

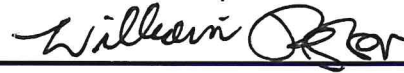
City of

Meadowlakes

Fiscal Year 2027 Budget

October 1 2026 through September 30 2027

For City Council consideration September 15 2026

A handwritten signature in black ink, appearing to read "Will De Roos", written over a horizontal line.

Will De Roos, City Manager

A handwritten signature in blue ink, appearing to read "Baneza Solarzano", written over a horizontal line.

Baneza Solarzano, City Secretary

This budget will raise more total property taxes than last year's budget by \$38,292 (3.5%) and of that amount \$7,843 is tax revenue to be raised from new the property added to the tax rolls this year.

The City of Meadowlakes will conduct public hearings on the budget and proposed ad valorem tax rate on September 15th, 2026, at 5:00p.m. The public hearings will be held at the Meadowlakes City Hall, 177 Broadmoor Street, Meadowlakes, Texas 78654. The agenda for the public hearings will be posted 72 hours prior to the public hearings. Please check the City's website at <https://meadowlakestexas.org>.

Impact Statement

2025 Median Home Value	\$459,876.00
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Estimated 2026 Median Home Value	\$438,760.26
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No-New-Revenue Rate	\$0.2577 per \$100 valuation
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Proposed Rate	\$0.2652 per \$100 valuation
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No-New-Revenue Rate Impact on Estimated 2026 Median	\$1,130.69
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Proposed Rate Impact on Estimated 2026 Median	\$1,163.59
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No-New-Revenue Rate Impact on 2025 Median	\$1,185.10
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Proposed Rate Impact on 2025 Median	\$1,219.59
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MEADOWLAKES AD VALOREM TAX

The information below is in accordance with Section 140-0045 of the Local Government Code as amended by HB1495 of the 86th Texas Legislature.

Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets:

	Budgeted FY2026	Anticipated FY2026	Proposed FY2027
Legislative Lobbying	\$0	\$0	\$0
Required Legal Notices	\$1,500	\$100	\$1,500

Ad Valorem Tax Rate History

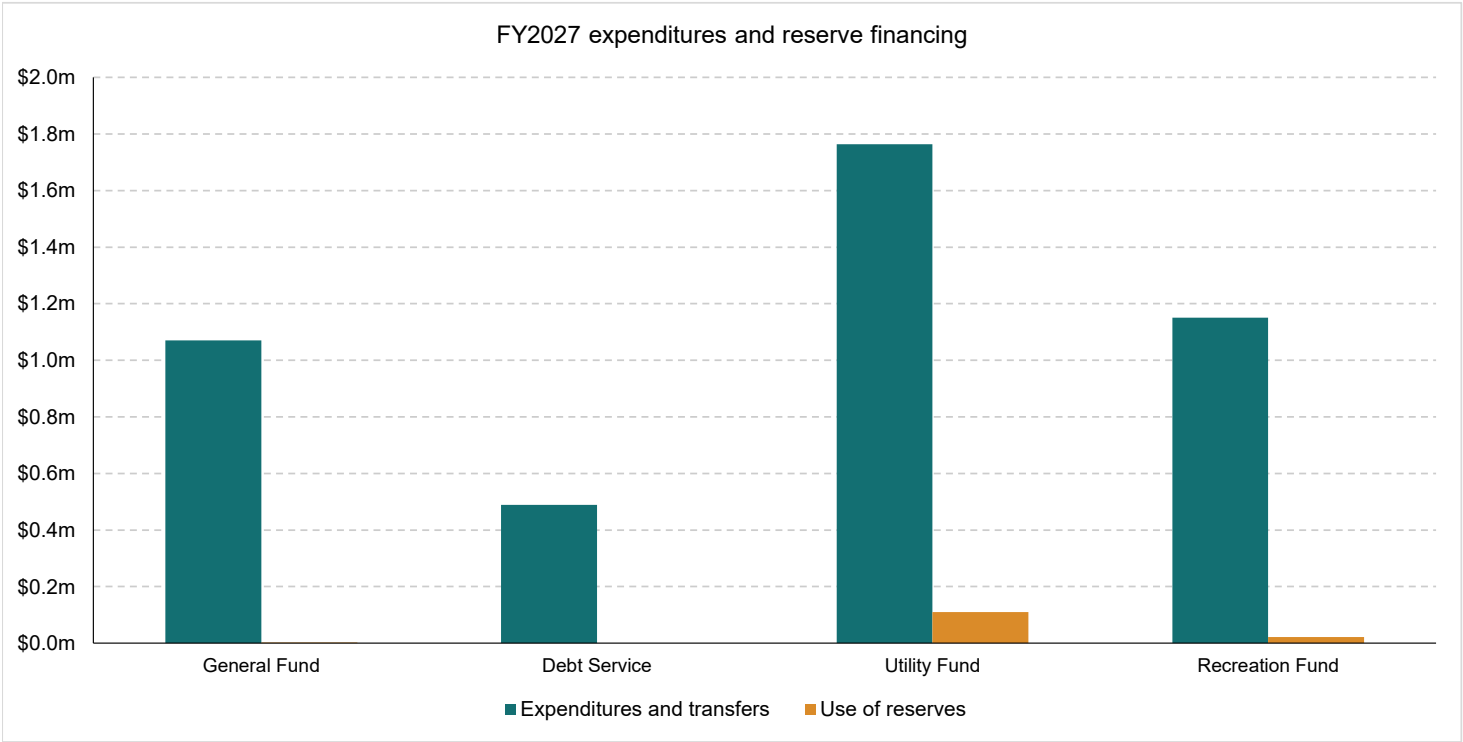
Tax Year	Total Tax Rate	Maintenance & Operation Tax Rate	Interest & Sinking Tax Rate	Total Tax Income
2008	\$0.2999	\$0.2999	\$0.0000	\$564,945
2009	\$0.2999	\$0.2999	\$0.0000	\$567,155
2010	\$0.2999	\$0.1499	\$0.1500	\$571,510
2011	\$0.3045	\$0.1546	\$0.1499	\$589,610
2012	\$0.3159	\$0.1662	\$0.1497	\$617,250
2013	\$0.3209	\$0.1686	\$0.1523	\$619,800
2014	\$0.3206	\$0.1607	\$0.1599	\$642,350
2015	\$0.3206	\$0.1607	\$0.1599	\$693,800
2016	\$0.3186	\$0.1588	\$0.1598	\$704,400
2017	\$0.3150	\$0.1638	\$0.1512	\$730,228
2018	\$0.2914	\$0.1515	\$0.1399	\$741,268
2019	\$0.2870	\$0.1529	\$0.1341	\$791,700
2020	\$0.2870	\$0.1569	\$0.1301	\$820,255
2021	\$0.2661	\$0.1487	\$0.1174	\$854,941
2022	\$0.2396	\$0.1365	\$0.1031	\$874,150
2023	\$0.1374	\$0.1374	\$0.0000	\$526,000
2024	\$0.2467	\$0.1317	\$0.1150	\$1,053,500
2025	\$0.2456	\$0.1362	\$0.1094	\$1,100,420
*2026	\$0.2652	\$0.15470	\$0.11050	\$1,138,712

FY2027 Budget Overview

City of Meadowlakes • October 1 2026 through September 30 2027 • Council consideration September 15 2026

Fund	Revenue and transfers	Expenditures and transfers	Use of reserves	Increase in fund balance
General Fund	1,067,323.36	1,070,277.71	2,954.34	–
Debt Service	493,564.00	488,650.00	–	4,914.00
Utility Fund	1,653,687.72	1,763,802.02	110,114.30	–
Recreation Fund	1,129,000.00	1,150,610.00	21,610.00	–

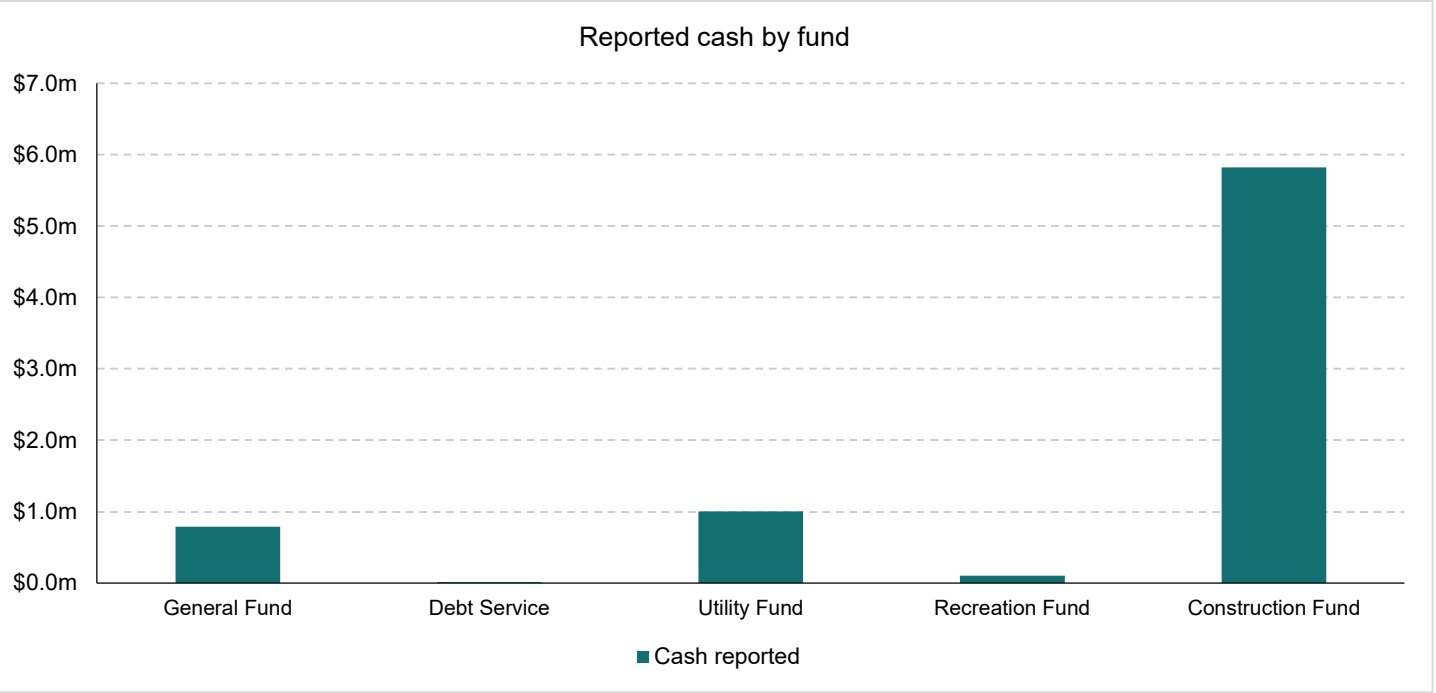
The FY2027 budget includes \$225,000 of General Fund support for Recreation. General, Utility and Recreation expenditures are funded by revenue, transfers and reserves.



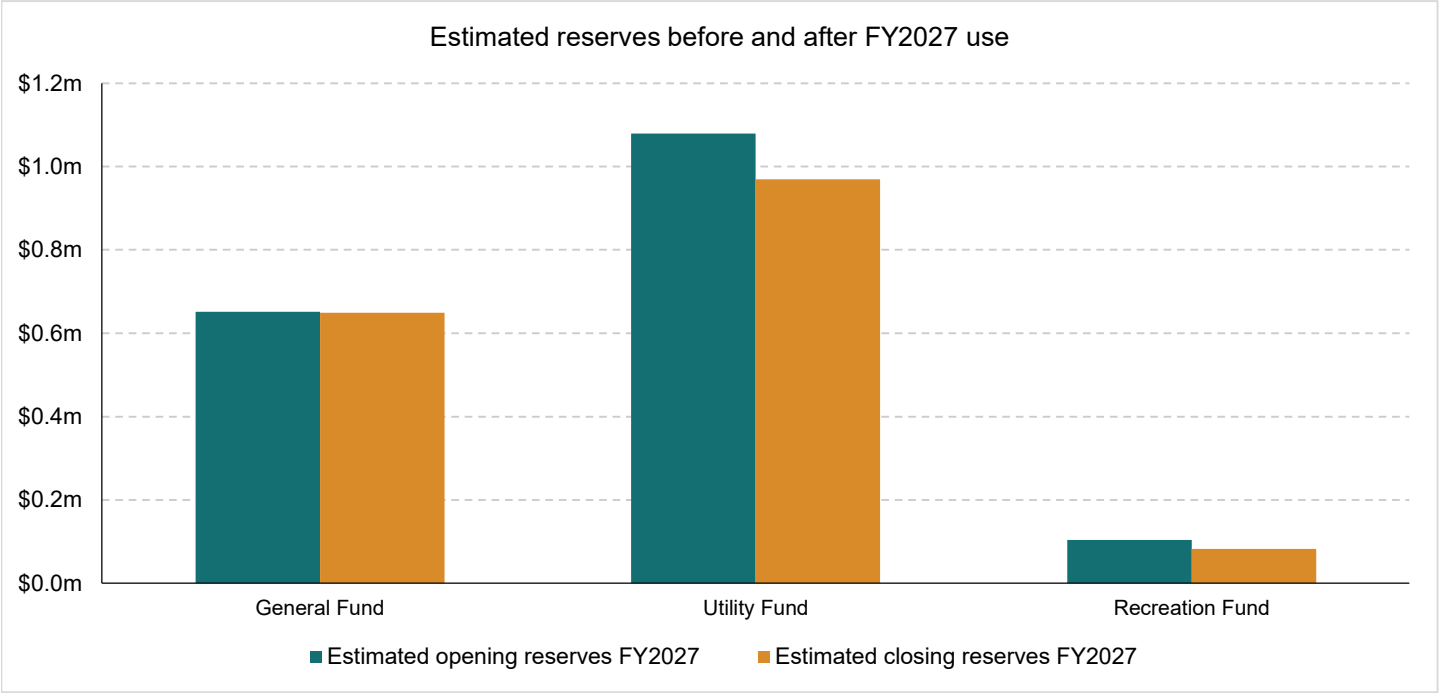
Cash and Reserves

Cash is held by fund and supports its departments. Cash balances include committed and restricted amounts.

Fund	Cash reported	As of	FY2027 reserve use
General Fund	793,012.95	2026-09-01	2,954.34
Debt Service	15,225.99	2026-09-01	–
Utility Fund	1,007,339.64	2026-09-01	110,114.30
Recreation Fund	107,061.71	2026-09-01	21,610.00
Construction Fund	5,819,060.34	2026-09-09	



Fund	Estimated opening reserves FY2027	FY2027 reserve use	Estimated closing reserves FY2027
General Fund	651,600.00	2,954.34	648,645.66
Utility Fund	1,079,600.00	110,114.30	969,485.70
Recreation Fund	104,100.00	21,610.00	82,490.00

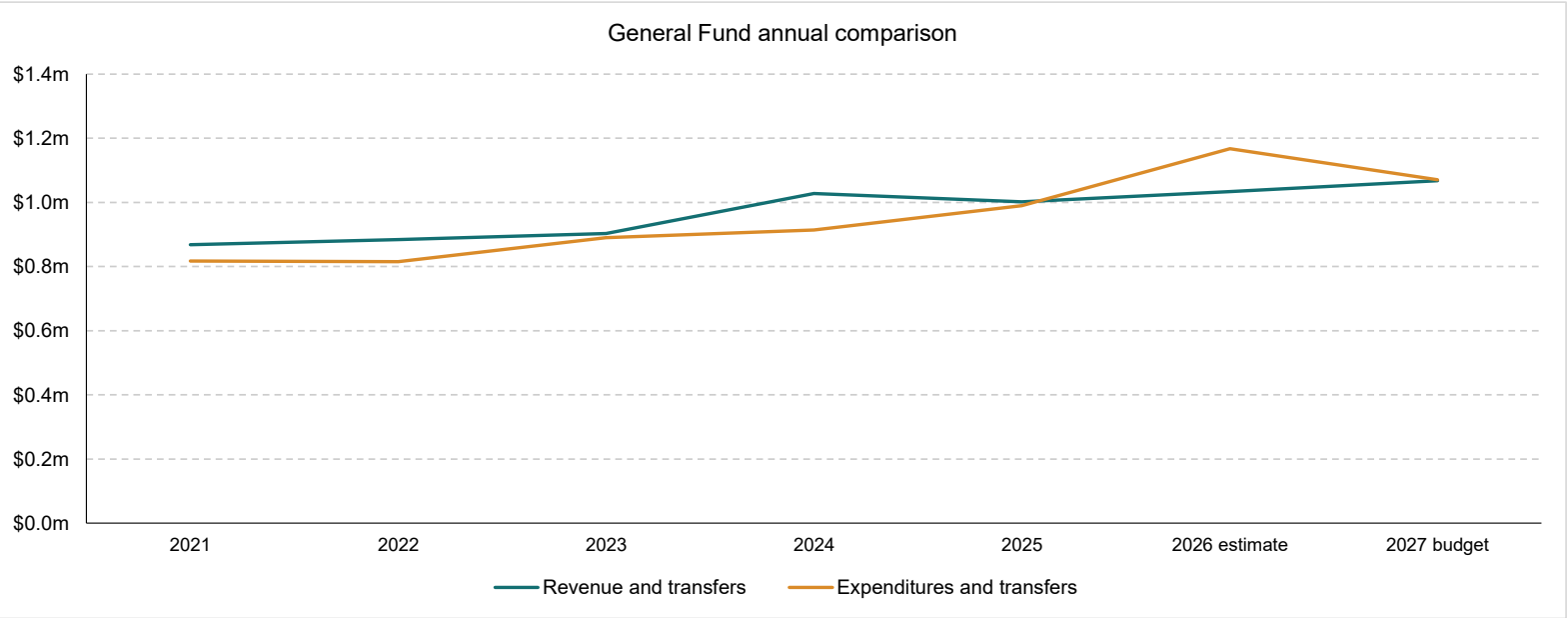


Reserve balances are planning estimates. General \$648,645.66, Utility \$969,485.70 and Recreation \$82,490.00 remain after the budgeted reserve use.

Five Year Analysis

General Fund • Annual revenue, transfers and expenditures • Reserve financing shown separately

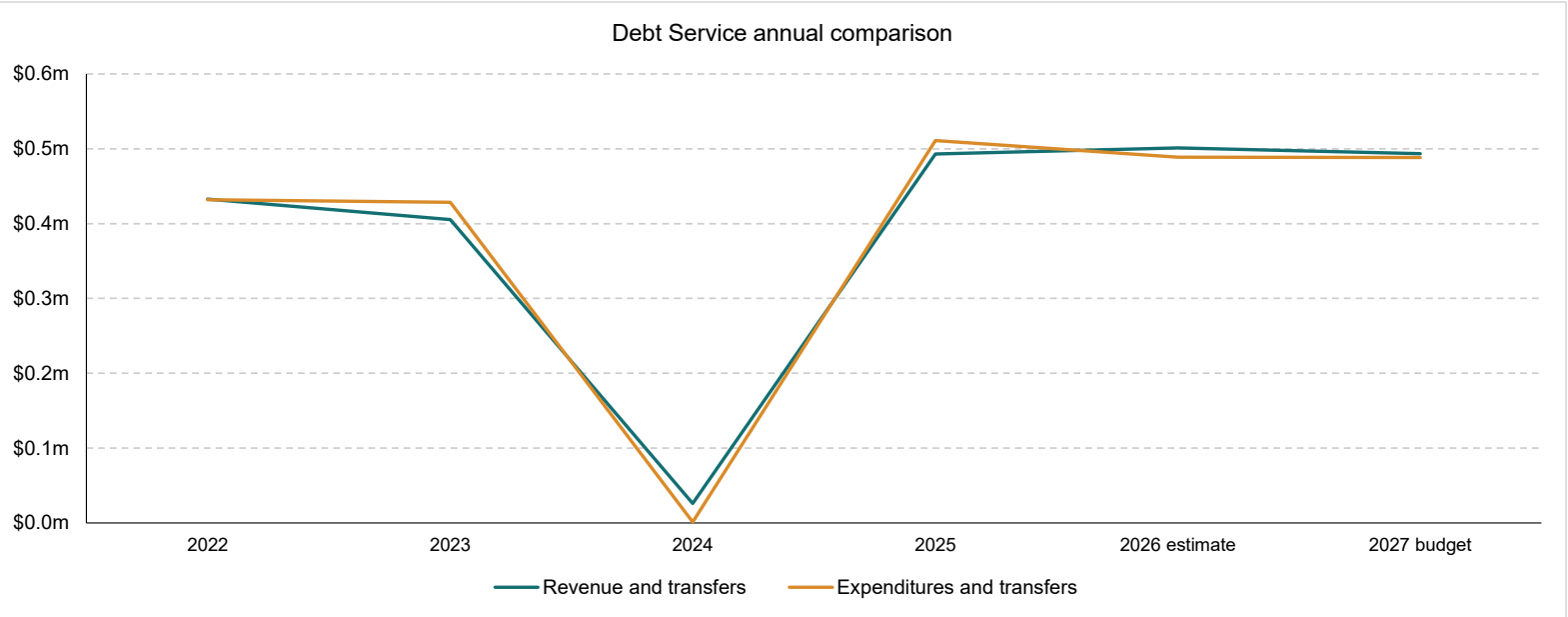
Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Basis
2021	867,917.00	817,385.00	50,532.00	Historical schedule
2022	883,773.00	815,554.00	68,219.00	Historical schedule
2023	902,975.00	889,750.00	13,225.00	Historical schedule
2024	1,027,773.00	914,376.02	113,396.98	Historical schedule
2025	1,001,878.12	989,973.50	11,904.62	Historical schedule
2026 estimate	1,034,138.58	1,167,071.89	(132,933.30)	Year end estimate
2027 budget	1,067,323.36	1,070,277.71	(2,954.34)	Budget



Debt Service • Five Year Analysis

Debt Service • Annual revenue, transfers and expenditures • Reserve financing shown separately

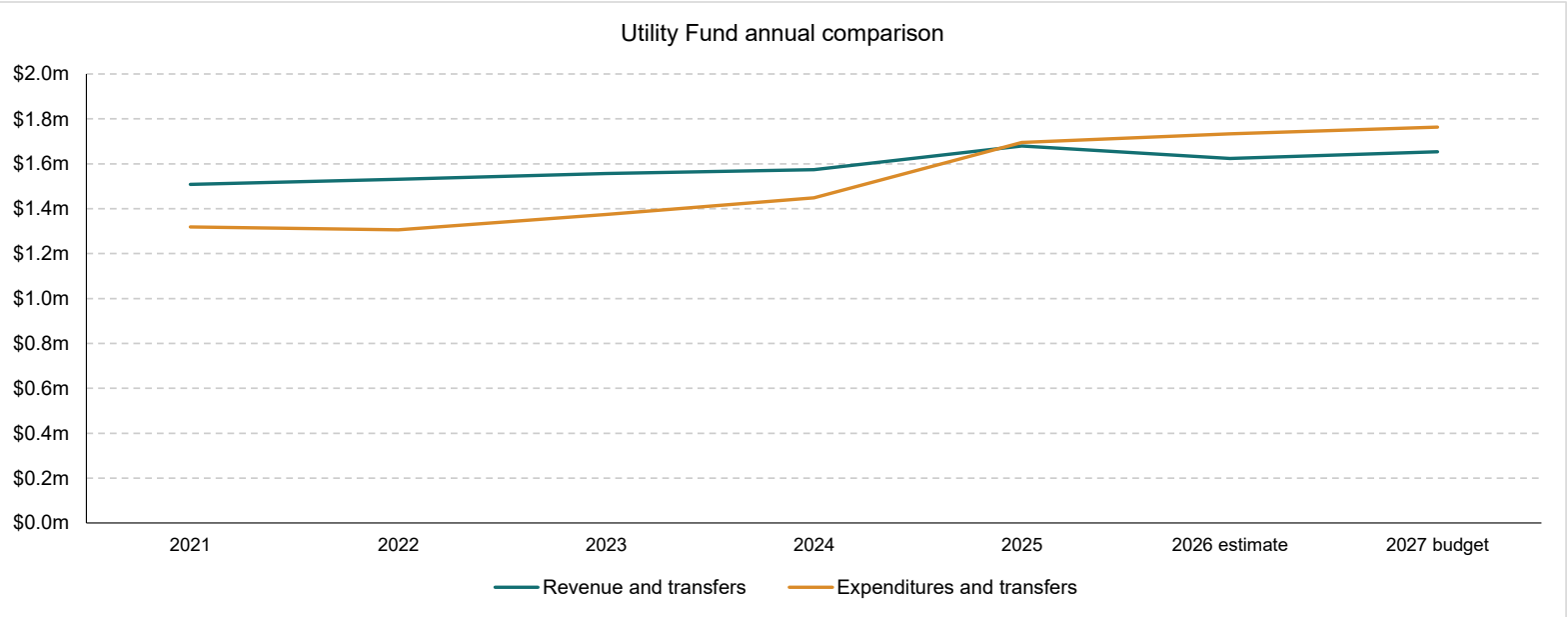
Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Basis
2021				Not available
2022	433,110.00	432,118.00	992.00	Historical schedule
2023	405,657.00	428,610.00	(22,953.00)	Historical schedule
2024	25,933.45	1,271.49	24,661.96	Historical schedule
2025	493,150.00	510,850.00	(17,700.00)	Budget
2026 estimate	501,168.26	488,950.00	12,218.26	Year end estimate
2027 budget	493,564.00	488,650.00	4,914.00	Budget



Utility Fund • Five Year Analysis

Utility Fund • Annual revenue, transfers and expenditures • Reserve financing shown separately

