City of Karnes City

2026-2027

PROPOSED BUDGET

PROPOSED TAX RATE OF .638005/100 will raise more revenue from property taxes than last year's rate by an amount of $15,388, which is a 1.54 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 $17,717.

2026-2027 PROPOSED BUDGET

01 - GENERAL FUND REVENUES

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
TAXES		
01-40101.0 - AD VALOREM TAX CURRENT	$ 534,181.03	$ 572,006.14
01-40102.0 - AD VALOREM TAX DELINQUENT	$ 30,000.00	$ 30,000.00
01-40103.0 - AD VALOREM TAX P&I	$ 25,000.00	$ 25,000.00
01-40104.0- SALES TAX RECEIPTS	$ 535,000.00	$ 550,000.00
01-40104.1- SALES TAX 4B	$ 130,000.00	$ 135,000.00
01-40104.2- SALES TAX STREET DR	$ 130,000.00	$ 135,000.00
TOTAL TAXES	**$ 1,384,181.03**	**$ 1,447,006.14**
LICENSES & PERMITS		
01-40107.0 - LIQUOR PERMITS	$ 1,250.00	$ 1,250.00
01-40107.1 - BUILDING PERMITS	$ 20,000.00	$ 20,000.00
01-40107.2- RV PARK PERMITS	$ 700.00	$ 700.00
01-40108.0- ELECTRICAL PERMITS	$ 3,500.00	$ 3,500.00
01-40108.2 - MECHANICAL PERMIT	$ 2,000.00	$ 2,000.00
01-40109.0 - PLUMBING PERMITS	$ 3,000.00	$ 3,000.00
01-40109.1 - SOLICITORS LICENSE	$ 125.00	$ 125.00
01-40109.3 - GAME ROOM FEES	$ 2,500.00	$ 2,500.00
01-40109.4 - OCCUPATIONAL LICENSE	$ 500.00	$ 500.00
01-40109.6 - SWIMMING POOL PERMIT/LICENSE	$ 100.00	$ 100.00
01-40109.7 - CERTIFICATE OF OCCUPANCY	$ 250.00	$ 250.00
01-40110.0 - GAS PERMITS	$ 750.00	$ 750.00
01-40110.1 - ATV/ROV PERMITS	$ -	$ 2,000.00
TOTAL LICENSES & PERMITS	**$ 34,675.00**	**$ 36,675.00**
FINES & FEES		
01-40111.1 - FRANCHISE FEES	$ 120,000.00	$ 120,000.00
01-40111.3 - PARK RENTAL FEES	$ 1,000.00	$ 1,000.00
01-40112.0 - MUN. COURT FEES	$ 60,000.00	$ 65,000.00
01-40112.1 - MUN. COURT STATE FEES	$ 40,000.00	$ 60,000.00
01-40112.2 - MUN. COURT BLDG SECURITY FEE	$ 1,500.00	$ 3,000.00
01-40112.3 - MUN. COURT TECHNOLOGY FEES	$ 1,500.00	$ 2,500.00
01-40113.0 - WARRANT FEES	$ 5,000.00	$ 5,000.00
01-40113.1 - ARREST FEES	$ 2,000.00	$ 3,000.00
01-40113.2 - COLLECTION AGENCY	$ 7,500.00	$ 7,500.00
01-40113.3 - MC OVER PAYMENT/BONDS	$ 150.00	$ 150.00
TOTAL FINES & FEES	**$ 238,650.00**	**$ 267,150.00**
OTHER		
01-40114.0 - FIRE DEPARTMENT REVENUE	$ 134,500.00	$ 142,455.00
01-40114.2 - POLICE REVENUE/DONATIONS	$ 5,000.00	$ 5,000.00
01-40114.4 - SRO REIMBURSEMENT KCISD	$ 185,000.00	$ 210,000.00
01-40114.5 - RENTAL REIMURSMENT - FOOD PANTRY	$ 5,000.00	$ 5,000.00
01-40116.0 - ADMINISTRATIVE CHARGES	$ 1,200.00	$ 1,200.00
TOTAL OTHER	**$ 330,700.00**	**$ 363,655.00**
INVESTMENTS		
01-40117.0 - REFUNDS AND DIVIDENDS	$ 5,000.00	$ 5,000.00
01-40117.1 - SALE OF ASSETS	$ -	$ 205,000.00
01-40118.0 - MINERAL ROYALTIES - OLD MOC	$ 240,000.00	$ 350,000.00
01-40118.1 - MINERAL ROYALTIES - CONOCO/DEVON	$ 2,500.00	$ 25,000.00
01-40118.2 - DRILLING PERMITS	$ 15,000.00	$ 10,000.00
01-40120.0 - INTEREST EARNED	$ 80,000.00	$ 65,000.00
TOTAL INVESTMENTS	**$ 342,500.00**	**$ 660,000.00**
MISCELLANEOUS		
01-40121.0 - MISCELLANEOUS	$ 49,800.00	$ 51,100.00
01-40121.1 - COPIES/FAXES	$ 250.00	$ 250.00
01-40121.2 - ACCIDENT REPORTS	$ 500.00	$ 500.00
01-40139.0 - GF CREDIT CARD FEES	$ 2,500.00	$ 2,500.00
USE OF FUND BALANCE	$ 590,000.00	$ 250,000.00
TOTAL MISCELLANEOUS	**$ 643,050.00**	**$ 304,350.00**
	$ 2,973,756.03	**$ 3,078,836.14**

