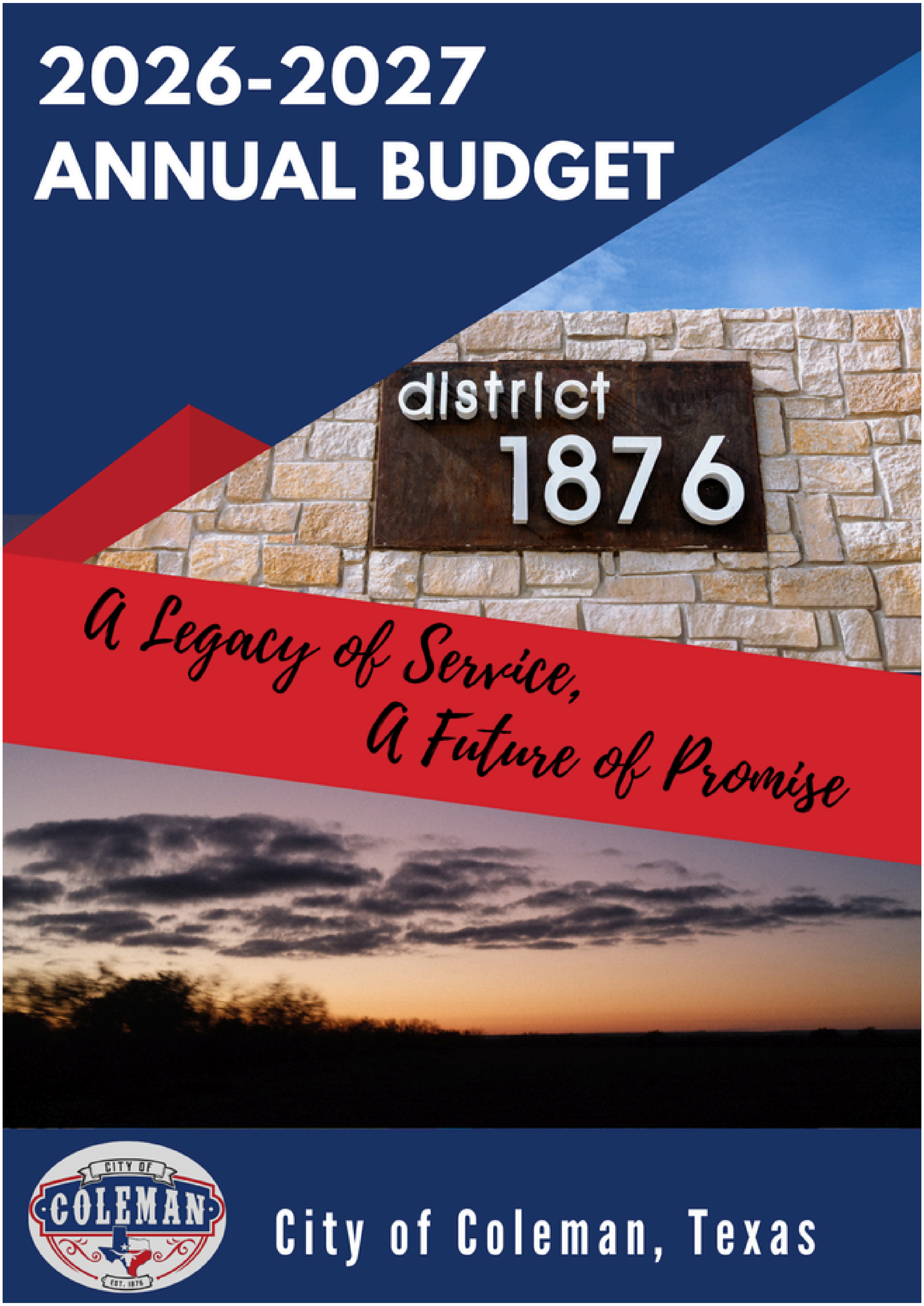
Preliminary Budget Filed with City Secretary on 8/3/2026



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# City of Coleman
# Fiscal Year 2026-2027
# Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $32,909, which is a 4.08 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $14,323.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

## PROPERTY TAX RATE COMPARISON

| | **2026-2027** | **2025-2026** |
|---|---|---|
| **Property Tax Rate:** | $0.378752/100 | $0.406391/100 |
| **No-New-Revenue Tax Rate:** | $0.370213/100 | $0.399501/100 |
| **No-New-Revenue M&O Tax Rate:** | $0.234221/100 | $0.248765-100 |
| **Voter-Approval Tax Rate:** | $0.378752/100 | $0.406391/100 |
| **Debt Rate:** | $0.135992/100 | $0.148920/100 |

# CITY OF COLEMAN
# STATEMENT OF FILING

I, James King, Acting City Secretary for the City of Coleman, do hereby certify that I have received the Fiscal Year 2025-2026 Revised City of Coleman Budget, and Fiscal Year 2026-2027 Proposed City of Coleman Budget on this the 3rd day of August, 2026.

James R. King
Acting City Secretary

THE CITY OF COLEMAN
COLEMAN, TEXAS

Committed to our Residents, Organizational Pride, Leading by Example, Excellent Customer Service, Making a Difference, Accountable for our actions, Never settle for less – We are COLEMAN

200 W. Liveoak Street, Coleman, Texas 76834
Phone: 325-625-4116 Fax: 325-625-5837

# Transmittal Letter

Office of the City Manager
Diana L Lopez

200 West Live Oak * P.O. Box 592 * Coleman, Texas 76834
**C**ommitted to our Residents, **O**rganizational Pride, **L**eading by Example, **E**xcellent Customer Service,
**M**aking a Difference, **A**ccountable for our actions, **N**ever settle for less – We are **COLEMAN**

August 3, 2026

Honorable Mayor and Members of the City Council:

It is my privilege to present to you the Fiscal Year 2027 Proposed Budget for the City of Coleman, Texas. This transmittal letter is intended to walk you through the financial framework guiding the year ahead — October 1, 2026 through September 30, 2027 — and to highlight how this budget continues the disciplined, conservative approach this Council has come to expect from our office.

As always, this letter and the figures within it speak to the Proposed Budget. Both the narrative and the numbers will be revisited once the Council takes final action in September, so that the record reflects the Adopted Budget rather than this proposal.

**A Budget Built to Stay Balanced, Fund by Fund**

Above all else, this budget is balanced — not just on paper, in the aggregate, but within every one of the City's 17 budgeted funds. Each fund stands on its own, with proposed revenues meeting or exceeding proposed expenditures. On a consolidated basis, the FY 2027 Proposed Budget reflects total revenues of $19,838,379 against total expenditures of $19,684,387, leaving the City with a net surplus of $153,992 — a modest cushion, and an intentional one. We would rather plan conservatively and be pleasantly surprised than promise more than the numbers can deliver.

It is important to note, however, that the General Fund's balance does not rest on sales tax and property tax alone. Day-to-day public safety operations and the quality-of-life services our residents expect continue to require support from transfers contributed by the Utility and Sanitation Funds. This is not a new practice for Coleman, but it is one worth naming plainly: our core General Fund revenues, on their own, are not yet sufficient to cover the full cost of the services this community relies on. As we move through the budget workshops ahead, the Mayor and Council will have some real decisions in front of you about how to strengthen Maintenance & Operations funding within the General Fund over time.

This Proposed Budget is built on an estimated Voter-Approval Tax Rate. The City is still awaiting calculated rates from the Central Appraisal District, so this figure will be refined once those numbers are certified. The debt service portion of the rate follows the same allocation used in prior years; on the Maintenance & Operations side, staff is preparing scenarios for the Council's consideration that would allow for targeted increases while staying within the boundaries set by Truth-in-Taxation law. We will walk through those scenarios together at the upcoming budget workshops.

**The Consolidated Picture**

The table below brings together every major fund into a single, at-a-glance summary. It's the view I find myself returning to most often when I want to understand, in one sitting, how the City's finances hang together.

| Fund | Revenues | Expenditures | Net Surplus |
|---|---|---|---|
| General Fund | $7,315,960 | $7,305,524 | $10,436 |
| Utility Fund (Electric, Water & Wastewater) | $10,825,304 | $10,800,129 | $25,175 |
| Airport Fund | $242,750 | $241,995 | $755 |
| Sanitation Fund | $920,450 | $898,401 | $22,049 |

| Fund | Revenues | Expenditures | Net Surplus |
|---|---|---|---|
| Street Improvement Fund | $183,215 | $100,000 | $83,215 |
| All Other Special Revenue & Debt Service Funds | $350,700 | $338,337 | $12,363 |
| **Total – All Budgeted Funds** | **$19,838,379** | **$19,684,387** | **$153,992** |

*Totals may vary by $1–$2 due to rounding.*

The General Fund carries the services residents interact with most — police, fire, parks, the library, code compliance, and the cemetery among them — and remains on solid footing. The Utility Fund, our largest enterprise operation, continues to support the Electric, Water, and Wastewater systems that keep Coleman running day to day. Rounding out the picture, the Airport, Sanitation, and Street Improvement Funds, along with our remaining special revenue and debt service funds, each carry their own weight — balanced individually and balanced together.

**What Comes Next: Key Dates on the Budget Calendar**

With the Proposed Budget now filed, the work shifts to public review. I want to flag the dates ahead so the Council can plan accordingly — and so residents know where and when they can weigh in:

- August 3, 2026 – Proposed Budget filed with the City Secretary and posted to the City's website
- August 7, 2026 – No-New-Revenue and Voter-Approval tax rates calculated and posted to the City's website
- Week of August 10 – 13 2026 – Budget Workshops are needed
- August 20, 2026 – Public hearing on the Proposed Budget, including Council discussion of the proposed tax rate
- September 3, 2026 – Public hearing on the tax rate (if applicable) and first reading of the Budget, Tax Rate, Utility Rate, and Fee ordinances
- September 17, 2026 – Second reading and adoption of the Budget, Tax Rate, Utility Rate, and Fee ordinances

As always, these dates carry the caveat that they are subject to change and are governed by Texas Tax Code Chapter 26 and Texas Local Government Code Chapter 102. My office will keep the Council informed of any adjustments to statutory deadlines as they arise.

**Looking Ahead Together**

This Proposed Budget reflects countless hours of work by our department heads and finance staff, all aimed at giving this Council a clear, honest picture to build on. I'm proud of the discipline it represents, and I'm looking forward to the conversations ahead as we work together toward final adoption.

To the Mayor and Council: thank you for the trust you place in this process. To our City staff: thank you for the care you put into every line of this document. And to the residents of Coleman: thank you for the confidence you place in your local government every day.

Respectfully submitted,

Diana L. Lopez

City Manager

# Mission Statement

The City of Coleman is dedicated to delivering with integrity and professionalism the highest level of public service responsive to our Community's needs and expectations by providing essential infrastructure, public safety, and welcoming growth within the constraints of a fiscally responsible government.

# Vision Statement

The City of Coleman exists to be a model of excellence in local government through efficient, effective, and progressive governance allowing individuals, families, and businesses the opportunity to thrive in a welcoming, safe, vibrant, attractive and fiscally sound city; where Citizens: live, learn, work, play; and where a small-town feel and quality of life is valued.

# Core Values of the City of Coleman

**We Are C ommitted to our Citizens**

**We Are O rganizational Pride**

**We Are L ead by Example**

**We Are E xcellent Customer Service**

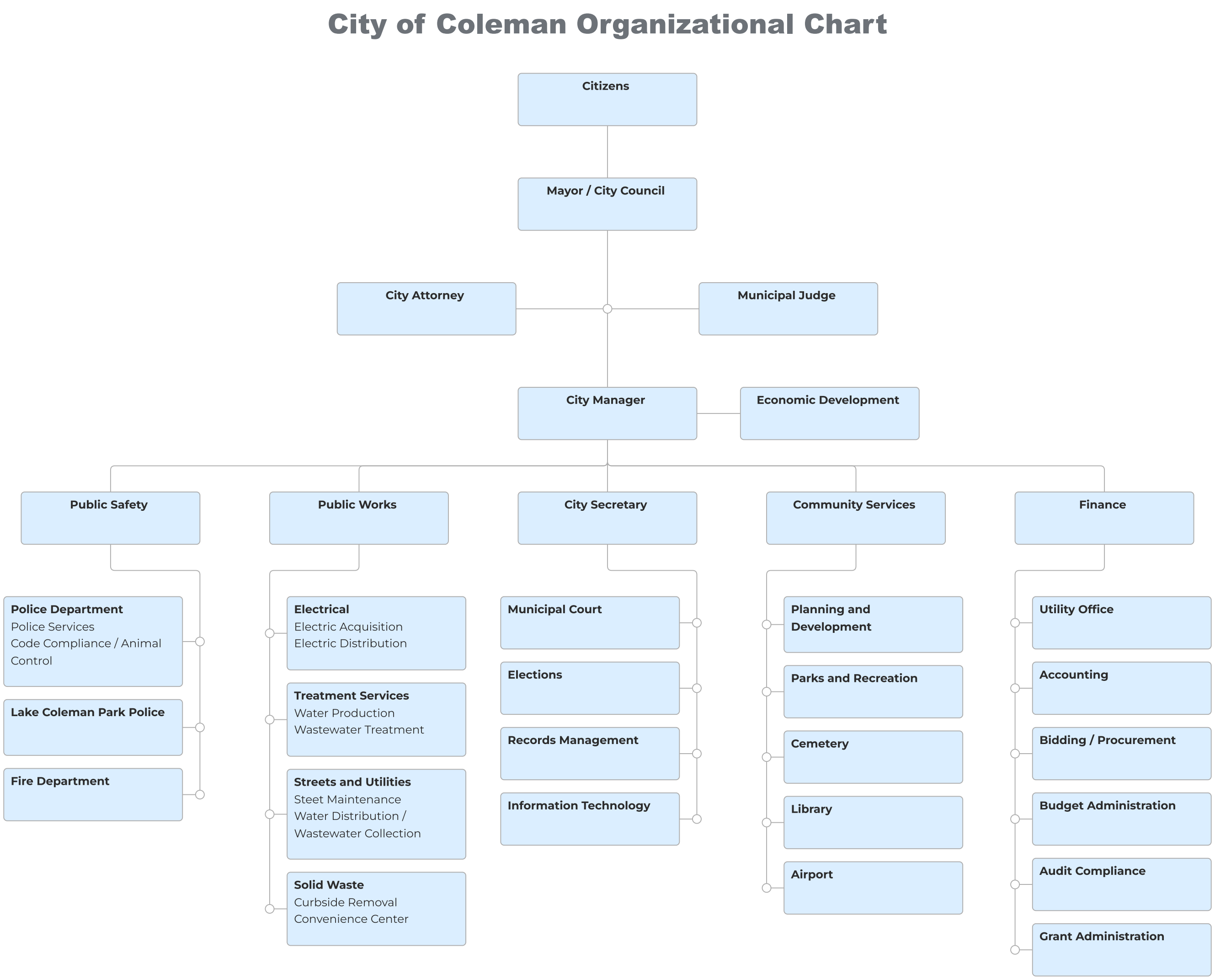
**We Are M aking a Difference**

**We Are A ccountable for our Actions**

**We Are N ever Settle for Less**

# We are COLEMAN

# Organizational Chart



# COMMUNITY PROFILE

The City of Coleman is the county seat of Coleman County, and is located approximately 30 miles from the geographic center of Texas with convenient access to Brownwood, Abilene and San Angelo. Coleman is located at the intersection of US Hwy 84, US Hwy 283, State Hwy 206 and State Hwy 153, and is approximately three hours from Austin, Dallas, or Lubbock.

The City of Coleman was founded in July, 1876, when R. J. Clow donated 160 acres for use as a county seat. By the end of the year there were six houses, eight tents, one general store and three saloons. Coleman is located on the Great Western Trail, spanning from southern Texas to Kansas and was a key stop for cattle drives needing water and supplies on the way north.

The first electrical plant was installed in 1902 and was later purchased for operation by the City. The City operated an electrical generation plant until the mid-1980's until it was determined that necessary renovations to the plant were cost prohibitive and the switch was made to purchased power through negotiated contracts. The City still maintains over 128 miles of electrical infrastruture and is one of the oldest continuously operating electrical utilities in the state.

Similarly, the water and sewer systems were initially privately operated utilities that were later purchased for operation by the City. The primary benefit of a City-owned utility is the reinvestment of utility profits back into the community to fund parks, libraries, and public safety, thereby keeping property taxes low.

During World War II, a pilot training academy was opened on a grass field east of Coleman. Many aviators "got their wings" in Coleman and went on to serve in the Army Air Corps during the war. The City of Coleman now operates the airport and is a popular destination for hunting, fishing, and dining.

The city experienced rapid growth from 1900 to 1930, reaching a peak population of 6,530 in 1950. With a current population of 3912, the city is experiencing a revitilized economy with a bustling downtown business district. Coleman now has numerous restaurants, wineries, and other businesses that attract visitors from all over the state. In addition, the annual Coleman PRCA Rodeo draws visitors and contestants from all over the country.

**City Government**

The City of Coleman was founded in July, 1876, when R. J. Clow donated 160 acres for use as a county seat. By the end of the year there were six houses, eight tents, one general store and three saloons. Coleman is located on the Great Western Trail, spanning from southern Texas to Kansas and was a key stop for cattle drives needing water and supplies on the way north. The City of Coleman is the county seat of Coleman County, and is located approximately 30 miles from the geographic center of Texas with convenient access to Brownwood, Abilene and San Angelo. Coleman is located at the intersection of US Hwy 84, US Hwy 283, State Hwy 206 and State Hwy 153, and is approximately three hours from Austin, Dallas, or Lubbock. The City of Coleman was founded in 1876, and was incorporated in 1892. The City's Charter was updated in 2020 and provides for a Mayor and four Councilmembers who are required to live in each of the four "Wards" of the city.

The City operates as a Home-Rule city and has a Council-Manager form of government. This provides for both elected local representation and the ability to hire professional management to oversee the daily operations of the City.

# Demographics

## Population

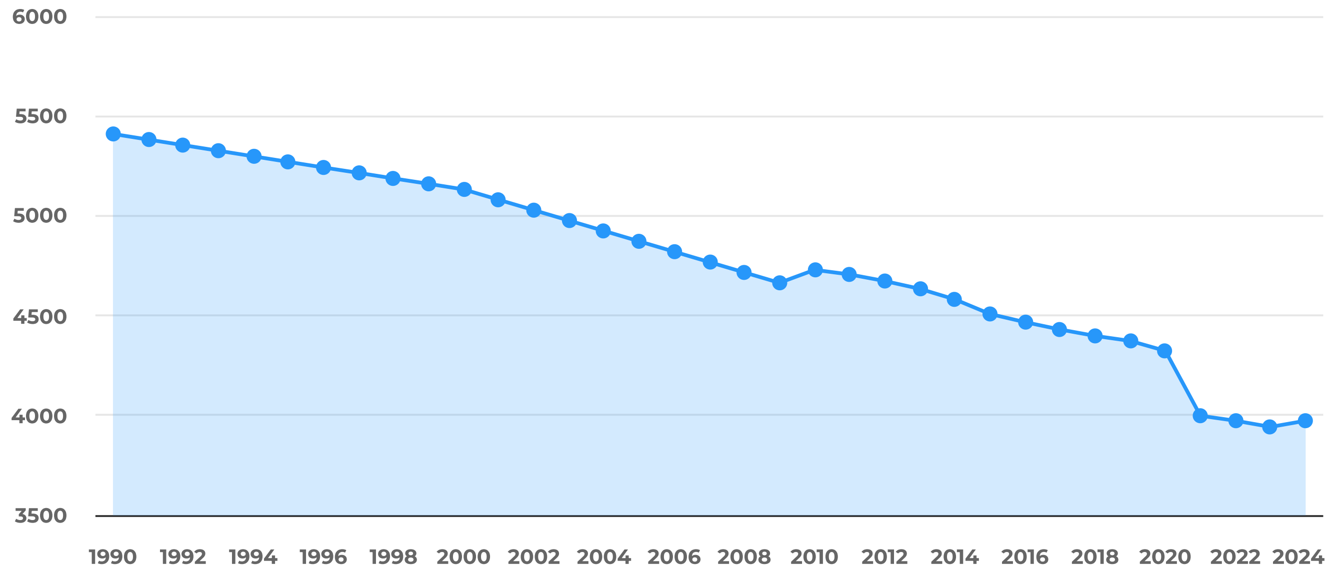
TOTAL POPULATION

**3,973**

0.79%
vs. 2023

GROWTH RANK

573 out of 1224 Municipalities in Texas




** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

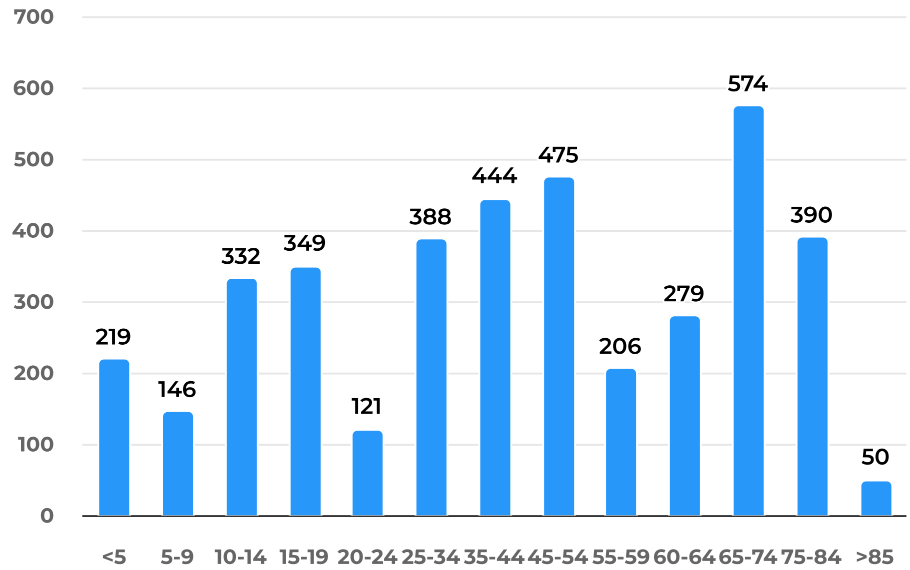
DAYTIME POPULATION

**3,889**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP




*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

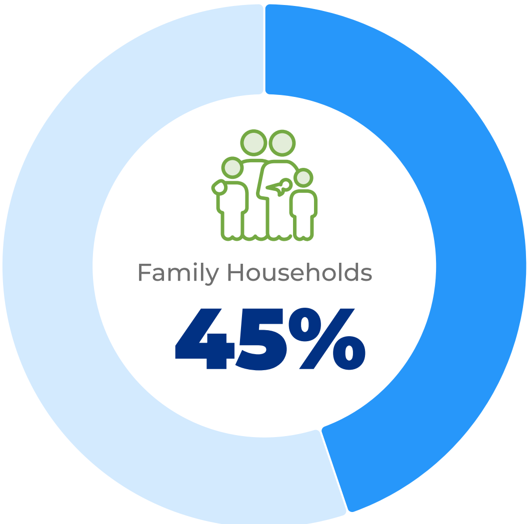
** Data Source: American Community Survey 5-year estimates*

## Household

TOTAL HOUSEHOLDS

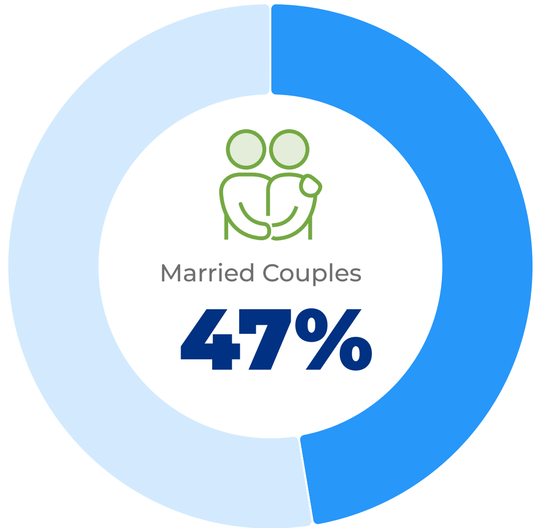
**1,652**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



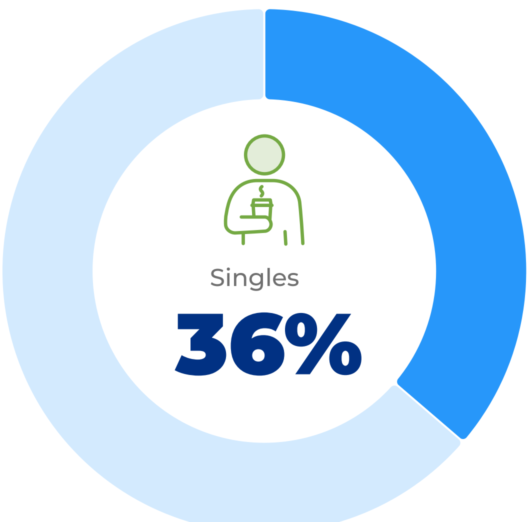

-20%

lower than state average



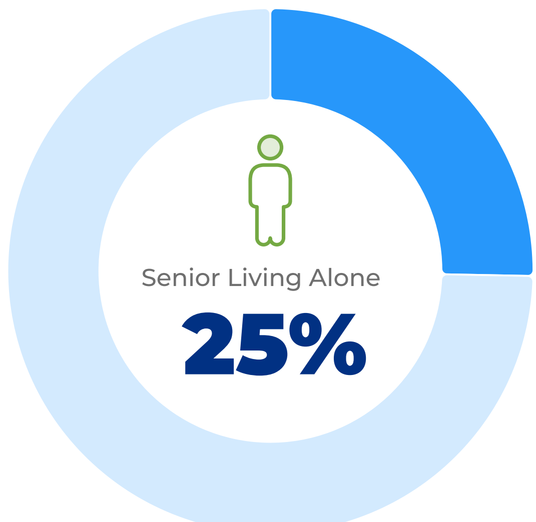

-6%

lower than state average




45%

higher than state average




183%

higher than state average

** Data Source: American Community Survey 5-year estimates*

# Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.


HOUSEHOLD INCOME

Above $200,000

**4%**

**-64.12%**
lower than state average

Median income

**$34,613**

**-55.89%**
lower than state average

Below $25,000

**35%**

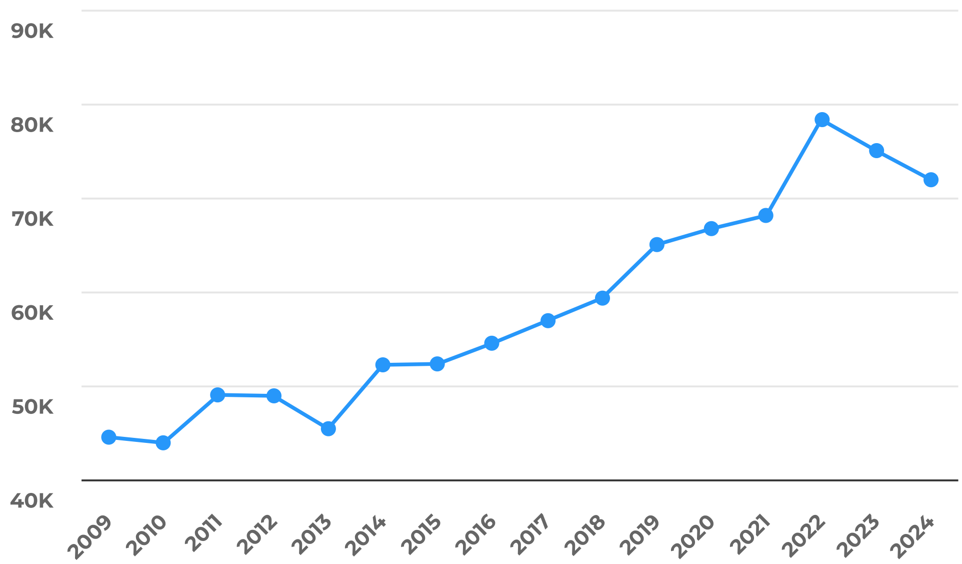
**140.77%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

# Housing

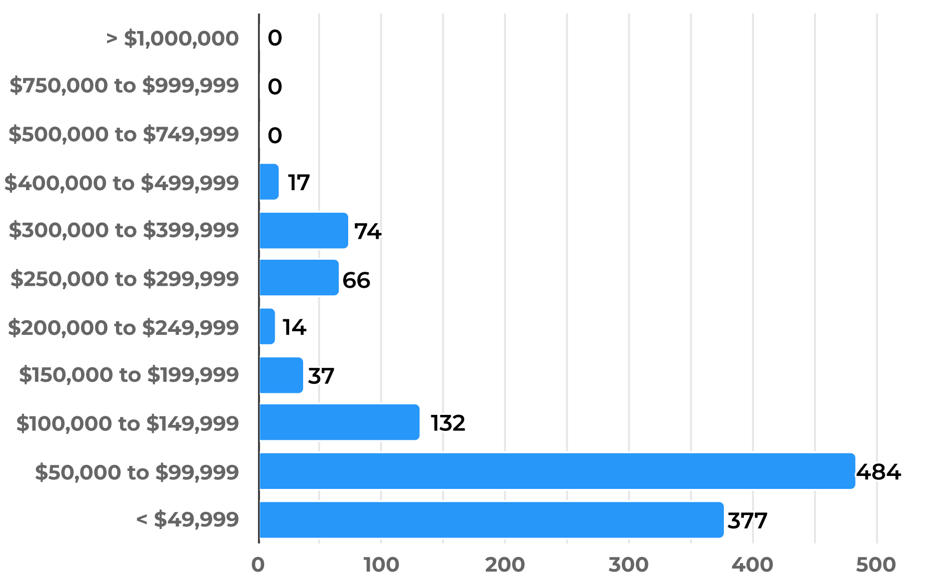
2024 MEDIAN HOME VALUE

**$71,900**



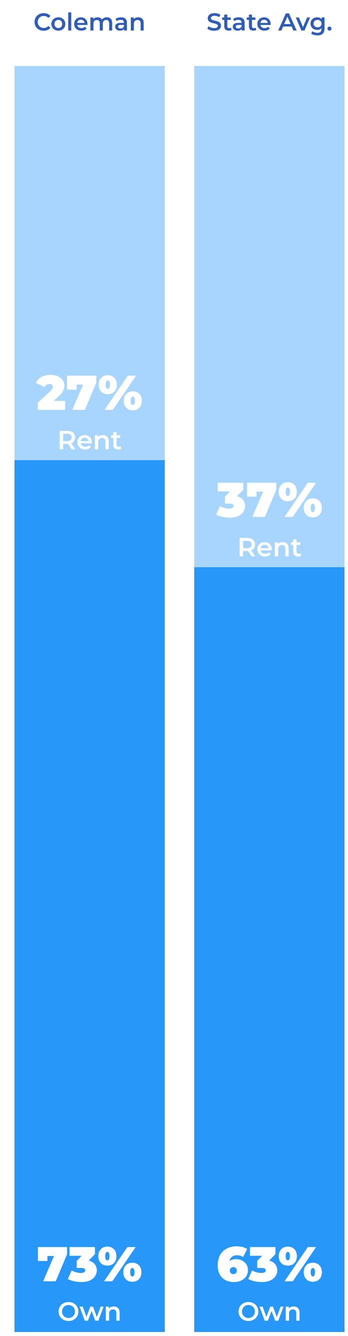

** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION




** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS




** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

# Funds Summary Overview

Cities are required to separate financial data into various divisions, called Funds. The number and types of funds varies by city, and are often identified as Major Funds and Non-Major Funds. The City of Coleman operates several major funds, as well as several non-major funds.

## Major Funds

Listed below are major funds that the City of Coleman utilizes.

The General Fund contains all general government operations, such as City Administration, Police, Fire, Streets, Parks, Library and Cemetery, and accounts for approximately $6.46M (32.82%) of the $19.68M total budget.

The Utility Fund contains Water, Wastewater, and Electric operations, and accounts for approximately $11.34M (57.63%) of the $19.68M total budget. The City is in the process of separating each specific utility into their own distinct funds to better manage operations independently.

The Airport Fund contains all operations of the Municipal Airport, and accounts for approximately $229.48K (1.17%) of the $19.68M total budget.

The Solid Waste Fund contains all operations of the Municipal Trash Service and Convenience Center, and accounts for approximately $925.42K (4.7%) of the $19.68M total budget.

The Street Improvement Fund accounts for Street Assessment Fees collected through utility bills and related expenditures restricted to street improvements, and accounts for approximately $595.15K (3.02%) of the $19.68M total budget.

The American Rescue Plan Fund accounts for federal grant funds received as part of the American Rescue Plan Act of 2021 and related expenditures, and accounts for approximately N/A 0% of the $19.68M total budget.

The Debt Service Fund accounts for Ad Valorem Taxes collected for the purpose of paying debt obligations backed by property taxes, and accounts for approximately $295.3K (1.5%) of the $19.68M total budget.

## Non-Major Funds

Listed below are Non-Major funds that the City of Coleman utilizes.

The Law Enforcement Standards Fund contains state grant funds and expenditures dedicated to support training for the Coleman Police Department, and accounts for approximately $1K (0.01%) of the $19.21M total budget.

The Law Enforcement Standards - Lake Coleman Fund contains state grant funds and expenditures dedicated to support training for the Coleman Park Police Department, and accounts for approximately $1K (0.01%) of the $19.21M total budget.

The Law Enforcement Support Fund contains private donations and related expenditures in support of activities of the Coleman Police Department, and accounts for approximately $1K (0.01%) of the $19.21M total budget.

The Hotel Occupancy Tax Fund accounts for the collection and expenditure of Hotel Occupancy Taxes, and accounts for $40K (0.21%) of the $19.21M total budget.

The Police Seizure Fund contains assets that were seized by law enforcement that are pending court disposition, and accounts for approximately $1 (0%) of the $19.21M total budget.

The Police Forfeiture Fund contains assets that were seized by law enforcement that have been awarded by a court for use by the police department, and accounts for approximately $4 (0%) of the $19.21M total budget.

The Court Technology Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately $1 (0%) of the $19.21M total budget.

The Court Security Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately $1 (0%) of the $19.21M total budget.

The Youth Diversion Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately $1 (0%) of the $19.21M total budget.

The Jury Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately $1 (0%) of the $19.21M total budget.

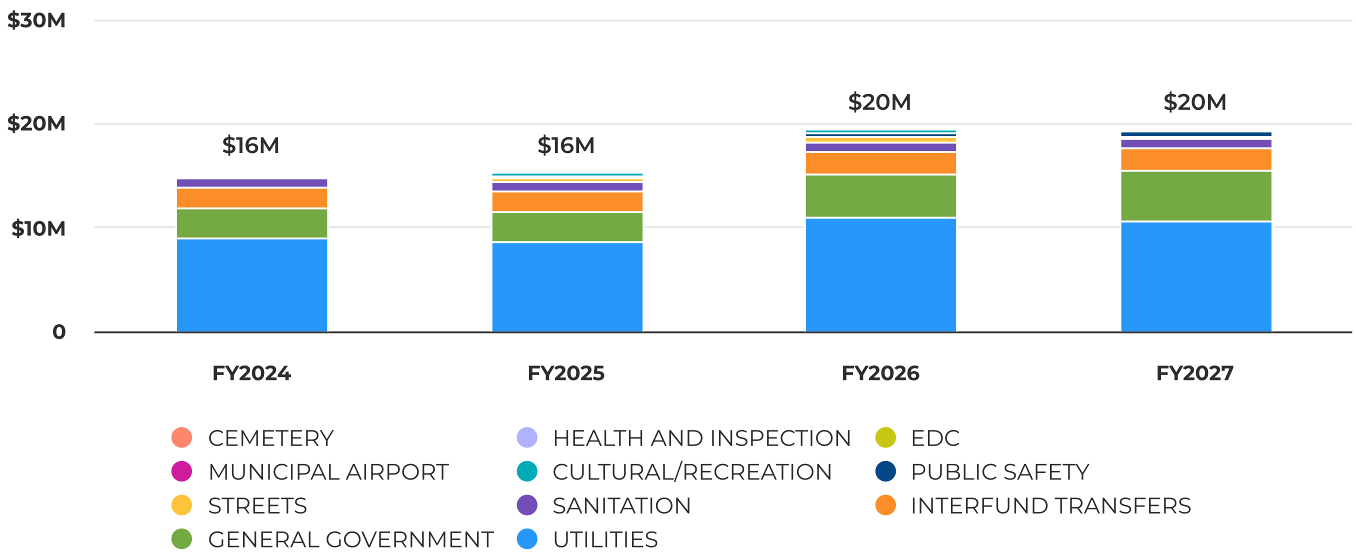
The Fire Prevention Fund accounts for private donations to the Fire Department for Fire Safety Awareness Campaigns and child education, and accounts for $1.5K (0.01%) of the $19.21M total budget.

# Consolidated Fund Summary

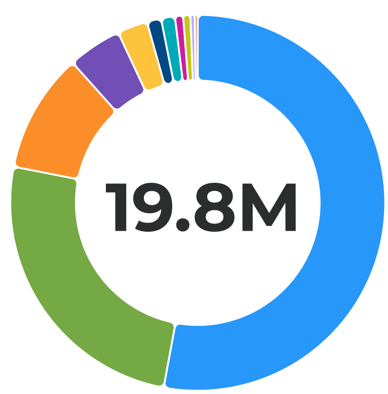
The Consolidated Fund Summary provides a snapshot of all revenues and expenditures in all areas of the municipal government.  A more detailed breakdown is listed for each fund and department later in the budget.

## Revenues by Function

### Historical Revenues by Function




### FY27 Revenues by Function

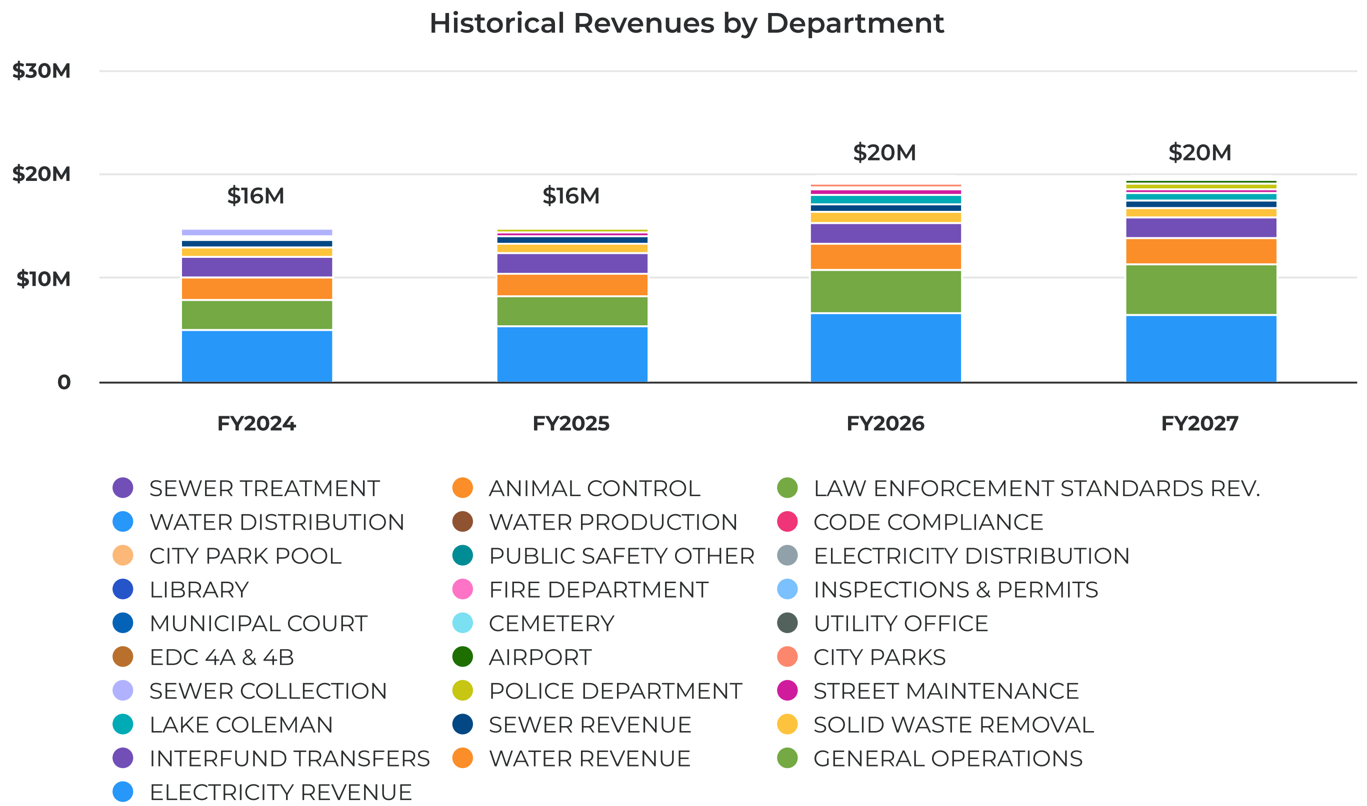



| | | |
|---|---|---|
| UTILITIES | $10,499,103 | 52.92% |
| GENERAL GOVERNMENT | $4,990,723 | 25.16% |
| INTERFUND TRANSFERS | $2,043,701 | 10.30% |
| SANITATION | $920,450 | 4.64% |
| PUBLIC SAFETY | $519,363 | 2.62% |
| MUNICIPAL AIRPORT | $242,750 | 1.22% |
| STREETS | $236,215 | 1.19% |
| CULTURAL/RECREATION | $137,525 | 0.69% |
| EDC | $124,899 | 0.63% |
| CEMETERY | $71,650 | 0.36% |
| HEALTH AND INSPECTION | $52,000 | 0.26% |

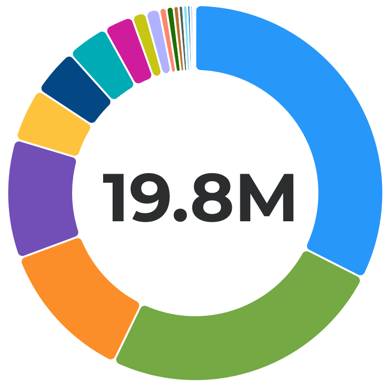
### Revenues by Function

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL GOVERNMENT | $2,970,810 | $2,977,603 | $4,204,932 | $3,141,965 | $4,990,723 | 18.69% |
| PUBLIC SAFETY | $195,672 | $306,054 | $248,962 | $182,192 | $519,363 | 108.61% |
| STREETS | $206,649 | $361,828 | $648,065 | $368,215 | $236,215 | -63.55% |
| HEALTH AND INSPECTION | $85,195 | $95,884 | $52,000 | $60,345 | $52,000 | - |
| EDC | $123,522 | $127,297 | $122,261 | $122,261 | $124,899 | 2.16% |
| CULTURAL/RECREATION | $166,767 | $318,512 | $344,625 | $110,313 | $137,525 | -60.09% |
| CEMETERY | $84,199 | $55,098 | $71,950 | $73,400 | $71,650 | -0.42% |
| UTILITIES | $8,922,039 | $8,507,755 | $10,933,893 | $9,609,504 | $10,499,103 | -3.98% |
| SANITATION | $902,704 | $901,666 | $927,950 | $920,716 | $920,450 | -0.81% |
| MUNICIPAL AIRPORT | $124,373 | $129,232 | $230,050 | $175,132 | $242,750 | 5.52% |
| INTERFUND TRANSFERS | $1,971,000 | $1,915,396 | $2,052,801 | $2,052,801 | $2,043,701 | -0.44% |
| **Total Revenues** | **$15,752,930** | **$15,696,324** | **$19,837,489** | **$16,816,844** | **$19,838,379** | **-** |

# Revenues by Department



## FY27 Revenues by Department



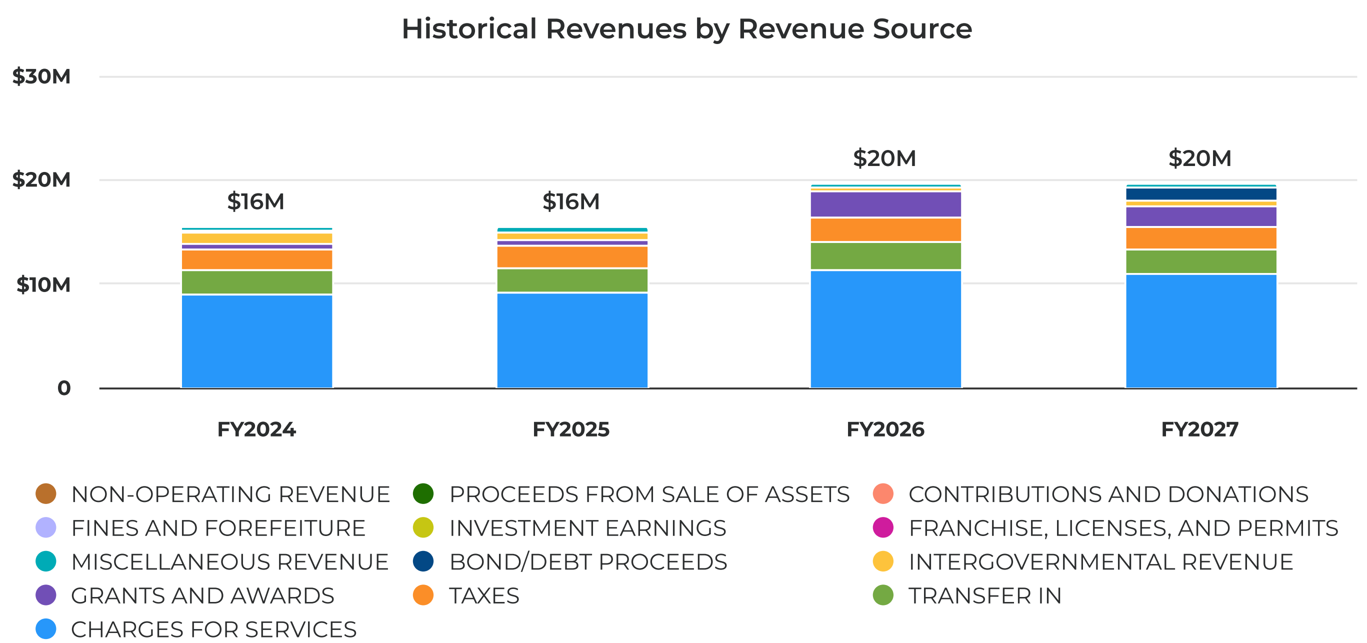

| | | |
|---|---|---|
| ELECTRICITY REVENUE | **$6,442,484** | 32.47% |
| GENERAL OPERATIONS | **$4,900,498** | 24.70% |
| WATER REVENUE | **$2,411,656** | 12.16% |
| INTERFUND TRANSFERS | **$2,043,701** | 10.30% |
| SOLID WASTE REMOVAL | **$920,450** | 4.64% |
| SEWER REVENUE | **$806,639** | 4.07% |
| LAKE COLEMAN | **$718,324** | 3.62% |
| POLICE DEPARTMENT | **$501,500** | 2.53% |
| AIRPORT | **$242,750** | 1.22% |
| STREET MAINTENANCE | **$236,215** | 1.19% |
| EDC 4A & 4B | **$124,899** | 0.63% |
| CITY PARKS | **$117,500** | 0.59% |
| MUNICIPAL COURT | **$90,225** | 0.45% |
| ELECTRICITY DISTRIBUTION | **$75,000** | 0.38% |
| CEMETERY | **$71,650** | 0.36% |
| INSPECTIONS & PERMITS | **$50,000** | 0.25% |
| UTILITY OFFICE | **$45,000** | 0.23% |
| FIRE DEPARTMENT | **$11,503** | 0.06% |
| LIBRARY | **$10,525** | 0.05% |
| CITY PARK POOL | **$9,500** | 0.05% |
| LAW ENFORCEMENT STANDARDS REV. | **$3,860** | 0.02% |
| PUBLIC SAFETY OTHER | **$2,500** | 0.01% |
| ANIMAL CONTROL | **$2,000** | 0.01% |

## Revenues by Department

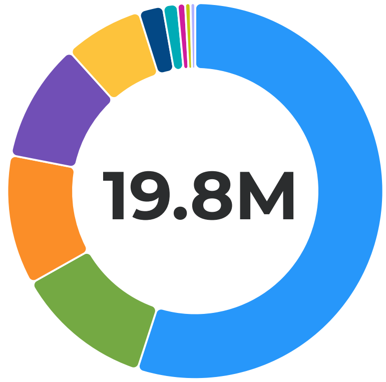
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| PUBLIC SAFETY OTHER | - | - | $128,500.00 | $14,297.00 | $2,500.00 | -98.05% |
| GENERAL OPERATIONS | $2,899,530.00 | $2,932,259.44 | $4,133,787.00 | $3,036,740.00 | $4,900,498.00 | 18.55% |
| POLICE DEPARTMENT | $52,763.00 | $286,262.74 | $101,600.00 | $63,644.00 | $501,500.00 | 393.60% |
| STREET MAINTENANCE | $206,649.00 | $361,827.94 | $648,065.00 | $368,215.00 | $236,215.00 | -63.55% |
| EDC 4A & 4B | $123,522.00 | $127,297.08 | $122,261.00 | $122,261.00 | $124,899.00 | 2.16% |
| FIRE DEPARTMENT | $139,052.00 | $19,791.11 | $15,003.00 | $100,426.00 | $11,503.00 | -23.33% |
| CITY PARKS | $143,556.00 | $195,982.80 | $297,500.00 | $90,000.00 | $117,500.00 | -60.50% |
| CITY PARK POOL | $9,484.00 | $8,273.85 | $9,500.00 | $9,900.00 | $9,500.00 | - |
| INSPECTIONS & PERMITS | $82,769.00 | $63,077.35 | $50,000.00 | $55,000.00 | $50,000.00 | - |
| ANIMAL CONTROL | $2,426.00 | $5,128.40 | $2,000.00 | $5,345.00 | $2,000.00 | - |
| MUNICIPAL COURT | $71,280.00 | $45,343.26 | $71,145.00 | $105,225.00 | $90,225.00 | 26.82% |
| CEMETERY | $84,199.00 | $55,097.63 | $71,950.00 | $73,400.00 | $71,650.00 | -0.42% |
| LIBRARY | $13,727.00 | $114,255.23 | $37,625.00 | $10,413.00 | $10,525.00 | -72.03% |
| CODE COMPLIANCE | - | $27,677.92 | - | - | - | - |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| UTILITY OFFICE | $284,742.00 | $40,678.88 | $28,500.00 | $42,000.00 | $45,000.00 | 57.89% |
| WATER REVENUE | $2,204,759.00 | $2,271,950.51 | $2,523,005.00 | $2,393,870.00 | $2,411,656.00 | -4.41% |
| SEWER REVENUE | $712,052.00 | $702,033.57 | $840,192.00 | $743,194.00 | $806,639.00 | -3.99% |
| ELECTRICITY REVENUE | $4,910,646.00 | $5,276,853.86 | $6,648,872.00 | $6,230,693.00 | $6,442,484.00 | -3.10% |
| ELECTRICITY DISTRIBUTION | - | $2,347.77 | $75,000.00 | $75,000.00 | $75,000.00 | - |
| WATER PRODUCTION | - | $18,036.44 | - | - | - | - |
| WATER DISTRIBUTION | $4,639.00 | $11,968.92 | - | $12,747.00 | - | - |
| LAKE COLEMAN | $90,657.00 | $12,152.00 | $818,324.00 | $112,000.00 | $718,324.00 | -12.22% |
| SOLID WASTE REMOVAL | $902,704.00 | $901,666.43 | $927,950.00 | $920,716.00 | $920,450.00 | -0.81% |
| SEWER COLLECTION | $714,544.00 | $168,336.95 | - | - | - | - |
| SEWER TREATMENT | - | $3,396.20 | - | - | - | - |
| AIRPORT | $124,373.00 | $129,231.91 | $230,050.00 | $175,132.00 | $242,750.00 | 5.52% |
| LAW ENFORCEMENT STANDARDS REV. | $3,857.00 | - | $3,859.00 | $3,825.00 | $3,860.00 | 0.03% |
| INTERFUND TRANSFERS | $1,971,000.00 | $1,915,395.60 | $2,052,801.00 | $2,052,801.00 | $2,043,701.00 | -0.44% |
| **Total Revenues** | **$15,752,930.00** | **$15,696,323.79** | **$19,837,489.00** | **$16,816,844.00** | **$19,838,379.00** | **-** |

# Revenues by Revenue Source



## FY27 Revenues by Revenue Source

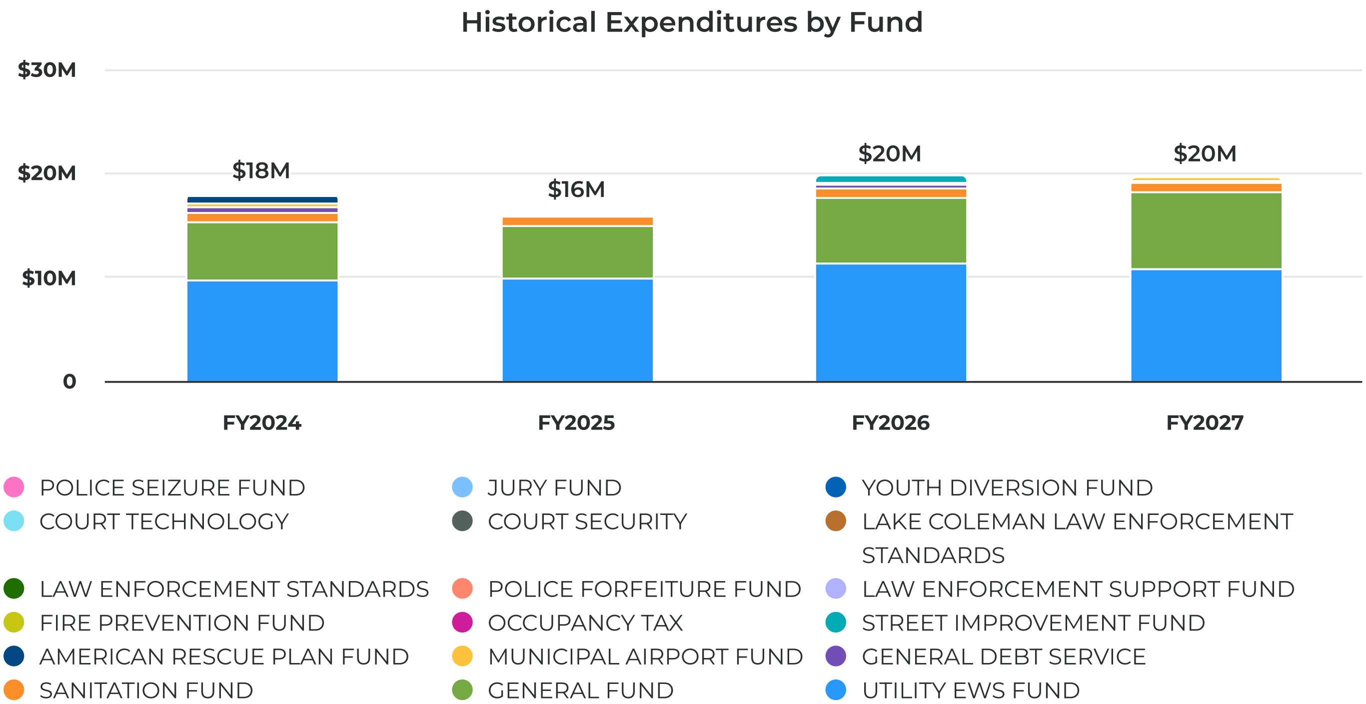



| | | |
|---|---|---|
| CHARGES FOR SERVICES | **$10,910,939** | 55.00% |
| TRANSFER IN | **$2,353,084** | 11.86% |
| TAXES | **$2,222,771** | 11.20% |
| GRANTS AND AWARDS | **$2,034,674** | 10.26% |
| BOND/DEBT PROCEEDS | **$1,350,000** | 6.80% |
| INTERGOVERNMENTAL REVENUE | **$414,883** | 2.09% |
| MISCELLANEOUS REVENUE | **$249,679** | 1.26% |
| FRANCHISE, LICENSES, AND PERMITS | **$130,000** | 0.66% |
| FINES AND FOREFEITURE | **$92,725** | 0.47% |
| INVESTMENT EARNINGS | **$77,624** | 0.39% |
| CONTRIBUTIONS AND DONATIONS | **$2,000** | 0.01% |

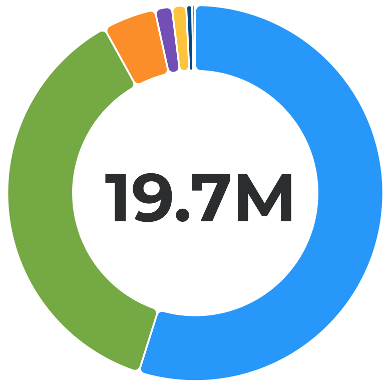
## Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| TAXES | $2,160,752.00 | $2,177,369.95 | $2,195,273.00 | $2,234,273.00 | $2,222,771.00 | 1.25% |
| FRANCHISE, LICENSES, AND PERMITS | $129,338.00 | $115,010.80 | $115,000.00 | $120,000.00 | $130,000.00 | 13.04% |
| GRANTS AND AWARDS | $462,217.00 | $679,677.13 | $2,582,973.00 | $582,679.00 | $2,034,674.00 | -21.23% |
| NON-OPERATING REVENUE | $100.00 | - | - | - | - | - |
| INVESTMENT EARNINGS | $130,148.00 | $110,355.65 | $71,799.00 | $77,624.00 | $77,624.00 | 8.11% |
| FINES AND FOREFEITURE | $83,422.00 | $49,441.58 | $73,625.00 | $107,475.00 | $92,725.00 | 25.94% |
| CONTRIBUTIONS AND DONATIONS | $14,830.00 | $2,150.00 | $2,400.00 | $1,600.00 | $2,000.00 | -16.67% |
| CHARGES FOR SERVICES | $8,941,678.00 | $9,216,170.09 | $11,280,079.00 | $10,559,453.00 | $10,910,939.00 | -3.27% |
| TRANSFER IN | $2,263,653.00 | $2,201,829.15 | $2,792,428.00 | $2,348,849.00 | $2,353,084.00 | -15.73% |
| INTERGOVERNMENTAL REVENUE | $1,013,520.00 | $635,489.88 | $477,627.00 | $437,526.00 | $414,883.00 | -13.14% |
| PROCEEDS FROM SALE OF ASSETS | $8,808.00 | $1,457.90 | - | $12,747.00 | - | - |
| MISCELLANEOUS REVENUE | $294,764.00 | $507,371.66 | $246,285.00 | $334,618.00 | $249,679.00 | 1.38% |
| BOND/DEBT PROCEEDS | $249,700.00 | - | - | - | $1,350,000.00 | - |
| **Total Revenues** | **$15,752,930.00** | **$15,696,323.79** | **$19,837,489.00** | **$16,816,844.00** | **$19,838,379.00** | **-** |

# Expenditures by Fund



## FY27 Expenditures by Fund




| | | |
|---|---|---|
| UTILITY EWS FUND | $10,800,044 | 54.87% |
| GENERAL FUND | $7,305,529 | 37.11% |
| SANITATION FUND | $898,401 | 4.56% |
| GENERAL DEBT SERVICE | $286,101 | 1.45% |
| MUNICIPAL AIRPORT FUND | $241,995 | 1.23% |
| STREET IMPROVEMENT FUND | $100,000 | 0.51% |
| OCCUPANCY TAX | $45,000 | 0.23% |
| FIRE PREVENTION FUND | $1,500 | 0.01% |
| COURT SECURITY | $1,200 | 0.01% |
| LAW ENFORCEMENT SUPPORT FUND | $1,000 | 0.01% |
| LAKE COLEMAN LAW ENFORCEMENT STANDARDS | $1,000 | 0.01% |
| COURT TECHNOLOGY | $1,000 | 0.01% |
| LAW ENFORCEMENT STANDARDS | $1,000 | 0.01% |
| YOUTH DIVERSION FUND | $500 | 0.00% |
| JURY FUND | $25 | 0.00% |
| POLICE FORFEITURE FUND | $10 | 0.00% |
| POLICE SEIZURE FUND | $1 | 0.00% |

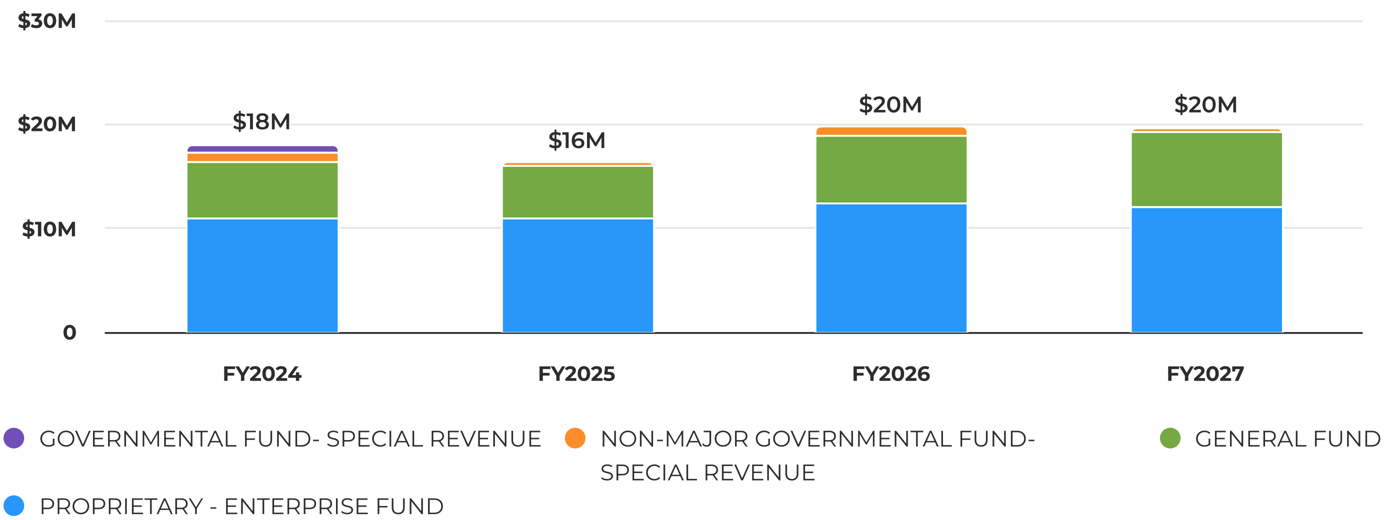
## Expenditures by Fund

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL FUND | $5,491,426.00 | $5,061,675.03 | $6,446,235.00 | $5,170,564.07 | $7,305,529.39 | 13.33% |
| LAW ENFORCEMENT STANDARDS | $805.00 | - | $1,000.00 | $1,000.00 | $1,000.00 | - |
| OCCUPANCY TAX | $26,955.00 | $44,597.88 | $40,000.00 | $135,792.00 | $45,000.00 | 12.50% |
| COURT TECHNOLOGY | $141.00 | - | $1.00 | $1,000.00 | $1,000.00 | 99,900.00% |
| COURT SECURITY | - | - | $1.00 | $1,200.00 | $1,200.00 | 119,900.00% |
| STREET IMPROVEMENT FUND | $99,944.00 | $15,879.37 | $595,150.00 | $100,000.00 | $100,000.00 | -83.20% |
| AMERICAN RESCUE PLAN FUND | $811,406.00 | - | - | - | - | - |
| FIRE PREVENTION FUND | $6,025.00 | $1,525.41 | $1,500.00 | $1,500.00 | $1,500.00 | - |
| UTILITY EWS FUND | $9,715,491.00 | $9,778,379.92 | $11,238,697.00 | $9,820,675.63 | $10,800,044.18 | -3.90% |
| MUNICIPAL AIRPORT FUND | $254,886.00 | $231,177.99 | $229,475.00 | $175,049.00 | $241,995.00 | 5.46% |
| SANITATION FUND | $928,210.00 | $885,953.19 | $920,676.00 | $869,586.00 | $898,401.17 | -2.42% |
| LAKE COLEMAN LAW ENFORCEMENT STANDARDS | $435.00 | - | $1,000.00 | $245.00 | $1,000.00 | - |
| LAW ENFORCEMENT SUPPORT FUND | $7,073.00 | - | $1,000.00 | $1,673.00 | $1,000.00 | - |
| GENERAL DEBT SERVICE | $638,959.00 | $295,680.00 | $295,301.00 | $295,301.00 | $286,101.00 | -3.12% |
| POLICE SEIZURE FUND | - | - | $1.00 | $356.00 | $1.00 | - |
| POLICE FORFEITURE FUND | $5,526.00 | - | $4.00 | $10.00 | $10.00 | 150.00% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| YOUTH DIVERSION FUND | - | - | $1.00 | $500.00 | $500.00 | 49,900.00% |
| JURY FUND | - | - | $1.00 | $25.00 | $25.00 | 2,400.00% |
| **Total Expenditures** | **$17,987,282.00** | **$16,314,868.79** | **$19,770,043.00** | **$16,574,476.70** | **$19,684,306.74** | **-0.43%** |

# Expenditures by Fund Type

## Historical Expenditures by Fund Type




## FY27 Expenditures by Fund Type

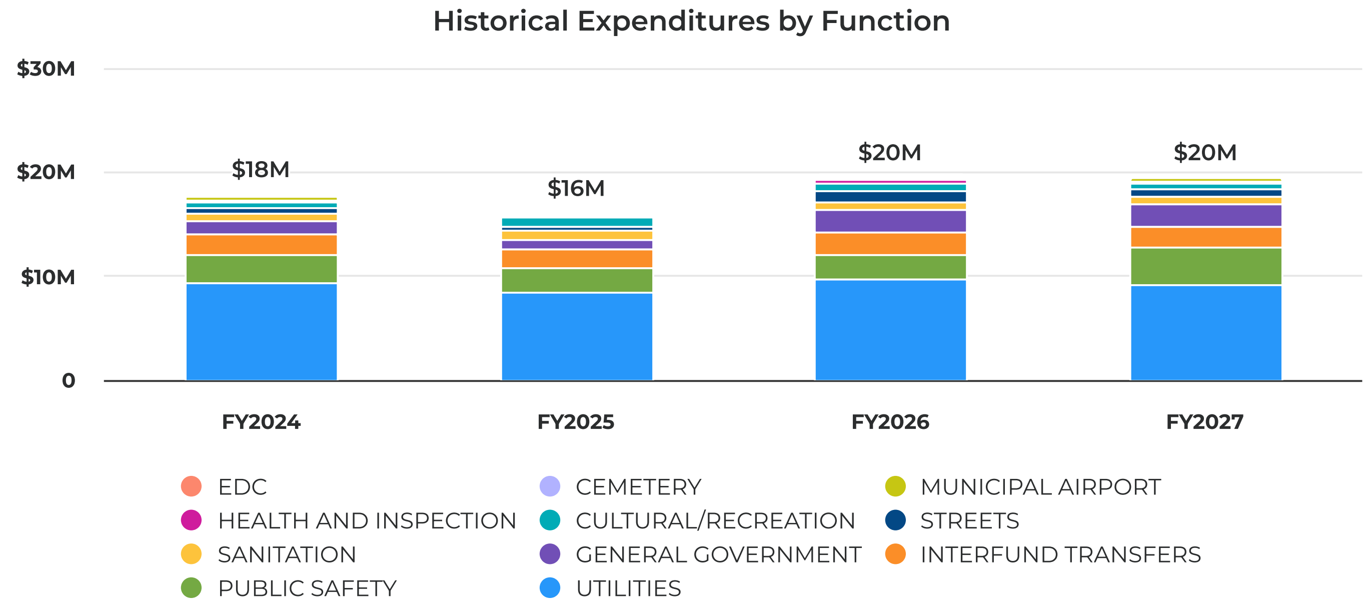

| | | |
|---|---|---|
| PROPRIETARY - ENTERPRISE FUND | **$11,940,440** | 60.66% |
| GENERAL FUND | **$7,305,529** | 37.11% |
| NON-MAJOR GOVERNMENTAL FUND- SPECIAL REVENUE | **$438,337** | 2.23% |

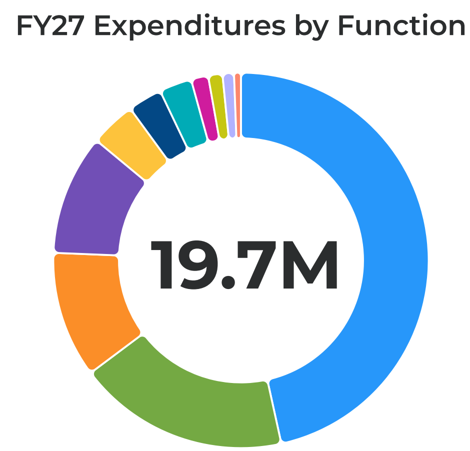
## Expenditures by Fund Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL FUND | $5,491,426.00 | $5,061,675.03 | $6,446,235.00 | $5,170,564.07 | $7,305,529.39 | 13.33% |
| NON-MAJOR GOVERNMENTAL FUND- SPECIAL REVENUE | $785,863.00 | $357,682.66 | $934,960.00 | $538,602.00 | $438,337.00 | -53.12% |
| GOVERNMENTAL FUND- SPECIAL REVENUE | $811,406.00 | - | - | - | - | - |
| PROPRIETARY - ENTERPRISE FUND | $10,898,587.00 | $10,895,511.10 | $12,388,848.00 | $10,865,310.63 | $11,940,440.35 | -3.62% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| **Total Expenditures** | **$17,987,282.00** | **$16,314,868.79** | **$19,770,043.00** | **$16,574,476.70** | **$19,684,306.74** | **-0.43%** |

# Expenditures by Function



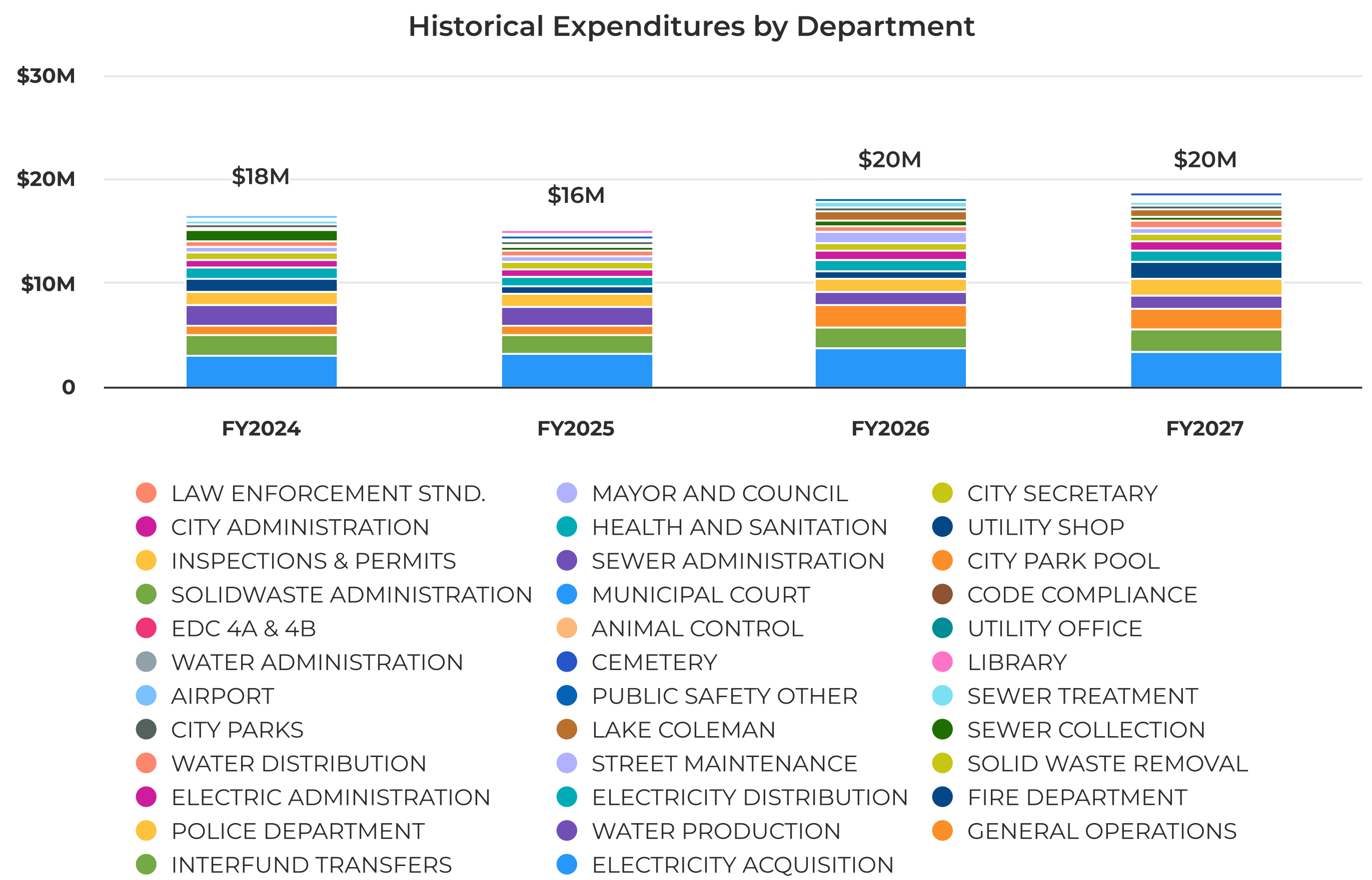




| | | | |
|---|---|---|---|
| ● | UTILITIES | $9,162,544 | 46.55% |
| ● | PUBLIC SAFETY | $3,586,188 | 18.22% |
| ● | GENERAL GOVERNMENT | $2,140,063 | 10.87% |
| ● | INTERFUND TRANSFERS | $2,043,601 | 10.38% |
| ● | SANITATION | $778,401 | 3.95% |
| ● | STREETS | $579,096 | 2.94% |
| ● | CULTURAL/RECREATION | $551,824 | 2.80% |
| ● | HEALTH AND INSPECTION | $290,395 | 1.48% |
| ● | MUNICIPAL AIRPORT | $241,995 | 1.23% |
| ● | CEMETERY | $194,120 | 0.99% |
| ● | EDC | $116,079 | 0.59% |

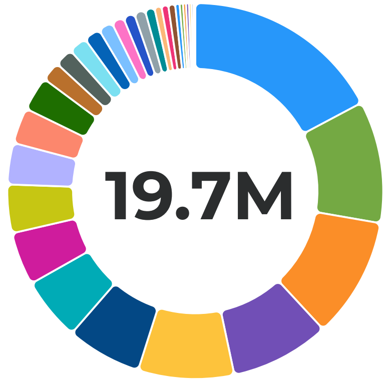
## Expenditures by Function

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL GOVERNMENT | $1,167,799.00 | $1,069,060.33 | $2,243,392.00 | $1,290,840.80 | $2,140,062.85 | -4.61% |
| PUBLIC SAFETY | $2,766,171.00 | $2,283,460.80 | $2,459,691.00 | $2,415,579.64 | $3,586,187.62 | 45.80% |
| STREETS | $469,250.00 | $499,522.60 | $1,046,993.00 | $675,565.45 | $579,096.08 | -44.69% |
| HEALTH AND INSPECTION | $283,964.00 | $255,119.73 | $297,563.00 | $242,720.48 | $290,395.38 | -2.41% |
| EDC | $112,765.00 | $113,177.36 | $114,661.00 | $113,371.00 | $116,079.18 | 1.24% |
| CULTURAL/RECREATION | $532,105.00 | $733,513.76 | $747,511.00 | $501,696.45 | $551,824.20 | -26.18% |
| CEMETERY | $306,276.00 | $169,823.11 | $176,083.00 | $174,091.25 | $194,120.08 | 10.24% |
| UTILITIES | $9,284,856.00 | $8,446,716.87 | $9,601,197.00 | $8,183,175.63 | $9,162,544.18 | -4.57% |
| SANITATION | $838,210.00 | $766,237.59 | $800,676.00 | $749,586.00 | $778,401.17 | -2.78% |
| MUNICIPAL AIRPORT | $254,886.00 | $231,177.99 | $229,475.00 | $175,049.00 | $241,995.00 | 5.46% |
| INTERFUND TRANSFERS | $1,971,000.00 | $1,747,058.65 | $2,052,801.00 | $2,052,801.00 | $2,043,601.00 | -0.45% |
| **Total Expenditures** | **$17,987,282.00** | **$16,314,868.79** | **$19,770,043.00** | **$16,574,476.70** | **$19,684,306.74** | **-0.43%** |