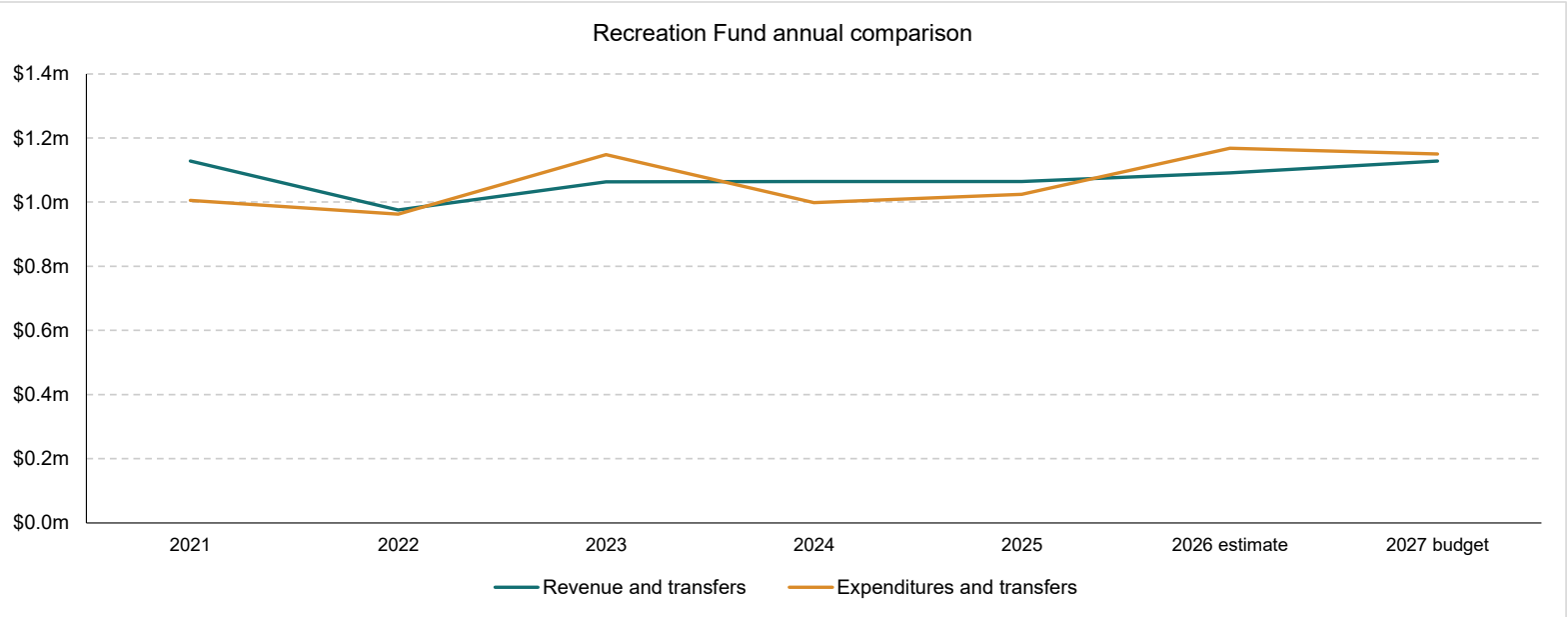
Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Basis
2021	1,507,468.00	1,318,431.00	189,037.00	Historical schedule
2022	1,530,716.00	1,305,866.00	224,850.00	Historical schedule
2023	1,557,164.00	1,374,533.00	182,631.00	Historical schedule
2024	1,573,700.00	1,448,700.00	125,000.00	Historical schedule
2025	1,679,043.19	1,695,394.23	(16,351.04)	Historical schedule
2026 estimate	1,623,464.84	1,733,767.35	(110,302.50)	Year end estimate
2027 budget	1,653,687.72	1,763,802.02	(110,114.30)	Budget



Recreation Fund • Five Year Analysis

Recreation Fund • Annual revenue, transfers and expenditures • Reserve financing shown separately

Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Basis
2021	1,127,925.00	1,005,200.00	122,725.00	Historical schedule
2022	975,578.00	962,556.00	13,022.00	Historical schedule
2023	1,063,583.00	1,148,038.00	(84,455.00)	Historical schedule
2024	1,064,616.48	998,312.80	66,303.68	Historical schedule
2025	1,063,903.20	1,024,005.66	39,897.54	Historical schedule
2026 estimate	1,091,319.21	1,168,467.55	(77,148.34)	Year end estimate
2027 budget	1,129,000.00	1,150,610.00	(21,610.00)	Budget



	General Fund	Debt Service	Utility Fund	Recreation Fund	Total All Funds
INCOME					
OPERATING INCOME					
Utility Income (Water & Wastewater)	—	—	1,219,005.00	—	1,219,005.00
Ad Valorem Taxes	647,148.36	491,564.00	—	—	1,138,712.36
Services Rendered - Golfing	—	—	—	904,000.00	904,000.00
Solid Waste Collection Income	—	—	391,682.72	—	391,682.72
Contract Services	110,350.00	—	—	—	110,350.00
Franchise Fees	51,700.00	—	—	—	51,700.00
Miscellaneous Income	19,500.00	2,000.00	43,000.00	—	64,500.00
TOTAL OPERATING INCOME	828,698.36	493,564.00	1,653,687.72	904,000.00	3,879,950.08
NON-OPERATING INCOME					
Transfers In from Other Funds	238,625.00	—	—	225,000.00	463,625.00
Accrued Interest Earnings from Bond Sale	—	—	—	—	—
Use of reserves	2,954.34	—	110,114.30	21,610.00	134,678.65
TOTAL TRANSFERS AND RESERVES	241,579.34	—	110,114.30	246,610.00	598,303.65
TOTAL FUND INCOME	1,070,277.71	493,564.00	1,763,802.02	1,150,610.00	4,478,253.73

EXPENSES

OPERATING EXPENSES					
Employee Related Expenses	516,219.13	—	684,613.81	730,607.00	1,931,439.94
Administrative Expenses	121,303.59	—	63,727.44	75,500.00	260,531.03
Public Safety Expenses	89,888.99	—	—	—	89,888.99
Contract Services (Fire & EMS)	97,868.00	—	—	—	97,868.00
Operating Expenses	—	—	339,027.49	257,251.00	596,278.49
Solid Waste Collection Contract	—	—	361,433.28	—	361,433.28
TOTAL OPERATING EXPENSES	825,279.71	—	1,448,802.02	1,063,358.00	3,337,439.73
DEBT SERVICE EXPENSES					
Principal Due	—	160,000.00	—	—	160,000.00
Interest Due on Debt	—	328,650.00	—	—	328,650.00
TOTAL DEBT SERVICE EXPENSES	—	488,650.00	—	—	488,650.00
CAPITAL IMPROVEMENTS/PURCHASES	13,700.00	—	100,000.00	60,000.00	173,700.00
TRANSFERS OUT/CONTINGENCIES					
Transfers Out to Other Funds	225,000.00	—	215,000.00	23,625.00	463,625.00
Contingencies	6,298.00	—	—	3,627.00	9,925.00
TOTAL TRANSFERS / CONTINGENCIES	231,298.00	—	215,000.00	27,252.00	473,550.00
TOTAL FUND EXPENSE/TRANSFERS	1,070,277.71	488,650.00	1,763,802.02	1,150,610.00	4,473,339.73
INCREASE IN FUND BALANCE	—	4,914.00	—	—	4,914.00

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
INCOME							
OPERATING INCOME							
<i>Ad Valorem Tax</i>	611,673.00	—	611,673.00	618,210.45	5,319.46	623,529.91	647,148.36
<i>Franchise Fees</i>							
<i>PEC Franchise Fees</i>	42,000.00	—	42,000.00	42,308.97	3,283.52	45,592.49	42,000.00
<i>Cable TV Franchise Fees</i>	10,000.00	—	10,000.00	6,483.80	—	6,483.80	8,000.00
<i>Telephone Franchise Fees</i>	1,425.00	—	1,425.00	3,790.19	786.64	4,576.83	1,700.00
<i>Total Franchise Fees</i>	53,425.00	—	53,425.00	52,582.96	4,070.16	56,653.12	51,700.00
<i>Building Related Income</i>							
<i>New/Remodeling Permits</i>	1,050.00	—	1,050.00	2,050.00	183.33	2,233.33	1,100.00
<i>Fence & Deck Permits</i>	1,050.00	—	1,050.00	1,050.00	100.00	1,150.00	1,050.00
<i>Miscellaneous Permits/Income</i>	10,500.00	—	10,500.00	4,825.00	318.33	5,143.33	5,000.00
<i>Total Building Related Income</i>	12,600.00	—	12,600.00	7,925.00	601.67	8,526.67	7,150.00
<i>Municipal Court Income - Fines</i>	1,575.00	—	1,575.00	2,725.61	—	2,725.61	1,700.00
<i>Contract Services</i>	110,350.00	—	110,350.00	110,355.85	—	110,355.85	110,350.00
<i>Miscellaneous Income</i>							
<i>Liquor Sales Tax</i>	—	—	—	1,513.97	124.57	1,638.54	1,000.00
<i>Interest Earned on Investments</i>	7,350.00	—	7,350.00	12,372.04	1,043.02	13,415.06	7,350.00
<i>Pet Registration</i>	2,000.00	—	2,000.00	1,555.00	123.33	1,678.33	2,000.00
<i>Miscellaneous Income</i>	300.00	—	300.00	614.70	0.75	615.45	300.00
<i>Total Miscellaneous Income</i>	9,650.00	—	9,650.00	16,055.71	1,291.68	17,347.39	10,650.00
TOTAL OPERATING INCOME	799,273.00	—	799,273.00	807,855.58	11,282.96	819,138.54	828,698.36

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
NON-OPERATING INCOME							
<i>Transfers In From Other Funds</i>							
<i>Transfer in from Reserves</i>	102,067.00	—	102,067.00	—	—	132,933.30	2,954.34
<i>Transfer in from Utility Fund</i>	215,000.00	—	215,000.00	197,083.37	17,916.67	215,000.04	215,000.00
<i>Recreation loan repayment</i>	—	—	—	—	—	—	23,625.00
TOTAL NON-OPERATING INCOME	317,067.00	—	317,067.00	197,083.37	17,916.67	347,933.34	241,579.34
 TOTAL GENERAL FUND INCOME	 <u>1,116,340.00</u>	 <u>—</u>	 <u>1,116,340.00</u>	 <u>1,004,938.95</u>	 <u>29,199.63</u>	 <u>1,167,071.89</u>	 <u>1,070,277.71</u>
 EXPENSE							
OPERATING EXPENSES							
<i>Total Employee Related Expenses</i>	512,554.00	—	512,554.00	441,629.44	19,739.80	461,369.24	516,219.13
<i>Total Other Administrative Expenses</i>	113,185.00	—	113,185.00	123,844.09	8,069.09	131,913.18	121,303.59
<i>Total Administrative Expenses</i>	625,739.00	—	625,739.00	565,473.53	27,808.89	593,282.42	637,522.72
 <i>Public Safety Expenses</i>							
<i>Total Ordinance/Animal Control Expenses</i>	49,225.00	—	49,225.00	42,069.86	2,540.79	44,610.65	51,338.80
<i>Total Traffic Control/Police Dept. Expenses</i>	37,276.00	—	37,276.00	32,351.42	861.48	33,212.90	38,550.19
<i>Emergency Medical Contract Expenses</i>	49,050.00	—	49,050.00	49,050.00	—	49,050.00	51,012.00
<i>Fire Protection Expenses</i>	44,100.00	—	44,100.00	44,625.00	—	44,625.00	46,856.00
<i>Total Public Safety Expenses</i>	179,651.00	—	179,651.00	168,096.28	3,402.26	171,498.54	187,756.99
 TOTAL OPERATING EXPENSES	 805,390.00	 —	 805,390.00	 733,569.81	 31,211.16	 764,780.97	 825,279.71
 OPERATING NET GAIN/LOSS	 (6,117.00)	 —	 (6,117.00)	 74,285.77	 (19,928.19)	 54,357.58	 3,418.66
 TOTAL NON-OPERATING EXPENSES	 310,950.00	 150,000.00	 460,950.00	 89,790.92	 312,500.00	 402,290.92	 244,998.00
 TOTAL FUND EXPENSES	 <u>1,116,340.00</u>	 <u>150,000.00</u>	 <u>1,266,340.00</u>	 <u>823,360.73</u>	 <u>343,711.16</u>	 <u>1,167,071.89</u>	 <u>1,070,277.71</u>
 FUND NET GAIN/LOSS	 —	 (150,000.00)	 (150,000.00)	 181,578.22	 (314,511.52)	 —	 —

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
EXPENSE							
OPERATING EXPENSES							
Administrative Expenses							
Salaries and Wages							
Salaries-Exempt Employees	214,360.00	—	214,360.00	199,384.50	10,633.84	210,018.34	227,221.60
Salaries-Non-Exempt Employees	152,623.00	—	152,623.00	136,711.74	7,187.31	143,899.05	156,342.74
Salary Adjustments/Vacation Buyout/Overtime	5,000.00	—	5,000.00	—	—	—	7,000.00
Longevity Pay	7,000.00	—	7,000.00	4,832.32	—	4,832.32	7,000.00
Total Salary and Wage Expenses	378,983.00	—	378,983.00	340,928.56	17,821.15	358,749.71	397,564.34
Employee Benefit Expenses							
Employer Payroll Tax	29,593.00	—	29,593.00	26,081.39	1,363.34	27,444.73	32,000.00
Employer Retirement Expense	13,350.00	—	13,350.00	8,985.06	425.64	9,410.70	12,056.45
Employer Supplied Health/Disability Expense	82,840.00	—	82,840.00	59,993.74	—	59,993.74	66,810.35
Worker's Compensation Expense	788.00	—	788.00	2,833.40	—	2,833.40	788.00
Training & Travel Expense	3,000.00	—	3,000.00	1,314.03	129.68	1,443.71	3,000.00
Employee Dues and Fees	2,000.00	—	2,000.00	639.86	—	639.86	2,000.00
Unemployment Expense/Reserve Contribution	—	—	—	47.50	—	47.50	—
Miscellaneous Employee Related Expenses	2,000.00	—	2,000.00	805.90	—	805.90	2,000.00
Total Employee Benefit Expenses	133,571.00	—	133,571.00	100,700.88	1,918.65	102,619.53	118,654.79
Total Employee Expense	512,554.00	—	512,554.00	441,629.44	19,739.80	461,369.24	516,219.13

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
General Administrative Expenses							
<i>Property Tax Collection & Appraisal</i>	9,000.00	–	9,000.00	10,898.96	1,463.31	12,362.27	10,898.96
<i>City Attorney</i>	20,000.00	–	20,000.00	33,404.65	1,403.20	34,807.85	20,000.00
<i>Auditing Services</i>	19,000.00	–	19,000.00	21,850.00	–	21,850.00	22,287.00
<i>Election Expense</i>	5,000.00	–	5,000.00	–	–	–	5,000.00
<i>Flood Plain/Emergency Management</i>	–	–	–	–	–	–	1,000.00
<i>Codification Expense</i>	2,000.00	–	2,000.00	2,619.75	–	2,619.75	2,000.00
Total Professional Service Expenses	46,000.00	–	46,000.00	57,874.40	1,403.20	59,277.60	50,287.00
Office Operating Expenses							
<i>Office Supplies</i>	5,000.00	–	5,000.00	5,098.81	153.75	5,252.56	5,000.00
<i>Copier Rental</i>	2,000.00	–	2,000.00	1,650.00	150.00	1,800.00	1,800.00
<i>Office Equipment Repair & Maintenance</i>	2,625.00	–	2,625.00	2,984.40	499.71	3,484.11	2,625.00
<i>Postage</i>	2,310.00	–	2,310.00	2,004.83	148.34	2,153.17	2,310.00
<i>Membership Dues and Fees</i>	2,000.00	–	2,000.00	9,397.58	907.52	10,305.10	2,000.00
<i>Telephone</i>	3,500.00	–	3,500.00	5,189.36	426.42	5,615.78	5,432.63
<i>Web/Email Services</i>	7,000.00	–	7,000.00	–	–	–	7,000.00
<i>Council Training/Travel</i>	2,000.00	–	2,000.00	–	–	–	2,000.00
<i>Miscellaneous Expenses</i>	3,000.00	–	3,000.00	9,593.25	1,831.70	11,424.95	3,000.00
<i>Long Range Planning Committee Expense</i>	–	–	–	–	–	–	–
<i>Legal Notices Publications</i>	1,500.00	–	1,500.00	914.50	304.83	1,219.33	1,500.00
<i>Capital Expenditures Under \$5,000</i>	1,000.00	–	1,000.00	–	–	–	1,000.00
Total Office Operating Expenses	31,935.00	–	31,935.00	36,832.73	4,422.27	41,255.00	33,667.63
Insurance Expenses							
<i>Auto Insurance</i>	–	–	–	–	–	–	–
<i>Liability Insurance</i>	4,000.00	–	4,000.00	3,195.00	–	3,195.00	4,200.00
Total Insurance Expenses	4,000.00	–	4,000.00	3,195.00	–	3,195.00	4,200.00
Municipal Court Expenses							
<i>Prosecuting Attorney</i>	2,000.00	–	2,000.00	1,400.00	33.33	1,433.33	2,000.00
<i>Employee Training & Travel</i>	350.00	–	350.00	50.00	–	50.00	350.00
<i>Office Subsidy-Judge</i>	2,400.00	–	2,400.00	2,400.00	–	2,400.00	2,400.00

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
<i>Court Software</i>	3,600.00	–	3,600.00	–	–	–	3,600.00
<i>Miscellaneous Court Expenses</i>	1,000.00	–	1,000.00	107.29	–	107.29	1,000.00
<i>Total Municipal Court Expenses</i>	9,350.00	–	9,350.00	3,957.29	33.33	3,990.62	9,350.00
<i>Building & Facility Operating Expenses</i>							
<i>Office Maintenance-Cleaning Service</i>	5,400.00	–	5,400.00	3,850.00	350.00	4,200.00	5,400.00
<i>Building Repairs & Maintenance</i>	1,500.00	–	1,500.00	2,023.69	52.38	2,076.07	1,500.00
<i>Utilities</i>	3,500.00	–	3,500.00	3,243.02	344.59	3,587.61	3,500.00
<i>Insurance-Property</i>	2,500.00	–	2,500.00	1,969.00	–	1,969.00	2,500.00
<i>Total Building & Facility Operating Expenses</i>	12,900.00	–	12,900.00	11,085.71	746.97	11,832.68	12,900.00
<i>Total General Administrative Operating Expenses</i>	113,185.00	–	113,185.00	123,844.09	8,069.09	131,913.18	121,303.59
TOTAL ADMINISTRATIVE EXPENSES	625,739.00	–	625,739.00	565,473.53	27,808.89	593,282.42	637,522.72

PUBLIC SAFETY EXPENSES**Ordinance/Animal Control Expenses**

	FY2026 Adopted	Previously approved	FY2026 Revised	Actual to Sep 9 2026	September remaining	FY2026 Estimate	FY2027 Budget
Salaries-Non-Exempt Employees	40,950.00	—	40,950.00	36,268.38	2,339.45	38,607.83	42,588.00
Longevity	630.00	—	630.00	675.91	—	675.91	655.20
Employer Payroll Tax	2,625.00	—	2,625.00	2,826.04	178.95	3,004.99	2,730.00
Worker's Compensation Insurance	1,890.00	—	1,890.00	773.00	—	773.00	1,965.60
Auto Insurance	630.00	—	630.00	888.70	—	888.70	800.00
Miscellaneous/Testing/Animal Boarding	2,500.00	—	2,500.00	637.83	22.39	660.22	2,600.00
Total Ordinance/Animal Control Expenses	49,225.00	—	49,225.00	42,069.86	2,540.79	44,610.65	51,338.80

**Traffic Control/Police Department
Expenses****Salaries and Wages**

Salaries	31,500.00	—	31,500.00	26,596.53	583.51	27,180.04	32,760.00
Longevity	473.00	—	473.00	406.34	—	406.34	487.19
Total Salary and Wage Expenses	31,973.00	—	31,973.00	27,002.87	583.51	27,586.38	33,247.19

Employee Benefit Expenses

Employer Payroll Tax	1,995.00	—	1,995.00	2,065.55	44.63	2,110.18	1,995.00
Worker's Compensation Insurance	1,733.00	—	1,733.00	1,170.00	—	1,170.00	1,733.00
Total Employee Benefit Expenses	3,728.00	—	3,728.00	3,235.55	44.63	3,280.18	3,728.00

Total Employee Expense	35,701.00	—	35,701.00	30,238.42	628.14	30,866.56	36,975.19
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**Other Traffic Control/Police Department
Expense**

Law Enforcement Liability Insurance	1,050.00	—	1,050.00	1,027.00	—	1,027.00	1,050.00
Miscellaneous	525.00	—	525.00	1,086.00	233.33	1,319.33	525.00
Total Other Traffic Control Police Dept. Expense	1,575.00	—	1,575.00	2,113.00	233.33	2,346.33	1,575.00

Total Traffic Control Expenses	37,276.00	—	37,276.00	32,351.42	861.48	33,212.90	38,550.19
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Marble Falls Area EMS Contract	49,050.00	—	49,050.00	49,050.00	—	49,050.00	51,012.00
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	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
<i>Marble Falls Area VFD Contract</i>	44,100.00	–	44,100.00	44,625.00	–	44,625.00	46,856.00
<i>TOTAL PUBLIC SAFETY EXPENSES</i>	179,651.00	–	179,651.00	168,096.28	3,402.26	171,498.54	187,756.99
<i>TOTAL OPERATING EXPENSES</i>	<u>805,390.00</u>	<u>–</u>	<u>805,390.00</u>	<u>733,569.81</u>	<u>31,211.16</u>	<u>764,780.97</u>	<u>825,279.71</u>
<i>OPERATING NET GAIN/LOSS</i>	(6,117.00)	–	(6,117.00)	74,285.77	(19,928.19)	54,357.58	3,418.66

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
NON-OPERATING EXPENSES							
<i>Reserve financing</i>	102,067.00	—	102,067.00	—	—	132,933.30	2,954.34
<i>Total Transfers In</i>	102,067.00	—	102,067.00	—	—	132,933.30	2,954.34
Transfer to Other Funds							
<i>General to Construction</i>	150,000.00	150,000.00	300,000.00	—	300,000.00	300,000.00	—
<i>Transfer to Recreation Fund</i>	97,250.00	—	97,250.00	84,750.00	12,500.00	97,250.00	225,000.00
<i>Total Transfers to Other Funds</i>	247,250.00	150,000.00	397,250.00	84,750.00	312,500.00	397,250.00	225,000.00
Capital Improvement/Purchases Over \$5,000							
<i>Avenue N bridge contribution</i>	3,700.00	—	3,700.00	—	—	—	3,700.00
<i>Capital Expenditures: Emergency Alert System</i>	60,000.00	—	60,000.00	—	—	—	10,000.00
<i>Contingency</i>	—	—	—	—	—	—	6,298.00
<i>Total Capital Improvements/Purchases</i>	63,700.00	—	63,700.00	5,040.92	—	5,040.92	13,700.00
<i>Construction costs</i>	—	—	—	5,040.92	—	5,040.92	—
TOTAL NON-OPERATING EXPENSES	310,950.00	150,000.00	460,950.00	89,790.92	312,500.00	402,290.92	244,998.00
TOTAL FUND EXPENSES	<u>1,116,340.00</u>	<u>150,000.00</u>	<u>1,266,340.00</u>	<u>823,360.73</u>	<u>343,711.16</u>	<u>1,167,071.89</u>	<u>1,070,277.71</u>
FUND NET GAIN/LOSS	—	(150,000.00)	(150,000.00)	181,578.22	(314,511.52)	—	—

DEBT SERVICE

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
INCOME							
FUND INCOME							
<i>Ad Valorem Tax</i>	491,464.00	—	491,464.00	496,410.18	4,252.95	500,663.13	491,564.00
<i>Interest Earned on Investments</i>	2,000.00	—	2,000.00	466.36	38.77	505.13	2,000.00
<i>Transfer in from Other Funds</i>							
<i>Transfer in from Reserves</i>	—	—	—	—	—	—	—
<i>Transfer in from Utility Fund</i>	—	—	—	—	—	—	—
<i>Accrued Interest Earning from Bond Sale</i>	—	—	—	—	—	—	—
<i>Total Transfers in from Other Funds</i>	—	—	—	—	—	—	—
TOTAL FUND INCOME	493,464.00	—	493,464.00	496,876.54	4,291.72	501,168.26	493,564.00
EXPENSES							
Bond Debt							
<i>2024 Certificate of Obligations</i>							
<i>Principal</i>	160,000.00	—	160,000.00	160,000.00	—	160,000.00	160,000.00
<i>Interest</i>	328,550.00	—	328,550.00	328,950.00	—	328,950.00	328,650.00
<i>Transfer to General Fund</i>							
<i>Total Bonded Debt Expense</i>	488,550.00	—	488,550.00	488,950.00	—	488,950.00	488,650.00
FUND NET GAIN/LOSS					4,291.72	12,218.26	

* Note the principal and interest referenced was payment toward the City's 2013 Refunding Bonds that were paid off in 2023.