ADMIN EXPENDITURES

PERSONNEL	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
SALARIES - ADMINISTRATION	$ 166,456.00	$ 170,000.00
01-51102.4 - TRAVEL	$ -	$ -
01-51110.0 - FICA MATCH	$ 6,600.00	$ 6,825.00
01-51112.0- MEDICAL INSURANCE	$ 10,740.00	$ 12,185.00
01-51114.0 - WORKERS COMP	$ 12,500.00	$ 7,500.00
01-51116.0 - UNEMPLOYMENT	$ 1,000.00	$ 750.00
01-51118.0 - RETIREMENT	$ 9,300.00	$ 9,295.00
01-51118.1 - DISCRETIONARY AWARD	$ 42,300.00	$ 41,100.00
TOTAL PERSONNEL	**$ 248,896.00**	**$ 247,655.00**
CONTRACTUAL		
01-51120.0 - LIABILITY (INSURANCE)	$ 8,000.00	$ 8,525.00
01-51122.0 - PROPERTY	$ 11,105.00	$ 11,725.00
01-51123.0 - LEGAL EXPENSES	$ 35,000.00	$ 35,000.00
01-51124.5 - ENGINEERING FEES	$ 1,000.00	$ 1,000.00
01-51125.0 - PROFESSIONAL SERVICES	$ 50,000.00	$ 55,000.00
01-51125.1 - GF MERCHANT SERVICES	$ 2,500.00	$ 2,500.00
TOTAL CONTRACTUAL	**$ 107,605.00**	**$ 113,750.00**
SUPPLIES		
01-51126.0 - PUBLICATIONS	$ 2,000.00	$ 3,000.00
01-51128.0 - OFFICE	$ 6,000.00	$ 6,000.00
01-51130.0 - POSTAGE	$ 4,000.00	$ 4,500.00
01-51131.0 - FUEL	$ 500.00	$ 2,000.00
01-51132.0 - SAFETY	$ 2,000.00	$ 2,000.00
TOTAL SUPPLIES	**$ 14,500.00**	**$ 17,500.00**
MAINTENANCE		
01-51136.0 - BUILDING	$ 5,000.00	$ 7,500.00
01-51136.1 - JANITORIAL	$ 10,000.00	$ 11,000.00
TOTAL MAINTENANCE	**$ 15,000.00**	**$ 18,500.00**
OTHER EXPENSES		
01-51142.0 - DUES & MEMBERSHIP FEES	$ 3,000.00	$ 3,500.00
01-51144.0 - TRAINING	$ 3,500.00	$ 4,500.00
01-51145.0 - TRAVEL	$ 2,000.00	$ 3,000.00
01-51147.0 - EQUIPMENT LEASE	$ 4,500.00	$ 4,500.00
01-51150.0 - TELEPHONE/INTERNET	$ 25,000.00	$ 25,000.00
01-51152.0 - ELECTRIC	$ 30,000.00	$ 30,000.00
01-51154.0 - GAS	$ 500.00	$ 500.00
01-51156.0 - MISCELLANEOUS	$ 1,000.00	$ 1,000.00
TOTAL OTHER EXPENSES	**$ 69,500.00**	**$ 72,000.00**
CAPITAL EXPENDITURES		
01-51157.0 - STREET LIGHTS	$ 47,500.00	$ 50,000.00
01-51160.0 - COMPUTER SYSTEM	$ 10,000.00	$ 10,000.00
TOTAL CAPITAL EXPENDITURES	**$ 57,500.00**	**$ 60,000.00**
TOTAL ADMINISTRATION DEPARTMENT	**$ 513,001.00**	**$ 529,405.00**

POLICE EXPENDITURES

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
PERSONNEL				
01-51202.0 - SALARIES - SUPERVISION	$	81,155.00	$	83,034.00
01-51204.0 - CLERICAL	$	46,271.68	$	47,312.00
01-51206.0 - OPERATIONS (Salaries)	$	459,505.00	$	467,700.00
01-51208.0 - OVERTIME	$	1,000.00	$	1,500.00
01-51210.0 - FICA MATCH	$	50,380.00	$	51,400.00
01-51212.0 - MEDICAL INSURANCE	$	150,500.00	$	170,590.00
01-51214.0 - WORKER'S COMP	$	20,790.00	$	16,500.00
01-51216.0 - UNEMPLOYMENT	$	3,000.00	$	2,500.00
01-51218.0 - RETIREMENT	$	70,940.00	$	70,940.00
TOTAL PERSONNEL	**$**	**883,541.68**	**$**	**911,476.00**
CONTRACTUAL				
01-51220.0 - LIABILITY (INSURANCE)	$	7,725.00	$	9,800.00
01-51222.0 - PROPERTY	$	22,100.00	$	22,500.00
01-51223.0 - LEGAL	$	1,000.00	$	1,000.00
01-51224.0 - TYLER TECH/COPSYNC/ADT/MOTOROLA	$	60,000.00	$	35,000.00
01-51224.1 - COMPUTER SYS/TECH SUPPORT	$	18,000.00	$	45,000.00
01-51225.0 - UNIFORMS	$	5,000.00	$	5,000.00
TOTAL CONTRACTUAL	**$**	**113,825.00**	**$**	**118,300.00**
SUPPLIES				
01-51226.0 - PUBLICATIONS	$	125.00	$	125.00
01-51227.0 - OPERATIONAL	$	2,500.00	$	3,000.00
01-51228.0 - OFFICE	$	1,000.00	$	3,000.00
01-51231.0 - AMMUNITION	$	4,000.00	$	4,500.00
01-51232.0 - FUEL	$	18,000.00	$	20,000.00
01-51233.0 - SAFETY	$	12,000.00	$	12,000.00
01-51258.0 - EQUPMENT	$	4,500.00	$	4,500.00
TOTAL SUPPLIES	**$**	**42,125.00**	**$**	**47,125.00**
MAINTENANCE				
01-51234.0 - TIRES	$	1,500.00	$	1,500.00
01-51236.0 - BUILDING	$	4,750.00	$	4,750.00
01-51238.0 - VEHICLE	$	5,000.00	$	5,000.00
01-51240.0 - EQUIPMENT MAINTENANCE	$	1,000.00	$	1,000.00
TOTAL MAINTENANCE	**$**	**12,250.00**	**$**	**12,250.00**
OTHER EXPENSES				
01-51242.0 - DUES & MEMBERSHIP FEES	$	2,100.00	$	2,500.00
01-51243.1 - INFORMANT FEES	$	425.00	$	425.00
01-51243.2 - INMATE HOUSING	$	500.00	$	500.00
01-51244.0 - TRAINING	$	3,000.00	$	3,000.00
01-51246.0 - TRAVEL	$	750.00	$	750.00
01-51247.0 - EQUIPMENT LEASE	$	3,000.00	$	3,000.00
01-51250.0 - TELEPHONE/AIR CARDS	$	9,000.00	$	9,000.00
01-51252.0 - ELECTRIC	$	-	$	-
01-51254.0 - GAS CHARGES	$	-	$	-
TOTAL OTHER EXPENSES	**$**	**18,775.00**	**$**	**19,175.00**
MISCELLANEOUS				
01-51255.0 - WARRANT FEES	$	-	$	-
01-51256.0- MISCELLANEOUS	$	1,000.00	$	1,000.00
TOTAL MISCELLANEOUS	**$**	**1,000.00**	**$**	**1,000.00**
SCHOOL RESOURCE OFFICERS - SRO				
01-51270.0 - SRO - SALARIES	$	226,750.00	$	230,900.00
01-51270.1 - SRO - OVERTIME	$	1,000.00	$	1,000.00
01-51270.2 - SRO - MISC PURCHASES & NEEDS	$	15,000.00	$	5,000.00
	$	**242,750.00**	**$**	**236,900.00**
TOTAL POLICE DEPARTMENT	**$**	**1,314,266.68**	**$**	**1,346,226.00**