# Expenditures by Department



## FY27 Expenditures by Department



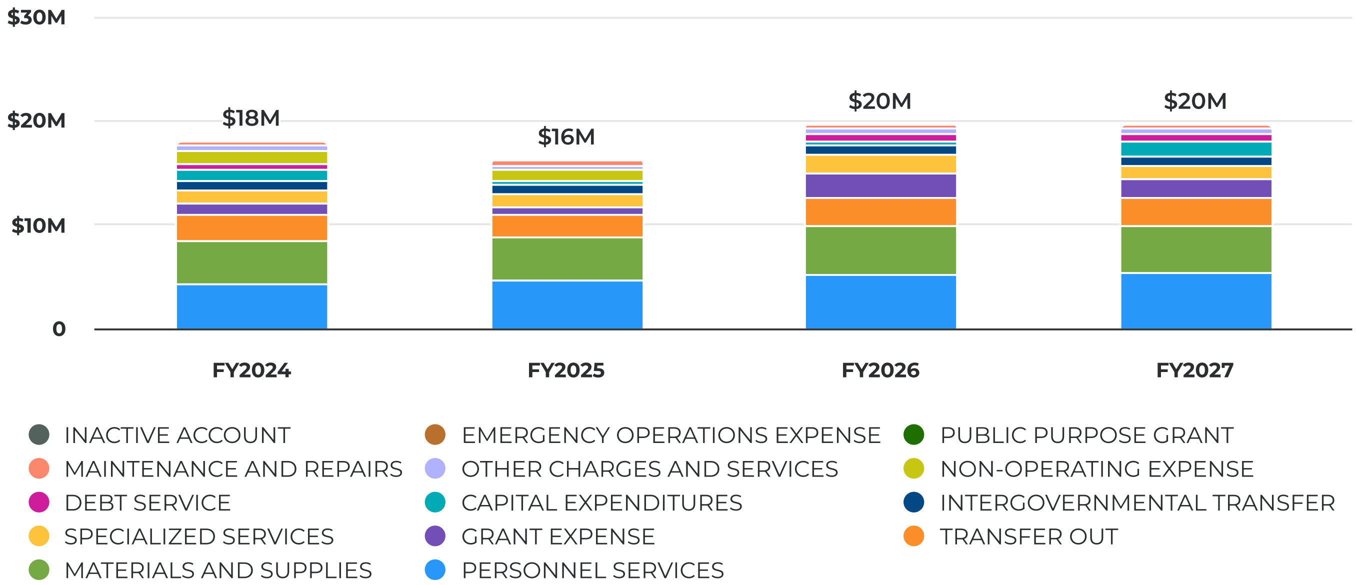

| | | |
|---|---|---|
| ELECTRICITY ACQUISITION | $3,391,699 | 17.23% |
| GENERAL OPERATIONS | $2,068,450 | 10.51% |
| INTERFUND TRANSFERS | $2,043,601 | 10.38% |
| POLICE DEPARTMENT | $1,681,701 | 8.54% |
| FIRE DEPARTMENT | $1,623,987 | 8.25% |
| WATER PRODUCTION | $1,272,848 | 6.47% |
| ELECTRICITY DISTRIBUTION | $1,072,674 | 5.45% |
| ELECTRIC ADMINISTRATION | $897,428 | 4.56% |
| LAKE COLEMAN | $820,326 | 4.17% |
| SOLID WASTE REMOVAL | $703,962 | 3.58% |
| WATER DISTRIBUTION | $607,697 | 3.09% |
| STREET MAINTENANCE | $579,096 | 2.94% |
| SEWER COLLECTION | $331,465 | 1.68% |
| CITY PARKS | $313,707 | 1.59% |
| SEWER TREATMENT | $311,376 | 1.58% |
| PUBLIC SAFETY OTHER | $278,500 | 1.41% |
| AIRPORT | $241,995 | 1.23% |
| WATER ADMINISTRATION | $209,931 | 1.07% |
| CEMETERY | $194,120 | 0.99% |
| LIBRARY | $189,409 | 0.96% |
| UTILITY OFFICE | $162,223 | 0.82% |
| ANIMAL CONTROL | $118,845 | 0.60% |
| CODE COMPLIANCE | $117,996 | 0.60% |
| EDC 4A & 4B | $116,079 | 0.59% |
| SOLIDWASTE ADMINISTRATION | $74,439 | 0.38% |
| MUNICIPAL COURT | $56,775 | 0.29% |
| SEWER ADMINISTRATION | $49,411 | 0.25% |
| CITY PARK POOL | $48,709 | 0.25% |
| INSPECTIONS & PERMITS | $41,129 | 0.21% |
| UTILITY SHOP | $35,466 | 0.18% |
| HEALTH AND SANITATION | $12,425 | 0.06% |
| CITY ADMINISTRATION | $8,850 | 0.04% |
| CITY SECRETARY | $3,650 | 0.02% |
| MAYOR AND COUNCIL | $2,338 | 0.01% |
| LAW ENFORCEMENT STND. | $2,000 | 0.01% |

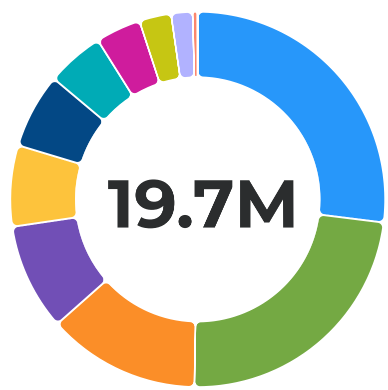
## Expenditures by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| MAYOR AND COUNCIL | $1,393.00 | $957.03 | $2,625.00 | $4,127.40 | $2,338.00 | -10.93% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| CITY SECRETARY | $3,364.00 | $8,367.58 | $8,250.00 | $5,805.00 | $3,650.00 | -55.76% |
| CITY ADMINISTRATION | $11,301.00 | $10,332.14 | $9,600.00 | $6,568.00 | $8,850.00 | -7.81% |
| PUBLIC SAFETY OTHER | $276,021.00 | $289,903.72 | $404,000.00 | $289,797.00 | $278,500.00 | -31.06% |
| GENERAL OPERATIONS | $1,064,290.00 | $959,555.02 | $2,168,113.00 | $1,208,465.40 | $2,068,449.85 | -4.60% |
| POLICE DEPARTMENT | $1,145,169.00 | $1,262,380.25 | $1,267,818.00 | $1,223,847.46 | $1,681,700.88 | 32.65% |
| STREET MAINTENANCE | $469,250.00 | $499,522.60 | $1,046,993.00 | $675,565.45 | $579,096.08 | -44.69% |
| HEALTH AND SANITATION | $9,665.00 | $8,708.58 | $12,375.00 | $13,625.00 | $12,425.00 | 0.40% |
| EDC 4A & 4B | $112,765.00 | $113,177.36 | $114,661.00 | $113,371.00 | $116,079.18 | 1.24% |
| FIRE DEPARTMENT | $1,343,741.00 | $731,176.83 | $785,873.00 | $900,690.18 | $1,623,986.74 | 106.65% |
| CITY PARKS | $321,923.00 | $398,974.78 | $497,780.00 | $267,694.45 | $313,706.68 | -36.98% |
| CITY PARK POOL | $41,701.00 | $47,998.76 | $40,323.00 | $53,866.00 | $48,709.00 | 20.80% |
| INSPECTIONS & PERMITS | $52,913.00 | $13,089.80 | $46,348.00 | $43,788.00 | $41,129.00 | -11.26% |
| ANIMAL CONTROL | $118,916.00 | $111,623.51 | $137,045.00 | $116,351.73 | $118,845.24 | -13.28% |
| MUNICIPAL COURT | $87,451.00 | $89,848.56 | $54,804.00 | $65,875.00 | $56,775.00 | 3.60% |
| CEMETERY | $306,276.00 | $169,823.11 | $176,083.00 | $174,091.25 | $194,120.08 | 10.24% |
| LIBRARY | $168,481.00 | $286,540.22 | $209,408.00 | $180,136.00 | $189,408.52 | -9.55% |
| CODE COMPLIANCE | $102,470.00 | $121,697.84 | $101,795.00 | $68,955.75 | $117,996.14 | 15.92% |
| UTILITY OFFICE | $178,712.00 | $235,111.09 | $144,061.00 | $152,872.00 | $162,223.00 | 12.61% |
| UTILITY SHOP | $34,977.00 | $42,931.49 | $34,900.00 | $31,416.00 | $35,466.00 | 1.62% |
| ELECTRICITY ACQUISITION | $2,927,594.00 | $3,233,183.02 | $3,644,514.00 | $3,446,487.83 | $3,391,699.00 | -6.94% |
| ELECTRICITY DISTRIBUTION | $990,800.00 | $948,340.36 | $1,044,474.00 | $1,058,453.98 | $1,072,673.96 | 2.70% |
| WATER PRODUCTION | $1,983,522.00 | $1,756,261.71 | $1,230,381.00 | $1,261,463.64 | $1,272,847.85 | 3.45% |
| WATER DISTRIBUTION | $687,757.00 | $520,700.56 | $588,240.00 | $470,474.14 | $607,697.20 | 3.31% |
| LAKE COLEMAN | $170,445.00 | $105,439.11 | $927,615.00 | $215,470.00 | $820,325.95 | -11.57% |
| SOLID WASTE REMOVAL | $778,167.00 | $707,390.81 | $728,342.00 | $688,540.00 | $703,961.89 | -3.35% |
| SEWER COLLECTION | $1,081,034.00 | $391,367.19 | $479,491.00 | $271,945.60 | $331,465.12 | -30.87% |
| SEWER TREATMENT | $324,004.00 | $322,364.31 | $369,744.00 | $326,306.93 | $311,376.17 | -15.79% |
| SEWER ADMINISTRATION | $38,581.00 | $38,358.07 | $49,010.00 | $40,458.82 | $49,410.85 | 0.82% |
| WATER ADMINISTRATION | $163,441.00 | $159,373.04 | $206,483.00 | $171,249.16 | $209,930.60 | 1.67% |
| ELECTRIC ADMINISTRATION | $703,989.00 | $693,286.92 | $882,284.00 | $736,577.53 | $897,428.48 | 1.72% |
| SOLIDWASTE ADMINISTRATION | $60,043.00 | $58,846.78 | $72,334.00 | $61,046.00 | $74,439.28 | 2.91% |
| AIRPORT | $254,886.00 | $231,177.99 | $229,475.00 | $175,049.00 | $241,995.00 | 5.46% |
| LAW ENFORCEMENT STND. | $1,240.00 | - | $2,000.00 | $1,245.00 | $2,000.00 | - |
| INTERFUND TRANSFERS | $1,971,000.00 | $1,747,058.65 | $2,052,801.00 | $2,052,801.00 | $2,043,601.00 | -0.45% |
| **Total Expenditures** | **$17,987,282.00** | **$16,314,868.79** | **$19,770,043.00** | **$16,574,476.70** | **$19,684,306.74** | **-0.43%** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | $5,309,536 | 26.97% |
| MATERIALS AND SUPPLIES | $4,590,198 | 23.32% |
| TRANSFER OUT | $2,594,365 | 13.18% |
| GRANT EXPENSE | $1,809,234 | 9.19% |
| CAPITAL EXPENDITURES | $1,375,000 | 6.99% |
| SPECIALIZED SERVICES | $1,269,473 | 6.45% |
| INTERGOVERNMENTAL TRANSFER | $978,995 | 4.97% |
| DEBT SERVICE | $767,571 | 3.90% |
| OTHER CHARGES AND SERVICES | $539,759 | 2.74% |
| MAINTENANCE AND REPAIRS | $364,950 | 1.85% |
| PUBLIC PURPOSE GRANT | $81,000 | 0.41% |
| INACTIVE ACCOUNT | $2,725 | 0.01% |
| NON-OPERATING EXPENSE | $1,500 | 0.01% |

## Expenditures by Expense Type

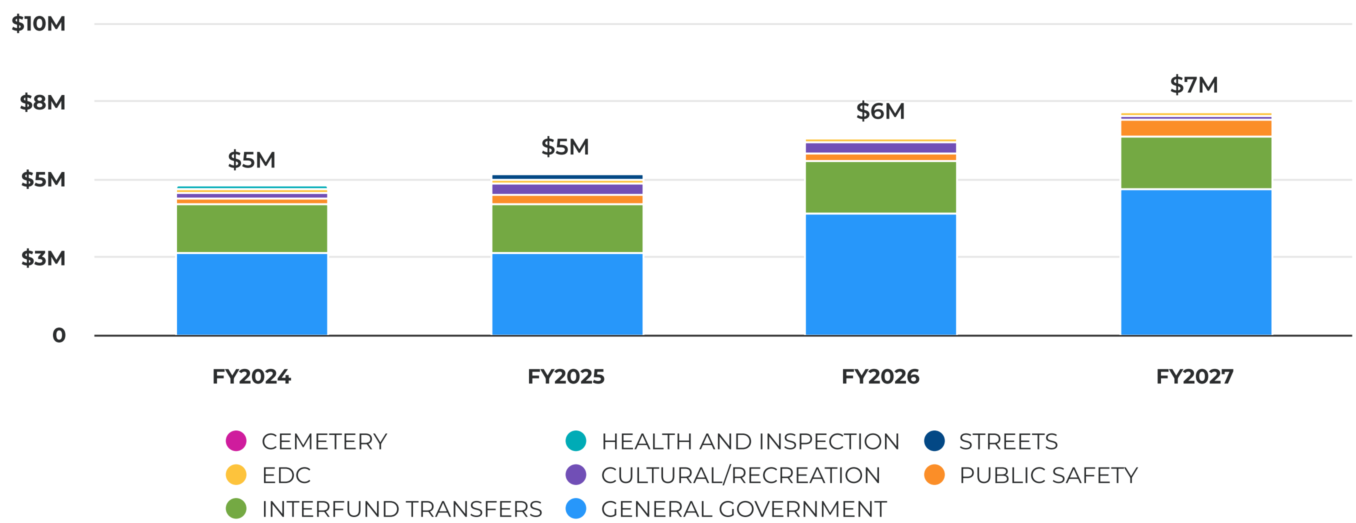
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $1,358,385.00 | $1,275,844.02 | $1,792,261.00 | $1,326,843.00 | $1,269,472.60 | -29.17% |
| MAINTENANCE AND REPAIRS | $318,302.00 | $442,719.13 | $355,850.00 | $364,852.00 | $364,950.00 | 2.56% |
| PUBLIC PURPOSE GRANT | $62,955.00 | $74,597.88 | $76,000.00 | $68,830.00 | $81,000.00 | 6.58% |
| INACTIVE ACCOUNT | $6,236.00 | $1,525.41 | $2,252.00 | $2,725.00 | $2,725.00 | 21.00% |
| MATERIALS AND SUPPLIES | $4,083,752.00 | $4,209,934.80 | $4,749,830.00 | $4,714,266.63 | $4,590,198.00 | -3.36% |
| OTHER CHARGES AND SERVICES | $472,705.00 | $401,902.62 | $572,808.00 | $404,528.00 | $539,759.48 | -5.77% |
| NON-OPERATING EXPENSE | $1,224,154.00 | $1,022,669.62 | $1,650.00 | - | $1,500.00 | -9.09% |
| CAPITAL EXPENDITURES | $1,013,735.00 | $274,209.49 | $260,000.00 | $147,822.00 | $1,375,000.00 | 428.85% |
| DEBT SERVICE | $594,046.00 | $171,643.75 | $766,399.00 | $766,399.00 | $767,571.10 | 0.15% |
| PERSONNEL SERVICES | $4,316,145.00 | $4,530,379.49 | $5,113,170.00 | $4,739,420.07 | $5,309,536.19 | 3.84% |
| INTERGOVERNMENTAL TRANSFER | $938,736.00 | $882,076.52 | $978,446.00 | $893,836.00 | $978,995.37 | 0.06% |
| EMERGENCY OPERATIONS EXPENSE | $23,154.00 | $97,756.98 | $50,000.00 | $59,317.00 | - | -100.00% |
| TRANSFER OUT | $2,488,306.00 | $2,251,925.83 | $2,634,053.00 | $2,575,259.00 | $2,594,365.00 | -1.51% |
| GRANT EXPENSE | $1,086,671.00 | $677,683.25 | $2,417,324.00 | $473,017.00 | $1,809,234.00 | -25.16% |
| MARKETING/TOURISM | - | - | - | $37,362.00 | - | - |
| **Total Expenditures** | **$17,987,282.00** | **$16,314,868.79** | **$19,770,043.00** | **$16,574,476.70** | **$19,684,306.74** | **-0.43%** |

# General Fund Summary

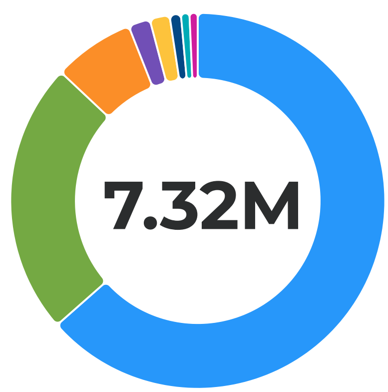
The General Fund accounts for all revenues and expenditures of the City not accounted for in other funds. It is the largest of the City's funds and receives a greater variety and number of taxes and general revenues than any other fund. The General Fund's resources also finance a broader range of activities than any other fund. The primary functions financed by the General Fund include administrative, finance, police protection, fire suppression, library, parks, and street maintenance.

## Revenues by Function

### Historical Revenues by Function




### FY27 Revenues by Function

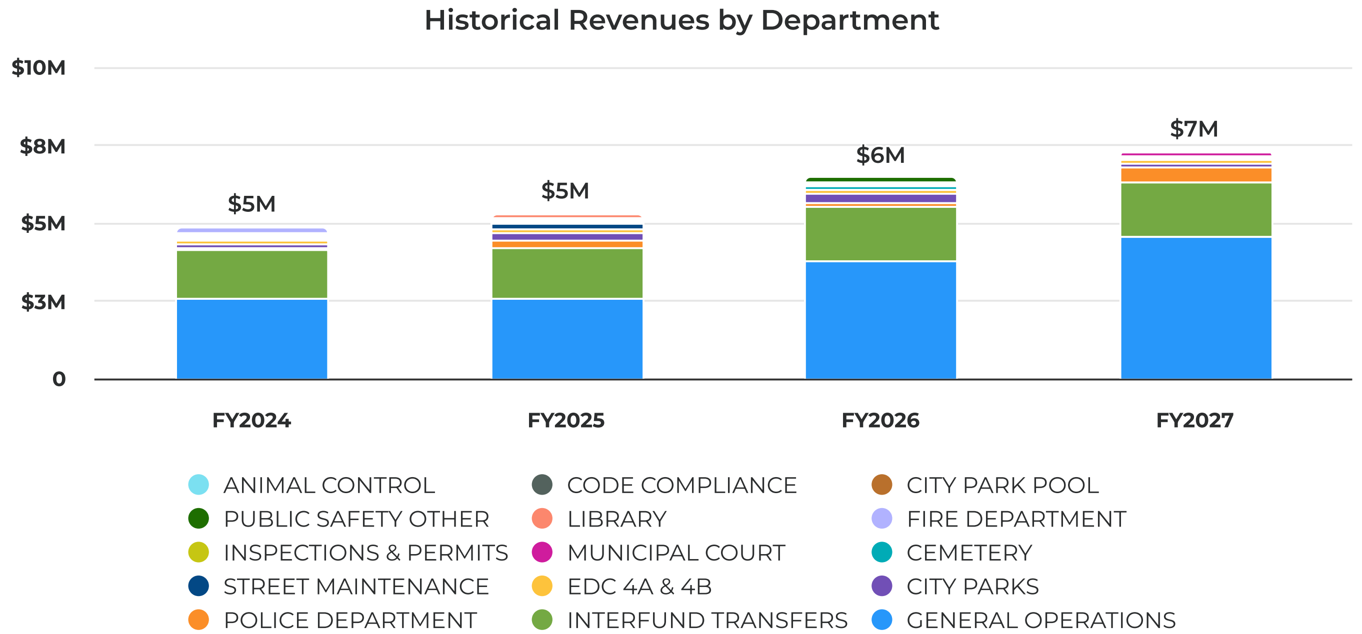



| | | | |
|---|---|---|---|
| ● | GENERAL GOVERNMENT | **$4,646,386** | 63.51% |
| ● | INTERFUND TRANSFERS | **$1,717,500** | 23.48% |
| ● | PUBLIC SAFETY | **$513,000** | 7.01% |
| ● | CULTURAL/RECREATION | **$137,525** | 1.88% |
| ● | EDC | **$124,899** | 1.71% |
| ● | CEMETERY | **$71,650** | 0.98% |
| ● | STREETS | **$53,000** | 0.72% |
| ● | HEALTH AND INSPECTION | **$52,000** | 0.71% |

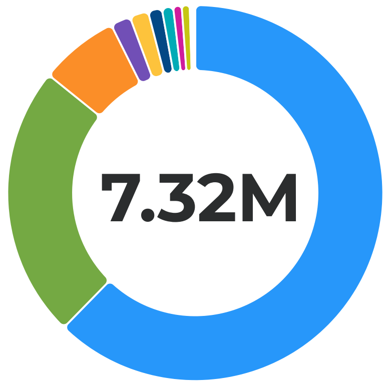
### Revenues by Function

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL GOVERNMENT | $2,612,734.00 | $2,627,373.15 | $3,858,440.00 | $2,759,228.00 | $4,646,386.00 | 20.42% |
| PUBLIC SAFETY | $179,159.00 | $303,953.85 | $242,600.00 | $176,364.00 | $513,000.00 | 111.46% |
| STREETS | $22,500.00 | $180,936.50 | $50,000.00 | $185,000.00 | $53,000.00 | 6.00% |
| HEALTH AND INSPECTION | $85,195.00 | $95,883.67 | $52,000.00 | $60,345.00 | $52,000.00 | - |
| EDC | $123,522.00 | $127,297.08 | $122,261.00 | $122,261.00 | $124,899.00 | 2.16% |
| CULTURAL/RECREATION | $166,767.00 | $318,511.88 | $344,625.00 | $110,313.00 | $137,525.00 | -60.09% |
| CEMETERY | $84,199.00 | $55,097.63 | $71,950.00 | $73,400.00 | $71,650.00 | -0.42% |
| INTERFUND TRANSFERS | $1,585,000.00 | $1,580,000.04 | $1,717,500.00 | $1,717,500.00 | $1,717,500.00 | - |
| **Total Revenues** | **$4,859,076.00** | **$5,289,053.80** | **$6,459,376.00** | **$5,204,411.00** | **$7,315,960.00** | **13.26%** |

# Revenues by Department



## FY27 Revenues by Department



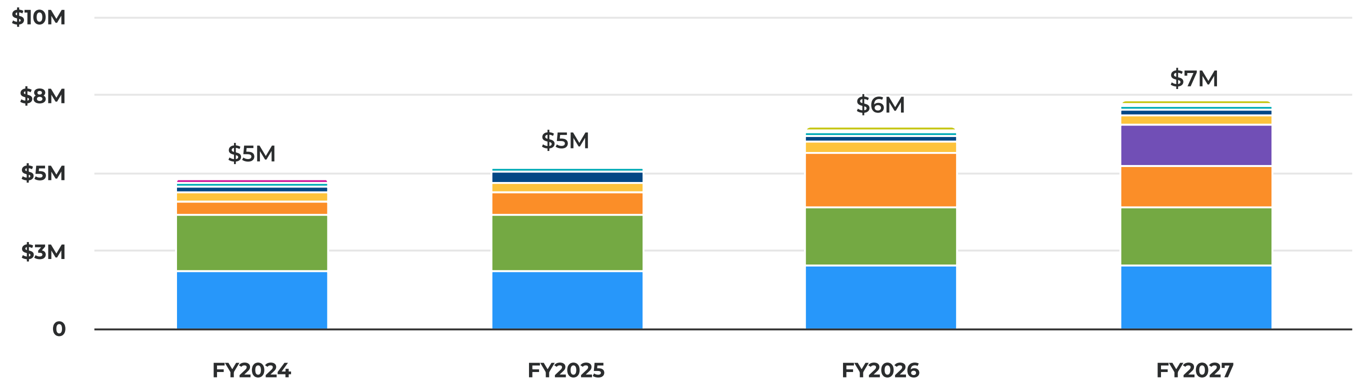

| | | |
|---|---|---|
| GENERAL OPERATIONS | **$4,558,886** | 62.31% |
| INTERFUND TRANSFERS | **$1,717,500** | 23.48% |
| POLICE DEPARTMENT | **$500,500** | 6.84% |
| EDC 4A & 4B | **$124,899** | 1.71% |
| CITY PARKS | **$117,500** | 1.61% |
| MUNICIPAL COURT | **$87,500** | 1.20% |
| CEMETERY | **$71,650** | 0.98% |
| STREET MAINTENANCE | **$53,000** | 0.72% |
| INSPECTIONS & PERMITS | **$50,000** | 0.68% |
| LIBRARY | **$10,525** | 0.14% |
| FIRE DEPARTMENT | **$10,000** | 0.14% |
| CITY PARK POOL | **$9,500** | 0.13% |
| PUBLIC SAFETY OTHER | **$2,500** | 0.03% |
| ANIMAL CONTROL | **$2,000** | 0.03% |

## Revenues by Department

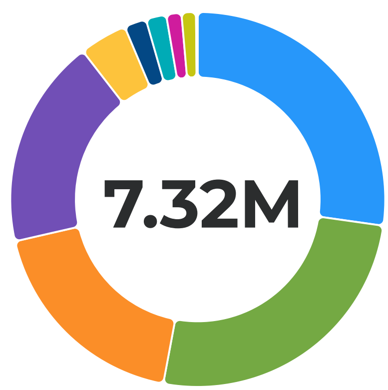
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| PUBLIC SAFETY OTHER | - | - | $128,500.00 | $14,297.00 | $2,500.00 | -98.05% |
| GENERAL OPERATIONS | $2,545,812.00 | $2,583,316.71 | $3,790,920.00 | $2,656,728.00 | $4,558,886.00 | 20.26% |
| POLICE DEPARTMENT | $44,063.00 | $286,262.74 | $100,600.00 | $63,144.00 | $500,500.00 | 397.51% |
| STREET MAINTENANCE | $22,500.00 | $180,936.50 | $50,000.00 | $185,000.00 | $53,000.00 | 6.00% |
| EDC 4A & 4B | $123,522.00 | $127,297.08 | $122,261.00 | $122,261.00 | $124,899.00 | 2.16% |
| FIRE DEPARTMENT | $135,096.00 | $17,691.11 | $13,500.00 | $98,923.00 | $10,000.00 | -25.93% |
| CITY PARKS | $143,556.00 | $195,982.80 | $297,500.00 | $90,000.00 | $117,500.00 | -60.50% |
| CITY PARK POOL | $9,484.00 | $8,273.85 | $9,500.00 | $9,900.00 | $9,500.00 | - |
| INSPECTIONS & PERMITS | $82,769.00 | $63,077.35 | $50,000.00 | $55,000.00 | $50,000.00 | - |
| ANIMAL CONTROL | $2,426.00 | $5,128.40 | $2,000.00 | $5,345.00 | $2,000.00 | - |
| MUNICIPAL COURT | $66,922.00 | $44,056.44 | $67,520.00 | $102,500.00 | $87,500.00 | 29.59% |
| CEMETERY | $84,199.00 | $55,097.63 | $71,950.00 | $73,400.00 | $71,650.00 | -0.42% |
| LIBRARY | $13,727.00 | $114,255.23 | $37,625.00 | $10,413.00 | $10,525.00 | -72.03% |
| CODE COMPLIANCE | - | $27,677.92 | - | - | - | - |
| INTERFUND TRANSFERS | $1,585,000.00 | $1,580,000.04 | $1,717,500.00 | $1,717,500.00 | $1,717,500.00 | - |
| **Total Revenues** | **$4,859,076.00** | **$5,289,053.80** | **$6,459,376.00** | **$5,204,411.00** | **$7,315,960.00** | **13.26%** |

# Revenues by Revenue Source

### Historical Revenues by Revenue Source




### FY27 Revenues by Revenue Source



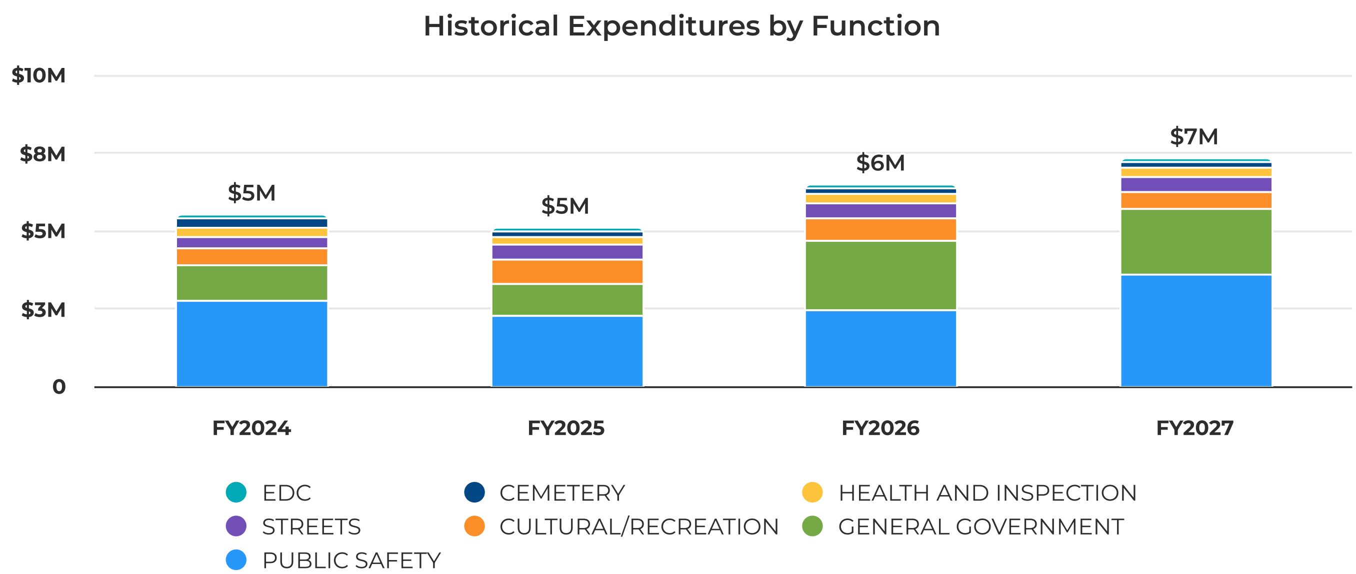

| | | |
|---|---|---|
| TRANSFER IN | **$1,992,883** | 27.24% |
| TAXES | **$1,881,170** | 25.71% |
| BOND/DEBT PROCEEDS | **$1,350,000** | 18.45% |
| GRANTS AND AWARDS | **$1,324,000** | 18.10% |
| INTERGOVERNMENTAL REVENUE | **$301,883** | 4.13% |
| MISCELLANEOUS REVENUE | **$139,124** | 1.90% |
| FRANCHISE, LICENSES, AND PERMITS | **$130,000** | 1.78% |
| CHARGES FOR SERVICES | **$95,550** | 1.31% |
| FINES AND FOREFEITURE | **$90,000** | 1.23% |
| INVESTMENT EARNINGS | **$11,350** | 0.16% |

## Revenues by Revenue Source

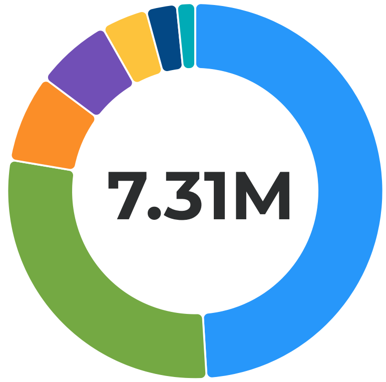
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| TAXES | $1,816,827.00 | $1,828,427.22 | $1,852,472.00 | $1,854,272.00 | $1,881,170.00 | 1.55% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| FRANCHISE, LICENSES, AND PERMITS | $129,338.00 | $115,010.80 | $115,000.00 | $120,000.00 | $130,000.00 | 13.04% |
| GRANTS AND AWARDS | $402,687.00 | $679,677.13 | $1,772,300.00 | $478,364.00 | $1,324,000.00 | -25.29% |
| NON-OPERATING REVENUE | $100.00 | - | - | - | - | - |
| INVESTMENT EARNINGS | $14,893.00 | $12,939.18 | $11,370.00 | $11,350.00 | $11,350.00 | -0.18% |
| FINES AND FOREFEITURE | $69,585.00 | $48,154.76 | $70,000.00 | $104,750.00 | $90,000.00 | 28.57% |
| CONTRIBUTIONS AND DONATIONS | $2,180.00 | $50.00 | $400.00 | $100.00 | - | -100.00% |
| CHARGES FOR SERVICES | $109,668.00 | $83,429.33 | $97,350.00 | $92,450.00 | $95,550.00 | -1.85% |
| TRANSFER IN | $1,843,653.00 | $1,832,433.63 | $2,008,127.00 | $1,979,548.00 | $1,992,883.00 | -0.76% |
| INTERGOVERNMENTAL REVENUE | $284,551.00 | $343,444.28 | $367,627.00 | $337,436.00 | $301,883.00 | -17.88% |
| PROCEEDS FROM SALE OF ASSETS | $5,059.00 | - | - | - | - | - |
| MISCELLANEOUS REVENUE | $180,535.00 | $345,487.47 | $164,730.00 | $226,141.00 | $139,124.00 | -15.54% |
| BOND/DEBT PROCEEDS | - | - | - | - | $1,350,000.00 | - |
| **Total Revenues** | **$4,859,076.00** | **$5,289,053.80** | **$6,459,376.00** | **$5,204,411.00** | **$7,315,960.00** | **13.26%** |

# Expenditures by Function



## FY27 Expenditures by Function

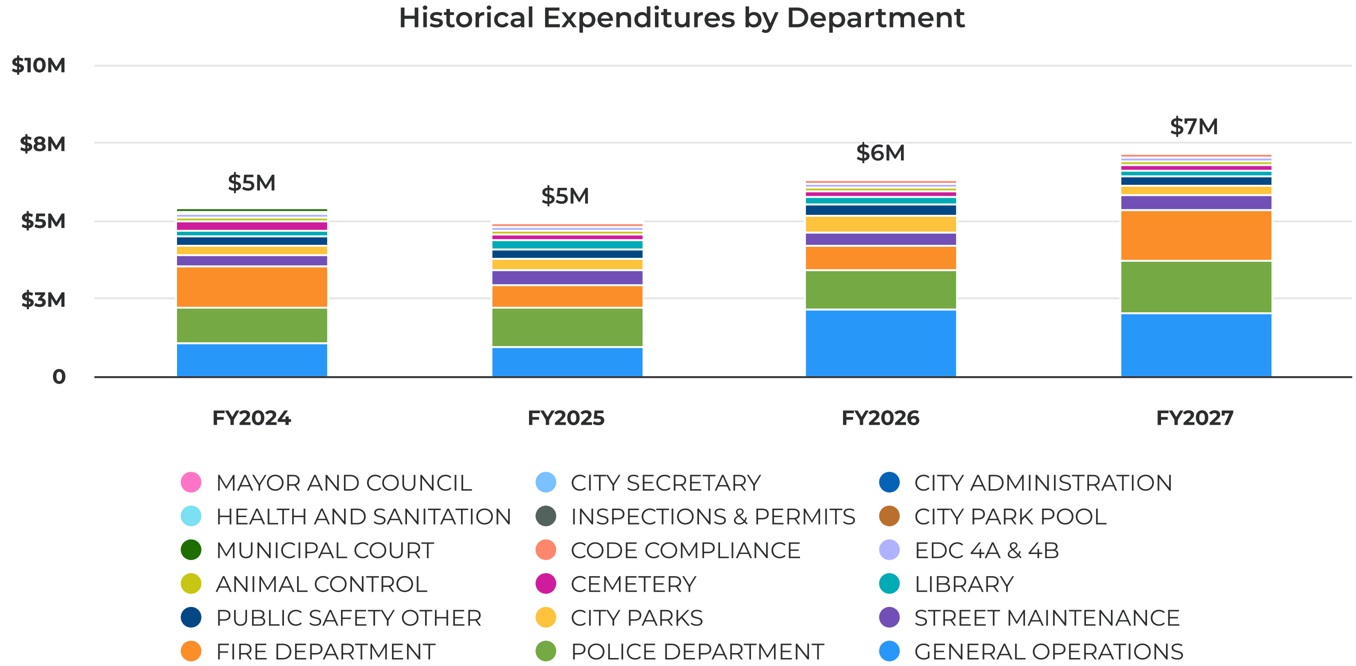



| | | |
|---|---|---|
| PUBLIC SAFETY | **$3,581,688** | 49.03% |
| GENERAL GOVERNMENT | **$2,092,327** | 28.64% |
| CULTURAL/RECREATION | **$551,824** | 7.55% |
| STREETS | **$479,096** | 6.56% |
| HEALTH AND INSPECTION | **$290,395** | 3.98% |
| CEMETERY | **$194,120** | 2.66% |
| EDC | **$116,079** | 1.59% |

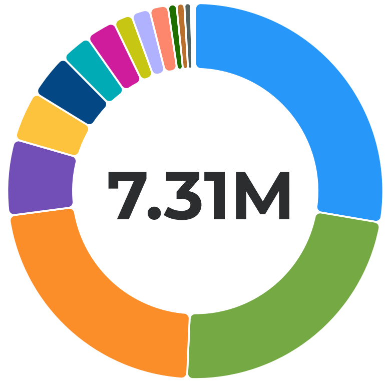
## Expenditures by Function

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL GOVERNMENT | $1,135,177.00 | $1,024,462.45 | $2,203,383.00 | $1,151,957.80 | $2,092,326.85 | -5.04% |
| PUBLIC SAFETY | $2,751,833.00 | $2,281,935.39 | $2,455,191.00 | $2,411,161.64 | $3,581,687.62 | 45.88% |
| STREETS | $369,306.00 | $483,643.23 | $451,843.00 | $575,565.45 | $479,096.08 | 6.03% |
| HEALTH AND INSPECTION | $283,964.00 | $255,119.73 | $297,563.00 | $242,720.48 | $290,395.38 | -2.41% |
| EDC | $112,765.00 | $113,177.36 | $114,661.00 | $113,371.00 | $116,079.18 | 1.24% |
| CULTURAL/RECREATION | $532,105.00 | $733,513.76 | $747,511.00 | $501,696.45 | $551,824.20 | -26.18% |
| CEMETERY | $306,276.00 | $169,823.11 | $176,083.00 | $174,091.25 | $194,120.08 | 10.24% |
| **Total Expenditures** | **$5,491,426.00** | **$5,061,675.03** | **$6,446,235.00** | **$5,170,564.07** | **$7,305,529.39** | **13.33%** |

# Expenditures by Department



## FY27 Expenditures by Department

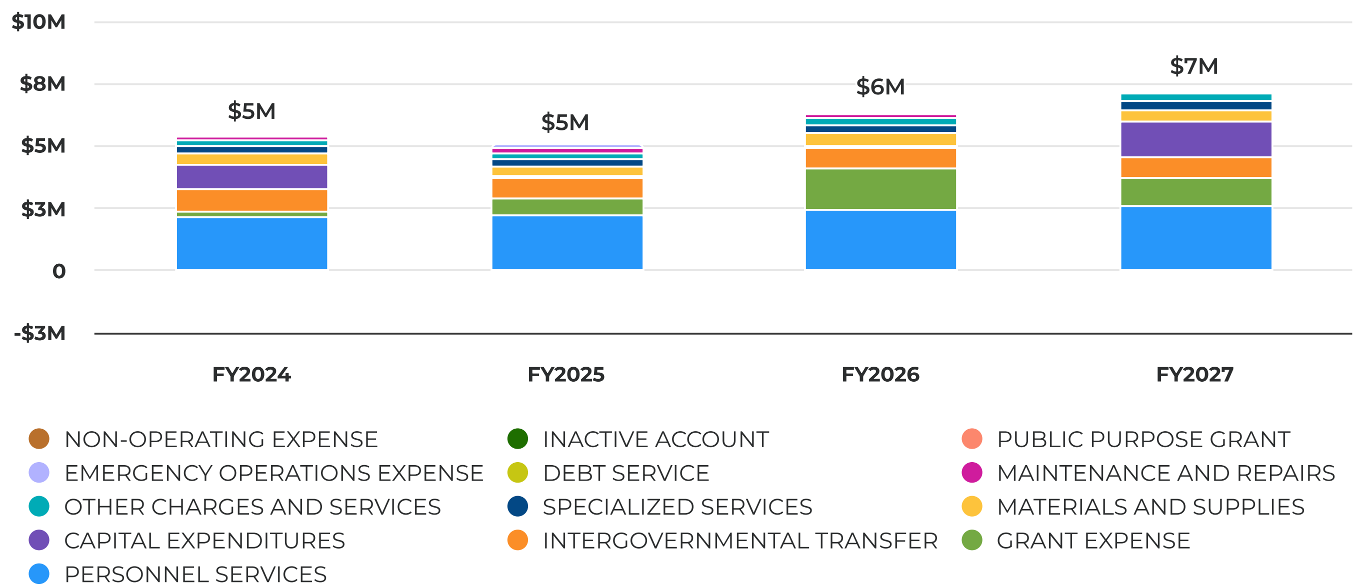


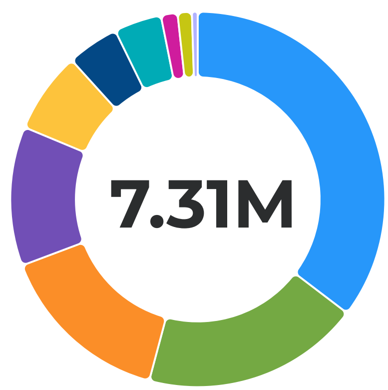

| | | |
|---|---|---|
| GENERAL OPERATIONS | $2,023,439 | 27.70% |
| POLICE DEPARTMENT | $1,680,701 | 23.01% |
| FIRE DEPARTMENT | $1,622,487 | 22.21% |
| STREET MAINTENANCE | $479,096 | 6.56% |
| CITY PARKS | $313,707 | 4.29% |
| PUBLIC SAFETY OTHER | $278,500 | 3.81% |
| CEMETERY | $194,120 | 2.66% |
| LIBRARY | $189,409 | 2.59% |
| ANIMAL CONTROL | $118,845 | 1.63% |
| CODE COMPLIANCE | $117,996 | 1.62% |
| EDC 4A & 4B | $116,079 | 1.59% |
| MUNICIPAL COURT | $54,050 | 0.74% |
| CITY PARK POOL | $48,709 | 0.67% |
| INSPECTIONS & PERMITS | $41,129 | 0.56% |
| HEALTH AND SANITATION | $12,425 | 0.17% |
| CITY ADMINISTRATION | $8,850 | 0.12% |
| CITY SECRETARY | $3,650 | 0.05% |
| MAYOR AND COUNCIL | $2,338 | 0.03% |

## Expenditures by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| MAYOR AND COUNCIL | $1,393.00 | $957.03 | $2,625.00 | $4,127.40 | $2,338.00 | -10.93% |
| CITY SECRETARY | $3,364.00 | $8,367.58 | $8,250.00 | $5,805.00 | $3,650.00 | -55.76% |
| CITY ADMINISTRATION | $11,301.00 | $10,332.14 | $9,600.00 | $6,568.00 | $8,850.00 | -7.81% |
| PUBLIC SAFETY OTHER | $276,021.00 | $289,903.72 | $404,000.00 | $289,797.00 | $278,500.00 | -31.06% |
| GENERAL OPERATIONS | $1,031,809.00 | $914,957.14 | $2,128,108.00 | $1,072,307.40 | $2,023,438.85 | -4.92% |
| POLICE DEPARTMENT | $1,138,096.00 | $1,262,380.25 | $1,266,818.00 | $1,222,174.46 | $1,680,700.88 | 32.67% |
| STREET MAINTENANCE | $369,306.00 | $483,643.23 | $451,843.00 | $575,565.45 | $479,096.08 | 6.03% |
| HEALTH AND SANITATION | $9,665.00 | $8,708.58 | $12,375.00 | $13,625.00 | $12,425.00 | 0.40% |
| EDC 4A & 4B | $112,765.00 | $113,177.36 | $114,661.00 | $113,371.00 | $116,079.18 | 1.24% |
| FIRE DEPARTMENT | $1,337,716.00 | $729,651.42 | $784,373.00 | $899,190.18 | $1,622,486.74 | 106.85% |
| CITY PARKS | $321,923.00 | $398,974.78 | $497,780.00 | $267,694.45 | $313,706.68 | -36.98% |
| CITY PARK POOL | $41,701.00 | $47,998.76 | $40,323.00 | $53,866.00 | $48,709.00 | 20.80% |
| INSPECTIONS & PERMITS | $52,913.00 | $13,089.80 | $46,348.00 | $43,788.00 | $41,129.00 | -11.26% |
| ANIMAL CONTROL | $118,916.00 | $111,623.51 | $137,045.00 | $116,351.73 | $118,845.24 | -13.28% |
| MUNICIPAL COURT | $87,310.00 | $89,848.56 | $54,800.00 | $63,150.00 | $54,050.00 | -1.37% |
| CEMETERY | $306,276.00 | $169,823.11 | $176,083.00 | $174,091.25 | $194,120.08 | 10.24% |
| LIBRARY | $168,481.00 | $286,540.22 | $209,408.00 | $180,136.00 | $189,408.52 | -9.55% |
| CODE COMPLIANCE | $102,470.00 | $121,697.84 | $101,795.00 | $68,955.75 | $117,996.14 | 15.92% |
| **Total Expenditures** | **$5,491,426.00** | **$5,061,675.03** | **$6,446,235.00** | **$5,170,564.07** | **$7,305,529.39** | **13.33%** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | $2,582,591 | 35.35% |
| CAPITAL EXPENDITURES | $1,375,000 | 18.82% |
| GRANT EXPENSE | $1,103,000 | 15.10% |
| INTERGOVERNMENTAL TRANSFER | $876,995 | 12.00% |
| MATERIALS AND SUPPLIES | $511,733 | 7.00% |
| SPECIALIZED SERVICES | $326,729 | 4.47% |
| OTHER CHARGES AND SERVICES | $298,785 | 4.09% |
| MAINTENANCE AND REPAIRS | $104,500 | 1.43% |
| DEBT SERVICE | $90,196 | 1.23% |
| PUBLIC PURPOSE GRANT | $36,000 | 0.49% |

## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $285,383.00 | $318,414.61 | $332,541.00 | $342,931.00 | $326,728.60 | -1.75% |
| MAINTENANCE AND REPAIRS | $100,053.00 | $218,286.01 | $119,900.00 | $119,284.00 | $104,500.00 | -12.84% |

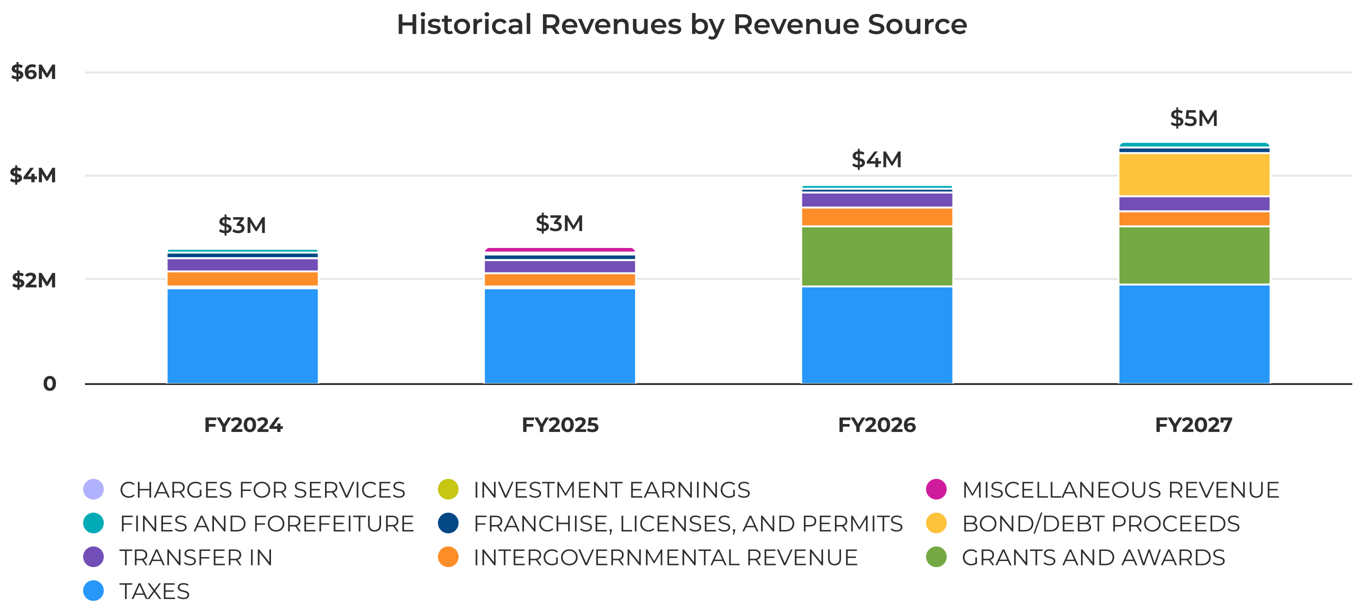
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| PUBLIC PURPOSE GRANT | $36,000.00 | $30,000.00 | $36,000.00 | $36,000.00 | $36,000.00 | - |
| INACTIVE ACCOUNT | $211.00 | - | $750.00 | - | - | -100.00% |
| MATERIALS AND SUPPLIES | $459,329.00 | $385,645.89 | $508,637.00 | $524,819.80 | $511,733.00 | 0.61% |
| OTHER CHARGES AND SERVICES | $260,506.00 | $220,319.85 | $291,439.00 | $212,958.00 | $298,785.48 | 2.52% |
| NON-OPERATING EXPENSE | -$5.00 | - | - | - | - | - |
| CAPITAL EXPENDITURES | $1,008,738.00 | $56,544.58 | $70,000.00 | $40,000.00 | $1,375,000.00 | 1,864.29% |
| DEBT SERVICE | $90,196.00 | $0.08 | $90,195.00 | $90,196.00 | $90,196.00 | - |
| PERSONNEL SERVICES | $2,113,795.00 | $2,180,913.26 | $2,459,327.00 | $2,493,944.27 | $2,582,590.94 | 5.01% |
| INTERGOVERNMENTAL TRANSFER | $895,815.00 | $876,110.52 | $876,446.00 | $886,446.00 | $876,995.37 | 0.06% |
| EMERGENCY OPERATIONS EXPENSE | $21,828.00 | $97,756.98 | $50,000.00 | $50,968.00 | - | -100.00% |
| GRANT EXPENSE | $219,577.00 | $677,683.25 | $1,611,000.00 | $373,017.00 | $1,103,000.00 | -31.53% |
| **Total Expenditures** | **$5,491,426.00** | **$5,061,675.03** | **$6,446,235.00** | **$5,170,564.07** | **$7,305,529.39** | **13.33%** |

# General Government

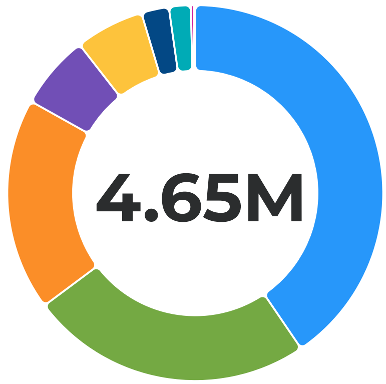
The General Government function represents the core elements of municipal government and encompasses the following departments:

- Mayor and Council
- City Secretary
- City Manager
- Municipal Court
- General Operations

## Revenues by Revenue Source



## FY27 Revenues by Revenue Source

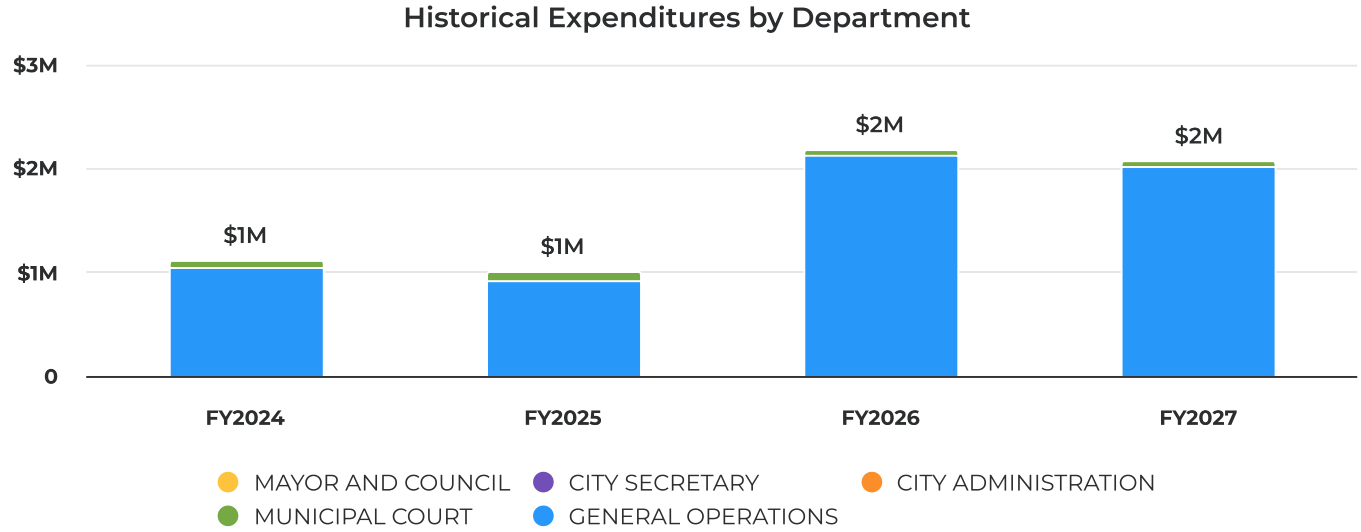


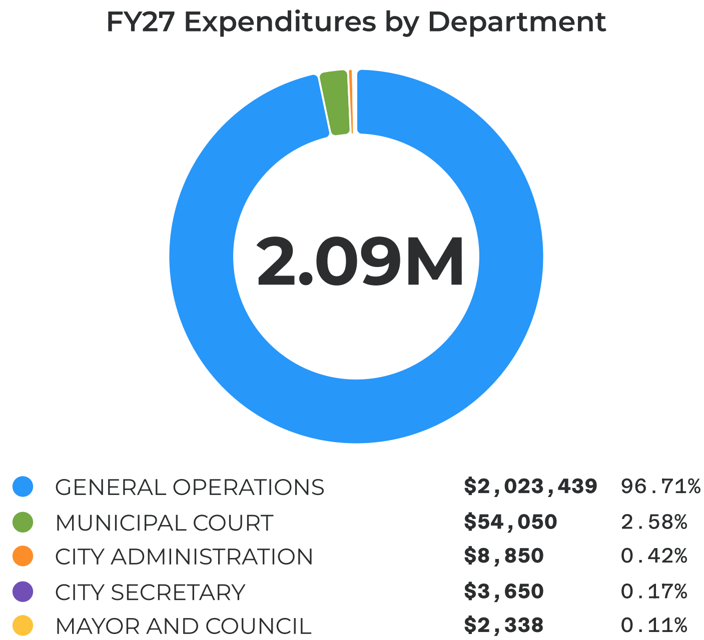

| | | |
|---|---|---|
| TAXES | **$1,881,170** | 40.49% |
| GRANTS AND AWARDS | **$1,130,000** | 24.32% |
| BOND/DEBT PROCEEDS | **$850,000** | 18.29% |
| INTERGOVERNMENTAL REVENUE | **$295,383** | 6.36% |
| TRANSFER IN | **$275,383** | 5.93% |
| FRANCHISE, LICENSES, AND PERMITS | **$110,000** | 2.37% |
| FINES AND FOREFEITURE | **$87,500** | 1.88% |
| MISCELLANEOUS REVENUE | **$10,750** | 0.23% |
| INVESTMENT EARNINGS | **$5,700** | 0.12% |
| CHARGES FOR SERVICES | **$500** | 0.01% |

## Revenues by Revenue Source

| Category | FY 2026 FY2025-2026 Adopted Budget | FY 2027 Budgeted | FY 2026 FY2025-2026 Adopted Budget vs. FY 2027 Budgeted (% Change) |
|---|---|---|---|
| TAXES | $1,852,472.00 | $1,881,170.00 | 1.55% |
| FRANCHISE, LICENSES, AND PERMITS | $95,000.00 | $110,000.00 | 15.79% |
| GRANTS AND AWARDS | $1,150,000.00 | $1,130,000.00 | -1.74% |
| INVESTMENT EARNINGS | $5,720.00 | $5,700.00 | -0.35% |
| FINES AND FOREFEITURE | $67,500.00 | $87,500.00 | 29.63% |
| CHARGES FOR SERVICES | $500.00 | $500.00 | - |
| TRANSFER IN | $290,627.00 | $275,383.00 | -5.25% |
| INTERGOVERNMENTAL REVENUE | $361,127.00 | $295,383.00 | -18.21% |
| MISCELLANEOUS REVENUE | $35,494.00 | $10,750.00 | -69.71% |
| BOND/DEBT PROCEEDS | - | $850,000.00 | - |
| **Total Revenues** | **$3,858,440.00** | **$4,646,386.00** | **20.42%** |

# Expenditures by Department



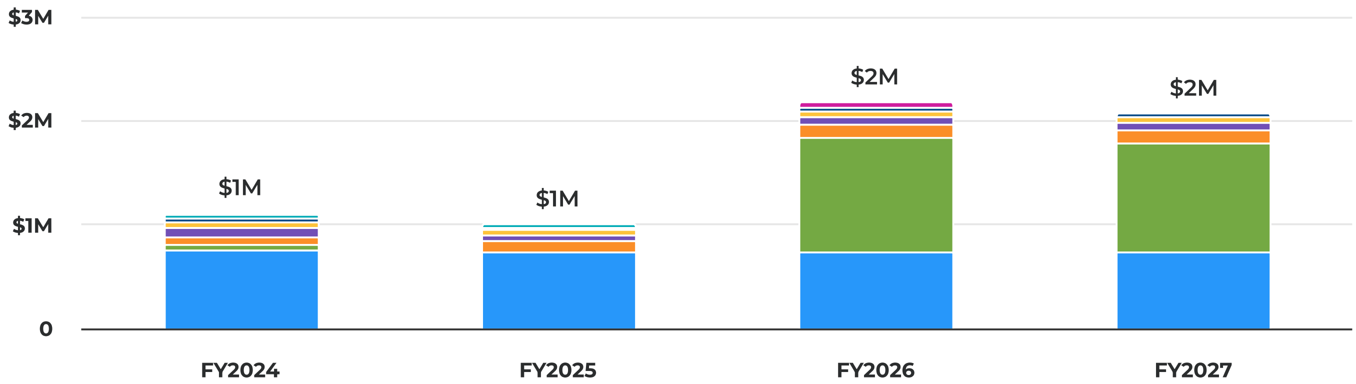




## Expenditures by Department

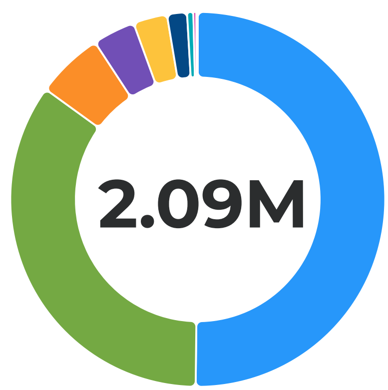
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| MAYOR AND COUNCIL | $1,393.00 | $957.03 | $2,625.00 | $4,127.40 | $2,338.00 | -10.93% |
| CITY SECRETARY | $3,364.00 | $8,367.58 | $8,250.00 | $5,805.00 | $3,650.00 | -55.76% |
| CITY ADMINISTRATION | $11,301.00 | $10,332.14 | $9,600.00 | $6,568.00 | $8,850.00 | -7.81% |
| GENERAL OPERATIONS | $1,031,809.00 | $914,957.14 | $2,128,108.00 | $1,072,307.40 | $2,023,438.85 | -4.92% |
| MUNICIPAL COURT | $87,310.00 | $89,848.56 | $54,800.00 | $63,150.00 | $54,050.00 | -1.37% |
| **Total Expenditures** | **$1,135,177.00** | **$1,024,462.45** | **$2,203,383.00** | **$1,151,957.80** | **$2,092,326.85** | **-5.04%** |

# Expenditures by Expense Type

## Historical Expenditures by Expense Type




## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| GRANT EXPENSE | **$1,050,000** | 50.18% |
| INTERGOVERNMENTAL TRANSFER | **$727,995** | 34.79% |
| SPECIALIZED SERVICES | **$121,301** | 5.80% |
| MATERIALS AND SUPPLIES | **$76,538** | 3.66% |
| OTHER CHARGES AND SERVICES | **$61,298** | 2.93% |
| PUBLIC PURPOSE GRANT | **$36,000** | 1.72% |
| MAINTENANCE AND REPAIRS | **$11,350** | 0.54% |
| CAPITAL EXPENDITURES | **$5,000** | 0.24% |
| DEBT SERVICE | **$2,844** | 0.14% |

## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $80,039.00 | $110,748.40 | $129,951.00 | $132,206.00 | $121,301.00 | -6.66% |
| MAINTENANCE AND REPAIRS | $5,292.00 | $13,569.28 | $16,000.00 | $11,250.00 | $11,350.00 | -29.06% |
| PUBLIC PURPOSE GRANT | $36,000.00 | $30,000.00 | $36,000.00 | $36,000.00 | $36,000.00 | - |
| MATERIALS AND SUPPLIES | $83,964.00 | $49,159.59 | $73,017.00 | $75,912.80 | $76,538.00 | 4.82% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| OTHER CHARGES AND SERVICES | $56,454.00 | $49,453.12 | $63,125.00 | $51,149.00 | $61,298.48 | -2.89% |
| CAPITAL EXPENDITURES | $17,699.00 | - | $5,000.00 | $5,000.00 | $5,000.00 | - |
| DEBT SERVICE | $2,844.00 | - | $2,844.00 | $2,844.00 | $2,844.00 | - |
| PERSONNEL SERVICES | $31,574.00 | $39,859.70 | - | - | - | - |
| INTERGOVERNMENTAL TRANSFER | $750,702.00 | $731,672.36 | $727,446.00 | $737,446.00 | $727,995.37 | 0.08% |
| EMERGENCY OPERATIONS EXPENSE | $20,609.00 | - | $50,000.00 | $50,150.00 | - | -100.00% |
| GRANT EXPENSE | $50,000.00 | - | $1,100,000.00 | $50,000.00 | $1,050,000.00 | -4.55% |
| **Total Expenditures** | **$1,135,177.00** | **$1,024,462.45** | **$2,203,383.00** | **$1,151,957.80** | **$2,092,326.85** | **-5.04%** |

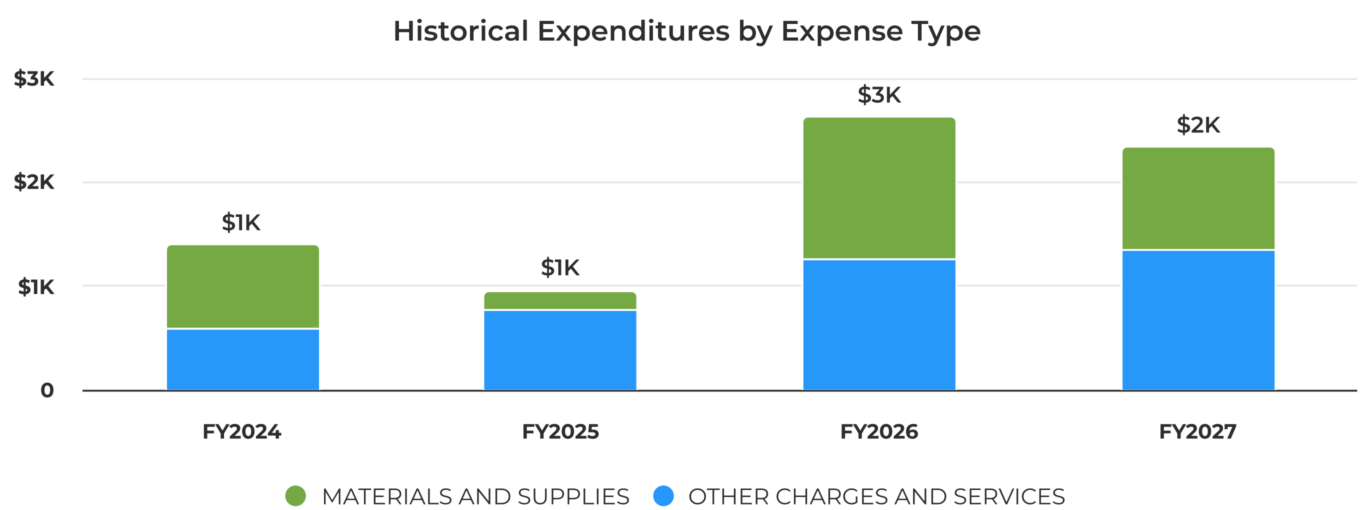
# Mayor and Council

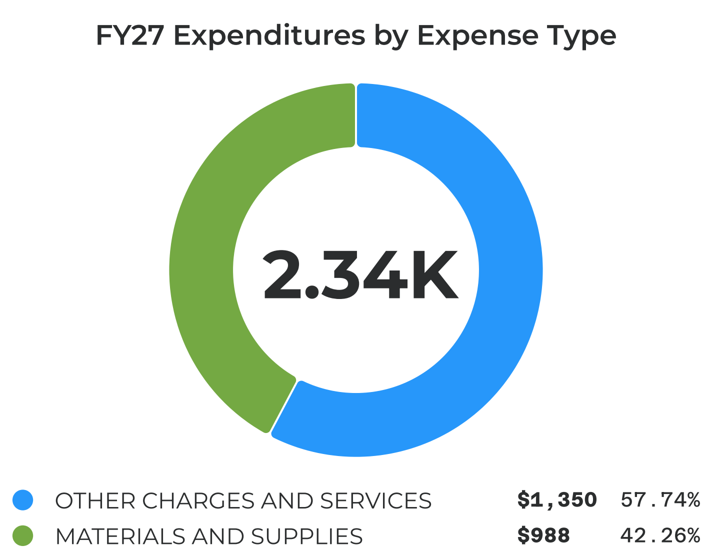
The City of Coleman operates under a Home Rule Charter, first adopted in 1950. The Charter divided the city into four Wards, each represented by a Council Member, and a Mayor. Council members are required to live within the Ward corresponding to their place on the Council. The Council is charged with the responsibilities of enacting legislation, adopting the budget, setting the tax rate, setting policy guidelines, and appointing the City Manager, Municipal Court Judge, and City Attorney.

## Personnel Summary

| Position | Salary |
|---|---|
| 1 - Mayor | $0.00 |
| 1 - Mayor Pro Tem | $0.00 |
| 3 - Council Members | $0.00 |

## Expenditures by Expense Type



## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **MATERIALS AND SUPPLIES** | | | | | | | |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-01 | - | - | - | $120 | $288 | - |
| OFFICE SUPPLIES | 100-5200-01 | $787 | $57 | $900 | $500 | $500 | -44.44% |
| MINOR TOOLS & EQUIPMENT | 100-5202-01 | $17 | $127 | $475 | $1,800 | - | -100.00% |
| ALL OTHER SUPPLIES | 100-5208-01 | - | - | - | $386 | - | - |
| COUNCIL APPAREL | 100-5290-01 | - | - | - | $505 | $200 | - |
| **Total MATERIALS AND SUPPLIES** | | $804 | $184 | $1,375 | $3,311 | $988 | -28.15% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| INSURANCE | 100-5220-01 | $589 | $728 | $750 | $816 | $900 | 20.00% |
| BUSINESS TRAVEL | 100-5271-01 | - | $45 | $500 | - | $450 | -10.00% |
| **Total OTHER CHARGES AND SERVICES** | | $589 | $773 | $1,250 | $816 | $1,350 | 8.00% |
| **Total Expenditures** | | **$1,393** | **$957** | **$2,625** | **$4,127** | **$2,338** | **-10.93%** |

# City Secretary

The City Secretary is a vital position provided by Charter that is the official keeper of records of the City.

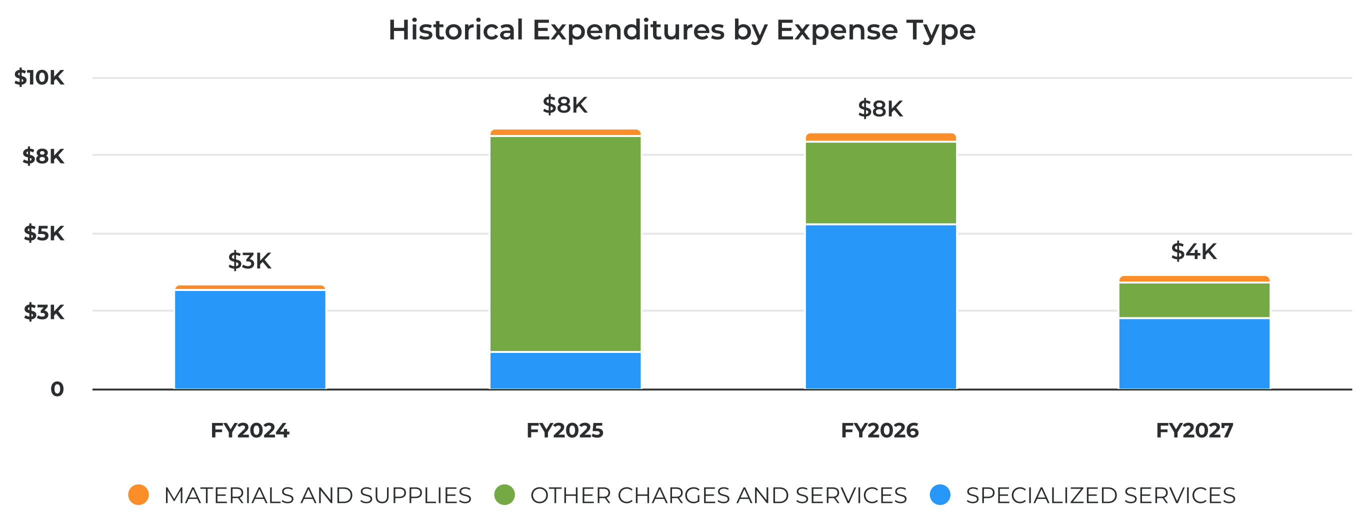
Additional responsibilities include:
1. Give notice of all public meetings
2. Maintain records and minutes of all meetings
3. Maintain ordinances and resolutions
4. Coordinate municipal elections.

## Personnel Summary

| Position | Salary |
| --- | --- |
| City Secretary | $Pending |

This position serves every functional area of municipal government and is paid through an administrative salary split from multiple departments.

## Expenditures by Expense Type



## FY27 Expenditures by Expense Type


| | | |
|---|---|---|
| SPECIALIZED SERVICES | **$2,250** | 61.64% |
| OTHER CHARGES AND SERVICES | **$1,150** | 31.51% |
| MATERIALS AND SUPPLIES | **$250** | 6.85% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-02 | - | - | - | $250 | $250 | - |
| CODIFICATION OF ORDINANCES | 100-6020-02 | $2,490 | $1,195 | $2,500 | $2,500 | $1,500 | -40.00% |
| MINUTE BOOK PRESERVATION | 100-6021-02 | $665 | - | $1,750 | - | - | -100.00% |
| CERTIFICATION/ASSOC. EXPENSES | 100-6030-02 | - | - | $1,000 | $500 | $500 | -50.00% |
| **Total SPECIALIZED SERVICES** | | $3,155 | $1,195 | $5,250 | $3,250 | $2,250 | -57.14% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-02 | - | $66 | - | $70 | - | - |
| OFFICE SUPPLIES | 100-5200-02 | $209 | $179 | $350 | $250 | $250 | -28.57% |
| **Total MATERIALS AND SUPPLIES** | | $209 | $245 | $350 | $320 | $250 | -28.57% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| DUES & MEMBERSHIPS | 100-5185-02 | - | - | $150 | - | $150 | - |
| TRAINING AND TRAVEL | 100-5270-02 | - | $6,928 | $1,500 | $2,235 | $500 | -66.67% |
| BUSINESS TRAVEL | 100-5271-02 | - | - | $1,000 | - | $500 | -50.00% |
| **Total OTHER CHARGES AND SERVICES** | | - | $6,928 | $2,650 | $2,235 | $1,150 | -56.60% |
| **Total Expenditures** | | **$3,364** | **$8,368** | **$8,250** | **$5,805** | **$3,650** | **-55.76%** |

# City Administration

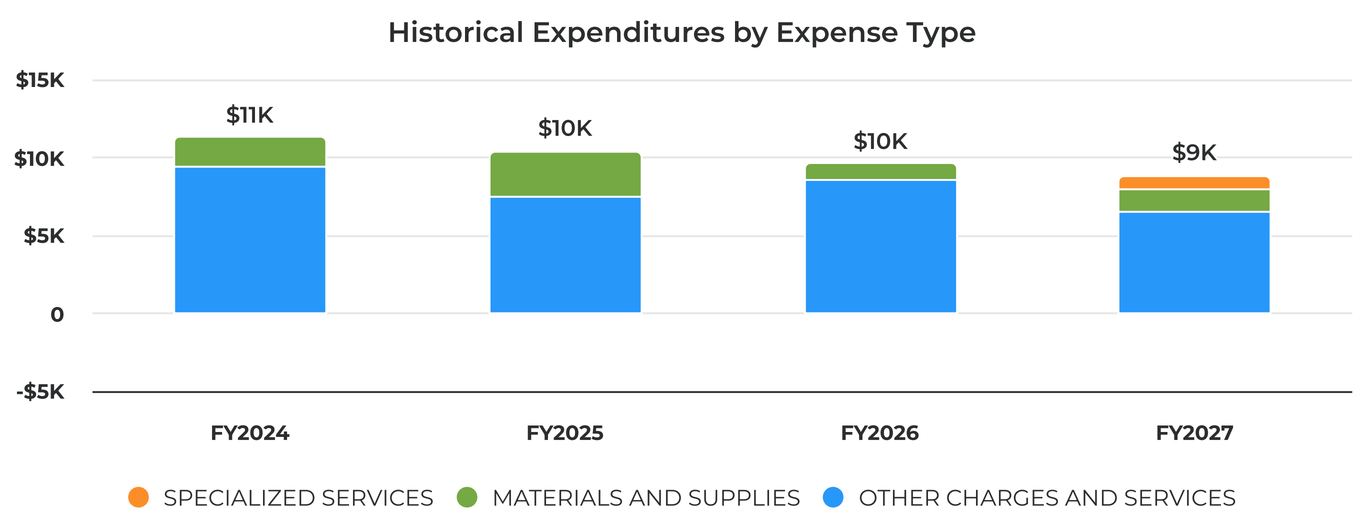
City Administration is charged with the implementation of City Council initiated ordinances and policies. Headed by the City Manager, this department includes the Assistant City Manager, Finance, Human Resources, and a Project Manager. This department coordinates the activities of all other city departments to provide effective and efficient city services.

## Personnel Summary

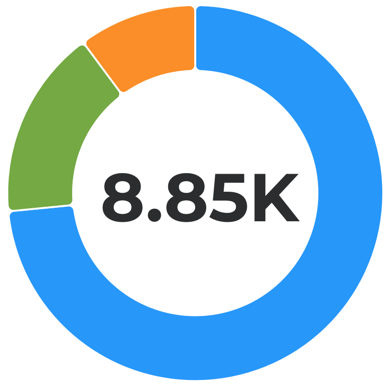
| Position | Salary |
|---|---|
| City Manager | $Pending |
| Assistant City Manager | $Pending |
| Finance Operations Manager | $Pending |
| People and Benefits Support Specialist | $Pending |
| Project Manager | $Pending |

Personnel in this department serve every functional area of municipal government and are paid through an administrative salary split from multiple departments.

