | 6,047         | 6,000                 | 300            | 500            |
| <b>Total Revenues</b>                               | -           | <b>10,465</b> | <b>10,500</b>         | <b>10,032</b>  | <b>5,000</b>   |
| <b>EXPENDITURES</b>                                 |             |               |                       |                |                |
| 34-25-5100 Office Supplies                          | -           | 541           | 1,000                 | -              | 1,000          |
| 34-25-5526 Technology Expenses                      | -           | 2,363         | 5,000                 | 1,913          | 5,000          |
| 34-25-5560 Contract Labor - Bailiffs                | -           | 1,425         | 2,400                 | 1,013          | 2,400          |
| 34-25-9103 Improvements                             | -           | -             | 9,400                 | 9,383          | -              |
| <b>Total Expenditures</b>                           | -           | <b>4,329</b>  | <b>17,800</b>         | <b>12,308</b>  | <b>8,400</b>   |
| <b>Change in Financial Position</b>                 | -           | <b>6,136</b>  | <b>(7,300)</b>        | <b>(2,276)</b> | <b>(3,400)</b> |
| <b>ESTIMATED ENDING RESOURCES (Net)</b>             |             |               | <b>(3,535)</b>        | <b>26,739</b>  | <b>23,339</b>  |

| OPIOID ABATEMENT FUND              | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|------------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES      |             |             | 5,003                       | 5,003             | 5,577            |
| REVENUES                           |             |             |                             |                   |                  |
| 01-00-4450    Opioid Settlement    | 454         | 2,215       | 574                         | 574               | -                |
| Total Revenues                     | 454         | 2,215       | 574                         | 574               | -                |
| EXPENDITURES                       |             |             |                             |                   |                  |
| 01-XX-XXXX    Allowed Expenditures | -           | -           | -                           | -                 | 5,577            |
| Total Expenditures                 | -           | -           | -                           | -                 | 5,577            |
| Change in Financial Position       | 454         | 2,215       | 574                         | 574               | (5,577)          |
| ESTIMATED ENDING RESOURCES (Net)   |             |             | 5,577                       | 5,577             | -                |

| LAW ENFORCEMENT TRAINING FUND               | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|---------------------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES               |             |             | 3,927                       | -                 | 119              |
| REVENUES                                    |             |             |                             |                   |                  |
| 13-45-4425 State Funding                    | 1,610       | 3,247       | 3,292                       | 3,292             | 3,300            |
| Total Revenues                              | 1,610       | 3,247       | 3,292                       | 3,292             | 3,300            |
| EXPENDITURES                                |             |             |                             |                   |                  |
| 13-45-5726 Employee Training - State Funded | 942         | 1,874       | 2,115                       | 3,173             | 3,400            |
| Total Expenditures                          | 942         | 1,874       | 2,115                       | 3,173             | 3,400            |
| Change in Financial Position                | 668         | 1,373       | 1,177                       | 119               | (100)            |
| ESTIMATED ENDING RESOURCES (Net)            |             |             | 5,104                       | 119               | 19               |

| FORFEITURE FUND                       | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|---------------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES         |             |             | 3,567                       | 3,567             | 1,227            |
| REVENUES                              |             |             |                             |                   |                  |
| 29-45-4250 Police - Forfeitures       | 1,680       | -           | -                           | -                 | -                |
| 29-45-4690 Sale of Forfeited Property | -           | -           | -                           | -                 | -                |
| Total Revenues                        | 1,680       | -           | -                           | -                 | -                |
| EXPENDITURES                          |             |             |                             |                   |                  |
| 29-45-5325 Equipment Maintenance      | -           | -           | -                           | 2,340             | 1,227            |
| Total Expenditures                    | -           | -           | -                           | 2,340             | 1,227            |
| Change in Financial Position          | 1,680       | -           | -                           | (2,340)           | (1,227)          |
| ESTIMATED ENDING RESOURCES (Net)      |             |             | 3,567                       | 1,227             | -                |