MUNICIPAL COURT EXPENDITURES

PERSONNEL	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
01-51302.0- SALARIES - SUPERVISION	$ 41,797.00	$ 42,310.00
01-51304.0 - CLERICAL	$ 48,256.00	$ 49,296.00
01-51308.0 - OVERTIME	$ 500.00	$ 1,000.00
01-51310.0 - FICA MATCH	$ 6,890.00	$ 7,010.00
01-51312.0 - MEDICAL INSURANCE	$ 10,740.00	$ 12,185.00
01-51316.0 - UNEMPLOYMENT	$ 650.00	$ 650.00
01-51318.0 - RETIREMENT	$ 4,215.00	$ 4,165.00
TOTAL PERSONNEL	**$ 113,048.00**	**$ 116,616.00**
CONTRACTUAL		
01-51322.1 - TYLER TECHNOLOGIES	$ 2,500.00	$ 2,500.00
01-51325.0 - PROFESSIONAL FEES	$ 6,500.00	$ 6,500.00
01-51325.1 - LEGAL FEES	$ 4,500.00	$ 4,500.00
TOTAL CONTRACTUAL	**$ 13,500.00**	**$ 13,500.00**
SUPPLIES		
01-51328.0 - OFFICE	$ 250.00	$ 250.00
TOTAL SUPPLIES	**$ 250.00**	**$ 250.00**
MAINTENANCE		
01-51336.0 - BUILDING	$ 250.00	$ 250.00
01-51338.0 - EQUIPMENT	$ 250.00	$ 250.00
TOTAL EQUIPMENT	**$ 500.00**	**$ 500.00**
OTHER EXPENSES		
01-51342.0 - DUES & MEMBERSHIP FEES	$ 350.00	$ 350.00
01-51344.0 - TRAINING	$ 1,000.00	$ 1,000.00
01-51346.0 - TRAVEL	$ 500.00	$ 500.00
01-51350.0 - TELEPHONE	$ 1,800.00	$ 1,800.00
01-51351.0 - COURT COST & FEES	$ 30,000.00	$ 45,000.00
01-51351.1- PEACE OFFICER'S FEE	$ 175.00	$ 175.00
TOTAL OTHER EXPENSES	**$ 33,825.00**	**$ 48,825.00**
MISCELLANEOUS		
01-51356.1 - REFUND OVER PAYMENT	$ 150.00	$ 150.00
TOTAL MISCELLANEOUS	**$ 150.00**	**$ 150.00**
TOTAL MUNICIPAL COURT DEPT.	**$ 161,273.00**	**$ 179,841.00**

COUNCIL EXPENDITURES

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
PERSONNEL		
01-51502.0 - MAYOR & COUNCIL SALARIES	$ 8,400.00	$ 8,400.00
01-51504.0 - ELECTION EXPENSE	$ 8,500.00	$ -
01-51505.0 - UNEMPLOYMENT	$ 200.00	$ 200.00
01-51510.0 - FICA MATCH	$ 1,275.00	$ 1,350.00
TOTAL PERSONNEL	**$ 18,375.00**	**$ 9,950.00**
CONTRACTUAL		
01-51525.3 - AUDIT	$ 8,575.00	$ 8,575.00
TOTAL CONTRACTUAL	**$ 8,575.00**	**$ 8,575.00**
OTHER EXPENSES		
01-51545.5 - LIBRARY	$ 15,000.00	$ 20,000.00
01-51545.6 - MAYOR/COUNCIL TRAINING	$ 1,500.00	$ 6,000.00
01-51545.7 - APPRAISAL DISTRICT	$ 14,500.00	$ 15,500.00
01-51545.8 - ELECTION SUPPLIES	$ 250.00	$ 250.00
01-51546.0 - 4B SALES TAX	$ 130,000.00	$ 135,000.00
01-51546.2 - STREET DRAIN/CONST SALES TAX	$ 130,000.00	$ 135,000.00
01-51548.1 - EMPLOYEE RECOGNITION	$ 10,000.00	$ 12,000.00
01-51549.0 - MISC EVENTS	$ 11,000.00	$ 11,000.00
TOTAL OTHER EXPENSES	**$ 312,250.00**	**$ 334,750.00**
OTHER FINANCING USES		
01-51591.0- TRANSFER TO DEBT SERVICE	$ -	$ -
TOTAL OTHER FINANCING USES	**$ -**	**$ -**
TOTAL COUNCIL EXPENDITURES DEPARTMENT	**$ 339,200.00**	**$ 353,275.00**

STREET EXPENDITURES

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
PERSONNEL		
01-51606.0 - OPERATIONS (Salaries)	$ 53,845.00	$ 54,880.00
01-51608.0 - OVERTIME	$ 5,000.00	$ 5,000.00
01-51610.0 - FICA MATCH	$ 3,340.00	$ 3,405.00
01-51612.0 - MEDICAL INSURANCE	$ 10,740.00	$ 12,185.00
01-51614.0 - WORKER'S COMP	$ 2,775.00	$ 2,000.00
01-51616.0 - UNEMPLOYMENT	$ 300.00	$ 300.00
01--51618.0 - RETIREMENT	$ 4,700.00	$ 4,650.00
TOTAL PERSONNEL	**$ 80,700.00**	**$ 82,420.00**
CONTRACTUAL		
01-51622.0 - PROPERTY LIABILITY	$ 10,435.00	$ 11,150.00
01-51625.0 - PROFESSIONAL SERVICES	$ 2,500.00	$ 1,500.00
01-51625.1 - UNIFORMS	$ 1,000.00	$ 1,000.00
TOTAL CONTRACTUAL	**$ 13,935.00**	**$ 13,650.00**
SUPPLIES		
01-51626.0 - PUBLICATIONS	$ 250.00	$ 250.00
01-51627.1 - STREET MATERIALS	$ 50,000.00	$ 50,000.00
01-51627.3 - STREET SIGNS	$ 2,500.00	$ 2,500.00
01-51632.0 - FUEL	$ 10,000.00	$ 10,000.00
TOTAL SUPPLIES	**$ 62,750.00**	**$ 62,750.00**
MAINTENANCE		
01-51634.0 - TIRES	$ 2,500.00	$ 2,500.00
01-51636.0 - BUILDING	$ -	$ -
01-51638.0 - VEHICLE	$ 2,500.00	$ 2,500.00
01-51640.0 - EQUIPMENT	$ 20,000.00	$ 20,000.00
TOTAL MAINTENANCE	**$ 25,000.00**	**$ 25,000.00**
OTHER EXPENSES		
01-51646.0 - MISCELLANEOUS	$ 7,500.00	$ 10,000.00
01-51647.0 - EQUIPMENT LEASE	$ -	$ -
01-51650.0 - TELEPHONE	$ -	$ -
01-51652.0 - UTILITIES	$ -	$ -
TOTAL OTHER EXPENSES	**$ 7,500.00**	**$ 10,000.00**
TOTAL STREET DEPARTMENT	**$ 189,885.00**	**$ 193,820.00**