## Expenditures by Expense Type



## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| OTHER CHARGES AND SERVICES | **$6,500** | 73.45% |
| MATERIALS AND SUPPLIES | **$1,450** | 16.38% |
| SPECIALIZED SERVICES | **$900** | 10.17% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-03 | - | -$50 | - | $900 | $900 | - |
| **Total SPECIALIZED SERVICES** | | - | -$50 | - | $900 | $900 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-03 | - | $133 | - | $133 | $150 | - |
| OFFICE SUPPLIES | 100-5200-03 | $1,172 | $1,198 | $750 | $1,105 | $1,000 | 33.33% |
| MINOR TOOLS & EQUIPMENT | 100-5202-03 | $490 | $1,595 | - | - | - | - |
| ALL OTHER SUPPLIES | 100-5208-03 | $251 | - | $300 | $300 | $300 | - |
| **Total MATERIALS AND SUPPLIES** | | $1,913 | $2,925 | $1,050 | $1,538 | $1,450 | 38.10% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| ASSOCIATION DUES | 100-5185-03 | $366 | $745 | $1,450 | $800 | $1,000 | -31.03% |
| TRAINING AND TRAVEL | 100-5270-03 | $7,651 | $6,658 | $5,150 | $2,330 | $4,000 | -22.33% |
| BUSINESS TRAVEL | 100-5271-03 | $1,371 | $54 | $1,500 | $1,000 | $1,500 | - |
| MEETINGS | 100-5272-03 | - | - | $450 | - | - | -100.00% |
| **Total OTHER CHARGES AND SERVICES** | | $9,388 | $7,457 | $8,550 | $4,130 | $6,500 | -23.98% |
| **Total Expenditures** | | **$11,301** | **$10,332** | **$9,600** | **$6,568** | **$8,850** | **-7.81%** |

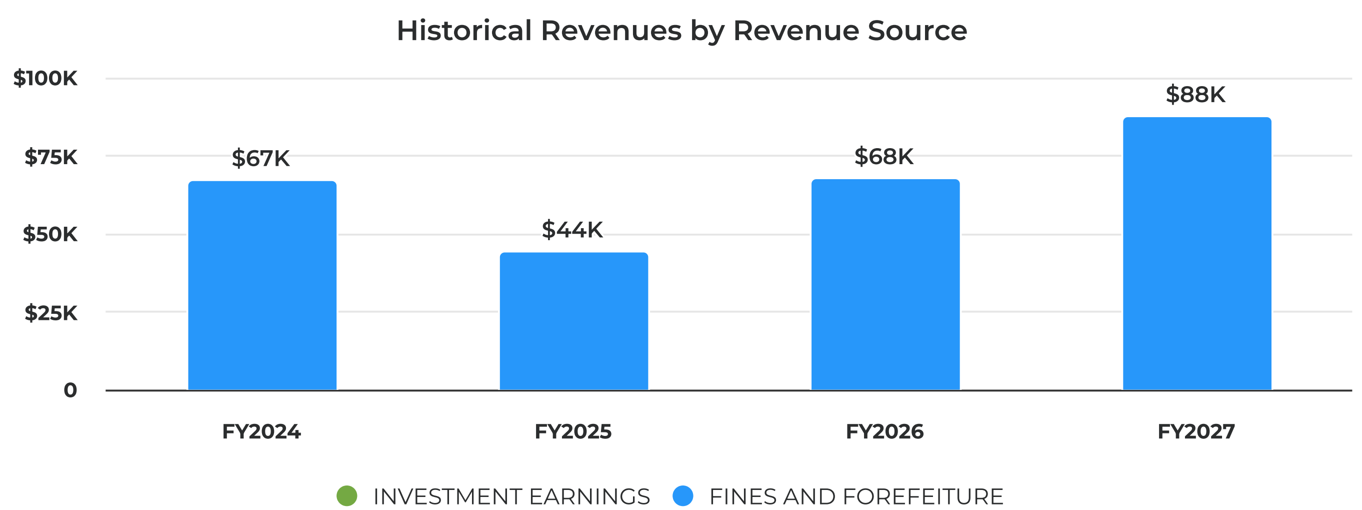
# Municipal Court

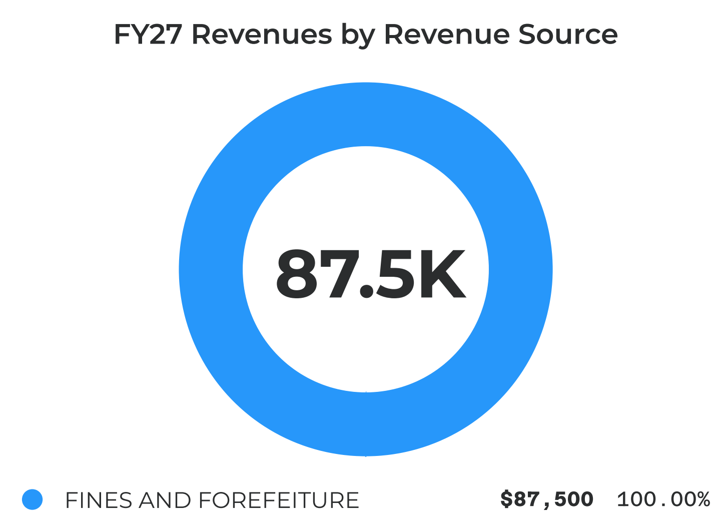
The function of the Municipal Court is to adjudicate "Fine Only" criminal cases filed in the court from local law enforcement, code enforcement, or through citizen complaints.  The Court maintains records of each case and ensures that defendant's rights are respected through plea hearings, trials, and other process and administrative hearings, while ensuring that justice is done in every case.

## Personnel Summary

| Position | Salary |
|---|---|
| Judge, Part Time | $21,600 / Yr |

## Revenues by Revenue Source



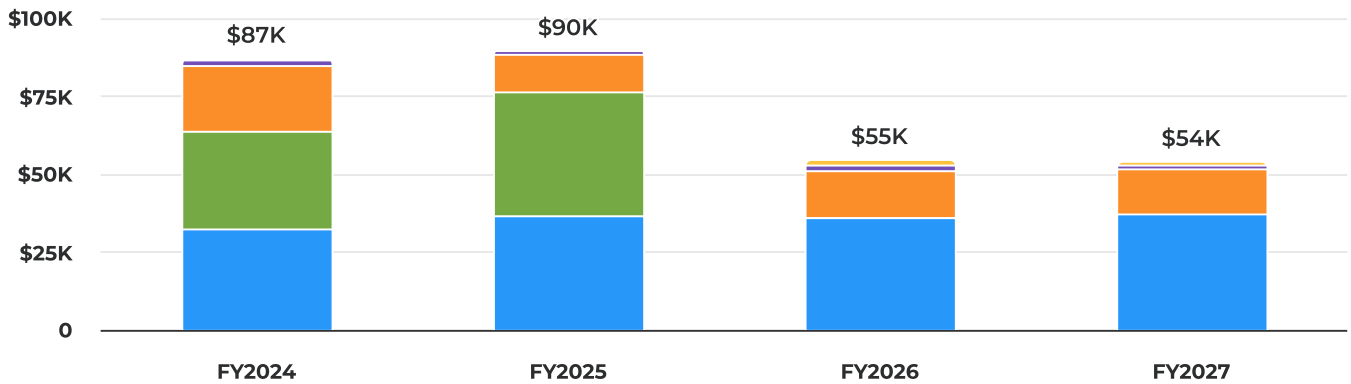



## Revenues by Revenue Source

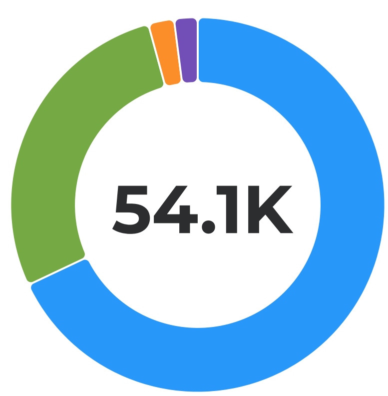
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | | - | - | $20 | - | - | -100.00% |
| FINES AND FOREFEITURE | | $66,922 | $44,056 | $67,500 | $102,500 | $87,500 | 29.63% |
| **Total Revenues** | | **$66,922** | **$44,056** | **$67,520** | **$102,500** | **$87,500** | **29.59%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| SPECIALIZED SERVICES | **$36,750** | 67.99% |
| INTERGOVERNMENTAL TRANSFER | **$15,000** | 27.75% |
| OTHER CHARGES AND SERVICES | **$1,200** | 2.22% |
| MATERIALS AND SUPPLIES | **$1,100** | 2.04% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| MUNICIPAL JUDGE CONTRACT | 100-5134-16 | $21,600 | $21,600 | $21,600 | $21,600 | $21,600 | - |
| LEGAL SERVICES | 100-5145-16 | $5,075 | $2,730 | $3,500 | $3,500 | $3,500 | - |
| MC OMNIBASE EXPENSE | 100-5150-16 | $262 | $316 | $250 | $250 | $250 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| MC RESTITUTION EXPENSE | 100-5152-16 | $700 | - | - | - | - | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-16 | $541 | $6,700 | $6,700 | $7,400 | $7,400 | 10.45% |
| COLLECTION AGENCY EXPENSE | 100-5182-16 | $3,753 | $5,207 | $4,000 | $4,000 | $4,000 | - |
| **Total SPECIALIZED SERVICES** | | $31,931 | $36,553 | $36,050 | $36,750 | $36,750 | 1.94% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-16 | $630 | $499 | $500 | $200 | $500 | - |
| OFFICE SUPPLIES | 100-5200-16 | - | - | - | $100 | - | - |
| POSTAGE & DELIVERY | 100-5201-16 | $867 | $69 | $500 | $100 | $100 | -80.00% |
| UNIFORMS | 100-5290-16 | - | $40 | $50 | - | - | -100.00% |
| UTILITIES - TELEPHONE | 100-6700-16 | $235 | $239 | $250 | $250 | $250 | - |
| UTILITIES - INTERNET | 100-7173-16 | $277 | $263 | $250 | $250 | $250 | - |
| **Total MATERIALS AND SUPPLIES** | | $2,009 | $1,110 | $1,550 | $900 | $1,100 | -29.03% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 100-5181-16 | - | - | $200 | - | $200 | - |
| CREDIT CARD CHARGES | 100-5190-16 | - | - | - | $250 | - | - |
| TRAINING AND TRAVEL | 100-5270-16 | $854 | $190 | $2,000 | $250 | $1,000 | -50.00% |
| **Total OTHER CHARGES AND SERVICES** | | $854 | $190 | $2,200 | $500 | $1,200 | -45.45% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-16 | $21,350 | $26,399 | - | - | - | - |
| OVERTIME WAGES | 100-5102-16 | - | $26 | - | - | - | - |
| LONGEVITY PAY | 100-5104-16 | $120 | $148 | - | - | - | - |
| WORKERS' COMPENSATION COVERAGE | 100-5110-16 | $232 | -$634 | - | - | - | - |
| HEALTH INSURANCE BENEFIT | 100-5115-16 | $4,373 | $6,924 | - | - | - | - |
| FICA AND MEDICARE | 100-5125-16 | $1,341 | $2,307 | - | - | - | - |
| RETIREMENT BENEFIT | 100-5130-16 | $4,111 | $4,629 | - | - | - | - |
| LIFE INSURANCE BENEFIT | 100-5131-16 | $47 | $59 | - | - | - | - |
| **Total PERSONNEL SERVICES** | | $31,574 | $39,860 | - | - | - | - |
| **INTERGOVERNMENTAL TRANSFER** | | | | | | | |
| COURT COSTS TO STATE | 100-5180-16 | $20,942 | $12,136 | $15,000 | $25,000 | $15,000 | - |
| **Total INTERGOVERNMENTAL TRANSFER** | | $20,942 | $12,136 | $15,000 | $25,000 | $15,000 | - |
| **Total Expenditures** | | **$87,310** | **$89,849** | **$54,800** | **$63,150** | **$54,050** | **-1.37%** |

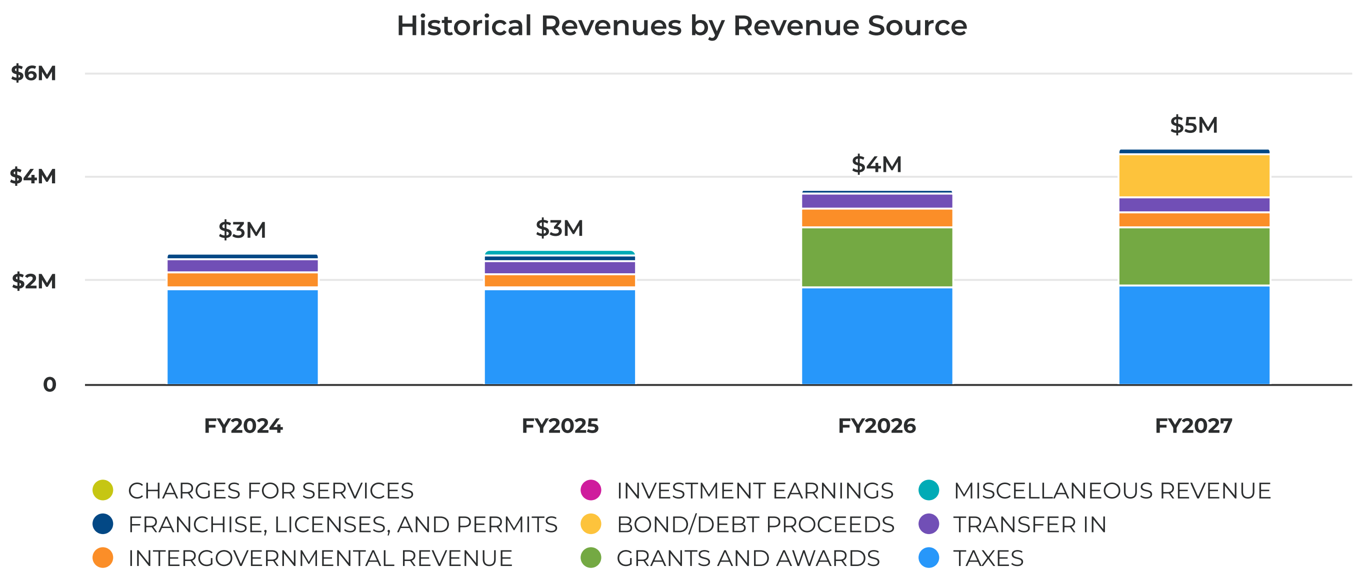
# General Operations

This department is of a general nature, affecting all departments and the City as a whole.  General expenditures that are not attributable to a specific department are accounted for in this department.  The City's payments for property insurance, worker's compensation, and the upkeep of City Hall are charged here, as well as many other items.

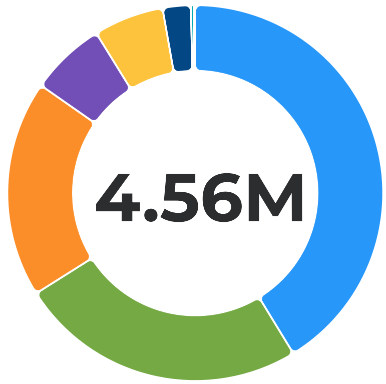
## Personnel Summary

There are no personnel assigned to this department.

## Revenues by Revenue Source



## FY27 Revenues by Revenue Source



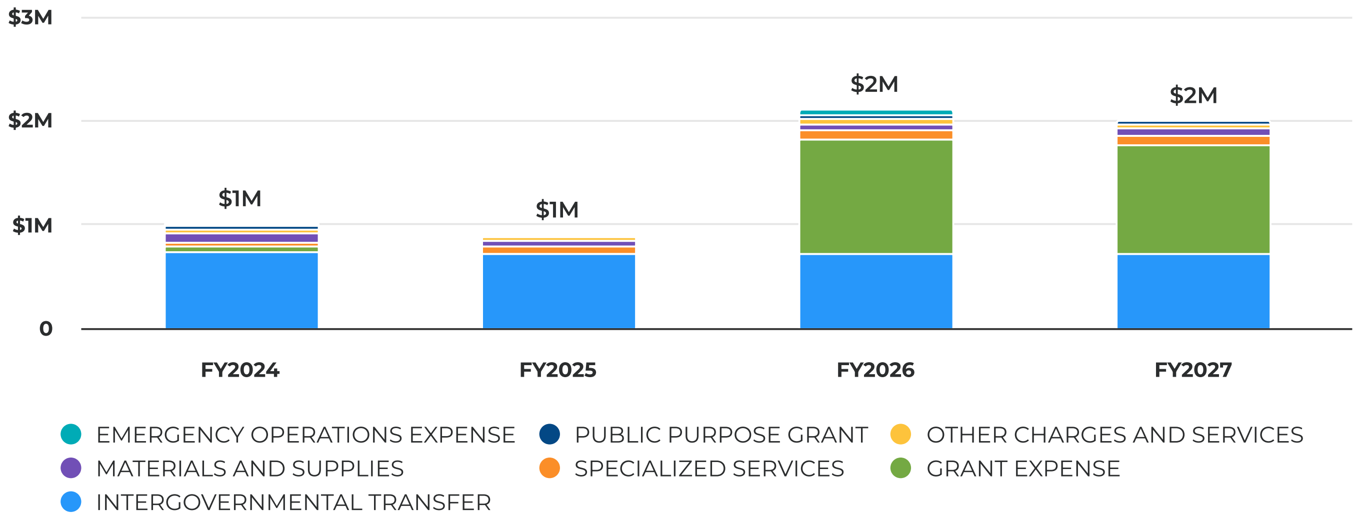

| | | |
|---|---|---|
| TAXES | $1,881,170 | 41.26% |
| GRANTS AND AWARDS | $1,130,000 | 24.79% |
| BOND/DEBT PROCEEDS | $850,000 | 18.64% |
| INTERGOVERNMENTAL REVENUE | $295,383 | 6.48% |
| TRANSFER IN | $275,383 | 6.04% |
| FRANCHISE, LICENSES, AND PERMITS | $110,000 | 2.41% |
| MISCELLANEOUS REVENUE | $10,750 | 0.24% |
| INVESTMENT EARNINGS | $5,700 | 0.13% |
| CHARGES FOR SERVICES | $500 | 0.01% |

## Revenues by Revenue Source

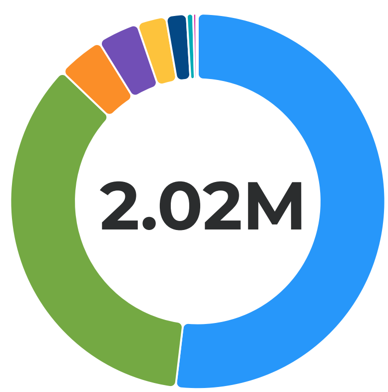
| Category | FY 2026 FY2025-2026 Adopted Budget | FY 2027 Budgeted | FY 2026 FY2025-2026 Adopted Budget vs. FY 2027 Budgeted (% Change) |
|---|---|---|---|
| TAXES | $1,852,472.00 | $1,881,170.00 | 1.55% |
| FRANCHISE, LICENSES, AND PERMITS | $95,000.00 | $110,000.00 | 15.79% |
| GRANTS AND AWARDS | $1,150,000.00 | $1,130,000.00 | -1.74% |
| INVESTMENT EARNINGS | $5,700.00 | $5,700.00 | - |
| CHARGES FOR SERVICES | $500.00 | $500.00 | - |
| TRANSFER IN | $290,627.00 | $275,383.00 | -5.25% |
| INTERGOVERNMENTAL REVENUE | $361,127.00 | $295,383.00 | -18.21% |
| MISCELLANEOUS REVENUE | $35,494.00 | $10,750.00 | -69.71% |
| BOND/DEBT PROCEEDS | - | $850,000.00 | - |
| **Total Revenues** | **$3,790,920.00** | **$4,558,886.00** | **20.26%** |

# Expenditures by Expense Type

## Historical Expenditures by Expense Type




## FY27 Expenditures by Expense Type




| | | | |
|---|---|---|---|
| ● | GRANT EXPENSE | **$1,050,000** | 51.89% |
| ● | INTERGOVERNMENTAL TRANSFER | **$712,995** | 35.24% |
| ● | SPECIALIZED SERVICES | **$81,401** | 4.02% |
| ● | MATERIALS AND SUPPLIES | **$72,750** | 3.60% |
| ● | OTHER CHARGES AND SERVICES | **$51,098** | 2.53% |
| ● | PUBLIC PURPOSE GRANT | **$36,000** | 1.78% |
| ● | MAINTENANCE AND REPAIRS | **$11,350** | 0.56% |
| ● | CAPITAL EXPENDITURES | **$5,000** | 0.25% |
| ● | DEBT SERVICE | **$2,844** | 0.14% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 100-5100-05 | $15,069 | $24,660 | $30,000 | $25,000 | $25,000 | -16.67% |
| AIR EVAC EMS EXPENSE | 100-5136-05 | $8,078 | $7,704 | $7,500 | $7,500 | $7,500 | - |
| PROFESSIONAL SERVICES | 100-5145-05 | $450 | - | - | - | - | - |
| ELECTION EXPENSES | 100-5150-05 | - | $3,847 | $7,500 | - | $7,500 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GIS SYSTEM | 100-5151-05 | $1,021 | $1,101 | $1,101 | $1,101 | $1,101 | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-05 | $1,797 | $15,689 | $22,250 | $35,000 | $20,000 | -10.11% |
| ANNUAL AUDIT SERVICES | 100-5255-05 | $8,553 | $8,812 | $10,000 | $8,044 | $10,000 | - |
| PROFESSIONAL SERVICE-INSURANCE | 100-6206-05 | $9,985 | $11,238 | $10,300 | $10,300 | $10,300 | - |
| COLEMAN 150- EXPENSE | 100-7175-05 | - | - | - | $4,361 | - | - |
| **Total SPECIALIZED SERVICES** | | $44,953 | $73,051 | $88,651 | $91,306 | $81,401 | -8.18% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-05 | $14 | - | $250 | $250 | - | -100.00% |
| VEHICLE MAINTENANCE | 100-5171-05 | $558 | $400 | $1,350 | $2,000 | $1,350 | - |
| TOWER MAINTENANCE | 100-5175-05 | $3,951 | $3,783 | $9,400 | $4,000 | $5,000 | -46.81% |
| BUILDING MAINTENANCE | 100-5177-05 | $354 | $3,979 | $5,000 | $5,000 | $5,000 | - |
| SR CENTER BLDG MAINTENANCE | 100-5178-05 | $415 | - | - | - | - | - |
| INSURANCE REPAIR - GENERAL | 100-6205-05 | - | $5,406 | - | - | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $5,292 | $13,569 | $16,000 | $11,250 | $11,350 | -29.06% |
| **PUBLIC PURPOSE GRANT** | | | | | | | |
| CHAMBER SUPPORT | 100-5190-05 | $6,000 | - | - | - | - | - |
| CITY TO THE ARK | 100-5200-05 | $4,000 | $3,000 | $4,000 | $4,000 | $4,000 | - |
| CITY TO MUSEUM - CHAPS | 100-5210-05 | $2,000 | $3,000 | $2,000 | $2,000 | $2,000 | - |
| SENIOR CENTER SUPPORT | 100-7178-05 | $24,000 | $24,000 | $30,000 | $30,000 | $30,000 | - |
| **Total PUBLIC PURPOSE GRANT** | | $36,000 | $30,000 | $36,000 | $36,000 | $36,000 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-05 | $12,996 | $7,327 | $10,000 | $15,000 | $12,500 | 25.00% |
| JANITORIAL SUPPLIES | 100-5165-05 | - | $55 | $2,000 | - | $2,000 | - |
| MINOR TOOLS & EQUIPMENT | 100-5202-05 | $1,009 | - | $1,000 | $1,000 | $1,000 | - |
| SAFETY SUPPLIES | 100-5206-05 | - | - | $350 | - | $350 | - |
| UTILITIES-LWSS-SENIOR CENTER | 100-5250-05 | $8,742 | $5,737 | $7,250 | $2,000 | $1,800 | -75.17% |
| UNIFORMS | 100-5290-05 | $1,142 | $2,043 | $1,500 | $1,500 | $1,500 | - |
| FUEL | 100-5315-05 | $2,687 | $2,283 | $2,100 | $2,100 | $2,100 | - |
| ADMIN EXP. (CELL,GAS,UTILITIES) | 100-6010-05 | $8,266 | $8,630 | $9,000 | $9,000 | $9,000 | - |
| SERVICE PINS, AND MEALS | 100-6012-05 | $1,960 | $674 | $2,000 | $2,000 | $2,000 | - |
| MISCELLANEOUS EXPENSE | 100-7177-05 | $1,710 | $95 | $3,492 | $50 | $500 | -85.68% |
| COMMUNITY ENHANCEMENT | 100-7181-05 | $40,517 | $17,850 | $30,000 | $37,193 | $40,000 | 33.33% |
| **Total MATERIALS AND SUPPLIES** | | $79,029 | $44,696 | $68,692 | $69,843 | $72,750 | 5.91% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| CCAD PROPERTY TAX DUE | 100-5156-05 | - | $212 | $200 | $200 | $200 | - |
| LEGAL NOTICES | 100-5180-05 | $1,931 | $1,445 | $1,500 | $1,500 | $1,500 | - |
| ASSOCIATION DUES | 100-5185-05 | $4,375 | $2,493 | $4,000 | $4,000 | $4,000 | - |
| CREDIT CARD CHARGES | 100-5191-05 | $3,419 | $2,048 | $7,200 | $7,200 | $7,200 | - |
| INSURANCE | 100-5220-05 | $8,164 | $9,370 | $9,500 | $10,856 | $12,000 | 26.32% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| TRAINING AND TRAVEL | 100-5270-05 | $11,138 | $5,284 | $10,500 | $10,500 | $10,500 | - |
| COPY MACHINE USAGE | 100-5311-05 | $5,021 | $3,895 | $4,000 | $4,000 | $4,000 | - |
| LEASE PAYMENTS-EXPLORER | 100-6520-05 | $7,550 | $5,614 | $7,775 | $360 | $6,846 | -11.94% |
| SR. CENTER INSURANCE | 100-7174-05 | $3,428 | $3,746 | $3,800 | $4,852 | $4,852 | 27.68% |
| REMOTE SERVICES SUBSCRIPTIONS | 100-7185-05 | $597 | - | - | - | - | - |
| **Total OTHER CHARGES AND SERVICES** | | $45,623 | $34,105 | $48,475 | $43,468 | $51,098 | 5.41% |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY-CITY HALL | 100-6410-05 | $17,699 | - | $5,000 | $5,000 | $5,000 | - |
| **Total CAPITAL EXPENDITURES** | | $17,699 | - | $5,000 | $5,000 | $5,000 | - |
| **DEBT SERVICE** | | | | | | | |
| DEBT SERVICE - VERKADA | 100-6405-05 | $2,844 | - | $2,844 | $2,844 | $2,844 | - |
| **Total DEBT SERVICE** | | $2,844 | - | $2,844 | $2,844 | $2,844 | - |
| **INTERGOVERNMENTAL TRANSFER** | | | | | | | |
| COUNTY TAX APPRAISAL | 100-5155-05 | $43,760 | $48,237 | $49,946 | $49,946 | $50,495 | 1.10% |
| SALES TAX TO EDC 4A | 100-7172-05 | $343,000 | $335,650 | $331,250 | $331,250 | $331,250 | - |
| SALES TAX TO EDC 4B | 100-7173-05 | $343,000 | $335,650 | $331,250 | $331,250 | $331,250 | - |
| **Total INTERGOVERNMENTAL TRANSFER** | | $729,760 | $719,536 | $712,446 | $712,446 | $712,995 | 0.08% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 100-7300-05 | - | - | - | $150 | - | - |
| FEMA-PUBLIC ASSITANCE EXPENSE | 100-7350-05 | $20,609 | - | $50,000 | $50,000 | - | -100.00% |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $20,609 | - | $50,000 | $50,150 | - | -100.00% |
| **GRANT EXPENSE** | | | | | | | |
| CDBG - RED GRANT - PHASE 1 | 100-7180-05 | $50,000 | - | $1,100,000 | $50,000 | $1,050,000 | -4.55% |
| **Total GRANT EXPENSE** | | $50,000 | - | $1,100,000 | $50,000 | $1,050,000 | -4.55% |
| **Total Expenditures** | | **$1,031,809** | **$914,957** | **$2,128,108** | **$1,072,307** | **$2,023,439** | **-4.92%** |

# EDC

The Economic Development Department is dedicated to enriching the economic climate of Coleman and its surrounding area. The department coordinates between the Coleman Economic Development Corporation (Type A EDC) and the Coleman Community Coalition (Type B EDC) and city administration to ensure that appropriate economic incentives are available to support the business climate in the City.

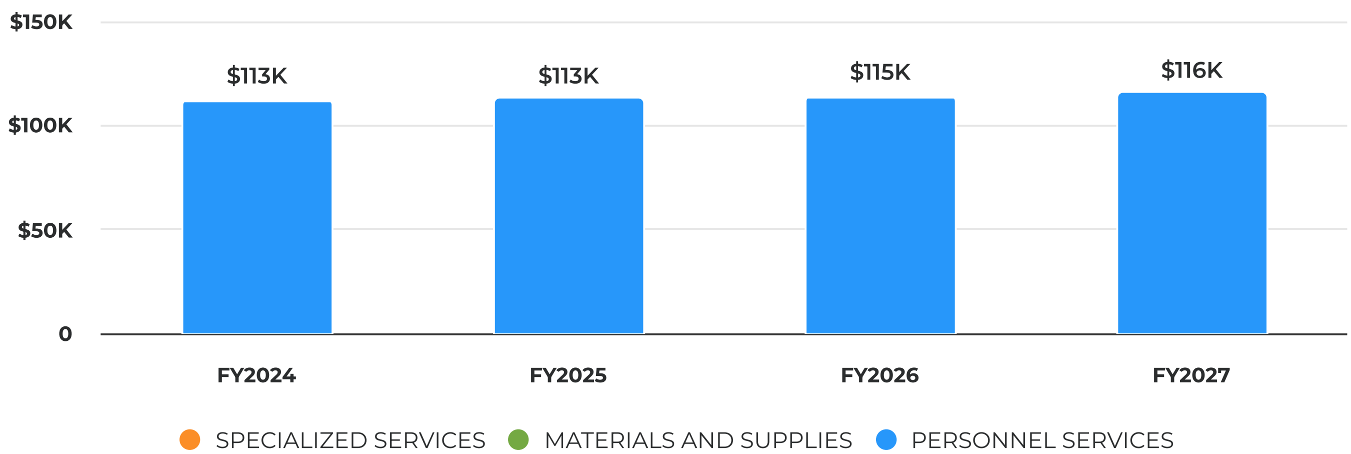
## Personnel Summary

| Position | Salary |
|---|---|
| Director of Economic Development | $Pending |

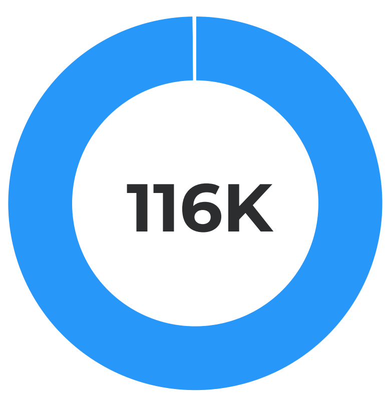
The salary and benefits package of the EDC is reimbursed to the City of Coleman by the CEDC and CCC boards.

## Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | $115,899 | 99.84% |
| SPECIALIZED SERVICES | $180 | 0.16% |

## Expenditures by Expense Type

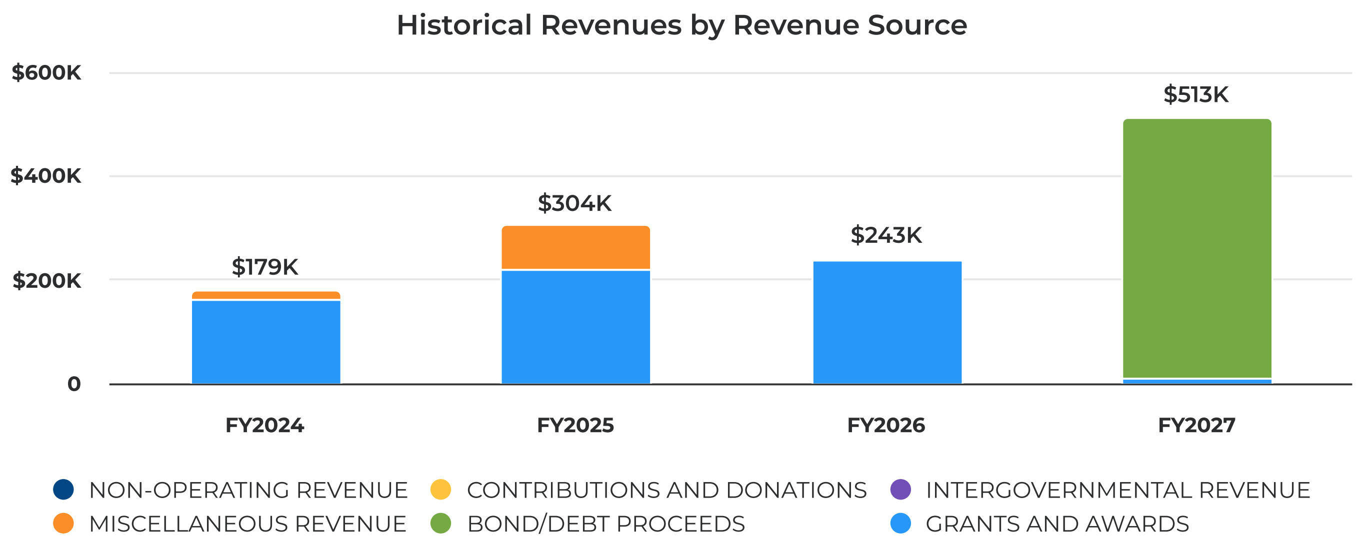
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-10 | - | - | - | $260.00 | $180.00 | - |
| **Total SPECIALIZED SERVICES** | | - | - | - | $260.00 | $180.00 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-10 | $1,245.00 | - | $1,400.00 | - | - | -100.00% |
| **Total MATERIALS AND SUPPLIES** | | $1,245.00 | - | $1,400.00 | - | - | -100.00% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-10 | $80,489.00 | $82,008.69 | $82,659.00 | $82,659.00 | $82,659.20 | - |
| LONGEVITY PAY | 100-5104-10 | $336.00 | $384.00 | $436.00 | $432.00 | $484.00 | 11.01% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-10 | $249.00 | $175.12 | $142.00 | $113.00 | $142.00 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-10 | $9,156.00 | $9,232.56 | $9,449.00 | $9,449.00 | $11,731.92 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-10 | - | - | $117.00 | - | $117.00 | - |
| FICA AND MEDICARE | 100-5125-10 | $6,134.00 | $6,879.75 | $6,357.00 | $6,357.00 | $6,360.45 | 0.05% |
| RETIREMENT BENEFIT | 100-5130-10 | $15,002.00 | $14,344.12 | $13,922.00 | $13,922.00 | $14,225.80 | 2.18% |
| LIFE INSURANCE BENEFIT | 100-5131-10 | $154.00 | $153.12 | $179.00 | $179.00 | $178.80 | -0.11% |
| **Total PERSONNEL SERVICES** | | $111,520.00 | $113,177.36 | $113,261.00 | $113,111.00 | $115,899.18 | 2.33% |
| **Total Expenditures** | | **$112,765.00** | **$113,177.36** | **$114,661.00** | **$113,371.00** | **$116,079.18** | **1.24%** |

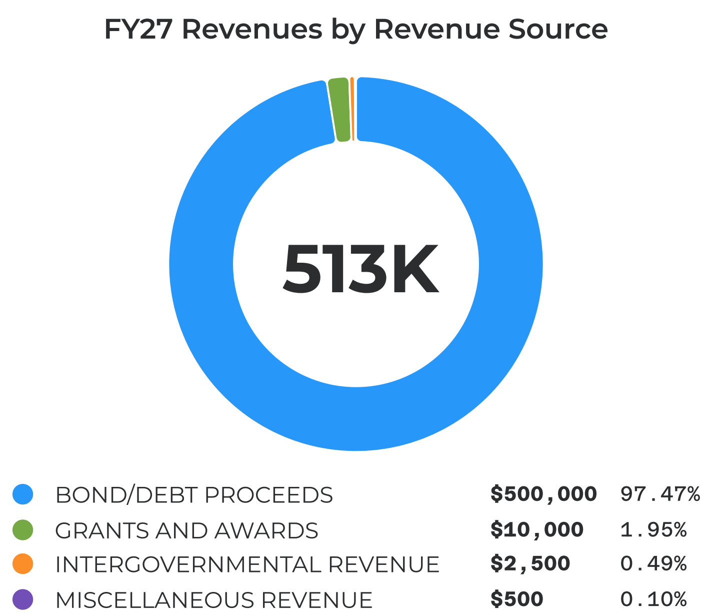
# Public Safety

The Public Safety function represents the elements of municipal government responsible for emergency response and encompasses the following departments:

- Police Department
- Fire Department
- Public Safety - Other, which includes EMS services and Public Safety Notifications

## Revenues by Revenue Source



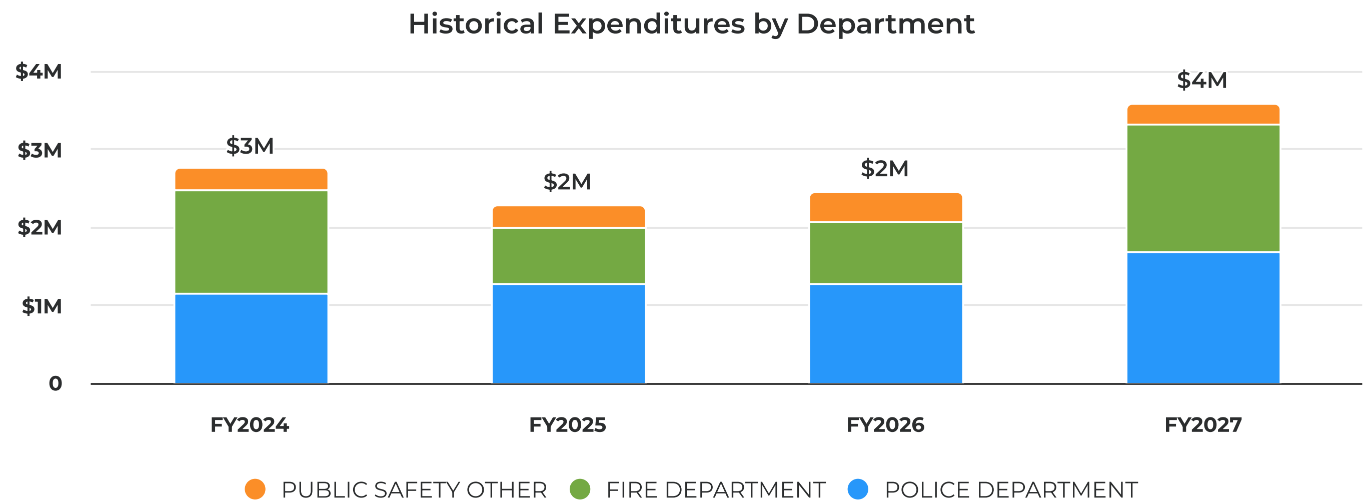



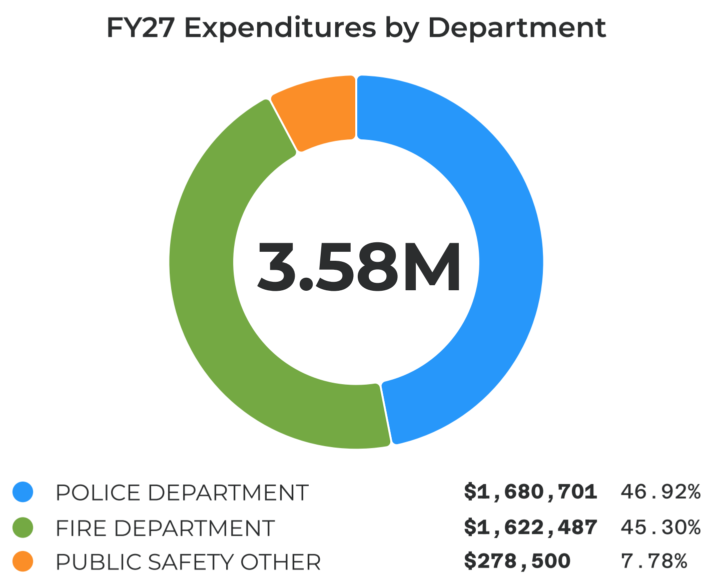

### Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | $161,431.00 | $217,869.82 | $236,000.00 | $109,754.00 | $10,000.00 | -95.76% |
| NON-OPERATING REVENUE | | $100.00 | - | - | - | - | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| CONTRIBUTIONS AND DONATIONS | | $100.00 | - | $100.00 | - | - | -100.00% |
| INTERGOVERNMENTAL REVENUE | | - | - | $2,500.00 | - | $2,500.00 | - |
| MISCELLANEOUS REVENUE | | $17,528.00 | $86,084.03 | $4,000.00 | $66,610.00 | $500.00 | -87.50% |
| BOND/DEBT PROCEEDS | | - | - | - | - | $500,000.00 | - |
| **Total Revenues** | | **$179,159.00** | **$303,953.85** | **$242,600.00** | **$176,364.00** | **$513,000.00** | **111.46%** |

# Expenditures by Department

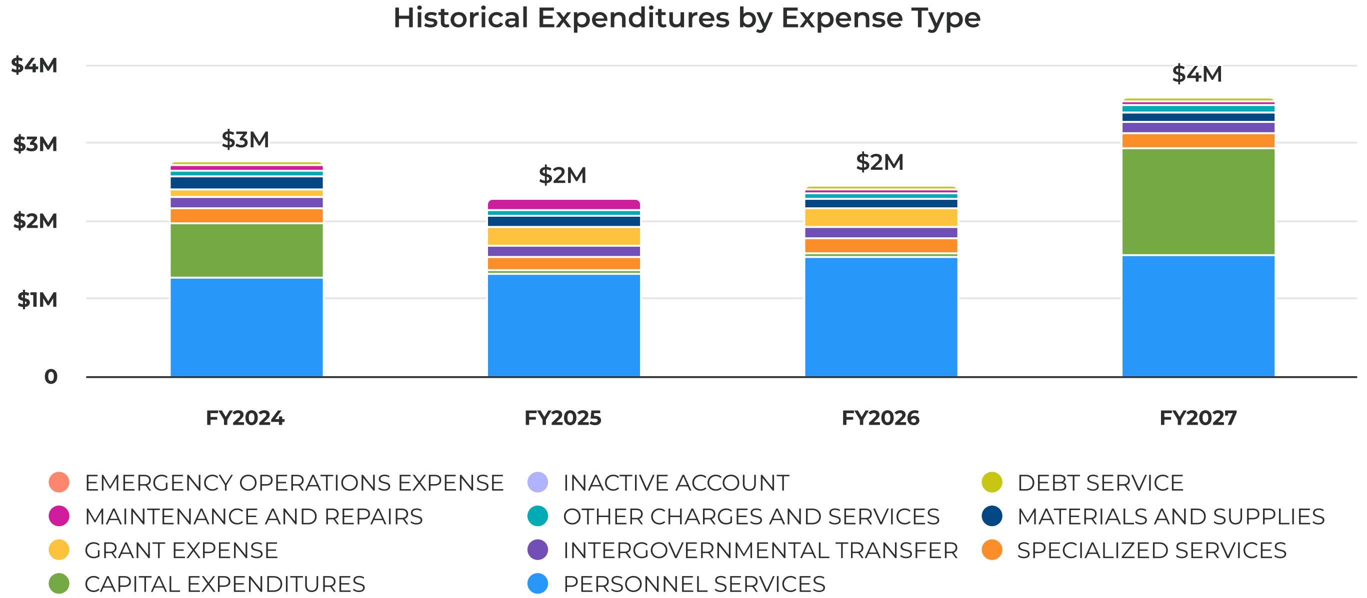


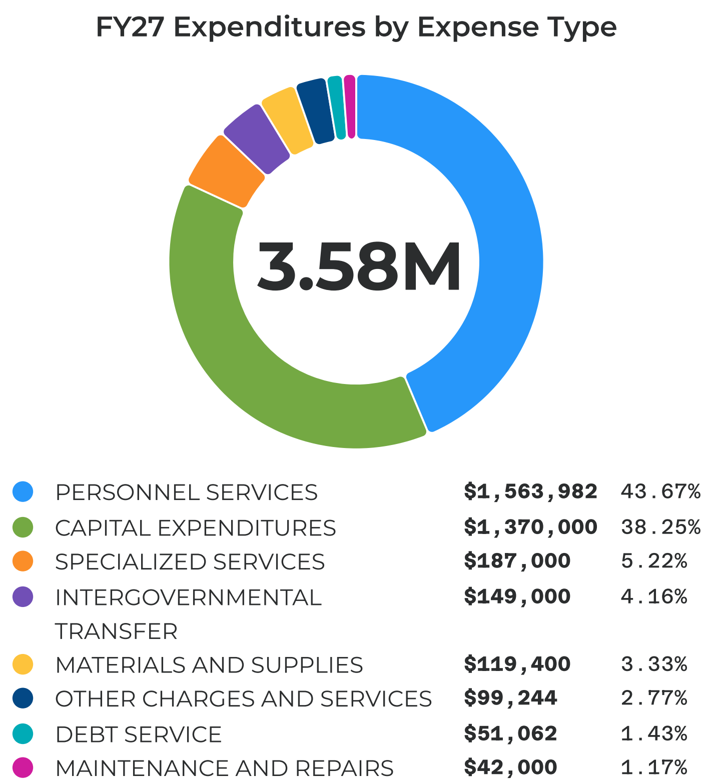




## Expenditures by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| PUBLIC SAFETY OTHER | $276,021.00 | $289,903.72 | $404,000.00 | $289,797.00 | $278,500.00 | -31.06% |
| POLICE DEPARTMENT | $1,138,096.00 | $1,262,380.25 | $1,266,818.00 | $1,222,174.46 | $1,680,700.88 | 32.67% |
| FIRE DEPARTMENT | $1,337,716.00 | $729,651.42 | $784,373.00 | $899,190.18 | $1,622,486.74 | 106.85% |
| **Total Expenditures** | **$2,751,833.00** | **$2,281,935.39** | **$2,455,191.00** | **$2,411,161.64** | **$3,581,687.62** | **45.88%** |

# Expenditures by Expense Type




## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $179,060.00 | $190,996.42 | $186,500.00 | $186,881.00 | $187,000.00 | 0.27% |
| MAINTENANCE AND REPAIRS | $52,124.00 | $137,961.89 | $42,800.00 | $57,960.00 | $42,000.00 | -1.87% |
| INACTIVE ACCOUNT | $211.00 | - | $750.00 | - | - | -100.00% |
| MATERIALS AND SUPPLIES | $161,455.00 | $144,456.36 | $127,545.00 | $153,139.00 | $119,400.00 | -6.39% |
| OTHER CHARGES AND SERVICES | $79,036.00 | $81,343.21 | $87,900.00 | $98,744.00 | $99,244.00 | 12.91% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| CAPITAL EXPENDITURES | $707,328.00 | $36,600.94 | $40,000.00 | $35,000.00 | $1,370,000.00 | 3,325.00% |
| DEBT SERVICE | $51,062.00 | $0.08 | $51,062.00 | $51,062.00 | $51,062.00 | - |
| PERSONNEL SERVICES | $1,261,495.00 | $1,313,049.91 | $1,533,634.00 | $1,565,757.64 | $1,563,981.62 | 1.98% |
| INTERGOVERNMENTAL TRANSFER | $145,113.00 | $144,438.16 | $149,000.00 | $149,000.00 | $149,000.00 | - |
| EMERGENCY OPERATIONS EXPENSE | $370.00 | - | - | $601.00 | - | - |
| GRANT EXPENSE | $114,579.00 | $233,088.42 | $236,000.00 | $113,017.00 | - | -100.00% |
| **Total Expenditures** | **$2,751,833.00** | **$2,281,935.39** | **$2,455,191.00** | **$2,411,161.64** | **$3,581,687.62** | **45.88%** |

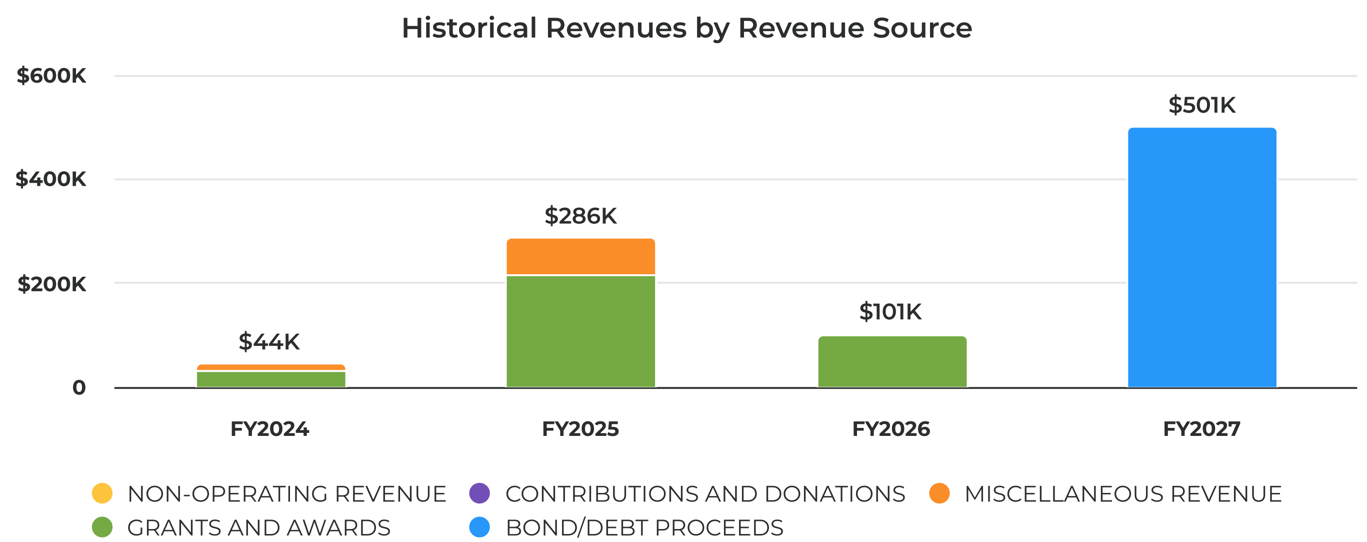
# Police Department

The Police Department is tasked with protecting the Citizens of Coleman through the investigation of criminal activity, arresting offenders, traffic enforcement and investigating traffic accidents.

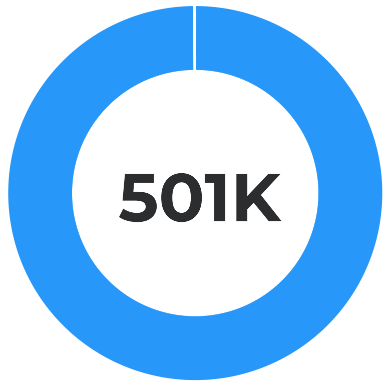
## Personnel Summary

| Position | Salary |
|---|---|
| Chief of Police | $Pending |
| Investigative Sergeant | $Pending |
| 2 - Criminal Law Enforcement | $Pending |
| 4 - Patrol Officers | $Pending |
| 1 - Cadet | $Pending |
| 6 - Part Time Patrol Officers | $Pending |
| 1 - Support System Specialist | $Pending |

## Revenues by Revenue Source



### FY27 Revenues by Revenue Source



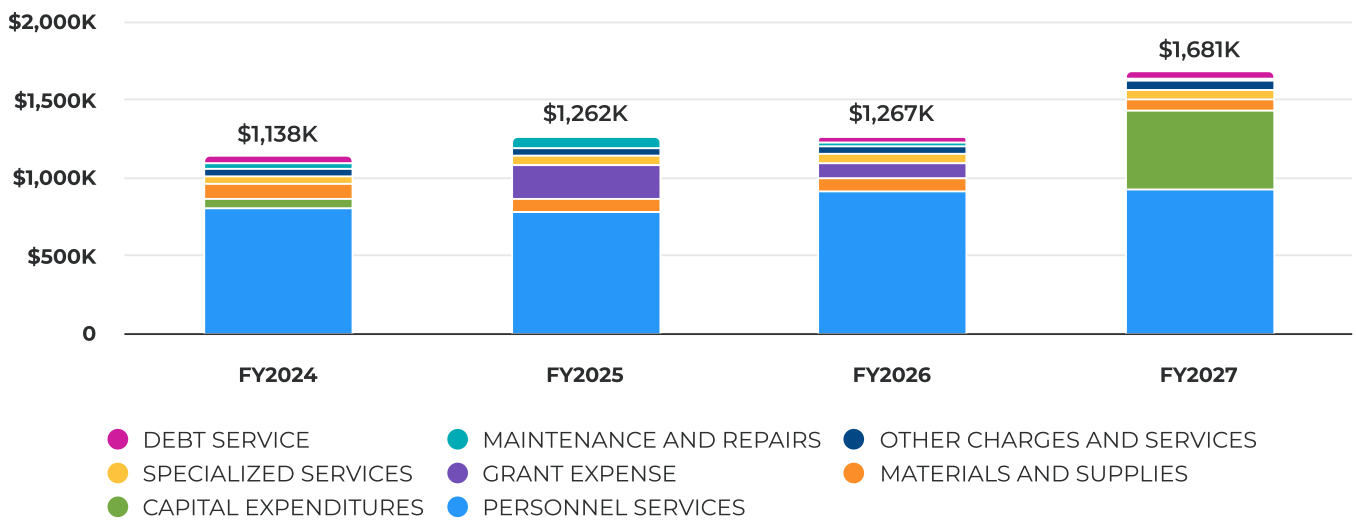

| | | |
|---|---|---|
| BOND/DEBT PROCEEDS | $500,000 | 99.90% |
| MISCELLANEOUS REVENUE | $500 | 0.10% |

### Revenues by Revenue Source

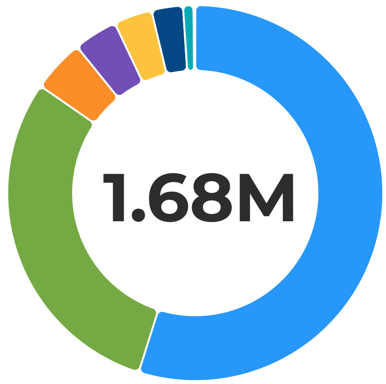
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | $30,000 | $216,185 | $100,000 | - | - | -100.00% |
| NON-OPERATING REVENUE | | $100 | - | - | - | - | - |
| CONTRIBUTIONS AND DONATIONS | | $100 | - | $100 | - | - | -100.00% |
| MISCELLANEOUS REVENUE | | $13,863 | $70,078 | $500 | $63,144 | $500 | - |
| BOND/DEBT PROCEEDS | | - | - | - | - | $500,000 | - |
| **Total Revenues** | | **$44,063** | **$286,263** | **$100,600** | **$63,144** | **$500,500** | **397.51%** |

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type




## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| POLICE - PROFESSIONAL SERVICES | 100-5134-07 | - | $13,958 | $2,500 | $5,000 | $2,500 | - |
| LEGAL SERVICES | 100-5150-07 | $5,394 | $5,663 | $5,000 | $5,000 | $5,000 | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-07 | $9,901 | $12,517 | $13,000 | $13,000 | $13,000 | - |
| BODY/CAR CAMERAS | 100-5205-07 | $30,295 | $28,593 | $35,000 | $35,000 | $35,000 | - |
| **Total SPECIALIZED SERVICES** | | $45,590 | $60,731 | $55,500 | $58,000 | $55,500 | - |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-07 | $4,677 | $1,741 | $6,500 | $2,500 | $5,000 | -23.08% |
| VEHICLE MAINTENANCE | 100-5171-07 | $13,363 | $9,675 | $6,500 | $6,500 | $6,500 | - |
| BUILDING MAINTENANCE | 100-5177-07 | $5,194 | $320 | $3,500 | $5,000 | $3,500 | - |
| INSURANCE REPAIR-PD | 100-6205-07 | $14,021 | $58,609 | - | $11,268 | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $37,255 | $70,345 | $16,500 | $25,268 | $15,000 | -9.09% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-07 | $19,888 | $19,514 | $20,000 | $20,000 | $20,000 | - |
| JANITORIAL SUPPLIES | 100-5165-07 | $152 | $298 | $275 | $275 | $275 | - |
| IMPREST FUNDS - CID | 100-5167-07 | $5,000 | $1,000 | $2,500 | - | - | -100.00% |
| OFFICE SUPPLIES | 100-5200-07 | $574 | $654 | $500 | $600 | $500 | - |
| MINOR TOOLS & EQUIPMENT | 100-5202-07 | $225 | $9,328 | $200 | $80 | $100 | -50.00% |
| AMMUNITION | 100-5203-07 | $2,442 | - | $2,500 | $1,500 | $1,500 | -40.00% |
| FURNITURE & FIXTURES | 100-5204-07 | $886 | $900 | $1,000 | - | - | -100.00% |
| SAFETY SUPPLIES | 100-5206-07 | $1,445 | $119 | $1,000 | $1,000 | $1,000 | - |
| ALL OTHER SUPPLIES | 100-5208-07 | $37 | - | - | - | - | - |
| UTILITIES - LWSS | 100-5250-07 | $6,697 | $6,729 | $6,250 | $6,250 | $6,250 | - |
| DETECTIVE EXPENSE | 100-5260-07 | $500 | $326 | $500 | - | $500 | - |
| UNIFORMS | 100-5290-07 | $10,509 | $5,389 | $9,000 | $9,000 | $5,000 | -44.44% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| FUEL | 100-5315-07 | $31,184 | $25,087 | $25,000 | $27,500 | $25,000 | - |
| DONATIONS EXPENDED | 100-5400-07 | $43 | - | - | $1,359 | - | - |
| UTILITIES - TELEPHONE | 100-6700-07 | $7,696 | $8,601 | $6,350 | $9,700 | $9,700 | 52.76% |
| UTILITIES - NATURAL GAS | 100-6750-07 | $1,531 | $1,553 | $1,290 | $1,290 | $1,290 | - |
| UTILITIES - INTERNET | 100-7173-07 | $6,837 | $7,212 | $5,280 | $5,425 | $5,425 | 2.75% |
| **Total MATERIALS AND SUPPLIES** | | $95,646 | $86,710 | $81,645 | $83,979 | $76,540 | -6.25% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 100-5180-07 | $10 | - | $50 | - | - | -100.00% |
| ASSOCIATION DUES | 100-5185-07 | $248 | - | $250 | $250 | $250 | - |
| INSURANCE | 100-5220-07 | $41,737 | $44,543 | $45,000 | $56,677 | $56,677 | 25.95% |
| TRAINING AND TRAVEL | 100-5270-07 | $8,065 | $2,713 | $8,000 | $8,000 | $6,000 | -25.00% |
| COPIER LEASE | 100-5310-07 | $559 | $364 | $500 | $500 | $500 | - |
| **Total OTHER CHARGES AND SERVICES** | | $50,619 | $47,620 | $53,800 | $65,427 | $63,427 | 17.89% |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 100-6400-07 | $58,225 | $4,658 | $5,000 | - | $500,000 | 9,900.00% |
| **Total CAPITAL EXPENDITURES** | | $58,225 | $4,658 | $5,000 | - | $500,000 | 9,900.00% |
| **DEBT SERVICE** | | | | | | | |
| DEBT SERVICE - VERKADA | 100-6405-07 | $5,688 | - | $5,688 | $5,688 | $5,688 | - |
| DEBT SERVICE/POLICE FLEET | 100-6530-07 | $39,686 | - | $39,686 | $39,686 | $39,686 | - |
| **Total DEBT SERVICE** | | $45,374 | - | $45,374 | $45,374 | $45,374 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-07 | $496,013 | $447,059 | $577,148 | $618,768 | $577,207 | 0.01% |
| ACADEMY EXPENSES | 100-5101-07 | - | $4,849 | - | $30 | - | - |
| OVERTIME WAGES | 100-5102-07 | $65,203 | $87,472 | $49,800 | $61,132 | $41,000 | -17.67% |
| RESERVE OFFICERS | 100-5103-07 | $17,088 | $22,274 | $12,000 | $16,152 | $12,930 | 7.75% |
| LONGEVITY PAY | 100-5104-07 | $2,132 | $2,476 | $1,828 | $1,064 | $1,827 | -0.05% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-07 | $15,483 | $16,347 | $14,474 | $13,211 | $14,474 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-07 | $55,034 | $57,635 | $94,493 | $77,302 | $117,319 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-07 | $4,078 | $1,010 | $1,170 | $3,394 | $1,872 | 60.00% |
| FICA AND MEDICARE | 100-5125-07 | $43,043 | $45,090 | $49,019 | $51,771 | $48,422 | -1.22% |
| RETIREMENT BENEFIT | 100-5130-07 | $103,532 | $89,395 | $105,351 | $97,860 | $106,088 | 0.70% |
| LIFE INSURANCE BENEFIT | 100-5131-07 | $906 | $655 | $1,216 | $882 | $1,221 | 0.40% |
| **Total PERSONNEL SERVICES** | | $802,512 | $774,262 | $906,499 | $941,565 | $922,360 | 1.75% |
| **INTERGOVERNMENTAL TRANSFER** | | | | | | | |
| INMATE HOUSING | 100-5166-07 | $2,875 | $2,200 | $2,500 | $2,500 | $2,500 | - |
| **Total INTERGOVERNMENTAL TRANSFER** | | $2,875 | $2,200 | $2,500 | $2,500 | $2,500 | - |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 100-7300-07 | - | - | - | $61 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | - | - | - | $61 | - | - |
| **GRANT EXPENSE** | | | | | | | |
| GRANT EXPENSE | 100-7175-07 | - | $215,853 | $100,000 | - | - | -100.00% |
| **Total GRANT EXPENSE** | | - | $215,853 | $100,000 | - | - | -100.00% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | **$1,138,096** | **$1,262,380** | **$1,266,818** | **$1,222,174** | **$1,680,701** | **32.67%** |

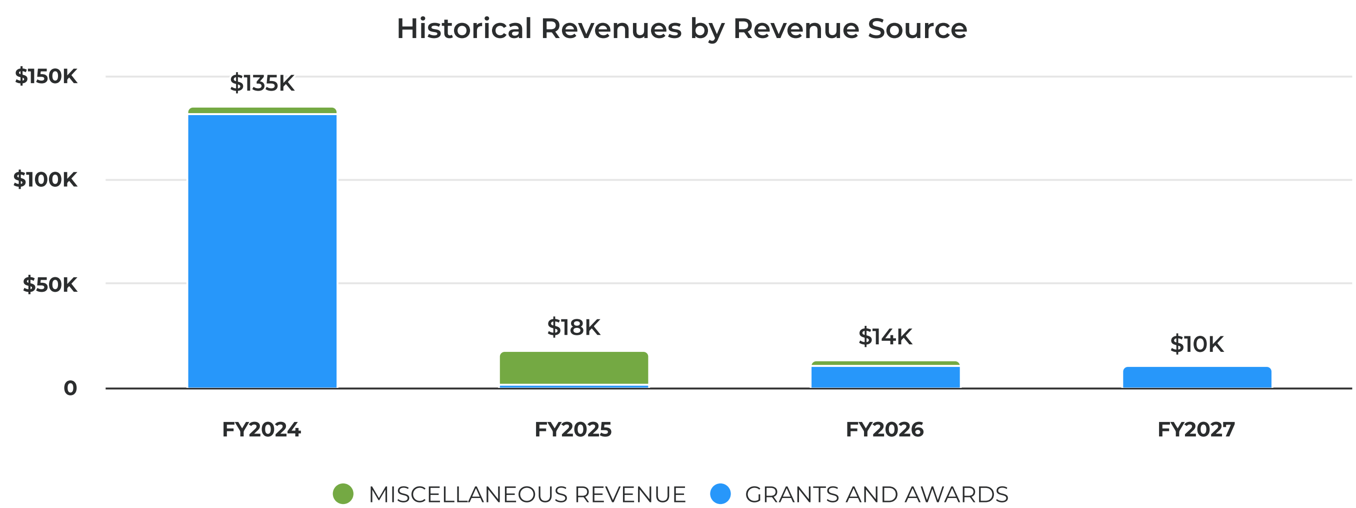
# Fire Department

The Fire Department is responsible for responding to fires, traffic accidents and medical emergencies, maintaining equipment and keeping personnel property trained, protecting the lives and property of the citizens of Coleman and the surrounding area. The division is also responsible for investigating the origin of each fire, public education and fire inspections.

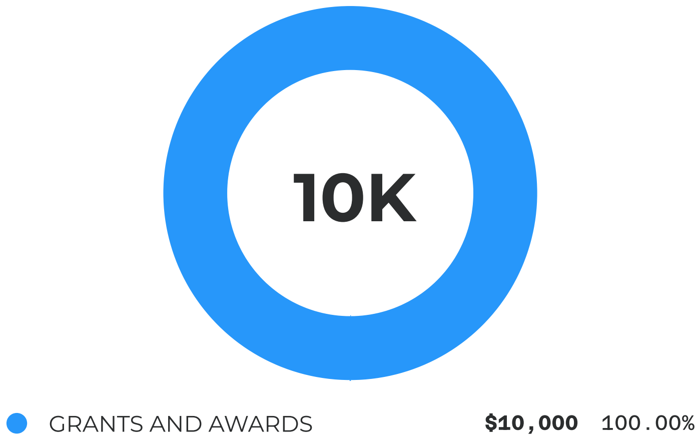
## Personnel Summary

| Position | Salary |
|---|---|
| Fire Chief / Emergency Management Coordinator | $Pending |
| Assistant Chief | $Pending |
| Fire Marshall | $Pending |
| Captain | $Pending |
| 3 - Firefighters | $Pending |
| 6 - Part Time Firefighters | $6,000 |

## Revenues by Revenue Source



### FY27 Revenues by Revenue Source

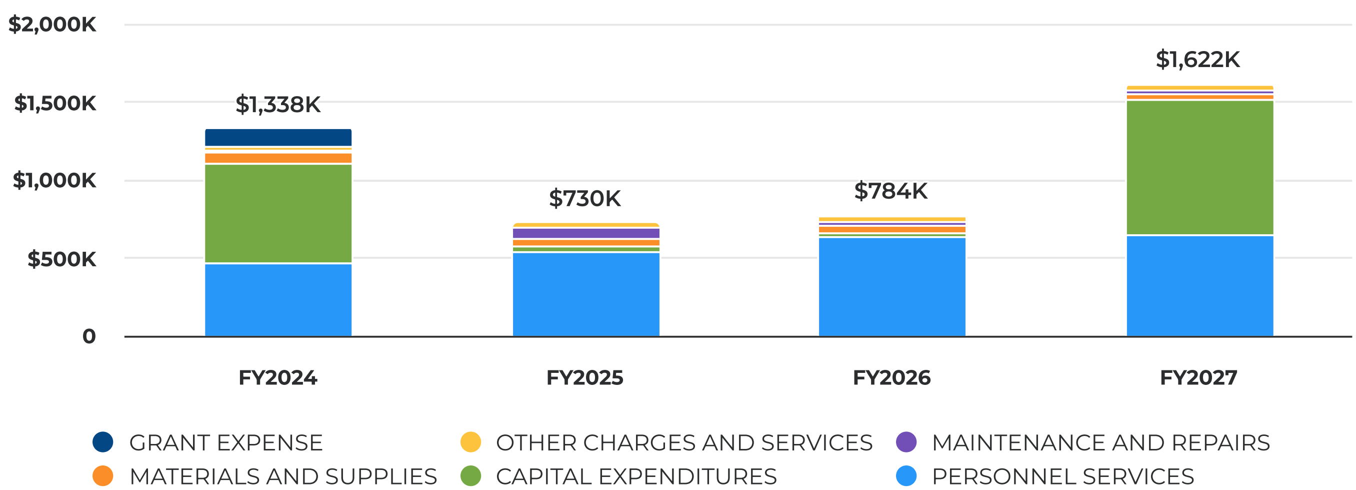



### Revenues by Revenue Source

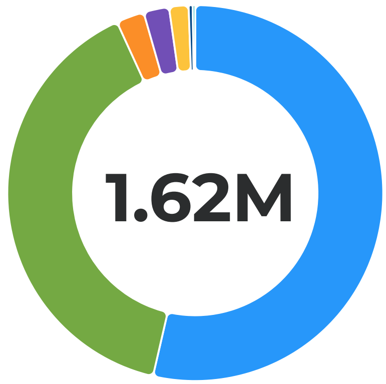
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | $131,431 | $1,685 | $10,000 | $95,457 | $10,000 | - |
| MISCELLANEOUS REVENUE | | $3,665 | $16,006 | $3,500 | $3,466 | - | -100.00% |
| **Total Revenues** | | **$135,096** | **$17,691** | **$13,500** | **$98,923** | **$10,000** | **-25.93%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| CAPITAL EXPENDITURES | **$870,000** | 53.62% |
| PERSONNEL SERVICES | **$641,622** | 39.55% |
| MATERIALS AND SUPPLIES | **$38,860** | 2.40% |
| OTHER CHARGES AND SERVICES | **$35,817** | 2.21% |
| MAINTENANCE AND REPAIRS | **$27,000** | 1.66% |
| DEBT SERVICE | **$5,688** | 0.35% |
| SPECIALIZED SERVICES | **$3,500** | 0.22% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 100-5151-11 | $25 | $240 | - | $350 | - | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-11 | $3,495 | $2,025 | $3,000 | $3,531 | $3,500 | 16.67% |
| **Total SPECIALIZED SERVICES** | | $3,520 | $2,265 | $3,000 | $3,881 | $3,500 | 16.67% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-11 | $5,654 | $39,142 | $14,000 | $15,000 | $14,000 | - |
| VEHICLE MAINTENANCE | 100-5171-11 | $560 | $830 | $300 | $1,000 | $1,000 | 233.33% |
| BUILDING MAINTENANCE | 100-5177-11 | $8,655 | $13,702 | $12,000 | $12,000 | $12,000 | - |
| INSURANCE REPAIR - FD | 100-6205-11 | - | $13,943 | - | $4,692 | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $14,869 | $67,617 | $26,300 | $32,692 | $27,000 | 2.66% |
| **INACTIVE ACCOUNT** | | | | | | | |
| FIRE MARSHALL EXPENSE | 100-5285-11 | $211 | - | $750 | - | - | -100.00% |
| **Total INACTIVE ACCOUNT** | | $211 | - | $750 | - | - | -100.00% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| CVFD EXPENSE | 100-5141-11 | $10,187 | $7,475 | - | $5,000 | - | - |
| REGULAR MAINTENANCE | 100-5160-11 | $11,492 | $6,021 | $6,000 | $5,000 | $6,000 | - |
| JANITORIAL SUPPLIES | 100-5165-11 | $727 | $859 | $1,000 | $1,000 | $1,000 | - |
| OFFICE SUPPLIES | 100-5200-11 | - | $38 | $100 | $100 | $100 | - |
| MINOR TOOLS & EQUIPMENT | 100-5202-11 | $9,723 | $8,358 | $5,500 | $5,500 | $500 | -90.91% |
| FURNITURE & FIXTURES | 100-5204-11 | - | $704 | - | - | - | - |
| HAZMAT & FOAM SUPPLIES | 100-5207-11 | $335 | - | $400 | $400 | $400 | - |
| ALL OTHER SUPPLIES | 100-5208-11 | $414 | - | $400 | $400 | $400 | - |
| UTILITIES - LWSS | 100-5250-11 | $8,371 | $9,337 | $6,200 | $9,750 | $9,750 | 57.26% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| PROTECTIVE/SAFETY GEAR | 100-5260-11 | $5,651 | $4,886 | $5,500 | $5,500 | $500 | -90.91% |
| UNIFORMS | 100-5290-11 | $1,361 | $1,916 | $2,200 | $2,200 | $2,200 | - |
| FUEL | 100-5315-11 | $6,599 | $6,197 | $7,500 | $9,800 | $7,500 | - |
| INTERNET SERVICE | 100-6450-11 | $319 | - | - | - | - | - |
| UTILITIES - TELEPHONE | 100-6700-11 | $3,829 | $3,869 | $3,800 | $3,800 | $3,800 | - |
| UTILITIES - NATURAL GAS | 100-6750-11 | $2,691 | $4,041 | $3,500 | $5,750 | $5,750 | 64.29% |
| UTILITIES - INTERNET | 100-7173-11 | $277 | $263 | $300 | $960 | $960 | 220.00% |
| MISCELLANEOUS EXPENDITURE | 100-7177-11 | - | - | - | $10,000 | - | - |
| **Total MATERIALS AND SUPPLIES** | | $61,976 | $53,965 | $42,400 | $65,160 | $38,860 | -8.35% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 100-5180-11 | - | - | $50 | - | - | -100.00% |
| DUES & SUBSCRIPTIONS | 100-5185-11 | $307 | $307 | $400 | $100 | $100 | -75.00% |
| INSURANCE | 100-5220-11 | $5,142 | $5,514 | $5,650 | $6,144 | $6,144 | 8.74% |
| VEHICLE INSURANCE | 100-5221-11 | $16,604 | $17,687 | $18,000 | $19,573 | $19,573 | 8.74% |
| TRAINING AND TRAVEL | 100-5270-11 | $6,364 | $10,215 | $10,000 | $7,500 | $10,000 | - |
| **Total OTHER CHARGES AND SERVICES** | | $28,417 | $33,723 | $34,100 | $33,317 | $35,817 | 5.04% |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 100-6400-11 | $638,820 | $12,797 | $15,000 | $15,000 | $850,000 | 5,566.67% |
| CAPITAL IMPROVEMENT | 100-6401-11 | $10,283 | $19,146 | $20,000 | $20,000 | $20,000 | - |
| **Total CAPITAL EXPENDITURES** | | $649,103 | $31,943 | $35,000 | $35,000 | $870,000 | 2,385.71% |
| **DEBT SERVICE** | | | | | | | |
| DEBT SERVICE - VERKADA | 100-6405-11 | $5,688 | - | $5,688 | $5,688 | $5,688 | - |
| **Total DEBT SERVICE** | | $5,688 | - | $5,688 | $5,688 | $5,688 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-11 | $287,268 | $325,573 | $382,580 | $395,592 | $377,837 | -1.24% |
| OVERTIME WAGES | 100-5102-11 | $30,082 | $45,143 | $15,000 | $48,296 | $15,000 | - |
| OVERTIME 2 WAGES | 100-5103-11 | - | - | $23,414 | - | $22,991 | -1.81% |
| LONGEVITY PAY | 100-5104-11 | $2,356 | $2,796 | $3,410 | $3,152 | $3,578 | 4.93% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-11 | $13,816 | $9,979 | $10,621 | $9,120 | $10,621 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-11 | $27,568 | $46,163 | $66,145 | $50,239 | $82,123 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-11 | - | - | $819 | - | $819 | - |
| FICA AND MEDICARE | 100-5125-11 | $23,508 | $30,057 | $32,467 | $33,327 | $32,085 | -1.18% |
| RETIREMENT BENEFIT | 100-5130-11 | $59,000 | $64,046 | $70,093 | $64,612 | $70,498 | 0.58% |
| LIFE INSURANCE BENEFIT | 100-5131-11 | $502 | $490 | $769 | $584 | $753 | -2.05% |
| OCCUPATIONAL SCREENINGS | 100-5135-11 | - | - | - | $3,500 | $3,500 | - |
| CVFD FIREMAN RETIRED | 100-5140-11 | $3,000 | $3,000 | $3,000 | $3,000 | $3,000 | - |
| CVFD MEMBERSHIP ROSTER | 100-5145-11 | $11,400 | $11,700 | $18,000 | $12,500 | $18,000 | - |
| VOLUNTEER WORKERS COMP. | 100-5150-11 | $483 | -$158 | $817 | $270 | $817 | - |
| **Total PERSONNEL SERVICES** | | $458,983 | $538,788 | $627,135 | $624,192 | $641,622 | 2.31% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| EOP - EVENT EXPENSES | 100-7300-11 | $370 | - | - | $540 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $370 | - | - | $540 | - | - |
| **GRANT EXPENSE** | | | | | | | |
| CVFD GRANT EXPENSE | 100-5155-11 | $2,994 | - | - | - | - | - |
| GRANT EXPENSE | 100-8610-11 | $111,585 | $1,350 | $10,000 | $98,720 | - | -100.00% |
| **Total GRANT EXPENSE** | | $114,579 | $1,350 | $10,000 | $98,720 | - | -100.00% |
| **Total Expenditures** | | **$1,337,716** | **$729,651** | **$784,373** | **$899,190** | **$1,622,487** | **106.85%** |

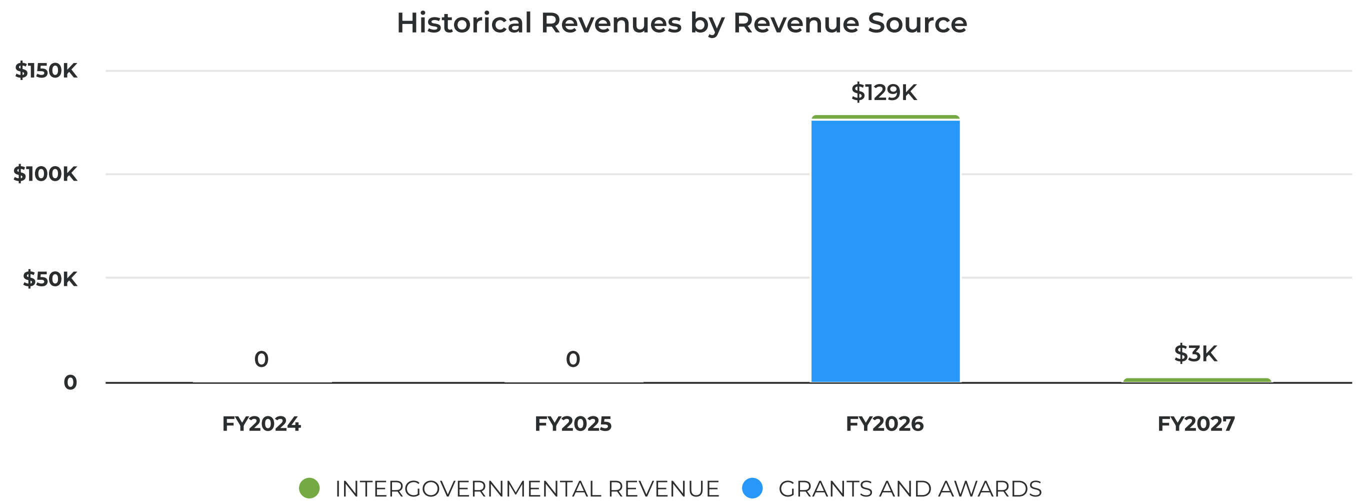
# Public Safety - Other

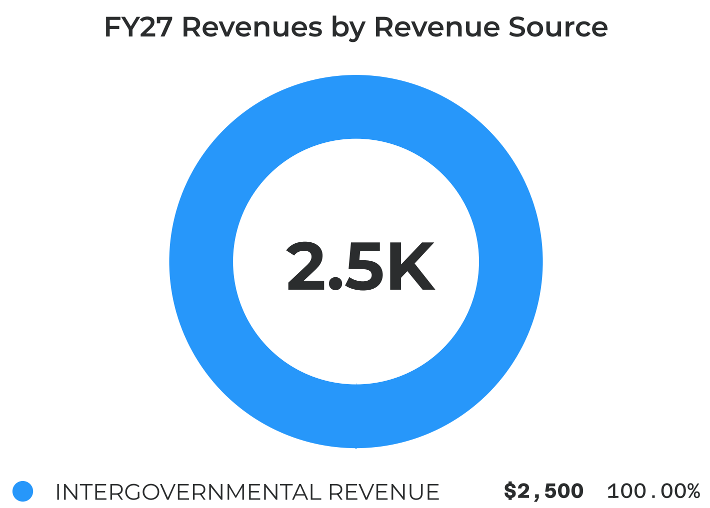
This department is reserved for ambulance services and emergency notifications to the residents in and around the City of Coleman. This department functions in coordination with the area fire departments, police departments, and emergency managers to provide emergency medical services and notifications of emergencies to residents in and around Coleman.