| PUBLIC SAFETY FEES FUND                      | FY24 Actual    | FY25 Actual    | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|----------------------------------------------|----------------|----------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES                |                |                | 1,085,800                   | 1,069,000         | 1,267,732        |
| REVENUES                                     |                |                |                             |                   |                  |
| 33-00-4360 Elevon Public Safety Fee          | 477,000        | 260,500        | -                           | 226,500           | 120,000          |
| 33-00-4361 Trails of Lavon Public Safety Fee | 149,500        | 144,500        | -                           | 67,500            | 30,000           |
| <b>Total Revenues</b>                        | <b>626,500</b> | <b>405,000</b> | <b>-</b>                    | <b>294,000</b>    | <b>150,000</b>   |
| EXPENDITURES                                 |                |                |                             |                   |                  |
| 33-55-5548 Dispatch Services                 | -              | -              | 150,000                     | 95,268            | 50,000           |
| <b>Total Expenditures</b>                    | <b>-</b>       | <b>-</b>       | <b>150,000</b>              | <b>95,268</b>     | <b>50,000</b>    |
| Change in Financial Position                 | 626,500        | 405,000        | (150,000)                   | 198,732           | 100,000          |
| ESTIMATED ENDING RESOURCES (Net)             |                |                | 935,800                     | 1,267,732         | 1,367,732        |

| STREET SALES TAX FUND                   |                                            | FY24 Actual    | FY25 Actual    | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed   |
|-----------------------------------------|--------------------------------------------|----------------|----------------|-----------------------------|-------------------|--------------------|
| <b>ESTIMATED BEGINNING RESOURCES</b>    |                                            |                |                | 407,613                     | 1,347,053         | 2,046,875          |
| <b>REVENUES</b>                         |                                            |                |                |                             |                   |                    |
| 17-00-4041                              | Sales Tax - Dedicated Streets              | 451,602        | 676,631        | 825,000                     | 740,672           | 800,000            |
| <b>Total Revenues</b>                   |                                            | <b>451,602</b> | <b>676,631</b> | <b>825,000</b>              | <b>740,672</b>    | <b>800,000</b>     |
| <b>EXPENDITURES</b>                     |                                            |                |                |                             |                   |                    |
| 17-80-5335                              | Street Maintenance                         | 95,125         | -              | 500,000                     | 11,070            | 500,000            |
| 17-80-9421                              | CIP-40 Lavon Trail Pkwy - Pres to Rosewood | -              | -              | -                           | 29,780            | -                  |
| 17-80-9426                              | CIP-36 Lake Road Paving - Ph 2             | -              | -              | -                           | -                 | -                  |
| 17-80-xxxx                              | Available for Capital Improvement Projects |                | -              | 325,000                     | -                 | 2,300,000          |
| <b>Total Expenditures</b>               |                                            | <b>95,125</b>  | <b>-</b>       | <b>825,000</b>              | <b>40,850</b>     | <b>2,800,000</b>   |
| <b>Change in Financial Position</b>     |                                            | <b>356,477</b> | <b>676,631</b> | <b>-</b>                    | <b>699,822</b>    | <b>(2,000,000)</b> |
| <b>ESTIMATED ENDING RESOURCES (Net)</b> |                                            |                |                | <b>407,613</b>              | <b>2,046,875</b>  | <b>46,875</b>      |

| TRAILS OF LAVON STREETS FUND                     | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|--------------------------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES                    |             |             | 10,695                      | 10,695            | 10,695           |
| REVENUES                                         |             |             |                             |                   |                  |
| 31-80-4210    Annexation Fees                    | -           | -           | -                           | -                 | -                |
| Total Revenues                                   | -           | -           | -                           | -                 | -                |
| EXPENDITURES                                     |             |             |                             |                   |                  |
| 31-80-5337    Street Maint - Trails of Lavon Reg | -           | -           | -                           | -                 |                  |
| 31-80-9421    CIP-40 Lavon Trail Pkwy Paving     | -           | 54,405      | -                           | -                 | -                |
| 31-80-XXX    Allowed Expenditures                |             | -           | -                           | -                 | 10,695           |
| Total Expenditures                               | -           | 54,405      | -                           | -                 | 10,695           |
| Change in Financial Position                     | -           | (54,405)    | -                           | -                 | (10,695)         |
| ESTIMATED ENDING RESOURCES (Net)                 |             |             | 10,695                      | 10,695            | -                |

| ELEVON STREETS FUND               | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|-----------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES     |             |             | 138,700                     | 138,700           | 269,700          |
| REVENUES                          |             |             |                             |                   |                  |
| 32-80-4210   Annexation Fees      | -           | -           | -                           | 131,000           | -                |
| Total Revenues                    | -           | -           | -                           | 131,000           | -                |
| EXPENDITURES                      |             |             |                             |                   |                  |
| 32-80-XXXX   Allowed Expenditures | -           | -           | -                           | -                 | 269,700          |
| Total Expenditures                | -           | -           | -                           | -                 | 269,700          |
| Change in Financial Position      | -           | -           | -                           | 131,000           | (269,700)        |
| ESTIMATED ENDING RESOURCES (Net)  |             |             | 138,700                     | 269,700           | -                |