PARK EXPENDITURES

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
PERSONNEL				
01-51706.0 - OPERATIONS (Salaries)	$	81,255.00	$	83,345.00
01-51708.0 - OVERTIME	$	5,000.00	$	5,000.00
01-51710.0 - FICA MATCH	$	5,040.00	$	5,175.00
01-51712.0 - MEDICAL INSURANCE	$	21,480.00	$	24,370.00
01-51714.0 - WORKER'S COMP	$	1,940.00	$	3,825.00
01-51716.0 - UNEMPLOYMENT	$	650.00	$	500.00
01-51718.0 - RETIREMENT	$	7,095.00	$	7,045.00
TOTAL PERSONNEL	**$**	**122,460.00**	**$**	**129,260.00**
CONTRACTUAL				
01-51720.0 - LIABILITY (INSURANCE)	$	-	$	-
01-51722.0 - PROPERTY	$	1,985.00	$	2,530.00
01-51722.6- LEGAL EXPENSES	$	-	$	-
01-51725.0- PROFESSIONAL SERVICES	$	500.00	$	500.00
01-51725.1 - UNIFORMS	$	1,200.00	$	1,200.00
01-51725.2 - PARK IMPROVEMENTS	$	2,000.00	$	2,000.00
TOTAL CONTRACTUAL	**$**	**5,685.00**	**$**	**6,230.00**
SUPPLIES				
01-51727.0 - OPERATIONAL	$	5,000.00	$	5,000.00
01-51732.0 - FUEL	$	5,000.00	$	5,000.00
TOTAL SUPPLIES	**$**	**10,000.00**	**$**	**10,000.00**
MAINTENANCE				
01-51734.0 - TIRES	$	1,000.00	$	1,000.00
01-51736.0 - BUILDING	$	2,000.00	$	2,500.00
01-51740.0 - EQUIPMENT	$	2,500.00	$	3,000.00
01-51741.0 - PARK SPRAYING	$	7,500.00	$	8,500.00
TOTAL MAINTENANCE	**$**	**13,000.00**	**$**	**15,000.00**
OTHER EXPENSES				
01-51747.0 - EQUIPMENT LEASE	$	-	$	-
01-51750.0 - TELEPHONE	$	1,500.00	$	1,500.00
01-51752.0 - UTILITIES	$	5,500.00	$	5,500.00
TOTAL OTHER EXPENSES	**$**	**7,000.00**	**$**	**7,000.00**
MISCELLANEOUS				
01-51756.0 - MISCELLANEOUS	$	1,000.00	$	1,500.00
TOTAL MISCELLANEOUS	**$**	**1,000.00**	**$**	**1,500.00**
TOTAL PARK DEPARTMENT	**$**	**159,145.00**	**$**	**168,990.00**

CODE COMPLIANCE EXPENDITURES

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
PERSONNEL		
01-51802.0 - SALARIES - SUPERVISION	$ 63,500.00	$ 44,000.00
01-51810.0 - FICA MATCH	$ 3,225.00	$ 2,750.00
01-51812.0 - MEDICAL INSURANCE	$ 10,740.00	$ 12,185.00
01-51814.0 - WORKER'S COMP	$ 175.00	$ 50.00
01-51818.0 - RETIREMENT	$ 4,540.00	$ 3,750.00
TOTAL PERSONNEL	**$82,180.00**	**$ 62,735.00**
CONTRACTUAL		
01-51825.0 - PROFESSIONAL SERVICES	$ 1,500.00	$ 1,500.00
01-51825.1 - UNIFORMS	$ 600.00	$ 600.00
TOTAL CONTRACTUAL	**$ 2,100.00**	**$ 2,100.00**
SUPPLIES		
01-51826.0 - PUBLICATIONS	$ 500.00	$ 500.00
01-51827.0 - OPERATIONAL	$ 300.00	$ 300.00
01-51828.0 - OFFICE	$ 150.00	$ 150.00
01-51832.0 - FUEL	$ 900.00	$ 900.00
TOTAL SUPPLIES	**$ 1,850.00**	**$ 1,850.00**
MAINTENANCE		
01-51834.0 - TIRES	$ 250.00	$ 250.00
01-51836.0 - BUILDING	$ 100.00	$ 100.00
01-51838.0 - VEHICLE	$ 500.00	$ 500.00
TOTAL MAINTENANCE	**$ 850.00**	**$ 850.00**
OTHER EXPENSES		
01-51842.0 - DUES, MEMBERSHIP AND LIC FEES	$ 250.00	$ 500.00
01-51844.0 - TRAINING	$ 1,000.00	$ 1,500.00
01-51844.0 - TRAVEL	$ 250.00	$ 500.00
01-51850.0 - TELEPHONE	$ 500.00	$ 500.00
TOTAL OTHER EXPENSES	**$ 2,000.00**	**$ 3,000.00**
TOTAL CODE COMPLIANCE DEPARTMENT	**$ 88,980.00**	**$ 70,535.00**

ANIMAL CONTROL

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
PERSONNEL		
01-51906.0 - OPERATIONS (Salaries)	$ 37,700.00	$ 38,825.00
01-51908.0 - OVERTIME	$ 1,000.00	$ 2,000.00
01-51908.0 - FICA MATCH	$ 2,340.00	$ 2,410.00
01-51912.0 - MEDICAL INSURANCE	$ 10,740.00	$ 12,185.00
01-51914.0 - WORKER'S COMP	$ 2,745.00	$ 3,850.00
01-51916.0 - UNEMPLOYMENT	$ 300.00	$ 300.00
01-51918.0 - RETIREMENT	$ 3,295.00	$ 3,295.00
TOTAL PERSONNEL	**$ 58,120.00**	**$ 62,865.00**
CONTRACTUAL		
01-51925.0 - PROFESSIONAL SERVICES	$ 3,500.00	$ 3,500.00
01-51925.1 - UNIFORMS	$ 850.00	$ 850.00
TOTAL CONTRACTUAL	**$ 4,350.00**	**$ 4,350.00**
SUPPLIES		
01-51927.0 - OPERATIONAL	$ 2,500.00	$ 2,500.00
01-51932.0 - FUEL	$ 2,000.00	$ 2,000.00
TOTAL SUPPLIES	**$ 4,500.00**	**$ 4,500.00**
MAINTENANCE		
01-51934.0 - TIRES	$ 500.00	$ 500.00
01-51936.0 - BUILDING	$ 1,000.00	$ 1,000.00
01-51938.0 - VEHICLE	$ 1,000.00	$ 1,000.00
01-51940.0 - EQUIPMENT	$ 500.00	$ 500.00
TOTAL MAINTENANCE	**$ 3,000.00**	**$ 3,000.00**
OTHER EXPENSES		
01-51942.0 - DUES, LICENSES & FEES	$ 400.00	$ 400.00
01-51944.0 - TRAINNG	$ 3,500.00	$ 3,500.00
01-51946.0 - TRAVEL	$ 500.00	$ 500.00
01-519500 - TELEPHONE	$ 500.00	$ 500.00
01-51952.0 - UTILITIES	$ 2,000.00	$ 2,500.00
TOTAL OTHER EXPENSES	**$ 6,900.00**	**$ 7,400.00**
MISCELLANEOUS		
01-51956.0 - MISCELLANEOUS	$ 500.00	$ 500.00
TOTAL MISCELLANEOUS	**$ 500.00**	**$ 500.00**
TOTAL ANIMAL CONTROL DEPARTMENT	**$ 77,370.00**	**$ 82,615.00**