## Personnel Summary

There are no personnel assigned to this department.

## Revenues by Revenue Source



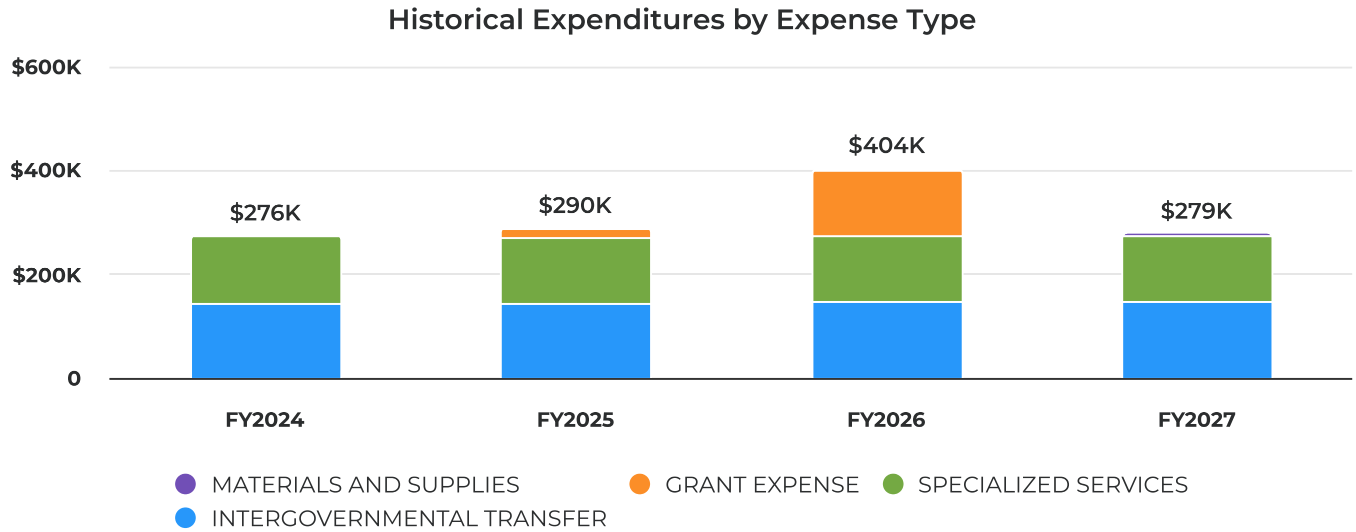



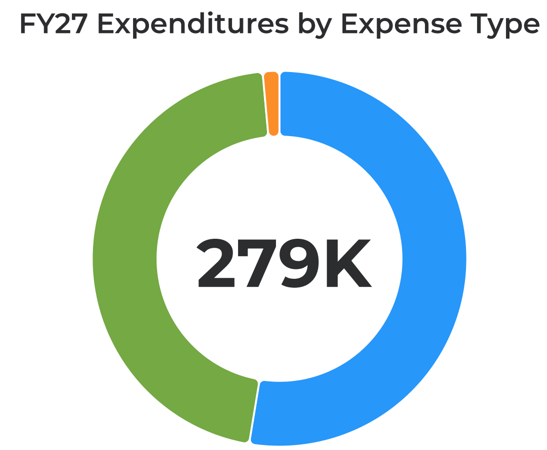

### Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | - | - | $126,000 | $14,297 | - | -100.00% |
| INTERGOVERNMENTAL REVENUE | | - | - | $2,500 | - | $2,500 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total Revenues** | | - | - | **$128,500** | **$14,297** | **$2,500** | **-98.05%** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| INTERGOVERNMENTAL TRANSFER | **$146,500** | 52.60% |
| SPECIALIZED SERVICES | **$128,000** | 45.96% |
| MATERIALS AND SUPPLIES | **$4,000** | 1.44% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| EMERGENCY NOTIFICATIONS | 100-5195-04 | $4,950 | $3,000 | $3,000 | - | $3,000 | - |
| AMBULANCE SERVICE | 100-5199-04 | $125,000 | $125,000 | $125,000 | $125,000 | $125,000 | - |
| **Total SPECIALIZED SERVICES** | | $129,950 | $128,000 | $128,000 | $125,000 | $128,000 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| UTILITIES - LWSS | 100-5250-04 | $3,833 | $3,781 | $3,500 | $4,000 | $4,000 | 14.29% |
| **Total MATERIALS AND SUPPLIES** | | $3,833 | $3,781 | $3,500 | $4,000 | $4,000 | 14.29% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **INTERGOVERNMENTAL TRANSFER** | | | | | | | |
| COUNTY DISPATCH SERVICES | 100-6760-04 | $142,238 | $142,238 | $146,500 | $146,500 | $146,500 | - |
| **Total INTERGOVERNMENTAL TRANSFER** | | $142,238 | $142,238 | $146,500 | $146,500 | $146,500 | - |
| **GRANT EXPENSE** | | | | | | | |
| GRANT EXPENSE | 100-8610-04 | - | $15,885 | $126,000 | $14,297 | - | -100.00% |
| **Total GRANT EXPENSE** | | - | $15,885 | $126,000 | $14,297 | - | -100.00% |
| **Total Expenditures** | | **$276,021** | **$289,904** | **$404,000** | **$289,797** | **$278,500** | **-31.06%** |

# Streets

The Street Maintenance department maintains all streets and alleys within the corporate limits of the City. This ranges from small repairs of potholes to planning and coordinating large scale improvement projects. This department also works in conjunction with Water and Wastewater departments on streets impacted by repairs in those sectors.

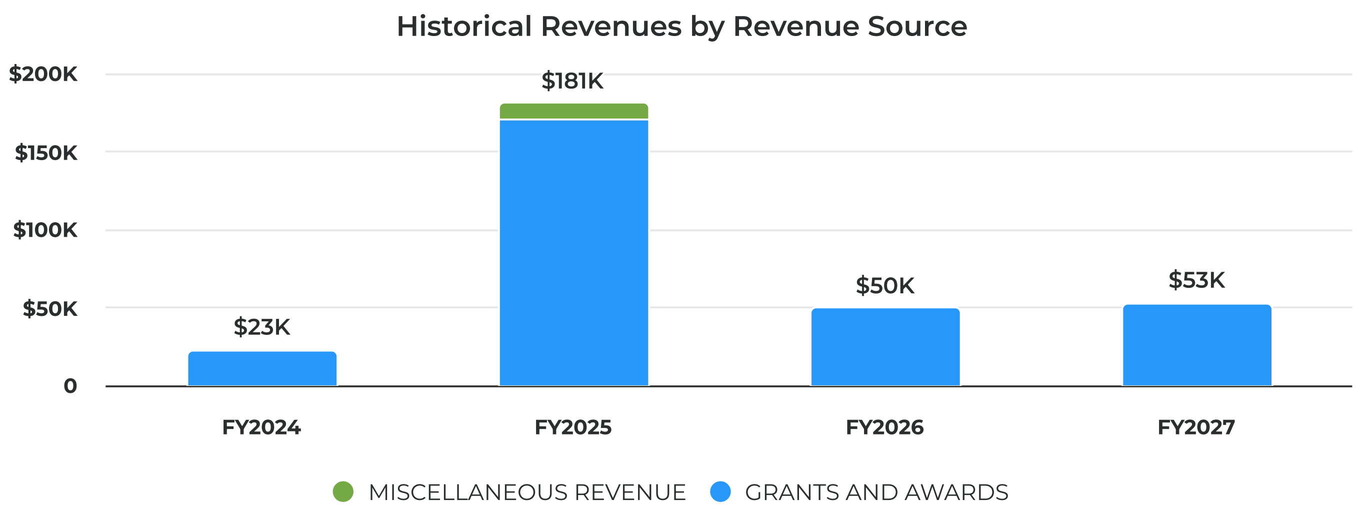
Significant grants managed by this department include recent sidewalk and drainage improvement projects.

This does not include Street Improvement Fees collected through utility bills. Those funds and expenditures are represented in the Street Improvement Fund.

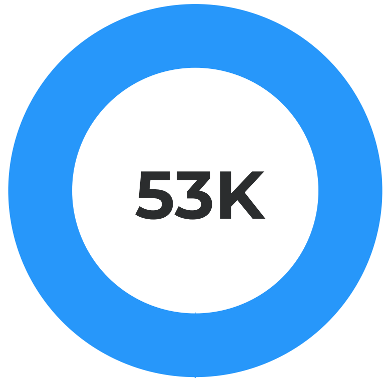
## Personnel Summary

| Position | Salary |
| --- | --- |
| Heavy Equipment Operator II | $Pending |
| Heavy Equipment Operator I | $Pending |
| 2 - Field Maintenance Worker / Equipment Operator | $Pending |

## Revenues by Revenue Source



### FY27 Revenues by Revenue Source



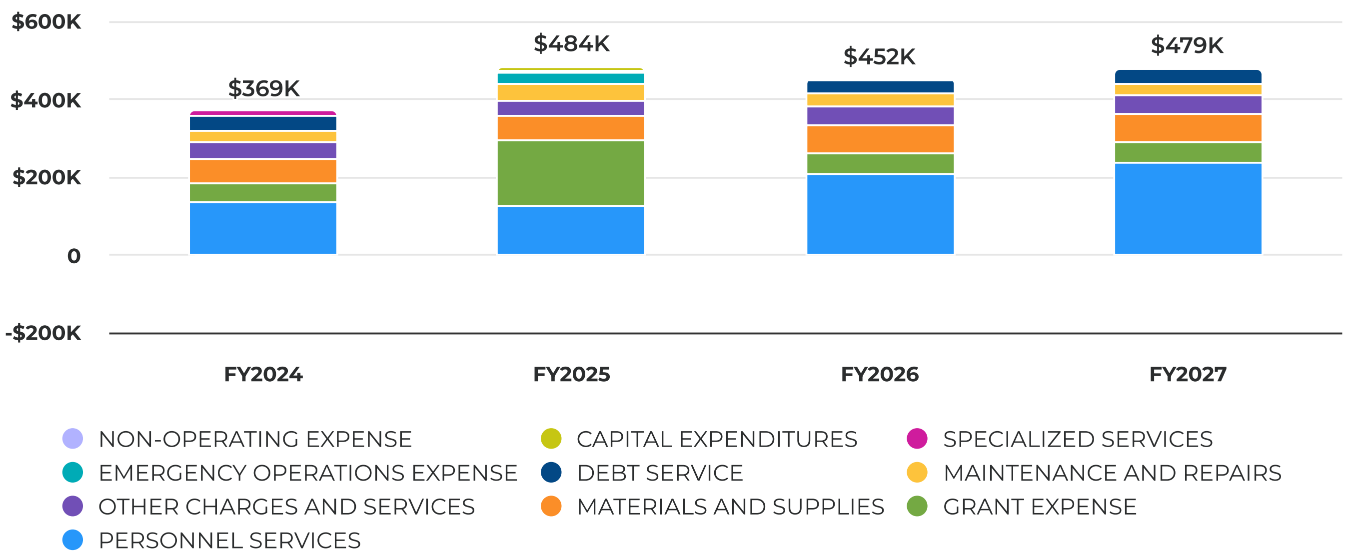

| | | |
|---|---|---|
| GRANTS AND AWARDS | $53,000 | 100.00% |

### Revenues by Revenue Source

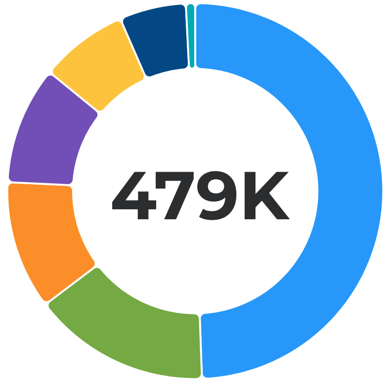
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | $22,500.00 | $170,356.71 | $50,000.00 | $185,000.00 | $53,000.00 | 6.00% |
| MISCELLANEOUS REVENUE | - | $10,579.79 | - | - | - | - |
| **Total Revenues** | **$22,500.00** | **$180,936.50** | **$50,000.00** | **$185,000.00** | **$53,000.00** | **6.00%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | **$236,842** | 49.44% |
| MATERIALS AND SUPPLIES | **$73,075** | 15.25% |
| GRANT EXPENSE | **$53,000** | 11.06% |
| OTHER CHARGES AND SERVICES | **$48,569** | 10.14% |
| DEBT SERVICE | **$36,290** | 7.57% |
| MAINTENANCE AND REPAIRS | **$27,500** | 5.74% |
| SPECIALIZED SERVICES | **$3,820** | 0.80% |

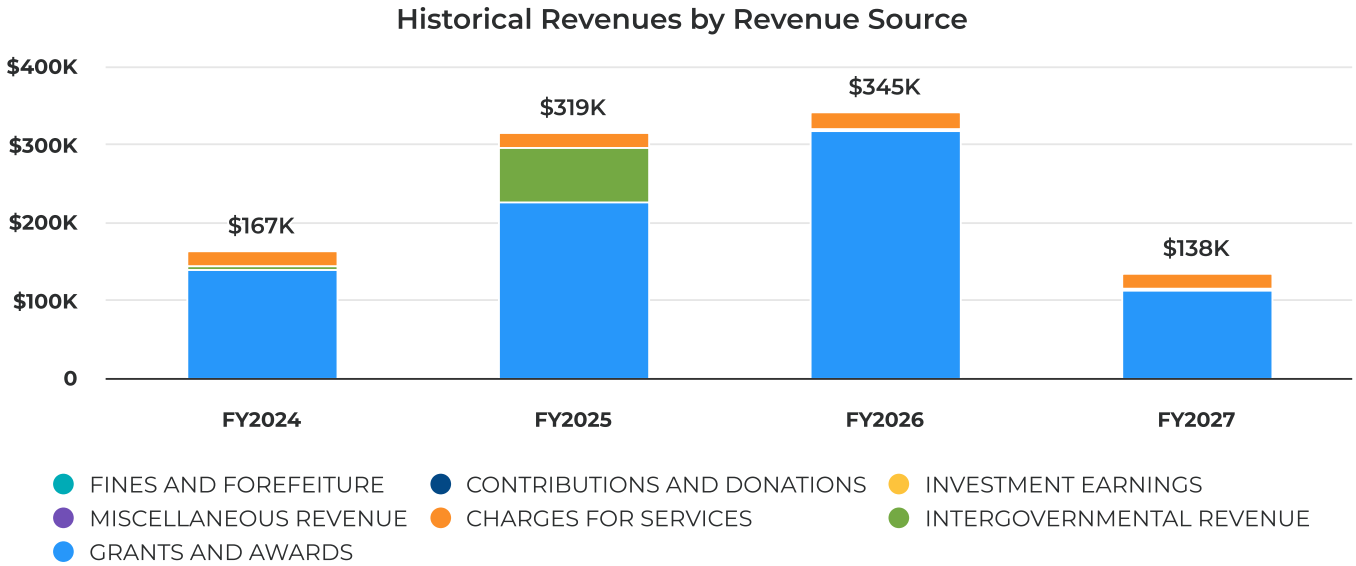
## Expenditures by Expense Type

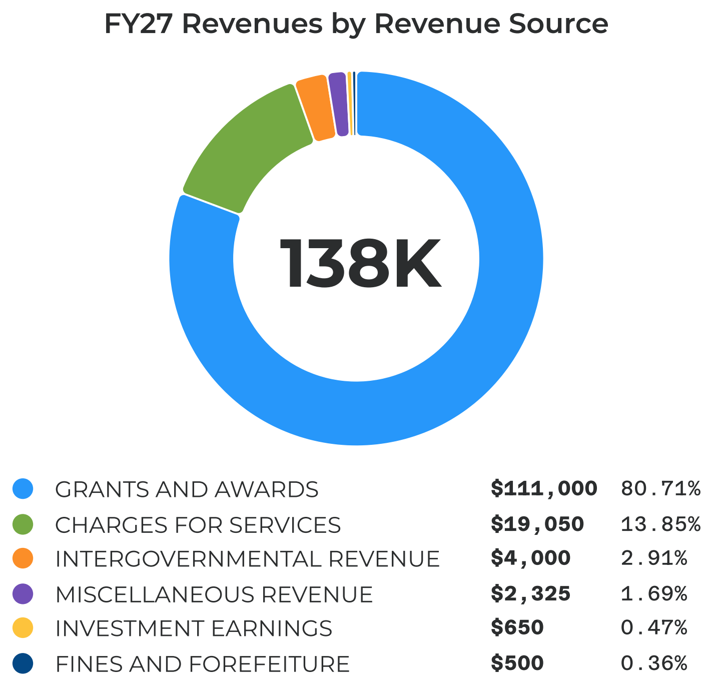
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| STREET CONTRACT LABOR | 100-5134-08 | - | - | - | $3,255.00 | - | - |
| PROFESSIONAL SERVICES | 100-5145-08 | $1,419.00 | - | - | - | - | - |
| ENGINEERING | 100-5150-08 | $10,000.00 | - | - | - | - | - |
| LEGAL SERVICES | 100-5151-08 | $2,063.00 | $3,257.31 | $1,000.00 | $6,500.00 | $3,000.00 | 200.00% |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-08 | $813.00 | $812.50 | $820.00 | $897.00 | $820.00 | - |
| **Total SPECIALIZED SERVICES** | | $14,295.00 | $4,069.81 | $1,820.00 | $10,652.00 | $3,820.00 | 109.89% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-08 | $22,063.00 | $32,839.59 | $15,000.00 | $15,000.00 | $15,000.00 | - |
| VEHICLE MAINTENANCE | 100-5171-08 | $2,374.00 | $1,209.12 | $2,500.00 | $2,500.00 | $2,500.00 | - |
| DITCH MAINTENANCE | 100-5173-08 | $4,337.00 | - | $17,500.00 | - | $10,000.00 | -42.86% |
| STATION 2 MAINTENANCE | 100-5177-08 | $204.00 | $44.00 | $250.00 | - | - | -100.00% |
| INSURANCE REPAIR-STREETS | 100-6205-08 | - | $9,735.97 | - | $500.00 | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $28,978.00 | $43,828.68 | $35,250.00 | $18,000.00 | $27,500.00 | -21.99% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-08 | $8,005.00 | $8,132.31 | $10,000.00 | $20,000.00 | $10,000.00 | - |
| MINOR TOOLS & EQUIPMENT | 100-5202-08 | - | $797.29 | - | - | - | - |
| STREET SIGNS | 100-5203-08 | $2,452.00 | $2,024.00 | $5,000.00 | $10,000.00 | $10,000.00 | 100.00% |
| UTILITIES - LWSS | 100-5250-08 | $4,077.00 | $1,765.96 | $3,000.00 | $1,200.00 | $1,200.00 | -60.00% |
| UNIFORMS | 100-5290-08 | $2,095.00 | $1,867.71 | $1,525.00 | $2,100.00 | $1,525.00 | - |
| FUEL | 100-5315-08 | $8,846.00 | $11,880.62 | $17,500.00 | $12,500.00 | $15,000.00 | -14.29% |
| INJECTION- STREET IMPROVEMENT | 100-6010-08 | $34,000.00 | $33,999.96 | $34,000.00 | $34,000.00 | $34,000.00 | - |
| UTILITIES - TELEPHONE | 100-6700-08 | $235.00 | $238.70 | $300.00 | - | - | -100.00% |
| UTILITIES - NATURAL GAS | 100-6750-08 | $884.00 | $1,004.59 | $800.00 | $1,050.00 | $1,050.00 | 31.25% |
| UTILITIES - INTERNET | 100-7173-08 | $277.00 | $263.41 | $300.00 | $300.00 | $300.00 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total MATERIALS AND SUPPLIES** | | $60,871.00 | $61,974.55 | $72,425.00 | $81,150.00 | $73,075.00 | 0.90% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 100-5180-08 | - | - | $50.00 | - | - | -100.00% |
| INSURANCE | 100-5220-08 | $11,784.00 | $12,485.02 | $12,500.00 | $13,592.00 | $13,592.00 | 8.74% |
| TRAINING AND TRAVEL | 100-5270-08 | - | $17.23 | $400.00 | - | $200.00 | -50.00% |
| LEASE PAYMENTS-PICKUPS | 100-6520-08 | $32,039.00 | $24,904.72 | $34,777.00 | $1,080.00 | $34,777.00 | - |
| **Total OTHER CHARGES AND SERVICES** | | $43,823.00 | $37,406.97 | $47,727.00 | $14,672.00 | $48,569.00 | 1.76% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| BAD DEBT WRITE-OFF | 100-6200-08 | -$5.00 | - | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | -$5.00 | - | - | - | - | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 100-6400-08 | - | $12,438.00 | - | - | - | - |
| **Total CAPITAL EXPENDITURES** | | - | $12,438.00 | - | - | - | - |
| **DEBT SERVICE** | | | | | | | |
| DEBT SERVICE/ STREET SWEEPER | 100-6510-08 | $25,444.00 | - | $25,444.00 | $25,444.00 | $25,444.00 | - |
| DEBT SERVICE/SOUTHSIDE BANK | 100-6515-08 | $10,846.00 | - | $10,845.00 | $10,846.00 | $10,846.00 | 0.01% |
| **Total DEBT SERVICE** | | $36,290.00 | - | $36,289.00 | $36,290.00 | $36,290.00 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-08 | $80,211.00 | $74,233.95 | $130,762.00 | $129,265.00 | $135,227.00 | 3.41% |
| OVERTIME WAGES | 100-5102-08 | $6,084.00 | $8,808.52 | $1,500.00 | $11,930.45 | $12,000.00 | 700.00% |
| LONGEVITY PAY | 100-5104-08 | $460.00 | $556.00 | $685.00 | $568.00 | $866.00 | 26.42% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-08 | $3,561.00 | $1,438.83 | $4,392.00 | $3,374.00 | $4,392.00 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-08 | $19,457.00 | $16,515.79 | $37,797.00 | $28,298.00 | $46,927.68 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-08 | - | $191.90 | $468.00 | - | $468.00 | - |
| FICA AND MEDICARE | 100-5125-08 | $6,546.00 | $6,780.50 | $10,170.00 | $10,747.00 | $11,329.00 | 11.40% |
| RETIREMENT BENEFIT | 100-5130-08 | $16,121.00 | $14,593.27 | $22,276.00 | $20,399.00 | $25,339.00 | 13.75% |
| LIFE INSURANCE BENEFIT | 100-5131-08 | $114.00 | $97.15 | $282.00 | $220.00 | $293.40 | 4.04% |
| **Total PERSONNEL SERVICES** | | $132,554.00 | $123,215.91 | $208,332.00 | $204,801.45 | $236,842.08 | 13.68% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| FEMA-PUBLIC ASSITANCE EXPENSE | 100-7350-08 | - | $29,584.60 | - | - | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | - | $29,584.60 | - | - | - | - |
| **GRANT EXPENSE** | | | | | | | |
| EDC SIDEWALK IMPROVEMENT | 100-5212-08 | - | - | $50,000.00 | - | - | -100.00% |
| TDA-CDBG-CD - EXPENSE | 100-7170-08 | $52,500.00 | $171,124.71 | - | $185,000.00 | $53,000.00 | - |
| TDA-CDBG-CD - CITY MATCH | 100-7171-08 | - | - | - | $25,000.00 | - | - |
| **Total GRANT EXPENSE** | | $52,500.00 | $171,124.71 | $50,000.00 | $210,000.00 | $53,000.00 | 6.00% |
| **Total Expenditures** | | **$369,306.00** | **$483,643.23** | **$451,843.00** | **$575,565.45** | **$479,096.08** | **6.03%** |

# Cultural/Recreational

## Revenues by Revenue Source



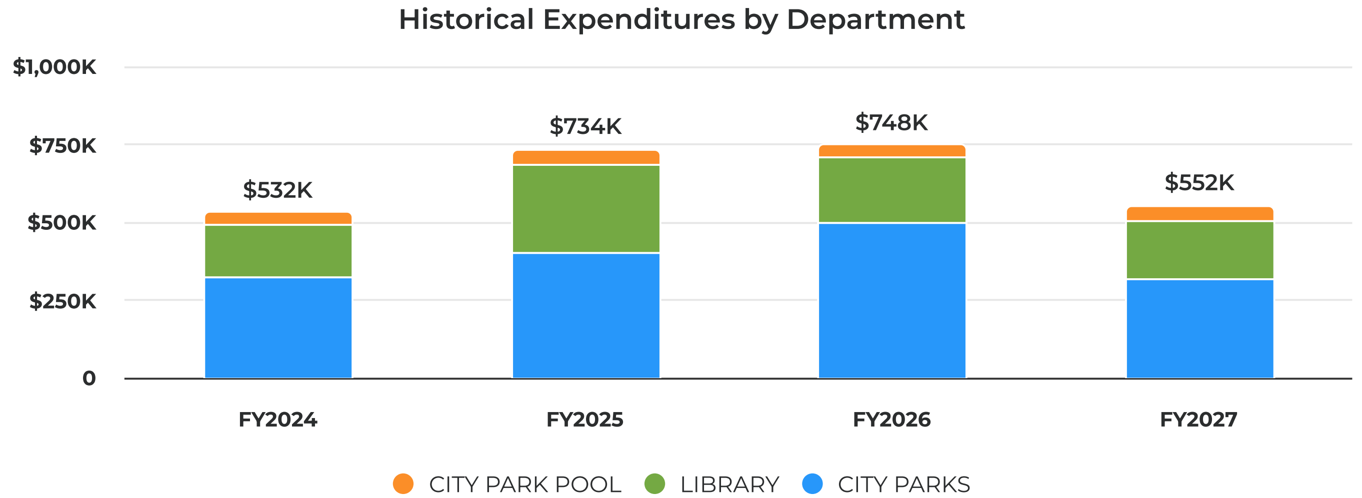



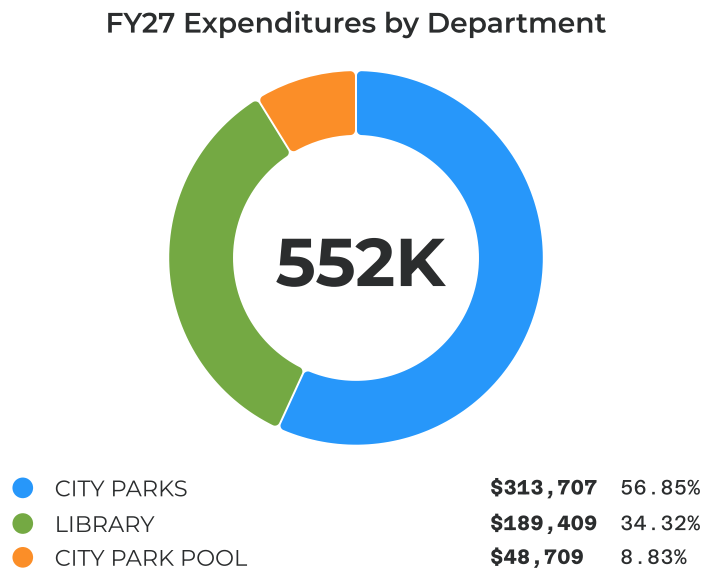

### Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | $138,756.00 | $226,450.60 | $316,300.00 | $90,000.00 | $111,000.00 | -64.91% |
| INVESTMENT EARNINGS | $583.00 | $363.73 | $650.00 | $650.00 | $650.00 | - |
| FINES AND FOREFEITURE | $243.00 | $130.40 | $500.00 | $250.00 | $500.00 | - |
| CONTRIBUTIONS AND DONATIONS | $2,080.00 | $50.00 | - | $100.00 | - | - |
| CHARGES FOR SERVICES | $19,215.00 | $17,974.35 | $20,850.00 | $11,450.00 | $19,050.00 | -8.63% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| INTERGOVERNMENTAL REVENUE | $4,000.00 | $69,339.98 | $4,000.00 | $5,388.00 | $4,000.00 | - |
| MISCELLANEOUS REVENUE | $1,890.00 | $4,202.82 | $2,325.00 | $2,475.00 | $2,325.00 | - |
| **Total Revenues** | **$166,767.00** | **$318,511.88** | **$344,625.00** | **$110,313.00** | **$137,525.00** | **-60.09%** |

# Expenditures by Department

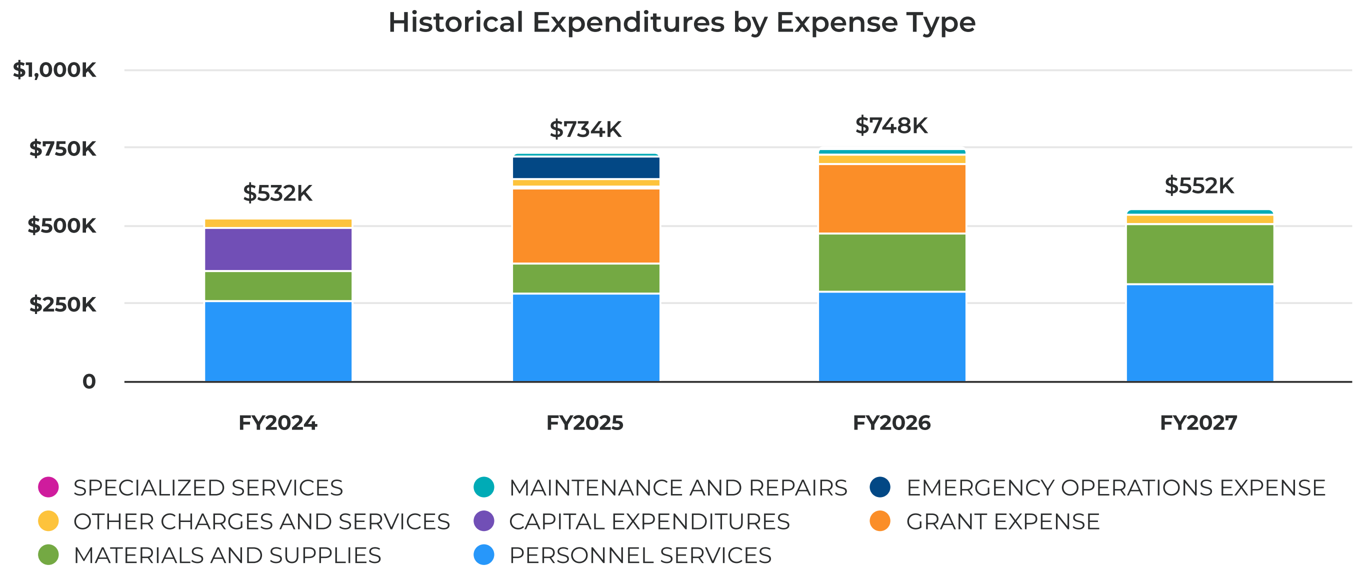


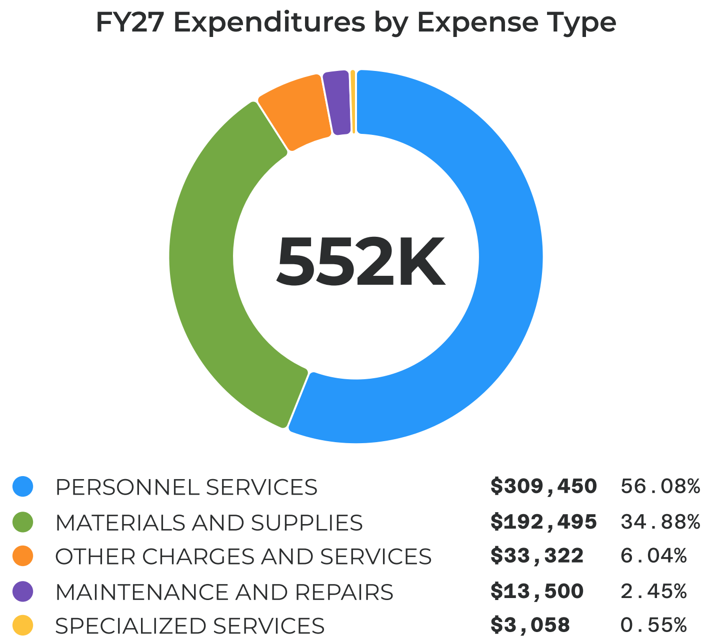




## Expenditures by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| CITY PARKS | $321,923.00 | $398,974.78 | $497,780.00 | $267,694.45 | $313,706.68 | -36.98% |
| CITY PARK POOL | $41,701.00 | $47,998.76 | $40,323.00 | $53,866.00 | $48,709.00 | 20.80% |
| LIBRARY | $168,481.00 | $286,540.22 | $209,408.00 | $180,136.00 | $189,408.52 | -9.55% |
| **Total Expenditures** | **$532,105.00** | **$733,513.76** | **$747,511.00** | **$501,696.45** | **$551,824.20** | **-26.18%** |

# Expenditures by Expense Type




## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $4,499.00 | $3,797.71 | $3,000.00 | $6,675.00 | $3,057.60 | 1.92% |
| MAINTENANCE AND REPAIRS | $7,111.00 | $11,256.17 | $15,700.00 | $9,250.00 | $13,500.00 | -14.01% |
| MATERIALS AND SUPPLIES | $95,523.00 | $97,753.24 | $185,680.00 | $163,443.00 | $192,495.00 | 3.67% |
| OTHER CHARGES AND SERVICES | $31,337.00 | $28,343.02 | $33,904.00 | $20,816.00 | $33,322.00 | -1.72% |
| CAPITAL EXPENDITURES | $136,256.00 | $5,655.64 | - | - | - | - |
| PERSONNEL SERVICES | $254,346.00 | $281,310.12 | $284,227.00 | $301,372.45 | $309,449.60 | 8.87% |
| EMERGENCY OPERATIONS EXPENSE | $535.00 | $68,172.38 | - | $140.00 | - | - |
| GRANT EXPENSE | $2,498.00 | $237,225.48 | $225,000.00 | - | - | -100.00% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| **Total Expenditures** | **$532,105.00** | **$733,513.76** | **$747,511.00** | **$501,696.45** | **$551,824.20** | **-26.18%** |

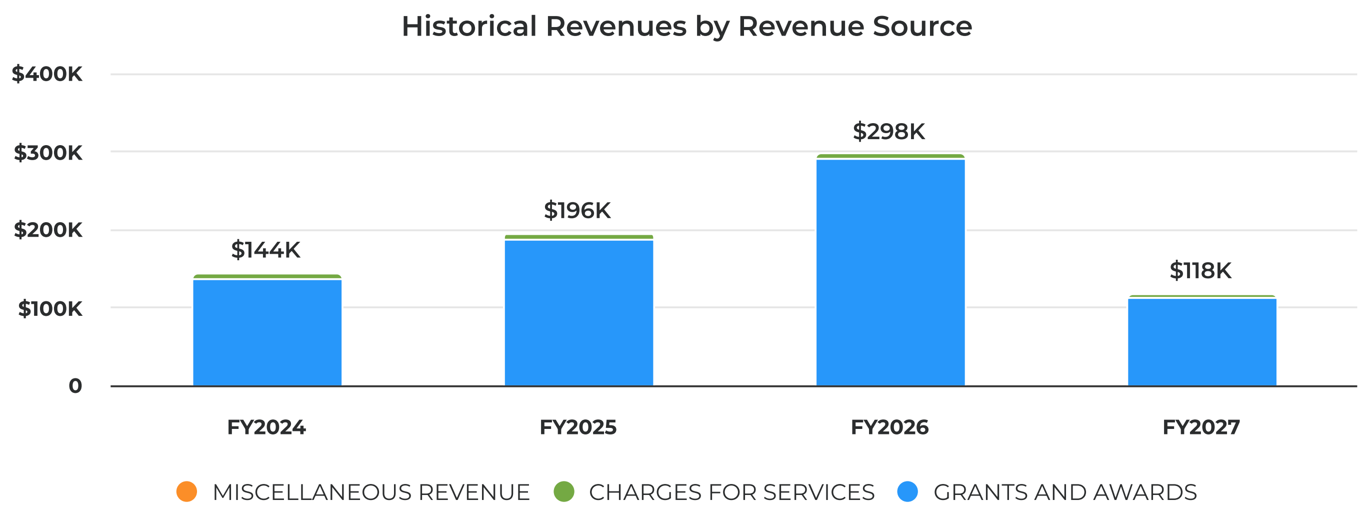
# Parks

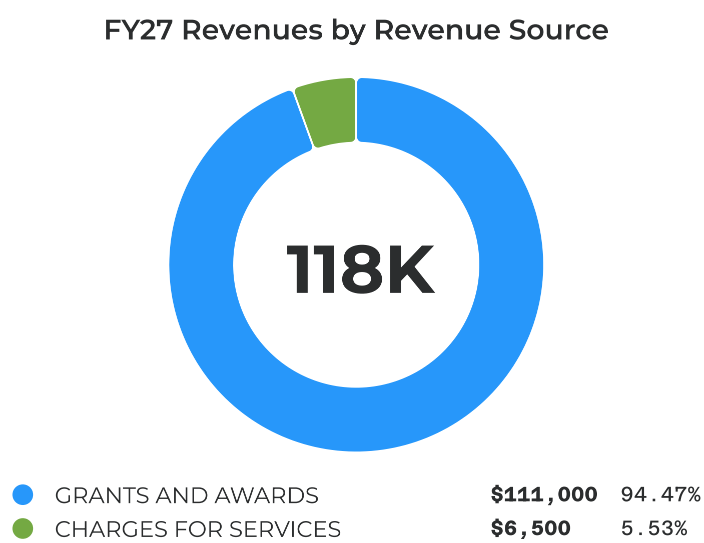
This Department is responsible for the maintenance of all parks, playgrounds and athletic fields owned by the City of Coleman, including maintenance of neighborhood green spaces such as grassy center median areas.

## Personnel Summary

| Position | Salary |
|---|---|
| Parks Lead | $Pending |
| Field Maintenance Workers (1 full time, 1 part time) | $Pending |

## Revenues by Revenue Source



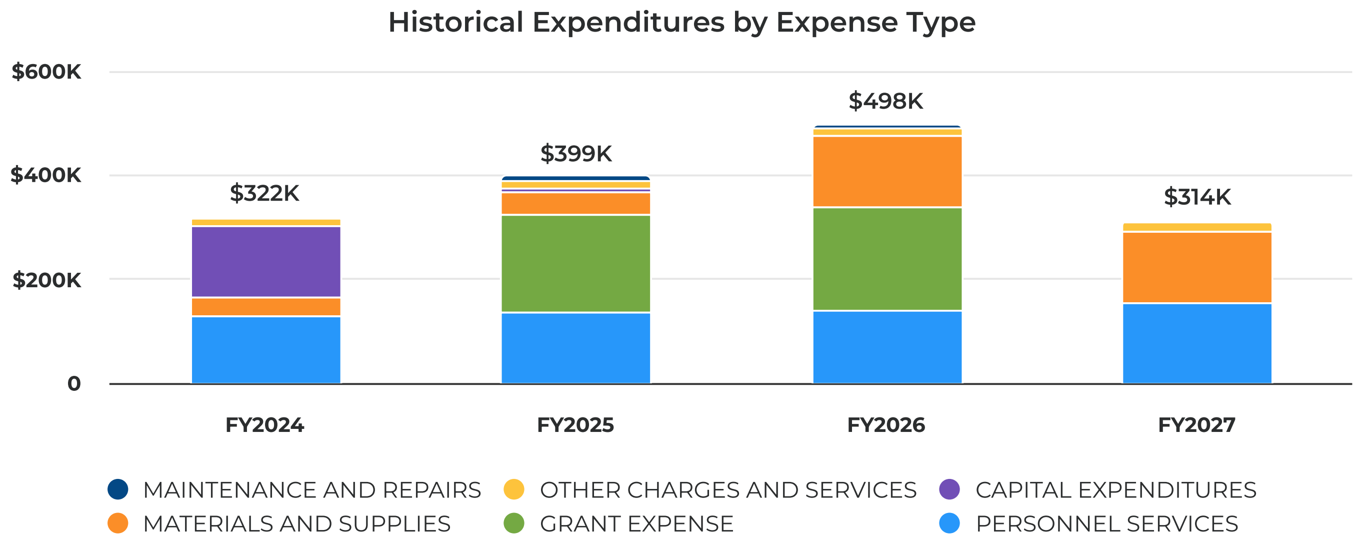



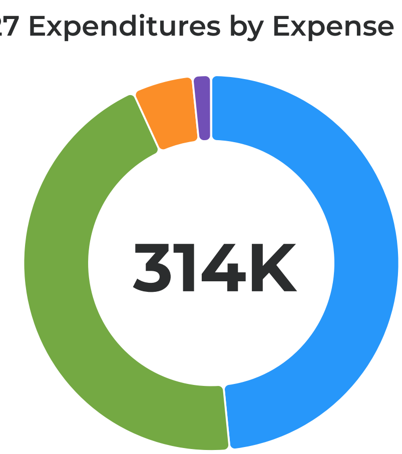

### Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | $136,256 | $186,893 | $291,000 | $90,000 | $111,000 | -61.86% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | | $7,300 | $7,575 | $6,500 | - | $6,500 | - |
| MISCELLANEOUS REVENUE | | - | $1,515 | - | - | - | - |
| **Total Revenues** | | **$143,556** | **$195,983** | **$297,500** | **$90,000** | **$117,500** | **-60.50%** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | **$151,925** | 48.43% |
| MATERIALS AND SUPPLIES | **$140,320** | 44.73% |
| OTHER CHARGES AND SERVICES | **$16,404** | 5.23% |
| MAINTENANCE AND REPAIRS | **$5,000** | 1.59% |
| SPECIALIZED SERVICES | **$58** | 0.02% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 100-5150-12 | $1,700 | $525 | - | $3,500 | - | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-12 | - | - | - | $175 | $58 | - |
| **Total SPECIALIZED SERVICES** | | $1,700 | $525 | - | $3,675 | $58 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-12 | $1,239 | $1,356 | $5,000 | $3,000 | $3,000 | -40.00% |
| VEHICLE MAINTENANCE | 100-5171-12 | $1,257 | $783 | $2,000 | $500 | $2,000 | - |
| STATION 2 MAINTENANCE | 100-5177-12 | - | $63 | $200 | - | - | -100.00% |
| INSURANCE REPAIR - PARK | 100-6205-12 | - | $6,832 | - | $500 | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $2,496 | $9,034 | $7,200 | $4,000 | $5,000 | -30.56% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-12 | $4,716 | $7,768 | $6,000 | $6,000 | $6,000 | - |
| JANITORIAL SUPPLIES | 100-5165-12 | - | $281 | $600 | $600 | $600 | - |
| UTILITIES - LWSS | 100-5250-12 | $1,845 | $1,751 | $1,700 | $1,700 | $1,700 | - |
| UTILITIES-LWSS - FAMILY CENTER | 100-5270-12 | $2,941 | $2,845 | $3,000 | $3,000 | $3,000 | - |
| UNIFORMS | 100-5290-12 | $1,944 | $2,005 | $1,980 | $1,980 | $1,980 | - |
| FUEL | 100-5315-12 | $5,515 | $4,698 | $5,000 | $5,000 | $5,000 | - |
| UTILITIES-LWSS-SPORT COMPLEX | 100-6010-12 | $18,291 | $23,268 | $25,000 | $25,000 | $25,000 | - |
| UTILITIES-DISTRICT 1876 | 100-6015-12 | - | - | - | $25,000 | $25,000 | - |
| UTILITIES - TELEPHONE | 100-6700-12 | $387 | $391 | $500 | $760 | $840 | 68.00% |
| UTILITIES - INTERNET | 100-7173-12 | $138 | $132 | $200 | $200 | $200 | - |
| MEMORY LAKE EXPENSES | 100-7174-12 | - | - | $91,000 | $40,000 | $71,000 | -21.98% |
| **Total MATERIALS AND SUPPLIES** | | $35,777 | $43,138 | $134,980 | $109,240 | $140,320 | 3.96% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| PAVILION DEPOSIT REIMBURSEMENT | 100-5185-12 | $4,820 | $4,325 | $2,500 | $2,500 | $2,500 | - |
| INSURANCE | 100-5220-12 | $4,285 | $4,578 | $4,578 | $4,978 | $4,978 | 8.74% |
| LEASE PAYMENTS-PICKUP | 100-6520-12 | $8,198 | $6,667 | $8,926 | $360 | $8,926 | - |
| **Total OTHER CHARGES AND SERVICES** | | $17,303 | $15,569 | $16,004 | $7,838 | $16,404 | 2.50% |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 100-6400-12 | $136,256 | $5,656 | - | - | - | - |
| **Total CAPITAL EXPENDITURES** | | $136,256 | $5,656 | - | - | - | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-12 | $78,097 | $84,322 | $89,585 | $90,375 | $89,139 | -0.50% |
| OVERTIME WAGES | 100-5102-12 | $2,579 | $2,424 | $625 | $6,236 | $6,000 | 860.00% |
| LONGEVITY PAY | 100-5104-12 | $812 | $1,032 | $1,156 | $1,152 | $1,276 | 10.38% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-12 | $1,883 | $1,887 | $1,824 | $1,981 | $1,824 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-12 | $23,081 | $23,081 | $23,623 | $21,266 | $29,330 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-12 | - | - | $293 | - | $293 | - |
| FICA AND MEDICARE | 100-5125-12 | $6,191 | $7,255 | $6,989 | $7,522 | $7,376 | 5.54% |
| RETIREMENT BENEFIT | 100-5130-12 | $15,267 | $15,398 | $15,308 | $14,235 | $16,497 | 7.77% |
| LIFE INSURANCE BENEFIT | 100-5131-12 | $167 | $161 | $193 | $174 | $190 | -1.51% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total PERSONNEL SERVICES** | | $128,077 | $135,561 | $139,596 | $142,941 | $151,925 | 8.83% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 100-7300-12 | $314 | - | - | - | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $314 | - | - | - | - | - |
| **GRANT EXPENSE** | | | | | | | |
| GRANT EXPENSE PARK | 100-8610-12 | - | $189,492 | $200,000 | - | - | -100.00% |
| **Total GRANT EXPENSE** | | - | $189,492 | $200,000 | - | - | -100.00% |
| **Total Expenditures** | | **$321,923** | **$398,975** | **$497,780** | **$267,694** | **$313,707** | **-36.98%** |

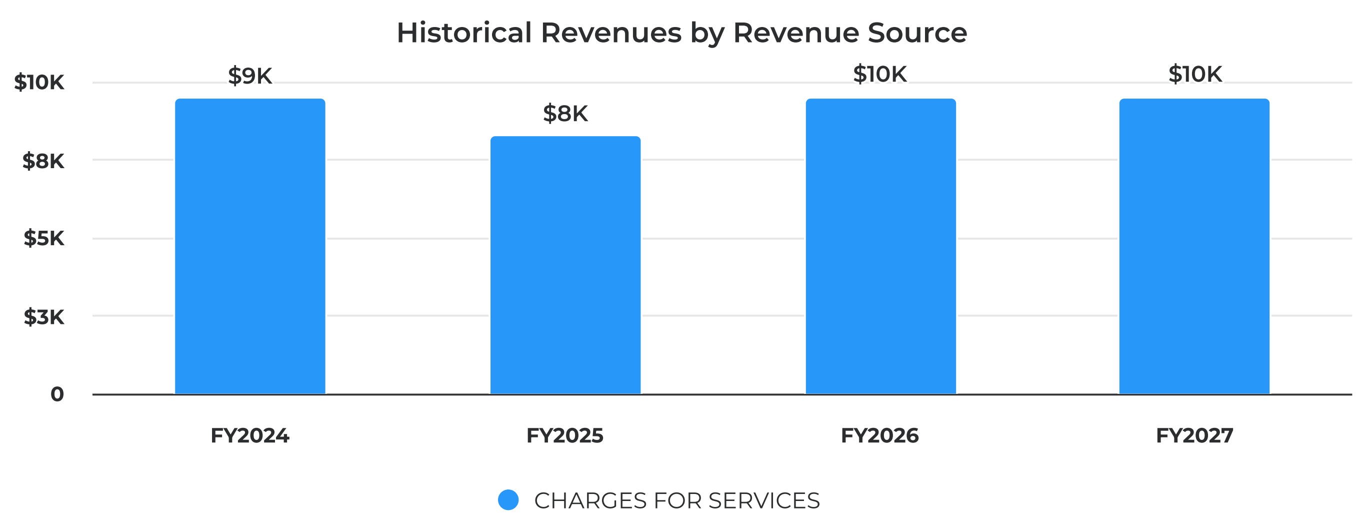
# Pool

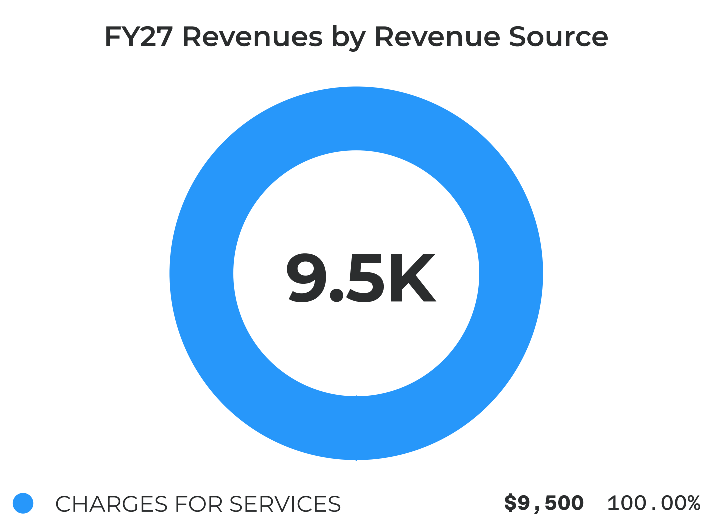
The Municipal Swimming Pool provides a safe, sanitary place where all citizens of Coleman may spend their leisure hours swimming and relaxing on a hot summer day.  The City also offers youth and adult swim lessons.

## Personnel Summary

| Position | Salary |
| --- | --- |
| Pool Manager | $Pending |
| Assistant Pool Manager / Lead Lifeguard | $Pending |
| 6 - Lifeguards | $Pending |

## Revenues by Revenue Source



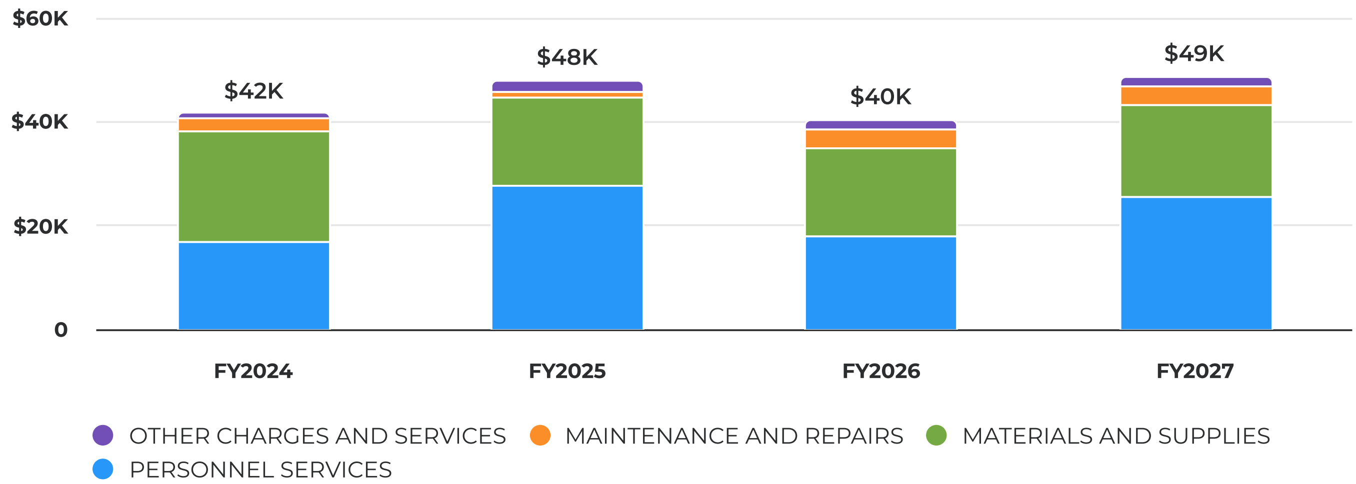



## Revenues by Revenue Source

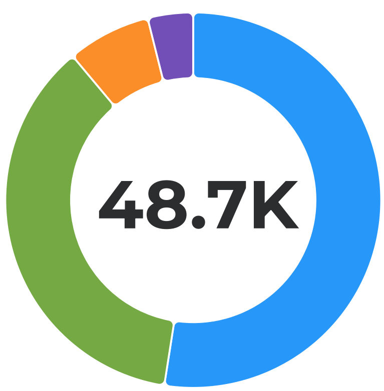
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | | $9,484 | $8,274 | $9,500 | $9,900 | $9,500 | - |
| **Total Revenues** | | **$9,484** | **$8,274** | **$9,500** | **$9,900** | **$9,500** | **-** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | | |
|---|---|---|---|
| PERSONNEL SERVICES | | $25,559 | 52.47% |
| MATERIALS AND SUPPLIES | | $17,750 | 36.44% |
| MAINTENANCE AND REPAIRS | | $3,500 | 7.19% |
| OTHER CHARGES AND SERVICES | | $1,900 | 3.90% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 100-5150-13 | $38 | - | - | - | - | - |
| **Total SPECIALIZED SERVICES** | | $38 | - | - | - | - | - |
| **MAINTENANCE AND REPAIRS** | | | | | | | |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| EQUIPMENT MAINTENANCE | 100-5170-13 | $2,503 | $1,184 | $3,500 | $250 | $3,500 | - |
| **Total MAINTENANCE AND REPAIRS** | | $2,503 | $1,184 | $3,500 | $250 | $3,500 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-13 | $10,675 | $8,815 | $9,000 | $9,000 | $9,000 | - |
| CONCESSIONS | 100-5195-13 | $1,992 | $2,070 | $2,000 | $2,000 | $2,000 | - |
| UTILITIES - LWSS | 100-5250-13 | $8,680 | $6,217 | $6,000 | $6,750 | $6,750 | 12.50% |
| **Total MATERIALS AND SUPPLIES** | | $21,347 | $17,101 | $17,000 | $17,750 | $17,750 | 4.41% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| TRAINING AND TRAVEL | 100-5270-13 | $1,180 | $2,140 | $1,900 | $1,960 | $1,900 | - |
| **Total OTHER CHARGES AND SERVICES** | | $1,180 | $2,140 | $1,900 | $1,960 | $1,900 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-13 | $15,179 | $25,401 | $16,350 | $31,322 | $23,431 | 43.31% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-13 | $339 | $324 | $322 | $322 | $336 | 4.35% |
| FICA AND MEDICARE | 100-5125-13 | $1,115 | $1,848 | $1,251 | $2,262 | $1,792 | 43.25% |
| **Total PERSONNEL SERVICES** | | $16,633 | $27,573 | $17,923 | $33,906 | $25,559 | 42.60% |
| **Total Expenditures** | | **$41,701** | **$47,999** | **$40,323** | **$53,866** | **$48,709** | **20.80%** |

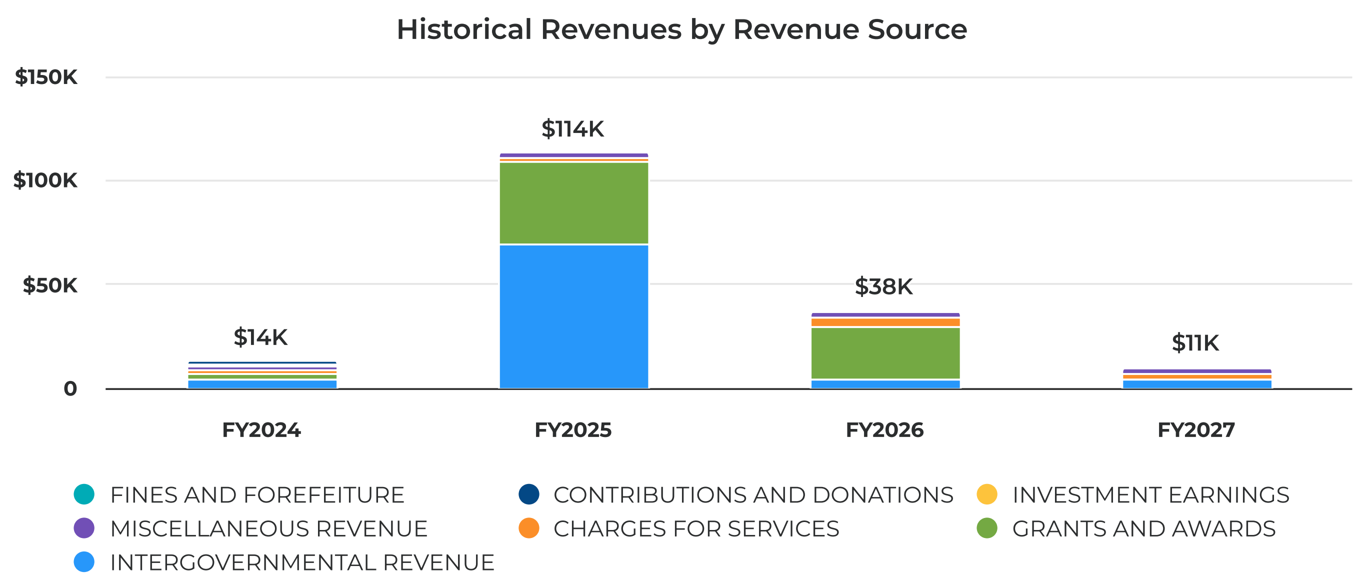
# Library

The Library provides a resource to the citizens of Coleman for pleasure and education by providing organized and easily accessible print and digital materials to reveal knowledge about any subject to anyone interested in learning. The library provides a point of free access to computers and internet accessibility for residents and provides summer reading programs for children to encourage greater literacy.

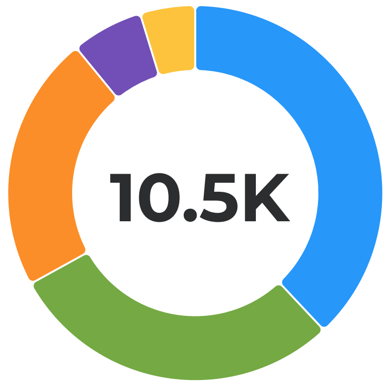
## Personnel Summary

| Position | Salary |
|---|---|
| Library Director | $Pending |
| Assistant Librarian / Clerk | $Pending |
| Part Time Librarian | $Pending |

## Revenues by Revenue Source



### FY27 Revenues by Revenue Source



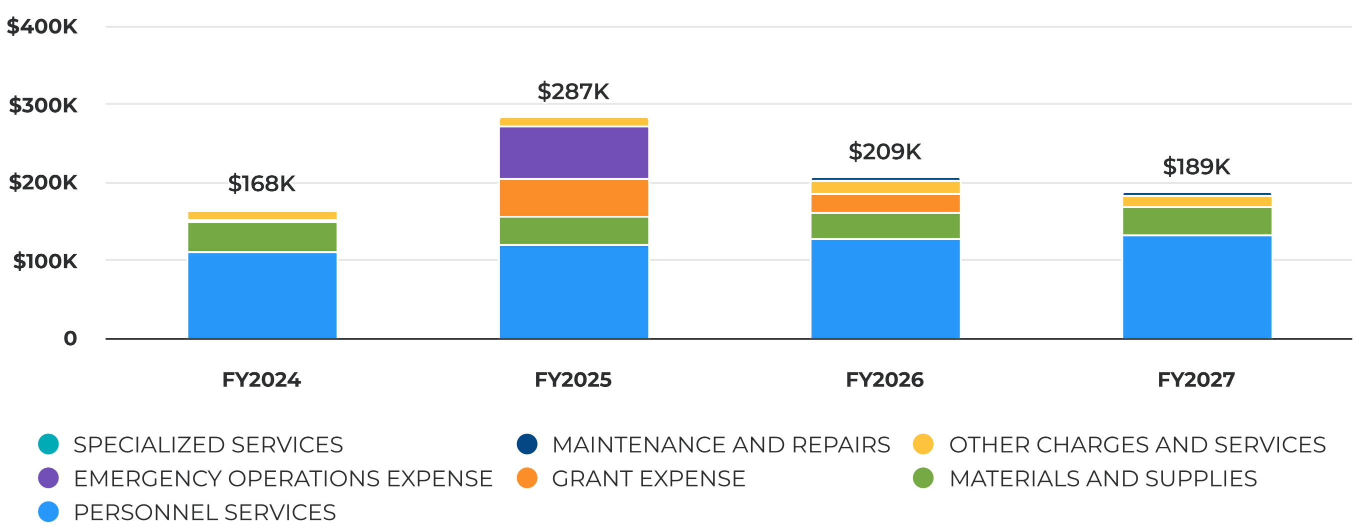

| | | |
|---|---|---|
| INTERGOVERNMENTAL REVENUE | **$4,000** | 38.00% |
| CHARGES FOR SERVICES | **$3,050** | 28.98% |
| MISCELLANEOUS REVENUE | **$2,325** | 22.09% |
| INVESTMENT EARNINGS | **$650** | 6.18% |
| FINES AND FOREFEITURE | **$500** | 4.75% |

## Revenues by Revenue Source

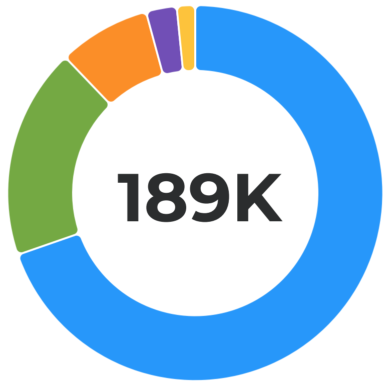
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | $2,500 | $39,558 | $25,300 | - | - | -100.00% |
| INVESTMENT EARNINGS | | $583 | $364 | $650 | $650 | $650 | - |
| FINES AND FOREFEITURE | | $243 | $130 | $500 | $250 | $500 | - |
| CONTRIBUTIONS AND DONATIONS | | $2,080 | $50 | - | $100 | - | - |
| CHARGES FOR SERVICES | | $2,431 | $2,126 | $4,850 | $1,550 | $3,050 | -37.11% |
| INTERGOVERNMENTAL REVENUE | | $4,000 | $69,340 | $4,000 | $5,388 | $4,000 | - |
| MISCELLANEOUS REVENUE | | $1,890 | $2,688 | $2,325 | $2,475 | $2,325 | - |
| **Total Revenues** | | **$13,727** | **$114,255** | **$37,625** | **$10,413** | **$10,525** | **-72.03%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | **$131,966** | 69.67% |
| MATERIALS AND SUPPLIES | **$34,425** | 18.18% |
| OTHER CHARGES AND SERVICES | **$15,018** | 7.93% |
| MAINTENANCE AND REPAIRS | **$5,000** | 2.64% |
| SPECIALIZED SERVICES | **$3,000** | 1.58% |

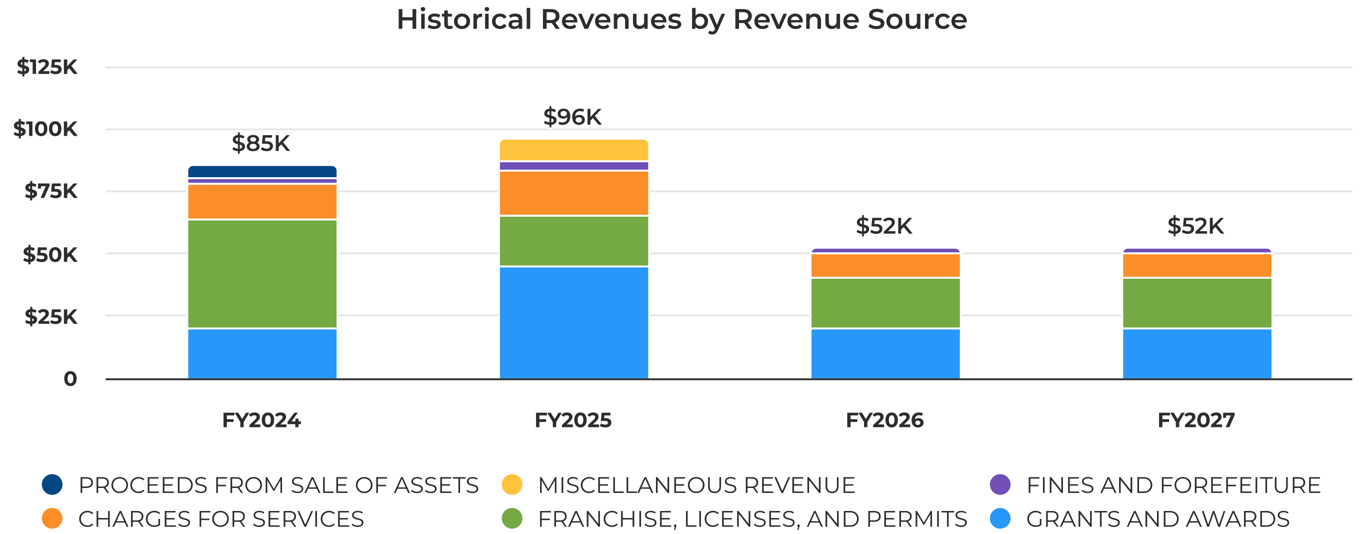
## Expenditures by Expense Type

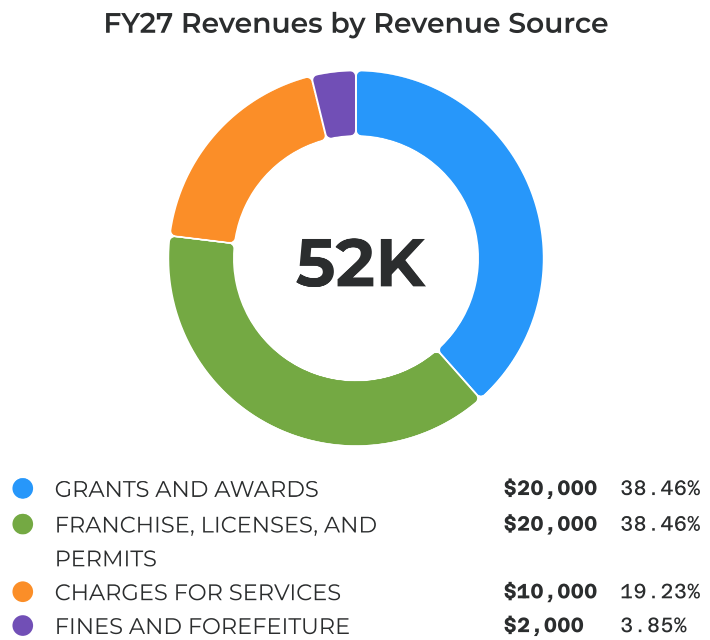
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 100-5150-18 | $25 | - | - | - | - | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-18 | $2,736 | $3,273 | $3,000 | $3,000 | $3,000 | - |
| **Total SPECIALIZED SERVICES** | | $2,761 | $3,273 | $3,000 | $3,000 | $3,000 | - |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-18 | $337 | $1,038 | $3,000 | $3,000 | $3,000 | - |
| BUILDING MAINTENANCE | 100-5177-18 | $1,775 | - | $2,000 | $2,000 | $2,000 | - |
| **Total MAINTENANCE AND REPAIRS** | | $2,112 | $1,038 | $5,000 | $5,000 | $5,000 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-18 | $3,247 | $3,739 | $3,000 | $3,000 | $3,000 | - |
| JANITORIAL SUPPLIES | 100-5165-18 | $727 | $775 | $1,250 | $1,250 | $1,250 | - |
| OFFICE SUPPLIES | 100-5200-18 | $187 | $745 | $250 | $250 | $250 | - |
| POSTAGE & DELIVERY | 100-5201-18 | - | - | $250 | - | $250 | - |
| FURNITURE AND FIXTURES | 100-5204-18 | - | - | - | $1,057 | - | - |
| ALL OTHER SUPPLIES | 100-5208-18 | - | - | $75 | - | - | -100.00% |
| LIBRARY EVENTS | 100-5209-18 | $383 | $337 | $500 | $500 | $500 | - |
| UTILITIES - LWSS | 100-5250-18 | $10,710 | $12,879 | $11,500 | $11,500 | $11,500 | - |
| UNIFORMS | 100-5290-18 | $659 | $598 | $675 | $675 | $675 | - |
| BOOKS AND PERIODICALS | 100-6020-18 | $8,901 | $9,696 | $9,000 | $9,000 | $9,000 | - |
| UTILITIES - TELEPHONE | 100-6700-18 | $2,986 | $3,379 | $2,500 | $3,678 | $3,300 | 32.00% |
| UTILITIES - INTERNET | 100-7173-18 | $665 | $150 | $700 | $700 | $700 | - |
| COUNTY TO LIBRARY EXPENSE | 100-8609-18 | $8,168 | $5,216 | $4,000 | $4,843 | $4,000 | - |
| DONATIONS EXPENDED | 100-8950-18 | $1,766 | - | - | - | - | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total MATERIALS AND SUPPLIES** | | $38,399 | $37,514 | $33,700 | $36,453 | $34,425 | 2.15% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| ASSOCIATION DUES/LIBRARY | 100-5185-18 | $239 | $994 | $700 | $700 | $700 | - |
| COMMUNITY RM REIMBURSEMENT | 100-5186-18 | $1,350 | $300 | $3,600 | $600 | $2,250 | -37.50% |
| INSURANCE | 100-5220-18 | $5,571 | $5,972 | $6,500 | $7,068 | $7,068 | 8.74% |
| TRAINING AND TRAVEL | 100-5270-18 | $3,043 | $2,863 | $2,700 | $150 | $2,500 | -7.41% |
| COPIER RENTAL | 100-5310-18 | $2,651 | $504 | $2,500 | $2,500 | $2,500 | - |
| **Total OTHER CHARGES AND SERVICES** | | $12,854 | $10,634 | $16,000 | $11,018 | $15,018 | -6.14% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-18 | $70,581 | $77,649 | $84,623 | $86,142 | $84,917 | 0.35% |
| LONGEVITY PAY | 100-5104-18 | $3,016 | $3,112 | $3,215 | $3,208 | $3,311 | 2.99% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-18 | $303 | $230 | $255 | $250 | $255 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-18 | $18,465 | $18,465 | $18,899 | $16,951 | $23,464 | 24.15% |
| UNEMPLOYMENT INSURANCE | 100-5120-18 | - | - | $234 | - | $351 | 50.00% |
| FICA AND MEDICARE | 100-5125-18 | $5,536 | $6,587 | $6,720 | $6,798 | $6,749 | 0.43% |
| RETIREMENT BENEFIT | 100-5130-18 | $11,640 | $12,042 | $12,605 | $11,064 | $12,763 | 1.25% |
| LIFE INSURANCE BENEFIT | 100-5131-18 | $95 | $90 | $157 | $112 | $156 | -0.94% |
| **Total PERSONNEL SERVICES** | | $109,636 | $118,176 | $126,708 | $124,525 | $131,966 | 4.15% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 100-7300-18 | $221 | - | - | $140 | - | - |
| FEMA-PUBLIC ASSITANCE EXPENSE | 100-7350-18 | - | $68,172 | - | - | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $221 | $68,172 | - | $140 | - | - |
| **GRANT EXPENSE** | | | | | | | |
| FRIENDS OF COLEMAN CO FOUNDATI | 100-8613-18 | $2,498 | - | - | - | - | - |
| COLEMAN CO. FOUNDATION EXPENSE | 100-8617-18 | - | $3,926 | - | - | - | - |
| GRANT EXPENSE | 100-8618-18 | - | $33,249 | $25,000 | - | - | -100.00% |
| HANCHER LIBRARY GRANT EXPENSE | 100-8620-18 | - | $10,558 | - | - | - | - |
| **Total GRANT EXPENSE** | | $2,498 | $47,733 | $25,000 | - | - | -100.00% |
| **Total Expenditures** | | **$168,481** | **$286,540** | **$209,408** | **$180,136** | **$189,409** | **-9.55%** |