| HOTEL OCCUPANCY TAX (HOT) FUND   | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|----------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES    |             |             | 2,298                       | 2,298             | 3,010            |
| REVENUES                         |             |             |                             |                   |                  |
| 18-00-4050 Hotel Occupancy Tax   | 823         | 733         | -                           | 712               | 700              |
| Total Revenues                   | 823         | 733         | -                           | 712               | 700              |
| EXPENDITURES                     |             |             |                             |                   |                  |
| 18-XX-XXXX Allowed Expenses      | -           | -           | -                           | -                 | -                |
| Total Expenditures               | -           | -           | -                           | -                 | -                |
| Change in Financial Position     | 823         | 733         | -                           | 712               | 700              |
| ESTIMATED ENDING RESOURCES (Net) |             |             | 2,298                       | 3,010             | 3,710            |

| PUBLIC EDUCATION GRANT (PEG) FUND | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|-----------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES     |             |             | 56,742                      | 56,742            | 61,253           |
| REVENUES                          |             |             |                             |                   |                  |
| 25-00-4065 Franchise Fees - PEG   | 6,371       | 5,390       | -                           | 4,511             | 3,500            |
| Total Revenues                    | 6,371       | 5,390       | -                           | 4,511             | 3,500            |
| EXPENDITURES                      |             |             |                             |                   |                  |
| 25-XX-XXXX Allowed Expenditures   | -           | -           | -                           | -                 | -                |
| Total Expenditures                | -           | -           | -                           | -                 | -                |
| Change in Financial Position      | 6,371       | 5,390       | -                           | 4,511             | 3,500            |
| ESTIMATED ENDING RESOURCES (Net)  |             |             | 56,742                      | 61,253            | 64,753           |

| TIRZ/TIF FUND                            | FY24 Actual   | FY25 Actual    | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|------------------------------------------|---------------|----------------|-----------------------------|-------------------|------------------|
| <b>ESTIMATED BEGINNING RESOURCES</b>     |               |                | 179,226                     | 185,233           | 20,008           |
| <b>REVENUES</b>                          |               |                |                             |                   |                  |
| 24-00-4001 Property Taxes                | 35,229        | 161,775        | 230,000                     | -                 | -                |
| 24-00-4519 Logic - Interest              | 789           | 1,246          | 1,500                       | 2,709             | 1,500            |
| 24-00-4810 Transfer TIRZ 2 Property Tax  |               |                | -                           | 491,538           | 908,000          |
| <b>Total Revenues</b>                    | <b>36,017</b> | <b>163,021</b> | <b>231,500</b>              | <b>494,247</b>    | <b>909,500</b>   |
| <b>EXPENDITURES</b>                      |               |                |                             |                   |                  |
| 24-00-5440 Professional Services - Other | 8,138         | 5,733          | 25,000                      | 16,609            | 25,000           |
| 24-00-5960 Public Project Costs Reimb    |               |                | -                           | 642,863           | 883,000          |
| <b>Total Expenditures</b>                | <b>8,138</b>  | <b>5,733</b>   | <b>25,000</b>               | <b>659,472</b>    | <b>908,000</b>   |
| <b>Change in Financial Position</b>      | <b>27,879</b> | <b>157,287</b> | <b>206,500</b>              | <b>(165,225)</b>  | <b>1,500</b>     |
| <b>ESTIMATED ENDING RESOURCES (Net)</b>  |               |                | <b>385,726</b>              | <b>20,008</b>     | <b>21,508</b>    |

| COLLIN COUNTY OPEN SPACES FUND                | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|-----------------------------------------------|-------------|-------------|-----------------------------|-------------------|------------------|
| ESTIMATED BEGINNING RESOURCES                 |             |             | -                           | -                 | -                |
| REVENUES                                      |             |             |                             |                   |                  |
| 28-65-4435 County Funding                     | 608,250     | 112,500     | -                           | -                 | 346,550          |
| Total Revenues                                | 608,250     | 112,500     | -                           | -                 | 346,550          |
| EXPENDITURES                                  |             |             |                             |                   |                  |
| 28-65-9410 CIP-15 Park and Trail Improvements | 608,250     | 112,500     | -                           | -                 | 346,550          |
| Total Expenditures                            | 608,250     | 112,500     | -                           | -                 | 346,550          |
| Change in Financial Position                  | -           | -           | -                           | -                 | -                |
| ESTIMATED ENDING RESOURCES (Net)              |             |             | -                           | -                 | -                |