DEBT SERVICE

	FY2026 Adopted	Previously approved	FY2026 Revised	Actual to Sep 9 2026	September remaining	FY2026 Estimate	FY2027 Budget
<i>The Fund is anticipated to end FY2025 with approximately \$5700 in committed funds. These funds are restricted to pay the City's bond principal and interest. It is anticipated at the end FY25 the Fund will a fund balance of less than \$10,000, assuming 100% collection, at 99% collection rate the fund balance would be approximately \$5700.</i>	4,914.00	—	4,914.00	7,926.54	4,291.72	12,218.26	4,914.00

INCOME**OPERATING INCOME****Utility Income**

Water Revenue	570,000.00	—	570,000.00	519,185.26	53,447.13	572,632.39	587,100.00
Sewer Revenue	613,500.00	—	613,500.00	564,388.49	51,292.11	615,680.60	631,905.00
Total Utility Income	1,183,500.00	—	1,183,500.00	1,083,573.75	104,739.24	1,188,312.99	1,219,005.00

Solid Waste Collection Income	376,618.00	—	376,618.00	351,403.19	31,894.21	383,297.40	391,682.72
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Miscellaneous Income

New Connections	13,965.00	—	13,965.00	10,500.00	1,400.00	11,900.00	8,500.00
Interest Earned on Investments	26,450.00	—	26,450.00	24,366.64	2,186.39	26,553.03	22,000.00
Penalty & Interest Earned	6,964.00	—	6,964.00	7,056.84	626.23	7,683.07	6,500.00
Transfer Fees Income	1,639.00	—	1,639.00	1,800.00	150.00	1,950.00	1,500.00
Miscellaneous Income	7,000.00	—	7,000.00	3,599.76	168.60	3,768.36	4,500.00
FEMA or SLFRF Reimbursement	—	—	—	—	—	—	—
Total Miscellaneous Income	56,018.00	—	56,018.00	47,323.24	4,531.22	51,854.46	43,000.00

TOTAL OPERATING INCOME	1,616,136.00	—	1,616,136.00	1,482,300.18	141,164.66	1,623,464.84	1,653,687.72
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NON-OPERATING INCOME

Transfer in from Reserves*	—	—	—	—	—	110,302.50	110,114.30
TOTAL NON-OPERATING INCOME	—	—	—	—	—	110,302.50	110,114.30

TOTAL UTILITY FUND INCOME	1,616,136.00	—	1,616,136.00	1,482,300.18	141,164.66	1,733,767.35	1,763,802.02
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EXPENSE**OPERATING EXPENSES**

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
Administrative Expenses							
<i>Total Employee Related Expenses</i>	672,203.00	–	672,203.00	568,146.56	25,462.18	593,608.74	684,613.81
<i>General Administrative Expenses</i>	58,700.00	–	58,700.00	24,406.72	1,552.79	25,959.51	63,727.44
<i>Total Administrative Expenses</i>	730,903.00	–	730,903.00	592,553.28	27,014.97	619,568.25	748,341.25
Plant and Field Operating Expenses							
<i>Water Treatment Expenses</i>	123,525.00	–	123,525.00	178,105.66	28,965.01	207,070.67	142,597.06
<i>Wastewater Treatment Expenses</i>	108,500.00	–	108,500.00	90,177.00	11,423.72	101,600.72	101,260.18
<i>Other Operating Expenses</i>	92,650.00	–	92,650.00	106,926.85	13,503.51	120,430.36	95,170.25
<i>Total Operating Expenses</i>	324,675.00	–	324,675.00	375,209.51	53,892.23	429,101.74	339,027.49
<i>Total Solid Waste Collection Contract Expenses</i>	342,958.00	–	342,958.00	290,050.15	57,982.94	348,033.09	361,433.28
TOTAL OPERATING EXPENSES	1,398,536.00	–	1,398,536.00	1,257,812.94	138,890.14	1,396,703.08	1,448,802.02
OPERATING NET GAIN/LOSS	217,600.00	–	217,600.00	224,487.24	2,274.53	226,761.77	204,885.70
TOTAL NON-OPERATING EXPENSE	217,600.00	100,000.00	317,600.00	219,147.60	117,916.67	337,064.27	315,000.00
TOTAL FUND EXPENSES	<u>1,616,136.00</u>	<u>100,000.00</u>	<u>1,716,136.00</u>	<u>1,476,960.54</u>	<u>256,806.81</u>	<u>1,733,767.35</u>	<u>1,763,802.02</u>
FUND NET GAIN/LOSS	–	(100,000.00)	(100,000.00)	5,339.64	(115,642.14)	–	–

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
EXPENSE							
OPERATING EXPENSES							
ADMINISTRATIVE EXPENSES							
Salaries and Wages							
Salaries-Non-Exempt Employees	458,013.00	—	458,013.00	405,866.49	20,423.79	426,290.28	490,328.64
Salary Adjustments/Vacation Buyout/Overtime	27,500.00	—	27,500.00	19,585.48	1,348.47	20,933.95	18,360.00
Longevity Pay	5,775.00	—	5,775.00	7,530.32	—	7,530.32	8,132.75
Total Salary and Wage Expenses	491,288.00	—	491,288.00	432,982.29	21,772.26	454,754.55	516,821.39
Employee Benefit Expenses							
Employer Payroll Tax	34,965.00	—	34,965.00	33,123.14	1,665.58	34,788.72	36,103.97
Employer Retirement Expense	13,650.00	—	13,650.00	8,972.89	398.94	9,371.83	10,550.26
Employer Supplied Health/Disability Expense	103,005.00	—	103,005.00	86,021.99	496.98	86,518.97	94,385.28
Worker's Compensation Expense	17,220.00	—	17,220.00	—	—	—	18,857.00
Training & Travel Expense Unemployment Expense/Reserve Contribution	7,875.00	—	7,875.00	5,887.15	883.42	6,770.57	4,625.91
Employee Uniform Expense	4,200.00	—	4,200.00	1,116.90	245.00	1,361.90	3,270.00
Total Employee Benefit Expenses	180,915.00	—	180,915.00	135,164.27	3,689.92	138,854.19	167,792.42
Miscellaneous employee costs	—	—	—	42.20	—	42.20	—
Total Salaries and Wages Expense	672,203.00	—	672,203.00	568,146.56	25,462.18	593,608.74	684,613.81

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
General Administrative Expenses							
<i>Miscellaneous Dues and Fees (TCEQ Fees)</i>	4,000.00	—	4,000.00	4,091.53	—	4,091.53	5,739.81
<i>Office Equipment Repair and Maintenance</i>	1,000.00	—	1,000.00	123.48	41.16	164.64	109.99
<i>Meter Software Maintenance</i>	6,000.00	—	6,000.00	6,100.03	36.81	6,136.84	6,588.56
<i>Office Supplies</i>	1,700.00	—	1,700.00	2,169.20	196.88	2,366.08	1,736.43
<i>Postage</i>	5,500.00	—	5,500.00	6,872.43	790.00	7,662.43	4,952.67
<i>Telephone</i>	4,200.00	—	4,200.00	4,479.96	487.94	4,967.90	4,702.89
<i>Liability and Property Insurance</i>	35,700.00	—	35,700.00	—	—	—	39,270.00
<i>Bad Debts</i>	100.00	—	100.00	—	—	—	—
<i>Miscellaneous Expenses</i>	500.00	—	500.00	570.09	—	570.09	627.10
Total Office Operating Expenses	58,700.00	—	58,700.00	24,406.72	1,552.79	25,959.51	63,727.44
 TOTAL ADMINISTRATIVE EXPENSES	 730,903.00	 —	 730,903.00	 592,553.28	 27,014.97	 619,568.25	 748,341.25
 PLANTS AND FIELD OPERATING EXPENSES							
Water Treatment Operating Expenses							
<i>Utilities-Electrical</i>	33,000.00	—	33,000.00	44,125.24	4,628.84	48,754.08	48,600.00
<i>Utilities-Propane</i>	1,100.00	—	1,100.00	1,367.00	127.67	1,494.67	1,080.00
<i>Water Treatment Chemicals</i>	43,000.00	—	43,000.00	57,307.34	7,212.20	64,519.54	54,388.52
<i>Water Quality Testing</i>	6,825.00	—	6,825.00	4,999.47	160.25	5,159.72	6,197.88
<i>Plant and Pump Station Repairs & Maint.</i>	30,000.00	—	30,000.00	32,241.35	7,152.78	39,394.13	15,370.53
<i>Distribution Repairs and Maintenance</i>	5,000.00	—	5,000.00	35,969.18	8,990.43	44,959.61	12,856.13
<i>Water Meters Purchased</i>	2,600.00	—	2,600.00	2,078.50	692.83	2,771.33	2,160.00
<i>Tap Materials</i>	2,000.00	—	2,000.00	17.58	—	17.58	1,944.00
Total Water Treatment Operating Expenses	123,525.00	—	123,525.00	178,105.66	28,965.01	207,070.67	142,597.06

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
Wastewater Treatment Operating Expenses							
<i>Utilities-Electrical</i>	40,000.00	—	40,000.00	29,219.82	2,726.08	31,945.90	34,042.68
<i>Utilities-Propane</i>	1,000.00	—	1,000.00	—	—	—	540.00
<i>Wastewater Treatment Chemicals</i>	17,000.00	—	17,000.00	12,898.10	1,189.24	14,087.34	17,000.00
<i>Water Quality Testing</i>	5,500.00	—	5,500.00	4,119.25	236.33	4,355.58	4,677.50
<i>Plant and Pump Station Repairs & Maint.</i>	15,000.00	—	15,000.00	25,900.80	6,813.60	32,714.40	5,000.00
<i>Collection System Repair & Maintenance</i>	5,000.00	—	5,000.00	9,089.05	—	9,089.05	15,000.00
<i>Wastewater Plant Repair & Maintenance</i>	25,000.00	—	25,000.00	8,949.98	458.46	9,408.44	25,000.00
Total Wastewater Treatment Operating Expenses	108,500.00	—	108,500.00	90,177.00	11,423.72	101,600.72	101,260.18
Other Operating Expenses							
<i>Building and Facility Repair and Maintenance</i>	5,000.00	—	5,000.00	5,369.57	63.00	5,432.57	5,000.00
<i>Drainage System Repair and Maintenance</i>	2,500.00	—	2,500.00	4,138.94	1,379.65	5,518.59	2,000.00
<i>Vehicle Repair & Maintenance</i>	15,000.00	—	15,000.00	11,329.25	1,902.48	13,231.73	7,690.23
<i>Machinery Repair & Maintenance</i>	18,000.00	—	18,000.00	38,427.36	4,760.95	43,188.31	33,041.56
<i>Vehicle Fuel</i>	18,900.00	—	18,900.00	15,694.80	2,022.00	17,716.80	16,372.78
<i>Machinery Fuel</i>	5,250.00	—	5,250.00	4,038.43	1,129.75	5,168.18	1,465.99
<i>Small Tools</i>	5,000.00	—	5,000.00	12,808.17	1,536.96	14,345.13	11,492.94
<i>Miscellaneous - Shop</i>	8,000.00	—	8,000.00	7,528.83	708.72	8,237.55	7,501.42
<i>Assets Purchased</i>	15,000.00	—	15,000.00	7,591.50	—	7,591.50	10,605.33
Total Other Operating Expenses	92,650.00	—	92,650.00	106,926.85	13,503.51	120,430.36	95,170.25
TOTAL PLANTS AND FIELD OPERATING EXPENSE	324,675.00	—	324,675.00	375,209.51	53,892.23	429,101.74	339,027.49
TOTAL SOLID WASTE COLLECTION EXPENSE	342,958.00	—	342,958.00	290,050.15	57,982.94	348,033.09	361,433.28
TOTAL OPERATING EXPENSES	1,398,536.00	—	1,398,536.00	1,257,812.94	138,890.14	1,396,703.08	1,448,802.02
OPERATING NET GAIN/LOSS	217,600.00	—	217,600.00	224,487.24	2,274.53	226,761.77	204,885.70

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
NON-OPERATING EXPENSES							
Transfer to Other Funds							
Transfer to Debt Service	–	–	–	–	–	–	–
Transfer to Contingency (Reserves)	–	–	–	–	–	–	–
Transfer to General Fund	215,000.00	–	215,000.00	197,083.37	17,916.67	215,000.04	215,000.00
Utility to Construction	–	100,000.00	100,000.00	–	100,000.00	100,000.00	–
Total Transfers to Other Funds	215,000.00	100,000.00	315,000.00	197,083.37	117,916.67	315,000.04	215,000.00
Capital Improvements and Purchases							
Capital Purchases Over \$5,000/Contingency	–	–	–	18,866.28	–	18,866.28	100,000.00
Contingencies*	2,600.00	–	2,600.00	–	–	–	–
Building ImprovementS	–	–	–	3,197.95	–	3,197.95	–
Total Capital Improvements and Purchases	2,600.00	–	2,600.00	22,064.23	–	22,064.23	100,000.00
TOTAL NON-OPERATING EXPENSES	217,600.00	100,000.00	317,600.00	219,147.60	117,916.67	337,064.27	315,000.00
TOTAL FUND EXPENSES	<u>1,616,136.00</u>	<u>100,000.00</u>	<u>1,716,136.00</u>	<u>1,476,960.54</u>	<u>256,806.81</u>	<u>1,733,767.35</u>	<u>1,763,802.02</u>
FUND NET GAIN/LOSS	–	(100,000.00)	(100,000.00)	5,339.64	(115,642.14)	–	–

INCOME**OPERATING INCOME****Golf Shop Income**

<i>Prepaid Golf</i>	185,000.00	–	185,000.00	151,665.73	7,535.88	159,201.61	163,000.00
<i>Green Fees</i>	390,000.00	–	390,000.00	421,593.20	29,511.92	451,105.12	400,000.00
<i>Cart Rental</i>	140,000.00	–	140,000.00	151,674.14	8,701.16	160,375.30	142,000.00
<i>Driving Range Income</i>	13,500.00	–	13,500.00	17,375.22	966.07	18,341.29	15,000.00
<i>Tournament Income</i>	35,000.00	–	35,000.00	48,277.93	3,235.46	51,513.39	57,000.00
<i>Handicap Service</i>	500.00	–	500.00	763.00	24.67	787.67	–
<i>Snacks & Beverage Sales</i>	80,000.00	–	80,000.00	39,441.66	3,419.65	42,861.31	35,000.00
<i>Golf Shop Merchandise Sales</i>	80,000.00	–	80,000.00	102,043.89	7,117.67	109,161.56	110,000.00
<i>Miscellaneous Income</i>	–	–	–	644.25	69.31	713.56	–
Total Golf Shop Income	924,000.00	–	924,000.00	933,479.02	60,581.78	994,060.80	922,000.00

<i>Rental Income (Restaurant & Tennis)</i>	1,200.00	–	1,200.00	900.00	–	900.00	–
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<i>Miscellaneous Income</i>	–	–	–	(1,103.39)	211.79	(891.60)	–
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<i>Revenue adjustment</i>	–	–	–	–	–	–	(18,000.00)
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Total Operating Income	925,200.00	–	925,200.00	933,275.63	60,793.58	994,069.21	904,000.00
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Transfers in From Other Funds

<i>General Fund support</i>	97,250.00	–	97,250.00	84,750.00	12,500.00	97,250.00	225,000.00
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Total Transfers in From Other Funds	97,250.00	–	97,250.00	84,750.00	12,500.00	97,250.00	225,000.00
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<i>Use of reserves</i>	–	–	–	–	–	77,148.34	21,610.00
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TOTAL Revenue	1,022,450.00	–	1,022,450.00	1,018,025.63	73,293.58	1,168,467.55	1,150,610.00
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EXPENSES**OPERATING EXPENSES**

<i>Total Administrative Expenses</i>	60,050.00	–	60,050.00	72,372.68	1,996.73	74,369.41	75,500.00
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	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
<i>Total Golf Shop Expenses</i>	374,638.00	–	374,638.00	467,400.19	30,937.82	498,338.01	421,995.10
<i>Total Grounds Maintenance Expenses</i>	514,500.00	–	514,500.00	509,088.35	25,020.18	534,108.53	560,862.90
<i>Total Tennis/Pool Expenses</i>	1,500.00	–	1,500.00	12,163.21	51.67	12,214.88	5,000.00
<i>Total Food and Beverage Expenses</i>	–	–	–	4,953.26	–	4,953.26	–
<i>Capital Contributions</i>	–	–	–	–	–	–	–
TOTAL OPERATING EXPENSES	950,688.00	–	950,688.00	1,065,977.69	58,006.39	1,123,984.08	1,063,358.00
 OPERATING NET GAIN/LOSS	 (25,488.00)	 –	 (25,488.00)	 (132,702.06)	 2,787.19	 (129,914.87)	 (159,358.00)
 NON-OPERATING EXPENSES	 71,762.00	 –	 71,762.00	 44,483.47	 –	 44,483.47	 87,252.00
 TOTAL FUND EXPENSES	 1,022,450.00	 –	 1,022,450.00	 1,110,461.16	 58,006.39	 1,168,467.55	 1,150,610.00
 FUND NET GAIN/LOSS	 –	 –	 –	 (92,435.53)	 15,287.19	 –	 –

EXPENSES**OPERATING EXPENSES****ADMINISTRATIVE AND HOUSE EXPENSES****Administrative Expenses**

Unemployment Expenses	—	—	—	—	—	—	—
Liability/Property Insurance	17,000.00	—	17,000.00	19,426.00	—	19,426.00	20,000.00
Office Supplies	1,000.00	—	1,000.00	616.33	—	616.33	1,000.00
Postage	250.00	—	250.00	148.45	10.48	158.93	1,000.00
Advertising	6,000.00	—	6,000.00	8,034.80	450.00	8,484.80	7,000.00
Dues and Subscriptions	900.00	—	900.00	—	—	—	—
Miscellaneous Supplies/Expenses	900.00	—	900.00	676.52	84.65	761.17	3,000.00
Credit Card Processing	29,000.00	—	29,000.00	25,196.82	—	25,196.82	26,000.00
Total Administrative Expenses	55,050.00	—	55,050.00	54,098.92	545.14	54,644.06	58,000.00

House Maintenance Expenses

Telephone	—	—	—	398.87	19.55	418.42	4,000.00
Electricity-Restaurant & Pro Shop	—	—	—	10,829.02	649.10	11,478.12	12,000.00
Utilities-Water, Sewer and Trash	2,000.00	—	2,000.00	4,288.36	428.45	4,716.81	—
Cleaning Service							
Building Repairs	3,000.00	—	3,000.00	2,598.49	354.49	2,952.98	1,500.00
Miscellaneous House Expenses	—	—	—	159.02	—	159.02	—
	5,000.00	—	5,000.00	18,273.76	1,451.59	19,725.35	17,500.00

TOTAL ADMINISTRATIVE & HOUSE EXPENSES	60,050.00	—	60,050.00	72,372.68	1,996.73	74,369.41	75,500.00
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GOLFING OPERATIONS**Golf Shop Expenses****Salaries and Wages**

<i>Salaries - Full-time</i>	126,140.00	–	126,140.00	142,661.28	7,396.60	150,057.88	151,368.00
<i>Salaries - Part-time</i>	65,100.00	–	65,100.00	87,227.68	5,576.28	92,803.96	80,000.00
<i>Salary Adjustments/Overtime</i>	–	–	–	–	–	–	1,000.00
<i>Longevity Pay</i>	3,000.00	–	3,000.00	2,462.02	–	2,462.02	3,150.00
Total Salary and Wage Expenses	194,240.00	–	194,240.00	232,350.98	12,972.88	245,323.86	235,518.00

Employee Benefit Expenses

<i>Employer Payroll Tax</i>	17,002.00	–	17,002.00	17,774.77	992.42	18,767.19	17,852.10
<i>Employer Retirement Expense</i>	3,939.00	–	3,939.00	3,434.40	166.43	3,600.83	4,135.95
<i>Employer Supplied Health/Disability Expense</i>	14,388.00	–	14,388.00	15,607.98	–	15,607.98	17,265.60
<i>Worker's Compensation Expense</i>	6,069.00	–	6,069.00	13,584.00	–	13,584.00	6,372.45
Total Employee Benefit Expenses	41,398.00	–	41,398.00	50,401.15	1,158.86	51,560.01	45,626.10

Total Golf Shop Salaries and Wages Expense	235,638.00	–	235,638.00	282,752.13	14,131.74	296,883.87	281,144.10
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Other Golf Shop Expenses

<i>Driving Range Expense</i>	6,000.00	–	6,000.00	6,350.40	–	6,350.40	7,000.00
<i>Consumable Supplies</i>	6,000.00	–	6,000.00	17,013.31	1,550.88	18,564.19	6,300.00
<i>Handicap Service Expense</i>	–	–	–	382.00	–	382.00	500.00
<i>Office Supplies</i>	1,000.00	–	1,000.00	655.37	25.81	681.18	1,050.00
<i>Dues and Fees</i>	–	–	–	–	–	–	1.00
<i>Telephone</i>	–	–	–	763.09	50.00	813.09	–
<i>Merchandise and snack inventory</i>	110,000.00	–	110,000.00	142,390.64	13,066.28	155,456.92	110,000.00
<i>Inventory Shortages</i>	–	–	–	1,696.19	565.40	2,261.59	–
<i>Miscellaneous Golf Shop Expenses</i>	–	–	–	592.03	191.33	783.36	–

Cart Operations:

<i>Cart Lease/Purchase-Principal</i>	–	–	–	–	–	–	–
<i>Cart Lease/Purchase-Interest</i>	–	–	–	–	–	–	–
<i>Cart Repair & Maintenance</i>	7,000.00	–	7,000.00	6,913.21	447.45	7,360.66	7,000.00

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
<i>Cart Barn/Tennis Electric/Cart Fuel</i>	9,000.00	–	9,000.00	7,891.82	908.93	8,800.75	9,000.00
<i>Total Cart Operations</i>	16,000.00	–	16,000.00	14,805.03	1,356.38	16,161.41	16,000.00
<i>Total Other Golf Shop Expenses</i>	139,000.00	–	139,000.00	184,648.06	16,806.08	201,454.14	140,851.00
<i>TOTAL GOLF SHOP EXPENSES</i>	374,638.00	–	374,638.00	467,400.19	30,937.82	498,338.01	421,995.10

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
Grounds Maintenance Expense							
Salaries and Wages							
Salaries - Full & Part Time	254,399.00	–	254,399.00	250,823.81	10,640.00	261,463.81	279,838.90
Salaries - Part-time	12,000.00	–	12,000.00	17,812.38	3,022.33	20,834.71	13,200.00
Salary Adjustments/Vacation Buyout/Overtime	–	–	–	–	–	–	–
Longevity Pay	2,042.00	–	2,042.00	3,205.88	–	3,205.88	2,144.10
Total Salary and Wage Expenses	268,441.00	–	268,441.00	290,093.95	14,583.69	304,677.64	358,756.10
Contract labor	–	–	–	18,251.88	921.36	19,173.24	63,573.10
Employee Benefit Expenses							
Employer Payroll Tax	23,100.00	–	23,100.00	20,795.91	1,045.16	21,841.07	24,255.00
Employer Retirement Expense	6,822.00	–	6,822.00	6,042.60	239.40	6,282.00	7,163.10
Employer Supplied Health/Disability Expense	44,145.00	–	44,145.00	44,432.36	–	44,432.36	52,974.00
Worker's Compensation Expense	6,014.00	–	6,014.00	–	–	–	6,314.70
Miscellaneous Employee Related Expenses	–	–	–	–	–	–	–
Total Employee Benefit Expenses	80,081.00	–	80,081.00	71,270.87	1,284.56	72,555.43	90,706.80
Total Grounds Maintenance Salaries & Wages	348,522.00	–	348,522.00	361,364.82	15,868.25	377,233.07	449,462.90
Other Grounds Maintenance Expenses							
Fuel	12,000.00	–	12,000.00	16,112.73	1,619.25	17,731.98	13,000.00
Fertilizer	12,500.00	–	12,500.00	1,927.18	30.30	1,957.48	12,000.00
Chemicals	13,000.00	–	13,000.00	10,468.16	252.59	10,720.75	13,000.00
Sand, Soil and Seed	26,000.00	–	26,000.00	966.25	–	966.25	17,000.00
Equipment Repair & Maintenance	12,600.00	–	12,600.00	24,307.06	2,290.85	26,597.91	12,600.00
Irrigation Repair & Maintenance	17,500.00	–	17,500.00	17,552.23	422.71	17,974.94	17,500.00
Utilities:							
Electric - Maintenance	3,000.00	–	3,000.00	3,055.34	295.64	3,350.98	3,200.00
Electric - Irrigation	11,000.00	–	11,000.00	13,393.69	1,498.43	14,892.12	13,000.00
Water, Sewer & Trash	7,500.00	–	7,500.00	5,875.73	679.38	6,555.11	4,000.00
Total Utilities	21,500.00	–	21,500.00	22,324.76	2,473.45	24,798.21	20,200.00
Raw Water Purchase	5,500.00	–	5,500.00	–	–	–	5,500.00
Small Tools	2,000.00	–	2,000.00	1,271.66	274.99	1,546.65	600.00

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
<i>Equipment Purchased</i>	–	–	–	9,643.11	1,787.78	11,430.89	–
<i>Equipment Lease/Purchase - Principal</i>	42,671.00	–	42,671.00	42,373.83	–	42,373.83	–
<i>Equipment Lease/Purchase - Interest</i>	707.00	–	707.00	776.56	–	776.56	–
<i>Miscellaneous Grounds Maintenance Expenses</i>							
<i>Total Other Grounds Maintenance Expenses</i>	165,978.00	–	165,978.00	147,723.53	9,151.93	156,875.46	111,400.00
<i>Total Grounds Maintenance Expenses</i>	514,500.00	–	514,500.00	509,088.35	25,020.18	534,108.53	560,862.90
TOTAL GOLFING OPERATIONS EXPENSES	889,138.00	–	889,138.00	976,488.54	55,957.99	1,032,446.53	982,858.00

	<i>FY2026 Adopted</i>	<i>Previously approved</i>	<i>FY2026 Revised</i>	<i>Actual to Sep 9 2026</i>	<i>September remaining</i>	<i>FY2026 Estimate</i>	<i>FY2027 Budget</i>
TENNIS/SWIM EXPENSES							
<i>Tennis Court</i>							
<i>Tennis Court Maintenance</i>	1,500.00	–	1,500.00	12,278.37	51.67	12,330.04	4,000.00
<i>Tennis Court Electricity</i>	–	–	–	(115.16)	–	(115.16)	1,000.00
<i>Total Tennis Court Expenses</i>	1,500.00	–	1,500.00	12,163.21	51.67	12,214.88	5,000.00
<i>Swimming Pool Expenses</i>							
<i>Repair & Maintenance</i>	–	–	–	–	–	–	–
<i>Total Swimming Pool Expenses</i>	–	–	–	–	–	–	–
TOTAL TENNIS/SWIM EXPENSES	1,500.00	–	1,500.00	12,163.21	51.67	12,214.88	5,000.00
<i>Legacy food / beverage costs</i>	–	–	–	4,953.26	–	4,953.26	–
TOTAL FUND OPERATING EXPENSES	950,688.00	–	950,688.00	1,065,977.69	58,006.39	1,123,984.08	1,063,358.00
FUND NET GAIN/LOSS	(25,488.00)	–	(25,488.00)	(132,702.06)	2,787.19	(129,914.87)	(159,358.00)
NON-OPERATING EXPENSES							
<i>Capital Projects</i>							
<i>Contingencies</i>	24,512.00	–	24,512.00	–	–	–	3,627.00
<i>Capital Purchases</i>	47,250.00	–	47,250.00	44,483.47	–	44,483.47	60,000.00
<i>Course/Facility Upgrades</i>							
<i>Total Capital Projects Expense</i>	71,762.00	–	71,762.00	44,483.47	–	44,483.47	63,627.00
<i>Recreation loan repayment to General</i>	–	–	–	–	–	–	23,625.00
TOTAL NON-OPERATING EXPENSES	71,762.00	–	71,762.00	44,483.47	–	44,483.47	87,252.00
TOTAL FUND EXPENSES	1,022,450.00	–	1,022,450.00	1,110,461.16	58,006.39	1,168,467.55	1,150,610.00
FUND NET GAIN/LOSS	–	–	–	(92,435.53)	15,287.19	–	–

Recreation Capital Budget

Capital purchases	FY2026 adopted	FY2026 estimate	FY2027 budget
Recreation FY2027 includes a greens mower at	47,250.00	44,483.47	60,000.00
Utility - Shop improvements (Cherry Picker Removed)			50,000

Interfund Transfers

Transfer	FY2026 adopted	Previously approved	FY2026 revised	Actual to Sep 9	Remaining	FY2027 budget
General to Construction	150,000.00	150,000.00	300,000.00	—	300,000.00	—
General to Recreation	97,250.00	—	97,250.00	84,750.00	12,500.00	225,000.00
Utility to General	215,000.00	—	215,000.00	197,083.37	17,916.67	215,000.00
Utility to Construction	—	100,000.00	100,000.00	—	100,000.00	—
Recreation loan repayment to C	—	—	—	—	—	23,625.00

General's additional \$150,000 and Utility's \$100,000 Construction transfers were previously approved together.