# Health and Inspection

## Revenues by Revenue Source



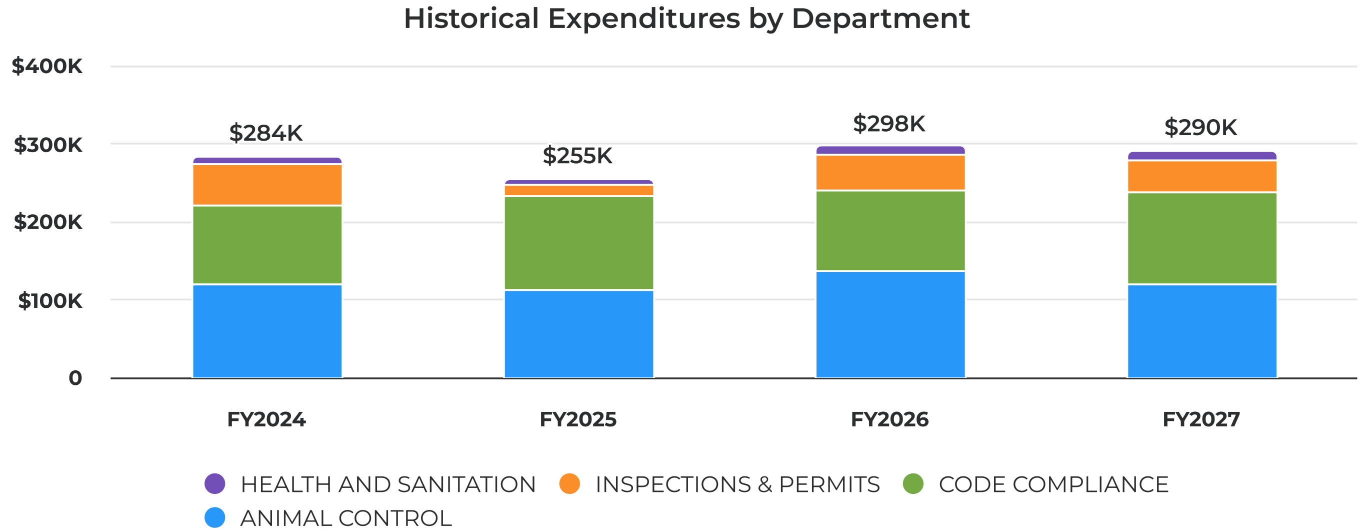



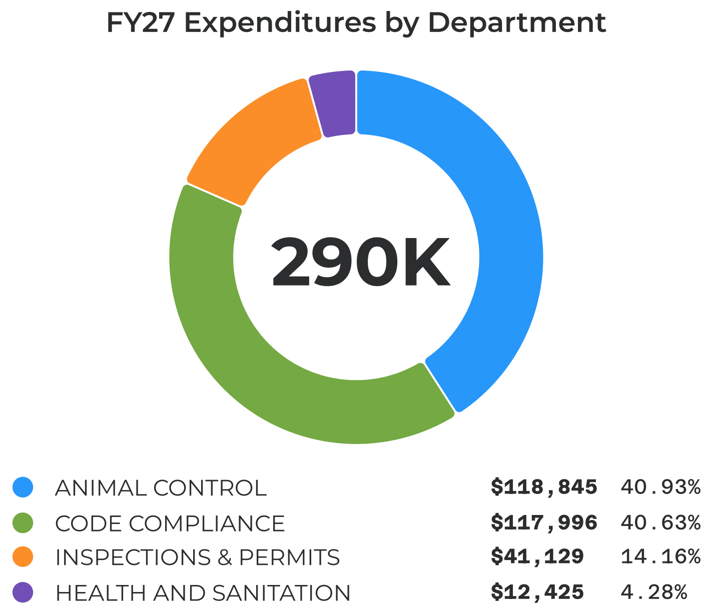

### Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| FRANCHISE, LICENSES, AND PERMITS | $43,673.00 | $19,981.97 | $20,000.00 | $20,000.00 | $20,000.00 | - |
| GRANTS AND AWARDS | $20,000.00 | $45,000.00 | $20,000.00 | $20,000.00 | $20,000.00 | - |
| FINES AND FOREFEITURE | $2,420.00 | $3,967.92 | $2,000.00 | $2,000.00 | $2,000.00 | - |
| CHARGES FOR SERVICES | $14,043.00 | $18,069.98 | $10,000.00 | $15,000.00 | $10,000.00 | - |
| PROCEEDS FROM SALE OF ASSETS | $5,059.00 | - | - | - | - | - |
| MISCELLANEOUS REVENUE | - | $8,863.80 | - | $3,345.00 | - | - |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| **Total Revenues** | **$85,195.00** | **$95,883.67** | **$52,000.00** | **$60,345.00** | **$52,000.00** | **-** |

# Expenditures by Department

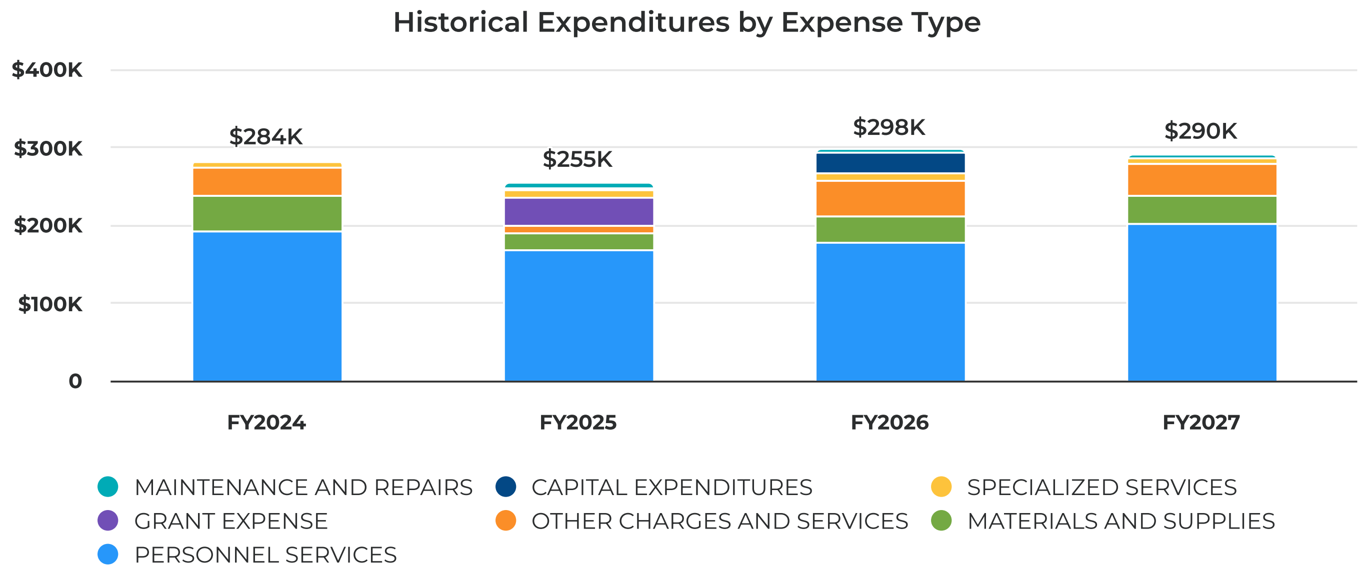


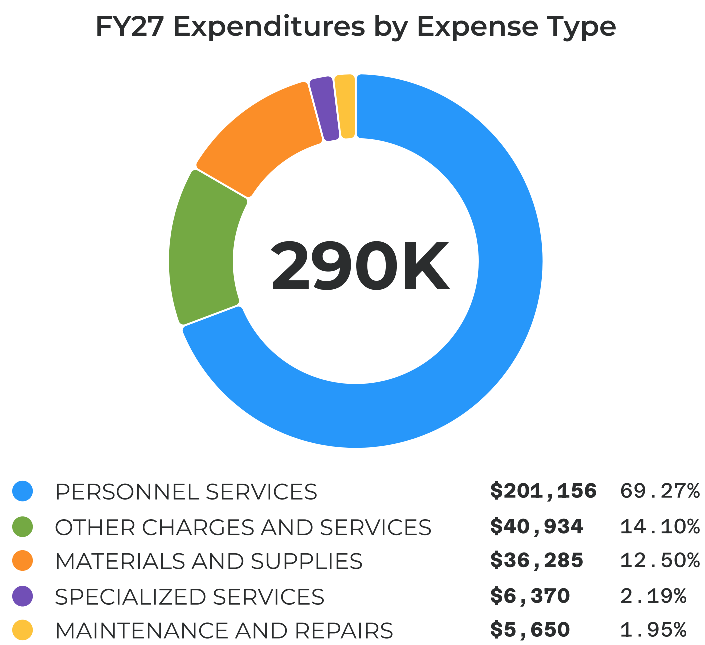




## Expenditures by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| HEALTH AND SANITATION | $9,665.00 | $8,708.58 | $12,375.00 | $13,625.00 | $12,425.00 | 0.40% |
| INSPECTIONS & PERMITS | $52,913.00 | $13,089.80 | $46,348.00 | $43,788.00 | $41,129.00 | -11.26% |
| ANIMAL CONTROL | $118,916.00 | $111,623.51 | $137,045.00 | $116,351.73 | $118,845.24 | -13.28% |
| CODE COMPLIANCE | $102,470.00 | $121,697.84 | $101,795.00 | $68,955.75 | $117,996.14 | 15.92% |
| **Total Expenditures** | **$283,964.00** | **$255,119.73** | **$297,563.00** | **$242,720.48** | **$290,395.38** | **-2.41%** |

# Expenditures by Expense Type




## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $7,490.00 | $8,802.27 | $11,270.00 | $6,180.00 | $6,370.00 | -43.48% |
| MAINTENANCE AND REPAIRS | $3,855.00 | $8,708.46 | $5,650.00 | $18,324.00 | $5,650.00 | - |
| MATERIALS AND SUPPLIES | $43,968.00 | $19,486.42 | $34,750.00 | $37,235.00 | $36,285.00 | 4.42% |
| OTHER CHARGES AND SERVICES | $36,069.00 | $11,468.60 | $43,693.00 | $23,139.00 | $40,934.00 | -6.31% |
| CAPITAL EXPENDITURES | - | $1,850.00 | $25,000.00 | - | - | -100.00% |
| PERSONNEL SERVICES | $192,582.00 | $168,559.34 | $177,200.00 | $157,765.48 | $201,156.38 | 13.52% |
| EMERGENCY OPERATIONS EXPENSE | - | - | - | $77.00 | - | - |
| GRANT EXPENSE | - | $36,244.64 | - | - | - | - |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| **Total Expenditures** | **$283,964.00** | **$255,119.73** | **$297,563.00** | **$242,720.48** | **$290,395.38** | **-2.41%** |

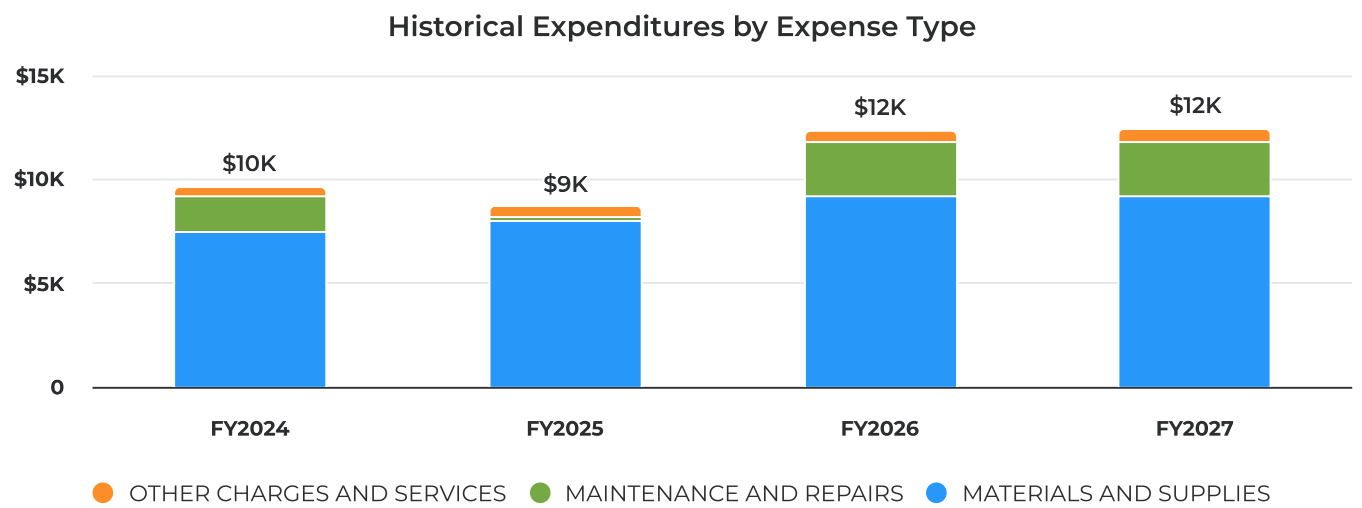
# Health / Sanitation

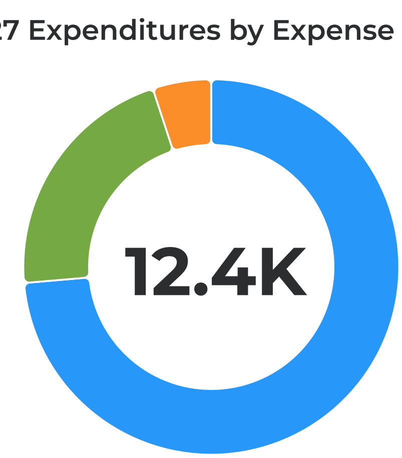
The Health and Sanitation Department works to improve the health and enjoyment of the residents of Coleman through the reduction of insect and weed infestation.

## Personnel Summary

There are no personnel assigned to this department.

## Expenditures by Expense Type




| | | |
|---|---|---|
| MATERIALS AND SUPPLIES | $9,150 | 73.64% |
| MAINTENANCE AND REPAIRS | $2,650 | 21.33% |
| OTHER CHARGES AND SERVICES | $625 | 5.03% |

### Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **MAINTENANCE AND REPAIRS** | | | | | | | |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| EQUIPMENT MAINTENANCE | 100-5170-09 | $1,236 | $109 | $2,500 | $1,200 | $2,500 | - |
| VEHICLE MAINTENANCE | 100-5171-09 | $435 | $57 | $150 | $650 | $150 | - |
| **Total MAINTENANCE AND REPAIRS** | | $1,671 | $167 | $2,650 | $1,850 | $2,650 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-09 | $7,246 | $7,988 | $9,000 | $3,000 | $1,000 | -88.89% |
| CHEMICAL SUPPLIES | 100-5207-09 | - | - | - | $8,000 | $8,000 | - |
| FUEL | 100-5315-09 | $239 | $7 | $150 | $150 | $150 | - |
| **Total MATERIALS AND SUPPLIES** | | $7,485 | $7,996 | $9,150 | $11,150 | $9,150 | - |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| INSURANCE | 100-5220-09 | $509 | $546 | $575 | $625 | $625 | 8.70% |
| **Total OTHER CHARGES AND SERVICES** | | $509 | $546 | $575 | $625 | $625 | 8.70% |
| **Total Expenditures** | | **$9,665** | **$8,709** | **$12,375** | **$13,625** | **$12,425** | **0.40%** |

# Revenues by Revenue Source

## Historical Revenues by Revenue Source



*No data available*

## FY27 Revenues by Revenue Source



*No data available*

## Revenues by Revenue Source

No data available

# Inspections / Permits

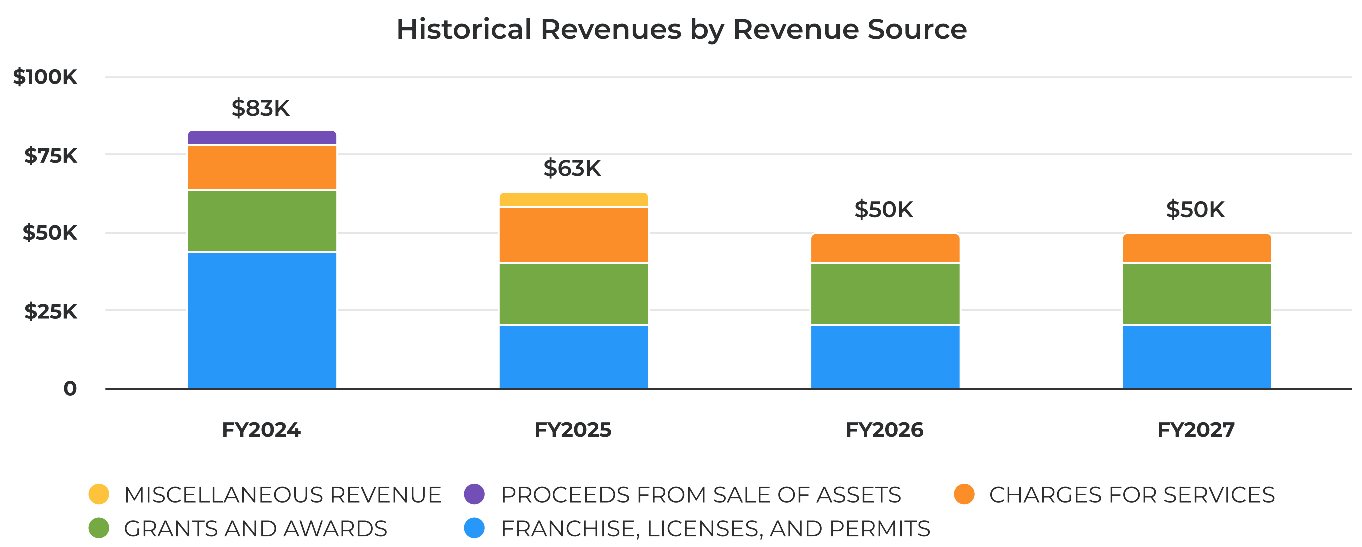
The Inspection/Permits Division enforces life-safety regulations by reviewing building plans, issuing building permits, and inspecting buildings during construction.

Council appointed Boards associated with this division are:
1. Planning and Zoning Commission
2. Board of Adjustments and Appeals
3. Building Standards Commission

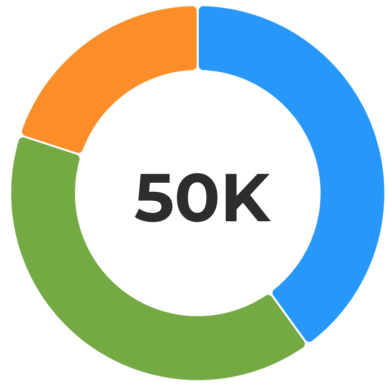
## Personnel Summary

| Position | Salary |
|---|---|
| Planning and Development Director | $Pending |

## Revenues by Revenue Source



### FY27 Revenues by Revenue Source



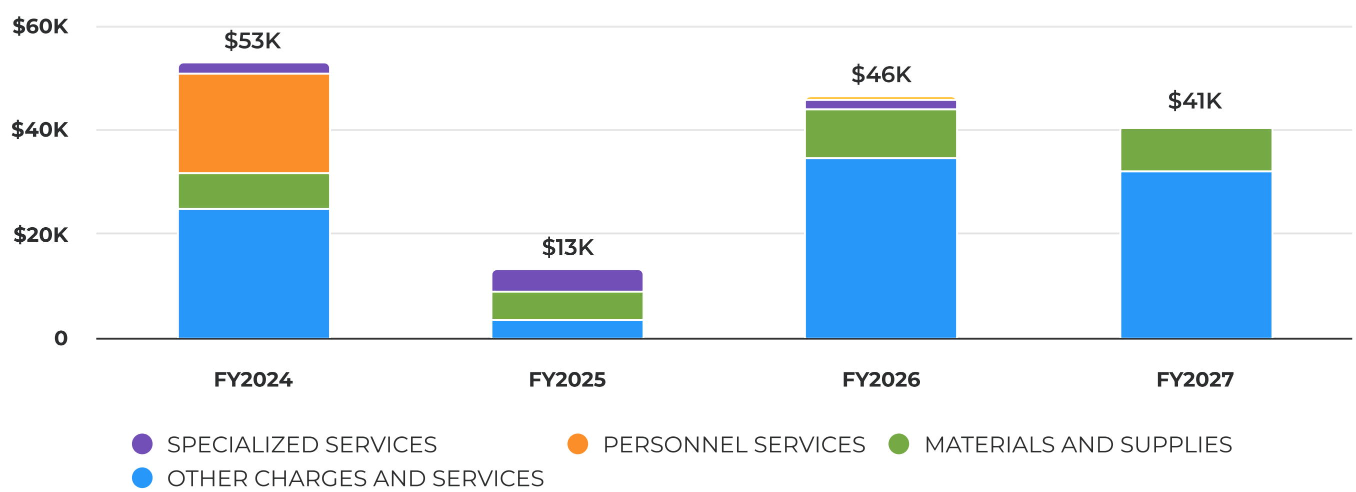

| | | |
|---|---|---|
| GRANTS AND AWARDS | $20,000 | 40.00% |
| FRANCHISE, LICENSES, AND PERMITS | $20,000 | 40.00% |
| CHARGES FOR SERVICES | $10,000 | 20.00% |

### Revenues by Revenue Source

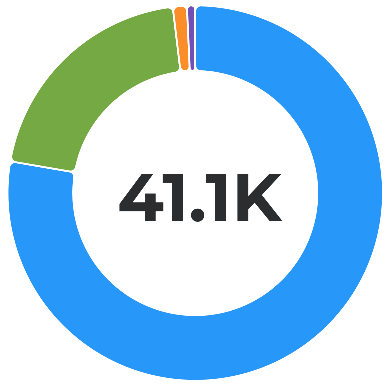
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| FRANCHISE, LICENSES, AND PERMITS | | $43,673 | $19,982 | $20,000 | $20,000 | $20,000 | - |
| GRANTS AND AWARDS | | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | - |
| CHARGES FOR SERVICES | | $14,043 | $18,070 | $10,000 | $15,000 | $10,000 | - |
| PROCEEDS FROM SALE OF ASSETS | | $5,053 | - | - | - | - | - |
| MISCELLANEOUS REVENUE | | - | $5,025 | - | - | - | - |
| **Total Revenues** | | **$82,769** | **$63,077** | **$50,000** | **$55,000** | **$50,000** | **-** |

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| OTHER CHARGES AND SERVICES | **$31,959** | 77.70% |
| MATERIALS AND SUPPLIES | **$8,380** | 20.37% |
| MAINTENANCE AND REPAIRS | **$500** | 1.22% |
| SPECIALIZED SERVICES | **$290** | 0.71% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| PROFESSIONAL SERVICES | 100-5145-14 | $163 | - | - | - | - | - |
| LEGAL SERVICES | 100-5150-14 | $1,189 | $3,165 | $1,000 | - | - | -100.00% |
| GIS SYSTEM | 100-5151-14 | $102 | $110 | $110 | $110 | $110 | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5155-14 | $813 | $813 | $820 | - | - | -100.00% |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-14 | - | - | - | $1,240 | $180 | - |
| **Total SPECIALIZED SERVICES** | | $2,267 | $4,088 | $1,930 | $1,350 | $290 | -84.97% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| VEHICLE MAINTENANCE | 100-5171-14 | $7 | - | $500 | $250 | $500 | - |
| INSURANCE REPAIR-DEV SRVC | 100-6205-14 | - | - | - | $13,824 | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $7 | - | $500 | $14,074 | $500 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-14 | $3,084 | $721 | $2,500 | $2,500 | $2,500 | - |
| POSTAGE & DELIVERY | 100-5201-14 | $1,128 | - | $3,000 | - | $1,250 | -58.33% |
| UTILITIES - LWSS | 100-5250-14 | $908 | $1,342 | $800 | $1,300 | $1,300 | 62.50% |
| FUEL | 100-5315-14 | $1,080 | $2,641 | $2,500 | $2,500 | $2,500 | - |
| UTILITIES - TELEPHONE | 100-6700-14 | $483 | $586 | $500 | $710 | $710 | 42.00% |
| UTILITIES - INTERNET | 100-7173-14 | $277 | $263 | $250 | $100 | $120 | -52.00% |
| **Total MATERIALS AND SUPPLIES** | | $6,960 | $5,553 | $9,550 | $7,110 | $8,380 | -12.25% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| PUBLIC NOTIFICATIONS | 100-5180-14 | - | $396 | - | $123 | - | - |
| LEGAL NOTICES | 100-5181-14 | $2,296 | $216 | $3,500 | - | $2,000 | -42.86% |
| INSURANCE | 100-5220-14 | $964 | $1,040 | $1,040 | $1,131 | $1,131 | 8.75% |
| TRAINING AND TRAVEL | 100-5270-14 | $1,488 | $231 | $2,000 | - | $1,000 | -50.00% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| HOUSE DEMOLITIONS | 100-5280-14 | $19,879 | $1,566 | $20,000 | $20,000 | $20,000 | - |
| LEASE PAYMENTS-PICKUP | 100-6520-14 | - | - | $7,828 | - | $7,828 | - |
| **Total OTHER CHARGES AND SERVICES** | | $24,627 | $3,449 | $34,368 | $21,254 | $31,959 | -7.01% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-14 | $11,899 | - | - | - | - | - |
| LONGEVITY PAY | 100-5104-14 | $56 | - | - | - | - | - |
| WORKERS' COMPENSATION COVERAGE | 100-5110-14 | $72 | - | - | - | - | - |
| HEALTH INSURANCE BENEFIT | 100-5115-14 | $3,847 | - | - | - | - | - |
| FICA AND MEDICARE | 100-5125-14 | $912 | - | - | - | - | - |
| RETIREMENT BENEFIT | 100-5130-14 | $2,235 | - | - | - | - | - |
| LIFE INSURANCE BENEFIT | 100-5131-14 | $31 | - | - | - | - | - |
| **Total PERSONNEL SERVICES** | | $19,052 | - | - | - | - | - |
| **Total Expenditures** | | **$52,913** | **$13,090** | **$46,348** | **$43,788** | **$41,129** | **-11.26%** |

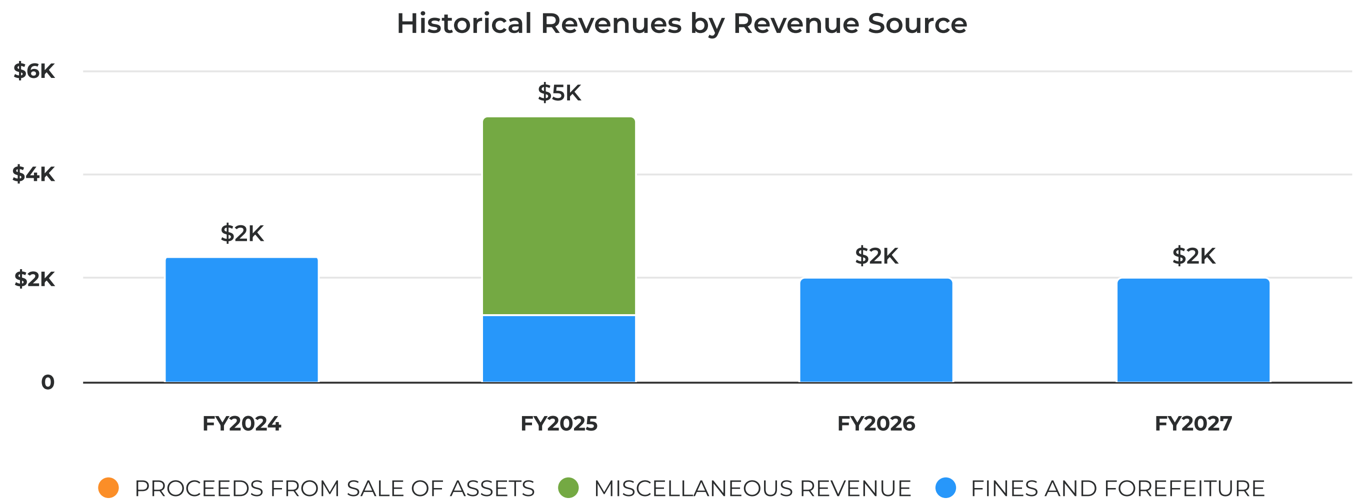
# Animal Control

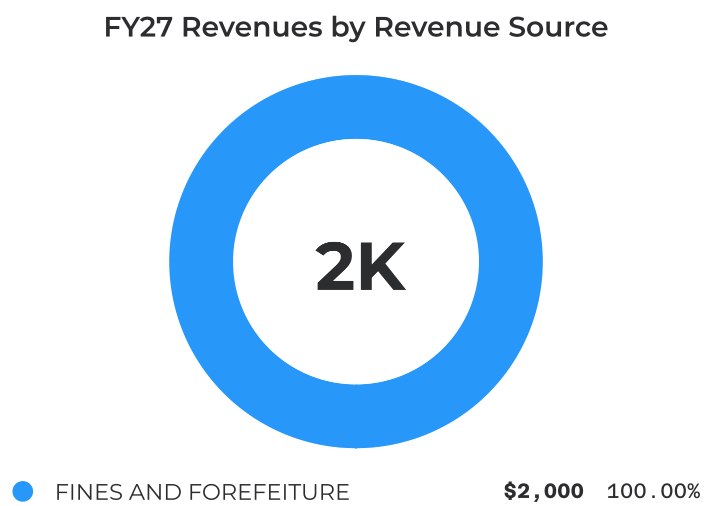
The Animal Control Department is under the administration of the Police Department and operates enforces the City's animal ordinances.  The Animal Control Officer is designated as the Local Health Authority and is authorized to issue citations and to impound animals for violations of animal related ordinances.

## Personnel Summary

| Position | Salary |
|---|---|
| Animal Control Officer | $Pending |
| Part Time ACO | $Pending |

## Revenues by Revenue Source



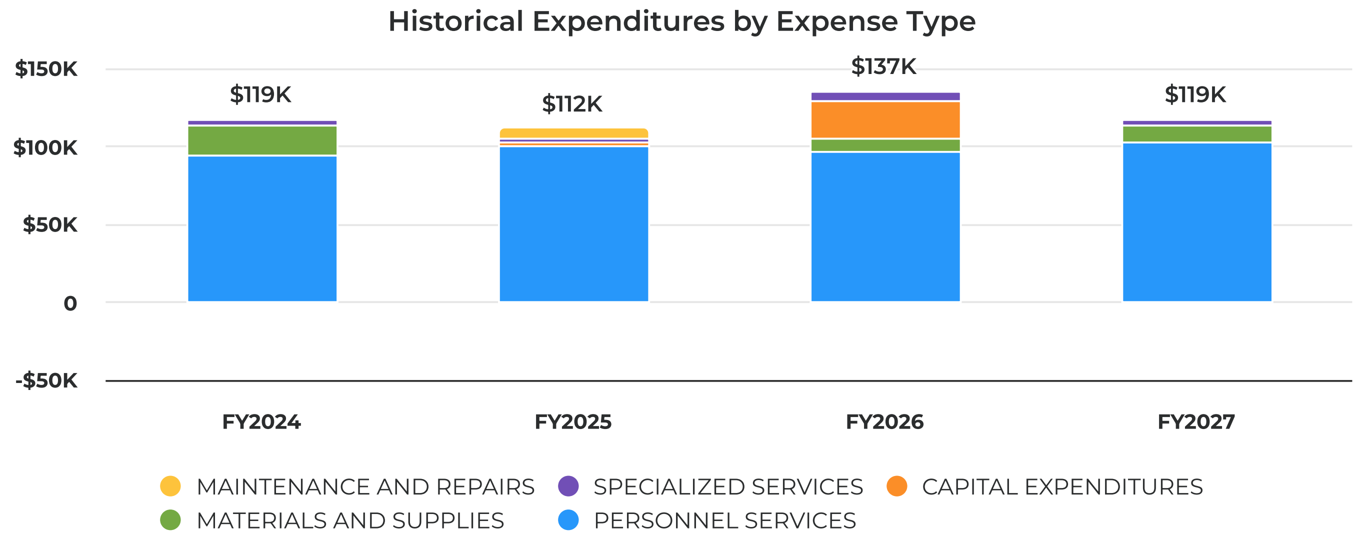



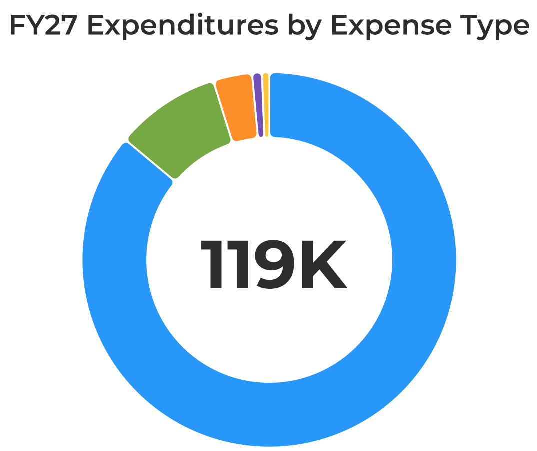

### Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| FINES AND FOREFEITURE | | $2,420 | $1,290 | $2,000 | $2,000 | $2,000 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| PROCEEDS FROM SALE OF ASSETS | | $6 | - | - | - | - | - |
| MISCELLANEOUS REVENUE | | - | $3,838 | - | $3,345 | - | - |
| **Total Revenues** | | **$2,426** | **$5,128** | **$2,000** | **$5,345** | **$2,000** | **-** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | **$102,285** | 86.07% |
| MATERIALS AND SUPPLIES | **$10,830** | 9.11% |
| SPECIALIZED SERVICES | **$3,980** | 3.35% |
| MAINTENANCE AND REPAIRS | **$1,000** | 0.84% |
| OTHER CHARGES AND SERVICES | **$750** | 0.63% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 100-5150-15 | $925 | $810 | $3,200 | $750 | $1,000 | -68.75% |
| EUTHANSIA EXPENSES | 100-5155-15 | $2,397 | $1,515 | $2,000 | $2,000 | $2,000 | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-15 | $813 | $813 | $820 | $980 | $980 | 19.51% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total SPECIALIZED SERVICES** | | $4,135 | $3,137 | $6,020 | $3,730 | $3,980 | -33.89% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-15 | - | $106 | $500 | $150 | $500 | - |
| VEHICLE MAINTENANCE | 100-5171-15 | $979 | $484 | $500 | $500 | $500 | - |
| BUILDING MAINTENANCE | 100-5177-15 | $15 | - | - | - | - | - |
| INSURANCE REPAIR-AC | 100-6205-15 | - | $5,912 | - | $500 | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $994 | $6,502 | $1,000 | $1,150 | $1,000 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-15 | $3,437 | $2,191 | $2,500 | $4,000 | $3,500 | 40.00% |
| UTILITIES - LWSS | 100-5250-15 | $10,747 | -$7,854 | $1,200 | $2,000 | $2,000 | 66.67% |
| UNIFORMS | 100-5290-15 | $745 | $647 | $750 | $750 | $750 | - |
| FUEL | 100-5315-15 | $1,384 | $1,047 | $1,100 | $1,400 | $1,200 | 9.09% |
| UTILITIES - TELEPHONE | 100-6700-15 | $543 | $563 | $500 | $900 | $800 | 60.00% |
| UTILITIES - NATURAL GAS | 100-6750-15 | $2,520 | $2,535 | $2,000 | $2,650 | $2,500 | 25.00% |
| UTILITIES - INTERNET | 100-7173-15 | $277 | $263 | $400 | $80 | $80 | -80.00% |
| **Total MATERIALS AND SUPPLIES** | | $19,653 | -$608 | $8,450 | $11,780 | $10,830 | 28.17% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| TRAINING AND TRAVEL | 100-5270-15 | $469 | $517 | $750 | $800 | $750 | - |
| **Total OTHER CHARGES AND SERVICES** | | $469 | $517 | $750 | $800 | $750 | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 100-6400-15 | - | $1,850 | $25,000 | - | - | -100.00% |
| **Total CAPITAL EXPENDITURES** | | - | $1,850 | $25,000 | - | - | -100.00% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-15 | $56,433 | $60,786 | $60,375 | $63,163 | $60,872 | 0.82% |
| OVERTIME WAGES | 100-5102-15 | $3,886 | $5,178 | $320 | $4,360 | $4,000 | 1,150.00% |
| STAND-BY-PAY | 100-5103-15 | - | - | $2,000 | - | - | -100.00% |
| LONGEVITY PAY | 100-5104-15 | $1,202 | $1,266 | $1,343 | $1,338 | $1,415 | 5.36% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-15 | $2,045 | $1,817 | $1,682 | $1,697 | $1,682 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-15 | $13,934 | $13,849 | $14,174 | $12,714 | $17,598 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-15 | - | - | $176 | - | $176 | - |
| FICA AND MEDICARE | 100-5125-15 | $4,652 | $5,541 | $4,899 | $5,238 | $5,071 | 3.51% |
| RETIREMENT BENEFIT | 100-5130-15 | $11,403 | $11,683 | $10,729 | $10,191 | $11,342 | 5.71% |
| LIFE INSURANCE BENEFIT | 100-5131-15 | $110 | $106 | $127 | $114 | $129 | 1.76% |
| **Total PERSONNEL SERVICES** | | $93,665 | $100,225 | $95,825 | $98,815 | $102,285 | 6.74% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 100-7300-15 | - | - | - | $77 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | - | - | - | $77 | - | - |
| **Total Expenditures** | | **$118,916** | **$111,624** | **$137,045** | **$116,352** | **$118,845** | **-13.28%** |

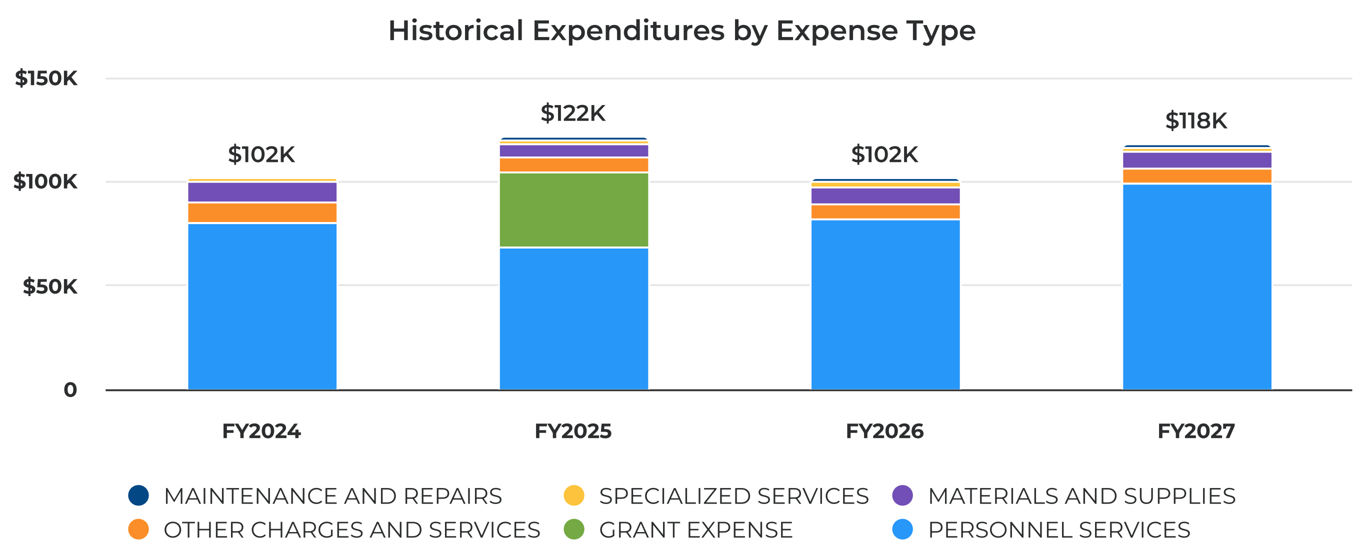
# Code Compliance

The Code Compliance Division is under the administration of the Police Department and enforces local ordinances and state statutes for public health, safety, and general welfare of the community.  Licenese are issued for peddlers and itinerant vendors, non-resident meat dealers, alcohol sales, and coin operated machines on a yearly basis.  The Code Division administers lot control, building standards, and inspections for health hazards.

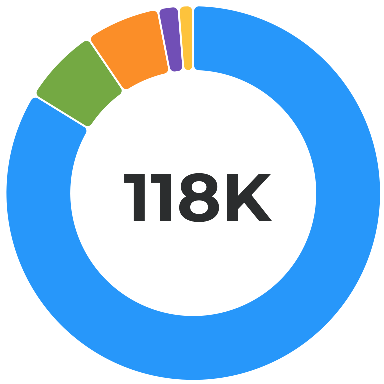
## Personnel Summary

| Position | Salary |
|---|---|
| Code Compliance Officer | $Pending |
| Part Time CCO | $Pending |

## Expenditures by Expense Type



## FY27 Expenditures by Expense Type



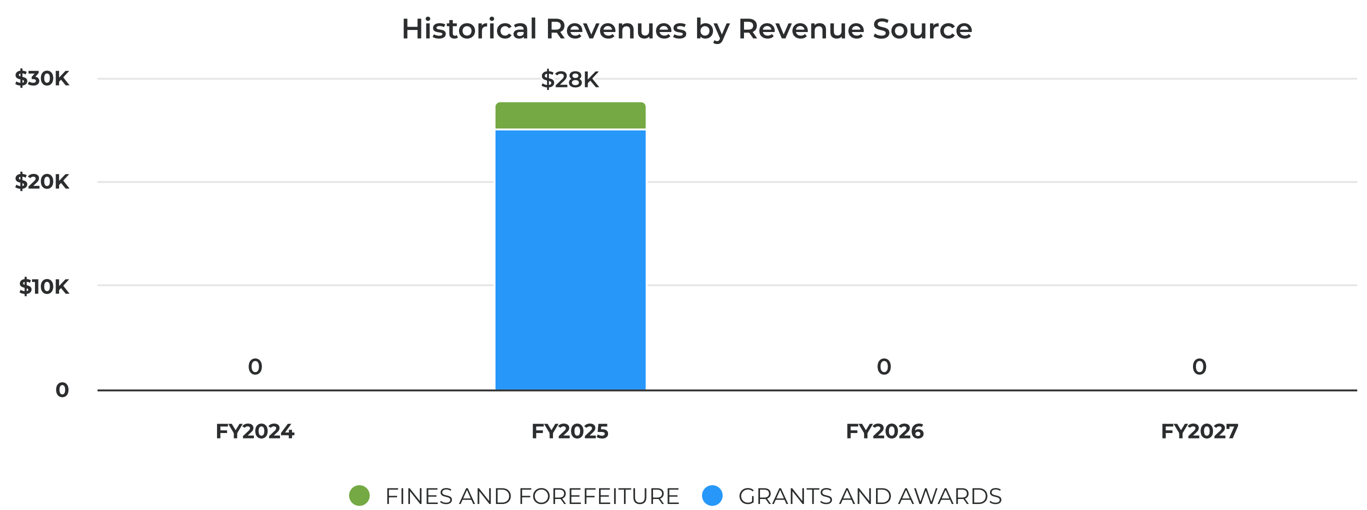

| | | |
|---|---|---|
| PERSONNEL SERVICES | **$98,871** | 83.79% |
| MATERIALS AND SUPPLIES | **$7,925** | 6.72% |
| OTHER CHARGES AND SERVICES | **$7,600** | 6.44% |
| SPECIALIZED SERVICES | **$2,100** | 1.78% |
| MAINTENANCE AND REPAIRS | **$1,500** | 1.27% |

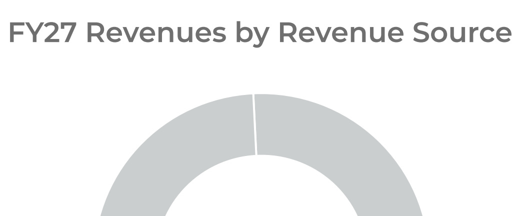
## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 100-5150-19 | $275 | $765 | $2,500 | - | $1,000 | -60.00% |
| SOFTWARE MAINTENANCE SRVCS | 100-5155-19 | $813 | $813 | $820 | - | - | -100.00% |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-19 | - | - | - | $1,100 | $1,100 | - |
| **Total SPECIALIZED SERVICES** | | $1,088 | $1,578 | $3,320 | $1,100 | $2,100 | -36.75% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-19 | $169 | $23 | $500 | $250 | $500 | - |
| VEHICLE MAINTENANCE | 100-5171-19 | $1,014 | $2,017 | $1,000 | $1,000 | $1,000 | - |
| **Total MAINTENANCE AND REPAIRS** | | $1,183 | $2,040 | $1,500 | $1,250 | $1,500 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-19 | $1,619 | $872 | $1,800 | $2,200 | $2,000 | 11.11% |
| OFFICE SUPPLIES | 100-5200-19 | $140 | $266 | $350 | - | $250 | -28.57% |
| POSTAGE & DELIVERY | 100-5201-19 | $2,769 | $1,089 | $1,000 | $500 | $1,000 | - |
| MINOR TOOLS & EQUIPMENT | 100-5202-19 | $507 | $797 | - | $400 | - | - |
| FURNITURE & FIXTURES | 100-5204-19 | - | - | $500 | $500 | $500 | - |
| UNIFORMS | 100-5290-19 | $483 | $430 | $500 | $350 | $500 | - |
| FUEL | 100-5315-19 | $2,712 | $1,412 | $2,000 | $1,500 | $2,000 | - |
| UTILITIES - TELEPHONE | 100-6700-19 | $1,363 | $1,417 | $1,200 | $1,670 | $1,600 | 33.33% |
| UTILITIES - INTERNET | 100-7173-19 | $277 | $263 | $250 | $75 | $75 | -70.00% |
| **Total MATERIALS AND SUPPLIES** | | $9,870 | $6,545 | $7,600 | $7,195 | $7,925 | 4.28% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 100-5180-19 | - | - | $100 | - | - | -100.00% |
| DUES & SUBSCRIPTIONS | 100-5185-19 | - | - | - | $100 | $100 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| PROPERTY ABATEMENT/DEMO | 100-5210-19 | $1,585 | - | - | - | - | - |
| TRAINING AND TRAVEL | 100-5270-19 | $1,243 | $636 | $1,400 | - | $1,000 | -28.57% |
| LEASE PAYMENTS-PICKUP | 100-6520-19 | $7,636 | $6,321 | $6,500 | $360 | $6,500 | - |
| **Total OTHER CHARGES AND SERVICES** | | $10,464 | $6,957 | $8,000 | $460 | $7,600 | -5.00% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-19 | $50,268 | $43,854 | $52,889 | $40,451 | $62,460 | 18.10% |
| OVERTIME WAGES | 100-5102-19 | $1,840 | $1,107 | $500 | $2,292 | $2,000 | 300.00% |
| LONGEVITY PAY | 100-5104-19 | $230 | $310 | $236 | $122 | $277 | 17.37% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-19 | $18 | $274 | $219 | $226 | $219 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-19 | $13,764 | $10,771 | $14,174 | $6,835 | $17,598 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-19 | - | - | $176 | - | $176 | - |
| FICA AND MEDICARE | 100-5125-19 | $3,940 | $3,891 | $4,102 | $3,248 | $4,952 | 20.72% |
| RETIREMENT BENEFIT | 100-5130-19 | $9,700 | $8,048 | $8,985 | $5,722 | $11,077 | 23.28% |
| LIFE INSURANCE BENEFIT | 100-5131-19 | $105 | $79 | $94 | $55 | $112 | 19.30% |
| **Total PERSONNEL SERVICES** | | $79,865 | $68,334 | $81,375 | $58,951 | $98,871 | 21.50% |
| **GRANT EXPENSE** | | | | | | | |
| GRANT EXPENSE | 100-8610-19 | - | $36,245 | - | - | - | - |
| **Total GRANT EXPENSE** | | - | $36,245 | - | - | - | - |
| **Total Expenditures** | | **$102,470** | **$121,698** | **$101,795** | **$68,956** | **$117,996** | **15.92%** |

# Revenues by Revenue Source



No data available

## Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | - | $25,000 | - | - | - | - |
| FINES AND FOREFEITURE | | - | $2,678 | - | - | - | - |
| **Total Revenues** | | **-** | **$27,678** | **-** | **-** | **-** | **-** |

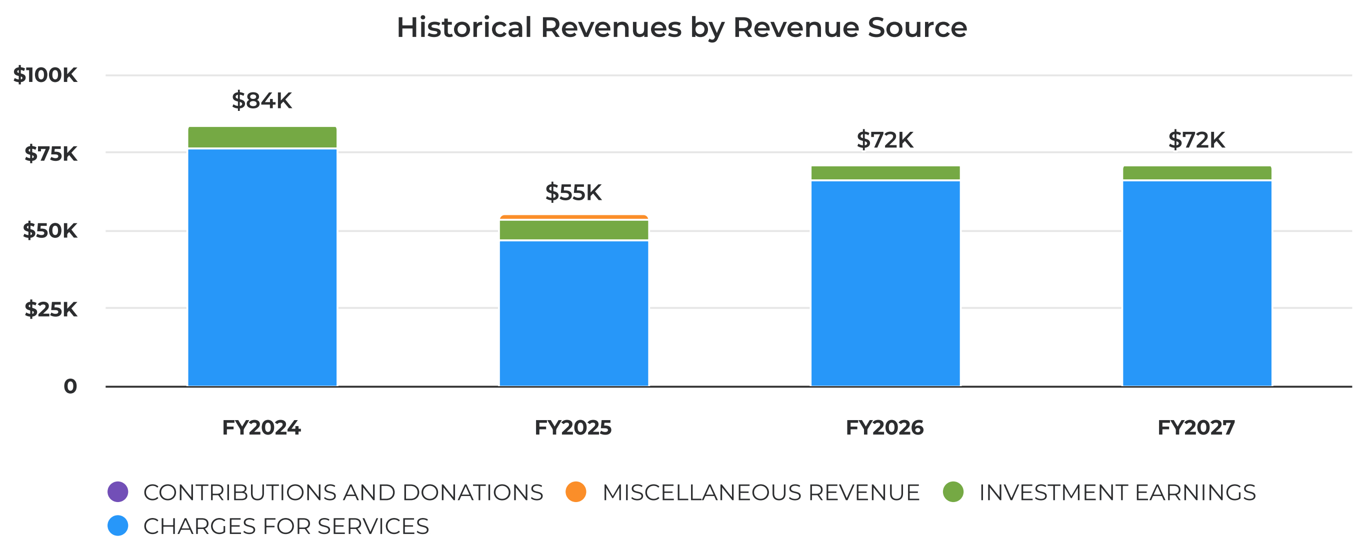
# Cemetery

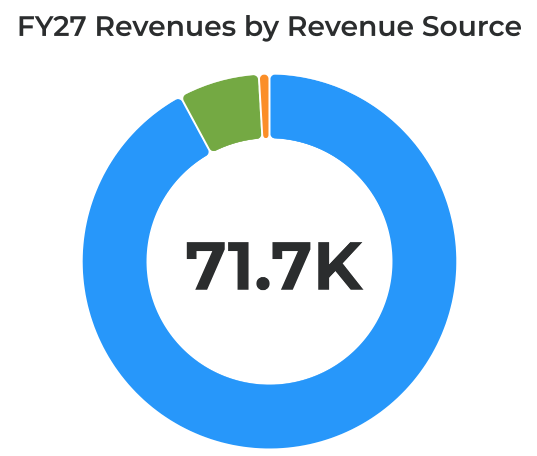
The Cemetery Department is responsible for the maintenance and upkeep of the City Cemetery.  Duties include grounds keeping, and facilitating funeral excavations.

## Personnel Summary

| Position | Salary |
|---|---|
| Field Maintenance Workers - 2 full time, 1 part time | $Pending |

## Revenues by Revenue Source



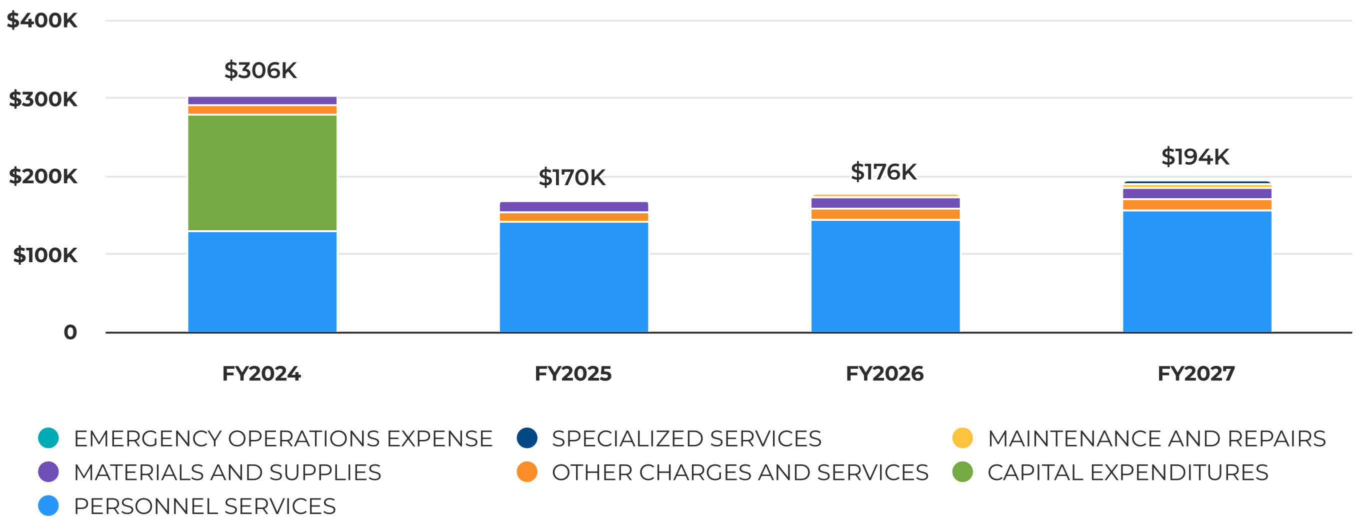

| | | |
|---|---|---|
| CHARGES FOR SERVICES | $66,000 | 92.11% |
| INVESTMENT EARNINGS | $5,000 | 6.98% |
| MISCELLANEOUS REVENUE | $650 | 0.91% |

### Revenues by Revenue Source

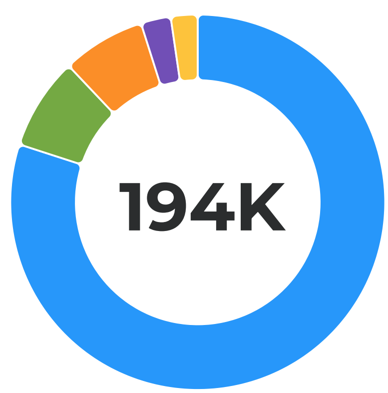
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | $7,164.00 | $6,372.51 | $5,000.00 | $5,000.00 | $5,000.00 | - |
| CONTRIBUTIONS AND DONATIONS | - | - | $300.00 | - | - | -100.00% |
| CHARGES FOR SERVICES | $76,260.00 | $46,935.00 | $66,000.00 | $66,000.00 | $66,000.00 | - |
| MISCELLANEOUS REVENUE | $775.00 | $1,790.12 | $650.00 | $2,400.00 | $650.00 | - |
| **Total Revenues** | **$84,199.00** | **$55,097.63** | **$71,950.00** | **$73,400.00** | **$71,650.00** | **-0.42%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | $155,262 | 79.98% |
| OTHER CHARGES AND SERVICES | $15,418 | 7.94% |
| MATERIALS AND SUPPLIES | $13,940 | 7.18% |
| SPECIALIZED SERVICES | $5,000 | 2.58% |
| MAINTENANCE AND REPAIRS | $4,500 | 2.32% |

### Expenditures by Expense Type

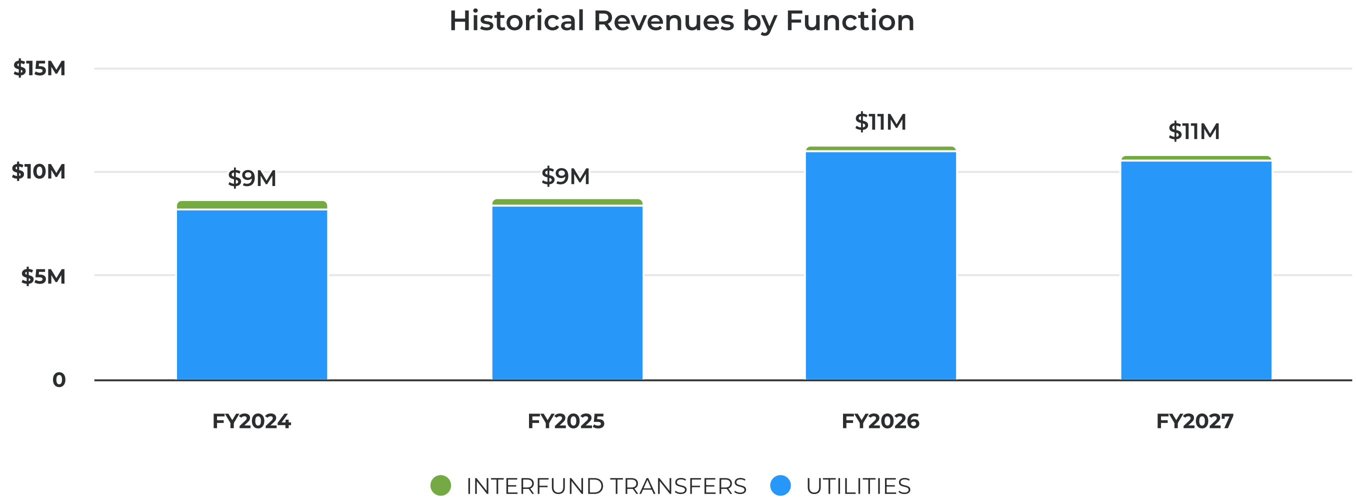
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |

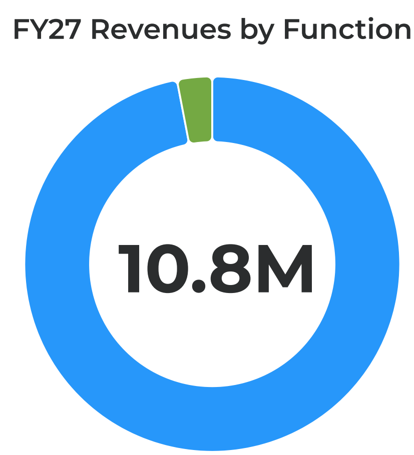
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| CONTRACT LABOR | 100-5134-17 | - | - | - | - | $5,000.00 | - |
| SOFTWARE MAINTENANCE SRVCS | 100-5162-17 | - | - | - | $77.00 | - | - |
| **Total SPECIALIZED SERVICES** | | - | - | - | $77.00 | $5,000.00 | - |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 100-5170-17 | $2,187.00 | $1,647.38 | $2,500.00 | $2,500.00 | $2,500.00 | - |
| VEHICLE MAINTENANCE | 100-5171-17 | $506.00 | $259.15 | $1,500.00 | $1,500.00 | $1,500.00 | - |
| BUILDING MAINTENANCE | 100-5177-17 | - | $1,055.00 | $500.00 | $500.00 | $500.00 | - |
| **Total MAINTENANCE AND REPAIRS** | | $2,693.00 | $2,961.53 | $4,500.00 | $4,500.00 | $4,500.00 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 100-5160-17 | $4,159.00 | $3,772.28 | $5,000.00 | $5,000.00 | $5,000.00 | - |
| UTILITIES - LWSS | 100-5250-17 | $1,376.00 | $1,737.94 | $2,000.00 | $2,000.00 | $2,000.00 | - |
| UNIFORMS | 100-5290-17 | $1,295.00 | $1,139.69 | $1,200.00 | $1,200.00 | $1,200.00 | - |
| FUEL | 100-5315-17 | $3,914.00 | $3,866.74 | $3,500.00 | $3,500.00 | $3,500.00 | - |
| UTILITIES - NATURAL GAS | 100-6750-17 | $1,421.00 | $2,167.37 | $2,000.00 | $2,000.00 | $2,000.00 | - |
| UTILITIES - INTERNET | 100-7173-17 | $138.00 | $131.71 | $120.00 | $240.00 | $240.00 | 100.00% |
| **Total MATERIALS AND SUPPLIES** | | $12,303.00 | $12,815.73 | $13,820.00 | $13,940.00 | $13,940.00 | 0.87% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| INSURANCE | 100-5220-17 | $3,318.00 | $3,641.47 | $3,750.00 | $4,078.00 | $4,078.00 | 8.75% |
| LEASE PAYMENTS-PICKUP | 100-6520-17 | $10,469.00 | $8,663.46 | $11,340.00 | $360.00 | $11,340.00 | - |
| **Total OTHER CHARGES AND SERVICES** | | $13,787.00 | $12,304.93 | $15,090.00 | $4,438.00 | $15,418.00 | 2.17% |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 100-6400-17 | $147,455.00 | - | - | - | - | - |
| **Total CAPITAL EXPENDITURES** | | $147,455.00 | - | - | - | - | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 100-5100-17 | $72,442.00 | $80,776.69 | $85,848.00 | $89,698.00 | $84,981.00 | -1.01% |
| OVERTIME WAGES | 100-5102-17 | $8,372.00 | $10,993.27 | $6,000.00 | $13,139.45 | $12,000.00 | 100.00% |
| LONGEVITY PAY | 100-5104-17 | $760.00 | $980.00 | $1,109.00 | $1,104.00 | $1,229.00 | 10.82% |
| WORKERS' COMPENSATION COVERAGE | 100-5110-17 | $3,576.00 | $2,686.09 | $2,928.00 | $2,802.00 | $2,928.00 | - |
| HEALTH INSURANCE BENEFIT | 100-5115-17 | $23,081.00 | $23,081.35 | $23,623.00 | $21,190.00 | $29,330.00 | 24.16% |
| UNEMPLOYMENT INSURANCE | 100-5120-17 | - | - | $293.00 | - | $293.00 | - |
| FICA AND MEDICARE | 100-5125-17 | $6,151.00 | $7,025.95 | $7,111.00 | $7,911.00 | $7,513.00 | 5.65% |
| RETIREMENT BENEFIT | 100-5130-17 | $15,184.00 | $16,044.83 | $15,575.00 | $15,125.00 | $16,804.00 | 7.89% |
| LIFE INSURANCE BENEFIT | 100-5131-17 | $158.00 | $152.74 | $186.00 | $166.80 | $184.08 | -1.03% |
| **Total PERSONNEL SERVICES** | | $129,724.00 | $141,740.92 | $142,673.00 | $151,136.25 | $155,262.08 | 8.82% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 100-7300-17 | $314.00 | - | - | - | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $314.00 | - | - | - | - | - |
| **Total Expenditures** | | **$306,276.00** | **$169,823.11** | **$176,083.00** | **$174,091.25** | **$194,120.08** | **10.24%** |

# Utility Fund Summary

The Utility Fund accounts for all revenues and expenditures of the City related to utility services.  I contains the Utility Office, Utility Shop, Water Treatment and Production, Water Distribution, Wastewater Collection,

## Revenues by Function



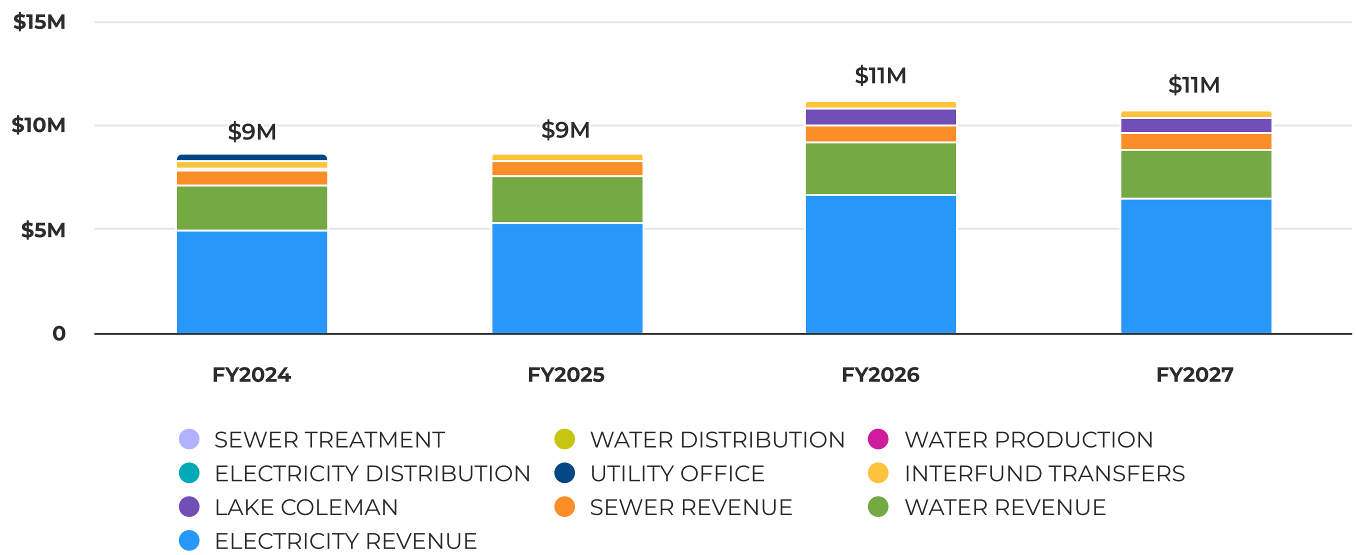

| | | |
|---|---|---|
| UTILITIES | $10,499,103 | 96.99% |
| INTERFUND TRANSFERS | $326,201 | 3.01% |

### Revenues by Function

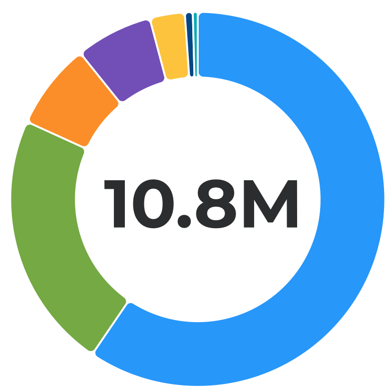
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| UTILITIES | $8,206,605.00 | $8,339,418.15 | $10,933,893.00 | $9,609,504.00 | $10,499,103.00 | -3.98% |
| INTERFUND TRANSFERS | $386,000.00 | $335,395.56 | $335,301.00 | $335,301.00 | $326,201.00 | -2.71% |
| **Total Revenues** | **$8,592,605.00** | **$8,674,813.71** | **$11,269,194.00** | **$9,944,805.00** | **$10,825,304.00** | **-3.94%** |

# Revenues by Department

### Historical Revenues by Department




### FY27 Revenues by Department




| | | |
|---|---|---|
| ELECTRICITY REVENUE | **$6,442,484** | 59.51% |
| WATER REVENUE | **$2,411,656** | 22.28% |
| SEWER REVENUE | **$806,639** | 7.45% |
| LAKE COLEMAN | **$718,324** | 6.64% |
| INTERFUND TRANSFERS | **$326,201** | 3.01% |
| ELECTRICITY DISTRIBUTION | **$75,000** | 0.69% |
| UTILITY OFFICE | **$45,000** | 0.42% |

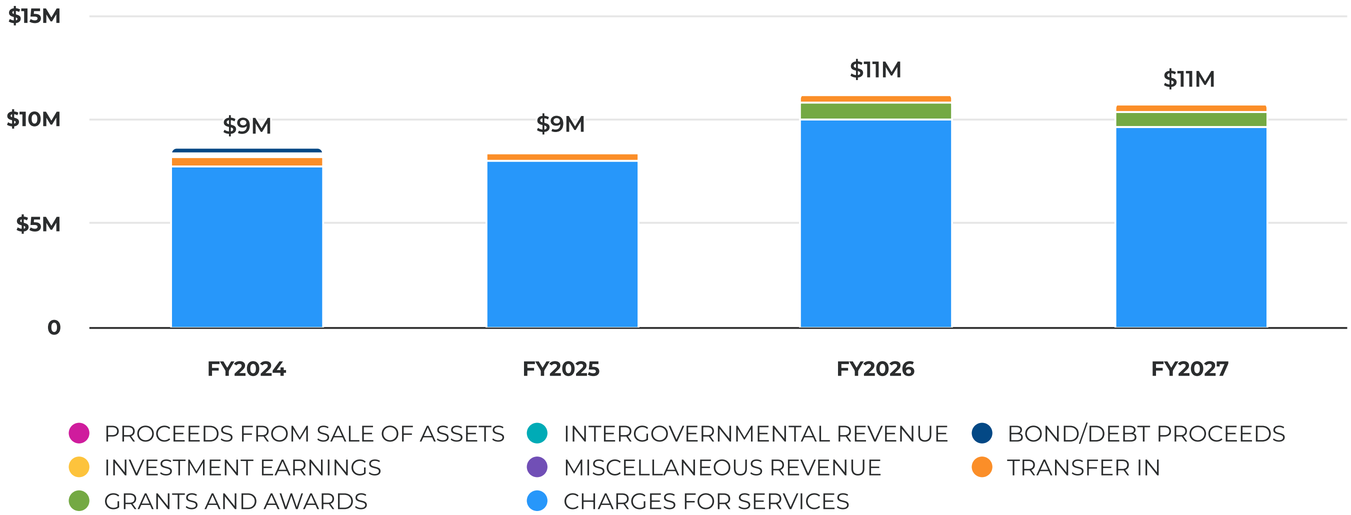
### Revenues by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| UTILITY OFFICE | $284,742.00 | $40,678.88 | $28,500.00 | $42,000.00 | $45,000.00 | 57.89% |
| WATER REVENUE | $2,204,759.00 | $2,271,950.51 | $2,523,005.00 | $2,393,870.00 | $2,411,656.00 | -4.41% |
| SEWER REVENUE | $712,052.00 | $702,033.57 | $840,192.00 | $743,194.00 | $806,639.00 | -3.99% |
| ELECTRICITY REVENUE | $4,910,646.00 | $5,276,853.86 | $6,648,872.00 | $6,230,693.00 | $6,442,484.00 | -3.10% |
| ELECTRICITY DISTRIBUTION | - | $2,347.77 | $75,000.00 | $75,000.00 | $75,000.00 | - |
| WATER PRODUCTION | - | $18,036.44 | - | - | - | - |
| WATER DISTRIBUTION | $3,749.00 | $11,968.92 | - | $12,747.00 | - | - |
| LAKE COLEMAN | $90,657.00 | $12,152.00 | $818,324.00 | $112,000.00 | $718,324.00 | -12.22% |
| SEWER TREATMENT | - | $3,396.20 | - | - | - | - |

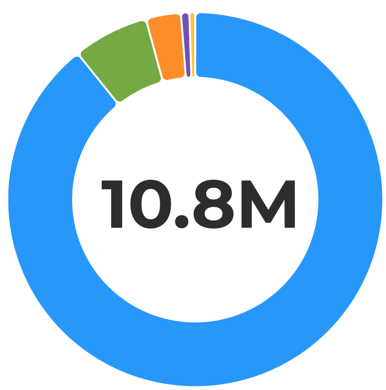
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| INTERFUND TRANSFERS | $386,000.00 | $335,395.56 | $335,301.00 | $335,301.00 | $326,201.00 | -2.71% |
| **Total Revenues** | **$8,592,605.00** | **$8,674,813.71** | **$11,269,194.00** | **$9,944,805.00** | **$10,825,304.00** | **-3.94%** |

# Revenues by Revenue Source

## Historical Revenues by Revenue Source




## FY27 Revenues by Revenue Source



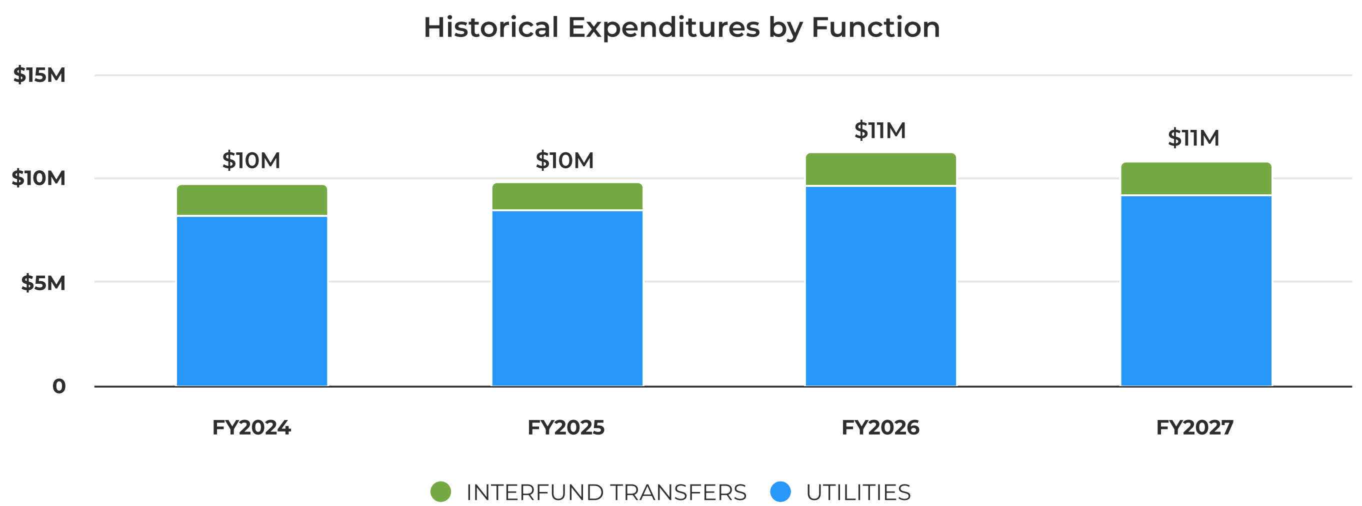

| | | |
|---|---|---|
| CHARGES FOR SERVICES | **$9,660,674** | 89.24% |
| GRANTS AND AWARDS | **$706,324** | 6.52% |
| TRANSFER IN | **$326,201** | 3.01% |
| MISCELLANEOUS REVENUE | **$78,305** | 0.72% |
| INVESTMENT EARNINGS | **$53,800** | 0.50% |

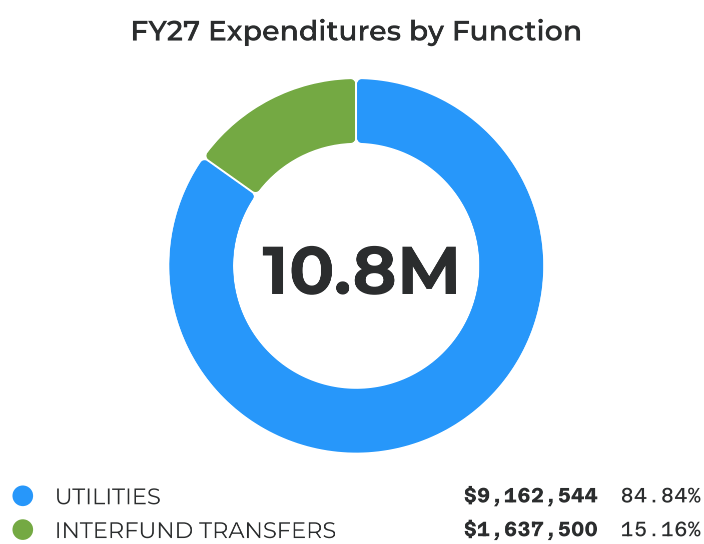
## Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | $55,688.00 | - | $806,324.00 | $100,000.00 | $706,324.00 | -12.40% |
| INVESTMENT EARNINGS | $99,166.00 | $84,932.19 | $52,500.00 | $53,800.00 | $53,800.00 | 2.48% |
| CHARGES FOR SERVICES | $7,699,306.00 | $8,008,471.48 | $10,020,764.00 | $9,306,152.00 | $9,660,674.00 | -3.59% |
| TRANSFER IN | $386,000.00 | $335,395.56 | $335,301.00 | $335,301.00 | $326,201.00 | -2.71% |
| INTERGOVERNMENTAL REVENUE | - | $123,708.65 | - | $54,500.00 | - | - |
| PROCEEDS FROM SALE OF ASSETS | $3,749.00 | $1,457.90 | - | $12,747.00 | - | - |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| MISCELLANEOUS REVENUE | $98,996.00 | $120,847.93 | $54,305.00 | $82,305.00 | $78,305.00 | 44.19% |
| BOND/DEBT PROCEEDS | $249,700.00 | - | - | - | - | - |
| **Total Revenues** | **$8,592,605.00** | **$8,674,813.71** | **$11,269,194.00** | **$9,944,805.00** | **$10,825,304.00** | **-3.94%** |