FIRE EXPENDITURES

PERSONNEL	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
01-51402.0 - SALARIES - RETIRMENT,ETC.	$ 12,000.00	$ 12,000.00
01-51405.0 - UNEMPLOYMENT	$ 300.00	$ 300.00
01-51410.0 - FICA MATCH	$ 750.00	$ 750.00
01-51414.0 - WORKER'S COMP	$ 10,350.00	$ 7,100.00
TOTAL PERSONNEL	**$ 23,400.00**	**$ 20,150.00**
CONTRACTUAL		
01-51420.0 - LIABILTY (INSURANCE)	$ -	$ -
01-51422.00 - PROPERTY	$ 18,850.00	$ 22,355.00
01-51425.0 - PROFESSIONAL SERVICES	$ 4,000.00	$ 4,000.00
01-51425.1 - LEGAL	$ 2,500.00	$ 2,500.00
TOTAL CONTRACTUAL	**$ 25,350.00**	**$ 28,855.00**
SUPPLIES		
01-51428.0 - OFFICE	$ 250.00	$ 250.00
01-51429.0 - SAFETY EQUIPMENT	$ 1,500.00	$ 1,500.00
01-51432.0 - FUEL	$ 8,000.00	$ 8,000.00
TOTAL SUPPLIES	**$ 9,750.00**	**$ 9,750.00**
MAINTENANCE		
01-51434.0 - TIRES	$ 2,000.00	$ 7,000.00
01-51436.0 - BUILDING	$ 5,000.00	$ 5,000.00
01-51436.1 - JANITORIAL	$ -	$ -
01-51438.0 - VEHICLES	$ 7,000.00	$ 7,000.00
01-51440.0- MAINTENANCE EQUIPMENT	$ 7,000.00	$ 7,000.00
TOTAL MAINTENANCE	**$ 21,000.00**	**$ 26,000.00**
OTHER EXPENSES		
01-51442.0 - DUES & MEMBERSHIP FEES	$ 2,000.00	$ 2,000.00
01-51444.0 - TRAINING	$ 6,000.00	$ 6,000.00
01-51446.0 - TRAVEL	$ 500.00	$ 500.00
01-51450.0 - TELEPHONE/INTERNET	$ 1,000.00	$ 8,000.00
01-51452.0 - ELECTRIC	$ 5,000.00	$ 5,000.00
01-51454.0 - GAS	$ -	$ -
01-51455.0 - FIRE DEPT. INCENTIVES	$ 15,000.00	$ 15,000.00
TOTAL OTHER EXPENSES	**$ 29,500.00**	**$ 36,500.00**
CAPITAL EXPENDITURES		
01-51457.0 - BUILDING (CAPITAL)	$ -	$ -
0151458.0 - EQUIPMENT	$ 15,000.00	$ 15,000.00
01-51458.1 - VEHICLE	$ -	$ -
01-51461.0- EMERGENCY WARNING SYSTEM	$ 3,000.00	$ 3,000.00
01-51462.0 - FIRE HOSE	$ 2,000.00	$ 2,000.00
TOTAL CAPITAL EXPENDITURES	**$ 20,000.00**	**$ 20,000.00**
TOTAL FIRE DEPARTMENT	**$ 129,000.00**	**$ 141,255.00**

SUMMARY OF GENERAL FUND

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
TOTAL REVENUES	$ 2,973,756	$ 3,078,836
DEPARTMENT TOTALS:		
ADMINISTRATION	$ 513,001	$ 529,405
POLICE	$ 1,314,267	$ 1,346,226
MUNICIPAL COURT	$ 161,273	$ 179,841
FIRE	$ 129,000	$ 141,255
COUNCIL EXPENDITURES	$ 339,200	$ 353,275
STREET	$ 189,885	$ 193,820
PARK	$ 159,145	$ 168,990
CODE COMPLIANCE	$ 88,980	$ 70,535
ANIMAL CONTROL	$ 77,370	$ 82,615
TOTAL EXPENDITURES	$ 2,972,121	$ 3,065,962
CHANGE IN FUND BALANCE	$ 1,635	$ 12,874
EST. ENDING BALANCE		

02 - WATER/SEWER FUND
REVENUES

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
WATER FEES		
02-40201.0 - WATER SALES	$ 1,000,000.00	$ 1,000,000.00
02-40202.0 - PENALTIES	$ 45,000.00	$ 45,000.00
02-40203.0 - BULK WATER SALES	$ 5,000.00	$ 15,000.00
02-40203.1 - BULK WATER METER DEPOSITS	$ -	$ -
02-40203.2 - HYDRANT WATER SALES		$ 5,000.00
02-40203.3 - HYDRANT METER DEPOSITS	$ -	$ 500.00
02-40204.0 - WATER TAPS	$ 35,000.00	$ 35,000.00
02-40206.0 - RECONNECT FEES	$ 7,000.00	$ 7,500.00
02-40207.0 - RET'D CHECK FEES	$ 500.00	$ 500.00
02-40207.1 - EF CREDIT CARD FEES	$ 15,000.00	$ 15,000.00
02-40208.0 - SALE OF ASSETS		$ 2,500.00
02-40209.0 - INTEREST EARNED	$ 40,000.00	$ 40,000.00
02-40210.0 - BAD DEBT RECOVERY	$ 5,000.00	$ 5,000.00
02-40210.1 - PROJECT REIMBURSEMENT	$ 1,000.00	$ 1,000.00
02-40210.2 - MISCELLANEOUS	$ 1,500.00	$ 1,500.00
02-40210.3 - RENTAL FEES - WATER	$ 3,000.00	$ 3,000.00
TOTAL WATER FEES	**$ 1,158,000.00**	**$ 1,176,500.00**
SEWER FEES		
02-40214.0 - SEWER SERVICE	$ 750,000.00	$ 750,000.00
02-40215.0 - SEWER TAPS	$ 20,000.00	$ 20,000.00
02-40216.1 - RECLAIM WASTE WATER SALES	$ 2,500.00	$ 2,500.00
TOTAL SEWER FEES	**$ 772,500.00**	**$ 772,500.00**
SANITATION FEES		
02-40220.0 - SANITATION SERVICES	$ 515,000.00	$ 515,000.00
02-40225.0 - SANITATION TAX SERVICE	$ 40,000.00	$ 40,000.00
TOTAL SANITATION FEES	**$ 555,000.00**	**$ 555,000.00**
USE OF FUND BALANCE	$ -	**$ 250,000.00**
	$ 2,485,500.00	**$ 2,754,000.00**