FY2026 Construction receives \$300,000 from General and \$100,000 from Utility. The entire \$400,000 remains pending.

FY2027 General support for Recreation is \$225,000. Recreation repays \$23,625 to General. Utility transfers \$215,000 to General.

Construction Fund

Fiscal year ending September 30 2026 • No adopted Construction budget

Activity	Budget	Actual to Sep 9	September remaining	Year end estimate
Interest income	Not budgeted	242,412.09	19,817.66	262,229.75
Administration	Not budgeted	22.42	–	22.42
Architecture and consulting	Not budgeted	42,884.67	7,095.58	49,980.25
Engineering and testing	Not budgeted	17,168.04	53.33	17,221.37
Restroom and pro shop	Not budgeted	129,847.35	304.65	130,152.00
Community Center	Not budgeted	1,382,238.78	257,366.44	1,639,605.22
Infrastructure	Not budgeted	235,698.90	19,312.27	255,011.17
Other construction	Not budgeted	9,438.56	12.66	9,451.22
Total expenditures	Not budgeted	1,817,298.72	284,144.94	2,101,443.66
Transfers from General	Not budgeted	–	300,000.00	300,000.00
Transfers from Utility	Not budgeted	–	100,000.00	100,000.00
Net after transfers	Not budgeted	(1,574,886.63)	135,672.72	(1,439,213.91)

Cash outlook	Amount
Reported September 9 cash	5,819,060.34
Pending transfers	400,000.00
Cash after pending transfers	6,219,060.34
September interest estimate	19,817.66
September payments estimate	284,144.94
Estimated September 30 cash	5,954,733.06

The September 30 cash estimate assumes remaining interest is received and estimated project expenses are paid.

Department Five Year Comparison

Historical schedules for FY2021–FY2025. Amounts shown in whole dollars.

Fund and department	Type	2021	2022	2023	2024	2025
General / Revenues	Revenue	652,917	668,773	687,975	812,773	786,878
General / Transfers	Transfer in	215,000	215,000	215,000	215,000	215,000
General / City employees	Operating expense	367,658	396,631	447,950	459,975	592,648
General / Administration	Operating expense	86,584	86,705	78,550	87,583	106,726
General / Judicial	Operating expense	8,993	7,789	13,300	6,315	10,597
General / Municipal building	Operating expense	8,090	9,663	13,750	11,823	11,592
General / Ordinance enforcement	Operating expense	30,874	33,975	43,050	41,482	43,380
General / Traffic control	Operating expense	31,740	33,879	47,900	26,265	31,101
General / Emergency services	Operating expense	90,946	81,412	82,750	84,050	89,664
General / Transfers	Transfer out	192,500	165,500	140,000	187,000	100,000
General / Capital	Capital	—	—	22,500	9,883	3,700
General / Contingency	Contingency	—	—	—	—	—
Debt Service / Revenues	Revenue		377,110	378,615	1,295	493,150
Debt Service / Bond debt	Debt service		432,118	428,610	—	510,850
Utility / Revenues	Revenue	1,507,468	1,530,716	1,557,164	1,573,700	1,629,043
Utility / Utility employees	Operating expense	396,090	407,078	448,333	540,700	486,078
Utility / Utility administration	Operating expense	53,341	45,631	47,700	46,200	54,647
Utility / Water treatment	Operating expense	116,124	158,561	117,250	121,500	163,587
Utility / Wastewater treatment	Operating expense	89,408	106,987	107,750	113,800	99,190

Department Five Year Comparison

Historical schedules for FY2021–FY2025. Amounts shown in whole dollars.

Fund and department	Type	2021	2022	2023	2024	2025
Utility / Other utility operations	Operating expense	95,364	96,739	104,000	106,000	95,256
Utility / Garbage collection	Operating expense	212,474	219,862	225,000	305,500	343,134
Utility / Transfers	Transfer out	271,000	271,008	244,500	215,000	215,000
Utility / Capital	Capital	84,630	—	80,000	—	238,503
Utility / Contingency	Contingency	—	—	—	—	—
Recreation / Revenues	Revenue	935,425	810,078	923,583	1,014,616	1,013,903
Recreation / Transfers	Transfer in	192,500	165,500	140,000	50,000	50,000
Recreation / Recreation administration	Operating expense	47,815	47,815	45,337	44,723	44,295
Recreation / Pro shop building	Operating expense	36,877	36,877	17,269	16,648	16,115
Recreation / Pro shop employees	Operating expense	148,849	168,937	197,417	206,487	247,981
Recreation / Golf shop operations	Operating expense	165,033	179,637	224,184	262,570	158,230
Recreation / Grounds employees	Operating expense	223,004	242,572	275,715	290,624	344,951
Recreation / Grounds operations	Operating expense	80,482	136,603	161,817	144,586	176,937
Recreation / Tennis	Operating expense	654	2,438	3,598	3,000	129
Recreation / Pool	Operating expense	330	1,611	337	2,025	—
Recreation / Other recreation	Operating expense	285,772	3,400	—	—	—
Recreation / Contingency	Contingency	—	—	—	—	—
Recreation / Capital	Capital	12,842	134,760	214,711	20,000	35,367
Recreation / Transfers	Transfer out	—	—	—	—	—

Department Five Year Comparison

Historical schedules for FY2021–FY2025. Amounts shown in whole dollars.

Fund and department	Type	2021	2022	2023	2024	2025
General / Other historical costs	Operating expense		–	–	–	–
Debt Service / Other historical receipts	Revenue			56,000	27,042	24,639
Debt Service / Other historical costs	Operating expense			–	–	1,271
Utility / Other historical receipts	Revenue		–	–	–	–
Recreation / Other historical costs	Operating expense		3,542	7,906	7,653	7,650

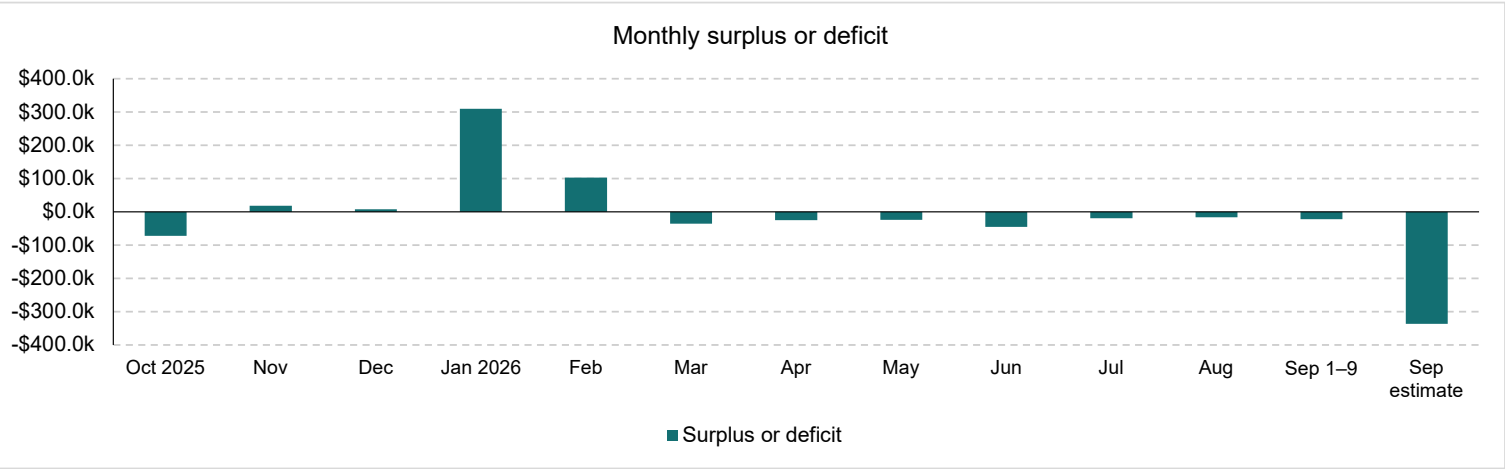
FY2025 Debt Service is budgeted. Blank historical amounts are unavailable. Other historical amounts remain within their original fund.

General Fund

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	46,211.20	117,684.26	(71,473.06)	(8,505.58)
Nov	80,161.58	61,783.46	18,378.12	(8,505.58)
Dec	98,683.05	90,461.07	8,221.98	(8,505.58)
Jan 2026	369,289.07	59,241.67	310,047.40	(8,505.58)
Feb	161,310.10	58,189.84	103,120.26	(8,505.58)
Mar	40,992.19	76,160.13	(35,167.94)	(8,505.58)
Apr	51,144.12	76,300.95	(25,156.83)	(8,505.58)
May	32,087.42	55,975.88	(23,888.46)	(8,505.58)
Jun	38,284.18	83,349.29	(45,065.11)	(8,505.58)
Jul	43,552.08	62,463.38	(18,911.30)	(8,505.58)
Aug	33,797.03	50,247.54	(16,450.51)	(8,505.58)
Sep 1–9	9,426.93	31,503.26	(22,076.33)	(8,505.58)
Sep estimate	38,626.56	375,214.42	(336,587.85)	

FY2026 adopted receipts \$1,014,273.00; uses \$1,116,340.00. Monthly budget reference is an annual average.

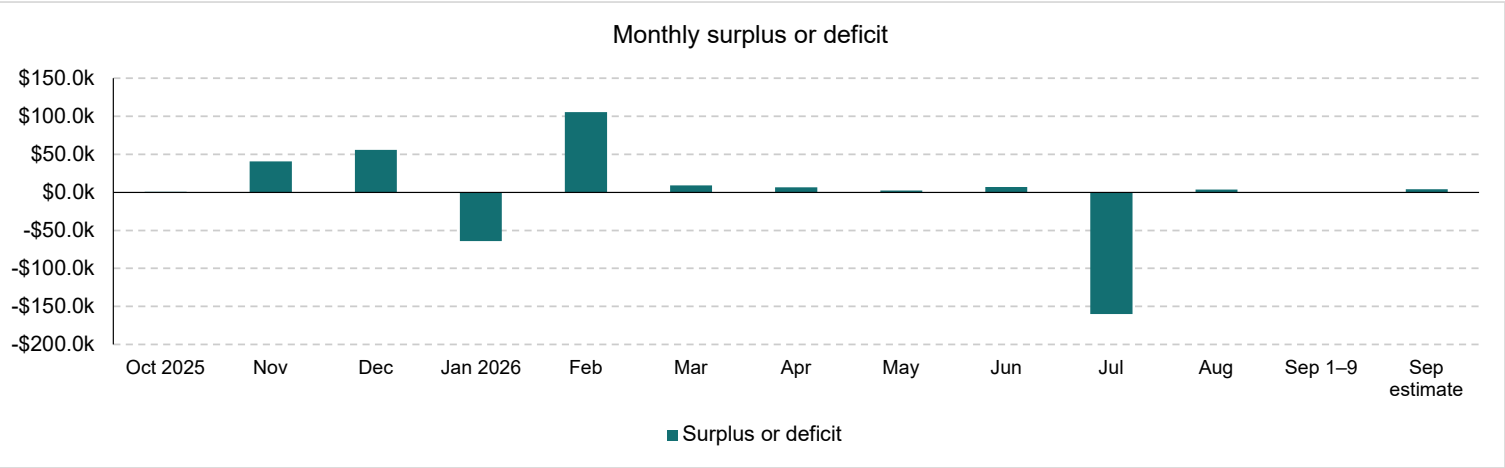


Debt Service

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	712.19		–	712.19
Nov	40,850.58		–	40,850.58
Dec	55,937.52		–	55,937.52
Jan 2026	262,652.76	326,875.00	(64,222.24)	409.50
Feb	105,657.56		–	105,657.56
Mar	9,354.48		–	9,354.48
Apr	6,548.98		–	6,548.98
May	2,287.32		–	2,287.32
Jun	7,063.36		–	7,063.36
Jul	2,147.30	162,075.00	(159,927.70)	409.50
Aug	3,664.49		–	3,664.49
Sep 1–9	–		–	409.50
Sep estimate	4,291.72		–	4,291.72

FY2026 adopted receipts \$493,464.00; uses \$488,550.00. Monthly budget reference is an annual average.

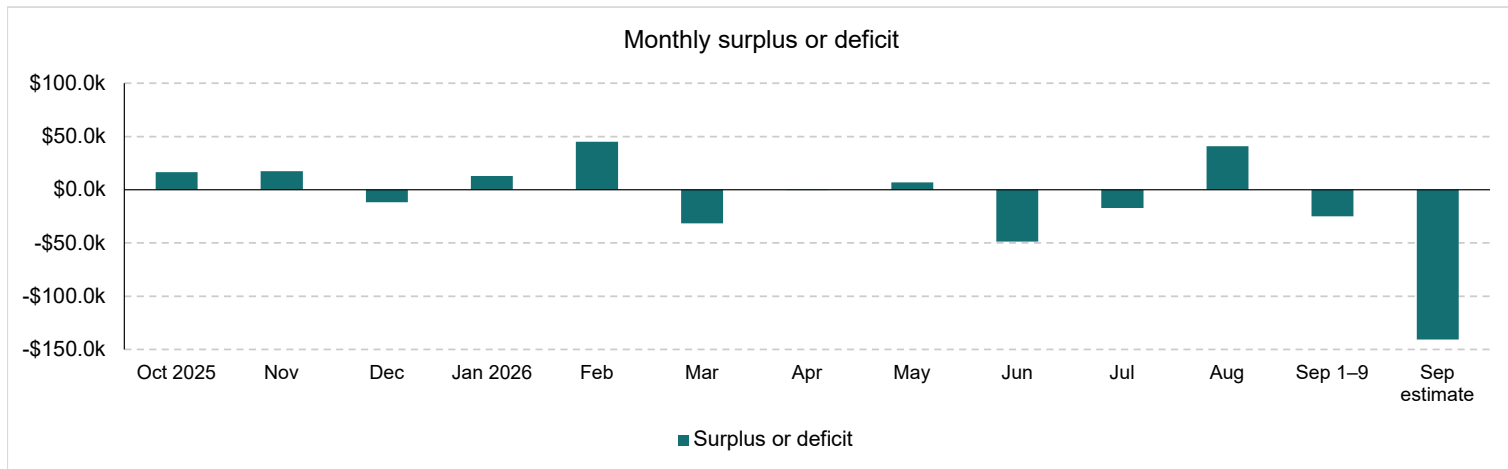


Utility Fund

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	148,421.63	132,027.54	16,394.09	—
Nov	139,319.02	121,749.43	17,569.59	—
Dec	127,180.00	138,863.59	(11,683.59)	—
Jan 2026	131,338.87	118,436.60	12,902.27	—
Feb	123,534.93	78,353.95	45,180.98	—
Mar	128,265.04	159,829.13	(31,564.09)	—
Apr	133,546.68	133,874.77	(328.09)	—
May	126,800.02	119,829.55	6,970.47	—
Jun	130,733.15	179,424.11	(48,690.96)	—
Jul	140,420.67	157,503.75	(17,083.08)	—
Aug	152,640.17	111,906.84	40,733.33	—
Sep 1–9	100.00	25,161.28	(25,061.28)	—
Sep estimate	141,264.66	281,968.09	(140,703.42)	

FY2026 adopted receipts \$1,616,136.00; uses \$1,616,136.00. Monthly budget reference is an annual average.

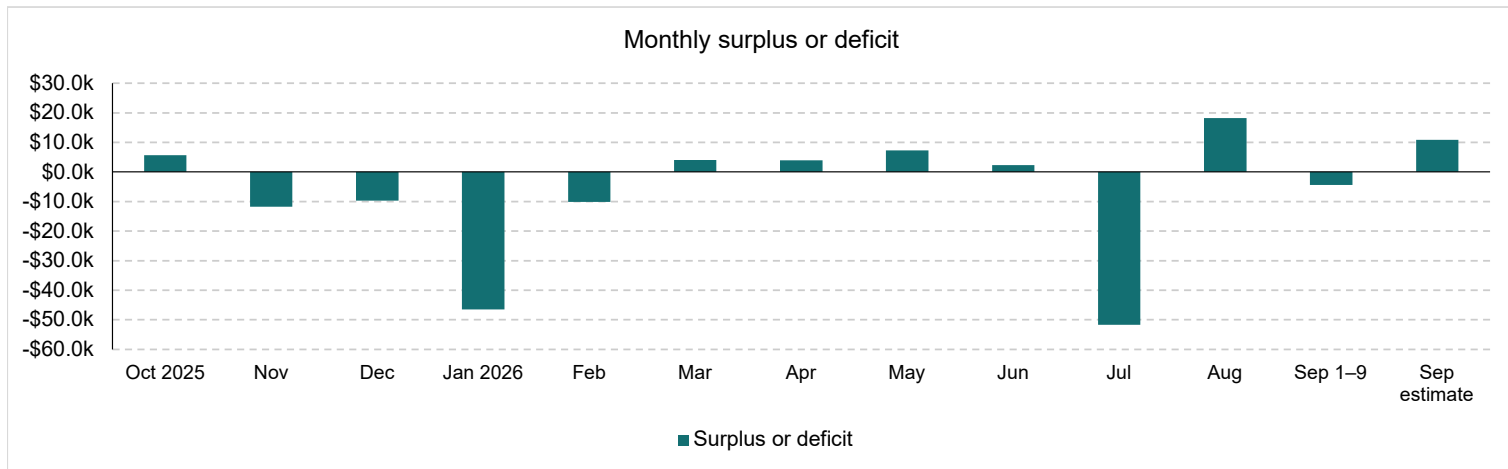


Recreation Fund

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	122,774.51	117,049.09	5,725.42	—
Nov	82,433.25	94,130.61	(11,697.36)	—
Dec	97,926.98	107,576.79	(9,649.81)	—
Jan 2026	73,255.93	119,798.13	(46,542.20)	—
Feb	61,400.14	71,558.27	(10,158.13)	—
Mar	96,100.85	92,046.40	4,054.45	—
Apr	91,870.54	87,899.51	3,971.03	—
May	88,216.38	80,912.81	7,303.57	—
Jun	104,516.15	102,186.88	2,329.27	—
Jul	82,925.43	134,568.32	(51,642.89)	—
Aug	89,313.89	71,058.87	18,255.02	—
Sep 1–9	27,291.58	31,675.48	(4,383.90)	—
Sep estimate	100,585.16	89,681.87	10,903.29	

FY2026 adopted receipts \$1,022,450.00; uses \$1,022,450.00. Monthly budget reference is an annual average.

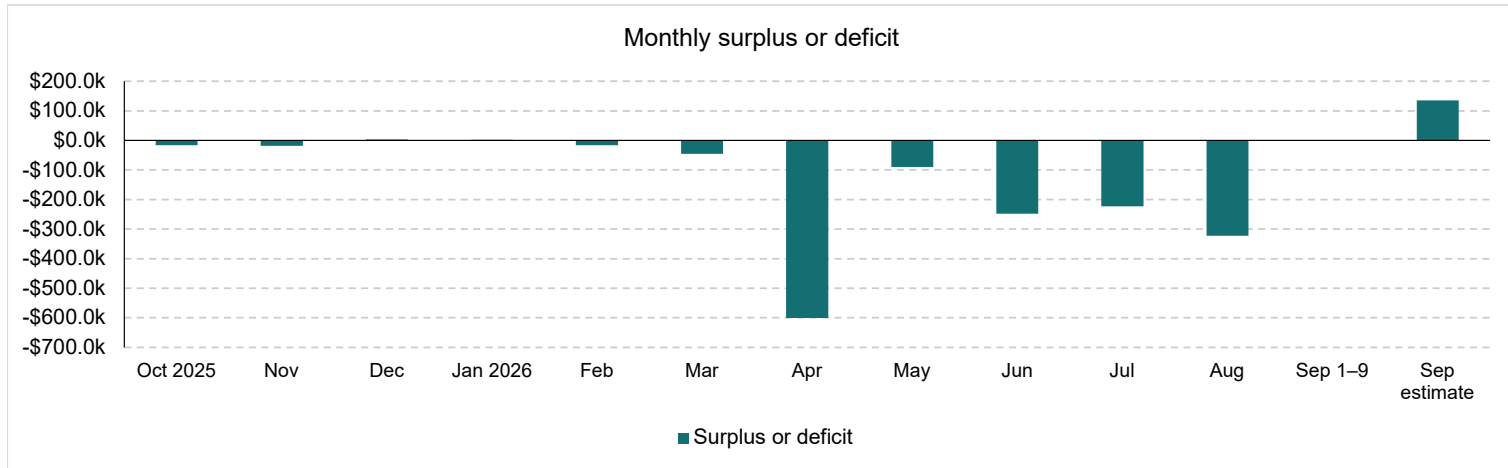


Construction Fund

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	26,566.59	42,425.09	(15,858.50)	
Nov	23,620.54	42,403.83	(18,783.29)	
Dec	23,023.68	19,517.55	3,506.13	
Jan 2026	23,001.39	20,501.21	2,500.18	
Feb	20,787.17	37,042.04	(16,254.87)	
Mar	23,013.22	68,898.79	(45,885.57)	
Apr	21,588.89	622,637.13	(601,048.24)	
May	21,357.64	111,438.26	(90,080.62)	
Jun	20,042.31	267,463.02	(247,420.71)	
Jul	20,110.25	242,751.55	(222,641.30)	
Aug	19,300.41	342,220.25	(322,919.84)	
Sep 1–9	–	–	–	
Sep estimate	419,817.66	284,144.94	135,672.72	

Construction has no adopted budget. September includes estimated remaining activity.