# Expendictures by Function

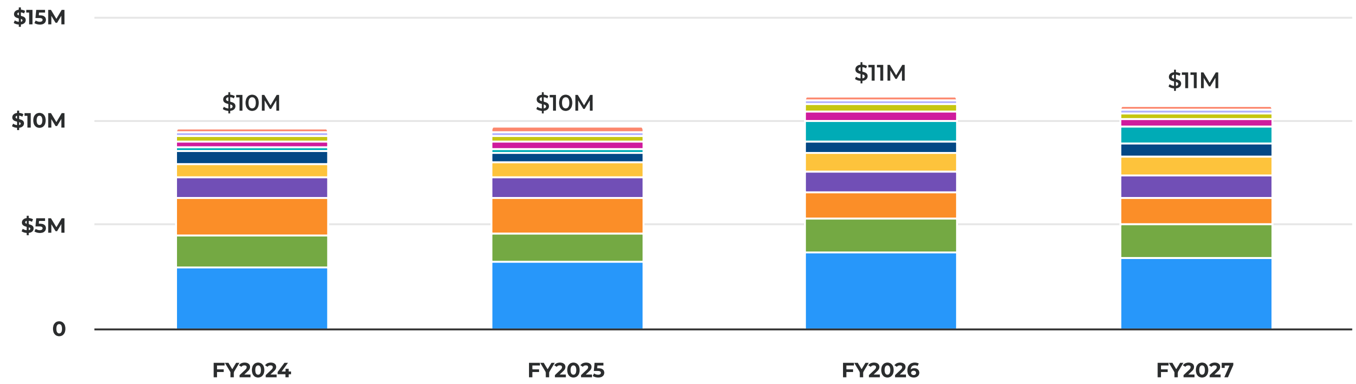


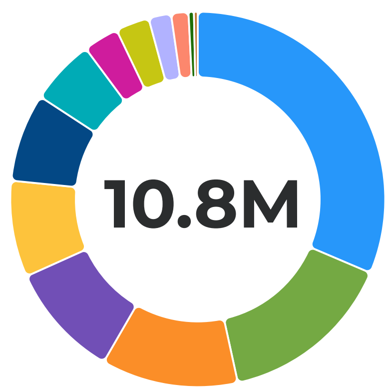




## Expenditures by Function

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| UTILITIES | $8,190,491.00 | $8,446,716.87 | $9,601,197.00 | $8,183,175.63 | $9,162,544.18 | -4.57% |
| INTERFUND TRANSFERS | $1,525,000.00 | $1,331,663.05 | $1,637,500.00 | $1,637,500.00 | $1,637,500.00 | - |
| **Total Expenditures** | **$9,715,491.00** | **$9,778,379.92** | **$11,238,697.00** | **$9,820,675.63** | **$10,800,044.18** | **-3.90%** |

# Expenditures by Department



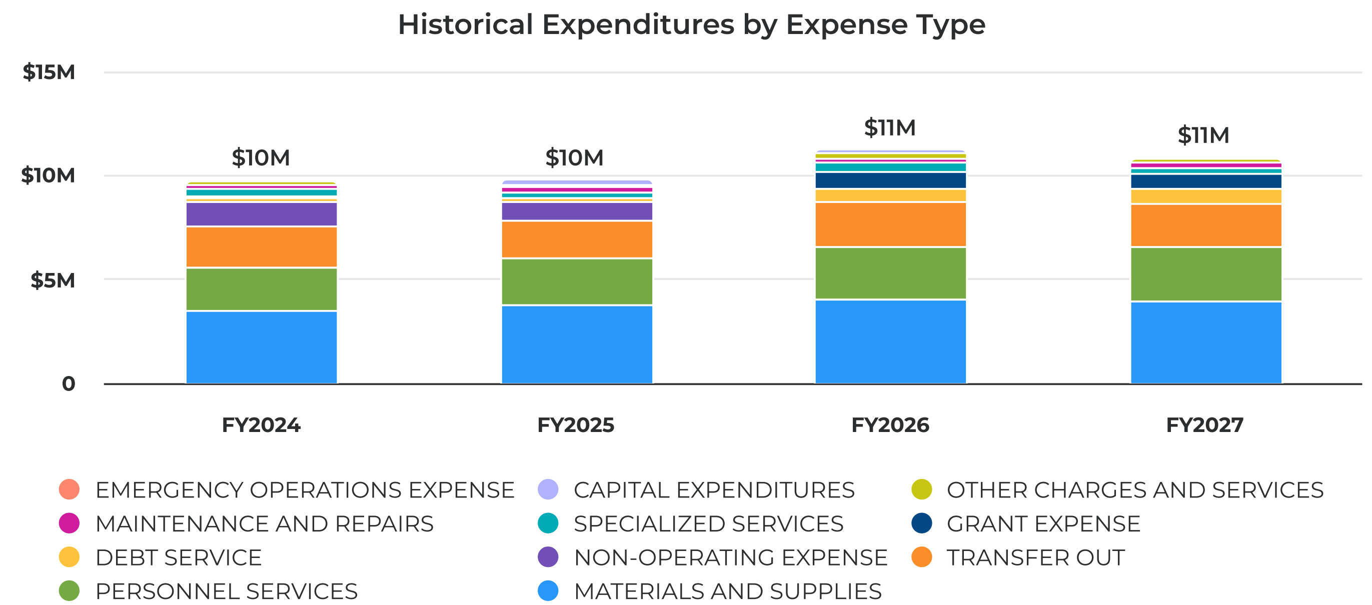

| | | |
|---|---|---|
| ELECTRICITY ACQUISITION | **$3,391,699** | 31.40% |
| INTERFUND TRANSFERS | **$1,637,500** | 15.16% |
| WATER PRODUCTION | **$1,272,848** | 11.79% |
| ELECTRICITY DISTRIBUTION | **$1,072,674** | 9.93% |
| ELECTRIC ADMINISTRATION | **$897,428** | 8.31% |
| LAKE COLEMAN | **$820,326** | 7.60% |
| WATER DISTRIBUTION | **$607,697** | 5.63% |
| SEWER COLLECTION | **$331,465** | 3.07% |
| SEWER TREATMENT | **$311,376** | 2.88% |
| WATER ADMINISTRATION | **$209,931** | 1.94% |
| UTILITY OFFICE | **$162,223** | 1.50% |
| SEWER ADMINISTRATION | **$49,411** | 0.46% |
| UTILITY SHOP | **$35,466** | 0.33% |

## Expenditures by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| UTILITY OFFICE | $178,712.00 | $235,111.09 | $144,061.00 | $152,872.00 | $162,223.00 | 12.61% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| UTILITY SHOP | $34,977.00 | $42,931.49 | $34,900.00 | $31,416.00 | $35,466.00 | 1.62% |
| ELECTRICITY ACQUISITION | $2,927,594.00 | $3,233,183.02 | $3,644,514.00 | $3,446,487.83 | $3,391,699.00 | -6.94% |
| ELECTRICITY DISTRIBUTION | $990,800.00 | $948,340.36 | $1,044,474.00 | $1,058,453.98 | $1,072,673.96 | 2.70% |
| WATER PRODUCTION | $1,799,163.00 | $1,756,261.71 | $1,230,381.00 | $1,261,463.64 | $1,272,847.85 | 3.45% |
| WATER DISTRIBUTION | $589,157.00 | $520,700.56 | $588,240.00 | $470,474.14 | $607,697.20 | 3.31% |
| LAKE COLEMAN | $170,445.00 | $105,439.11 | $927,615.00 | $215,470.00 | $820,325.95 | -11.57% |
| SEWER COLLECTION | $269,628.00 | $391,367.19 | $479,491.00 | $271,945.60 | $331,465.12 | -30.87% |
| SEWER TREATMENT | $324,004.00 | $322,364.31 | $369,744.00 | $326,306.93 | $311,376.17 | -15.79% |
| SEWER ADMINISTRATION | $38,581.00 | $38,358.07 | $49,010.00 | $40,458.82 | $49,410.85 | 0.82% |
| WATER ADMINISTRATION | $163,441.00 | $159,373.04 | $206,483.00 | $171,249.16 | $209,930.60 | 1.67% |
| ELECTRIC ADMINISTRATION | $703,989.00 | $693,286.92 | $882,284.00 | $736,577.53 | $897,428.48 | 1.72% |
| INTERFUND TRANSFERS | $1,525,000.00 | $1,331,663.05 | $1,637,500.00 | $1,637,500.00 | $1,637,500.00 | - |
| **Total Expenditures** | **$9,715,491.00** | **$9,778,379.92** | **$11,238,697.00** | **$9,820,675.63** | **$10,800,044.18** | **-3.90%** |

# Expenditures by Expense Type



## FY27 Expenditures by Expense Type


| | | |
|---|---|---|
| MATERIALS AND SUPPLIES | **$3,892,740** | 36.04% |
| PERSONNEL SERVICES | **$2,642,528** | 24.47% |
| TRANSFER OUT | **$2,119,464** | 19.62% |
| GRANT EXPENSE | **$706,234** | 6.54% |
| DEBT SERVICE | **$674,815** | 6.25% |
| SPECIALIZED SERVICES | **$325,553** | 3.01% |
| MAINTENANCE AND REPAIRS | **$233,250** | 2.16% |
| OTHER CHARGES AND SERVICES | **$203,960** | 1.89% |
| NON-OPERATING EXPENSE | **$1,500** | 0.01% |

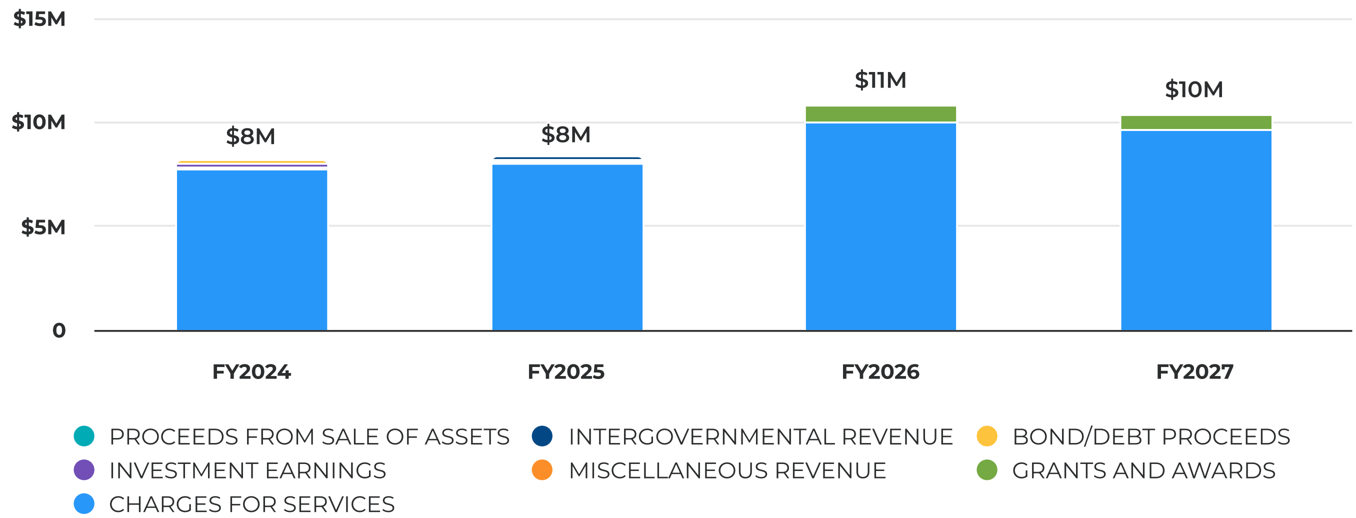
## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $363,553.00 | $323,288.57 | $402,115.00 | $300,336.00 | $325,553.00 | -19.04% |
| MAINTENANCE AND REPAIRS | $214,355.00 | $208,392.92 | $208,750.00 | $210,228.00 | $233,250.00 | 11.74% |
| MATERIALS AND SUPPLIES | $3,459,400.00 | $3,739,052.28 | $3,981,243.00 | $3,994,421.83 | $3,892,740.00 | -2.22% |
| OTHER CHARGES AND SERVICES | $181,347.00 | $156,011.45 | $253,692.00 | $153,635.00 | $203,960.00 | -19.60% |
| NON-OPERATING EXPENSE | $1,105,901.00 | $903,471.05 | $1,500.00 | - | $1,500.00 | - |
| CAPITAL EXPENDITURES | $4,997.00 | $217,664.91 | $190,000.00 | $107,822.00 | - | -100.00% |
| DEBT SERVICE | $218,331.00 | $171,061.75 | $673,644.00 | $673,643.00 | $674,815.10 | 0.17% |
| PERSONNEL SERVICES | $2,134,892.00 | $2,289,677.34 | $2,571,477.00 | $2,181,082.80 | $2,642,528.08 | 2.76% |
| EMERGENCY OPERATIONS EXPENSE | $1,311.00 | - | - | $8,349.00 | - | - |
| TRANSFER OUT | $1,975,716.00 | $1,769,759.65 | $2,149,952.00 | $2,091,158.00 | $2,119,464.00 | -1.42% |
| GRANT EXPENSE | $55,688.00 | - | $806,324.00 | $100,000.00 | $706,234.00 | -12.41% |
| **Total Expenditures** | **$9,715,491.00** | **$9,778,379.92** | **$11,238,697.00** | **$9,820,675.63** | **$10,800,044.18** | **-3.90%** |

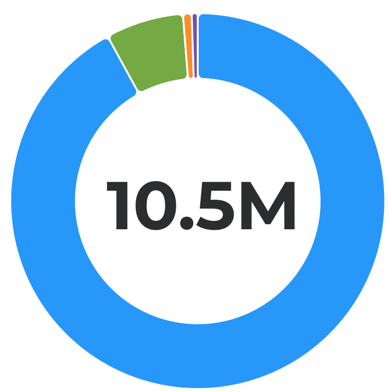
# Utilities

## Revenues by Revenue Source

### Historical Revenues by Revenue Source




### FY27 Revenues by Revenue Source

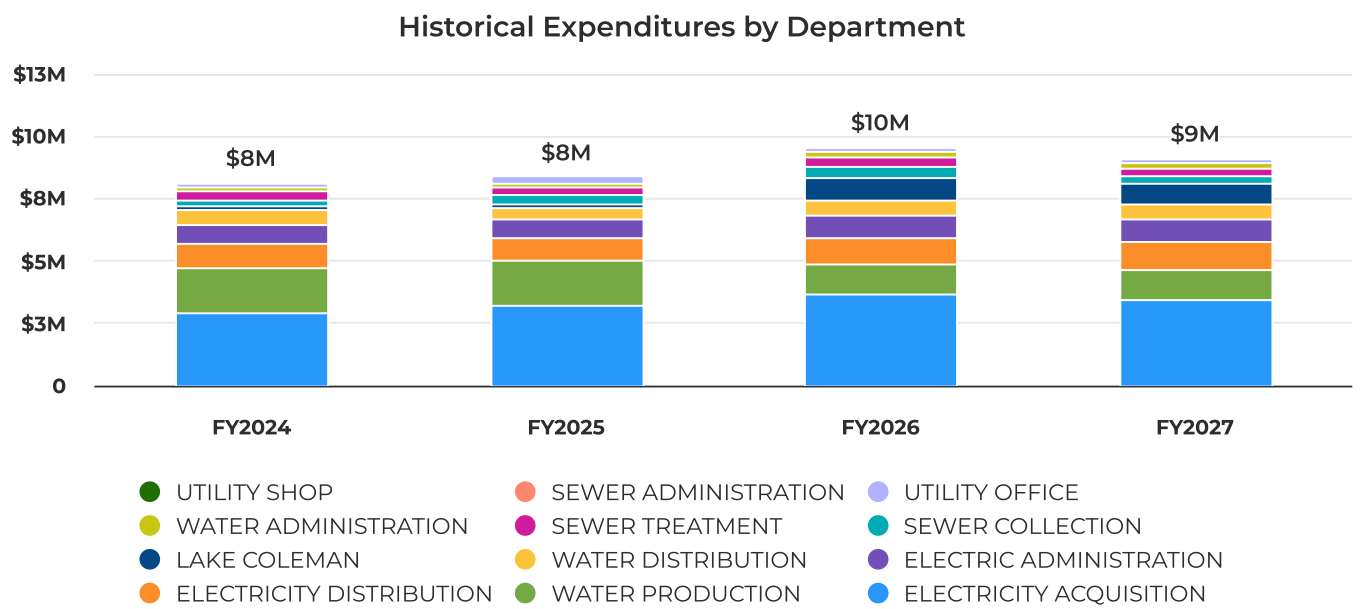



| | | |
|---|---|---|
| CHARGES FOR SERVICES | **$9,660,674** | 92.01% |
| GRANTS AND AWARDS | **$706,324** | 6.73% |
| MISCELLANEOUS REVENUE | **$78,305** | 0.75% |
| INVESTMENT EARNINGS | **$53,800** | 0.51% |

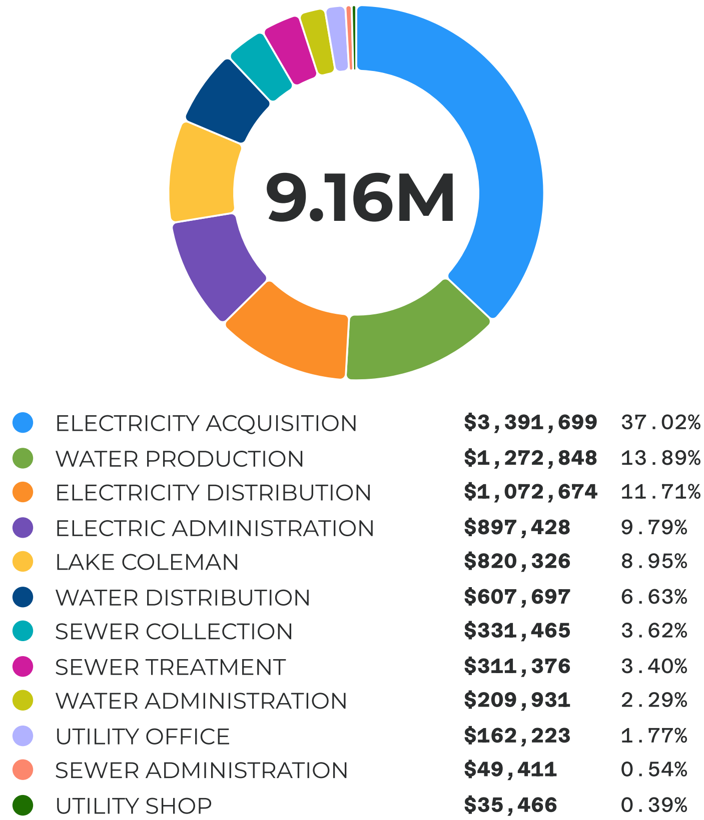
## Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | $55,688.00 | - | $806,324.00 | $100,000.00 | $706,324.00 | -12.40% |
| INVESTMENT EARNINGS | $99,166.00 | $84,932.19 | $52,500.00 | $53,800.00 | $53,800.00 | 2.48% |
| CHARGES FOR SERVICES | $7,699,306.00 | $8,008,471.48 | $10,020,764.00 | $9,306,152.00 | $9,660,674.00 | -3.59% |
| INTERGOVERNMENTAL REVENUE | - | $123,708.65 | - | $54,500.00 | - | - |
| PROCEEDS FROM SALE OF ASSETS | $3,749.00 | $1,457.90 | - | $12,747.00 | - | - |
| MISCELLANEOUS REVENUE | $98,996.00 | $120,847.93 | $54,305.00 | $82,305.00 | $78,305.00 | 44.19% |
| BOND/DEBT PROCEEDS | $249,700.00 | - | - | - | - | - |
| **Total Revenues** | **$8,206,605.00** | **$8,339,418.15** | **$10,933,893.00** | **$9,609,504.00** | **$10,499,103.00** | **-3.98%** |

# Expenditures by Department



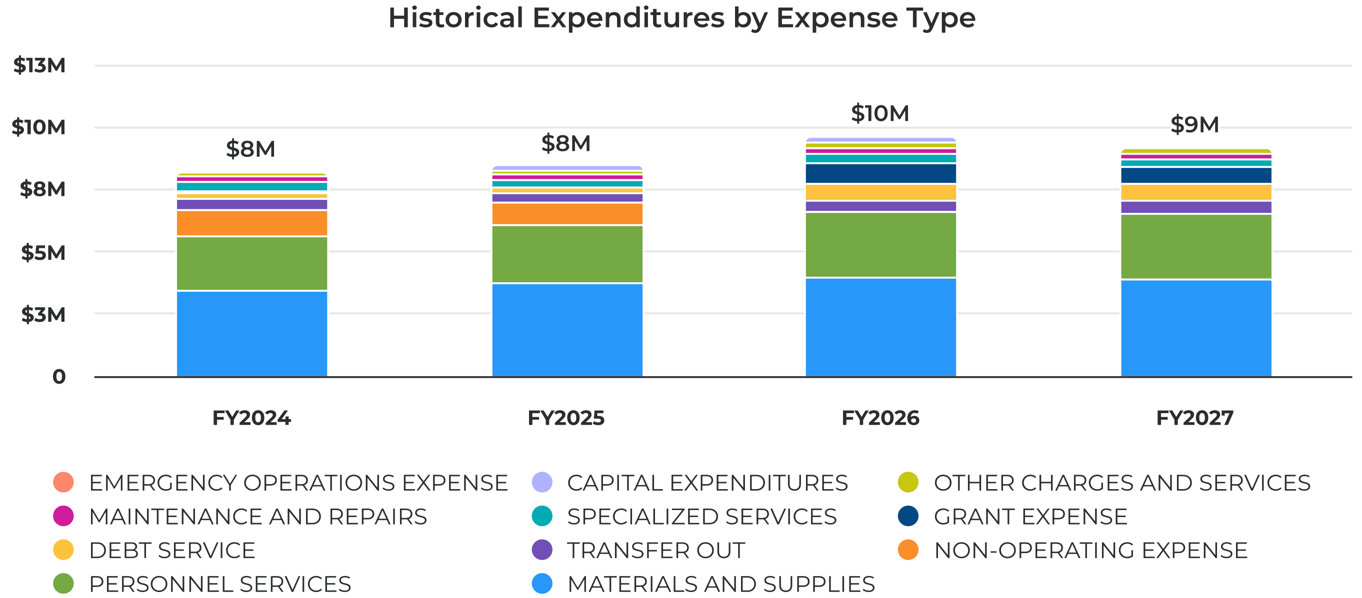
## FY27 Expenditures by Department

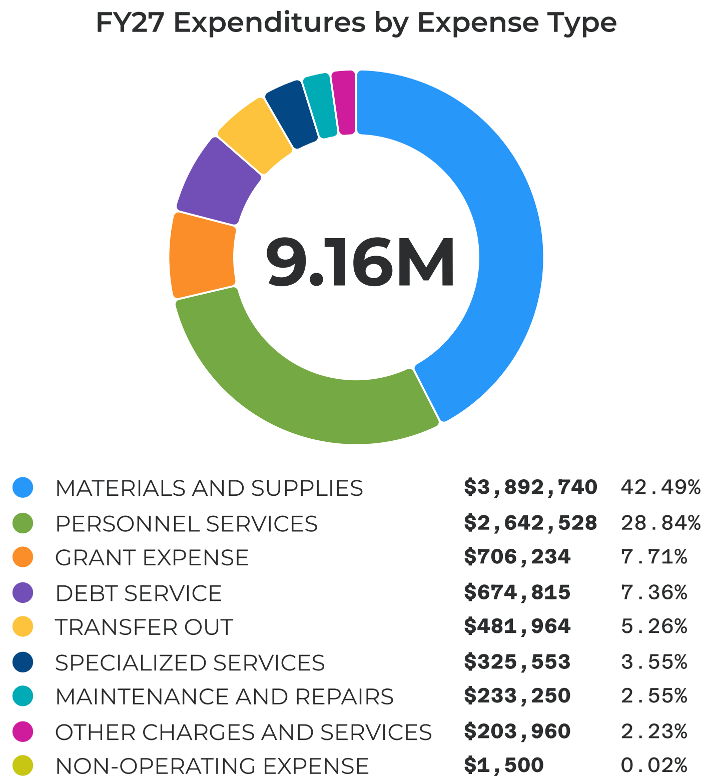



## Expenditures by Department

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| UTILITY OFFICE | $178,712.00 | $235,111.09 | $144,061.00 | $152,872.00 | $162,223.00 | 12.61% |
| UTILITY SHOP | $34,977.00 | $42,931.49 | $34,900.00 | $31,416.00 | $35,466.00 | 1.62% |
| ELECTRICITY ACQUISITION | $2,927,594.00 | $3,233,183.02 | $3,644,514.00 | $3,446,487.83 | $3,391,699.00 | -6.94% |
| ELECTRICITY DISTRIBUTION | $990,800.00 | $948,340.36 | $1,044,474.00 | $1,058,453.98 | $1,072,673.96 | 2.70% |
| WATER PRODUCTION | $1,799,163.00 | $1,756,261.71 | $1,230,381.00 | $1,261,463.64 | $1,272,847.85 | 3.45% |
| WATER DISTRIBUTION | $589,157.00 | $520,700.56 | $588,240.00 | $470,474.14 | $607,697.20 | 3.31% |
| LAKE COLEMAN | $170,445.00 | $105,439.11 | $927,615.00 | $215,470.00 | $820,325.95 | -11.57% |
| SEWER COLLECTION | $269,628.00 | $391,367.19 | $479,491.00 | $271,945.60 | $331,465.12 | -30.87% |
| SEWER TREATMENT | $324,004.00 | $322,364.31 | $369,744.00 | $326,306.93 | $311,376.17 | -15.79% |
| SEWER ADMINISTRATION | $38,581.00 | $38,358.07 | $49,010.00 | $40,458.82 | $49,410.85 | 0.82% |
| WATER ADMINISTRATION | $163,441.00 | $159,373.04 | $206,483.00 | $171,249.16 | $209,930.60 | 1.67% |
| ELECTRIC ADMINISTRATION | $703,989.00 | $693,286.92 | $882,284.00 | $736,577.53 | $897,428.48 | 1.72% |
| **Total Expenditures** | **$8,190,491.00** | **$8,446,716.87** | **$9,601,197.00** | **$8,183,175.63** | **$9,162,544.18** | **-4.57%** |

# Expenditures by Expense Type




## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $363,553.00 | $323,288.57 | $402,115.00 | $300,336.00 | $325,553.00 | -19.04% |
| MAINTENANCE AND REPAIRS | $214,355.00 | $208,392.92 | $208,750.00 | $210,228.00 | $233,250.00 | 11.74% |
| MATERIALS AND SUPPLIES | $3,459,400.00 | $3,739,052.28 | $3,981,243.00 | $3,994,421.83 | $3,892,740.00 | -2.22% |
| OTHER CHARGES AND SERVICES | $181,347.00 | $156,011.45 | $253,692.00 | $153,635.00 | $203,960.00 | -19.60% |
| NON-OPERATING EXPENSE | $1,105,901.00 | $903,471.05 | $1,500.00 | - | $1,500.00 | - |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| CAPITAL EXPENDITURES | $4,997.00 | $217,664.91 | $190,000.00 | $107,822.00 | - | -100.00% |
| DEBT SERVICE | $218,331.00 | $171,061.75 | $673,644.00 | $673,643.00 | $674,815.10 | 0.17% |
| PERSONNEL SERVICES | $2,134,892.00 | $2,289,677.34 | $2,571,477.00 | $2,181,082.80 | $2,642,528.08 | 2.76% |
| EMERGENCY OPERATIONS EXPENSE | $1,311.00 | - | - | $8,349.00 | - | - |
| TRANSFER OUT | $450,716.00 | $438,096.60 | $512,452.00 | $453,658.00 | $481,964.00 | -5.95% |
| GRANT EXPENSE | $55,688.00 | - | $806,324.00 | $100,000.00 | $706,234.00 | -12.41% |
| **Total Expenditures** | **$8,190,491.00** | **$8,446,716.87** | **$9,601,197.00** | **$8,183,175.63** | **$9,162,544.18** | **-4.57%** |

# Utility Office

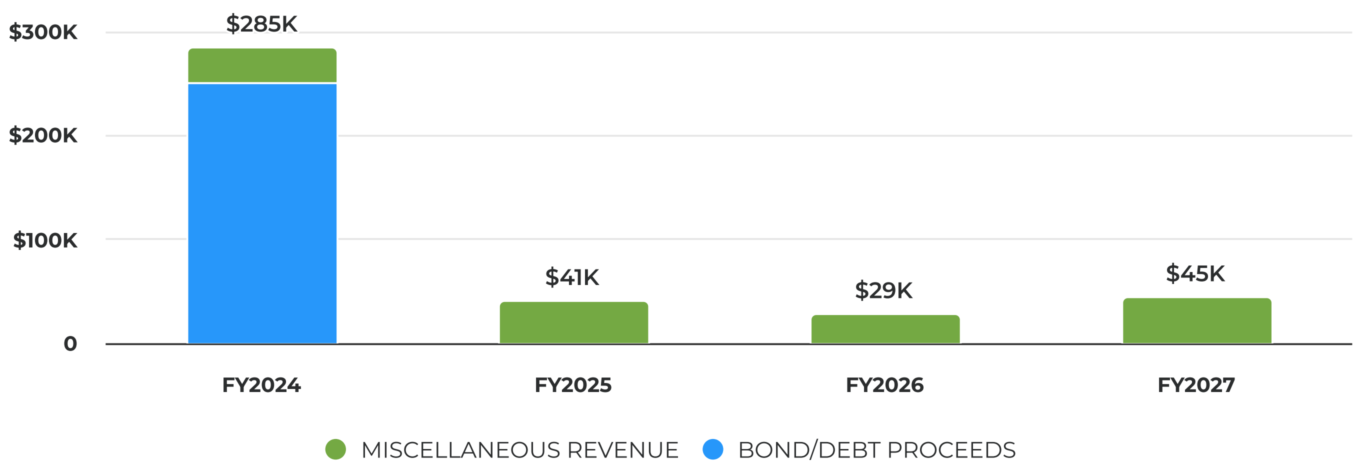
The Utility Office is responsible for billing customers for electrical, water, wastewater and sanitation use, record keeping for commencement and termination of a customer's service, and investigation of customer inquiries.  All revenue collected by city departments is assembled and deposited daily by this division.

## Personnel Summary

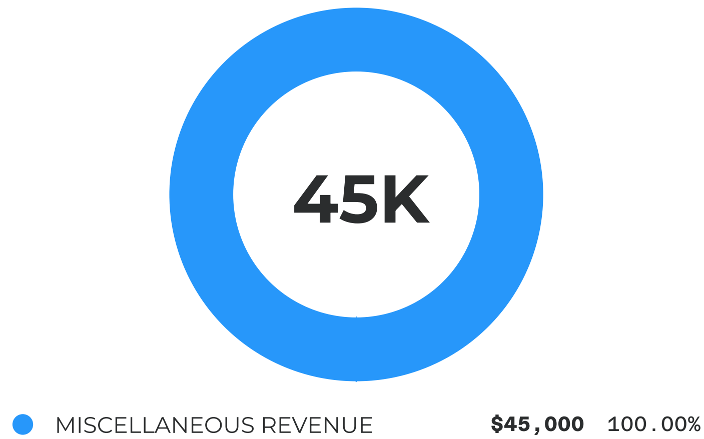
| Position | Salary |
|---|---|
| Utility Billing Supervisor | $Pending |
| Utility Billing Specialist | $Pending |
| Customer Service Representative | $Pending |
| Lead Meter Reader | $Pending |
| Meter Reader | $Pending |

## Revenues by Revenue Source

Historical Revenues by Revenue Source




FY27 Revenues by Revenue Source

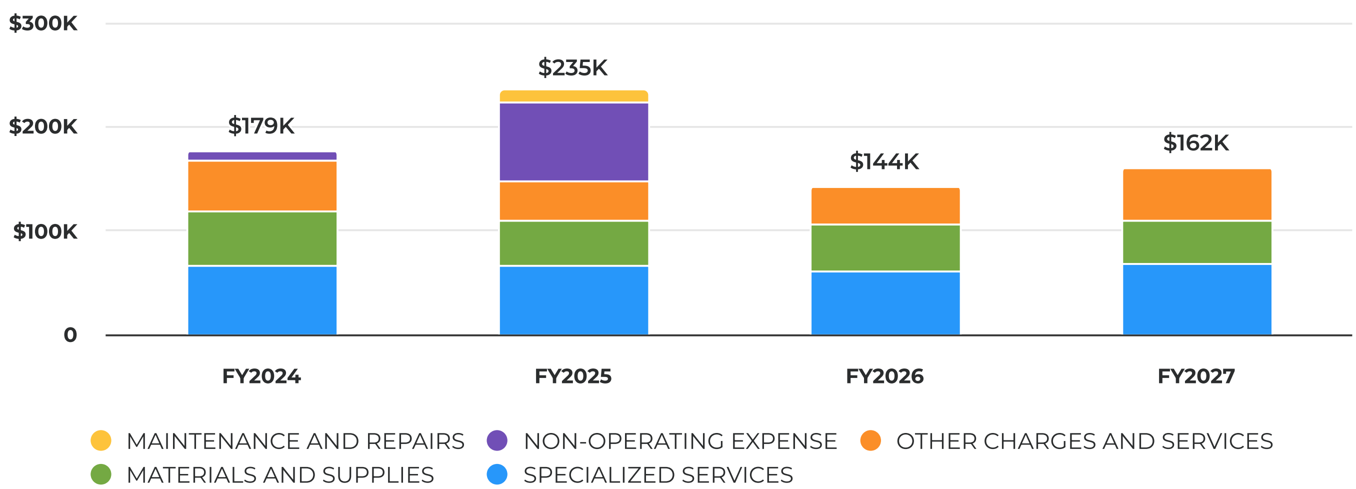


## Revenues by Revenue Source

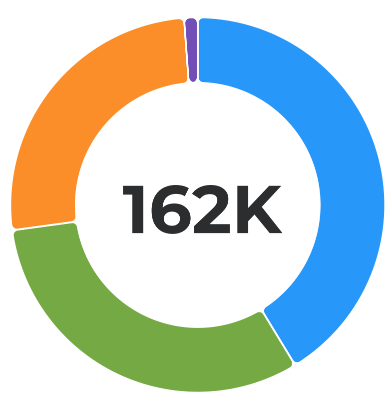
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| MISCELLANEOUS REVENUE | | $35,042 | $40,679 | $28,500 | $42,000 | $45,000 | 57.89% |
| BOND/DEBT PROCEEDS | | $249,700 | - | - | - | - | - |
| **Total Revenues** | | **$284,742** | **$40,679** | **$28,500** | **$42,000** | **$45,000** | **57.89%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| SPECIALIZED SERVICES | **$67,000** | 41.30% |
| OTHER CHARGES AND SERVICES | **$51,173** | 31.54% |
| MATERIALS AND SUPPLIES | **$42,150** | 25.98% |
| MAINTENANCE AND REPAIRS | **$1,900** | 1.17% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 300-5150-20 | $213 | $7,813 | $1,200 | - | - | -100.00% |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-20 | $65,783 | $58,092 | $58,000 | $65,000 | $65,000 | 12.07% |
| UTILITY COLLECTION FEES | 300-5182-20 | - | - | $2,000 | $2,000 | $2,000 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total SPECIALIZED SERVICES** | | $65,996 | $65,905 | $61,200 | $67,000 | $67,000 | 9.48% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 300-5170-20 | $158 | $139 | $400 | - | $400 | - |
| VEHICLE MAINTENANCE | 300-5171-20 | $1,976 | $488 | $500 | $200 | $500 | - |
| BUILDING MAINTENANCE | 300-5177-20 | - | $11,724 | $1,000 | $1,000 | $1,000 | - |
| **Total MAINTENANCE AND REPAIRS** | | $2,134 | $12,350 | $1,900 | $1,200 | $1,900 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-20 | $7,268 | $6,725 | $8,000 | $8,000 | $8,000 | - |
| JANITORIAL SUPPLIES | 300-5165-20 | $30 | $136 | $150 | $150 | $150 | - |
| OFFICE SUPPLIES | 300-5200-20 | $616 | $759 | $1,000 | $1,000 | $1,000 | - |
| POSTAGE & DELIVERY | 300-5201-20 | $16,664 | $18,019 | $15,000 | $17,500 | $17,500 | 16.67% |
| MINOR TOOLS & EQUIPMENT | 300-5202-20 | $1,093 | $200 | $250 | - | - | -100.00% |
| FURNITURE & FIXTURES | 300-5204-20 | $4,368 | - | - | - | - | - |
| SAFETY SUPPLIES | 300-5206-20 | - | - | $250 | - | - | -100.00% |
| UTILITIES - LWSS - CITY HALL | 300-5250-20 | $9,224 | $9,211 | $7,200 | $9,200 | $9,200 | 27.78% |
| UNIFORMS | 300-5290-20 | $2,400 | $1,586 | $2,500 | - | - | -100.00% |
| FUEL | 300-5315-20 | $2,821 | $2,638 | $2,500 | $2,500 | $2,500 | - |
| ELECTRIC METER EXPENSE | 300-6402-20 | $175 | - | $2,600 | - | - | -100.00% |
| UTILITIES-TELEPHONE-CITY HALL | 300-6700-20 | $2,740 | $3,048 | $3,500 | $3,500 | $3,500 | - |
| UTILITIES - NATURAL GAS | 300-6750-20 | - | - | $500 | - | - | -100.00% |
| UTILITIES - INTERNET | 300-7173-20 | $831 | $790 | $1,100 | $300 | $300 | -72.73% |
| MISCELLANEOUS | 300-7177-20 | $4,058 | - | $500 | - | - | -100.00% |
| **Total MATERIALS AND SUPPLIES** | | $52,288 | $43,113 | $45,050 | $42,150 | $42,150 | -6.44% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| COPIER LEASE | 300-5180-20 | $2,463 | -$373 | $3,500 | $3,500 | $3,500 | - |
| LEGAL NOTICES | 300-5181-20 | - | - | $100 | $100 | $100 | - |
| CREDIT CARD CHARGES | 300-5185-20 | $33,612 | $29,646 | $20,000 | $35,000 | $35,000 | 75.00% |
| INSURANCE | 300-5220-20 | $2,678 | $2,861 | $3,000 | $3,262 | $3,262 | 8.73% |
| TRAINING AND TRAVEL | 300-5270-20 | $3,200 | $402 | $1,000 | $300 | $1,000 | - |
| LEASE PAYMENT-PICKUP | 300-6520-20 | $7,567 | $6,150 | $8,311 | $360 | $8,311 | - |
| **Total OTHER CHARGES AND SERVICES** | | $49,520 | $38,686 | $35,911 | $42,522 | $51,173 | 42.50% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| DEPRECIATION | 300-6500-20 | $4,162 | $37,243 | - | - | - | - |
| AMORTIZATION EXPENSE | 300-6510-20 | $4,612 | $37,679 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $8,774 | $74,922 | - | - | - | - |
| **DEBT SERVICE** | | | | | | | |
| INTEREST EXPENSE | 300-6000-20 | - | $135 | - | - | - | - |
| **Total DEBT SERVICE** | | - | $135 | - | - | - | - |
| **Total Expenditures** | | **$178,712** | **$235,111** | **$144,061** | **$152,872** | **$162,223** | **12.61%** |

# Utility Shop

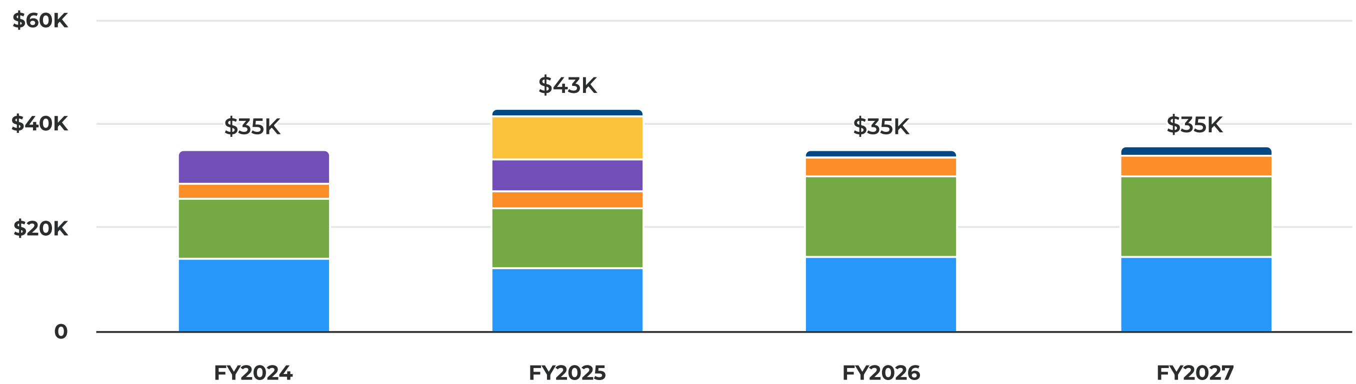
The Utility Shop is responsible for the maintenance of all city owned vehicles and equipment

## Personnel Summary

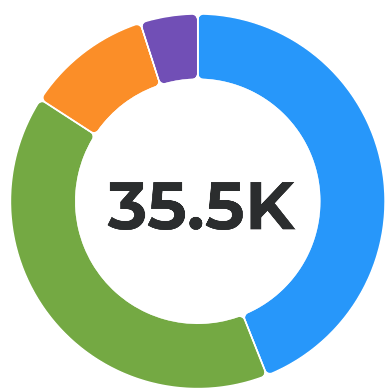
| Position | Salary |
| --- | --- |
| 2 - Mechanics | $Pending |

## Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | |
| --- | --- | --- |
| MAINTENANCE AND REPAIRS | $15,600 | 43.99% |
| MATERIALS AND SUPPLIES | $14,250 | 40.18% |
| OTHER CHARGES AND SERVICES | $3,856 | 10.87% |
| SPECIALIZED SERVICES | $1,760 | 4.96% |

### Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **SPECIALIZED SERVICES** | | | | | | | |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| SOFTWARE MAINTENANCE SRVCS | 300-5162-22 | - | $1,500 | $1,500 | $1,760 | $1,760 | 17.33% |
| **Total SPECIALIZED SERVICES** | | - | $1,500 | $1,500 | $1,760 | $1,760 | 17.33% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 300-5170-22 | $1,335 | $252 | $3,100 | $500 | $3,100 | - |
| VEHICLE MAINTENANCE | 300-5171-22 | $140 | $546 | $500 | $1,500 | $500 | - |
| PARTS-ALL UNITS | 300-5176-22 | $10,140 | $10,423 | $10,000 | $10,000 | $10,000 | - |
| BUILDING MAINTENANCE | 300-5177-22 | - | $132 | $2,000 | - | $2,000 | - |
| **Total MAINTENANCE AND REPAIRS** | | $11,615 | $11,353 | $15,600 | $12,000 | $15,600 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-22 | $3,067 | $2,094 | $3,000 | $3,000 | $3,000 | - |
| RAG SERVICE | 300-5230-22 | $308 | $343 | $500 | $500 | $500 | - |
| UNIFORMS | 300-5290-22 | $1,600 | $738 | $1,500 | $1,000 | $1,500 | - |
| FUEL | 300-5315-22 | $1,124 | $1,107 | $1,200 | $1,200 | $1,200 | - |
| UTILITIES - SHOP BAYS | 300-6750-22 | $4,810 | $4,372 | $4,800 | $4,800 | $4,800 | - |
| UTILITIES - NATURAL GAS | 300-6755-22 | $2,198 | $2,877 | $2,600 | $2,600 | $2,600 | - |
| TELEPHONE | 300-6760-22 | $367 | $390 | $400 | $400 | $400 | - |
| UTILITIES - INTERNET | 300-7173-22 | $277 | $263 | $250 | $250 | $250 | - |
| **Total MATERIALS AND SUPPLIES** | | $13,751 | $12,184 | $14,250 | $13,750 | $14,250 | - |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 300-5180-22 | - | - | $50 | - | $50 | - |
| INSURANCE | 300-5220-22 | $3,107 | $3,329 | $3,500 | $3,806 | $3,806 | 8.74% |
| **Total OTHER CHARGES AND SERVICES** | | $3,107 | $3,329 | $3,550 | $3,806 | $3,856 | 8.62% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| DEPRECIATION | 300-6500-22 | $6,284 | $6,284 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $6,284 | $6,284 | - | - | - | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 300-6400-22 | $220 | $8,282 | - | - | - | - |
| **Total CAPITAL EXPENDITURES** | | $220 | $8,282 | - | - | - | - |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 300-7300-22 | - | - | - | $100 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | - | - | - | $100 | - | - |
| **Total Expenditures** | | **$34,977** | **$42,931** | **$34,900** | **$31,416** | **$35,466** | **1.62%** |

# Revenues by Revenue Source

Historical Revenues by Revenue Source

No data available

FY27 Revenues by Revenue Source



No data available

## Revenues by Revenue Source

No data available

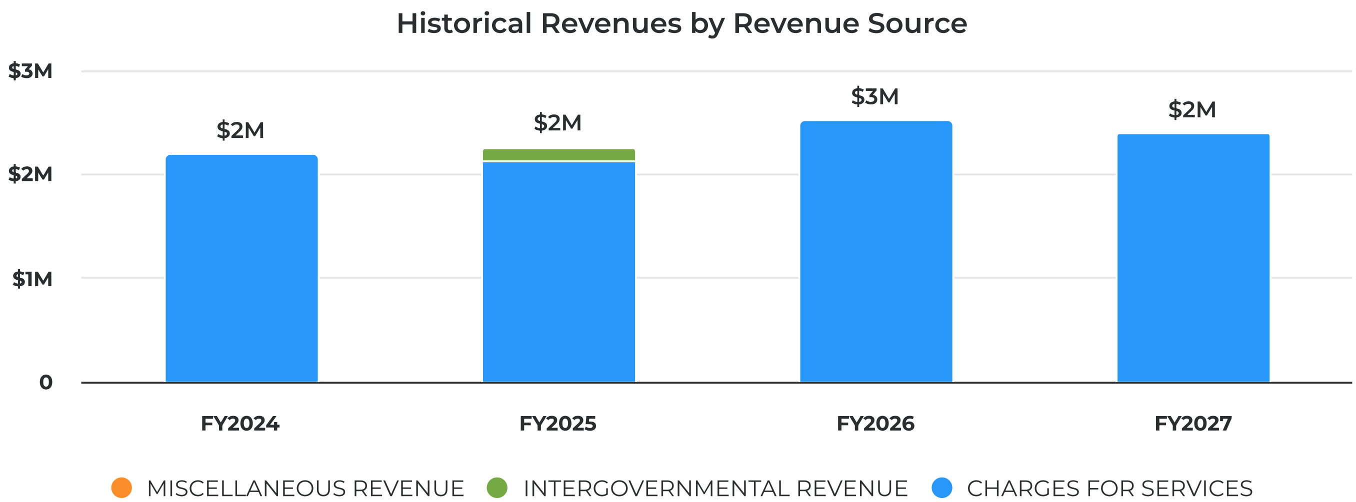
# Water Production

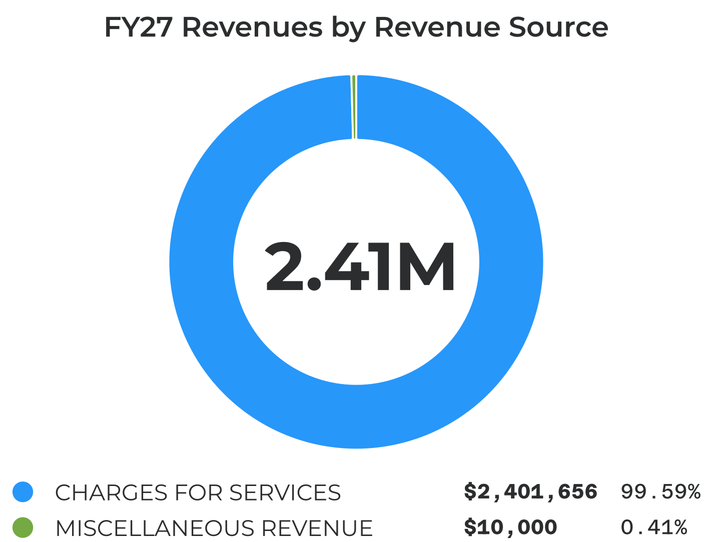
The Water Production Department is responsible for the treatment of water for the citizens of Coleman and the surrounding areas.  This includes pumping water from area lakes to the water treatment plant where it is processed, treated, and tested to ensure safe water is delivered to the customer.

## Personnel Summary

| Position | Salary |
| --- | --- |
| Supervisor | $Pending |
| 4 - Operators | $Pending |

## Revenues by Revenue Source

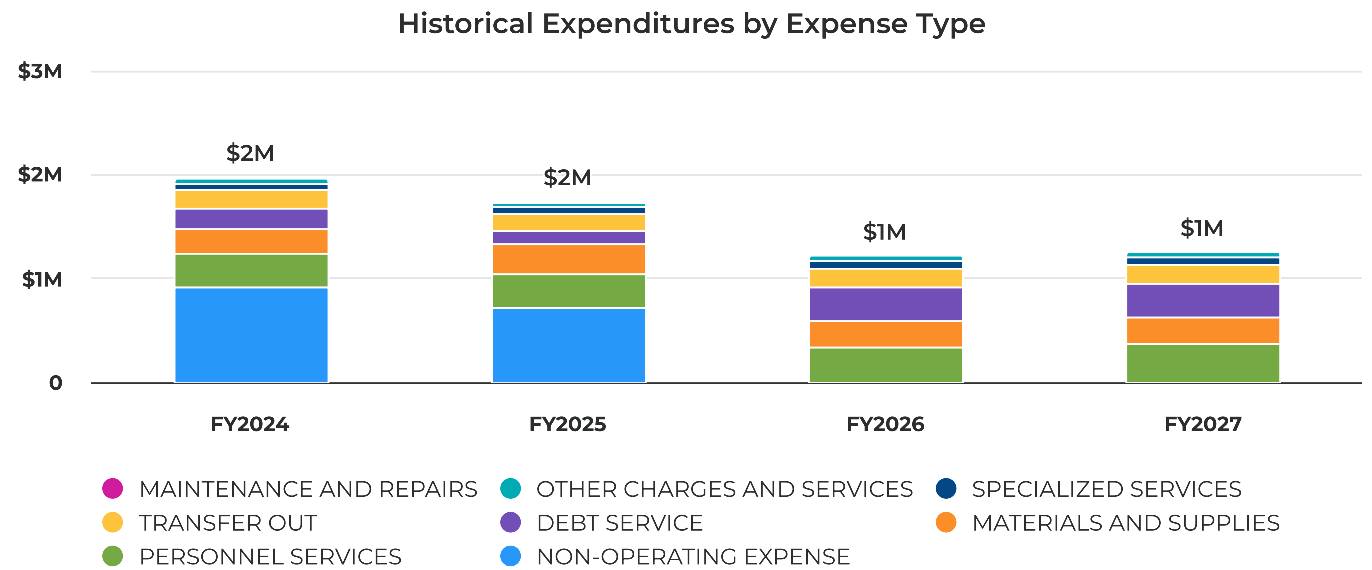


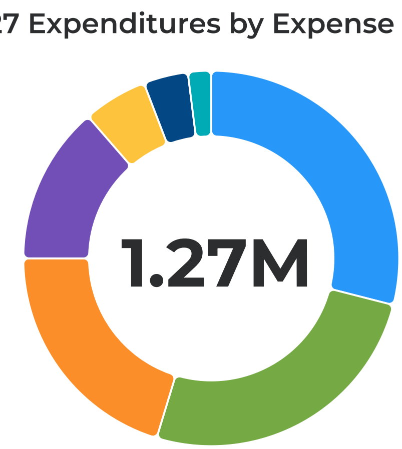



## Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | | $2,190,881 | $2,126,492 | $2,520,505 | $2,322,370 | $2,401,656 | -4.72% |
| INTERGOVERNMENTAL REVENUE | | - | $123,709 | - | $54,500 | - | - |
| MISCELLANEOUS REVENUE | | $13,878 | $21,750 | $2,500 | $17,000 | $10,000 | 300.00% |
| **Total Revenues** | | **$2,204,759** | **$2,271,951** | **$2,523,005** | **$2,393,870** | **$2,411,656** | **-4.41%** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | **$369,098** | 29.00% |
| DEBT SERVICE | **$327,106** | 25.70% |
| MATERIALS AND SUPPLIES | **$258,490** | 20.31% |
| TRANSFER OUT | **$173,444** | 13.63% |
| SPECIALIZED SERVICES | **$70,400** | 5.53% |
| OTHER CHARGES AND SERVICES | **$48,809** | 3.83% |
| MAINTENANCE AND REPAIRS | **$25,500** | 2.00% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 300-5140-40 | $88 | $225 | - | - | - | - |
| PROFESSIONAL SERVICES | 300-5145-40 | $12,980 | - | $5,000 | $5,000 | $5,000 | - |
| ENGINEERING | 300-5150-40 | - | - | $5,000 | $5,000 | $5,000 | - |
| CALIBRATION, AND PMI | 300-5152-40 | $18,911 | $19,632 | $20,000 | $20,000 | $20,000 | - |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-40 | - | $196 | - | $300 | $400 | - |
| LAB TESTING | 300-5226-40 | $19,392 | $31,264 | $25,000 | $25,000 | $25,000 | - |
| PERMITS | 300-5230-40 | $11,222 | $15,207 | $15,000 | $15,000 | $15,000 | - |
| **Total SPECIALIZED SERVICES** | | $62,593 | $66,523 | $70,000 | $70,300 | $70,400 | 0.57% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 300-5170-40 | $22,680 | $20,603 | $18,500 | $30,000 | $25,000 | 35.14% |
| VEHICLE MAINTENANCE | 300-5171-40 | $1,690 | $93 | $500 | $150 | $500 | - |
| **Total MAINTENANCE AND REPAIRS** | | $24,370 | $20,696 | $19,000 | $30,150 | $25,500 | 34.21% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-40 | $15,960 | $30,004 | $25,000 | $25,000 | $25,000 | - |
| JANITORIAL SUPPLIES | 300-5165-40 | - | - | - | $160 | $150 | - |
| OFFICE SUPPLIES | 300-5200-40 | - | $42 | - | - | - | - |
| MINOR TOOLS & EQUIPMENT | 300-5202-40 | - | $1,090 | - | - | - | - |
| CHEMICAL SUPPLIES | 300-5207-40 | $137,047 | $160,392 | $125,000 | $125,000 | $125,000 | - |
| UTILITIES - LWSS | 300-5250-40 | $52,255 | $44,477 | $50,000 | $50,000 | $50,000 | - |
| UNIFORMS | 300-5290-40 | $3,463 | $3,410 | $3,200 | $3,200 | $3,200 | - |
| FUEL | 300-5315-40 | $1,484 | $2,066 | $1,700 | $1,700 | $1,700 | - |
| POWER FOR PUMPING WTR | 300-6010-40 | $38,492 | $39,497 | $50,000 | $50,000 | $50,000 | - |
| UTILITIES - TELEPHONE | 300-6700-40 | $982 | $989 | $1,000 | $1,000 | $1,000 | - |
| UTILITIES - NATURAL GAS | 300-6750-40 | $903 | $1,031 | $800 | $1,080 | $1,000 | 25.00% |
| UTILITIES - INTERNET | 300-7173-40 | $277 | $263 | $210 | $1,470 | $1,440 | 585.71% |
| **Total MATERIALS AND SUPPLIES** | | $250,863 | $283,260 | $256,910 | $258,610 | $258,490 | 0.62% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| EPA REGULATORY | 300-5147-40 | $4,791 | $330 | $1,500 | $1,500 | - | -100.00% |
| LEGAL NOTICES | 300-5180-40 | $2,352 | - | - | - | - | - |
| INSURANCE | 300-5220-40 | $28,297 | $32,253 | $33,000 | $35,883 | $35,883 | 8.74% |
| TRAINING AND TRAVEL | 300-5270-40 | $2,162 | $867 | $3,500 | $2,000 | $3,500 | - |
| LEASE PAYMENT-PICKUP | 300-6520-40 | $8,611 | $6,976 | $9,426 | $350 | $9,426 | - |
| **Total OTHER CHARGES AND SERVICES** | | $46,213 | $40,426 | $47,426 | $39,733 | $48,809 | 2.92% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| DEPRECIATION | 300-6500-40 | $888,013 | $707,204 | - | - | - | - |
| AMORTIZATION EXPENSE | 300-6510-40 | $23,891 | - | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $911,904 | $707,204 | - | - | - | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 300-6400-40 | - | $3,250 | - | $50,000 | - | - |
| **Total CAPITAL EXPENDITURES** | | - | $3,250 | - | $50,000 | - | - |
| **DEBT SERVICE** | | | | | | | |
| INTEREST 2019-19A | 225-6000-40 | $76,479 | - | - | - | - | - |
| PRINCIPAL 2019-19A | 225-6660-40 | $107,880 | - | - | - | - | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| INTEREST ON BONDED DEBT | 300-6000-40 | - | $130,484 | $127,683 | $127,683 | $124,854 | -2.22% |
| DEBT SERVICE - VERKADA | 300-6405-40 | $7,252 | - | $7,252 | $7,252 | $7,252 | 0.01% |
| 2019-19A COs PRINCIPAL | 300-6660-40 | - | - | $191,000 | $191,000 | $195,000 | 2.09% |
| **Total DEBT SERVICE** | | $191,611 | $130,484 | $325,935 | $325,935 | $327,106 | 0.36% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 300-5100-40 | $207,019 | $212,266 | $215,643 | $197,370 | $236,594 | 9.72% |
| OVERTIME WAGES | 300-5102-40 | $5,865 | $18,789 | $1,500 | $21,292 | $4,000 | 166.67% |
| LONGEVITY PAY | 300-5104-40 | $3,096 | $3,436 | $3,409 | $3,288 | $3,601 | 5.63% |
| WORKERS' COMPENSATION COVERAGE | 300-5110-40 | $7,724 | $4,617 | $4,705 | $5,496 | $4,705 | - |
| HEALTH INSURANCE BENEFIT | 300-5115-40 | $46,317 | $43,988 | $47,246 | $33,930 | $58,660 | 24.16% |
| UNEMPLOYMENT INSURANCE | 300-5120-40 | $3,337 | - | $585 | $3,337 | $585 | - |
| FICA AND MEDICARE | 300-5125-40 | $16,201 | $16,120 | $16,872 | $16,823 | $18,681 | 10.72% |
| RETIREMENT BENEFIT | 300-5130-40 | $28,954 | $35,528 | $36,954 | $31,933 | $41,782 | 13.06% |
| LIFE INSURANCE BENEFIT | 300-5131-40 | $369 | $345 | $444 | $292 | $490 | 10.46% |
| **Total PERSONNEL SERVICES** | | $318,882 | $335,089 | $327,358 | $313,761 | $369,098 | 12.75% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 300-7300-40 | $768 | - | - | $5,681 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $768 | - | - | $5,681 | - | - |
| **TRANSFER OUT** | | | | | | | |
| INTERNAL FRANCHISE FEE (4%) | 300-6310-40 | $88,159 | $84,666 | $91,876 | $83,647 | $86,722 | -5.61% |
| GENERAL SERVICES FEE (4%) | 300-6320-40 | $88,159 | $84,666 | $91,876 | $83,647 | $86,722 | -5.61% |
| **Total TRANSFER OUT** | | $176,318 | $169,331 | $183,752 | $167,294 | $173,444 | -5.61% |
| **Total Expenditures** | | **$1,983,522** | **$1,756,262** | **$1,230,381** | **$1,261,464** | **$1,272,848** | **3.45%** |

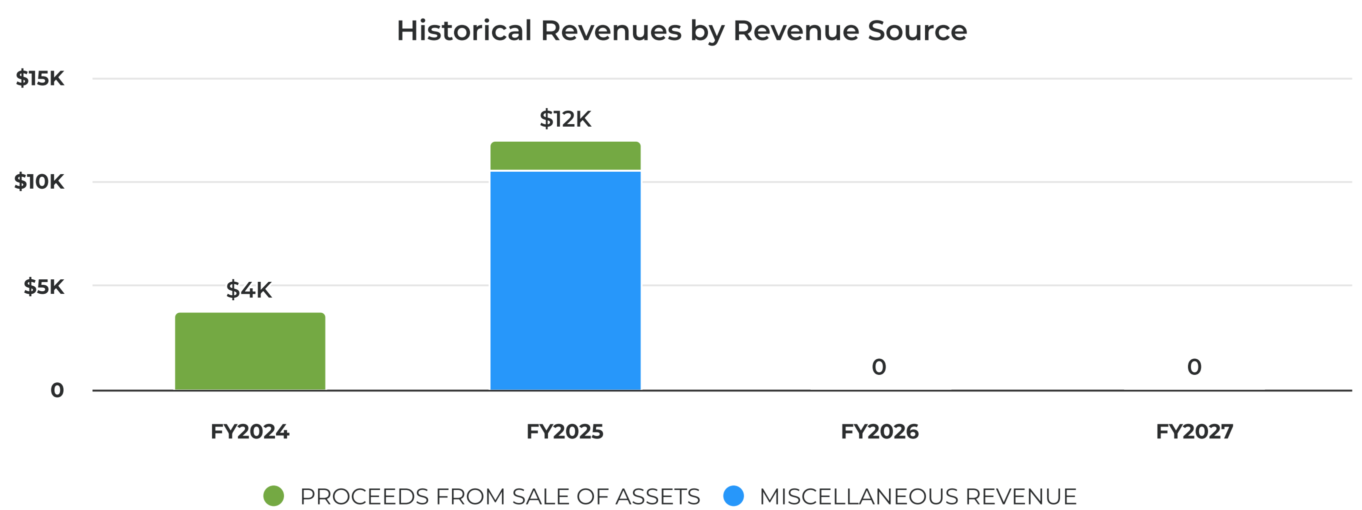
# Water Distribution

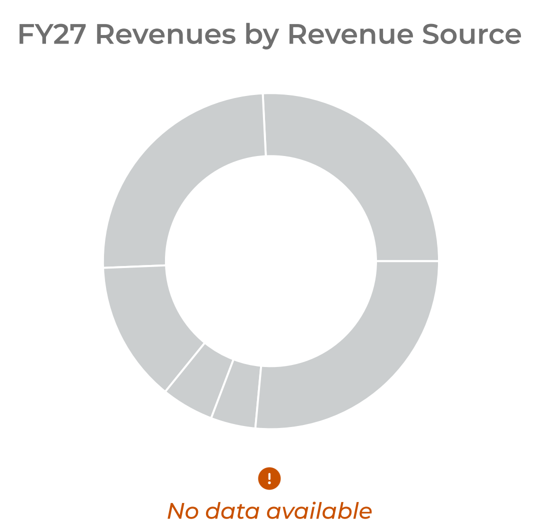
The Water Distribution Department is responsible for taking treated water from the water treatment plant and distributing it to the customers in and around the City of Coleman, as well as to wholesale customers outside the city. This department is also responsible for detecting and repairing leaks as well as planning and implementing new infrastructure improvements in the water distribution system.

## Personnel Summary

| Position | Salary |
|---|---|
| Streets and Utility Manager | $Pending |
| 3 - Utility Specialists | $Pending |

## Revenues by Revenue Source

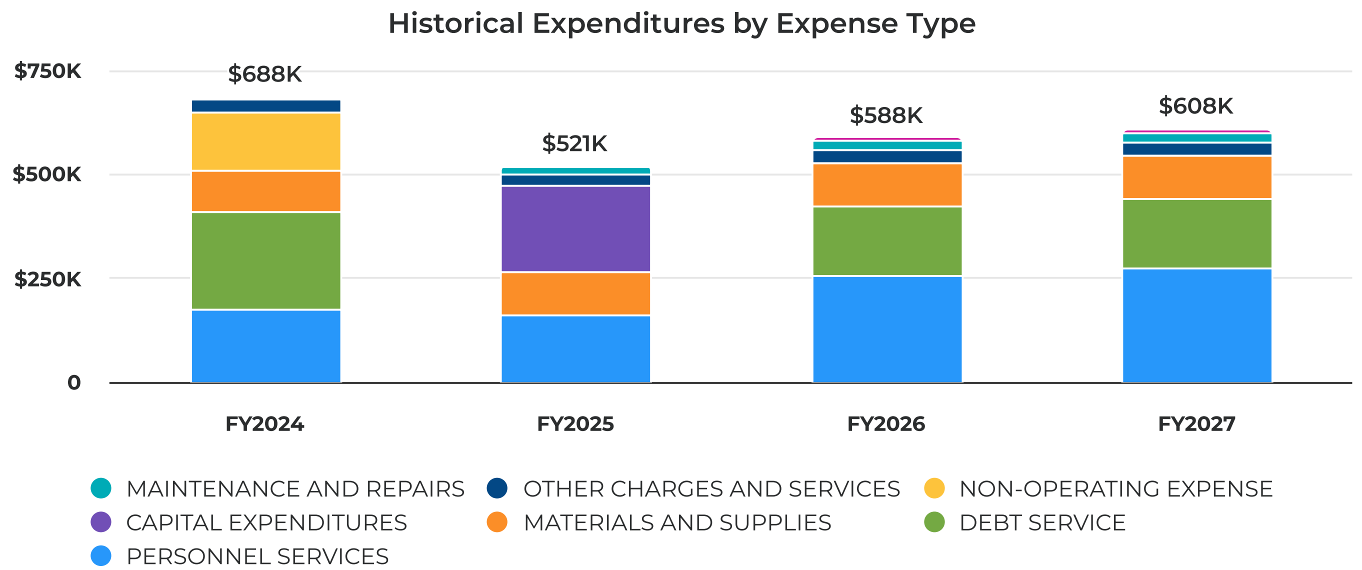


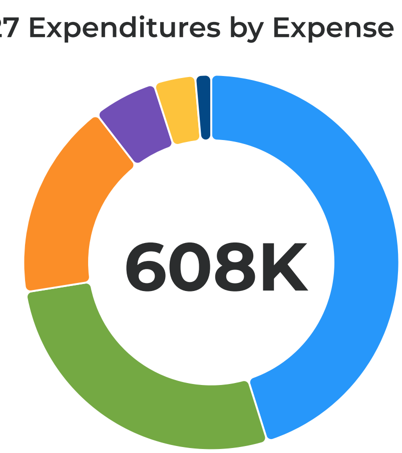



### Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| PROCEEDS FROM SALE OF ASSETS | | $3,749 | $1,458 | - | $12,747 | - | - |
| MISCELLANEOUS REVENUE | | - | $10,511 | - | - | - | - |
| **Total Revenues** | | **$3,749** | **$11,969** | **-** | **$12,747** | **-** | **-** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | $274,501 | 45.17% |
| DEBT SERVICE | $165,806 | 27.28% |
| MATERIALS AND SUPPLIES | $103,730 | 17.07% |
| OTHER CHARGES AND SERVICES | $33,571 | 5.52% |
| MAINTENANCE AND REPAIRS | $21,750 | 3.58% |
| SPECIALIZED SERVICES | $8,339 | 1.37% |

### Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| PROFESSIONAL SERVICES | 300-5145-41 | - | - | $1,000 | - | $1,000 | - |
| ENGINEERING EXPENSE | 300-5150-41 | - | - | $5,000 | - | $5,000 | - |
| GIS SYSTEM | 300-5151-41 | $204 | $220 | $220 | $220 | $220 | - |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-41 | $2,005 | $2,005 | $2,005 | $2,119 | $2,119 | 5.69% |
| **Total SPECIALIZED SERVICES** | | $2,209 | $2,225 | $8,225 | $2,339 | $8,339 | 1.39% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 300-5170-41 | $5,298 | $10,269 | $15,000 | $5,000 | $15,000 | - |
| VEHICLE MAINTENANCE | 300-5171-41 | $1,780 | $1,352 | $1,500 | $1,500 | $1,500 | - |
| LAKE LINE REPAIR | 300-5175-41 | - | - | $5,000 | $20,218 | $5,000 | - |
| STATION 2 MAINTENANCE | 300-5177-41 | $204 | $208 | $250 | - | $250 | - |
| INSURANCE REPAIR | 300-6205-41 | - | $8,996 | - | $500 | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $7,282 | $20,825 | $21,750 | $27,218 | $21,750 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-41 | $64,589 | $68,055 | $65,000 | $80,000 | $65,000 | - |
| MINOR TOOLS & EQUIPMENT | 300-5202-41 | - | - | - | $2,578 | - | - |
| SAFETY SUPPLIES | 300-5206-41 | - | - | $450 | - | $450 | - |
| UTILITIES - LWSS | 300-5250-41 | $359 | $305 | $390 | $390 | $390 | - |
| UNIFORMS | 300-5290-41 | $2,507 | $2,187 | $1,850 | $1,850 | $1,850 | - |
| FUEL | 300-5315-41 | $8,962 | $11,224 | $15,000 | $15,000 | $15,000 | - |
| UTILITIES - TELEPHONE | 300-6700-41 | $782 | $768 | $800 | $800 | $800 | - |
| MATERIALS/VULCAN SUPPLY | 300-7100-41 | $20,085 | $17,750 | $20,000 | $20,000 | $20,000 | - |
| UTILITIES - INTERNET | 300-7173-41 | $138 | $132 | $150 | $240 | $240 | 60.00% |
| MISCELLANEOUS EXPENSE | 300-7525-41 | - | $2,500 | $800 | - | - | -100.00% |
| **Total MATERIALS AND SUPPLIES** | | $97,422 | $102,920 | $104,440 | $120,858 | $103,730 | -0.68% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 300-5180-41 | - | - | - | $276 | - | - |
| INSURANCE | 300-5220-41 | $6,090 | $6,451 | $6,650 | $7,231 | $6,650 | - |
| TRAINING AND TRAVEL | 300-5270-41 | $405 | $720 | $2,000 | $2,000 | $2,000 | - |
| RR ROW EXPENSE-WATERLINE | 300-6514-41 | $1,926 | $1,983 | $1,990 | $2,050 | $2,050 | 3.02% |
| LEASE PAYMENT-PICKUPS | 300-6520-41 | $21,115 | $16,055 | $22,871 | $750 | $22,871 | - |
| **Total OTHER CHARGES AND SERVICES** | | $29,536 | $25,209 | $33,511 | $12,307 | $33,571 | 0.18% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| BAD DEBT WRITE-OFF | 300-6200-41 | -$529 | -$638 | - | - | - | - |
| DEPRECIATION EXPENSE | 300-6500-41 | $140,938 | $1,965 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $140,409 | $1,327 | - | - | - | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| LEAD SERVICE LINE INVENTORY | 300-7530-41 | - | $207,028 | - | - | - | - |
| **Total CAPITAL EXPENDITURES** | | - | $207,028 | - | - | - | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **DEBT SERVICE** | | | | | | | |
| 2008 CERTIFICATES OF OBLIG | 225-6650-41 | $98,600 | - | - | - | - | - |
| INTEREST ON BONDED DEBT | 300-6000-41 | $138,653 | - | - | - | - | - |
| CO PAYING AGENT FEES | 300-6001-41 | $806 | $806 | $806 | $806 | $806 | - |
| 2008 C.O. PRINCIPAL PAYMENT | 300-6650-41 | - | - | $165,000 | $165,000 | $165,000 | - |
| **Total DEBT SERVICE** | | $238,059 | $806 | $165,806 | $165,806 | $165,806 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 300-5100-41 | $102,801 | $94,887 | $159,629 | $83,228 | $166,931 | 4.57% |
| OVERTIME WAGES | 300-5102-41 | $11,536 | $13,927 | $3,000 | $17,702 | $10,000 | 233.33% |
| STAND-BY PAY | 300-5103-41 | $3,848 | $2,895 | $3,460 | $345 | - | -100.00% |
| LONGEVITY PAY | 300-5104-41 | $1,888 | $1,856 | $4,722 | $1,804 | $2,086 | -55.82% |
| WORKERS' COMPENSATION COVERAGE | 300-5110-41 | $3,567 | $3,853 | $3,408 | $3,409 | $3,408 | - |
| HEALTH INSURANCE BENEFIT | 300-5115-41 | $23,102 | $16,998 | $37,797 | $11,353 | $46,928 | 24.16% |
| UNEMPLOYMENT INSURANCE | 300-5120-41 | - | - | $468 | - | $468 | - |
| FICA AND MEDICARE | 300-5125-41 | $9,370 | $8,138 | $13,067 | $8,054 | $13,695 | 4.81% |
| RETIREMENT BENEFIT | 300-5130-41 | $16,508 | $17,632 | $28,619 | $15,652 | $30,630 | 7.03% |
| LIFE INSURANCE BENEFIT | 300-5131-41 | $220 | $173 | $338 | $136 | $355 | 5.09% |
| **Total PERSONNEL SERVICES** | | $172,840 | $160,361 | $254,508 | $141,683 | $274,501 | 7.86% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 300-7300-41 | - | - | - | $263 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | - | - | - | $263 | - | - |
| **Total Expenditures** | | **$687,757** | **$520,701** | **$588,240** | **$470,474** | **$607,697** | **3.31%** |

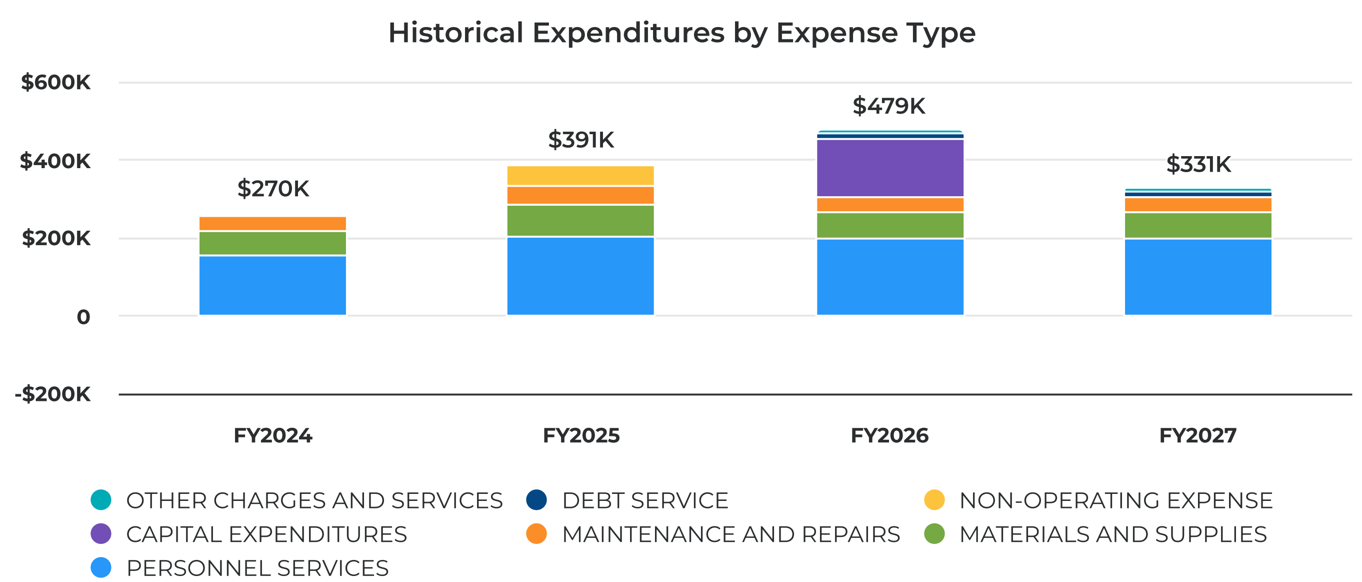
# Wastewater Services

The Wastewater Services Department is responsible for the proper collection of wastewater for delivery to the treatment plant, along with detecting and repairing leaks or blockages in the system.