| FEMA GRANT FUND | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|-----------------|-------------|-------------|-----------------------------|-------------------|------------------|
|-----------------|-------------|-------------|-----------------------------|-------------------|------------------|

|                               |  |  |   |   |          |
|-------------------------------|--|--|---|---|----------|
| ESTIMATED BEGINNING RESOURCES |  |  | - | - | (73,875) |
|-------------------------------|--|--|---|---|----------|

REVENUES

|                |               |   |   |         |   |         |
|----------------|---------------|---|---|---------|---|---------|
| 36-15-4455     | Grant Revenue | - |   | 132,462 | - | 132,462 |
| 36-45-4455     | Grant Revenue | - |   | 81,882  | - | 81,882  |
| 36-55-4455     | Grant Revenue | - |   | 92,763  | - | 92,763  |
| Total Revenues |               | - | - | 307,107 | - | 307,107 |

EXPENDITURES

|                    |                 |   |   |         |        |         |
|--------------------|-----------------|---|---|---------|--------|---------|
| 36-15-9428         | HMGP: Generator | - |   | 132,462 | 24,625 | 107,837 |
| 36-45-9428         | HMGP: Generator | - |   | 81,882  | 24,625 | 57,257  |
| 36-55-9428         | HMGP: Generator | - |   | 92,763  | 24,625 | 68,138  |
| Total Expenditures |                 | - | - | 307,107 | 73,875 | 233,232 |

| SERIES 2023 CONSTRUCTION FUND           |                                            | FY24 Actual       | FY25 Actual        | FY26<br>Adopted/<br>Amended | FY26<br>Projected  | FY27<br>Proposed   |
|-----------------------------------------|--------------------------------------------|-------------------|--------------------|-----------------------------|--------------------|--------------------|
| <b>ESTIMATED BEGINNING RESOURCES</b>    |                                            |                   |                    | 8,733,092                   | 8,733,092          | 5,576,423          |
| <b>REVENUES</b>                         |                                            |                   |                    |                             |                    |                    |
| 61-00-4500                              | Interest Income                            | 53                | 81,542             | -                           | 21,143             | 10,000             |
| 61-00-4547                              | Interest - TexStar Series 2023             | 758,006           | 481,443            | -                           | 173,350            | 100,000            |
| 61-00-4950                              | Loan Proceeds                              | 15,166,745        | -                  | -                           | -                  | -                  |
| <b>Total Revenues</b>                   |                                            | <b>15,924,804</b> | <b>562,985</b>     | <b>-</b>                    | <b>194,492</b>     | <b>110,000</b>     |
| <b>EXPENDITURES</b>                     |                                            |                   |                    |                             |                    |                    |
| 61-00-5950                              | Bond Issuance Expense                      | 155,983           | -                  | -                           | -                  | -                  |
| 61-55-9105                              | CIP-9 FD/PD Facility Expansion             | -                 | 174,788            | -                           | 5,894              | -                  |
| 61-65-9410                              | CIP-15 Park and Trail Improvements         | -                 | 363,782            | -                           | 55,952             | -                  |
| 61-80-9408                              | CIP-11 CR 484 Paving                       | -                 | 1,041,964          | -                           | 197,655            | -                  |
| 61-80-9417                              | CIP-35 Rosewood Paving (Lavon Farms/Lavc   | -                 | 921,388            | -                           | 3,395              | -                  |
| 61-80-9421                              | CIP-40 Lavon Trail Pkwy Paving (Pres-Rosew | -                 | -                  | -                           | 847,395            | -                  |
| 61-80-9425                              | CIP-43 Bently Farms Paving Ph 2            | -                 | 724,363            | -                           | 602,682            | -                  |
| 61-80-9426                              | CIP-36 Lake Rd Paving - Phase 2            | -                 | 784,639            | -                           | -                  | -                  |
| 61-80-9427                              | CIP-44 Bently Farms Paving Ph 3            | -                 | -                  | -                           | 311,993            | -                  |
| 61-85-9412                              | CIP-21 Bear Creek WWTP Expansion Ph 4      | -                 | 37,482             | -                           | 13,700             | -                  |
| 61-85-9419                              | CIP-38 Lavon North WWTP                    | -                 | 3,028,209          | -                           | 1,312,496          | -                  |
| 61-85-9424                              | CIP-42 Lavon East WWTP                     | -                 | 522,100            | -                           | -                  | -                  |
| 61-85-XXXX                              | Allowed Expenditures                       |                   |                    | 8,733,092                   | -                  | 5,686,423          |
| <b>Total Expenditures</b>               |                                            | <b>155,983</b>    | <b>7,598,714</b>   | <b>8,733,092</b>            | <b>3,351,162</b>   | <b>5,686,423</b>   |
| <b>Change in Financial Position</b>     |                                            | <b>15,768,821</b> | <b>(7,035,729)</b> | <b>(8,733,092)</b>          | <b>(3,156,670)</b> | <b>(5,576,423)</b> |
| <b>ESTIMATED ENDING RESOURCES (Net)</b> |                                            |                   |                    | <b>-</b>                    | <b>5,576,423</b>   | <b>-</b>           |