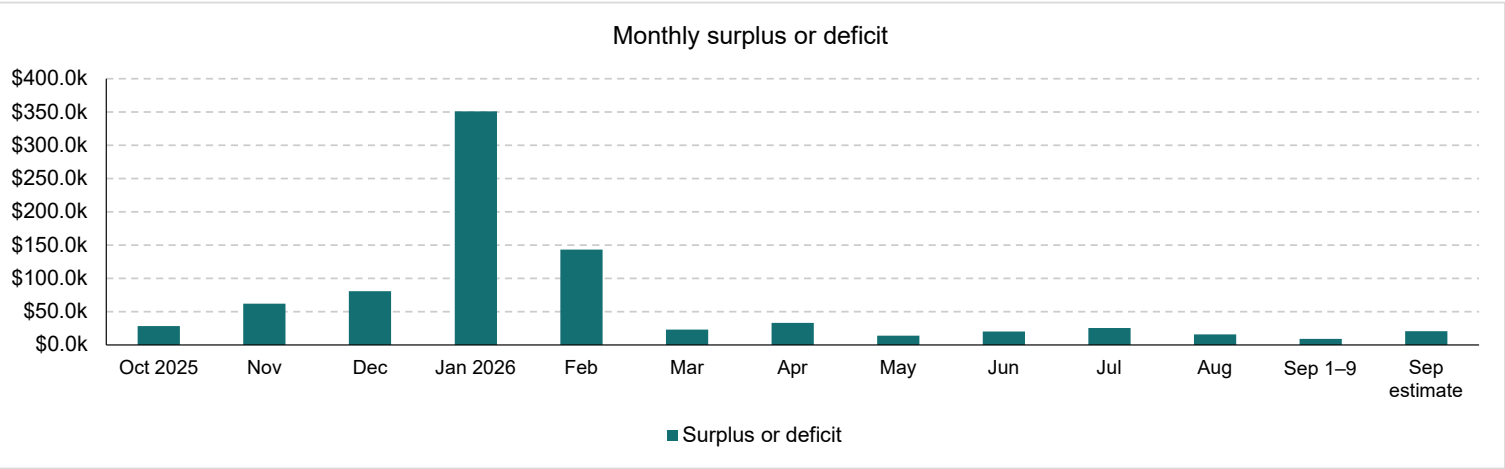


General Fund • Revenues

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	28,294.53	—	28,294.53	66,606.08
Nov	62,244.91	—	62,244.91	66,606.08
Dec	80,766.38	—	80,766.38	66,606.08
Jan 2026	351,372.40	—	351,372.40	66,606.08
Feb	143,393.43	—	143,393.43	66,606.08
Mar	23,075.52	—	23,075.52	66,606.08
Apr	33,227.45	—	33,227.45	66,606.08
May	14,170.75	—	14,170.75	66,606.08
Jun	20,367.51	—	20,367.51	66,606.08
Jul	25,635.41	—	25,635.41	66,606.08
Aug	15,880.36	—	15,880.36	66,606.08
Sep 1–9	9,426.93	—	9,426.93	66,606.08
Sep estimate	20,709.89	—	20,709.89	

FY2026 adopted receipts \$799,273.00; uses \$0.00. Monthly budget reference is an annual average.

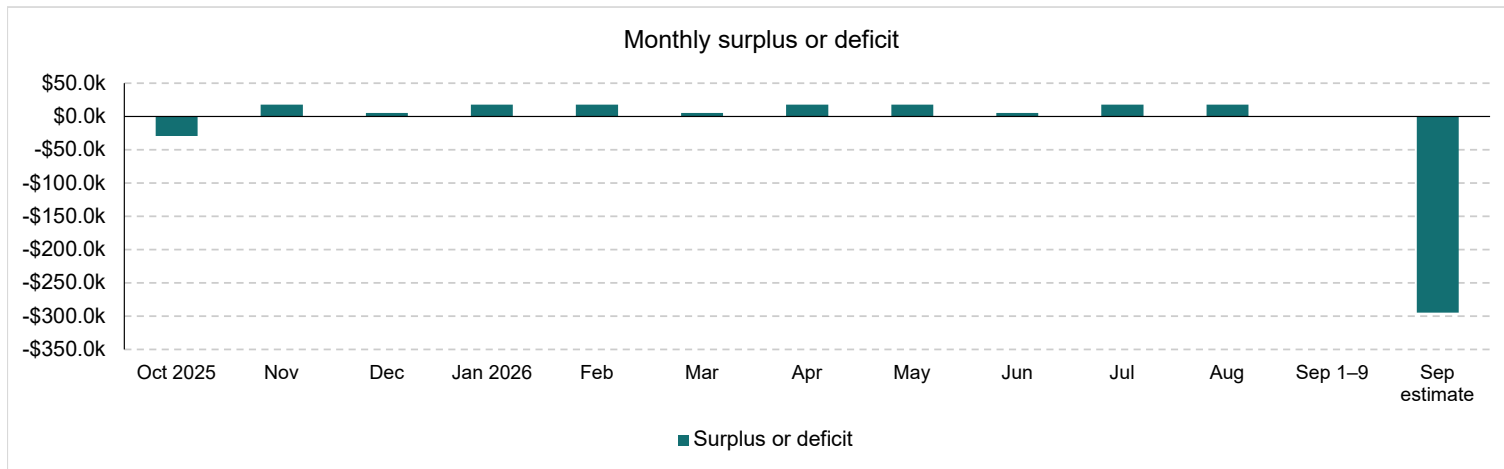


General Fund • Transfers

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	17,916.67	47,250.00	(29,333.33)	(2,687.50)
Nov	17,916.67	–	17,916.67	(2,687.50)
Dec	17,916.67	12,500.00	5,416.67	(2,687.50)
Jan 2026	17,916.67	–	17,916.67	(2,687.50)
Feb	17,916.67	–	17,916.67	(2,687.50)
Mar	17,916.67	12,500.00	5,416.67	(2,687.50)
Apr	17,916.67	–	17,916.67	(2,687.50)
May	17,916.67	–	17,916.67	(2,687.50)
Jun	17,916.67	12,500.00	5,416.67	(2,687.50)
Jul	17,916.67	–	17,916.67	(2,687.50)
Aug	17,916.67	–	17,916.67	(2,687.50)
Sep 1–9	–	–	–	(2,687.50)
Sep estimate	17,916.67	312,500.00	(294,583.33)	

FY2026 adopted receipts \$215,000.00; uses \$247,250.00. Monthly budget reference is an annual average.

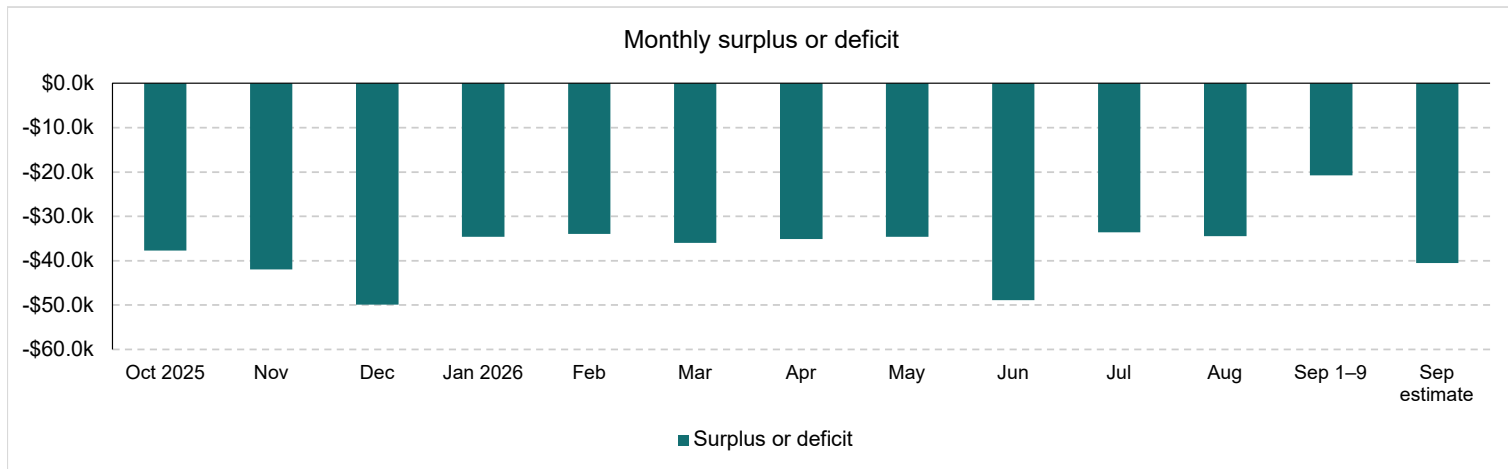


General Fund • City employees

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	37,741.71	(37,741.71)	(42,712.83)
Nov	—	41,938.25	(41,938.25)	(42,712.83)
Dec	—	49,887.08	(49,887.08)	(42,712.83)
Jan 2026	—	34,644.55	(34,644.55)	(42,712.83)
Feb	—	33,949.94	(33,949.94)	(42,712.83)
Mar	—	36,014.45	(36,014.45)	(42,712.83)
Apr	—	35,109.51	(35,109.51)	(42,712.83)
May	—	34,595.30	(34,595.30)	(42,712.83)
Jun	—	48,900.13	(48,900.13)	(42,712.83)
Jul	—	33,601.73	(33,601.73)	(42,712.83)
Aug	—	34,468.72	(34,468.72)	(42,712.83)
Sep 1–9	—	20,778.07	(20,778.07)	(42,712.83)
Sep estimate	—	40,517.87	(40,517.87)	

FY2026 adopted receipts \$0.00; uses \$512,554.00. Monthly budget reference is an annual average.

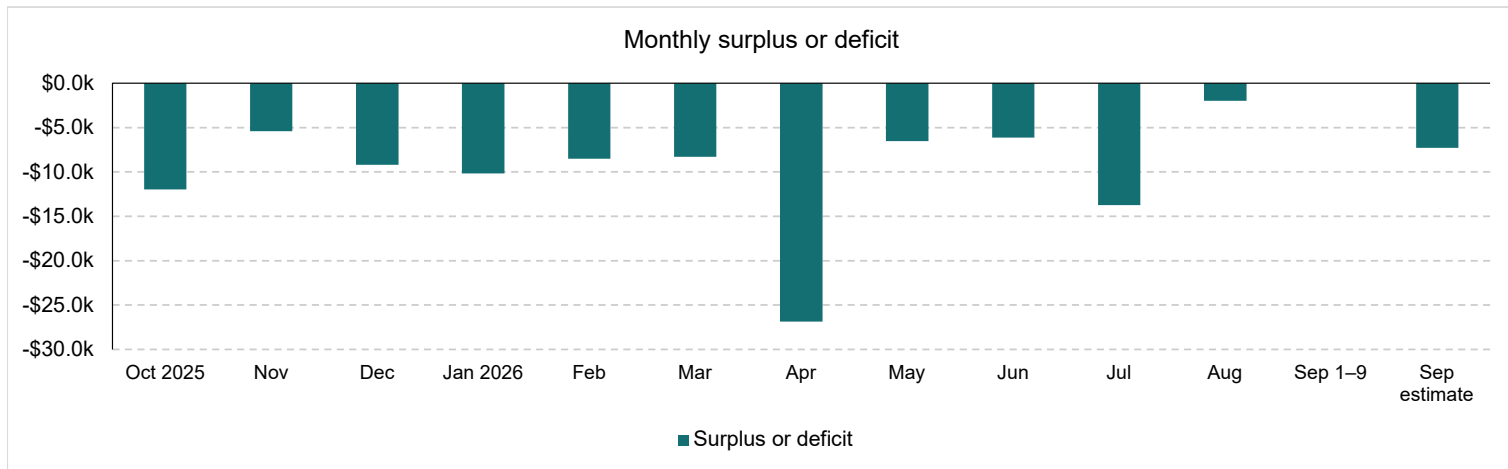


General Fund • Administration

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	11,969.70	(11,969.70)	(7,577.92)
Nov	—	5,393.40	(5,393.40)	(7,577.92)
Dec	—	9,180.61	(9,180.61)	(7,577.92)
Jan 2026	—	10,163.57	(10,163.57)	(7,577.92)
Feb	—	8,518.20	(8,518.20)	(7,577.92)
Mar	—	8,306.06	(8,306.06)	(7,577.92)
Apr	—	26,867.78	(26,867.78)	(7,577.92)
May	—	6,535.41	(6,535.41)	(7,577.92)
Jun	—	6,132.70	(6,132.70)	(7,577.92)
Jul	—	13,743.70	(13,743.70)	(7,577.92)
Aug	—	1,989.96	(1,989.96)	(7,577.92)
Sep 1–9	—	—	—	(7,577.92)
Sep estimate	—	7,288.79	(7,288.79)	

FY2026 adopted receipts \$0.00; uses \$90,935.00. Monthly budget reference is an annual average.



General Fund • Judicial

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	200.00	(200.00)	(779.17)
Nov	—	200.00	(200.00)	(779.17)
Dec	—	200.00	(200.00)	(779.17)
Jan 2026	—	250.00	(250.00)	(779.17)
Feb	—	200.00	(200.00)	(779.17)
Mar	—	535.92	(535.92)	(779.17)
Apr	—	200.00	(200.00)	(779.17)
May	—	271.37	(271.37)	(779.17)
Jun	—	800.00	(800.00)	(779.17)
Jul	—	450.00	(450.00)	(779.17)
Aug	—	200.00	(200.00)	(779.17)
Sep 1–9	—	450.00	(450.00)	(779.17)
Sep estimate	—	483.33	(483.33)	

FY2026 adopted receipts \$0.00; uses \$9,350.00. Monthly budget reference is an annual average.

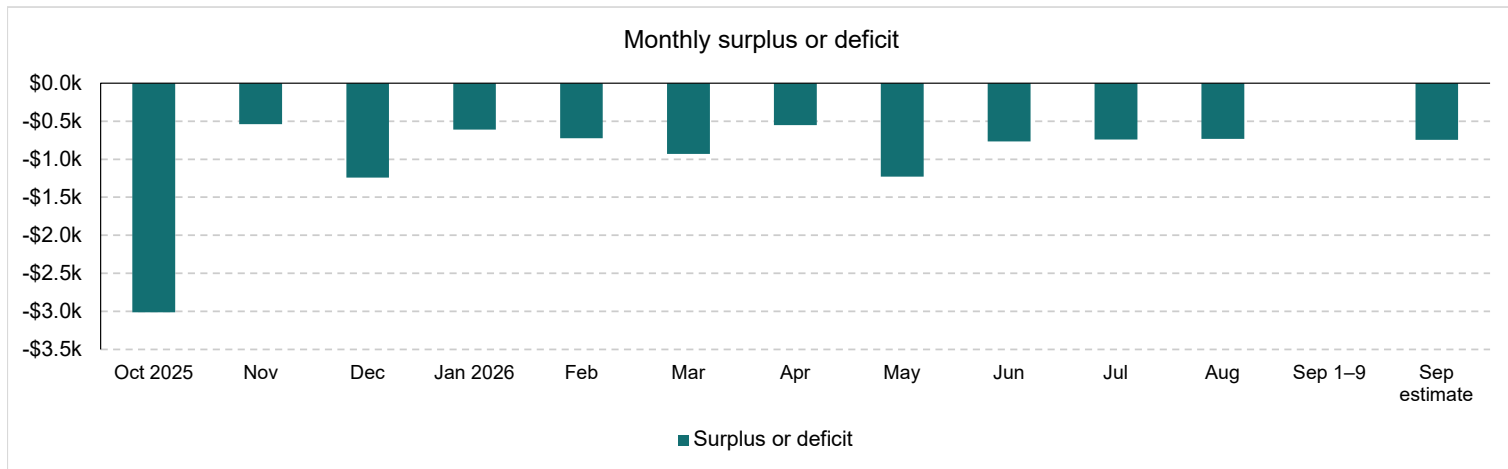


General Fund • Municipal building

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	3,014.77	(3,014.77)	(1,075.00)
Nov	—	539.91	(539.91)	(1,075.00)
Dec	—	1,241.35	(1,241.35)	(1,075.00)
Jan 2026	—	611.34	(611.34)	(1,075.00)
Feb	—	723.78	(723.78)	(1,075.00)
Mar	—	931.49	(931.49)	(1,075.00)
Apr	—	551.45	(551.45)	(1,075.00)
May	—	1,230.71	(1,230.71)	(1,075.00)
Jun	—	764.93	(764.93)	(1,075.00)
Jul	—	741.74	(741.74)	(1,075.00)
Aug	—	734.24	(734.24)	(1,075.00)
Sep 1–9	—	—	—	(1,075.00)
Sep estimate	—	746.97	(746.97)	

FY2026 adopted receipts \$0.00; uses \$12,900.00. Monthly budget reference is an annual average.

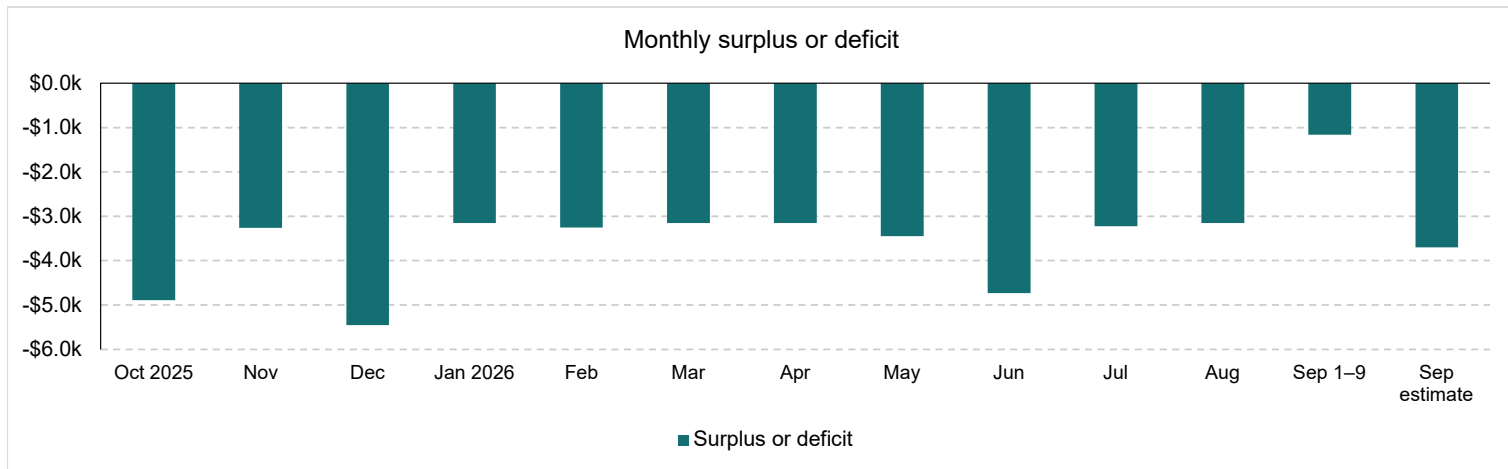


General Fund • Ordinance enforcement

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	4,895.41	(4,895.41)	(4,102.08)
Nov	—	3,265.14	(3,265.14)	(4,102.08)
Dec	—	5,455.78	(5,455.78)	(4,102.08)
Jan 2026	—	3,156.54	(3,156.54)	(4,102.08)
Feb	—	3,255.33	(3,255.33)	(4,102.08)
Mar	—	3,156.54	(3,156.54)	(4,102.08)
Apr	—	3,156.54	(3,156.54)	(4,102.08)
May	—	3,449.30	(3,449.30)	(4,102.08)
Jun	—	4,734.81	(4,734.81)	(4,102.08)
Jul	—	3,223.70	(3,223.70)	(4,102.08)
Aug	—	3,156.54	(3,156.54)	(4,102.08)
Sep 1–9	—	1,164.23	(1,164.23)	(4,102.08)
Sep estimate	—	3,705.02	(3,705.02)	

FY2026 adopted receipts \$0.00; uses \$49,225.00. Monthly budget reference is an annual average.



General Fund • Traffic control

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	4,806.42	(4,806.42)	(3,106.33)
Nov	—	2,640.51	(2,640.51)	(3,106.33)
Dec	—	4,190.00	(4,190.00)	(3,106.33)
Jan 2026	—	2,609.42	(2,609.42)	(3,106.33)
Feb	—	2,995.42	(2,995.42)	(3,106.33)
Mar	—	2,609.42	(2,609.42)	(3,106.33)
Apr	—	2,609.42	(2,609.42)	(3,106.33)
May	—	2,087.54	(2,087.54)	(3,106.33)
Jun	—	1,710.47	(1,710.47)	(3,106.33)
Jul	—	2,896.26	(2,896.26)	(3,106.33)
Aug	—	1,891.83	(1,891.83)	(3,106.33)
Sep 1–9	—	1,304.71	(1,304.71)	(3,106.33)
Sep estimate	—	2,166.19	(2,166.19)	

FY2026 adopted receipts \$0.00; uses \$37,276.00. Monthly budget reference is an annual average.

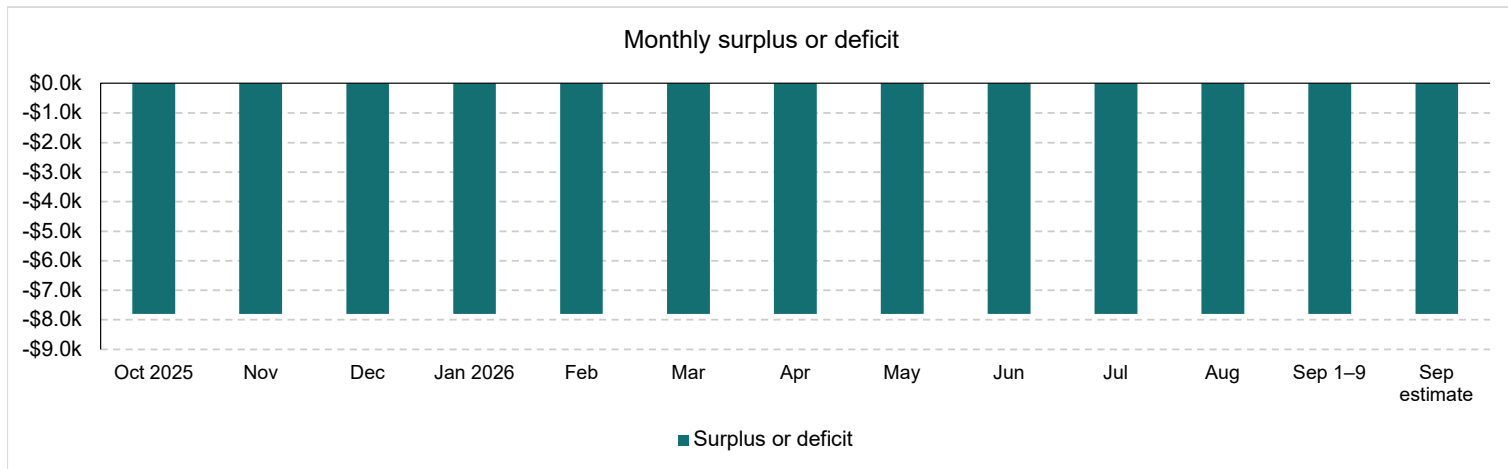


General Fund • Emergency services

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	7,806.25	(7,806.25)	(7,762.50)
Nov	—	7,806.25	(7,806.25)	(7,762.50)
Dec	—	7,806.25	(7,806.25)	(7,762.50)
Jan 2026	—	7,806.25	(7,806.25)	(7,762.50)
Feb	—	7,806.25	(7,806.25)	(7,762.50)
Mar	—	7,806.25	(7,806.25)	(7,762.50)
Apr	—	7,806.25	(7,806.25)	(7,762.50)
May	—	7,806.25	(7,806.25)	(7,762.50)
Jun	—	7,806.25	(7,806.25)	(7,762.50)
Jul	—	7,806.25	(7,806.25)	(7,762.50)
Aug	—	7,806.25	(7,806.25)	(7,762.50)
Sep 1–9	—	7,806.25	(7,806.25)	(7,762.50)
Sep estimate	—	7,806.25	(7,806.25)	

FY2026 adopted receipts \$0.00; uses \$93,150.00. Monthly budget reference is an annual average.

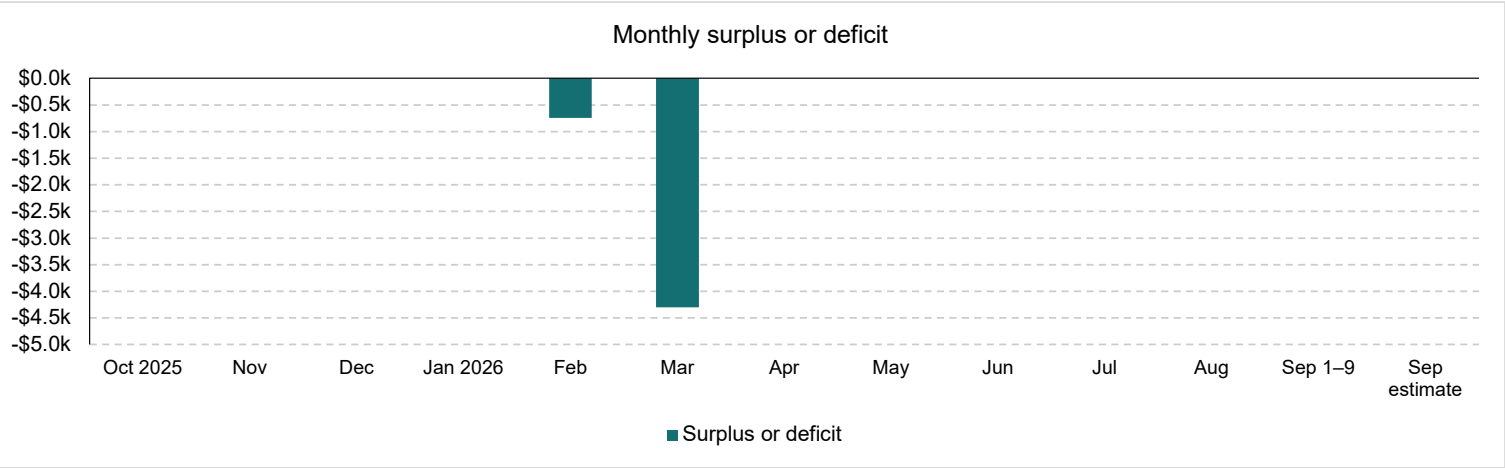


General Fund • Capital

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	(5,308.33)
Nov	—	—	—	(5,308.33)
Dec	—	—	—	(5,308.33)
Jan 2026	—	—	—	(5,308.33)
Feb	—	740.92	(740.92)	(5,308.33)
Mar	—	4,300.00	(4,300.00)	(5,308.33)
Apr	—	—	—	(5,308.33)
May	—	—	—	(5,308.33)
Jun	—	—	—	(5,308.33)
Jul	—	—	—	(5,308.33)
Aug	—	—	—	(5,308.33)
Sep 1–9	—	—	—	(5,308.33)
Sep estimate	—	—	—	

FY2026 adopted receipts \$0.00; uses \$63,700.00. Monthly budget reference is an annual average.