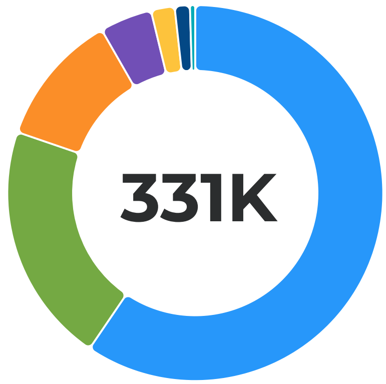
## Personnel Summary

| Position | Salary |
|---|---|
| Crew Leader | $Pending |
| Heavy Equipment Operator | $Pending |
| Utility Specialist | $Pending |

## Expenditures by Expense Type



## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | $197,237 | 59.50% |
| MATERIALS AND SUPPLIES | $68,790 | 20.75% |
| MAINTENANCE AND REPAIRS | $38,000 | 11.46% |
| DEBT SERVICE | $14,844 | 4.48% |
| OTHER CHARGES AND SERVICES | $6,750 | 2.04% |
| SPECIALIZED SERVICES | $4,345 | 1.31% |
| NON-OPERATING EXPENSE | $1,500 | 0.45% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| GIS SYSTEM | 300-5151-50 | $204 | $220 | - | $220 | $220 | - |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-50 | $3,955 | $592 | $3,955 | $4,125 | $4,125 | 4.30% |
| **Total SPECIALIZED SERVICES** | | $4,159 | $813 | $3,955 | $4,345 | $4,345 | 9.86% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 300-5170-50 | $25,871 | $25,949 | $22,500 | $10,000 | $22,500 | - |
| VEHICLE MAINTENANCE | 300-5171-50 | $226 | $810 | $250 | $1,000 | $250 | - |
| STATION 2 MAINTENANCE | 300-5177-50 | $215 | $14 | $250 | - | $250 | - |
| LIFT STATION MAINTENANCE | 300-5230-50 | $8,057 | $21,552 | $15,000 | $20,000 | $15,000 | - |
| **Total MAINTENANCE AND REPAIRS** | | $34,369 | $48,324 | $38,000 | $31,000 | $38,000 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-50 | $29,034 | $44,943 | $30,000 | $30,000 | $30,000 | - |
| JANITORIAL SUPPLIES | 300-5165-50 | - | - | $100 | - | $100 | - |
| OFFICE SUPPLIES | 300-5200-50 | - | - | $100 | - | $100 | - |
| SAFETY SUPPLIES | 300-5206-50 | - | - | $300 | - | $300 | - |
| UTILITIES - LWSS | 300-5250-50 | $4,291 | $4,205 | $5,000 | $5,000 | $5,000 | - |
| UNIFORMS | 300-5290-50 | $1,737 | $2,042 | $1,500 | $1,500 | $1,500 | - |
| FUEL | 300-5315-50 | $5,485 | $6,999 | $7,000 | $7,000 | $7,000 | - |
| UTILITIES - TELEPHONE | 300-6700-50 | $387 | $390 | $375 | $550 | $550 | 46.67% |
| MATERIALS/VULCAN SUPPLY | 300-7100-50 | $24,051 | $22,105 | $24,000 | $24,000 | $24,000 | - |
| UTILITIES - INTERNET | 300-7173-50 | $138 | $132 | $120 | $240 | $240 | 100.00% |
| **Total MATERIALS AND SUPPLIES** | | $65,123 | $80,816 | $68,495 | $68,290 | $68,790 | 0.43% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 300-5180-50 | - | - | $50 | - | $50 | - |
| INSURANCE | 300-5220-50 | $4,731 | $5,046 | $5,150 | $5,600 | $5,600 | 8.74% |
| TRAINING AND TRAVEL | 300-5270-50 | - | $17 | $1,100 | $1,100 | $1,100 | - |
| **Total OTHER CHARGES AND SERVICES** | | $4,731 | $5,063 | $6,300 | $6,700 | $6,750 | 7.14% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| BAD DEBT WRITE-OFF | 300-6200-50 | -$177 | -$298 | $1,500 | - | $1,500 | - |
| DEPRECIATION | 300-6500-50 | $5,501 | $55,138 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $5,324 | $54,840 | $1,500 | - | $1,500 | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 300-6400-50 | - | -$2,549 | $150,000 | - | - | -100.00% |
| **Total CAPITAL EXPENDITURES** | | - | -$2,549 | $150,000 | - | - | -100.00% |
| **DEBT SERVICE** | | | | | | | |
| DEBT SERVICE/BACKHOE | 300-5280-50 | $1,888 | $1,443 | $14,843 | $14,843 | $14,844 | - |
| **Total DEBT SERVICE** | | $1,888 | $1,443 | $14,843 | $14,843 | $14,844 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 300-5100-50 | $90,607 | $115,694 | $113,675 | $84,123 | $108,338 | -4.69% |
| OVERTIME WAGES | 300-5102-50 | $7,836 | $10,317 | $8,250 | $9,132 | $8,250 | - |
| STAND-BY PAY | 300-5103-50 | $9,714 | $13,480 | $8,870 | $8,925 | $9,000 | 1.47% |
| LONGEVITY PAY | 300-5104-50 | $1,372 | $1,604 | $1,756 | $1,748 | $1,778 | 1.25% |
| WORKERS' COMPENSATION COVERAGE | 300-5110-50 | $2,137 | $3,001 | $2,556 | $2,557 | $2,556 | - |
| HEALTH INSURANCE BENEFIT | 300-5115-50 | $20,110 | $28,195 | $28,348 | $17,512 | $35,196 | 24.16% |
| UNEMPLOYMENT INSURANCE | 300-5120-50 | - | - | $351 | - | $351 | - |
| FICA AND MEDICARE | 300-5125-50 | $7,820 | $9,085 | $10,140 | $7,590 | $9,743 | -3.92% |
| RETIREMENT BENEFIT | 300-5130-50 | $14,263 | $21,017 | $22,209 | $15,027 | $21,792 | -1.88% |
| LIFE INSURANCE BENEFIT | 300-5131-50 | $175 | $224 | $243 | $154 | $233 | -4.30% |
| **Total PERSONNEL SERVICES** | | $154,034 | $202,617 | $196,398 | $146,768 | $197,237 | 0.43% |
| **Total Expenditures** | | **$269,628** | **$391,367** | **$479,491** | **$271,946** | **$331,465** | **-30.87%** |

# Revenues by Revenue Source

## Historical Revenues by Revenue Source

*No data available*

## FY27 Revenues by Revenue Source



*No data available*

## Revenues by Revenue Source

*No data available*

# Wastewater Treatment

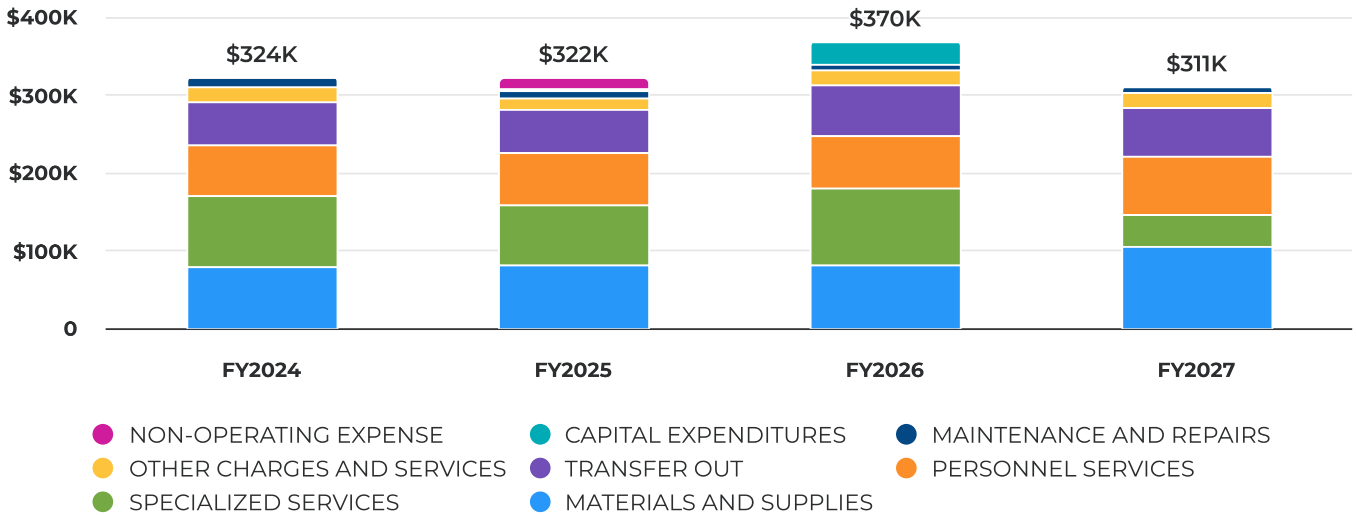
The Wastewater Treatment Department is responsible for the treatment and disposal of all domestic, commercial, and industrial wastewater.

## Personnel Summary

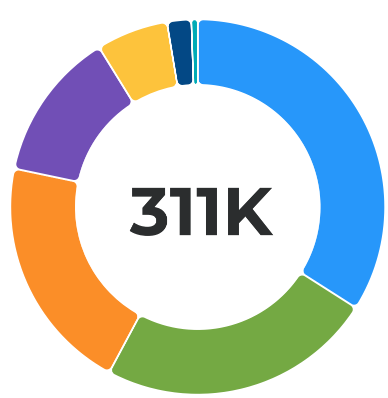
| Position | Salary |
|---|---|
| Operator | $Pending |

## Expenditures by Expense Type

Historical Expenditures by Expense Type




FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| MATERIALS AND SUPPLIES | **$105,930** | 34.02% |
| PERSONNEL SERVICES | **$74,126** | 23.81% |
| TRANSFER OUT | **$63,686** | 20.45% |
| SPECIALIZED SERVICES | **$40,180** | 12.90% |
| OTHER CHARGES AND SERVICES | **$19,248** | 6.18% |
| MAINTENANCE AND REPAIRS | **$6,500** | 2.09% |
| DEBT SERVICE | **$1,706** | 0.55% |

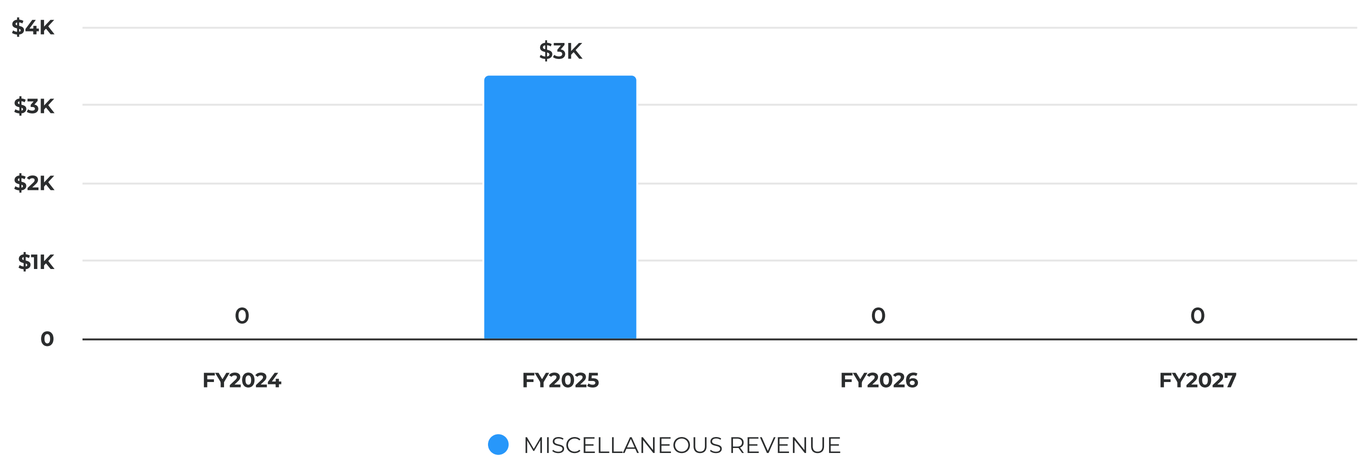
## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| PROFESSIONAL SERVICES | 300-5145-51 | $52,542 | $39,614 | $60,000 | - | - | -100.00% |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-51 | - | $120 | $120 | $260 | $180 | 50.00% |
| LAB TESTING | 300-5226-51 | $14,502 | $14,519 | $15,000 | $15,000 | $15,000 | - |
| PERMIT FEES | 300-5230-51 | $6,792 | $9,797 | $4,700 | $5,000 | $5,000 | 6.38% |
| SLUDGE DISPOSAL | 300-5245-51 | $18,416 | $13,971 | $20,000 | $20,000 | $20,000 | - |
| **Total SPECIALIZED SERVICES** | | $92,252 | $78,020 | $99,820 | $40,260 | $40,180 | -59.75% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 300-5170-51 | $1,574 | $2,084 | $1,500 | $1,500 | $1,500 | - |
| VEHICLE MAINTENANCE | 300-5171-51 | $1,756 | $657 | $500 | $500 | $500 | - |
| BUILDING MAINTENANCE | 300-5177-51 | - | $527 | - | - | - | - |
| ROTOR MAINTENANCE | 300-5235-51 | $8,768 | $8,275 | $4,500 | $4,500 | $4,500 | - |
| PUMP MAINTENANCE | 300-5240-51 | $1,257 | - | - | - | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $13,355 | $11,542 | $6,500 | $6,500 | $6,500 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-51 | $6,371 | $12,428 | $10,000 | $15,000 | $15,000 | 50.00% |
| CHEMICAL SUPPLIES | 300-5207-51 | $10,751 | $9,394 | $11,250 | $11,250 | $11,250 | - |
| UNIFORMS | 300-5290-51 | $631 | $215 | $650 | $650 | $650 | - |
| FUEL | 300-5315-51 | $3,771 | $3,944 | $3,300 | $3,300 | $3,300 | - |
| POWER FOR PUMPING WW | 300-6010-51 | $55,878 | $53,428 | $55,000 | $75,000 | $75,000 | 36.36% |
| UTILITIES - TELEPHONE | 300-6700-51 | $235 | $239 | $250 | $250 | $250 | - |
| UTILITIES - INTERNET | 300-7173-51 | $277 | $263 | $250 | $480 | $480 | 92.00% |
| **Total MATERIALS AND SUPPLIES** | | $77,914 | $79,911 | $80,700 | $105,930 | $105,930 | 31.26% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 300-5180-51 | $790 | $854 | - | - | - | - |
| INSURANCE | 300-5220-51 | $4,554 | $4,942 | $5,200 | $5,654 | $5,654 | 8.73% |
| TRAINING AND TRAVEL | 300-5270-51 | $2,702 | $42 | $2,000 | $2,000 | $2,000 | - |
| LEASE PAYMENT-PICKUP | 300-6520-51 | $10,746 | $8,706 | $11,594 | $360 | $11,594 | - |
| **Total OTHER CHARGES AND SERVICES** | | $18,792 | $14,545 | $18,794 | $8,014 | $19,248 | 2.42% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| DEPRECIATION | 300-6500-51 | - | $14,985 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | - | $14,985 | - | - | - | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 300-6400-51 | - | $1,655 | $30,000 | $30,000 | - | -100.00% |
| **Total CAPITAL EXPENDITURES** | | - | $1,655 | $30,000 | $30,000 | - | -100.00% |
| **DEBT SERVICE** | | | | | | | |
| DEBT SERVICE - VERKADA | 300-6405-51 | $1,706 | - | $1,706 | $1,706 | $1,706 | 0.03% |
| **Total DEBT SERVICE** | | $1,706 | - | $1,706 | $1,706 | $1,706 | 0.03% |
| **PERSONNEL SERVICES** | | | | | | | |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| SALARIES | 300-5100-51 | $37,304 | $41,940 | $38,757 | $48,398 | $43,525 | 12.30% |
| OVERTIME WAGES | 300-5102-51 | $6,644 | $4,878 | $4,000 | $4,217 | $4,000 | - |
| LONGEVITY PAY | 300-5104-51 | $620 | $668 | $719 | $716 | $767 | 6.68% |
| WORKERS' COMPENSATION COVERAGE | 300-5110-51 | $2,181 | $1,261 | $1,937 | $1,340 | $1,937 | - |
| HEALTH INSURANCE BENEFIT | 300-5115-51 | $8,018 | $7,555 | $9,449 | $7,190 | $11,732 | 24.16% |
| UNEMPLOYMENT INSURANCE | 300-5120-51 | - | - | $117 | - | $117 | - |
| FICA AND MEDICARE | 300-5125-51 | $3,356 | $3,176 | $3,326 | $3,993 | $3,694 | 11.06% |
| RETIREMENT BENEFIT | 300-5130-51 | $6,050 | $7,127 | $7,284 | $7,655 | $8,263 | 13.44% |
| LIFE INSURANCE BENEFIT | 300-5131-51 | $58 | $52 | $81 | $61 | $91 | 12.00% |
| **Total PERSONNEL SERVICES** | | $64,231 | $66,657 | $65,670 | $73,570 | $74,126 | 12.88% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 300-7300-51 | $112 | - | - | $1,855 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $112 | - | - | $1,855 | - | - |
| **TRANSFER OUT** | | | | | | | |
| INTERNAL FRANCHISE FEE (4%) | 300-6310-51 | $27,821 | $27,524 | $33,277 | $29,236 | $31,843 | -4.31% |
| GENERAL SERVICES FEE (4%) | 300-6320-51 | $27,821 | $27,524 | $33,277 | $29,236 | $31,843 | -4.31% |
| **Total TRANSFER OUT** | | $55,642 | $55,048 | $66,554 | $58,472 | $63,686 | -4.31% |
| **Total Expenditures** | | **$324,004** | **$322,364** | **$369,744** | **$326,307** | **$311,376** | **-15.79%** |

# Revenues by Revenue Source

### Historical Revenues by Revenue Source




### FY27 Revenues by Revenue Source

*No data available*

## Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| MISCELLANEOUS REVENUE | | - | $3,396 | - | - | - | - |
| **Total Revenues** | | **-** | **$3,396** | **-** | **-** | **-** | **-** |

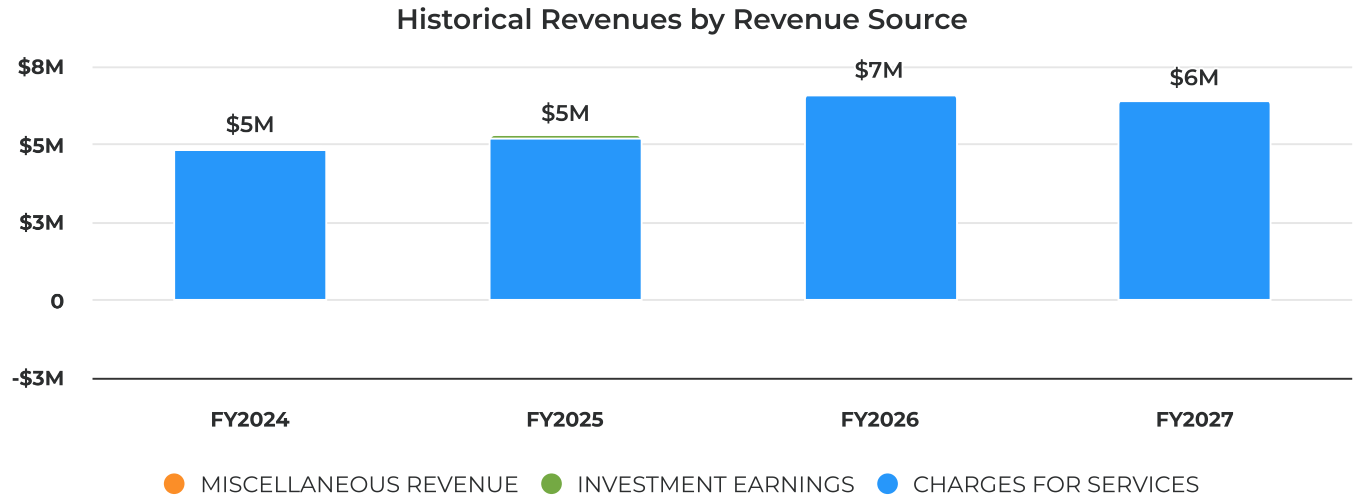
# Electrical Acquisition

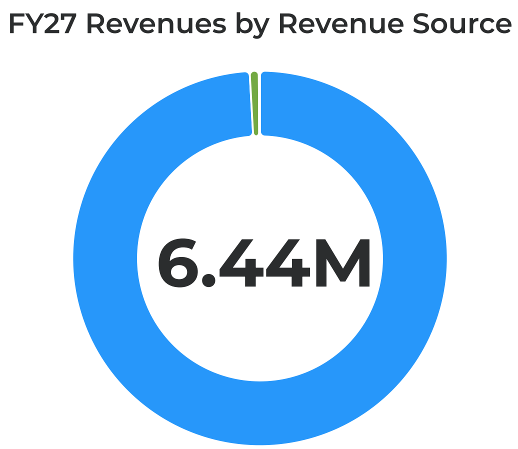
This department is responsible for the purchase of electrical energy for distribution to customers in the city.

## Personnel Summary

There are no personnel assigned to this department.

## Revenues by Revenue Source



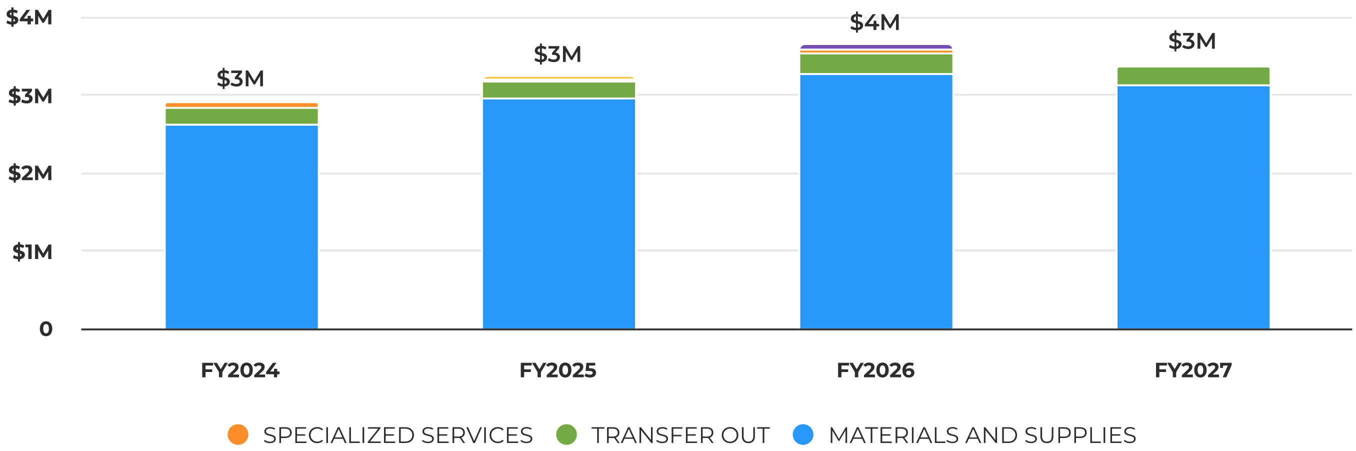

| | | |
|---|---|---|
| CHARGES FOR SERVICES | **$6,385,434** | 99.11% |
| INVESTMENT EARNINGS | **$50,000** | 0.78% |
| MISCELLANEOUS REVENUE | **$7,050** | 0.11% |

### Revenues by Revenue Source

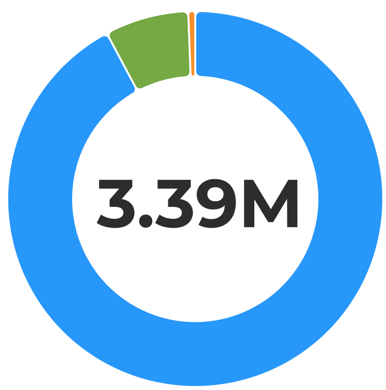
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | | $95,608 | $80,858 | $50,000 | $50,000 | $50,000 | - |
| CHARGES FOR SERVICES | | $4,810,966 | $5,197,359 | $6,591,822 | $6,173,643 | $6,385,434 | -3.13% |
| MISCELLANEOUS REVENUE | | $4,072 | -$1,364 | $7,050 | $7,050 | $7,050 | - |
| **Total Revenues** | | **$4,910,646** | **$5,276,854** | **$6,648,872** | **$6,230,693** | **$6,442,484** | **-3.10%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| MATERIALS AND SUPPLIES | **$3,126,805** | 92.19% |
| TRANSFER OUT | **$244,834** | 7.22% |
| SPECIALIZED SERVICES | **$20,060** | 0.59% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 300-5144-30 | $525 | $345 | $2,000 | $500 | $2,000 | - |
| PROFESSIONAL SERVICES | 300-5145-30 | $50,150 | $12,080 | $7,500 | $7,500 | $7,500 | - |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-30 | - | - | $35,000 | - | - | -100.00% |
| PROFESSIONAL SERVICE-INSURANCE | 300-6205-30 | $9,400 | $10,681 | $10,560 | $10,560 | $10,560 | - |
| **Total SPECIALIZED SERVICES** | | $60,075 | $23,106 | $55,060 | $18,560 | $20,060 | -63.57% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-30 | $4,887 | $2,076 | $35,000 | $4,000 | $5,000 | -85.71% |
| ROW INFRASTRUCTURE | 300-5175-30 | - | - | - | $12,528 | - | - |
| HAZARDOUS WASTE | 300-5210-30 | - | - | $35,000 | - | - | -100.00% |
| UTILITIES - LWSS | 300-5250-30 | - | $1,305 | $3,800 | - | - | -100.00% |
| POWER PURCHASED-CONSTELLATION | 300-6010-30 | $2,543,327 | $2,888,197 | $3,115,000 | $3,115,000 | $3,115,000 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| WIRE CHARGE/FUEL DISTRIBUTION | 300-7535-30 | $68,508 | $68,508 | $68,508 | $68,508 | $6,805 | -90.07% |
| **Total MATERIALS AND SUPPLIES** | | $2,616,722 | $2,960,087 | $3,257,308 | $3,200,036 | $3,126,805 | -4.01% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 300-5180-30 | - | - | $35,000 | - | - | -100.00% |
| INSURANCE | 300-5220-30 | - | - | $35,000 | - | - | -100.00% |
| **Total OTHER CHARGES AND SERVICES** | | - | - | $70,000 | - | - | -100.00% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| A/R BAD DEBT WRITE-OFF | 300-6201-30 | $32,041 | $36,273 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $32,041 | $36,273 | - | - | - | - |
| **TRANSFER OUT** | | | | | | | |
| INTERNAL FRANCHISE FEE (4%) | 300-6310-30 | $109,378 | $106,859 | $131,073 | $113,946 | $122,417 | -6.60% |
| GENERAL SERVICES FEE (4%) | 300-6320-30 | $109,378 | $106,859 | $131,073 | $113,946 | $122,417 | -6.60% |
| **Total TRANSFER OUT** | | $218,756 | $213,717 | $262,146 | $227,892 | $244,834 | -6.60% |
| **Total Expenditures** | | **$2,927,594** | **$3,233,183** | **$3,644,514** | **$3,446,488** | **$3,391,699** | **-6.94%** |

# Electrical Distribution

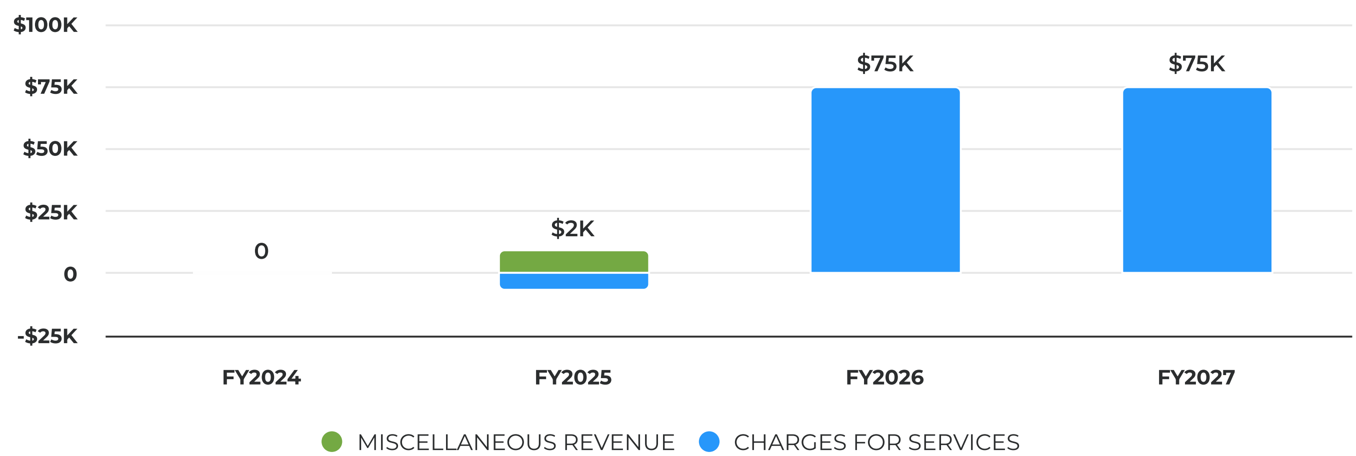
The Electrical Distribution department is responsible for the safe transmission of electricity to customers in the City. This includes line maintenance, repair, and facilitating new infrastructure to customers as needed.

## Personnel Summary

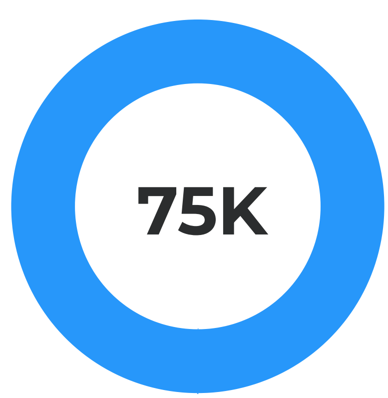
| Position | Salary |
|---|---|
| Electrical Superintendent | $Pending |
| Distribution Superintendent | $Pending |
| Senior Lineman | $Pending |
| 2 - Lineman | $Pending |
| Groundman | $Pending |

## Revenues by Revenue Source

Historical Revenues by Revenue Source




FY27 Revenues by Revenue Source



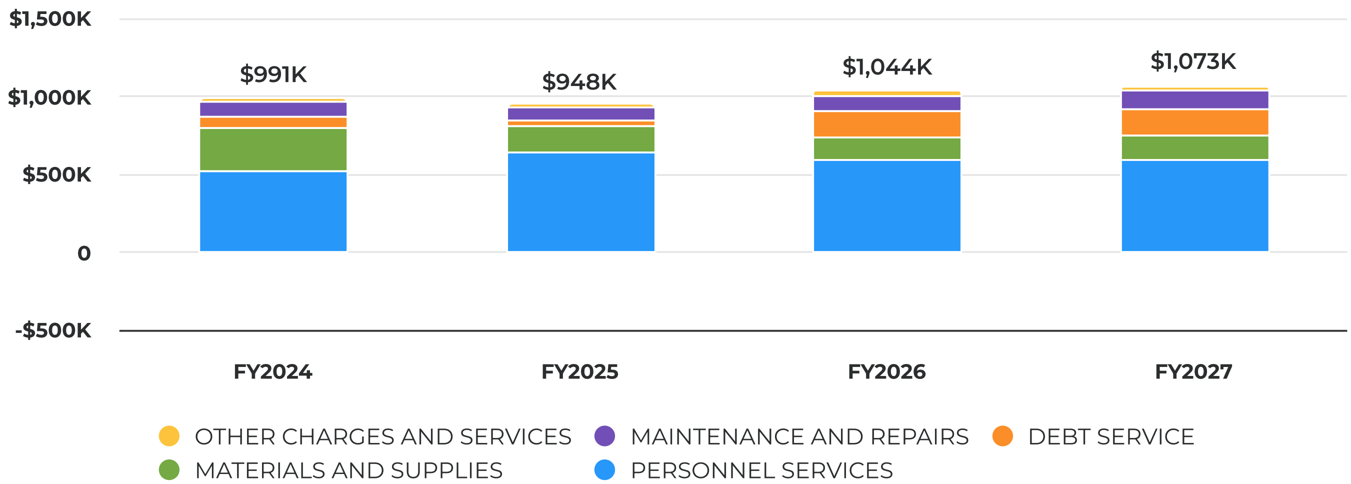

| | | |
|---|---|---|
| CHARGES FOR SERVICES | **$75,000** | 100.00% |

### Revenues by Revenue Source

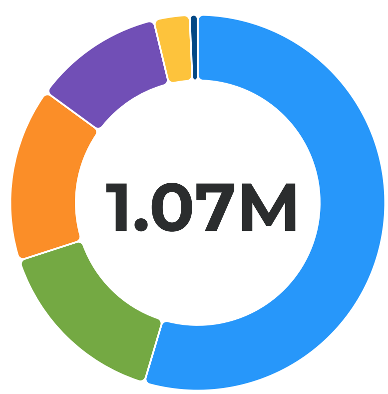
| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | | - | -$6,609 | $75,000 | $75,000 | $75,000 | - |
| MISCELLANEOUS REVENUE | | - | $8,957 | - | - | - | - |
| **Total Revenues** | | **-** | **$2,348** | **$75,000** | **$75,000** | **$75,000** | **-** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | **$585,848** | 54.62% |
| DEBT SERVICE | **$165,353** | 15.41% |
| MATERIALS AND SUPPLIES | **$160,705** | 14.98% |
| MAINTENANCE AND REPAIRS | **$120,000** | 11.19% |
| OTHER CHARGES AND SERVICES | **$33,278** | 3.10% |
| SPECIALIZED SERVICES | **$7,490** | 0.70% |

### Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| LEGAL SERVICES | 300-5145-31 | $6,448 | - | $5,000 | - | $5,000 | - |
| GIS SYSTEM | 300-5151-31 | $204 | $220 | $220 | $220 | $220 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| SOFTWARE MAINTENANCE SRVCS | 300-5162-31 | $2,005 | $2,125 | $2,125 | $2,270 | $2,270 | 6.82% |
| **Total SPECIALIZED SERVICES** | | $8,657 | $2,345 | $7,345 | $2,490 | $7,490 | 1.97% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 300-5170-31 | $1,653 | $2,527 | $20,000 | $20,000 | $20,000 | - |
| VEHICLE MAINTENANCE | 300-5171-31 | $3,890 | $3,455 | $2,000 | $6,160 | $5,000 | 150.00% |
| BUILDING MAINTENANCE | 300-5177-31 | $4,323 | $306 | $5,000 | - | $5,000 | - |
| ELECTRIC SYSTEM MAINTENANCE | 300-5179-31 | $87,300 | $74,000 | $75,000 | $75,000 | $90,000 | 20.00% |
| INSURANCE REPAIR | 300-6205-31 | - | $1,144 | - | - | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $97,166 | $81,431 | $102,000 | $101,160 | $120,000 | 17.65% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-31 | $145,684 | $111,956 | $50,000 | $125,000 | $125,000 | 150.00% |
| INFRASTRUCTURE/DEVELOPMEN | 300-5175-31 | $96,905 | $11,622 | $60,000 | - | - | -100.00% |
| MINOR TOOLS & EQUIPMENT | 300-5202-31 | $44 | $7,178 | - | $1,750 | - | - |
| SAFETY SUPPLIES | 300-5206-31 | $166 | - | - | - | - | - |
| UTILITIES - LWSS | 300-5250-31 | $5,185 | $7,760 | $5,150 | $7,200 | $7,200 | 39.81% |
| PROTECTIVE/SAFETY GEAR/TESTING | 300-5260-31 | $3,929 | - | $5,000 | $5,000 | $5,000 | - |
| UNIFORMS | 300-5290-31 | $5,210 | $6,345 | $3,500 | $10,249 | - | -100.00% |
| FUEL | 300-5315-31 | $10,048 | $11,532 | $12,000 | $12,000 | $12,000 | - |
| ELECTRIC METER EXPENSE | 300-6402-31 | - | - | - | $5,000 | $5,000 | - |
| UTILITIES - TELEPHONE | 300-6700-31 | $671 | $745 | $600 | $1,205 | $1,205 | 100.83% |
| UTILITIES - NATURAL GAS | 300-6750-31 | $4,105 | $4,961 | $4,300 | $5,300 | $5,300 | 23.26% |
| UTILITIES - INTERNET | 300-7173-31 | $277 | $263 | $250 | - | - | -100.00% |
| MISCELLANEOUS EXPENSE | 300-7525-31 | $2,053 | - | $1,200 | - | - | -100.00% |
| **Total MATERIALS AND SUPPLIES** | | $274,277 | $162,362 | $142,000 | $172,704 | $160,705 | 13.17% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| INSURANCE | 300-5220-31 | $15,533 | $16,283 | $16,350 | $17,778 | $17,778 | 8.73% |
| TRAINING AND TRAVEL | 300-5270-31 | $8,104 | $6,229 | $15,500 | $15,500 | $15,500 | - |
| **Total OTHER CHARGES AND SERVICES** | | $23,637 | $22,511 | $31,850 | $33,278 | $33,278 | 4.48% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| BAD DEBT WRITE-OFF | 300-6200-31 | -$893 | -$1,698 | - | - | - | - |
| DEPRECIATION | 300-6500-31 | - | $1,103 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | -$893 | -$596 | - | - | - | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 300-6400-31 | - | - | - | $12,822 | - | - |
| **Total CAPITAL EXPENDITURES** | | - | - | - | $12,822 | - | - |
| **DEBT SERVICE** | | | | | | | |
| INTEREST ON BONDED DEBT | 300-6000-31 | $9,281 | $14,157 | - | - | - | - |
| DEBT SERVICE - VERKADA | 300-6405-31 | $31,143 | - | $31,143 | $31,143 | $31,143 | - |
| DEBT SERVICE/SOUTHSIDE BANK | 300-6515-31 | $27,602 | $24,037 | $134,211 | $134,210 | $134,210 | - |
| **Total DEBT SERVICE** | | $68,026 | $38,194 | $165,354 | $165,353 | $165,353 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 300-5100-31 | $319,337 | $380,248 | $382,834 | $344,028 | $362,403 | -5.34% |
| OVERTIME WAGES | 300-5102-31 | $20,528 | $34,213 | $18,000 | $30,504 | $18,000 | - |
| STAND-BY PAY | 300-5103-31 | $44,229 | $52,599 | $21,000 | $48,589 | $21,000 | - |
| LONGEVITY PAY | 300-5104-31 | $2,472 | $2,728 | $3,030 | $2,848 | $3,234 | 6.73% |
| WORKERS' COMPENSATION COVERAGE | 300-5110-31 | $11,557 | $11,389 | $9,150 | $8,410 | $9,150 | - |
| HEALTH INSURANCE BENEFIT | 300-5115-31 | $42,420 | $55,563 | $56,696 | $42,486 | $70,392 | 24.16% |
| UNEMPLOYMENT INSURANCE | 300-5120-31 | - | - | $702 | - | $702 | - |
| FICA AND MEDICARE | 300-5125-31 | $28,149 | $32,463 | $32,502 | $32,228 | $30,955 | -4.76% |
| RETIREMENT BENEFIT | 300-5130-31 | $50,742 | $72,230 | $71,186 | $60,734 | $69,233 | -2.74% |
| LIFE INSURANCE BENEFIT | 300-5131-31 | $496 | $661 | $825 | $527 | $779 | -5.54% |
| **Total PERSONNEL SERVICES** | | $519,930 | $642,093 | $595,925 | $570,354 | $585,848 | -1.69% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 300-7300-31 | - | - | - | $293 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | - | - | - | $293 | - | - |
| **Total Expenditures** | | **$990,800** | **$948,340** | **$1,044,474** | **$1,058,454** | **$1,072,674** | **2.70%** |

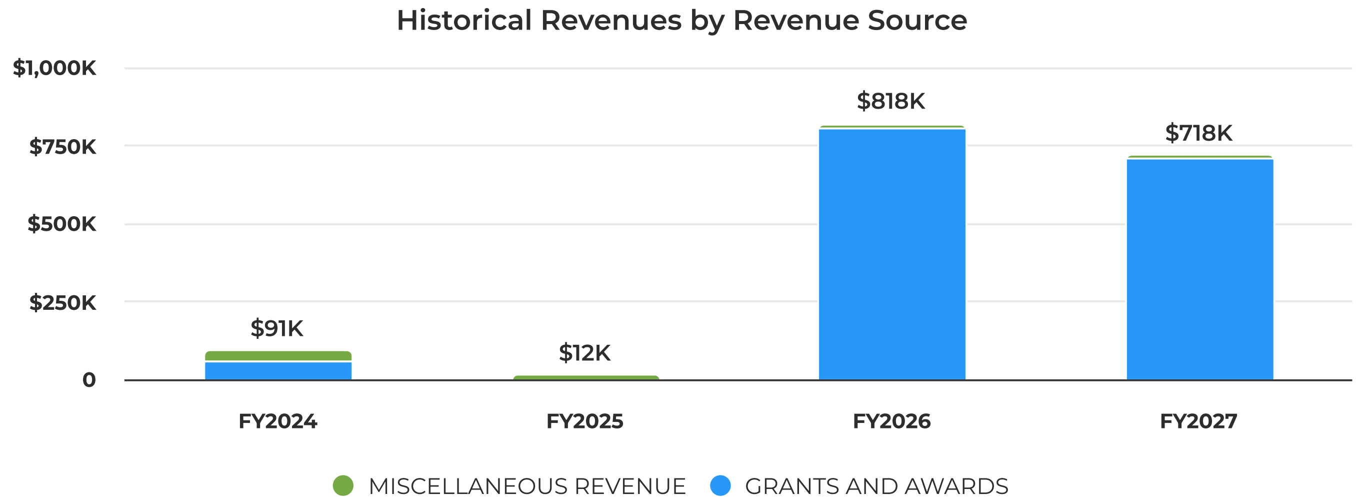
# Lake Coleman

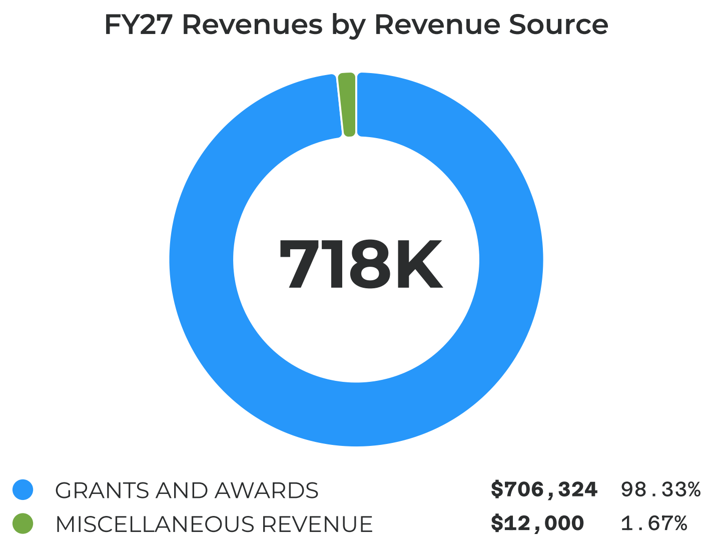
This division is responsible for the patrol and maintenance of City of Coleman Parks and Facilities at Lake Coleman.

## Personnel Summary

| Position | Salary |
|---|---|
| Lake Warden | $Pending |

## Revenues by Revenue Source

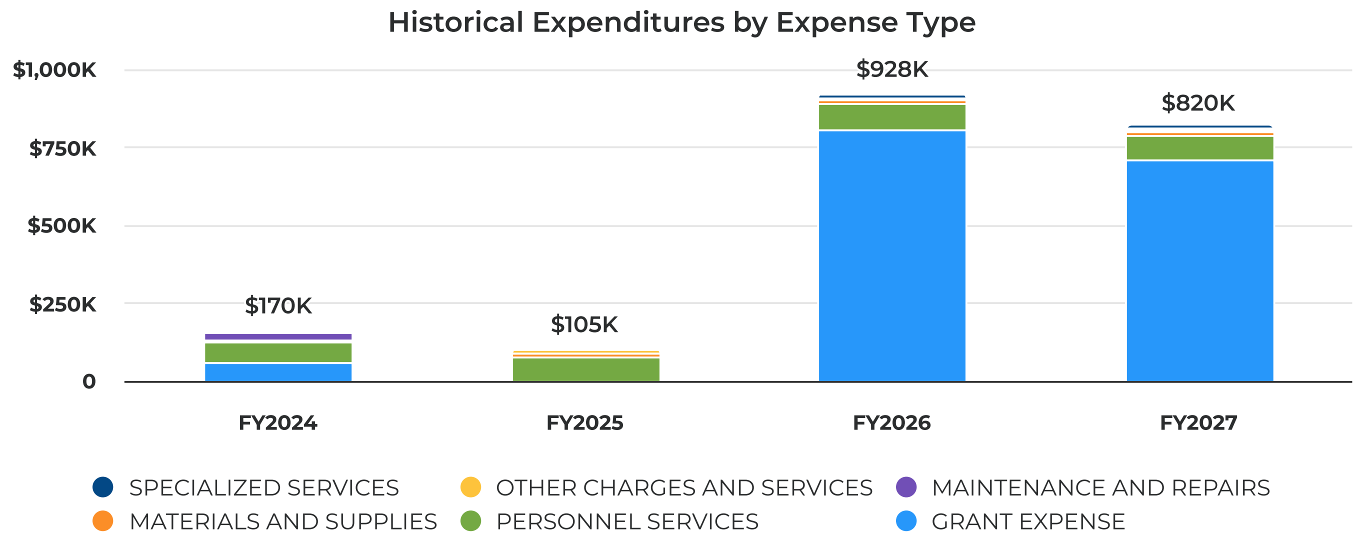


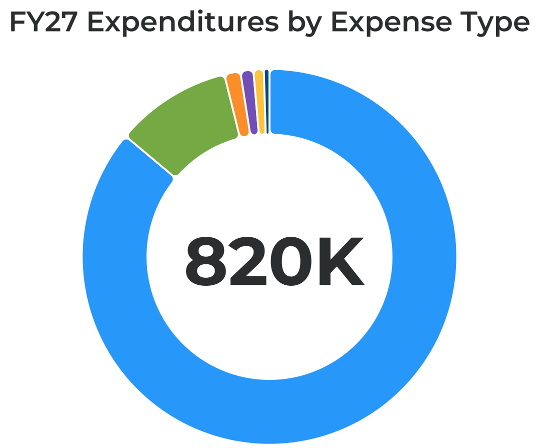




### Revenues by Revenue Source

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| GRANTS AND AWARDS | | $55,688 | - | $806,324 | $100,000 | $706,324 | -12.40% |
| MISCELLANEOUS REVENUE | | $34,969 | $12,152 | $12,000 | $12,000 | $12,000 | - |
| **Total Revenues** | | **$90,657** | **$12,152** | **$818,324** | **$112,000** | **$718,324** | **-12.22%** |

# Expenditures by Expense Type




| | | |
|---|---|---|
| GRANT EXPENSE | $706,234 | 86.09% |
| PERSONNEL SERVICES | $82,347 | 10.04% |
| MATERIALS AND SUPPLIES | $11,290 | 1.38% |
| SPECIALIZED SERVICES | $9,180 | 1.12% |
| OTHER CHARGES AND SERVICES | $7,275 | 0.89% |
| MAINTENANCE AND REPAIRS | $4,000 | 0.49% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| CONTRACT LABOR | 300-5134-42 | - | $765 | $4,500 | - | $4,500 | - |
| LEGAL SERVICES | 300-5140-42 | $196 | - | $150 | - | - | -100.00% |
| PROFESSIONAL SERVICES | 300-5145-42 | $4,000 | - | $4,500 | - | $4,500 | - |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-42 | - | - | - | $260 | $180 | - |
| **Total SPECIALIZED SERVICES** | | $4,196 | $765 | $9,150 | $260 | $9,180 | 0.33% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| EQUIPMENT MAINTENANCE | 300-5170-42 | $1,376 | $1,871 | $4,000 | $1,000 | $4,000 | - |
| INSURANCE REPAIR | 300-6205-42 | $22,688 | - | - | - | - | - |
| **Total MAINTENANCE AND REPAIRS** | | $24,064 | $1,871 | $4,000 | $1,000 | $4,000 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-42 | $960 | $8,617 | $5,750 | $5,750 | $5,750 | - |
| MINOR TOOLS & EQUIPMENT | 300-5202-42 | - | $399 | - | - | - | - |
| UTILITIES - LWSS | 300-5250-42 | $1,542 | $1,699 | $2,200 | $2,200 | $2,200 | - |
| UNIFORMS | 300-5290-42 | $1,564 | $806 | $250 | $354 | $250 | - |
| FUEL | 300-5315-42 | $1,921 | $1,082 | $1,500 | $1,500 | $1,500 | - |
| UTILITIES - TELEPHONE | 300-6700-42 | $619 | $631 | $750 | $750 | $750 | - |
| UTILITIES - INTERNET | 300-7173-42 | $860 | $850 | $840 | $840 | $840 | - |
| **Total MATERIALS AND SUPPLIES** | | $7,466 | $14,084 | $11,290 | $11,394 | $11,290 | - |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| INSURANCE | 300-5220-42 | $5,811 | $6,243 | $6,350 | $7,275 | $7,275 | 14.57% |
| **Total OTHER CHARGES AND SERVICES** | | $5,811 | $6,243 | $6,350 | $7,275 | $7,275 | 14.57% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| DEPRECIATION | 300-6500-42 | $2,058 | $8,232 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $2,058 | $8,232 | - | - | - | - |
| **CAPITAL EXPENDITURES** | | | | | | | |
| CAPITAL OUTLAY | 300-6400-42 | $4,777 | - | $10,000 | $15,000 | - | -100.00% |
| **Total CAPITAL EXPENDITURES** | | $4,777 | - | $10,000 | $15,000 | - | -100.00% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 300-5100-42 | $46,894 | $51,939 | $55,118 | $55,118 | $54,558 | -1.02% |
| LONGEVITY PAY | 300-5104-42 | $892 | $940 | $991 | $988 | $1,039 | 4.84% |
| WORKERS' COMPENSATION COVERAGE | 300-5110-42 | $1,118 | $1,335 | $1,013 | $1,016 | $1,013 | - |
| HEALTH INSURANCE BENEFIT | 300-5115-42 | $7,166 | $8,554 | $9,449 | $9,449 | $11,732 | 24.16% |
| UNEMPLOYMENT INSURANCE | 300-5120-42 | - | - | $117 | - | $117 | - |
| FICA AND MEDICARE | 300-5125-42 | $3,458 | $3,502 | $4,292 | $4,292 | $4,253 | -0.91% |
| RETIREMENT BENEFIT | 300-5130-42 | $6,348 | $7,883 | $9,401 | $9,401 | $9,516 | 1.23% |
| LIFE INSURANCE BENEFIT | 300-5131-42 | $78 | $90 | $120 | $120 | $118 | -1.40% |
| **Total PERSONNEL SERVICES** | | $65,954 | $74,244 | $80,501 | $80,384 | $82,347 | 2.29% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| EOP - EVENT EXPENSES | 300-7300-42 | $431 | - | - | $157 | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $431 | - | - | $157 | - | - |
| **GRANT EXPENSE** | | | | | | | |
| GRANT EXPENSE | 300-8600-42 | $55,688 | - | $806,324 | $100,000 | $706,234 | -12.41% |
| **Total GRANT EXPENSE** | | $55,688 | - | $806,324 | $100,000 | $706,234 | -12.41% |
| **Total Expenditures** | | **$170,445** | **$105,439** | **$927,615** | **$215,470** | **$820,326** | **-11.57%** |

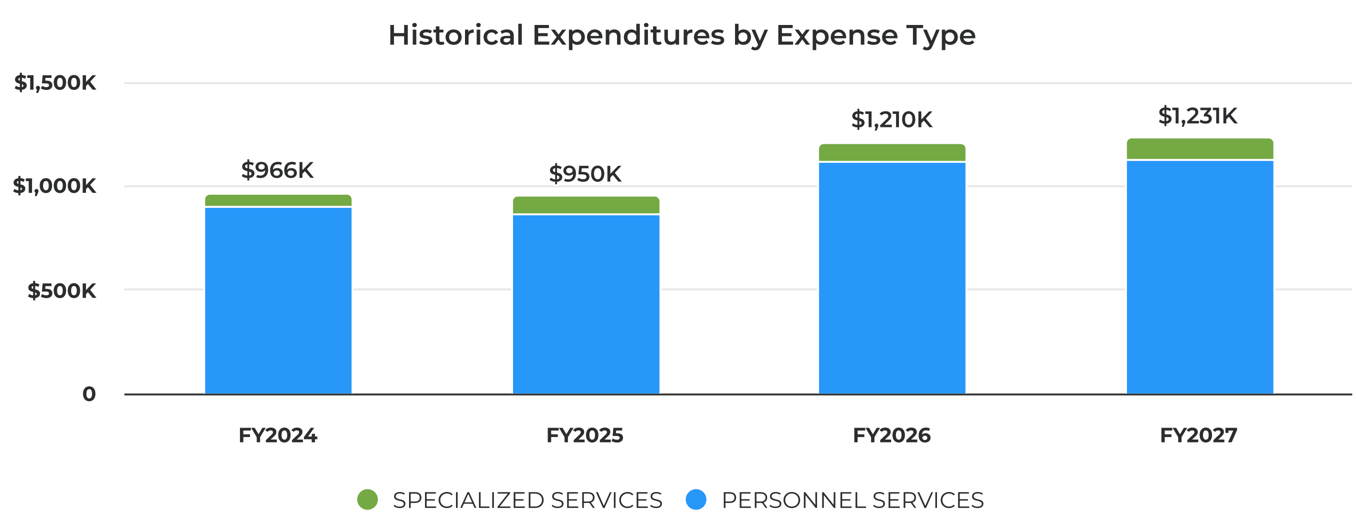
# Administrative Split

This section of the budget is used to fund salaries for numerous individuals who work across multiple department areas.  Each fund helps contribute to the overall salary of the individuals in order to more accurately portray the divided responsibilities of the positions.

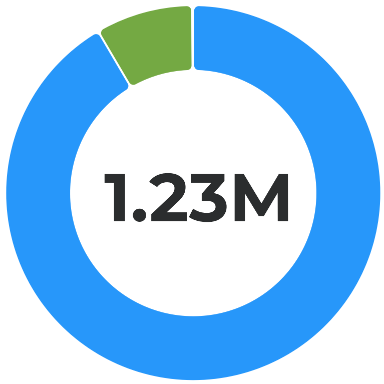
## Personnel Summary

| Position | Salary |
|---|---|
| City Manager | $Pending |
| Assistant City Manager | $Pending |
| Project Manager | $Pending |
| Planning and Development Director | $Pending |
| Finance Operations Manager | $Pending |
| City Secretary | $Pending |
| UB Supervisor | $Pending |
| UB Specialist | $Pending |
| CSR | $Pending |
| Lead Meter Reader | $Pending |
| Meter Reader | $Pending |
| Lead Mechanic | $Pending |
| Mechanic | $Pending |

## Expenditures by Expense Type



## FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| PERSONNEL SERVICES | **$1,126,990** | 91.54% |
| SPECIALIZED SERVICES | **$103,119** | 8.38% |
| MATERIALS AND SUPPLIES | **$1,100** | 0.09% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| ADMIN CONTRACT LABOR | 300-5134-70 | $1,680 | $1,680 | $1,680 | $1,680 | $1,680 | - |
| ADMIN CONTRACT LABOR | 300-5134-71 | $7,140 | $7,140 | $7,140 | $7,140 | $7,140 | - |
| ADMIN CONTRACT LABOR | 300-5134-72 | $30,660 | $30,660 | $30,660 | $30,660 | $30,660 | - |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-70 | - | $1,195 | $1,200 | $1,350 | $1,350 | 12.50% |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-71 | - | $1,662 | $3,548 | $5,604 | $5,604 | 57.95% |
| SOFTWARE MAINTENANCE SRVCS | 300-5162-72 | - | $15,076 | $15,332 | $24,065 | $24,065 | 56.96% |
| ANNUAL AUDIT SERVICES | 300-5255-70 | $1,026 | $1,057 | $1,200 | $965 | $1,200 | - |
| ANNUAL AUDIT SERVICES | 300-5255-71 | $4,094 | $4,230 | $5,100 | $3,861 | $5,100 | - |
| ANNUAL AUDIT SERVICES | 300-5255-72 | $18,816 | $19,386 | $20,000 | $17,697 | $20,000 | - |
| ADMIN CONTRACT LABOR | 320-5134-74 | $2,520 | $2,520 | $1,680 | $2,520 | $2,520 | 50.00% |
| SOFTWARE MAINTENANCE SRVCS | 320-5162-74 | - | $1,792 | $1,260 | $2,000 | $2,000 | 58.73% |
| ANNUAL AUDIT SERVICES | 320-5255-74 | $1,722 | $1,762 | $1,800 | $1,609 | $1,800 | - |
| **Total SPECIALIZED SERVICES** | | $67,658 | $88,160 | $90,600 | $99,151 | $103,119 | 13.82% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 300-5160-70 | $110 | $14 | $100 | $100 | $100 | - |
| REGULAR MAINTENANCE | 300-5160-71 | $466 | $47 | $500 | $100 | $500 | - |
| REGULAR MAINTENANCE | 300-5160-72 | $1,965 | $199 | - | $500 | - | - |
| POSTAGE & DELIVERY | 300-5201-70 | $34 | $2 | $100 | - | - | -100.00% |
| POSTAGE & DELIVERY | 300-5201-71 | $111 | $10 | $100 | - | - | -100.00% |
| POSTAGE & DELIVERY | 300-5201-72 | $441 | $43 | - | - | - | - |
| MINOR TOOLS & EQUIPMENT | 300-5202-70 | $19 | - | - | - | - | - |
| MINOR TOOLS & EQUIPMENT | 300-5202-71 | $81 | - | - | - | - | - |
| MINOR TOOLS & EQUIPMENT | 300-5202-72 | $347 | - | - | - | - | - |
| REGULAR MAINTENANCE | 320-5160-74 | $143 | $22 | $500 | $500 | $500 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| POSTAGE & DELIVERY | 320-5201-74 | $46 | $4 | $100 | - | - | -100.00% |
| MINOR TOOLS & EQUIPMENT | 320-5202-74 | $27 | - | - | - | - | - |
| **Total MATERIALS AND SUPPLIES** | | $3,790 | $341 | $1,400 | $1,200 | $1,100 | -21.43% |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 300-5100-70 | $26,023 | $24,808 | $31,291 | $26,356 | $30,403 | -2.84% |
| SALARIES | 300-5100-71 | $110,597 | $105,485 | $132,989 | $112,013 | $129,213 | -2.84% |
| SALARIES | 300-5100-72 | $474,916 | $452,741 | $571,069 | $480,993 | $554,856 | -2.84% |
| OVERTIME WAGES | 300-5102-70 | - | $3 | - | $38 | - | - |
| OVERTIME WAGES | 300-5102-71 | - | $15 | - | $158 | - | - |
| OVERTIME WAGES | 300-5102-72 | - | $63 | - | $681 | - | - |
| LONGEVITY PAY | 300-5104-70 | $102 | $109 | $142 | $127 | $158 | 11.27% |
| LONGEVITY PAY | 300-5104-71 | $435 | $462 | $603 | $541 | $671 | 11.28% |
| LONGEVITY PAY | 300-5104-72 | $1,869 | $1,986 | $2,589 | $2,324 | $2,882 | 11.32% |
| WORKERS' COMPENSATION COVERAGE | 300-5110-70 | $140 | $182 | $200 | $186 | $200 | - |
| WORKERS' COMPENSATION COVERAGE | 300-5110-71 | $363 | $767 | $849 | $791 | $849 | - |
| WORKERS' COMPENSATION COVERAGE | 300-5110-72 | $2,555 | $3,284 | $3,647 | $3,394 | $3,647 | - |
| HEALTH INSURANCE BENEFIT | 300-5115-70 | $3,965 | $3,749 | $5,292 | $3,824 | $6,622 | 25.13% |
| HEALTH INSURANCE BENEFIT | 300-5115-71 | $16,852 | $15,932 | $22,489 | $16,250 | $28,141 | 25.13% |
| HEALTH INSURANCE BENEFIT | 300-5115-72 | $72,359 | $68,409 | $96,572 | $69,778 | $120,843 | 25.13% |
| UNEMPLOYMENT INSURANCE | 300-5120-70 | - | - | $66 | - | $66 | - |
| UNEMPLOYMENT INSURANCE | 300-5120-71 | - | - | $278 | - | $278 | - |
| UNEMPLOYMENT INSURANCE | 300-5120-72 | - | - | $1,196 | - | $1,196 | - |
| FICA AND MEDICARE | 300-5125-70 | $1,927 | $1,695 | $2,405 | $1,956 | $2,338 | -2.79% |
| FICA AND MEDICARE | 300-5125-71 | $8,191 | $7,205 | $10,220 | $8,312 | $9,936 | -2.78% |
| FICA AND MEDICARE | 300-5125-72 | $35,176 | $30,940 | $43,885 | $35,690 | $42,667 | -2.78% |
| RETIREMENT BENEFIT | 300-5130-70 | $3,511 | $3,824 | $5,267 | $3,835 | $5,229 | -0.72% |
| RETIREMENT BENEFIT | 300-5130-71 | $14,923 | $16,253 | $22,383 | $16,300 | $22,223 | -0.71% |
| RETIREMENT BENEFIT | 300-5130-72 | $64,079 | $69,792 | $96,116 | $70,029 | $95,429 | -0.71% |
| LIFE INSURANCE BENEFIT | 300-5131-70 | $44 | $39 | $67 | $42 | $65 | -3.21% |
| LIFE INSURANCE BENEFIT | 300-5131-71 | $188 | $165 | $284 | $179 | $276 | -2.96% |
| LIFE INSURANCE BENEFIT | 300-5131-72 | $806 | $709 | $1,218 | $767 | $1,183 | -2.83% |
| SALARIES | 320-5100-74 | $39,034 | $37,212 | $46,937 | $39,407 | $45,605 | -2.84% |
| OVERTIME WAGES | 320-5102-74 | - | $258 | - | $56 | - | - |
| LONGEVITY PAY | 320-5104-74 | $154 | $163 | $213 | $191 | $237 | 11.27% |
| WORKERS' COMPENSATION COVERAGE | 320-5110-74 | $210 | $272 | $300 | $279 | $300 | - |
| HEALTH INSURANCE BENEFIT | 320-5115-74 | $5,947 | $5,665 | $7,937 | $5,734 | $9,932 | 25.14% |
| UNEMPLOYMENT INSURANCE | 320-5120-74 | - | - | - | - | $98 | - |
| FICA AND MEDICARE | 320-5125-74 | $2,891 | $2,562 | $3,607 | $2,933 | $3,507 | -2.77% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| RETIREMENT BENEFIT | 320-5130-74 | $7,268 | $6,557 | $7,900 | $5,753 | $7,843 | -0.72% |
| LIFE INSURANCE BENEFIT | 320-5131-74 | $66 | $58 | $100 | $64 | $97 | -3.00% |
| **Total PERSONNEL SERVICES** | | $894,591 | $861,363 | $1,118,111 | $908,981 | $1,126,990 | 0.79% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| ICE STORM EXPENSES | 320-7186-74 | $15 | - | - | - | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $15 | - | - | - | - | - |
| **Total Expenditures** | | **$966,054** | **$949,865** | **$1,210,111** | **$1,009,332** | **$1,231,209** | **1.74%** |

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



*No data available*

### FY27 Revenues by Revenue Source



*No data available*

## Revenues by Revenue Source

*No data available*

# Airport Fund Summary

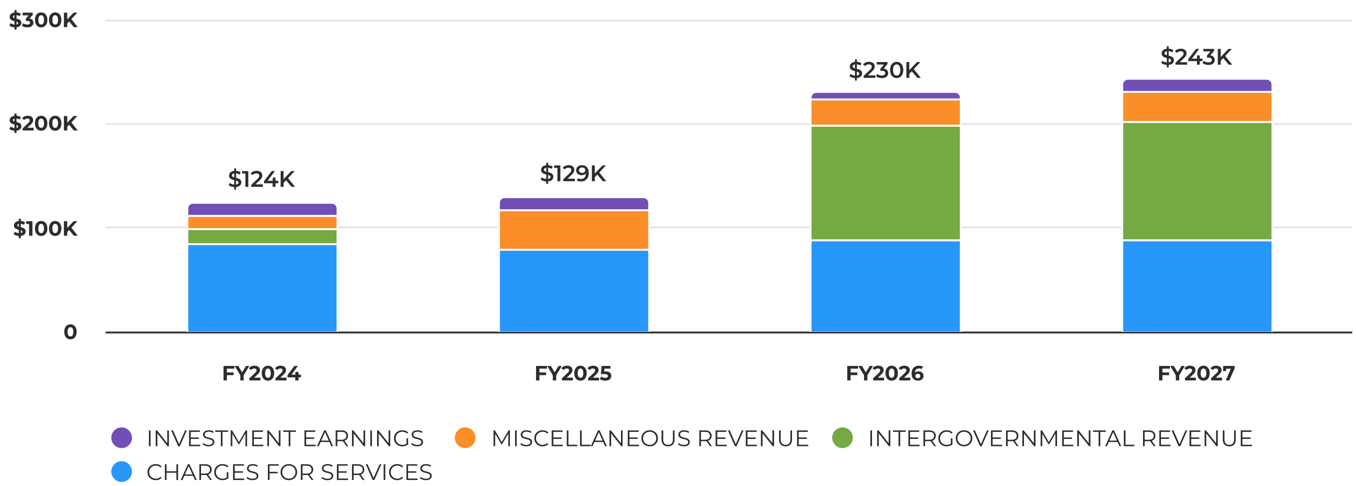
The Airport Fund accounts for operations of the Municipal Airport. The airport was established in 1941 as a training field for World War II pilots and was eventually turned over to the City for a municipal airport. The airport provides a terminal with a pilot lounge with free wifi, meeting space, restrooms and a kitchen, 21 hangar spaces for rent and 100LL aviation gasoline sales.

## Personnel Summary

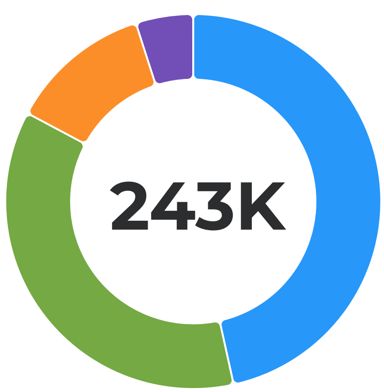
There are no personnel assigned to this department. Daily airport operations are managed by Randy Long, who owns and operates Long's Aircraft Service at the airport.

## Revenues by Revenue Source

Historical Revenues by Revenue Source




FY27 Revenues by Revenue Source



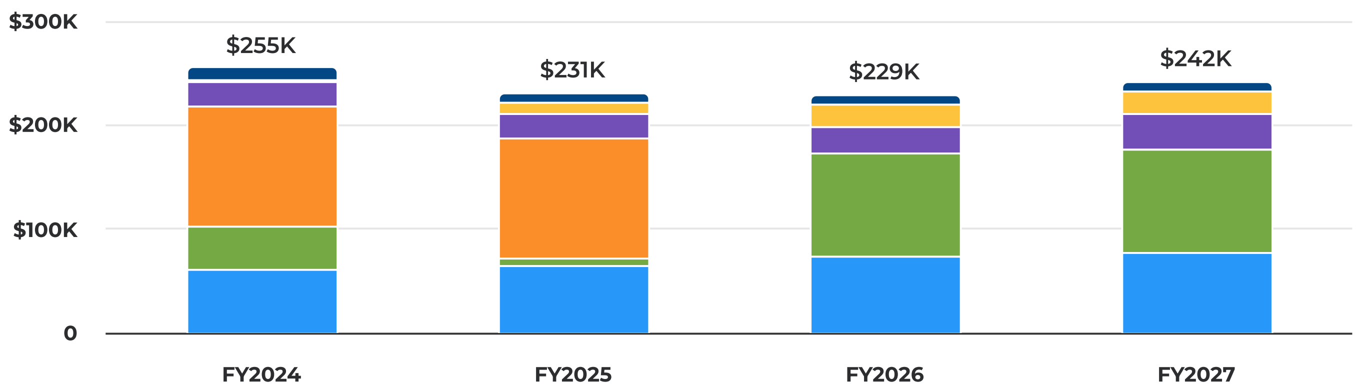

| | | |
|---|---|---|
| INTERGOVERNMENTAL REVENUE | $113,000 | 46.55% |
| CHARGES FOR SERVICES | $88,000 | 36.25% |
| MISCELLANEOUS REVENUE | $29,750 | 12.26% |
| INVESTMENT EARNINGS | $12,000 | 4.94% |

### Revenues by Revenue Source

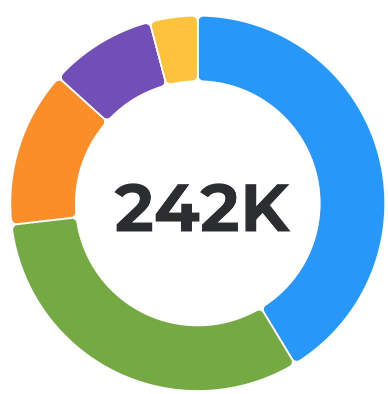
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | $14,129.00 | $12,244.74 | $7,300.00 | $12,000.00 | $12,000.00 | 64.38% |
| CHARGES FOR SERVICES | $83,352.00 | $78,681.47 | $88,000.00 | $94,000.00 | $88,000.00 | - |
| INTERGOVERNMENTAL REVENUE | $14,425.00 | - | $110,000.00 | $45,590.00 | $113,000.00 | 2.73% |
| MISCELLANEOUS REVENUE | $12,467.00 | $38,305.70 | $24,750.00 | $23,542.00 | $29,750.00 | 20.20% |
| **Total Revenues** | **$124,373.00** | **$129,231.91** | **$230,050.00** | **$175,132.00** | **$242,750.00** | **5.52%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type




| | | | |
|---|---|---|---|
| ● | INTERGOVERNMENTAL TRANSFER | $100,000 | 41.32% |
| ● | MATERIALS AND SUPPLIES | $77,075 | 31.85% |
| ● | OTHER CHARGES AND SERVICES | $32,720 | 13.52% |
| ● | MAINTENANCE AND REPAIRS | $22,200 | 9.17% |
| ● | SPECIALIZED SERVICES | $10,000 | 4.13% |

### Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| AIRPORT SERVICES CONTRACT | $9,600.00 | $9,600.00 | $9,600.00 | $9,600.00 | $9,600.00 | - |
| ENGINEERING | $2,442.00 | - | - | $15,621.00 | - | - |
| PERMIT FEES | - | - | $400.00 | $400.00 | $400.00 | - |
| **Total SPECIALIZED SERVICES** | $12,042.00 | $9,600.00 | $10,000.00 | $25,621.00 | $10,000.00 | - |
| **MAINTENANCE AND REPAIRS** | | | | | | |
| EQUIPMENT MAINTENANCE | $109.00 | $953.34 | $2,000.00 | $3,040.00 | $2,000.00 | - |
| VEHICLE MAINTENANCE | $725.00 | $13.50 | $200.00 | $200.00 | $200.00 | - |
| APARTMENT MAINTENANCE | $1,169.00 | $10,100.00 | $20,000.00 | $20,000.00 | $20,000.00 | - |
| **Total MAINTENANCE AND REPAIRS** | $2,003.00 | $11,066.84 | $22,200.00 | $23,240.00 | $22,200.00 | - |
| **MATERIALS AND SUPPLIES** | | | | | | |
| REGULAR MAINTENANCE | $1,064.00 | $1,305.59 | $2,000.00 | $2,000.00 | $2,000.00 | - |
| UTILITIES - LWSS | $9,409.00 | $8,811.25 | $10,000.00 | $10,000.00 | $10,000.00 | - |
| GASOLINE-OIL | $44,506.00 | $46,906.23 | $55,000.00 | $65,000.00 | $55,000.00 | - |
| UTILITIES - TELEPHONE | $5,139.00 | $6,722.95 | $4,750.00 | $8,750.00 | $8,750.00 | 84.21% |
| UTILITIES - NATURAL GAS | $1,128.00 | $1,275.57 | $1,000.00 | $1,325.00 | $1,325.00 | 32.50% |
| **Total MATERIALS AND SUPPLIES** | $61,246.00 | $65,021.59 | $72,750.00 | $87,075.00 | $77,075.00 | 5.95% |
| **OTHER CHARGES AND SERVICES** | | | | | | |
| INSURANCE | $19,853.00 | $21,523.33 | $21,525.00 | $29,720.00 | $29,720.00 | 38.07% |
| TRAINING AND TRAVEL | $696.00 | $719.80 | $1,000.00 | $1,248.00 | $1,000.00 | - |
| CREDIT CARD SYSTEM | $1,675.00 | $1,675.00 | $2,000.00 | $2,000.00 | $2,000.00 | - |
| **Total OTHER CHARGES AND SERVICES** | $22,224.00 | $23,918.13 | $24,525.00 | $32,968.00 | $32,720.00 | 33.41% |
| **NON-OPERATING EXPENSE** | | | | | | |
| DEPRECIATION EXPENSE | $115,690.00 | $115,605.43 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | $115,690.00 | $115,605.43 | - | - | - | - |
| **INTERGOVERNMENTAL TRANSFER** | | | | | | |
| FAA TXDOT CAPITAL EXPENSE | $25,900.00 | - | - | - | - | - |
| TX DOT - RAMP EXPENSE | $15,781.00 | $5,966.00 | $100,000.00 | $6,145.00 | $100,000.00 | - |
| **Total INTERGOVERNMENTAL TRANSFER** | $41,681.00 | $5,966.00 | $100,000.00 | $6,145.00 | $100,000.00 | - |
| **Total Expenditures** | **$254,886.00** | **$231,177.99** | **$229,475.00** | **$175,049.00** | **$241,995.00** | **5.46%** |

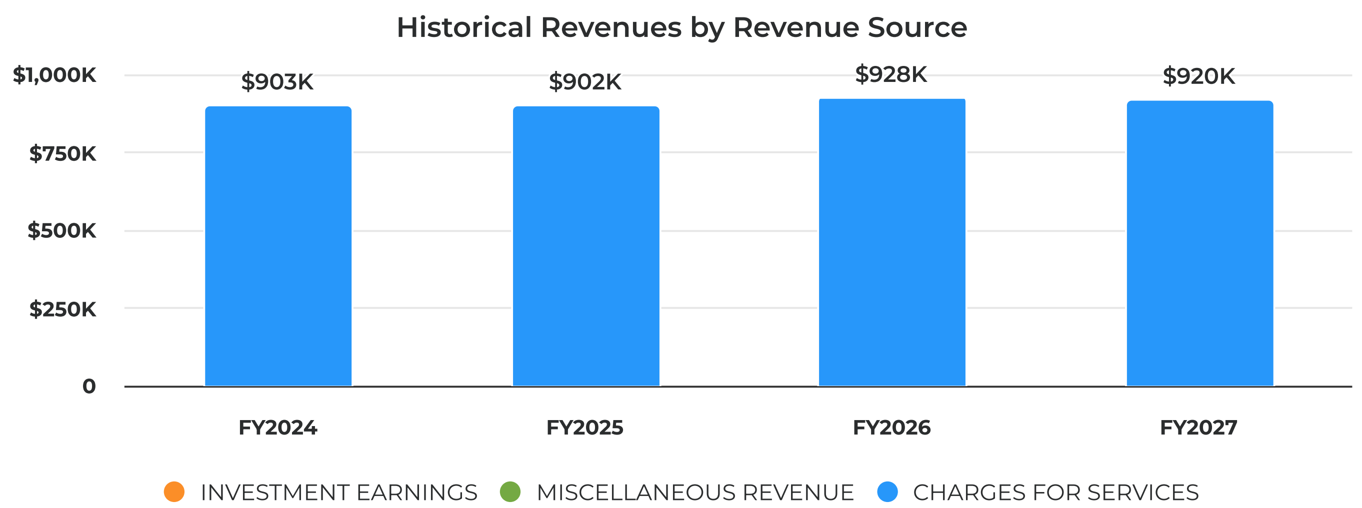
# Sanitation Fund Summary

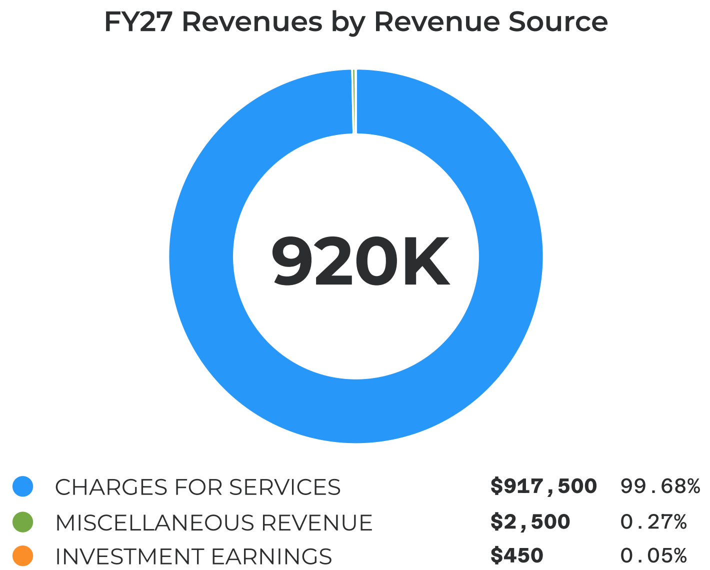
The Sanitation Fund provides for the collection and disposal of trash, garbage, and brush, through contract services with area landfill operations and operation of the City's Convenience Center.