WATER EXPENDITURES

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
PERSONNEL				
02-52002.0 - SALARIES - SUPERVISION	$	68,940.00	$	69,960.00
02-52004.0 - CLERICAL	$	21,476.00	$	21,996.00
02-52006.0 - OPERATIONS (Salaries)	$	227,525.00	$	221,200.00
02-52008.0 - OVERTIME	$	25,000.00	$	25,000.00
02-52010.0 - FICA MATCH	$	22,675.00	$	20,000.00
02-52012.0 - MEDICAL INSURANCE	$	70,000.00	$	85,295.00
02-52014.0 - WORKER'S COMP	$	13,300.00	$	12,500.00
02-52016.0 - UNEMPLOYMENT	$	2,000.00	$	1,500.00
02-52018.0 - RETIREMENT	$	31,950.00	$	30,515.00
TOTAL PERSONNEL	**$**	**482,866.00**	**$**	**487,966.00**
CONTRACTUAL				
02-52020.0 - LIABILITY (INSURANCE)	$	3,105.00	$	3,105.00
02-52021.0 - PROPERTY	$	16,775.00	$	17,285.00
02-52024.0 - EF MERCHANT SERVICES	$	15,000.00	$	10,000.00
02-52025.0 - PROFESSIONAL SERVICES	$	1,000.00	$	1,000.00
02-52025.1 - LEGAL EXPENSES	$	500.00	$	500.00
02-52025.2 - UNIFORMS	$	4,500.00	$	4,500.00
02-52025.3 - ENGINEERING FEES	$	2,500.00	$	1,500.00
02-52025.4 - ALTERNATE WATER SOURCE	$	58,000.00	$	65,000.00
02-52025.5 - EL OSO WSC	$	-	$	-
02-52025.6 - EQUIPMENT LEASE	$	3,500.00	$	3,500.00
TOTAL CONTRACTUAL	**$**	**104,880.00**	**$**	**106,390.00**
SUPPLIES				
02-52026.0 - PUBLICATIONS	$	250.00	$	250.00
02-52028.0 - OFFICE	$	1,000.00	$	500.00
02-52030.0 - POSTAGE	$	4,500.00	$	5,000.00
02-52032.1 - FUEL	$	12,500.00	$	13,000.00
02-52032.2 - TREATMENT CHEMICAL	$	20,000.00	$	20,000.00
02-52033.0 - SAFETY	$	7,500.00	$	7,500.00
02-52033.1 - TOOLS	$	7,500.00	$	8,500.00
02-52033.2 - TIRES	$	2,500.00	$	2,500.00
TOTAL SUPPLIES	**$**	**55,750.00**	**$**	**57,250.00**
MAINTENANCE				
02-52036.0 - UTILITIES	$	45,000.00	$	45,000.00
02-52040.0 - EQUIPMENT MAINTENANCE	$	10,000.00	$	68,000.00
02-52040.1 - BUILDING	$	3,500.00	$	3,500.00
02-52040.2 - VEHICLES	$	10,000.00	$	10,000.00
02-52040.3 - STORAGE TANKS/WATER TOWERS	$	5,000.00	$	5,000.00
02-52040.4 - METERS	$	25,000.00	$	25,000.00
02-52040.5 - MAINS	$	40,000.00	$	50,000.00
02-52040.6 - CONNECTION SERVICES M&I	$	20,000.00	$	25,000.00
02-52040.7 - FIRE HYDRANTS	$	5,000.00	$	7,500.00
02-52040.8 - WATER WELLS/FC	$	20,000.00	$	72,500.00
02-52040.9 - WATER PLANT/KC	$	20,000.00	$	120,000.00
TOTAL MAINTENANCE	**$**	**203,500.00**	**$**	**431,500.00**
OTHER EXPENSES				
02-52041.0 - WATER SAMPLES	$	5,000.00	$	7,500.00
02-52042.0 - AUDIT	$	4,287.50	$	4,537.50
02-52044.1 - TRAINING	$	4,000.00	$	4,000.00
02-52046.0 - MISCELLANEOUS	$	5,000.00	$	5,000.00
02-52046.1 - TRAVEL	$	1,500.00	$	1,500.00
02-52046.2 - TELEPHONE/INTERNET (GVEC)	$	10,000.00	$	10,000.00
02-52048.0 - PERMITS, LICENSES & DUES	$	6,000.00	$	7,500.00
02-52048.1 - RESERVE FUNDS	$	-	$	-
TOTAL OTHER EXPENSES	**$**	**35,787.50**	**$**	**40,037.50**
CAPITAL EXPENDITURES				
02-52060.0 - COMPUTER SYSTEM	$	2,500.00	$	7,500.00
02-52062.0 - WATER IMPROV PROJECTS	$	25,000.00	$	15,000.00
TOTAL CAPITAL EXPENDITURES	**$**	**27,500.00**	**$**	**22,500.00**
02-52091.2 - TRANSFER TO (DEBT) - UTILITY PORT	$	222,016.25	$	235,056.00
	$	**1,132,299.75**	**$**	**1,380,699.50**