General Fund • Contingency

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	—
Nov	—	—	—	—
Dec	—	—	—	—
Jan 2026	—	—	—	—
Feb	—	—	—	—
Mar	—	—	—	—
Apr	—	—	—	—
May	—	—	—	—
Jun	—	—	—	—
Jul	—	—	—	—
Aug	—	—	—	—
Sep 1–9	—	—	—	—
Sep estimate	—	—	—	—

FY2026 adopted receipts \$0.00; uses \$0.00. Monthly budget reference is an annual average.

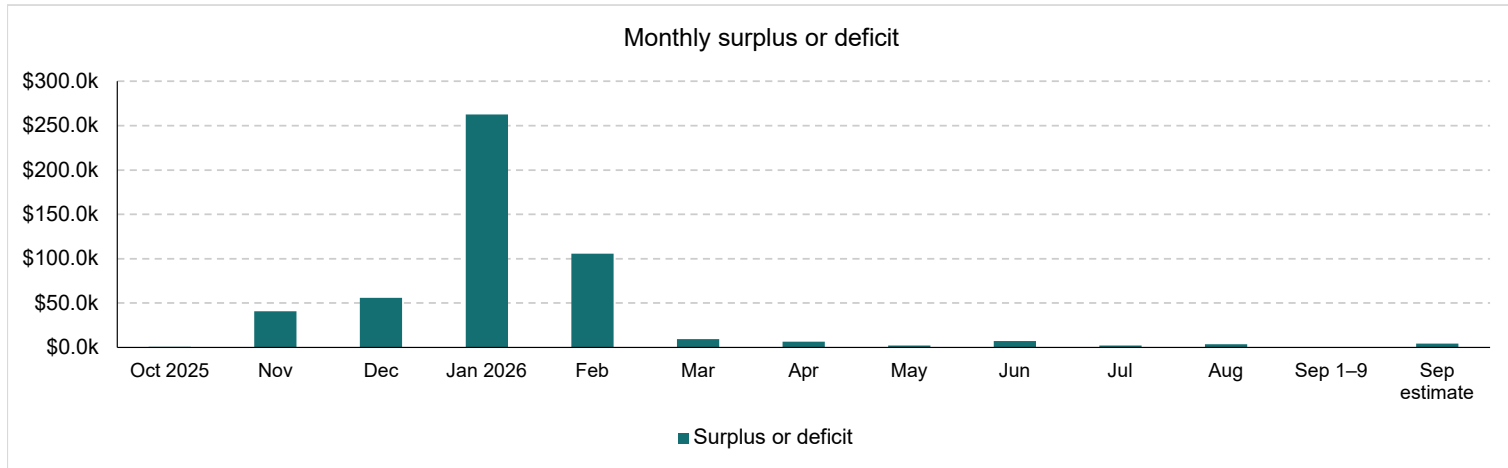


Debt Service • Revenues

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	712.19	—	712.19	41,122.00
Nov	40,850.58	—	40,850.58	41,122.00
Dec	55,937.52	—	55,937.52	41,122.00
Jan 2026	262,652.76	—	262,652.76	41,122.00
Feb	105,657.56	—	105,657.56	41,122.00
Mar	9,354.48	—	9,354.48	41,122.00
Apr	6,548.98	—	6,548.98	41,122.00
May	2,287.32	—	2,287.32	41,122.00
Jun	7,063.36	—	7,063.36	41,122.00
Jul	2,147.30	—	2,147.30	41,122.00
Aug	3,664.49	—	3,664.49	41,122.00
Sep 1–9	—	—	—	41,122.00
Sep estimate	4,291.72	—	4,291.72	

FY2026 adopted receipts \$493,464.00; uses \$0.00. Monthly budget reference is an annual average.

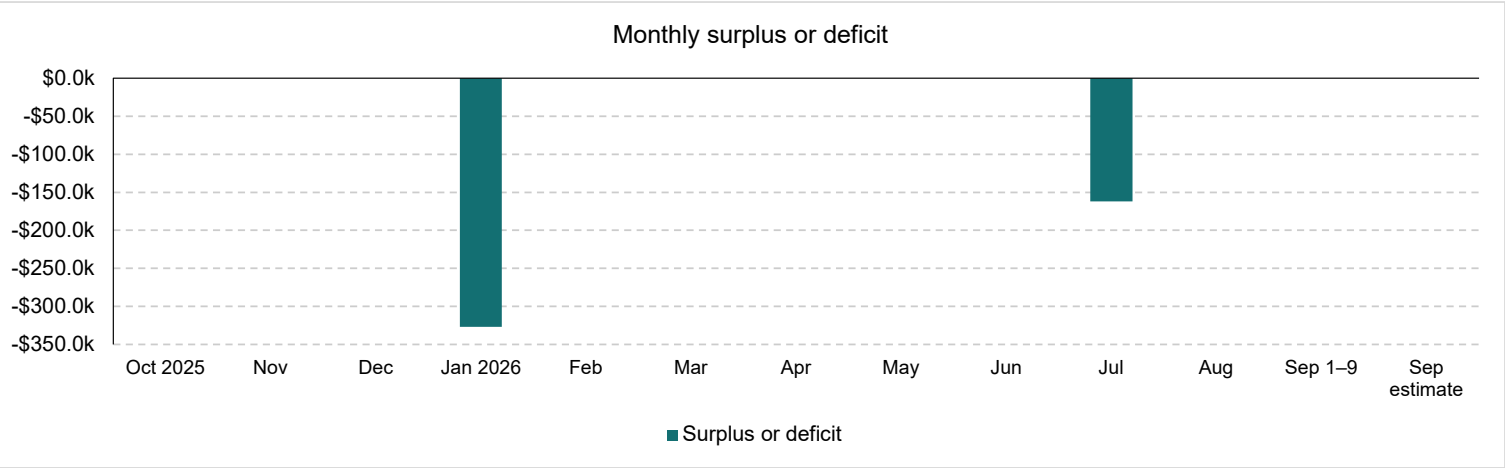


Debt Service • Bond debt

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	(40,712.50)
Nov	—	—	—	(40,712.50)
Dec	—	—	—	(40,712.50)
Jan 2026	—	326,875.00	(326,875.00)	(40,712.50)
Feb	—	—	—	(40,712.50)
Mar	—	—	—	(40,712.50)
Apr	—	—	—	(40,712.50)
May	—	—	—	(40,712.50)
Jun	—	—	—	(40,712.50)
Jul	—	162,075.00	(162,075.00)	(40,712.50)
Aug	—	—	—	(40,712.50)
Sep 1–9	—	—	—	(40,712.50)
Sep estimate	—	—	—	

FY2026 adopted receipts \$0.00; uses \$488,550.00. Monthly budget reference is an annual average.

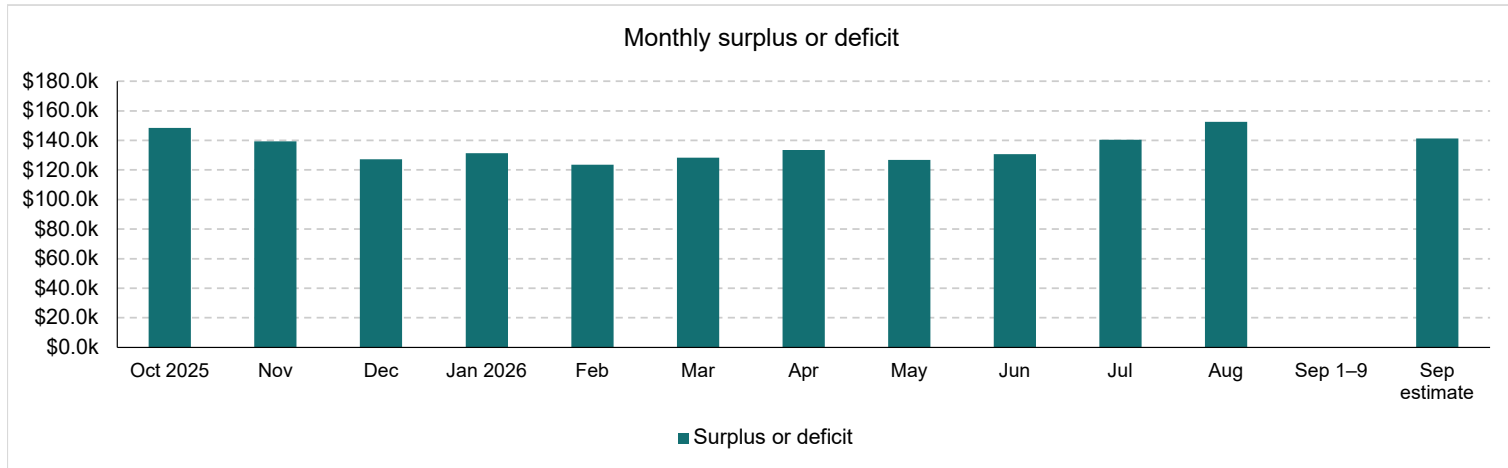


Utility Fund • Revenues

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	148,421.63	—	148,421.63	134,678.00
Nov	139,319.02	—	139,319.02	134,678.00
Dec	127,180.00	—	127,180.00	134,678.00
Jan 2026	131,338.87	—	131,338.87	134,678.00
Feb	123,534.93	—	123,534.93	134,678.00
Mar	128,265.04	—	128,265.04	134,678.00
Apr	133,546.68	—	133,546.68	134,678.00
May	126,800.02	—	126,800.02	134,678.00
Jun	130,733.15	—	130,733.15	134,678.00
Jul	140,420.67	—	140,420.67	134,678.00
Aug	152,640.17	—	152,640.17	134,678.00
Sep 1–9	100.00	—	100.00	134,678.00
Sep estimate	141,264.66	—	141,264.66	

FY2026 adopted receipts \$1,616,136.00; uses \$0.00. Monthly budget reference is an annual average.

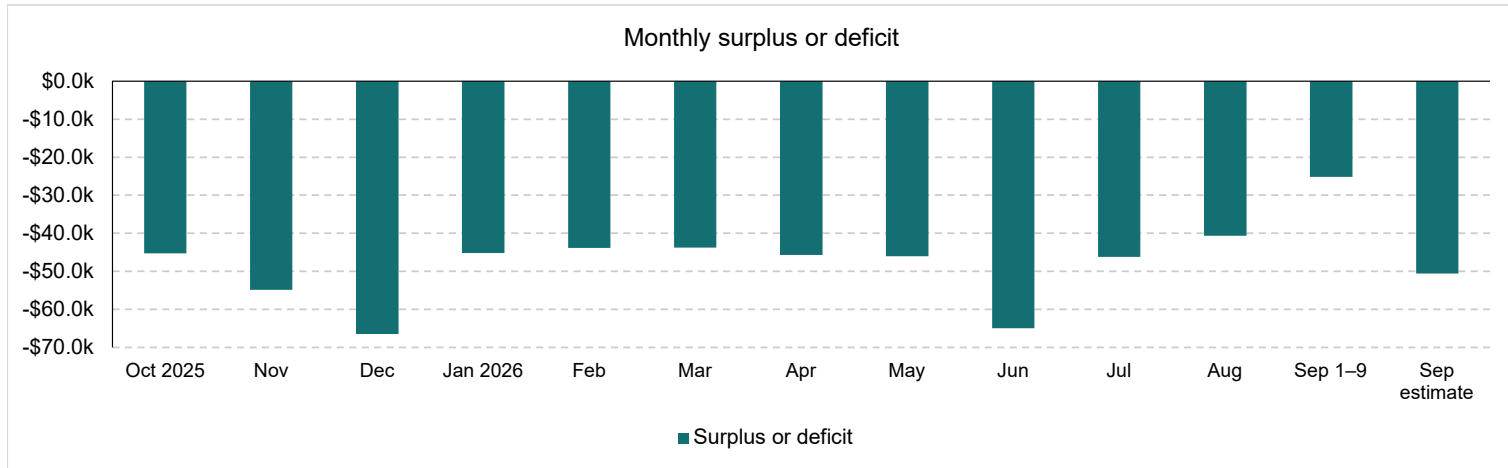


Utility Fund • Utility employees

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	45,279.31	(45,279.31)	(56,016.92)
Nov	—	54,914.39	(54,914.39)	(56,016.92)
Dec	—	66,475.33	(66,475.33)	(56,016.92)
Jan 2026	—	45,160.67	(45,160.67)	(56,016.92)
Feb	—	43,832.24	(43,832.24)	(56,016.92)
Mar	—	43,726.14	(43,726.14)	(56,016.92)
Apr	—	45,675.11	(45,675.11)	(56,016.92)
May	—	46,051.71	(46,051.71)	(56,016.92)
Jun	—	64,974.13	(64,974.13)	(56,016.92)
Jul	—	46,244.56	(46,244.56)	(56,016.92)
Aug	—	40,651.69	(40,651.69)	(56,016.92)
Sep 1–9	—	25,161.28	(25,161.28)	(56,016.92)
Sep estimate	—	50,623.46	(50,623.46)	

FY2026 adopted receipts \$0.00; uses \$672,203.00. Monthly budget reference is an annual average.

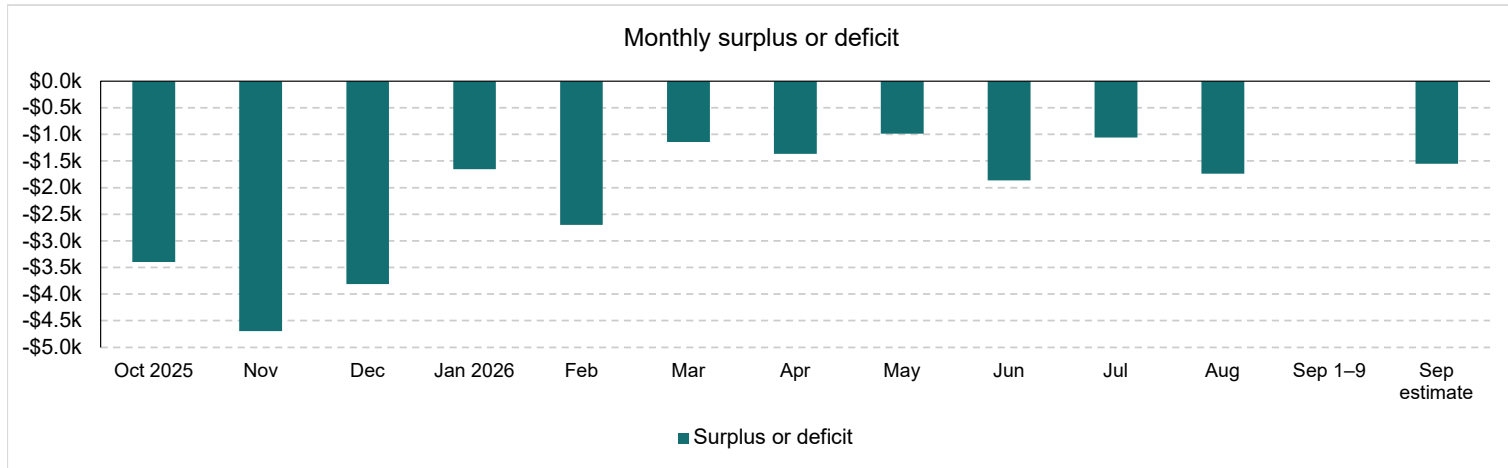


Utility Fund • Utility administration

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	3,398.27	(3,398.27)	(4,891.67)
Nov	—	4,693.48	(4,693.48)	(4,891.67)
Dec	—	3,810.33	(3,810.33)	(4,891.67)
Jan 2026	—	1,651.82	(1,651.82)	(4,891.67)
Feb	—	2,699.98	(2,699.98)	(4,891.67)
Mar	—	1,145.17	(1,145.17)	(4,891.67)
Apr	—	1,364.86	(1,364.86)	(4,891.67)
May	—	984.45	(984.45)	(4,891.67)
Jun	—	1,861.34	(1,861.34)	(4,891.67)
Jul	—	1,059.02	(1,059.02)	(4,891.67)
Aug	—	1,738.00	(1,738.00)	(4,891.67)
Sep 1–9	—	—	—	(4,891.67)
Sep estimate	—	1,552.79	(1,552.79)	

FY2026 adopted receipts \$0.00; uses \$58,700.00. Monthly budget reference is an annual average.

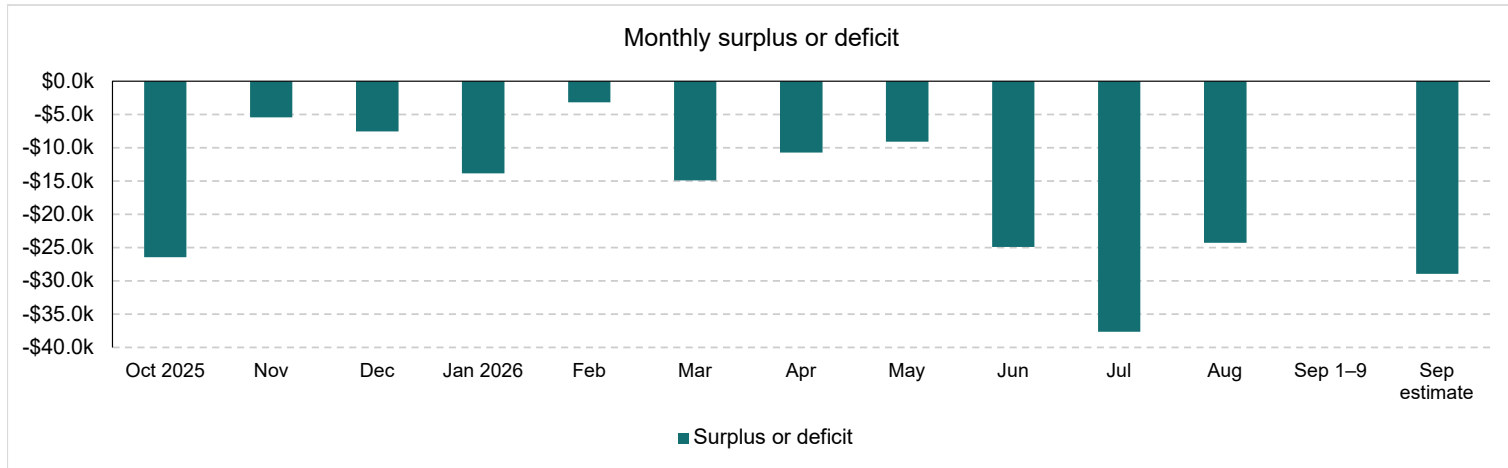


Utility Fund • Water treatment

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	26,448.17	(26,448.17)	(10,293.75)
Nov	—	5,457.43	(5,457.43)	(10,293.75)
Dec	—	7,567.38	(7,567.38)	(10,293.75)
Jan 2026	—	13,845.88	(13,845.88)	(10,293.75)
Feb	—	3,163.42	(3,163.42)	(10,293.75)
Mar	—	14,905.65	(14,905.65)	(10,293.75)
Apr	—	10,733.26	(10,733.26)	(10,293.75)
May	—	9,089.45	(9,089.45)	(10,293.75)
Jun	—	24,899.28	(24,899.28)	(10,293.75)
Jul	—	37,679.23	(37,679.23)	(10,293.75)
Aug	—	24,316.51	(24,316.51)	(10,293.75)
Sep 1–9	—	—	—	(10,293.75)
Sep estimate	—	28,965.01	(28,965.01)	

FY2026 adopted receipts \$0.00; uses \$123,525.00. Monthly budget reference is an annual average.

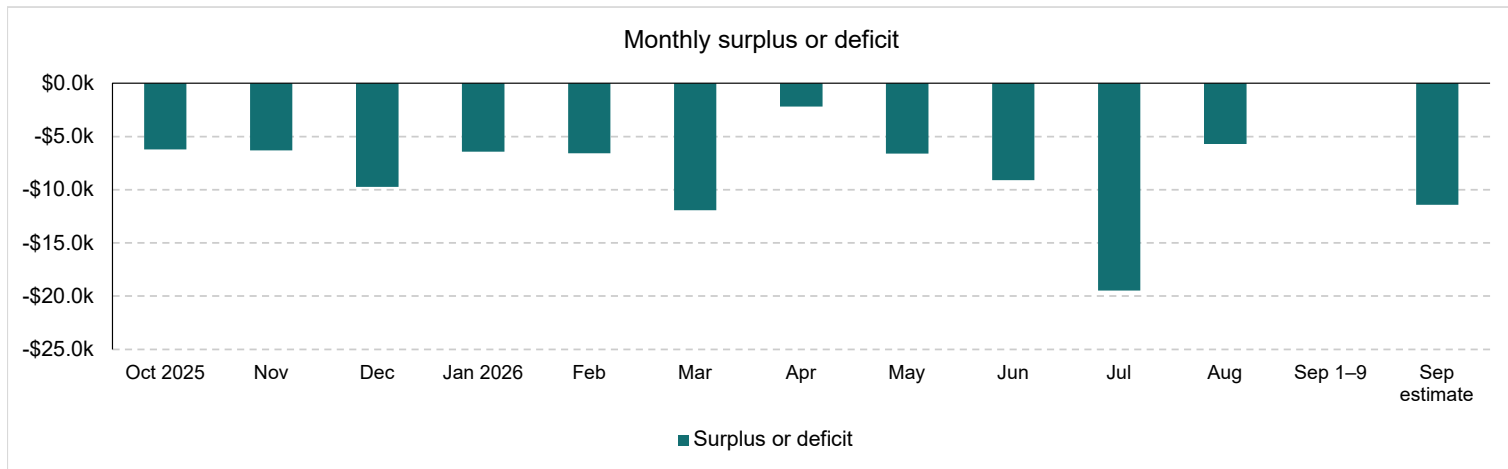


Utility Fund • Wastewater treatment

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	6,206.11	(6,206.11)	(9,041.67)
Nov	—	6,297.08	(6,297.08)	(9,041.67)
Dec	—	9,726.52	(9,726.52)	(9,041.67)
Jan 2026	—	6,395.25	(6,395.25)	(9,041.67)
Feb	—	6,568.86	(6,568.86)	(9,041.67)
Mar	—	11,950.94	(11,950.94)	(9,041.67)
Apr	—	2,183.27	(2,183.27)	(9,041.67)
May	—	6,577.82	(6,577.82)	(9,041.67)
Jun	—	9,100.31	(9,100.31)	(9,041.67)
Jul	—	19,492.19	(19,492.19)	(9,041.67)
Aug	—	5,678.65	(5,678.65)	(9,041.67)
Sep 1–9	—	—	—	(9,041.67)
Sep estimate	—	11,423.72	(11,423.72)	

FY2026 adopted receipts \$0.00; uses \$108,500.00. Monthly budget reference is an annual average.

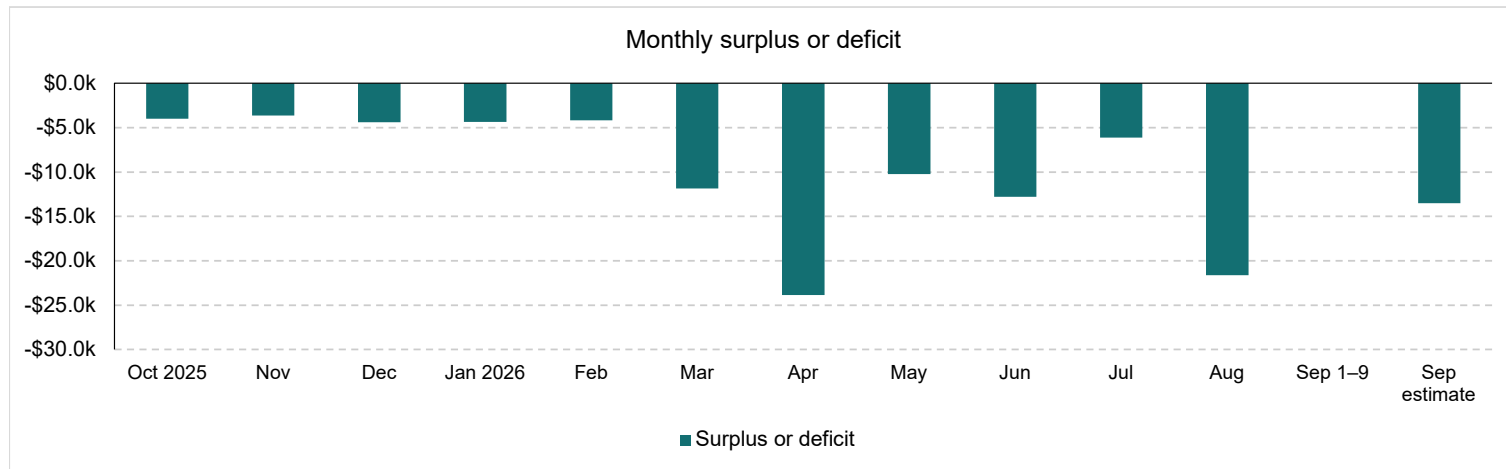


Utility Fund • Other utility operations

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	3,962.19	(3,962.19)	(7,720.83)
Nov	—	3,632.08	(3,632.08)	(7,720.83)
Dec	—	4,393.26	(4,393.26)	(7,720.83)
Jan 2026	—	4,354.68	(4,354.68)	(7,720.83)
Feb	—	4,172.78	(4,172.78)	(7,720.83)
Mar	—	11,841.14	(11,841.14)	(7,720.83)
Apr	—	23,842.22	(23,842.22)	(7,720.83)
May	—	10,217.98	(10,217.98)	(7,720.83)
Jun	—	12,784.59	(12,784.59)	(7,720.83)
Jul	—	6,120.61	(6,120.61)	(7,720.83)
Aug	—	21,605.32	(21,605.32)	(7,720.83)
Sep 1–9	—	—	—	(7,720.83)
Sep estimate	—	13,503.51	(13,503.51)	

FY2026 adopted receipts \$0.00; uses \$92,650.00. Monthly budget reference is an annual average.