| UTILITIES FUND | FY24 Actual | FY25 Actual | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed |
|----------------|-------------|-------------|-----------------------------|-------------------|------------------|
|----------------|-------------|-------------|-----------------------------|-------------------|------------------|

|                                                                    |  |  |           |            |            |
|--------------------------------------------------------------------|--|--|-----------|------------|------------|
| <b>ESTIMATED BEGINNING RESOURCES/TRANSFERS IN</b>                  |  |  | 9,366,585 | 15,560,818 | 21,947,104 |
| <b>ESCROW FOR TRAILS OF LAVON WWTP (BEAR CREEK WWTP EXPANSION)</b> |  |  | 1,930,000 | 1,930,000  | 1,930,000  |

## REVENUES

### Administration

|                                    |                |                |                |                |                |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 20-00-4520 Interest - IB Utility   | 59,600         | 45,564         | 40,000         | 284,267        | 250,000        |
| 20-00-4521 Interest - IB Sewer Tap | 122,713        | 95,451         | 85,000         | 423,400        | 400,000        |
| <b>Total Administration</b>        | <b>182,314</b> | <b>141,016</b> | <b>125,000</b> | <b>707,667</b> | <b>650,000</b> |

### Sanitary Sewer

|                                          |                   |                  |                  |                  |                  |
|------------------------------------------|-------------------|------------------|------------------|------------------|------------------|
| 20-85-4110 Sewer Charges                 | 1,677,950         | 2,414,445        | 2,500,000        | 3,249,232        | 3,200,000        |
| 20-85-4202 Administration Fee            | 76,528            | 116,731          | 125,000          | 98,175           | 90,000           |
| 20-85-4230 Sewer Tap Fee                 | 6,671,700         | 4,749,200        | 3,000,000        | 4,251,903        | 3,000,000        |
| 20-85-4231 Bear Creek Trunk Recovery Fee | (9,528)           | 47,977           | -                | -                | -                |
| 20-85-4232 Sewer Infrastructure Fees     | 24,947            | 35,844           | 30,000           | 37,636           | 30,000           |
| 20-85-4299 Late Fees                     | 54,071            | 62,807           | 50,000           | 80,442           | 60,000           |
| 20-85-4806 Transfer In                   | 2,331,675         | -                | -                | -                | -                |
| 20-00-4807 Transfer from Debt Service    | 581,220           | -                | -                | -                | -                |
| <b>Total Sanitary Sewer</b>              | <b>11,408,563</b> | <b>7,427,003</b> | <b>5,705,000</b> | <b>7,717,388</b> | <b>6,380,000</b> |

### Solid Waste

|                               |                  |                  |                  |                  |                  |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| 20-86-4115 Solid Waste Income | 1,004,837        | 1,131,968        | 1,275,000        | 1,363,711        | 1,375,000        |
| <b>Total Solid Waste</b>      | <b>1,004,837</b> | <b>1,131,968</b> | <b>1,275,000</b> | <b>1,363,711</b> | <b>1,375,000</b> |

|                       |                   |                  |                  |                  |                  |
|-----------------------|-------------------|------------------|------------------|------------------|------------------|
| <b>Total Revenues</b> | <b>12,595,713</b> | <b>8,699,987</b> | <b>7,105,000</b> | <b>9,788,765</b> | <b>8,405,000</b> |
|-----------------------|-------------------|------------------|------------------|------------------|------------------|