## Personnel Summary

| Position | Salary |
| --- | --- |
| Light Equipment Operator - Part Time | $Pending |

## Revenues by Revenue Source



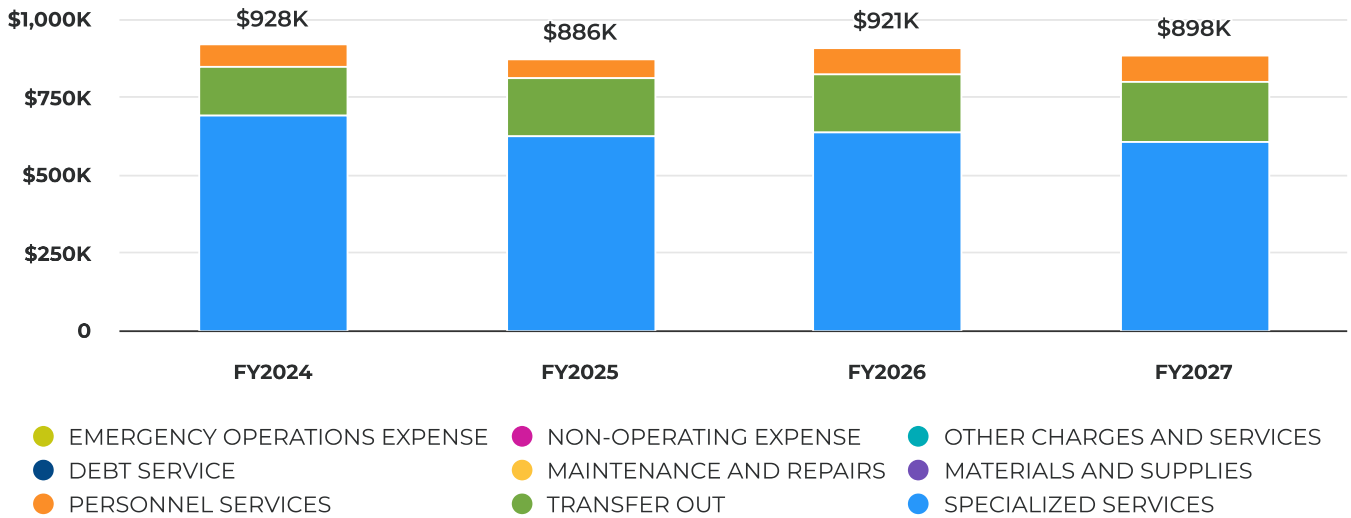

### Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
| --- | --- | --- | --- | --- | --- | --- |
| INVESTMENT EARNINGS | $492.00 | $239.54 | $450.00 | $450.00 | $450.00 | - |
| CHARGES FOR SERVICES | $899,446.00 | $898,696.33 | $925,000.00 | $917,636.00 | $917,500.00 | -0.81% |

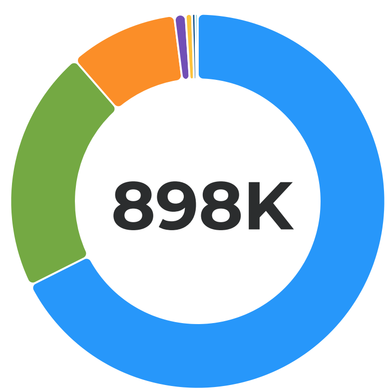
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| MISCELLANEOUS REVENUE | $2,766.00 | $2,730.56 | $2,500.00 | $2,630.00 | $2,500.00 | - |
| **Total Revenues** | **$902,704.00** | **$901,666.43** | **$927,950.00** | **$920,716.00** | **$920,450.00** | **-0.81%** |

# Expenditures by Expense Type

Historical Expenditures by Expense Type




FY27 Expenditures by Expense Type




| | | |
|---|---|---|
| SPECIALIZED SERVICES | **$607,180** | 67.58% |
| TRANSFER OUT | **$188,800** | 21.02% |
| PERSONNEL SERVICES | **$84,417** | 9.40% |
| MATERIALS AND SUPPLIES | **$8,650** | 0.96% |
| MAINTENANCE AND REPAIRS | **$5,000** | 0.56% |
| DEBT SERVICE | **$2,560** | 0.28% |
| OTHER CHARGES AND SERVICES | **$1,794** | 0.20% |

## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| ADMIN CONTRACT LABOR | 320-5134-74 | $2,520.00 | $2,520.00 | $1,680.00 | $2,520.00 | $2,520.00 | 50.00% |
| LEGAL SERVICES | 320-5140-46 | - | - | $150.00 | $150.00 | $150.00 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| PROFESSIONAL SERVICES - GARB | 320-5145-46 | - | - | $250.00 | $250.00 | $250.00 | - |
| WASTE CONNECTIONS LONE STAR | 320-5151-46 | $628,324.00 | $571,651.91 | $554,460.00 | $554,460.00 | $554,460.00 | - |
| SOFTWARE MAINTENANCE SRVCS | 320-5162-74 | - | $1,791.91 | $1,260.00 | $2,000.00 | $2,000.00 | 58.73% |
| ENGINEERING | 320-5165-46 | $5,080.00 | $6,831.74 | $5,000.00 | $3,000.00 | $3,000.00 | -40.00% |
| ANNUAL AUDIT SERVICES | 320-5255-74 | $1,722.00 | $1,762.35 | $1,800.00 | $1,609.00 | $1,800.00 | - |
| CONVENIENCE CENTER EXPENSES | 320-6705-46 | $50,754.00 | $38,540.93 | $60,000.00 | $25,000.00 | $40,000.00 | -33.33% |
| TIRE REMOVAL EXPENSE | 320-6706-46 | $1,414.00 | $1,512.00 | $3,000.00 | $3,000.00 | $3,000.00 | - |
| ANNUAL CLEAN UP EXPENSE | 320-6707-46 | - | - | $5,000.00 | - | - | -100.00% |
| LANDFILL CLOS/POSTCLOS COSTS | 320-6770-46 | $2,067.00 | -$70.00 | - | - | - | - |
| **Total SPECIALIZED SERVICES** | | $691,881.00 | $624,540.84 | $632,600.00 | $591,989.00 | $607,180.00 | -4.02% |
| **MAINTENANCE AND REPAIRS** | | | | | | | |
| EQUIPMENT MAINTENANCE | 320-5170-46 | $1,891.00 | $4,973.36 | $5,000.00 | $12,100.00 | $5,000.00 | - |
| **Total MAINTENANCE AND REPAIRS** | | $1,891.00 | $4,973.36 | $5,000.00 | $12,100.00 | $5,000.00 | - |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| REGULAR MAINTENANCE | 320-5160-46 | $398.00 | $159.97 | $3,000.00 | $3,000.00 | $3,000.00 | - |
| REGULAR MAINTENANCE | 320-5160-74 | $143.00 | $22.01 | $500.00 | $500.00 | $500.00 | - |
| OFFICE SUPPLIES | 320-5200-46 | - | $174.00 | - | - | - | - |
| POSTAGE & DELIVERY | 320-5201-74 | $46.00 | $3.51 | $100.00 | - | - | -100.00% |
| MINOR TOOLS & EQUIPMENT | 320-5202-74 | $27.00 | - | - | - | - | - |
| UTILITIES - LWSS | 320-5250-46 | $2,138.00 | $2,704.09 | $2,000.00 | $3,550.00 | $3,550.00 | 77.50% |
| UNIFORMS | 320-5290-46 | $150.00 | - | $200.00 | - | $200.00 | - |
| FUEL | 320-5315-46 | -$241.00 | $213.20 | $500.00 | - | $500.00 | - |
| ATMOS GAS UTILITIES | 320-6750-46 | $1,172.00 | $1,058.89 | $900.00 | $900.00 | $900.00 | - |
| **Total MATERIALS AND SUPPLIES** | | $3,833.00 | $4,335.67 | $7,200.00 | $7,950.00 | $8,650.00 | 20.14% |
| **OTHER CHARGES AND SERVICES** | | | | | | | |
| LEGAL NOTICES | 320-5181-46 | - | $40.55 | - | - | - | - |
| INSURANCE | 320-5220-46 | $1,414.00 | $1,612.64 | $1,650.00 | $1,794.00 | $1,794.00 | 8.73% |
| TRAINING AND TRAVEL | 320-5270-46 | - | - | $500.00 | - | - | -100.00% |
| **Total OTHER CHARGES AND SERVICES** | | $1,414.00 | $1,653.19 | $2,150.00 | $1,794.00 | $1,794.00 | -16.56% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| BAD DEBT WRITE OFF | 320-6200-46 | $2,568.00 | $3,593.14 | - | - | - | - |
| **Total NON-OPERATING EXPENSE** | | $2,568.00 | $3,593.14 | - | - | - | - |
| **DEBT SERVICE** | | | | | | | |
| DEBT SERVICE - VERKADA | 320-6405-46 | $2,560.00 | $581.92 | $2,560.00 | $2,560.00 | $2,560.00 | - |
| **Total DEBT SERVICE** | | $2,560.00 | $581.92 | $2,560.00 | $2,560.00 | $2,560.00 | - |
| **PERSONNEL SERVICES** | | | | | | | |
| SALARIES | 320-5100-46 | $9,930.00 | $904.42 | $13,790.00 | $4,506.00 | $15,005.90 | 8.82% |
| SALARIES | 320-5100-74 | $39,034.00 | $37,211.90 | $46,937.00 | $39,407.00 | $45,605.00 | -2.84% |
| OVERTIME WAGES | 320-5102-46 | $411.00 | $3,669.19 | - | $2,514.00 | - | - |
| OVERTIME WAGES | 320-5102-74 | - | $257.83 | - | $56.00 | - | - |
| LONGEVITY PAY | 320-5104-74 | $154.00 | $163.20 | $213.00 | $191.00 | $237.00 | 11.27% |
| WORKERS' COMPENSATION COVERAGE | 320-5110-46 | $598.00 | $490.56 | $527.00 | $527.00 | $527.04 | 0.01% |
| WORKERS' COMPENSATION COVERAGE | 320-5110-74 | $210.00 | $271.60 | $300.00 | $279.00 | $300.00 | - |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| HEALTH INSURANCE BENEFIT | 320-5115-46 | $53.00 | $802.49 | - | $917.00 | - | - |
| HEALTH INSURANCE BENEFIT | 320-5115-74 | $5,947.00 | $5,664.63 | $7,937.00 | $5,734.00 | $9,932.00 | 25.14% |
| UNEMPLOYMENT INSURANCE | 320-5120-46 | - | - | - | - | $117.00 | - |
| UNEMPLOYMENT INSURANCE | 320-5120-74 | - | - | - | - | $98.28 | - |
| FICA AND MEDICARE | 320-5125-46 | $808.00 | $340.69 | $1,055.00 | $533.00 | $1,147.95 | 8.81% |
| FICA AND MEDICARE | 320-5125-74 | $2,891.00 | $2,562.21 | $3,607.00 | $2,933.00 | $3,507.00 | -2.77% |
| RETIREMENT BENEFIT | 320-5130-46 | $87.00 | $828.69 | - | $979.00 | - | - |
| RETIREMENT BENEFIT | 320-5130-74 | $7,268.00 | $6,557.27 | $7,900.00 | $5,753.00 | $7,843.00 | -0.72% |
| LIFE INSURANCE BENEFIT | 320-5131-46 | $1.00 | $5.85 | - | - | - | - |
| LIFE INSURANCE BENEFIT | 320-5131-74 | $66.00 | $58.36 | $100.00 | $64.00 | $97.00 | -3.00% |
| **Total PERSONNEL SERVICES** | | $67,458.00 | $59,788.89 | $82,366.00 | $64,393.00 | $84,417.17 | 2.49% |
| **EMERGENCY OPERATIONS EXPENSE** | | | | | | | |
| ICE STORM EXPENSES | 320-7186-74 | $15.00 | - | - | - | - | - |
| **Total EMERGENCY OPERATIONS EXPENSE** | | $15.00 | - | - | - | - | - |
| **TRANSFER OUT** | | | | | | | |
| INTERNAL FRANCHISE FEE (4%) | 320-6310-46 | $33,295.00 | $33,385.29 | $34,400.00 | $34,400.00 | $34,400.00 | - |
| GENERAL SERVICES FEE (4%) | 320-6320-46 | $33,295.00 | $33,385.29 | $34,400.00 | $34,400.00 | $34,400.00 | - |
| TRANSFER TO GENERAL FUND | 320-9100-98 | $60,000.00 | $80,000.04 | $80,000.00 | $80,000.00 | $80,000.00 | - |
| TRANSFER TO EWS FUND | 320-9300-98 | $30,000.00 | $39,715.56 | $40,000.00 | $40,000.00 | $40,000.00 | - |
| **Total TRANSFER OUT** | | $156,590.00 | $186,486.18 | $188,800.00 | $188,800.00 | $188,800.00 | - |
| **Total Expenditures** | | **$928,210.00** | **$885,953.19** | **$920,676.00** | **$869,586.00** | **$898,401.17** | **-2.42%** |

# Street Improvement Fund Summary

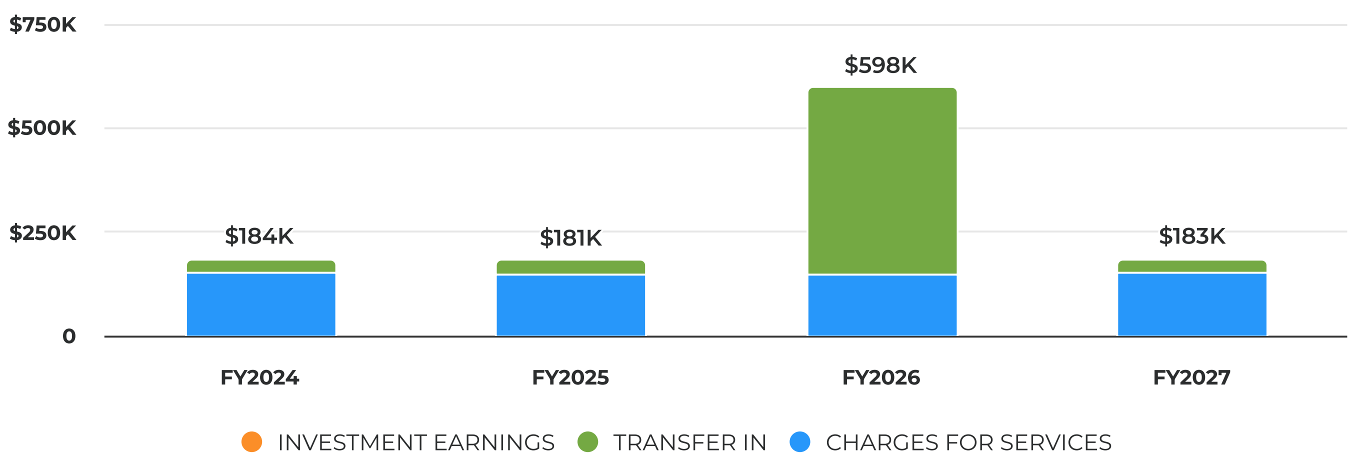
The Street Improvement Fund accounts for the collection of a $5.00 per month Street Improvement Fee paid by each utility customer. These funds are supplemented by additional money transferred from the General Fund, and are dedicated to street improvement efforts in the city. The expenses listed in this fund are generally restricted to materials costs or specialized serviced on larger projects. Personnel, equipment, and other costs are paid through the Street Department in the General Fund.

## Personnel Summary

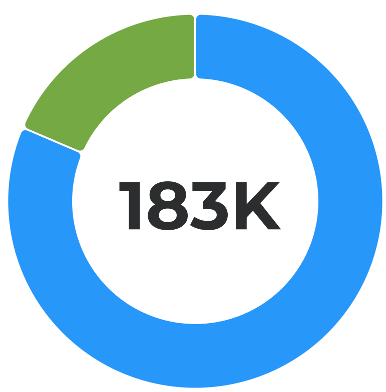
There are no personnel assigned to this Fund.

## Revenues by Revenue Source

### Historical Revenues by Revenue Source




### FY27 Revenues by Revenue Source



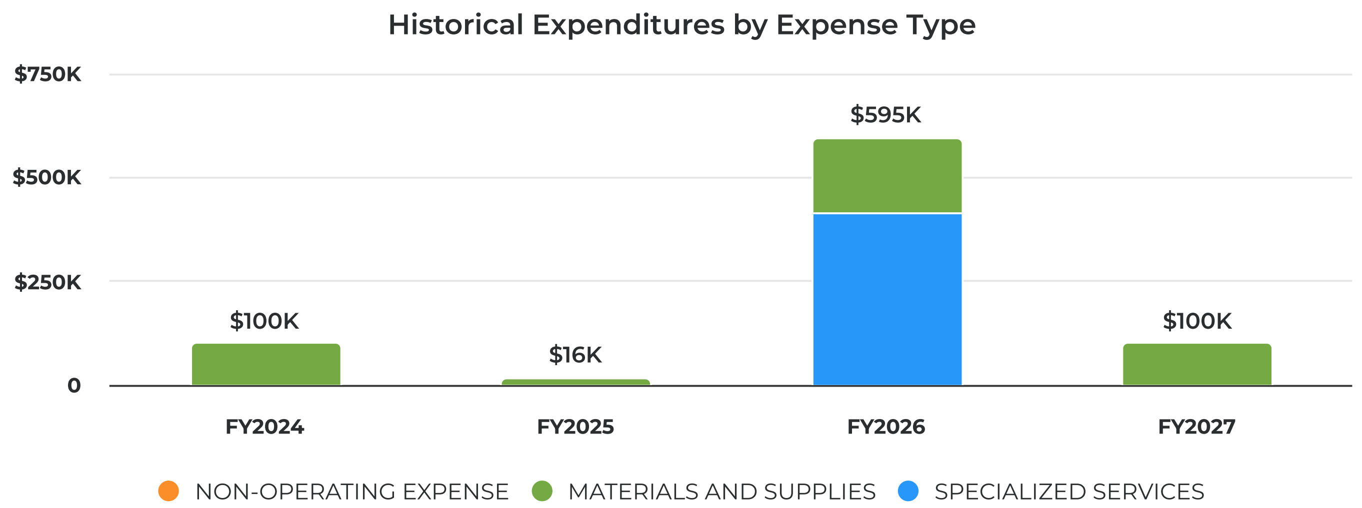

| | | |
|---|---|---|
| CHARGES FOR SERVICES | $149,215 | 81.44% |
| TRANSFER IN | $34,000 | 18.56% |

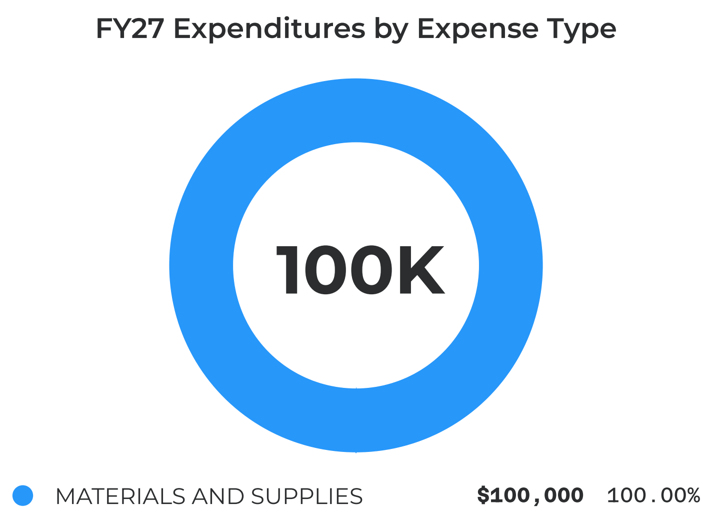
### Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | $243.00 | - | $100.00 | - | - | -100.00% |

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | $149,906.00 | $146,891.48 | $148,965.00 | $149,215.00 | $149,215.00 | 0.17% |
| TRANSFER IN | $34,000.00 | $33,999.96 | $449,000.00 | $34,000.00 | $34,000.00 | -92.43% |
| **Total Revenues** | **$184,149.00** | **$180,891.44** | **$598,065.00** | **$183,215.00** | **$183,215.00** | **-69.37%** |

# Expenditures by Expense Type




## Expenditures by Expense Type

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **SPECIALIZED SERVICES** | | | | | | | |
| PROFESSIONAL SSERVICES | 275-5145-08 | - | - | $415,000.00 | - | - | -100.00% |
| **Total SPECIALIZED SERVICES** | | - | - | $415,000.00 | - | - | -100.00% |
| **MATERIALS AND SUPPLIES** | | | | | | | |
| Materials and Supplies | 275-6010-08 | $99,944.00 | $15,879.37 | $180,000.00 | $100,000.00 | $100,000.00 | -44.44% |
| **Total MATERIALS AND SUPPLIES** | | $99,944.00 | $15,879.37 | $180,000.00 | $100,000.00 | $100,000.00 | -44.44% |
| **NON-OPERATING EXPENSE** | | | | | | | |
| BAD DEBT WRITE-OFF | 275-6200-08 | - | - | $150.00 | - | - | -100.00% |
| **Total NON-OPERATING EXPENSE** | | - | - | $150.00 | - | - | -100.00% |

| Category | Account ID | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | **$99,944.00** | **$15,879.37** | **$595,150.00** | **$100,000.00** | **$100,000.00** | **-83.20%** |

# ARPA Fund Summary

The American Rescue Plan Act of 2021 became law on March 11, 2021, and provided funding for a variety of infrastructure projects and other items for local communities to combat the effects of the impact that the coronavirus epidemic had on the nation. The City of Coleman was awarded approximately $1,060,000. The funds were expended on two wastewater infrastructure projects.

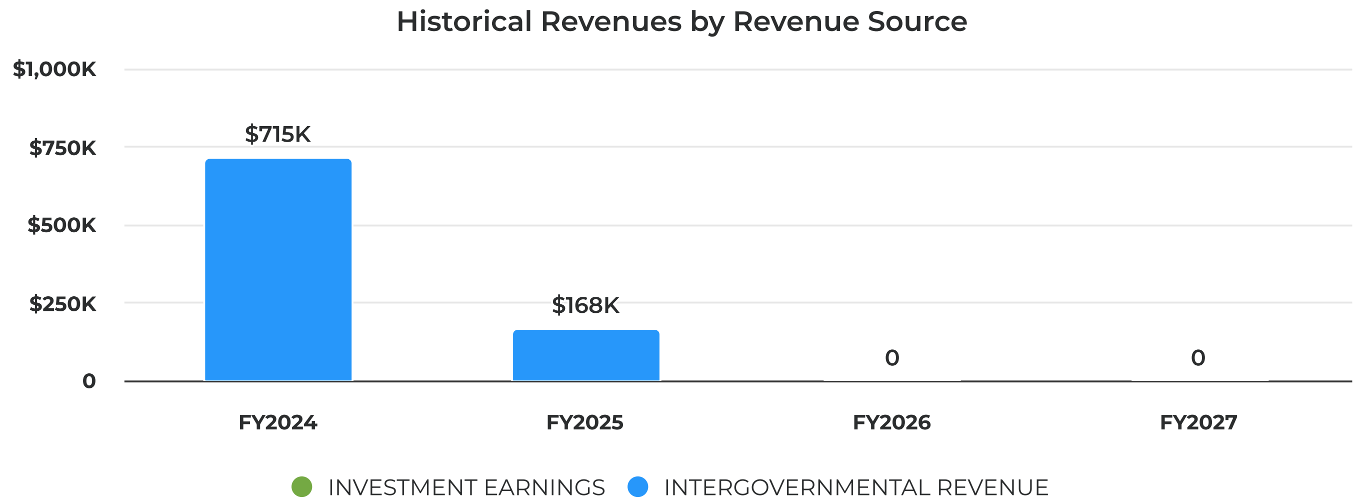
1. Major Sewer Trunk Line Replacement
2. Purchase of materials for sewer extension project

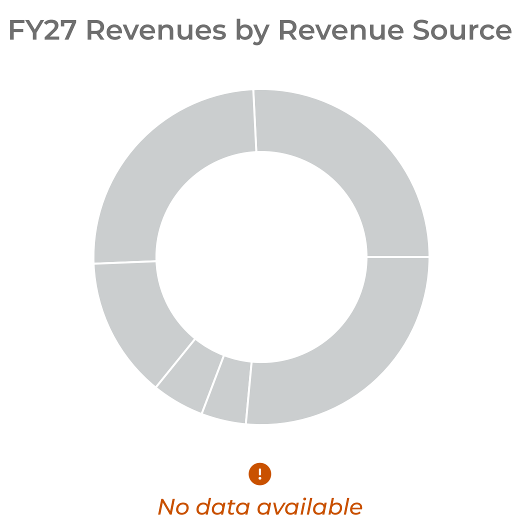
The last of these projects is now being finalized. After all revenue has been expensed and audited, this fund will be closed.

## Personnel Summary

There are no personnel assigned to this fund.

## Revenues by Revenue Source



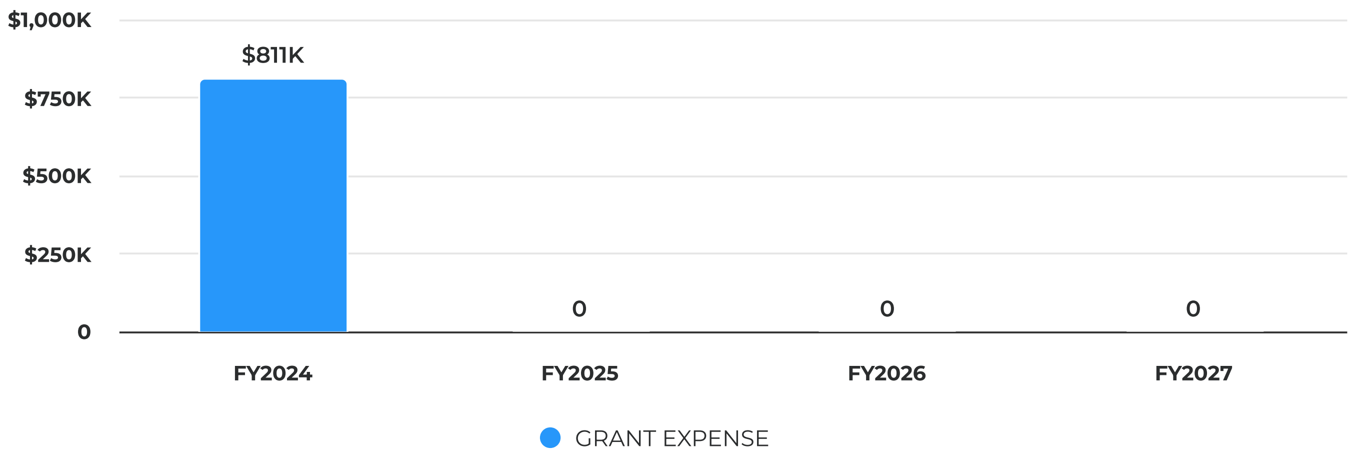



## Revenues by Revenue Source

*No data available*

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type



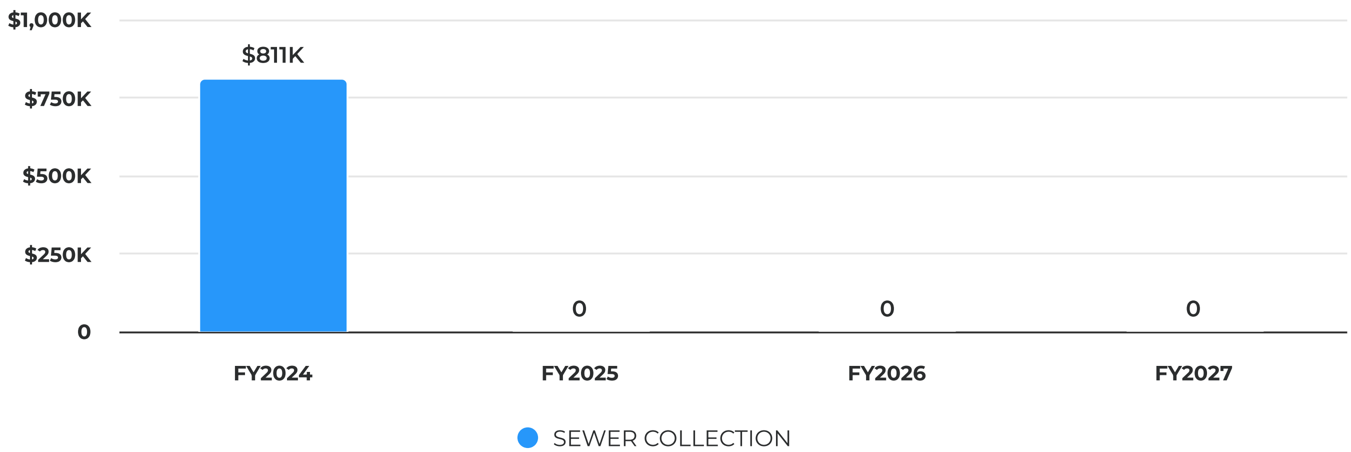
*No data available*

### Expenditures by Expense Type

No data available

# Expenditures by Department

### Historical Expenditures by Department




### FY27 Expenditures by Department



No data available

## Expenditures by Department

No data available

# Non-Major Funds

Listed below are Non-Major funds that the City of Coleman utilizes.

The Law Enforcement Standards Fund contains state grant funds and expenditures dedicated to support training for the Coleman Police Department, and accounts for approximately $1K (0.01%)  of the $19.37M total budget.

The Law Enforcement Standards - Lake Coleman Fund contains state grant funds and expenditures dedicated to support training for the Coleman Park Police Department, and accounts for approximately N/A (0%) of the $19.37M total budget.

The Law Enforcement Support Fund contains private donations and related expenditures in support of activities of the Coleman Police Department, and accounts for approximately N/A  (0%) of the $19.37M total budget.

The Hotel Occupancy Tax Fund accounts for the collection and expenditure of Hotel Occupancy Taxes, and accounts for $40K (0.21%)  of the $19.37M total budget.

The Police Seizure Fund contains assets that were seized by law enforcement that are pending court disposition, and accounts for approximately N/A (0%) of the $19.37M total budget.

The Police Forfeiture Fund contains assets that were seized by law enforcement that have been awarded by a court for use by the police department, and accounts for approximately N/A (0%) of the $19.37M total budget.

The Court Technology Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately $1 (0%) of the $19.37M total budget.

The Court Security Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately $1 (0%) of the $19.37M total budget.

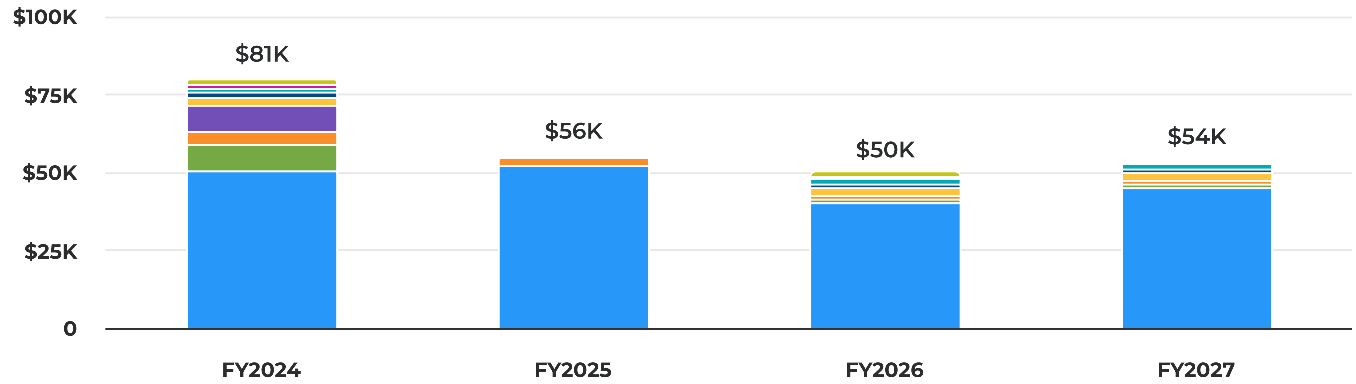
The Youth Diversion Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately N/A (0%) of the $19.37M total budget.

The Jury Fund accounts for funds mandated by the state to be collected as court costs, and their related expenditures, and accounts for approximately N/A (0%) of the $19.37M total budget.

The Fire Prevention Fund accounts for private donations to the Fire Department for Fire Safety Awareness Campaigns and child education, and accounts for $1.5K (0.01%) of the $19.37M total budget.

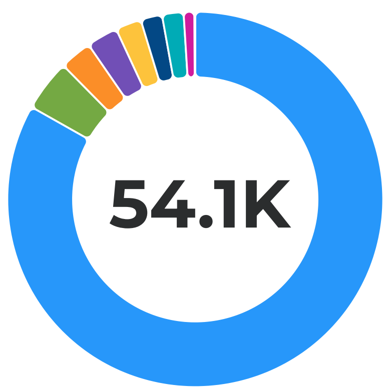
# Revenues by Fund

## Historical Revenues by Fund




- JURY FUND
- COURT TECHNOLOGY
- LAW ENFORCEMENT STANDARDS
- LAW ENFORCEMENT SUPPORT FUND
- POLICE SEIZURE FUND
- LAKE COLEMAN LAW ENFORCEMENT STANDARDS
- POLICE FORFEITURE FUND
- OCCUPANCY TAX
- YOUTH DIVERSION FUND
- COURT SECURITY
- FIRE PREVENTION FUND

## FY27 Revenues by Fund

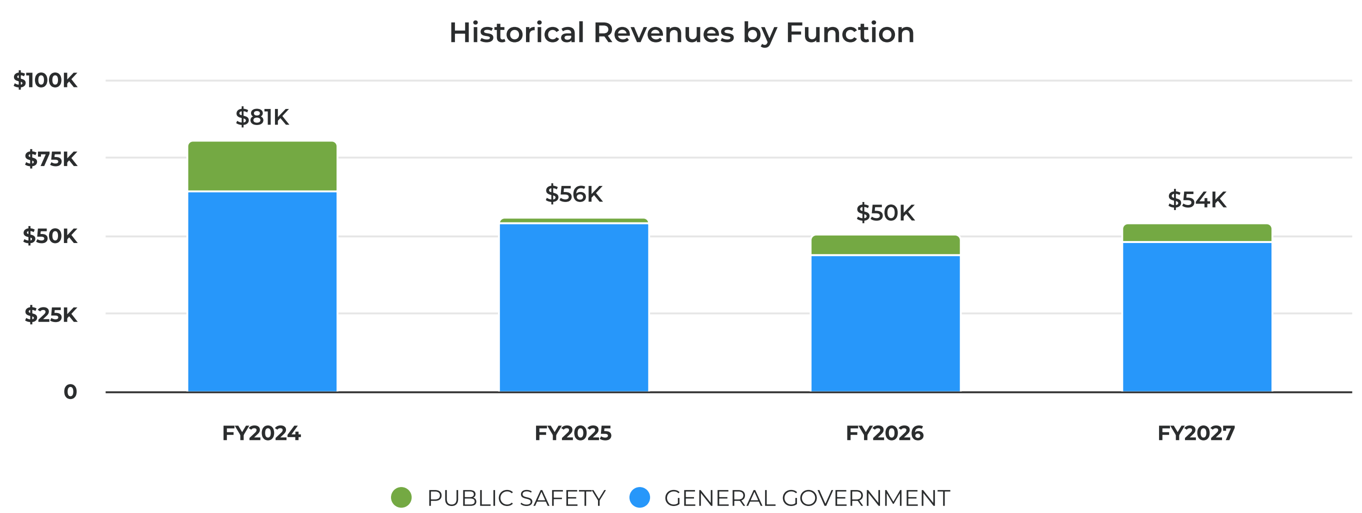



| | | |
|---|---|---|
| OCCUPANCY TAX | $45,000 | 83.18% |
| LAW ENFORCEMENT STANDARDS | $2,405 | 4.45% |
| FIRE PREVENTION FUND | $1,503 | 2.78% |
| LAKE COLEMAN LAW ENFORCEMENT STANDARDS | $1,455 | 2.69% |
| COURT SECURITY | $1,200 | 2.22% |
| LAW ENFORCEMENT SUPPORT FUND | $1,000 | 1.85% |
| COURT TECHNOLOGY | $1,000 | 1.85% |
| YOUTH DIVERSION FUND | $500 | 0.92% |
| JURY FUND | $25 | 0.05% |
| POLICE FORFEITURE FUND | $10 | 0.02% |
| POLICE SEIZURE FUND | $1 | 0.00% |

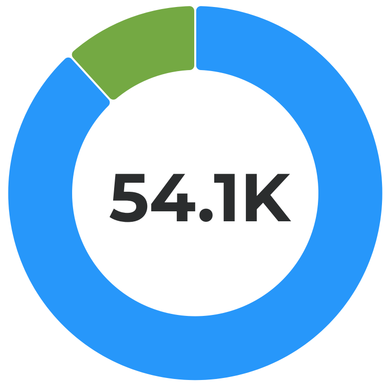
## Revenues by Fund

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| LAW ENFORCEMENT STANDARDS | $2,410.00 | - | $2,405.00 | $2,358.00 | $2,405.00 | - |
| OCCUPANCY TAX | $50,235.00 | $52,349.06 | $40,050.00 | $68,250.00 | $45,000.00 | 12.36% |
| COURT TECHNOLOGY | $1,245.00 | $579.20 | $1,000.00 | $1,000.00 | $1,000.00 | - |
| COURT SECURITY | $1,525.00 | $707.62 | $1,200.00 | $1,200.00 | $1,200.00 | - |
| FIRE PREVENTION FUND | $3,956.00 | $2,100.00 | $1,503.00 | $1,503.00 | $1,503.00 | - |
| LAKE COLEMAN LAW ENFORCEMENT STANDARDS | $1,447.00 | - | $1,454.00 | $1,467.00 | $1,455.00 | 0.07% |
| LAW ENFORCEMENT SUPPORT FUND | $8,700.00 | - | $1,000.00 | $500.00 | $1,000.00 | - |
| POLICE SEIZURE FUND | $983.00 | - | $1.00 | $1.00 | $1.00 | - |
| POLICE FORFEITURE FUND | $8,505.00 | - | $15.00 | $10.00 | $10.00 | -33.33% |
| YOUTH DIVERSION FUND | $1,557.00 | - | $1,400.00 | $500.00 | $500.00 | -64.29% |
| JURY FUND | $31.00 | - | $25.00 | $25.00 | $25.00 | - |
| **Total Revenues** | **$80,594.00** | **$55,735.88** | **$50,053.00** | **$76,814.00** | **$54,099.00** | **8.08%** |

# Revenues by Function



### FY27 Revenues by Function



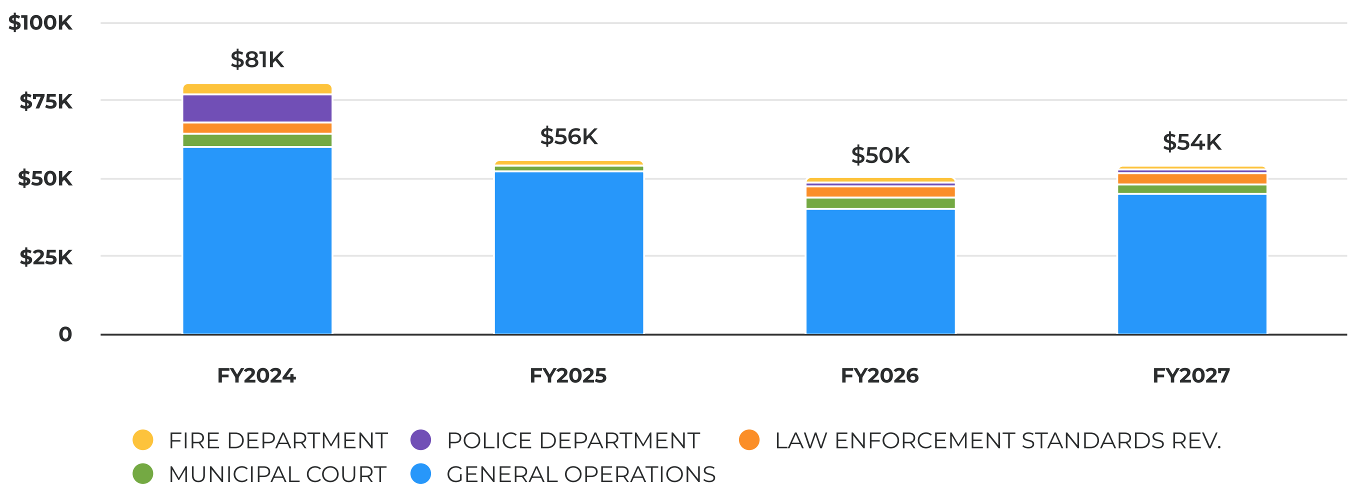

GENERAL GOVERNMENT $47,736 88.24%
PUBLIC SAFETY $6,363 11.76%

### Revenues by Function

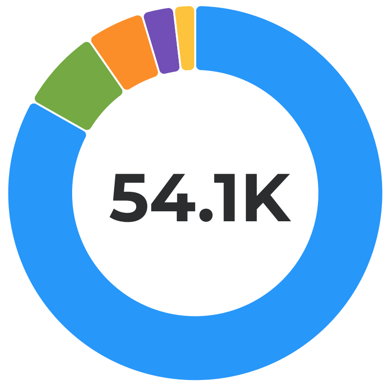
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL GOVERNMENT | $64,081.00 | $53,635.88 | $43,691.00 | $70,986.00 | $47,736.00 | 9.26% |
| PUBLIC SAFETY | $16,513.00 | $2,100.00 | $6,362.00 | $5,828.00 | $6,363.00 | 0.02% |
| **Total Revenues** | **$80,594.00** | **$55,735.88** | **$50,053.00** | **$76,814.00** | **$54,099.00** | **8.08%** |

## Revenues by Department

### Historical Revenues by Department



### FY27 Revenues by Department



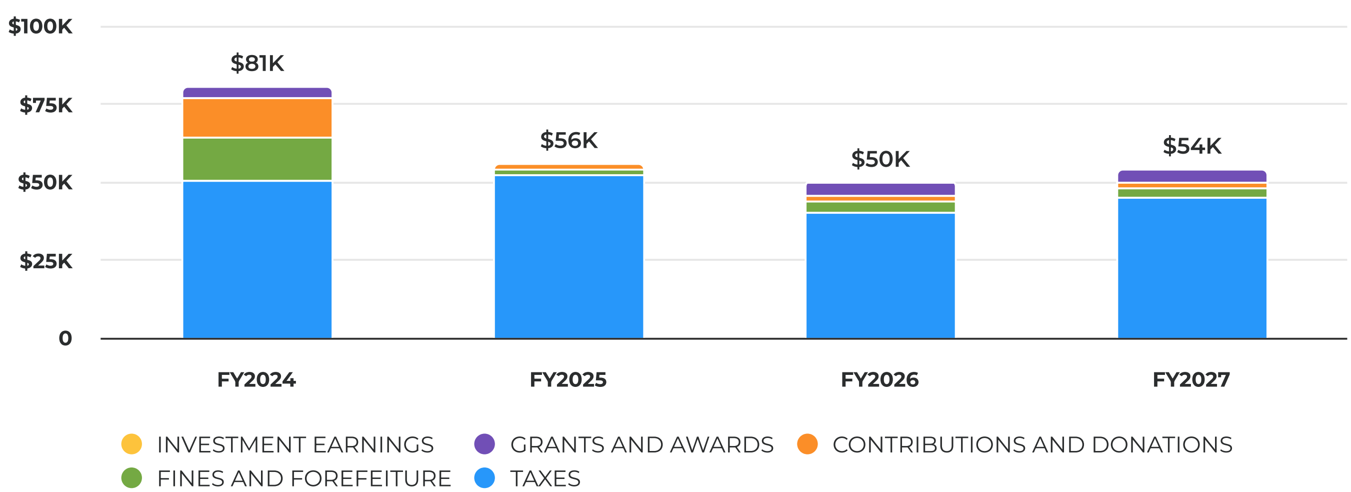

| | | |
|---|---|---|
| GENERAL OPERATIONS | **$45,011** | 83.20% |
| LAW ENFORCEMENT STANDARDS REV. | **$3,860** | 7.14% |
| MUNICIPAL COURT | **$2,725** | 5.04% |
| FIRE DEPARTMENT | **$1,503** | 2.78% |
| POLICE DEPARTMENT | **$1,000** | 1.85% |

### Revenues by Department

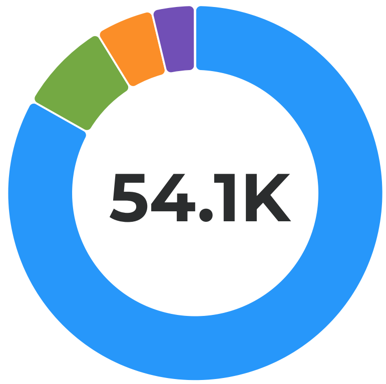
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL OPERATIONS | $59,723.00 | $52,349.06 | $40,066.00 | $68,261.00 | $45,011.00 | 12.34% |
| POLICE DEPARTMENT | $8,700.00 | - | $1,000.00 | $500.00 | $1,000.00 | - |
| FIRE DEPARTMENT | $3,956.00 | $2,100.00 | $1,503.00 | $1,503.00 | $1,503.00 | - |
| MUNICIPAL COURT | $4,358.00 | $1,286.82 | $3,625.00 | $2,725.00 | $2,725.00 | -24.83% |
| LAW ENFORCEMENT STANDARDS REV. | $3,857.00 | - | $3,859.00 | $3,825.00 | $3,860.00 | 0.03% |
| **Total Revenues** | **$80,594.00** | **$55,735.88** | **$50,053.00** | **$76,814.00** | **$54,099.00** | **8.08%** |

## Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



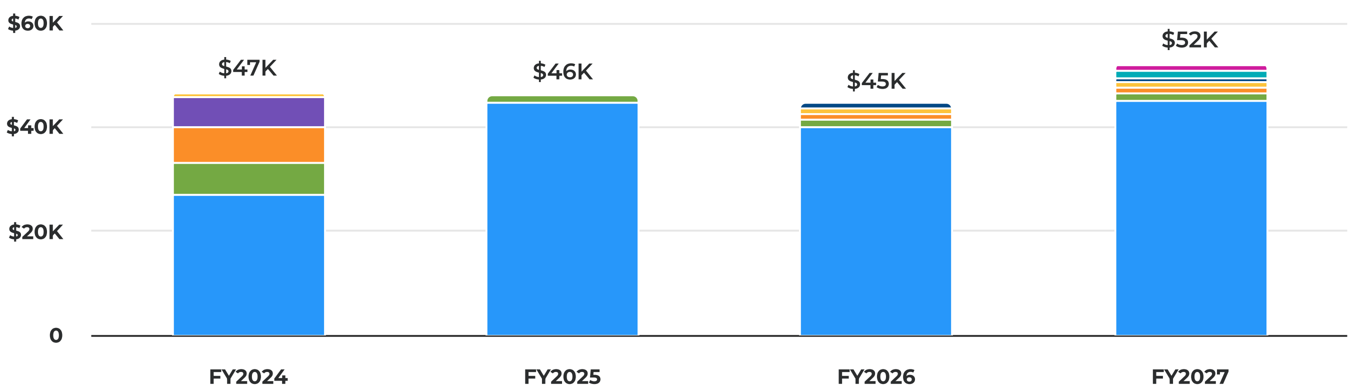

| | | |
|---|---|---|
| TAXES | **$45,000** | 83.18% |
| GRANTS AND AWARDS | **$4,350** | 8.04% |
| FINES AND FOREFEITURE | **$2,725** | 5.04% |
| CONTRIBUTIONS AND DONATIONS | **$2,000** | 3.70% |
| INVESTMENT EARNINGS | **$24** | 0.04% |

## Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| TAXES | $50,163.00 | $52,349.06 | $40,000.00 | $68,250.00 | $45,000.00 | 12.50% |
| GRANTS AND AWARDS | $3,842.00 | - | $4,349.00 | $4,315.00 | $4,350.00 | 0.02% |
| INVESTMENT EARNINGS | $102.00 | - | $79.00 | $24.00 | $24.00 | -69.62% |
| FINES AND FOREFEITURE | $13,837.00 | $1,286.82 | $3,625.00 | $2,725.00 | $2,725.00 | -24.83% |
| CONTRIBUTIONS AND DONATIONS | $12,650.00 | $2,100.00 | $2,000.00 | $1,500.00 | $2,000.00 | - |
| **Total Revenues** | **$80,594.00** | **$55,735.88** | **$50,053.00** | **$76,814.00** | **$54,099.00** | **8.08%** |

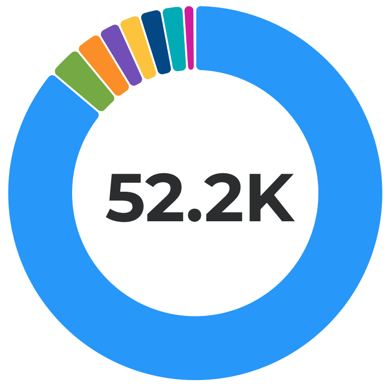
# Expenditures by Fund

### Historical Expenditures by Fund




- POLICE SEIZURE FUND
- JURY FUND
- YOUTH DIVERSION FUND
- COURT TECHNOLOGY
- COURT SECURITY
- LAKE COLEMAN LAW ENFORCEMENT STANDARDS
- LAW ENFORCEMENT STANDARDS
- POLICE FORFEITURE FUND
- LAW ENFORCEMENT SUPPORT FUND
- FIRE PREVENTION FUND
- OCCUPANCY TAX

## FY27 Expenditures by Fund

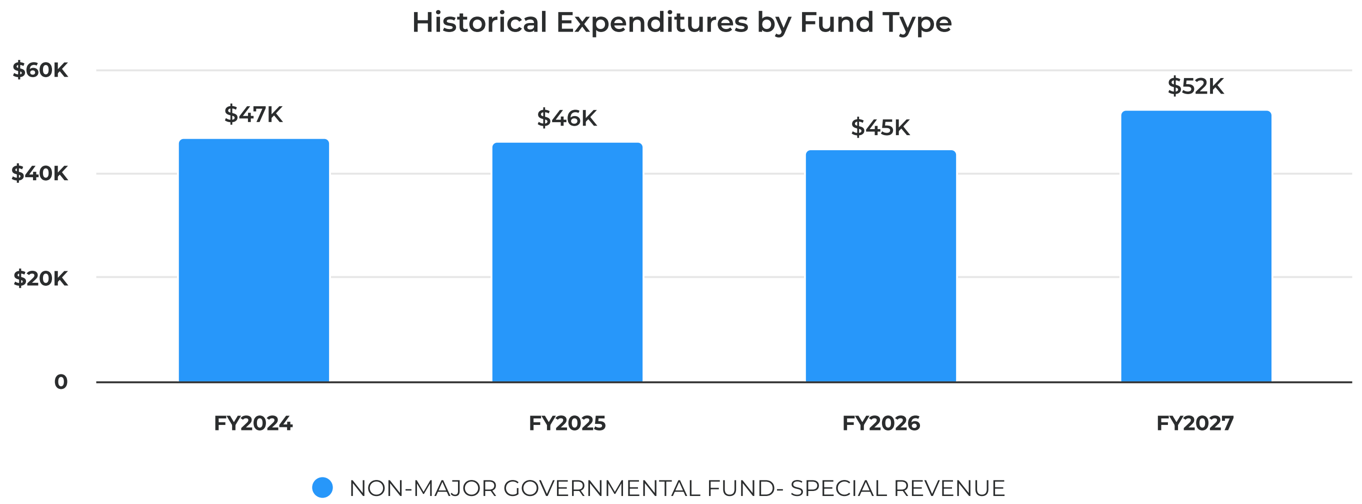


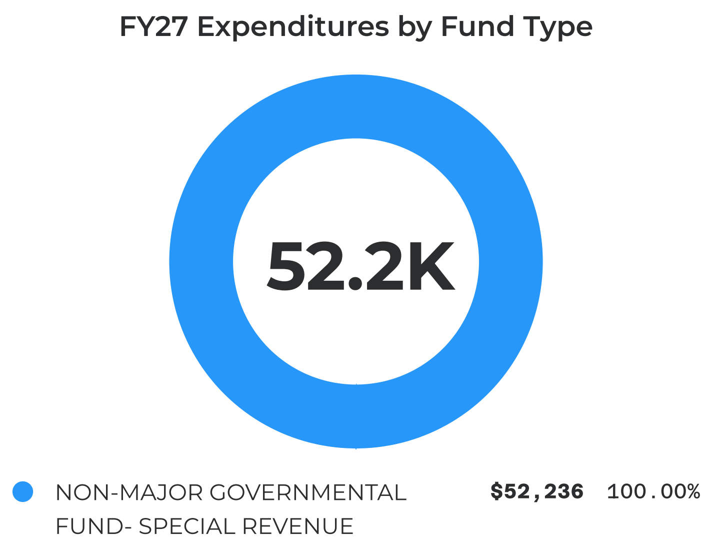

| | | |
|---|---|---|
| OCCUPANCY TAX | **$45,000** | 86.15% |
| FIRE PREVENTION FUND | **$1,500** | 2.87% |
| COURT SECURITY | **$1,200** | 2.30% |
| LAW ENFORCEMENT SUPPORT FUND | **$1,000** | 1.91% |
| LAKE COLEMAN LAW ENFORCEMENT STANDARDS | **$1,000** | 1.91% |
| COURT TECHNOLOGY | **$1,000** | 1.91% |
| LAW ENFORCEMENT STANDARDS | **$1,000** | 1.91% |
| YOUTH DIVERSION FUND | **$500** | 0.96% |
| JURY FUND | **$25** | 0.05% |
| POLICE FORFEITURE FUND | **$10** | 0.02% |
| POLICE SEIZURE FUND | **$1** | 0.00% |

## Expenditures by Fund

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| LAW ENFORCEMENT STANDARDS | $805.00 | - | $1,000.00 | $1,000.00 | $1,000.00 | - |
| OCCUPANCY TAX | $26,955.00 | $44,597.88 | $40,000.00 | $135,792.00 | $45,000.00 | 12.50% |
| COURT TECHNOLOGY | $141.00 | - | $1.00 | $1,000.00 | $1,000.00 | 99,900.00% |
| COURT SECURITY | - | - | $1.00 | $1,200.00 | $1,200.00 | 119,900.00% |
| FIRE PREVENTION FUND | $6,025.00 | $1,525.41 | $1,500.00 | $1,500.00 | $1,500.00 | - |
| LAKE COLEMAN LAW ENFORCEMENT STANDARDS | $435.00 | - | $1,000.00 | $245.00 | $1,000.00 | - |
| LAW ENFORCEMENT SUPPORT FUND | $7,073.00 | - | $1,000.00 | $1,673.00 | $1,000.00 | - |
| POLICE SEIZURE FUND | - | - | $1.00 | $356.00 | $1.00 | - |
| POLICE FORFEITURE FUND | $5,526.00 | - | $4.00 | $10.00 | $10.00 | 150.00% |
| YOUTH DIVERSION FUND | - | - | $1.00 | $500.00 | $500.00 | 49,900.00% |
| JURY FUND | - | - | $1.00 | $25.00 | $25.00 | 2,400.00% |
| **Total Expenditures** | **$46,960.00** | **$46,123.29** | **$44,509.00** | **$143,301.00** | **$52,236.00** | **17.36%** |

# Expenditures by Fund Type

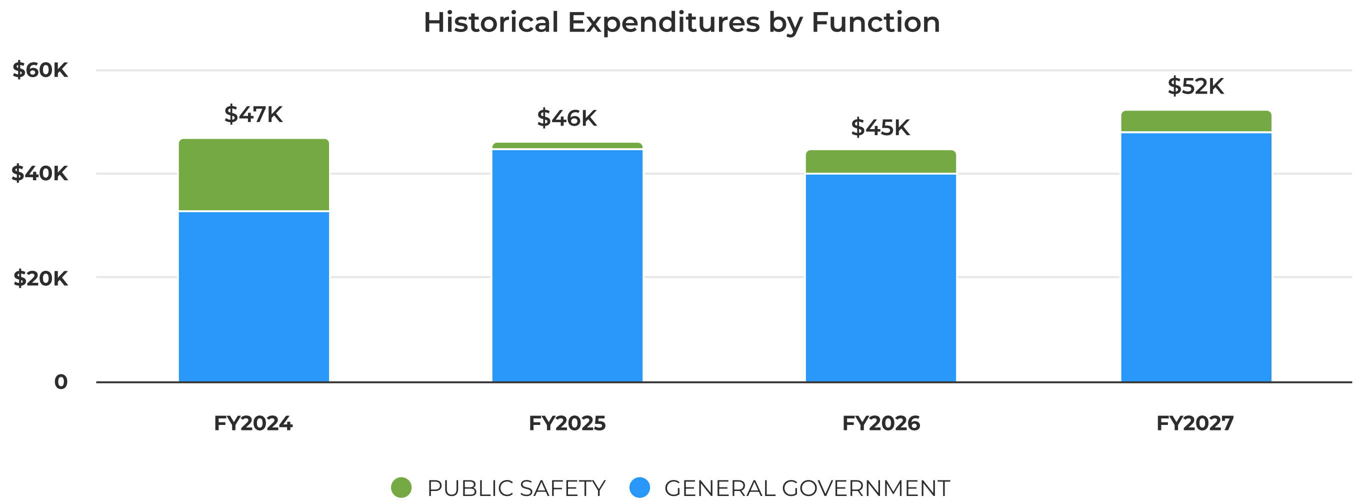


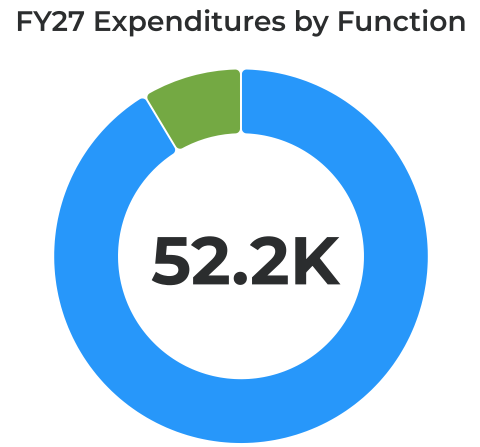




## Expenditures by Fund Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| NON-MAJOR GOVERNMENTAL FUND- SPECIAL REVENUE | $46,960.00 | $46,123.29 | $44,509.00 | $143,301.00 | $52,236.00 | 17.36% |
| **Total Expenditures** | **$46,960.00** | **$46,123.29** | **$44,509.00** | **$143,301.00** | **$52,236.00** | **17.36%** |

# Expenditures by Function



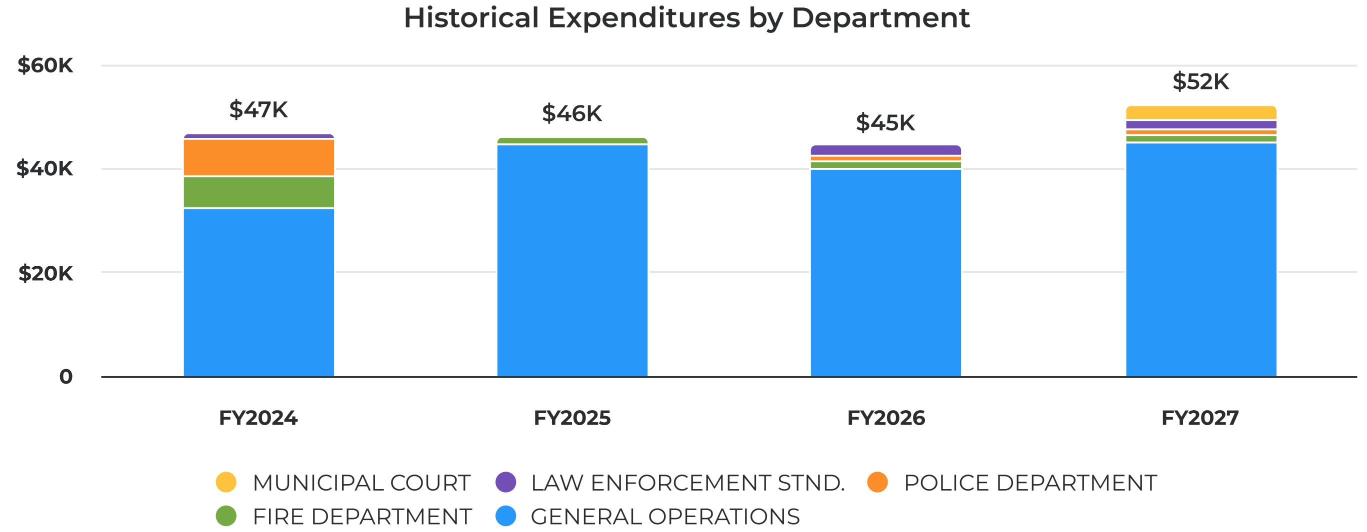



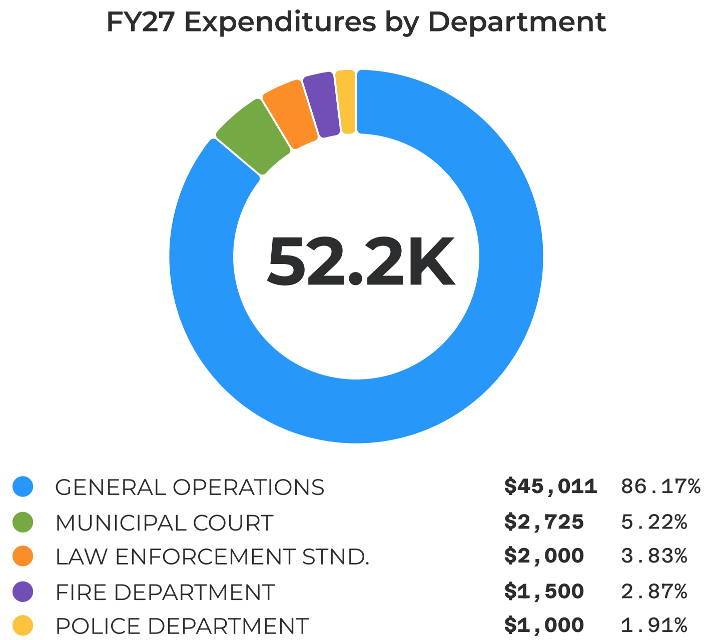

| | | |
|---|---|---|
| GENERAL GOVERNMENT | **$47,736** | 91.39% |
| PUBLIC SAFETY | **$4,500** | 8.61% |

## Expenditures by Function

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL GOVERNMENT | $32,622.00 | $44,597.88 | $40,009.00 | $138,883.00 | $47,736.00 | 19.31% |
| PUBLIC SAFETY | $14,338.00 | $1,525.41 | $4,500.00 | $4,418.00 | $4,500.00 | - |
| **Total Expenditures** | **$46,960.00** | **$46,123.29** | **$44,509.00** | **$143,301.00** | **$52,236.00** | **17.36%** |

# Expenditures by Department



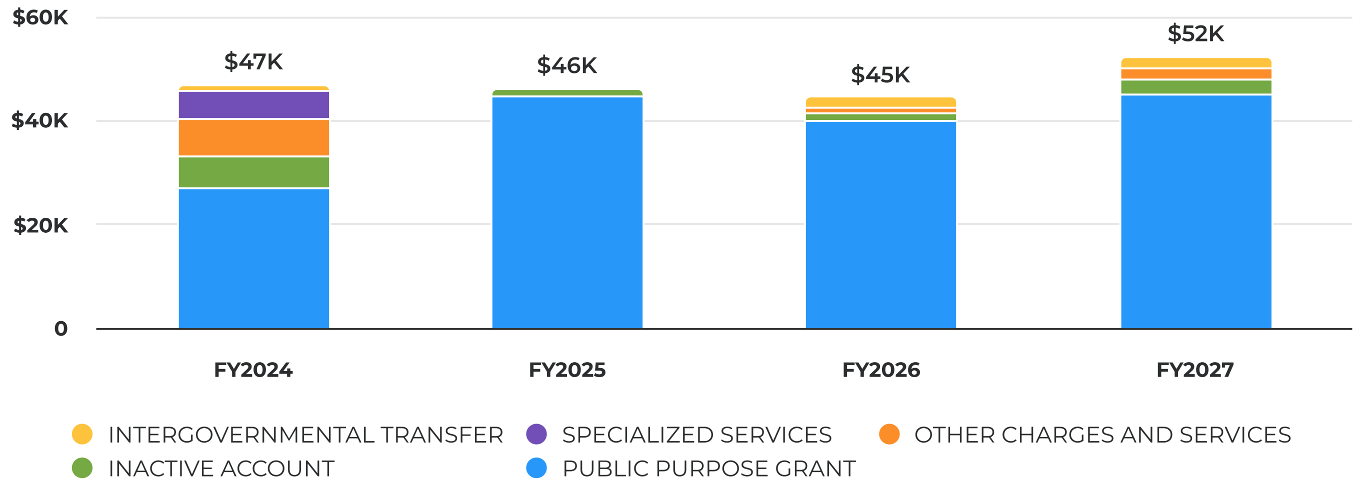




## Expenditures by Department

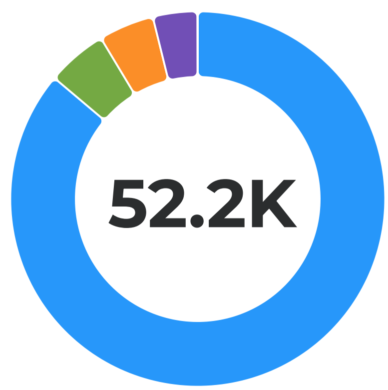
| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| GENERAL OPERATIONS | $32,481.00 | $44,597.88 | $40,005.00 | $136,158.00 | $45,011.00 | 12.51% |
| POLICE DEPARTMENT | $7,073.00 | - | $1,000.00 | $1,673.00 | $1,000.00 | - |
| FIRE DEPARTMENT | $6,025.00 | $1,525.41 | $1,500.00 | $1,500.00 | $1,500.00 | - |
| MUNICIPAL COURT | $141.00 | - | $4.00 | $2,725.00 | $2,725.00 | 68,025.00% |
| LAW ENFORCEMENT STND. | $1,240.00 | - | $2,000.00 | $1,245.00 | $2,000.00 | - |
| **Total Expenditures** | **$46,960.00** | **$46,123.29** | **$44,509.00** | **$143,301.00** | **$52,236.00** | **17.36%** |

# Expenditures by Expense Type

## Historical Expenditures by Expense Type




## FY27 Expenditures by Expense Type




| | | | |
|---|---|---|---|
| ● | PUBLIC PURPOSE GRANT | **$45,000** | 86.15% |
| ● | INACTIVE ACCOUNT | **$2,725** | 5.22% |
| ● | OTHER CHARGES AND SERVICES | **$2,500** | 4.79% |
| ● | INTERGOVERNMENTAL TRANSFER | **$2,000** | 3.83% |
| ● | SPECIALIZED SERVICES | **$11** | 0.02% |

## Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| SPECIALIZED SERVICES | $5,526.00 | - | $5.00 | $65,966.00 | $11.00 | 120.00% |
| PUBLIC PURPOSE GRANT | $26,955.00 | $44,597.88 | $40,000.00 | $32,830.00 | $45,000.00 | 12.50% |
| INACTIVE ACCOUNT | $6,025.00 | $1,525.41 | $1,502.00 | $2,725.00 | $2,725.00 | 81.42% |
| OTHER CHARGES AND SERVICES | $7,214.00 | - | $1,002.00 | $3,173.00 | $2,500.00 | 149.50% |
| INTERGOVERNMENTAL TRANSFER | $1,240.00 | - | $2,000.00 | $1,245.00 | $2,000.00 | - |
| MARKETING/TOURISM | - | - | - | $37,362.00 | - | - |
| **Total Expenditures** | **$46,960.00** | **$46,123.29** | **$44,509.00** | **$143,301.00** | **$52,236.00** | **17.36%** |

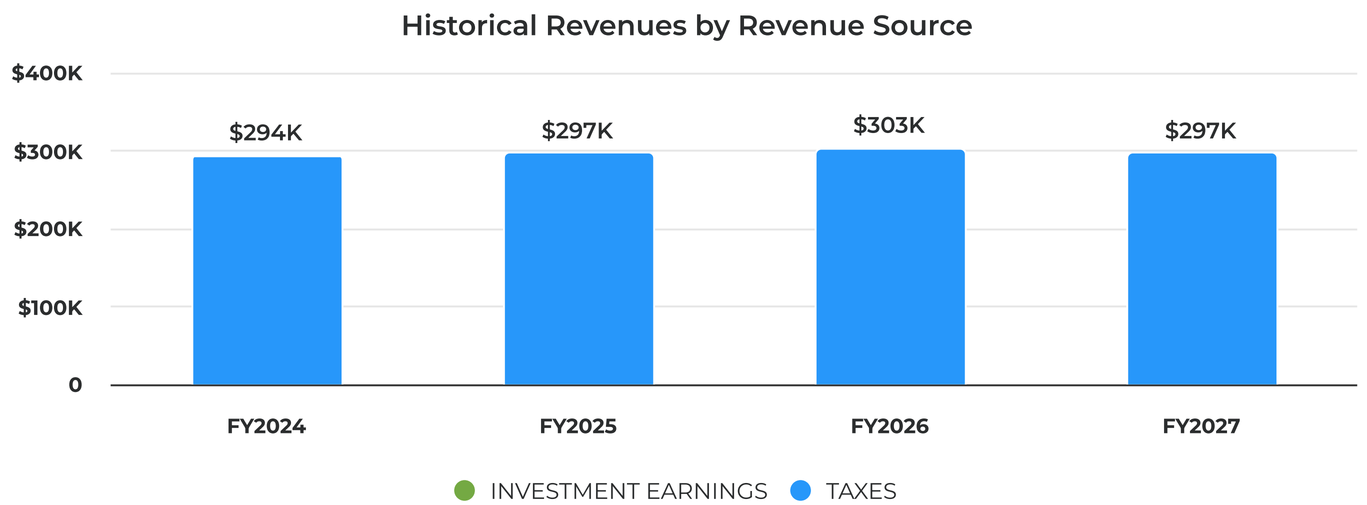
# Debt Service Fund

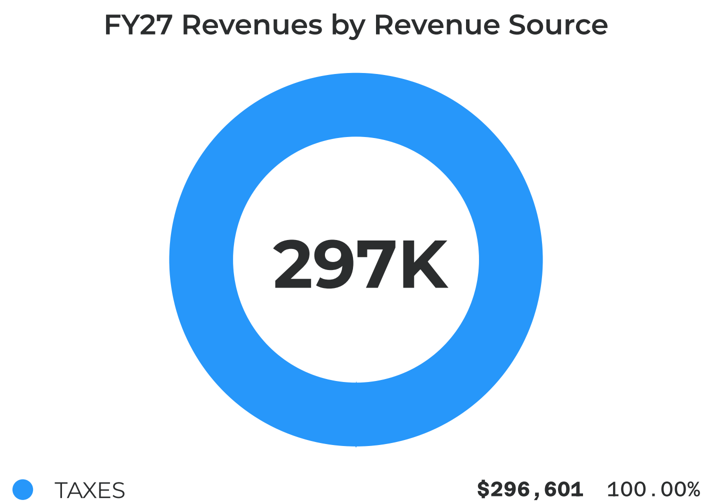
The Debt Service Fund accounts for the Ad Valorem Tax collected for the purposes of paying debt obligations backed by property tax. The revenues are allocated based on a tax rate set by Council during the budget process. Expenses are allocated by the Annual Bond Payments that are pledged to be repaid with Ad Valorem Tax.

## Personnel Summary

There are no personnel assigned to this fund.

## Revenues by Revenue Source



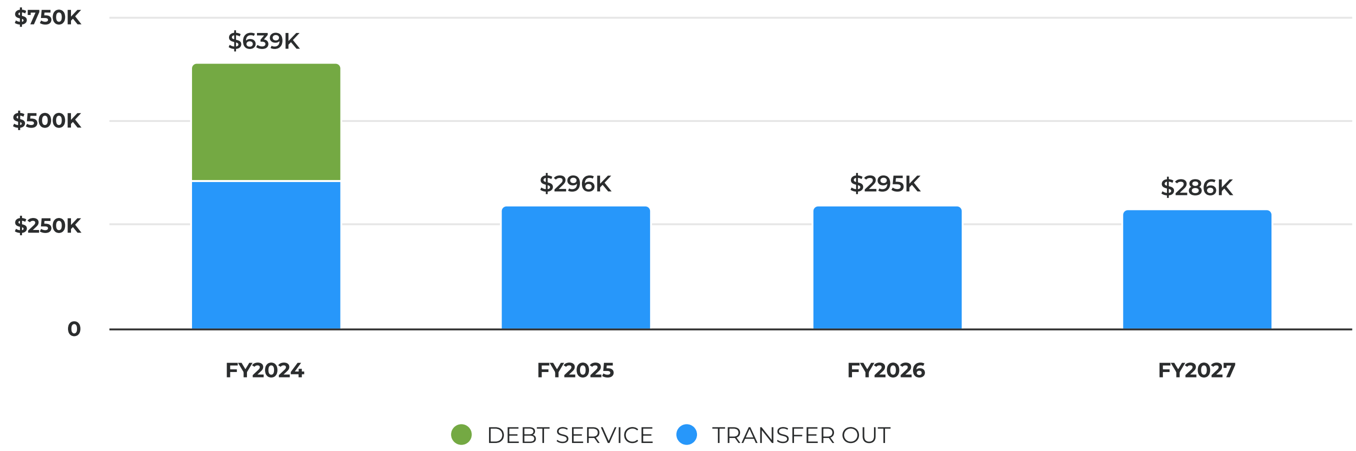




### Revenues by Revenue Source

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| TAXES | $293,762.00 | $296,593.67 | $302,801.00 | $311,751.00 | $296,601.00 | -2.05% |
| INVESTMENT EARNINGS | $233.00 | - | - | - | - | - |
| **Total Revenues** | **$293,995.00** | **$296,593.67** | **$302,801.00** | **$311,751.00** | **$296,601.00** | **-2.05%** |

# Expenditures by Expense Type

### Historical Expenditures by Expense Type




### FY27 Expenditures by Expense Type


TRANSFER OUT **$286,101** 100.00%

### Expenditures by Expense Type

| Category | FY 2024 Actual | FY 2025 Actual | FY 2026 Adopted | FY 2026 Projected | FY 2027 Budgeted | % Change |
|---|---|---|---|---|---|---|
| DEBT SERVICE | $282,959.00 | - | - | - | - | - |
| TRANSFER OUT | $356,000.00 | $295,680.00 | $295,301.00 | $295,301.00 | $286,101.00 | -3.12% |
| **Total Expenditures** | **$638,959.00** | **$295,680.00** | **$295,301.00** | **$295,301.00** | **$286,101.00** | **-3.12%** |

# Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues.

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|---|---|---|---|---|
| Series 2008 TWDB CO | $165,000 | $0 | $0 | $165,000 |
| Series 2019 USDA CO | $167,000 | $94,806 | $0 | $261,806 |
| Series 2019A USDA CO | $28,000 | $30,048 | $0 | $58,048 |

| | |
|---|---|
| Total required for 2025 debt service | $484,854 |
| Amount paid from Utility Funds | $203,639 |
| Total to be paid from taxes | $281,215 |
| Amount added in anticipation that the unit will collect only 95% of its taxes | $14,801 |
| Total debt levy | $296,016 |

# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.