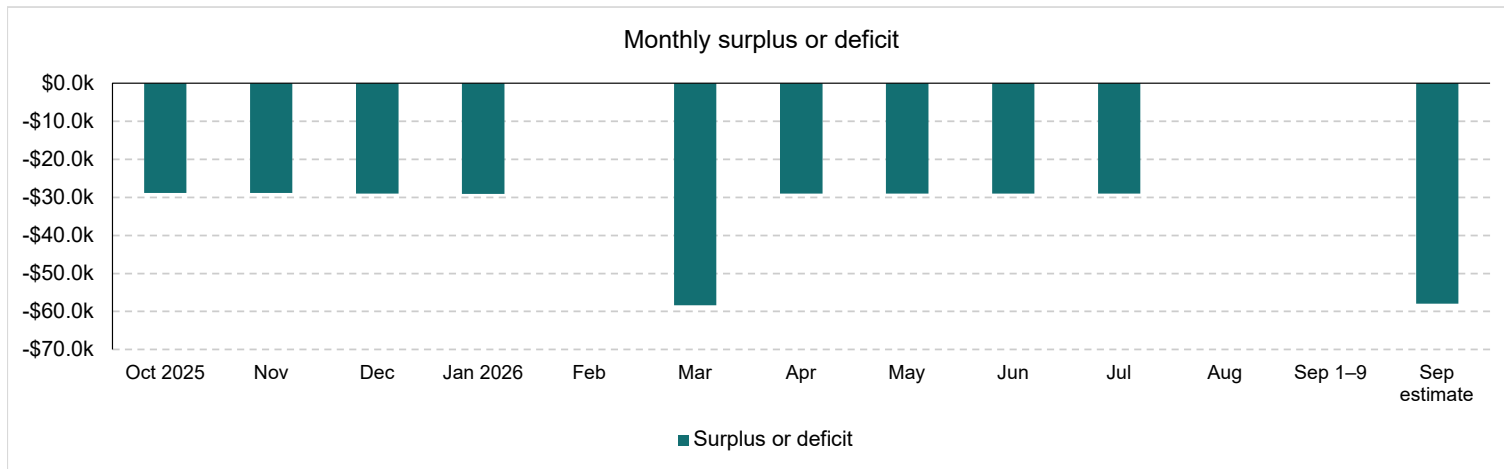


Utility Fund • Garbage collection

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	28,816.82	(28,816.82)	(28,579.83)
Nov	—	28,838.30	(28,838.30)	(28,579.83)
Dec	—	28,974.10	(28,974.10)	(28,579.83)
Jan 2026	—	29,111.63	(29,111.63)	(28,579.83)
Feb	—	—	—	(28,579.83)
Mar	—	58,343.42	(58,343.42)	(28,579.83)
Apr	—	28,961.43	(28,961.43)	(28,579.83)
May	—	28,991.47	(28,991.47)	(28,579.83)
Jun	—	29,021.51	(29,021.51)	(28,579.83)
Jul	—	28,991.47	(28,991.47)	(28,579.83)
Aug	—	—	—	(28,579.83)
Sep 1–9	—	—	—	(28,579.83)
Sep estimate	—	57,982.94	(57,982.94)	

FY2026 adopted receipts \$0.00; uses \$342,958.00. Monthly budget reference is an annual average.

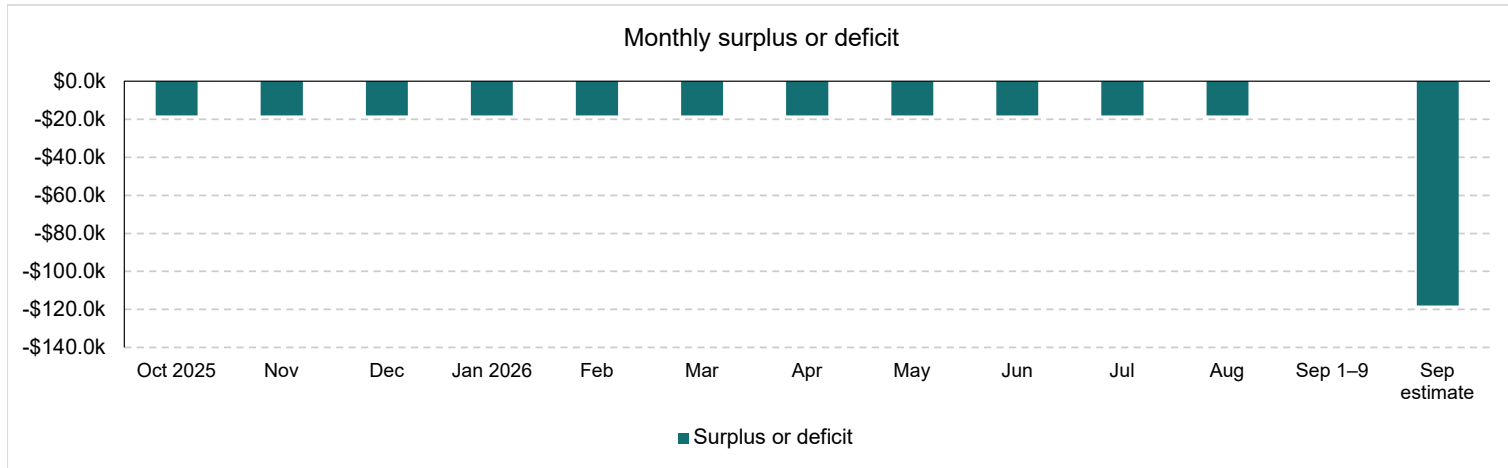


Utility Fund • Transfers

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	17,916.67	(17,916.67)	(17,916.67)
Nov	—	17,916.67	(17,916.67)	(17,916.67)
Dec	—	17,916.67	(17,916.67)	(17,916.67)
Jan 2026	—	17,916.67	(17,916.67)	(17,916.67)
Feb	—	17,916.67	(17,916.67)	(17,916.67)
Mar	—	17,916.67	(17,916.67)	(17,916.67)
Apr	—	17,916.67	(17,916.67)	(17,916.67)
May	—	17,916.67	(17,916.67)	(17,916.67)
Jun	—	17,916.67	(17,916.67)	(17,916.67)
Jul	—	17,916.67	(17,916.67)	(17,916.67)
Aug	—	17,916.67	(17,916.67)	(17,916.67)
Sep 1–9	—	—	—	(17,916.67)
Sep estimate	—	117,916.67	(117,916.67)	

FY2026 adopted receipts \$0.00; uses \$215,000.00. Monthly budget reference is an annual average.

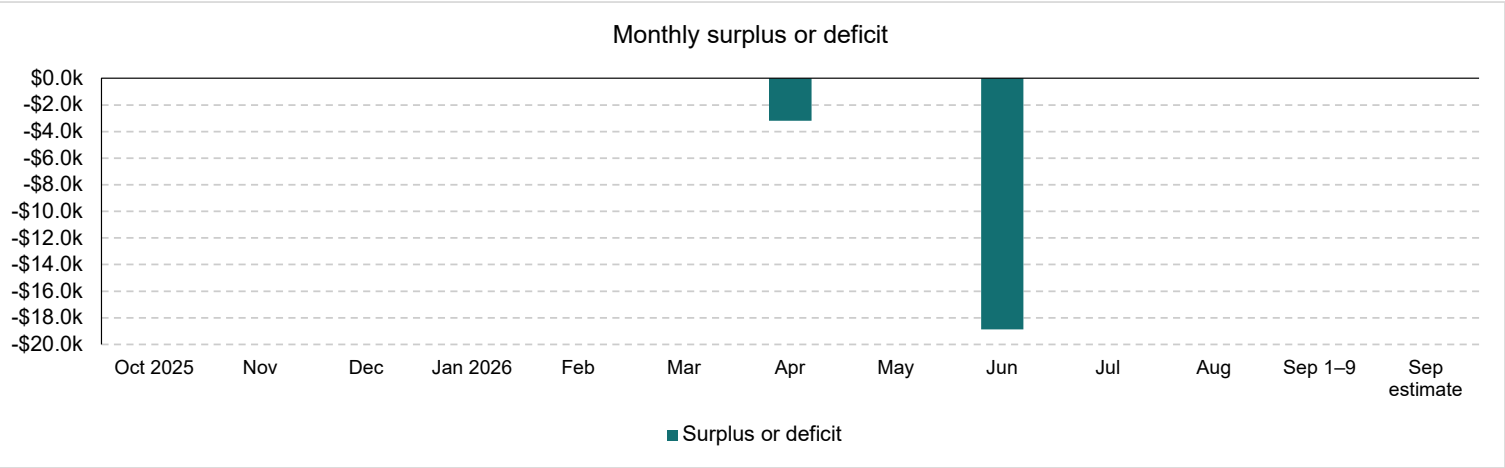


Utility Fund • Capital

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	—
Nov	—	—	—	—
Dec	—	—	—	—
Jan 2026	—	—	—	—
Feb	—	—	—	—
Mar	—	—	—	—
Apr	—	3,197.95	(3,197.95)	—
May	—	—	—	—
Jun	—	18,866.28	(18,866.28)	—
Jul	—	—	—	—
Aug	—	—	—	—
Sep 1–9	—	—	—	—
Sep estimate	—	—	—	—

FY2026 adopted receipts \$0.00; uses \$0.00. Monthly budget reference is an annual average.



Utility Fund • Contingency

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	(216.67)
Nov	—	—	—	(216.67)
Dec	—	—	—	(216.67)
Jan 2026	—	—	—	(216.67)
Feb	—	—	—	(216.67)
Mar	—	—	—	(216.67)
Apr	—	—	—	(216.67)
May	—	—	—	(216.67)
Jun	—	—	—	(216.67)
Jul	—	—	—	(216.67)
Aug	—	—	—	(216.67)
Sep 1–9	—	—	—	(216.67)
Sep estimate	—	—	—	

FY2026 adopted receipts \$0.00; uses \$2,600.00. Monthly budget reference is an annual average.

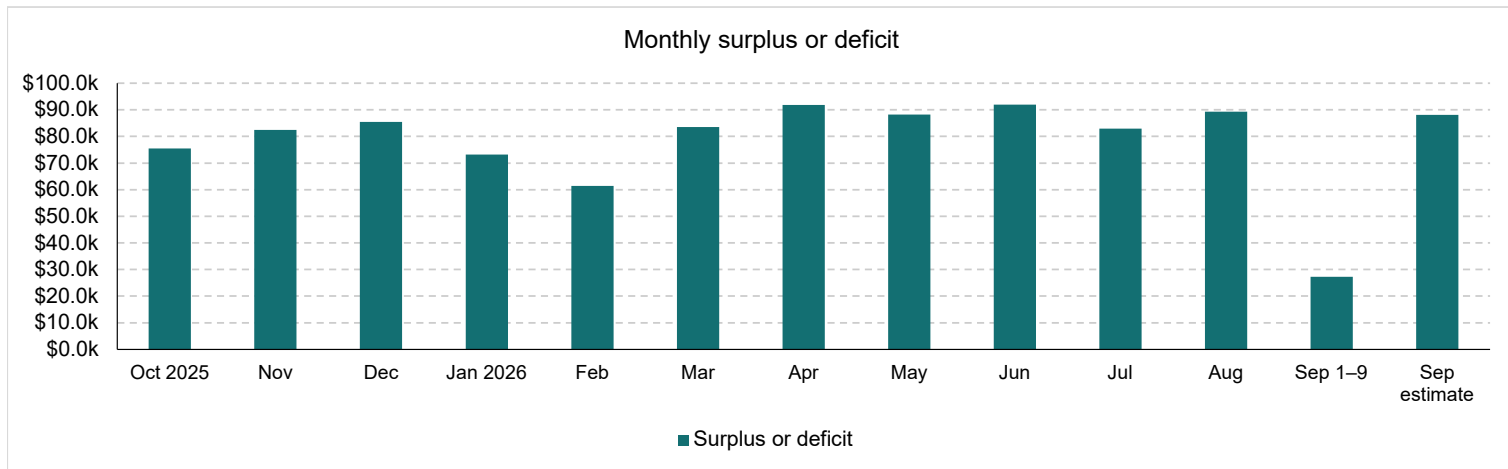


Recreation Fund • Revenues

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	75,524.51	—	75,524.51	77,100.00
Nov	82,433.25	—	82,433.25	77,100.00
Dec	85,426.98	—	85,426.98	77,100.00
Jan 2026	73,255.93	—	73,255.93	77,100.00
Feb	61,400.14	—	61,400.14	77,100.00
Mar	83,600.85	—	83,600.85	77,100.00
Apr	91,870.54	—	91,870.54	77,100.00
May	88,216.38	—	88,216.38	77,100.00
Jun	92,016.15	—	92,016.15	77,100.00
Jul	82,925.43	—	82,925.43	77,100.00
Aug	89,313.89	—	89,313.89	77,100.00
Sep 1–9	27,291.58	—	27,291.58	77,100.00
Sep estimate	88,085.16	—	88,085.16	

FY2026 adopted receipts \$925,200.00; uses \$0.00. Monthly budget reference is an annual average.

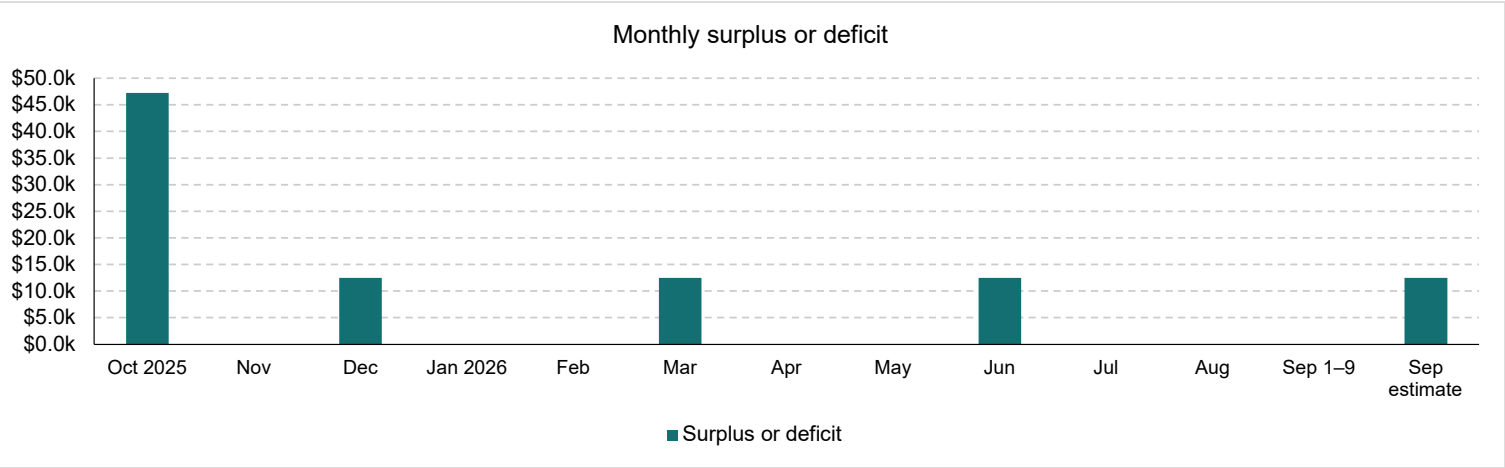


Recreation Fund • Transfers

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	47,250.00	—	47,250.00	8,104.17
Nov	—	—	—	8,104.17
Dec	12,500.00	—	12,500.00	8,104.17
Jan 2026	—	—	—	8,104.17
Feb	—	—	—	8,104.17
Mar	12,500.00	—	12,500.00	8,104.17
Apr	—	—	—	8,104.17
May	—	—	—	8,104.17
Jun	12,500.00	—	12,500.00	8,104.17
Jul	—	—	—	8,104.17
Aug	—	—	—	8,104.17
Sep 1–9	—	—	—	8,104.17
Sep estimate	12,500.00	—	12,500.00	

FY2026 adopted receipts \$97,250.00; uses \$0.00. Monthly budget reference is an annual average.

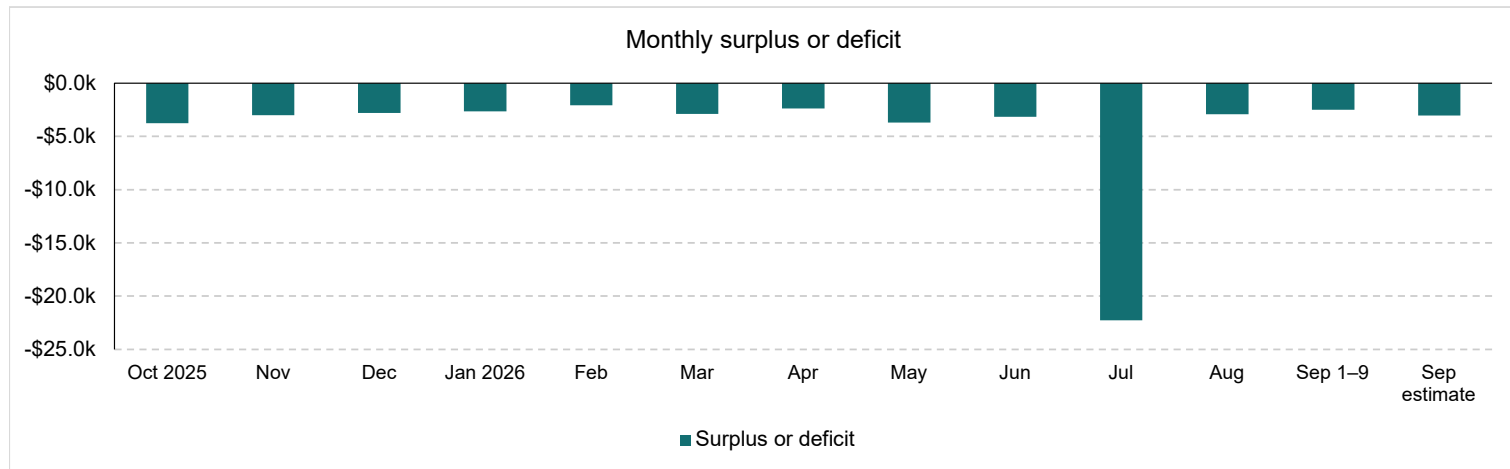


Recreation Fund • Recreation administration

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	3,757.17	(3,757.17)	(4,587.50)
Nov	—	3,021.36	(3,021.36)	(4,587.50)
Dec	—	2,802.35	(2,802.35)	(4,587.50)
Jan 2026	—	2,648.21	(2,648.21)	(4,587.50)
Feb	—	2,069.19	(2,069.19)	(4,587.50)
Mar	—	2,875.55	(2,875.55)	(4,587.50)
Apr	—	2,380.00	(2,380.00)	(4,587.50)
May	—	3,693.11	(3,693.11)	(4,587.50)
Jun	—	3,157.45	(3,157.45)	(4,587.50)
Jul	—	22,279.40	(22,279.40)	(4,587.50)
Aug	—	2,916.91	(2,916.91)	(4,587.50)
Sep 1–9	—	2,498.22	(2,498.22)	(4,587.50)
Sep estimate	—	3,043.36	(3,043.36)	

FY2026 adopted receipts \$0.00; uses \$55,050.00. Monthly budget reference is an annual average.

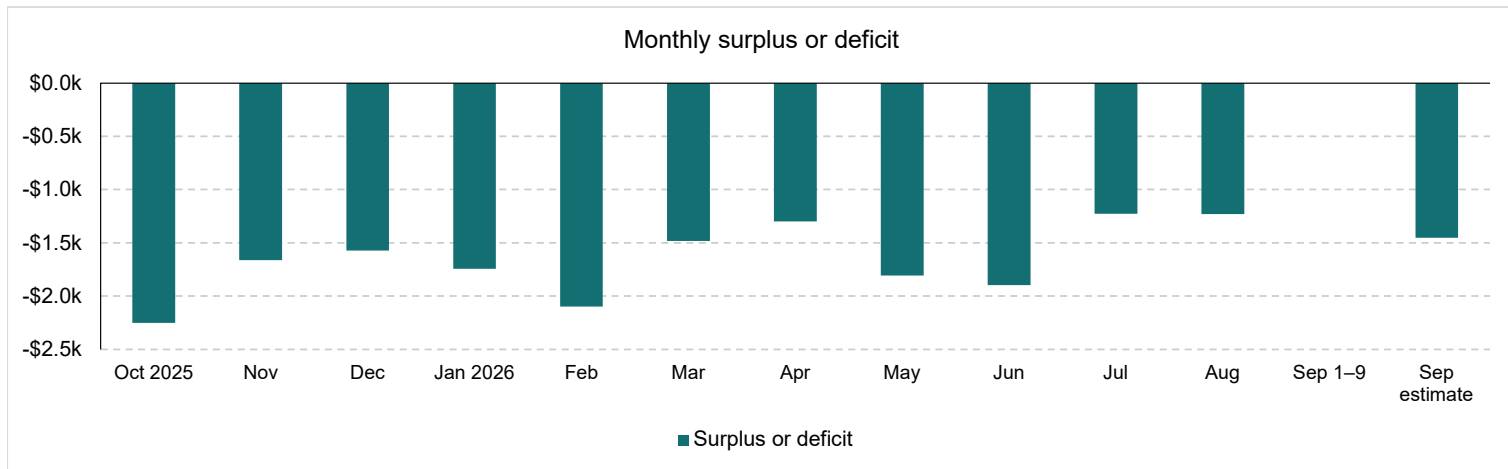


Recreation Fund • Pro shop building

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	2,251.82	(2,251.82)	(416.67)
Nov	—	1,663.30	(1,663.30)	(416.67)
Dec	—	1,572.21	(1,572.21)	(416.67)
Jan 2026	—	1,744.66	(1,744.66)	(416.67)
Feb	—	2,099.53	(2,099.53)	(416.67)
Mar	—	1,481.59	(1,481.59)	(416.67)
Apr	—	1,299.40	(1,299.40)	(416.67)
May	—	1,806.47	(1,806.47)	(416.67)
Jun	—	1,896.03	(1,896.03)	(416.67)
Jul	—	1,227.28	(1,227.28)	(416.67)
Aug	—	1,231.47	(1,231.47)	(416.67)
Sep 1–9	—	—	—	(416.67)
Sep estimate	—	1,451.59	(1,451.59)	

FY2026 adopted receipts \$0.00; uses \$5,000.00. Monthly budget reference is an annual average.



Recreation Fund • Pro shop employees

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	19,317.12	(19,317.12)	(19,636.50)
Nov	—	26,093.09	(26,093.09)	(19,636.50)
Dec	—	29,685.16	(29,685.16)	(19,636.50)
Jan 2026	—	20,635.24	(20,635.24)	(19,636.50)
Feb	—	18,203.07	(18,203.07)	(19,636.50)
Mar	—	19,543.03	(19,543.03)	(19,636.50)
Apr	—	22,924.96	(22,924.96)	(19,636.50)
May	—	21,174.07	(21,174.07)	(19,636.50)
Jun	—	33,911.02	(33,911.02)	(19,636.50)
Jul	—	36,079.24	(36,079.24)	(19,636.50)
Aug	—	22,576.98	(22,576.98)	(19,636.50)
Sep 1–9	—	12,609.15	(12,609.15)	(19,636.50)
Sep estimate	—	26,740.89	(26,740.89)	

FY2026 adopted receipts \$0.00; uses \$235,638.00. Monthly budget reference is an annual average.



Recreation Fund • Golf shop operations

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	10,516.48	(10,516.48)	(11,583.33)
Nov	—	7,231.62	(7,231.62)	(11,583.33)
Dec	—	19,771.49	(19,771.49)	(11,583.33)
Jan 2026	—	15,990.51	(15,990.51)	(11,583.33)
Feb	—	18,830.60	(18,830.60)	(11,583.33)
Mar	—	29,889.16	(29,889.16)	(11,583.33)
Apr	—	15,403.83	(15,403.83)	(11,583.33)
May	—	16,596.13	(16,596.13)	(11,583.33)
Jun	—	16,688.89	(16,688.89)	(11,583.33)
Jul	—	22,312.58	(22,312.58)	(11,583.33)
Aug	—	11,416.77	(11,416.77)	(11,583.33)
Sep 1–9	—	—	—	(11,583.33)
Sep estimate	—	16,806.08	(16,806.08)	

FY2026 adopted receipts \$0.00; uses \$139,000.00. Monthly budget reference is an annual average.