## EXPENDITURES

### Sanitary Sewer

|                                                  |                  |                  |                  |                  |                  |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 20-85-5210 Electricity                           | 78,973           | 79,972           | 120,000          | 114,094          | 160,000          |
| 20-85-5260 Sludge Disposal                       | -                | -                | 15,000           | 963,828          | 950,000          |
| 20-85-5325 Equipment Maintenance                 | -                | -                | 45,000           | 45,000           | 10,000           |
| 20-85-5390 Sewer System Maintenance              | 21,262           | 14,765           | 50,000           | 29,937           | 50,000           |
| 20-85-5440 Professional Services - Other         | -                | -                | 20,000           | 42,280           | 50,000           |
| 20-85-5590 O&M Contract                          | 663,819          | 696,342          | 1,097,000        | 1,253,140        | 1,300,000        |
| 20-85-5xxx Package Plant Lease                   | -                | -                | 300,000          | -                | 300,000          |
| 20-85-5725 Training & Licenses                   | -                | -                | 2,500            | 2,018            | 2,500            |
| 20-85-5801 Transfer to General Fund (overhead)   | 695,000          | 695,000          | 700,000          | 700,000          | 773,815          |
| 20-85-5808 Transfer to General Fund (debt)       | -                | 418,340          | 583,600          | 583,600          | 627,555          |
| 20-85-9412 CIP-21 Bear Creek WWTP Expansion Ph 4 | -                | -                | 2,000,000        | -                | 2,000,000        |
| 20-85-9422 CIP-38 Elevon/Lavon North WWTP Constr | 6,250            | 2,781,420        | 2,000,000        | 2,730            | 2,000,000        |
| 20-85-9423 Sewer System Improvements             | 5,008            | 8,474            | 100,000          | 105,742          | 150,000          |
| 20-85-9424 CIP-42 Lavon East WWTP                | -                | -                | 400,000          | 51,629           | 350,000          |
| <b>Total Sanitary Sewer</b>                      | <b>1,470,311</b> | <b>4,694,313</b> | <b>7,433,100</b> | <b>3,893,997</b> | <b>8,723,870</b> |

### Solid Waste

| UTILITIES FUND                          |                                     | FY24 Actual       | FY25 Actual      | FY26<br>Adopted/<br>Amended | FY26<br>Projected | FY27<br>Proposed   |
|-----------------------------------------|-------------------------------------|-------------------|------------------|-----------------------------|-------------------|--------------------|
| 20-86-5100                              | Office Supplies                     | 2,017             | 4,423            | 4,200                       | 5,478             | 5,750              |
| 20-86-5104                              | Billing Supplies                    | 23,665            | 29,083           | 36,000                      | 40,050            | 48,000             |
| 20-86-5190                              | Office Furniture & Equipment        | -                 | 1,331            | 500                         | -                 | 500                |
| 20-86-5515                              | Credit Card Contract                | 3,461             | 4,172            | 5,400                       | 2,541             | 5,000              |
| 20-86-5520                              | SAAS Contracts                      | 4,552             | 8,192            | 8,500                       | 6,622             | 8,500              |
| 20-86-5595                              | Solid Waste Contract                | 746,124           | 888,628          | 1,130,500                   | 1,138,508         | 1,300,000          |
| 20-86-5785                              | Sales Tax                           | 73,501            | 81,748           | 97,100                      | 96,284            | 107,250            |
| 20-86-5802                              | Transfer to General Fund (overhead) | 144,000           | 144,000          | 149,000                     | 149,000           | 261,360            |
| <b>Total Solid Waste</b>                |                                     | <b>997,319</b>    | <b>1,161,575</b> | <b>1,431,200</b>            | <b>1,438,483</b>  | <b>1,736,360</b>   |
| <b>Total Expenditures</b>               |                                     | <b>2,467,630</b>  | <b>5,855,889</b> | <b>8,864,300</b>            | <b>5,332,480</b>  | <b>10,460,230</b>  |
| <b>Change in Financial Position</b>     |                                     | <b>10,128,083</b> | <b>2,844,098</b> | <b>(1,759,300)</b>          | <b>4,456,286</b>  | <b>(2,055,230)</b> |
| <b>ESTIMATED ENDING RESOURCES (Net)</b> |                                     |                   |                  | <b>9,537,285</b>            | <b>21,947,104</b> | <b>19,891,874</b>  |