SEWER EXPENDITURES

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
PERSONNEL				
02-52102.0 - SALARIES - SUPERVISION	$	68,940.00	$	69,960.00
02-52104.0 - CLERICAL	$	21,476.00	$	21,996.00
02-52106.0 - OPERATIONS (Salaries)	$	248,400.00	$	221,250.00
02-52108.0 - OVERTIME	$	20,000.00	$	20,000.00
02-52110.0 - FICA MATCH	$	22,000.00	$	20,000.00
02-52112.0 - MEDICAL INSURANCE	$	70,000.00	$	73,110.00
02-52114.0 - WORKER'S COMP	$	4,450.00	$	6,350.00
02-52116.0 - UNEMPLOYMENT	$	1,250.00	$	1,250.00
02-52118.0 - RETIREMENT	$	25,450.00	$	22,450.00
TOTAL PERSONNEL	**$**	**481,966.00**	**$**	**456,366.00**
CONTRACTUAL				
02-52120.0 - LIABILITY (INSURANCE)	$	3,105.00	$	3,105.00
02-52121.0 - PROPERTY	$	15,150.00	$	15,675.00
02-52124.5 - ENGINEERING FEES	$	5,000.00	$	2,500.00
02-52125.0 - PROFESSIONAL SERVICES	$	500.00	$	500.00
02-52125.1 - LEGAL EXPENSES	$	500.00	$	500.00
02-52125.2 - UNIFORMS	$	4,000.00	$	4,000.00
02-52125.6 - EQUIPMENT LEASE	$	1,000.00	$	1,000.00
TOTAL CONTRACTUAL	**$**	**29,255.00**	**$**	**27,280.00**
SUPPLIES				
02-52126.0 - PUBLICATIONS	$	250.00	$	250.00
02-52128.0 - OFFICE	$	500.00	$	500.00
02-52130.0 - POSTAGE	$	5,000.00	$	5,000.00
02-52132.1 - FUEL	$	7,500.00	$	10,000.00
02-52132.2 - TREATMENT CHEMICALS	$	25,000.00	$	20,000.00
02-52133.0 - SAFETY	$	7,500.00	$	7,500.00
02-52133.1 - TOOLS	$	5,000.00	$	5,000.00
02-52133.2 - TIRES	$	3,000.00	$	3,000.00
TOTAL SUPPLIES	**$**	**53,750.00**	**$**	**51,250.00**
MAINTENANCE				
02-52140.0 - EQUIPMENT	$	20,000.00	$	20,000.00
02-52140.1 - BUILDING	$	2,500.00	$	2,500.00
02-52140.2 - WASTE WATER TREATMENT	$	75,000.00	$	75,000.00
02-52140.3 - VEHICLES	$	5,000.00	$	5,000.00
02-52140.4 - MAINS	$	15,000.00	$	15,000.00
02-52140.5 - SERVICES	$	3,000.00	$	5,000.00
02-52140.6 - LIFT STATION	$	30,000.00	$	45,000.00
02-52140.7 - SAMPLE TESTING	$	6,500.00	$	8,500.00
02-52140.8 - SLUDGE DISPOSAL	$	750.00	$	750.00
TOTAL MAINTENANCE	**$**	**157,750.00**	**$**	**176,750.00**
OTHER EXPENSES				
02-52141.0 - UTILITIES	$	50,000.00	$	65,000.00
02-52142.0 - AUDIT	$	4,287.50	$	4,537.50
02-52144.1 - TRAINING	$	4,000.00	$	4,000.00
02-52146.0 - MISCELLANEOUS	$	1,500.00	$	1,500.00
02-52149.0 - TELEPHONE	$	6,000.00	$	3,500.00
02-52151.0 - PERMIT, LICENSES & DUES	$	7,500.00	$	7,500.00
TOTAL OTHER EXPENSES	**$**	**73,287.50**	**$**	**86,037.50**
CAPITAL EXPENDITURES				
02-52160.0 - COMPUTER SYSTEM	$	2,500.00	$	2,500.00
02-52162.0 - TESTING EQUIPMENT	$	-	$	-
02-52161.0 - SEWER LINE CONS	$	25,000.00	$	15,000.00
TOTAL CAPITAL EXPENDITURES	**$**	**27,500.00**	**$**	**17,500.00**
OTHER FINANCING USES				
02-52192.2 - TRANSFER TO SEWER IMPR I&S	$	-	$	-
TOTAL OTHER FINANCING USES	**$**	**-**	**$**	**-**
	$	**823,508.50**	**$**	**815,183.50**

SANITATION EXPENDITURES

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
CONTRACTUAL				
02-52220.1 - WASTE CONNECTIONS		485,000.00		485,000.00
TOTAL CONTRACTUAL	**$**	**485,000.00**	**$**	**485,000.00**
SUPPLIES				
02-52226.0 - PUBLICATIONS		1,000.00		500.00
TOTAL SUPPLIES	**$**	**1,000.00**	**$**	**500.00**
OTHER EXPENSES				
02-52245.0 - SALES TAX		35,000.00		35,000.00
TOTAL OTHER EXPENSES	**$**	**35,000.00**	**$**	**35,000.00**
TOTAL SANITATION	**$**	**521,000.00**	**$**	**520,500.00**

SUMMARY OF WATER/SEWER FUND

		FINAL BUDGET 2025-2026		Proposed BUDGET 2025-2026
TOTAL REVENUES	**$**	**2,485,500**	**$**	**2,754,000**
DEPARTMENT EXPENDITURES:				
WATER DEPARTMENT	**$**	**1,132,300**	**$**	**1,380,700**
SEWER DEPARTMENT	**$**	**823,509**	**$**	**815,184**
SANITATION	**$**	**521,000**	**$**	**520,500**
	$	**2,476,808**	**$**	**2,716,383**
CHANGE IN FUND BALANCE		$8,692		$37,617

Revenues	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
03-40302.0 AD VALOREM TAX/CURRENT	$445,840.66	$441,680.00
03-40304.0 AD VALOREM TAX/DELINQUENT	$ 30,000.00	$ 20,000.00
03-40306.0 AD VALOREM TAX/P & I	$ 25,000.00	$ 15,000.00
03-40308.0 TRANSFER (GENERAL)		
03-40308.1 TRANSFER (GENERAL) 2014 BOND		
03-40310.0 TRANSFER (ENTERPRISE)	$ 222,016.25	$ 235,056.00
03-40312.0 INTEREST EARNED	$ 1,000.00	$ 1,500.00
03-40320.0 MISCELLANEOUS		
03-40323.0 INVESTMENTS		
03-40990.0 INTERFUND TRANSFERS		
03-40999.0 OTHER FINANCING SOURCES		
TOTAL REVENUES	**$ 723,856.91**	**$ 713,236.00**
Expenses		
03-53091.7 2016 CERT OF OBLI. PRINCIPAL	$ 105,000.00	$ 110,000.00
03-53091.8 2016 CERT OF OBLI. INTEREST	$ 3,282.50	$ 1,111.00
03-53092.0 2021 CERT OF OBLI. PRINCIPAL	$ 455,000.00	$ 475,000.00
03-53092.1 2021 CERT OF OBLI. INTEREST	$ 104,575.00	$ 90,625.00
TOTAL DEBT SERVICE	**$ 667,857.50**	**$ 676,736.00**
CHANGE IN FUND BALANCE	$ 55,999.41	$ 36,500.00

04 - ASSET REPLACEMENT

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
REVENUES				
04-41040.0 CONOCCO(OLD MOC)/TIDAL	$	425,000.00	$	425,000.00
04-40415.0 INTEREST	$	150,000.00	$	150,000.00
04-40906.0 - INCOMING TRANSFER OF FNDS	$	-	$	-
USE OF FUND BALANCE				
TOTAL REVENUES	**$**	**575,000.00**	**$**	**575,000.00**
EXPENDITURES				
04-50059.0 - BUILDINGS	$	-	$	-
04-50059.1 - VEHICLES	$	-	$	71,500.00
04-50059.2 - EQUIPMENT	$	-	$	7,500.00
04-50059.3 - PROJECTS	$	33,600.00	$	36,125.00
04-50011.0 - LUMP SUM STIPEND	$	42,300.00	$	41,100.00
TOTAL EXPENDITURES	**$**	**75,900.00**	**$**	**156,225.00**
CHANGE IN FUND BALANCE	**$**	**499,100**	**$**	**418,775**
			$	64,000.00
			$	7,500.00
			$	7,500.00
			$	8,625.00
			$	41,100.00
			$	27,500.00

05-CAPITAL PROJECTS

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
BEGINNING BALANCE		
05-40117.0 INTEREST	$ 25,000.00	$ 20,000.00

09 - KC PARK FUND

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
REVENUES		
09-40902.4 PARK ROYALTIES	$ 75,000.00	$ 25,000.00
09-40902.0 INTEREST	$ 5,000.00	$ 3,500.00
09-40902.3 - DONATIONS	$ 5,000.00	$ 5,000.00
USE OF FUND BALANCE	$ 125,000.00	$ 200,000.00
TOTAL REVENUES	**$ 210,000.00**	**$ 233,500.00**
EXPENDITURES		
09-59065.5 BUILDINGS		
09-59065.6 IMPROVEMENTS	$ 210,000.00	$ 225,000.00
09-59065.7 EQUIPMENT	$ -	$ -
TOTAL EXPENDITURES	**$ 210,000.00**	**$ 225,000.00**
CHANGE IN FUND BALANCE	**$ -**	**$ 8,500**

10 - 4B ECO DEV

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
REVENUES		
10-41100 4B SALES TAX	$ 130,000.00	$ 130,000.00
10-41117 INTEREST	$ 7,500.00	$ 5,000.00
USE OF FUND BALANCE	$ 275,000.00	$ 275,000.00
TOTAL REVENUES	**$ 412,500.00**	**$ 410,000.00**
EXPENDITURES		
10-50092.1 - MISCELLANEOUS		
10-50092.2 - PARK SUPPORT		
10-60092.3 - LEGAL FEES		
10-50092.5 - PROJECTS	$ 205,000.00	$ 400,000.00
10-50092.6 - SPORTS COMPLEX	$ 205,000.00	$ -
10-59025.2 - ADMIN FEES	$ 1,200.00	$ 1,200.00
TOTAL EXPENDITURES	**$ 411,200.00**	**$ 401,200.00**
CHANGE IN FUND BALANCE	**$ 1,300**	**$ 8,800**

11-STREET/DRAINAGE

	FINAL BUDGET 2025-2026	PROPOSED BUDGET 2026-2027
REVENUES		
11-41100.0 STREET/DRAINAGE SALES TAX	$ 130,000.00	$ 130,000.00
11-41117.0 INTEREST	$ 1,500.00	$ 1,000.00
TOTAL REVENUES	**$ 131,500.00**	**$ 131,000.00**
EXPENDITURES		
11-50092.1 DRAINAGE		
11-59027.0 MATERIALS		
11-59037.0 STREET SIGNS	$ -	$ -
11-59058.0 - STREET IMPROVEMENTS	$ 130,000.00	$ 125,000.00
TOTAL EXPENDITURES	**$ 130,000.00**	**$ 125,000.00**
CHANGE IN FUND BALANCE	**$ 1,500**	**$ 6,000**

19-HOTEL OCCUPANCY TAX

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
REVENUES				
19-40101.2 - HOTEL TAX	$	250,000.00	$	215,000.00
19-40120.0 - INTEREST	$	60,000.00	$	45,000.00
19-40121.0 - MISCELLANEOUS	$	-	$	-
TOTAL REVENUES	**$**	**310,000.00**	**$**	**260,000.00**
EXPENDITURES				
19-51156.0 - PARADE FLOAT/HOURS	$	12,000.00	$	10,000.00
19-51160.0 - FOUNDER'S DAY	$	175,000.00	$	185,000.00
19-51162.0 - MISC. DONATIONS/PURCHASES	$	15,000.00	$	15,000.00
19-51163.0 - CITY PROJECTS	$	100,000.00	$	50,000.00
TOTAL EXPENDITURES	**$**	**302,000.00**	**$**	**260,000.00**
CHANGE IN FUND BALANCE	**$**	**8,000**	**$**	**-**

20 - KCVFD FIRE DISTRICT

		FINAL BUDGET 2025-2026		PROPOSED BUDGET 2026-2027
REVENUES				
20-40101.0 - KCVFD RURAL FIRE DISTRIC	$	250,000.00	$	275,000.00
20-40120.0 - INTEREST	$	30,000.00	$	25,000.00
USE OF FUND BALANCE	$	-	$	-
TOTAL REVENUES	**$**	**280,000.00**	**$**	**300,000.00**
EXPENDITURES				
20-51192.0 - TRANSFER TO GENERAL FUI	$	133,550.00	$	142,455.00
20-51156.0 - EQUIPMENT	$	-	$	-
TOTAL EXPENDITURES	**$**	**133,550.00**	**$**	**142,455.00**
CHANGE IN FUND BALANCE	**$**	**146,450**	**$**	**157,545**

Fiscal Year 2026-27 Operating Funds
Expenditures by Category

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	SUPPLIES	MAINTENANCE	OTHER EXPENSES	CAPITAL EXPENDITURES	DEBT	DEPARTMENT TOTAL
GENERAL FUND								
ADMINISTRATION	$ 247,655.00	$ 113,750.00	$ 17,500.00	$ 18,500.00	$ 72,000.00	$ 60,000.00	$ -	$ 529,405.00
POLICE DEPARTMEN	$ 911,476.00	$ 118,300.00	$ 47,125.00	$ 12,250.00	$ 20,175.00	$ -	$ -	$ 1,109,326.00
MUNICIPAL COURT	$ 116,616.00	$ 13,500.00	$ 250.00	$ 500.00	$ 48,975.00	$ -	$ -	$ 179,841.00
COUNCIL	$ 9,950.00	$ 8,575.00	$ -	$ -	$ 334,750.00	$ -	$ -	$ 353,275.00
STREET	$ 82,420.00	$ 13,650.00	$ 62,750.00	$ 25,000.00	$ 10,000.00	$ -	$ -	$ 193,820.00
PARK	$ 129,260.00	$ 6,230.00	$ 10,000.00	$ 15,000.00	$ 7,000.00	$ 1,500.00	$ -	$ 168,990.00
CODE COMPLIANC	$ 62,735.00	$ 2,100.00	$ 1,850.00	$ 850.00	$ 3,000.00	$ -	$ -	$ 70,535.00
ANIMAL CONTROL	$ 62,865.00	$ 4,350.00	$ 4,500.00	$ 3,000.00	$ 7,900.00	$ -	$ -	$ 82,615.00
FIRE	$ 20,150.00	$ 28,855.00	$ 9,750.00	$ 26,000.00	$ 36,500.00	$ 20,000.00	$ -	$ 141,255.00
Category Totals	**$ 1,643,127.00**	**$ 309,310.00**	**$ 153,725.00**	**$ 101,100.00**	**$ 540,300.00**	**$ 81,500.00**	**$ -**	**$ 2,829,062.00**
WATER/SEWER FUND								
WATER	$ 487,966.00	$ 106,390.00	$ 57,250.00	$ 431,500.00	$ 40,037.50	$ 22,500.00	$ 235,056.00	$ 1,380,699.50
SEWER	$ 456,366.00	$ 27,280.00	$ 51,250.00	$ 176,750.00	$ 86,037.50	$ 17,500.00	$ -	$ 815,183.50
SANITATION	$ -	$ 485,000.00	$ 500.00	$ -	$ 35,000.00	$ -	$ -	$ 520,500.00
Category Totals	**$ 944,332.00**	**$ 618,670.00**	**$ 109,000.00**	**$ 608,250.00**	**$ 161,075.00**	**$ 40,000.00**	**$ 235,056.00**	**$ 2,716,383.00**