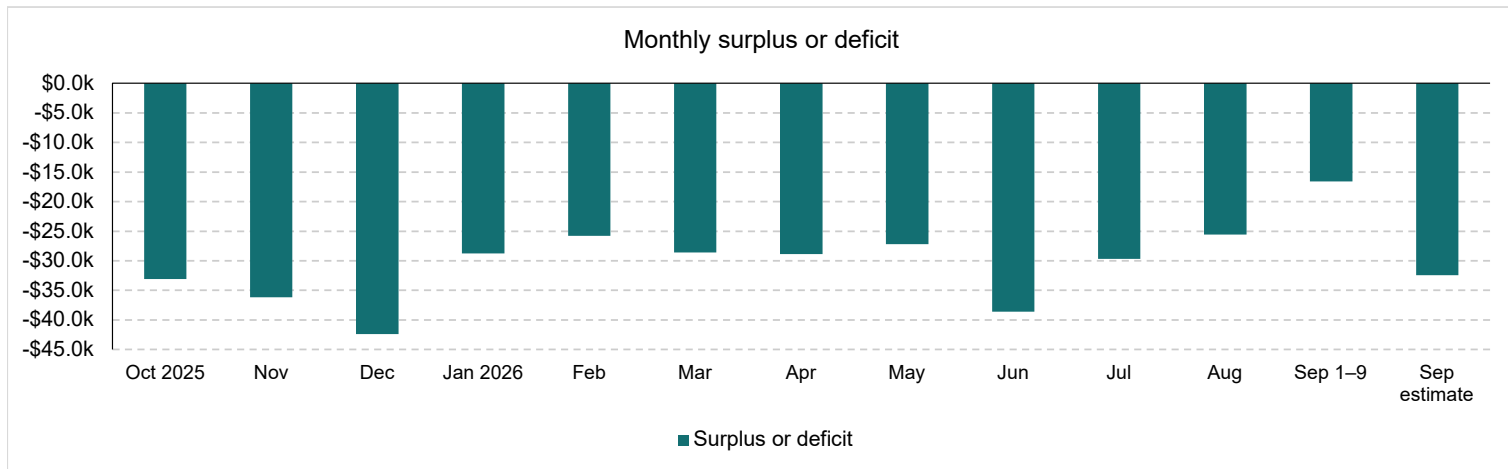


Recreation Fund • Grounds employees

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	33,077.30	(33,077.30)	(29,043.50)
Nov	—	36,181.08	(36,181.08)	(29,043.50)
Dec	—	42,412.79	(42,412.79)	(29,043.50)
Jan 2026	—	28,781.61	(28,781.61)	(29,043.50)
Feb	—	25,809.57	(25,809.57)	(29,043.50)
Mar	—	28,598.33	(28,598.33)	(29,043.50)
Apr	—	28,855.59	(28,855.59)	(29,043.50)
May	—	27,208.64	(27,208.64)	(29,043.50)
Jun	—	38,604.63	(38,604.63)	(29,043.50)
Jul	—	29,688.48	(29,688.48)	(29,043.50)
Aug	—	25,578.69	(25,578.69)	(29,043.50)
Sep 1–9	—	16,568.11	(16,568.11)	(29,043.50)
Sep estimate	—	32,436.36	(32,436.36)	

FY2026 adopted receipts \$0.00; uses \$348,522.00. Monthly budget reference is an annual average.

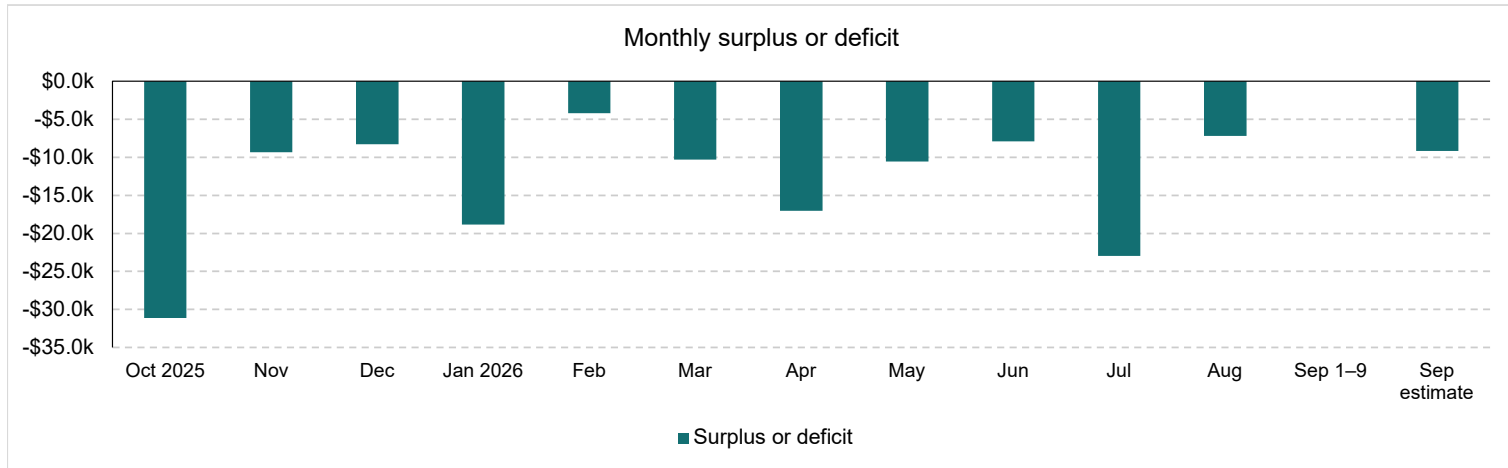


Recreation Fund • Grounds operations

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	31,141.43	(31,141.43)	(13,831.50)
Nov	—	9,322.23	(9,322.23)	(13,831.50)
Dec	—	8,273.02	(8,273.02)	(13,831.50)
Jan 2026	—	18,826.40	(18,826.40)	(13,831.50)
Feb	—	4,176.16	(4,176.16)	(13,831.50)
Mar	—	10,314.11	(10,314.11)	(13,831.50)
Apr	—	17,035.73	(17,035.73)	(13,831.50)
May	—	10,561.78	(10,561.78)	(13,831.50)
Jun	—	7,908.28	(7,908.28)	(13,831.50)
Jul	—	22,981.34	(22,981.34)	(13,831.50)
Aug	—	7,183.05	(7,183.05)	(13,831.50)
Sep 1–9	—	—	—	(13,831.50)
Sep estimate	—	9,151.93	(9,151.93)	

FY2026 adopted receipts \$0.00; uses \$165,978.00. Monthly budget reference is an annual average.

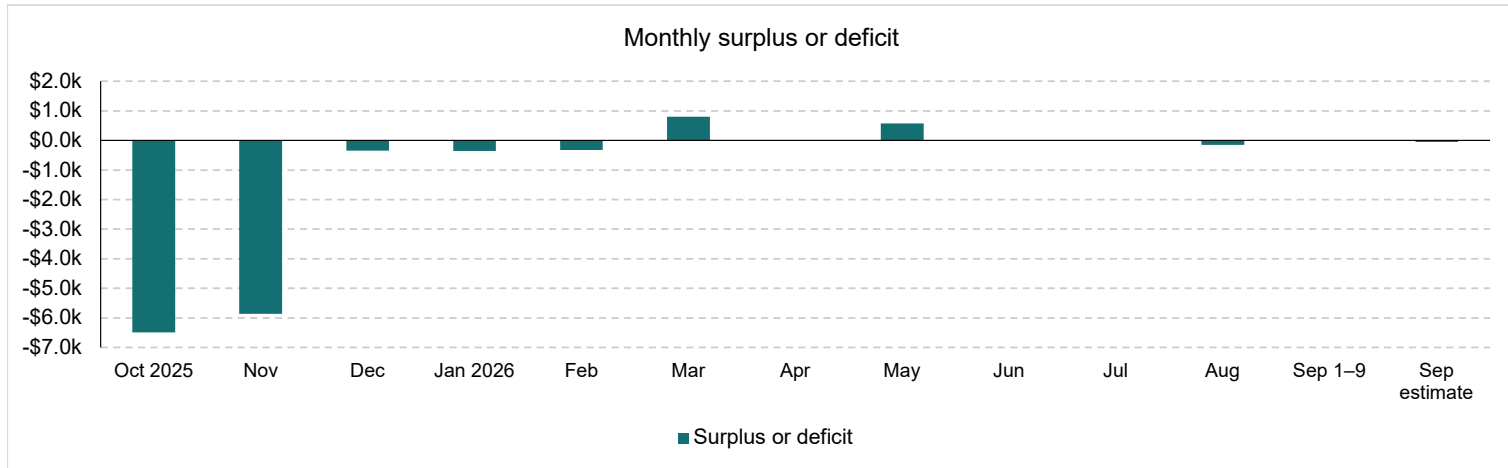


Recreation Fund • Tennis

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	6,494.30	(6,494.30)	(125.00)
Nov	—	5,866.60	(5,866.60)	(125.00)
Dec	—	349.89	(349.89)	(125.00)
Jan 2026	—	355.57	(355.57)	(125.00)
Feb	—	320.16	(320.16)	(125.00)
Mar	—	(807.31)	807.31	(125.00)
Apr	—	—	—	(125.00)
May	—	(571.00)	571.00	(125.00)
Jun	—	—	—	(125.00)
Jul	—	—	—	(125.00)
Aug	—	155.00	(155.00)	(125.00)
Sep 1–9	—	—	—	(125.00)
Sep estimate	—	51.67	(51.67)	

FY2026 adopted receipts \$0.00; uses \$1,500.00. Monthly budget reference is an annual average.



Recreation Fund • Pool

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	—
Nov	—	—	—	—
Dec	—	—	—	—
Jan 2026	—	—	—	—
Feb	—	—	—	—
Mar	—	—	—	—
Apr	—	—	—	—
May	—	—	—	—
Jun	—	—	—	—
Jul	—	—	—	—
Aug	—	—	—	—
Sep 1–9	—	—	—	—
Sep estimate	—	—	—	—

FY2026 adopted receipts \$0.00; uses \$0.00. Monthly budget reference is an annual average.

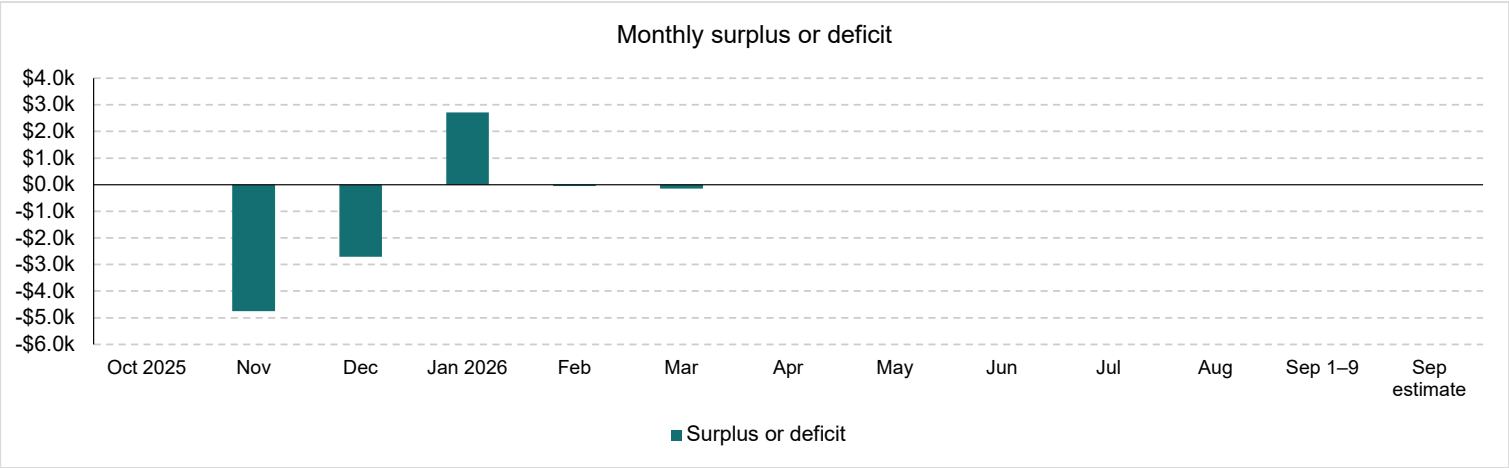


Recreation Fund • Other recreation

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	—
Nov	—	4,751.33	(4,751.33)	—
Dec	—	2,709.88	(2,709.88)	—
Jan 2026	—	(2,709.88)	2,709.88	—
Feb	—	49.99	(49.99)	—
Mar	—	151.94	(151.94)	—
Apr	—	—	—	—
May	—	—	—	—
Jun	—	—	—	—
Jul	—	—	—	—
Aug	—	—	—	—
Sep 1–9	—	—	—	—
Sep estimate	—	—	—	—

FY2026 adopted receipts \$0.00; uses \$0.00. Monthly budget reference is an annual average.



Recreation Fund • Contingency

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	(2,042.67)
Nov	—	—	—	(2,042.67)
Dec	—	—	—	(2,042.67)
Jan 2026	—	—	—	(2,042.67)
Feb	—	—	—	(2,042.67)
Mar	—	—	—	(2,042.67)
Apr	—	—	—	(2,042.67)
May	—	—	—	(2,042.67)
Jun	—	—	—	(2,042.67)
Jul	—	—	—	(2,042.67)
Aug	—	—	—	(2,042.67)
Sep 1–9	—	—	—	(2,042.67)
Sep estimate	—	—	—	

FY2026 adopted receipts \$0.00; uses \$24,512.00. Monthly budget reference is an annual average.

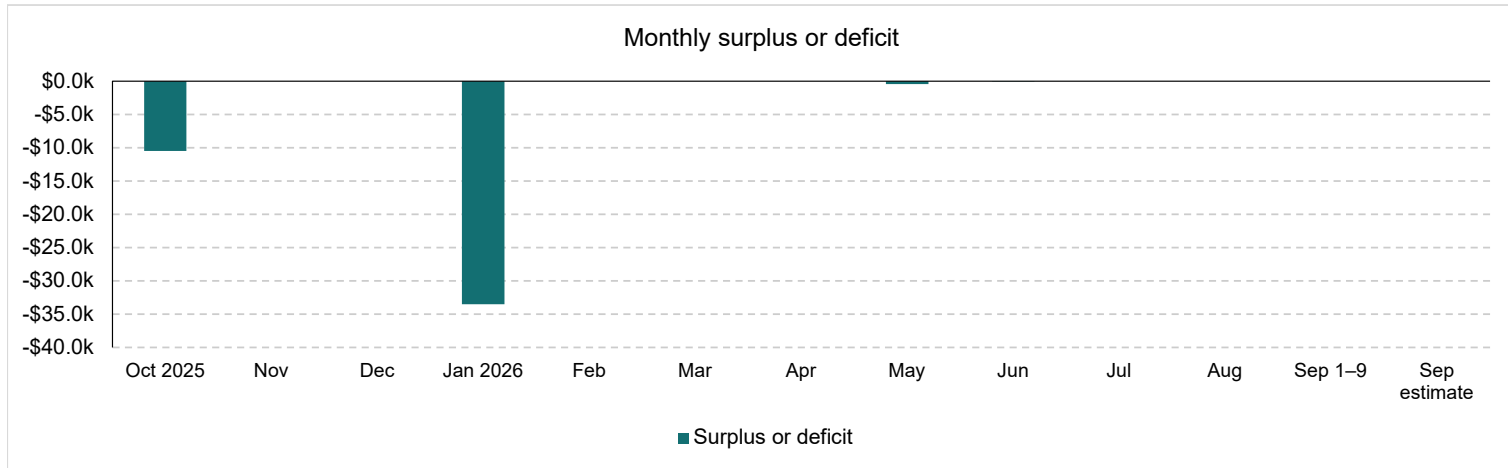


Recreation Fund • Capital

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	10,493.47	(10,493.47)	(3,937.50)
Nov	—	—	—	(3,937.50)
Dec	—	—	—	(3,937.50)
Jan 2026	—	33,525.81	(33,525.81)	(3,937.50)
Feb	—	—	—	(3,937.50)
Mar	—	—	—	(3,937.50)
Apr	—	—	—	(3,937.50)
May	—	443.61	(443.61)	(3,937.50)
Jun	—	20.58	(20.58)	(3,937.50)
Jul	—	—	—	(3,937.50)
Aug	—	—	—	(3,937.50)
Sep 1–9	—	—	—	(3,937.50)
Sep estimate	—	—	—	—

FY2026 adopted receipts \$0.00; uses \$47,250.00. Monthly budget reference is an annual average.

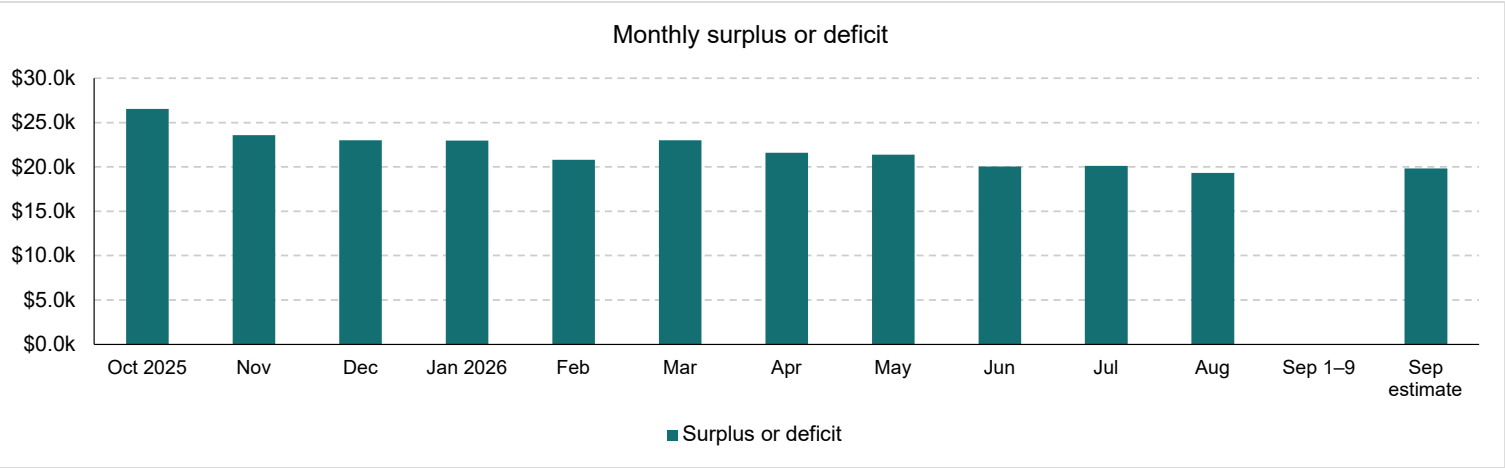


Construction Fund • Interest income

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	26,566.59	—	26,566.59	
Nov	23,620.54	—	23,620.54	
Dec	23,023.68	—	23,023.68	
Jan 2026	23,001.39	—	23,001.39	
Feb	20,787.17	—	20,787.17	
Mar	23,013.22	—	23,013.22	
Apr	21,588.89	—	21,588.89	
May	21,357.64	—	21,357.64	
Jun	20,042.31	—	20,042.31	
Jul	20,110.25	—	20,110.25	
Aug	19,300.41	—	19,300.41	
Sep 1–9	—	—	—	
Sep estimate	19,817.66	—	19,817.66	

Construction has no adopted budget. September includes estimated remaining activity.



Construction Fund • Administration

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	—
Nov	—	—	—	—
Dec	—	—	—	—
Jan 2026	—	—	—	—
Feb	—	—	—	—
Mar	—	—	—	—
Apr	—	—	—	—
May	—	22.42	(22.42)	—
Jun	—	—	—	—
Jul	—	—	—	—
Aug	—	—	—	—
Sep 1–9	—	—	—	—
Sep estimate	—	—	—	—

Construction has no adopted budget. September includes estimated remaining activity.

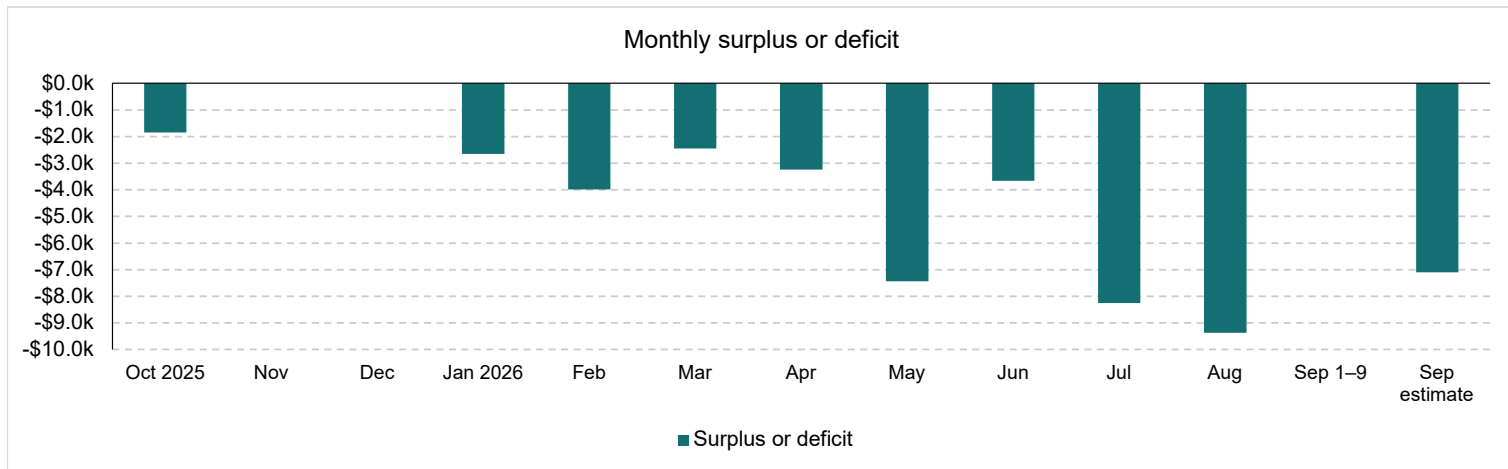


Construction Fund • Architecture and consulting

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	1,840.25	(1,840.25)	
Nov	—	—	—	
Dec	—	—	—	
Jan 2026	—	2,656.11	(2,656.11)	
Feb	—	3,980.50	(3,980.50)	
Mar	—	2,443.03	(2,443.03)	
Apr	—	3,243.03	(3,243.03)	
May	—	7,435.00	(7,435.00)	
Jun	—	3,661.75	(3,661.75)	
Jul	—	8,250.00	(8,250.00)	
Aug	—	9,375.00	(9,375.00)	
Sep 1–9	—	—	—	
Sep estimate	—	7,095.58	(7,095.58)	

Construction has no adopted budget. September includes estimated remaining activity.

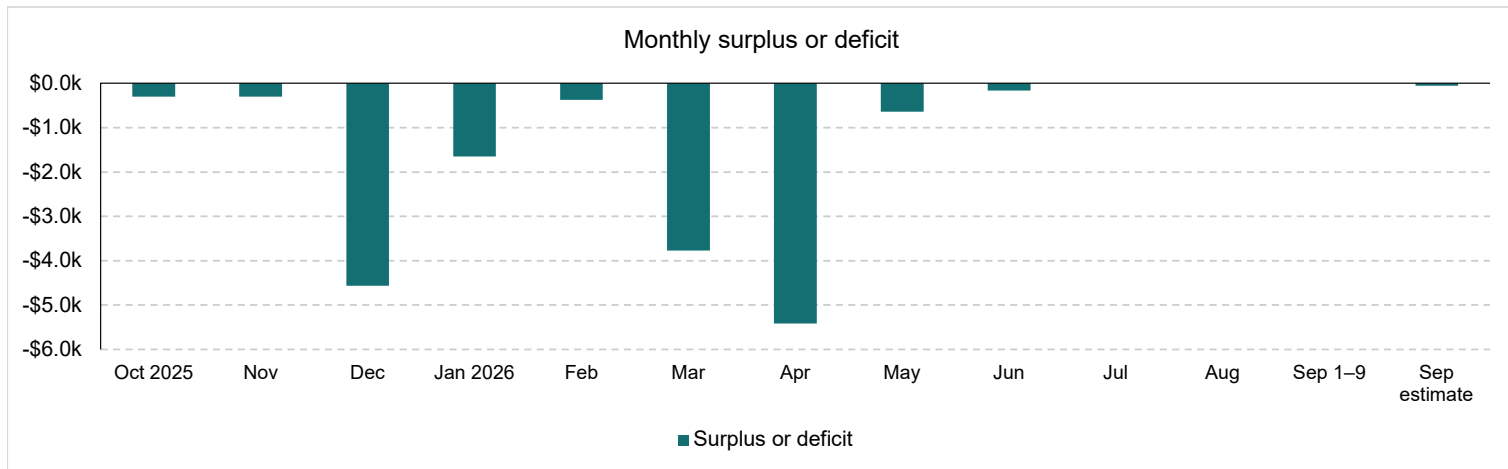


Construction Fund • Engineering and testing

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	300.00	(300.00)	
Nov	—	300.00	(300.00)	
Dec	—	4,560.00	(4,560.00)	
Jan 2026	—	1,650.00	(1,650.00)	
Feb	—	375.00	(375.00)	
Mar	—	3,770.00	(3,770.00)	
Apr	—	5,413.04	(5,413.04)	
May	—	640.00	(640.00)	
Jun	—	160.00	(160.00)	
Jul	—	—	—	
Aug	—	—	—	
Sep 1–9	—	—	—	
Sep estimate	—	53.33	(53.33)	

Construction has no adopted budget. September includes estimated remaining activity.

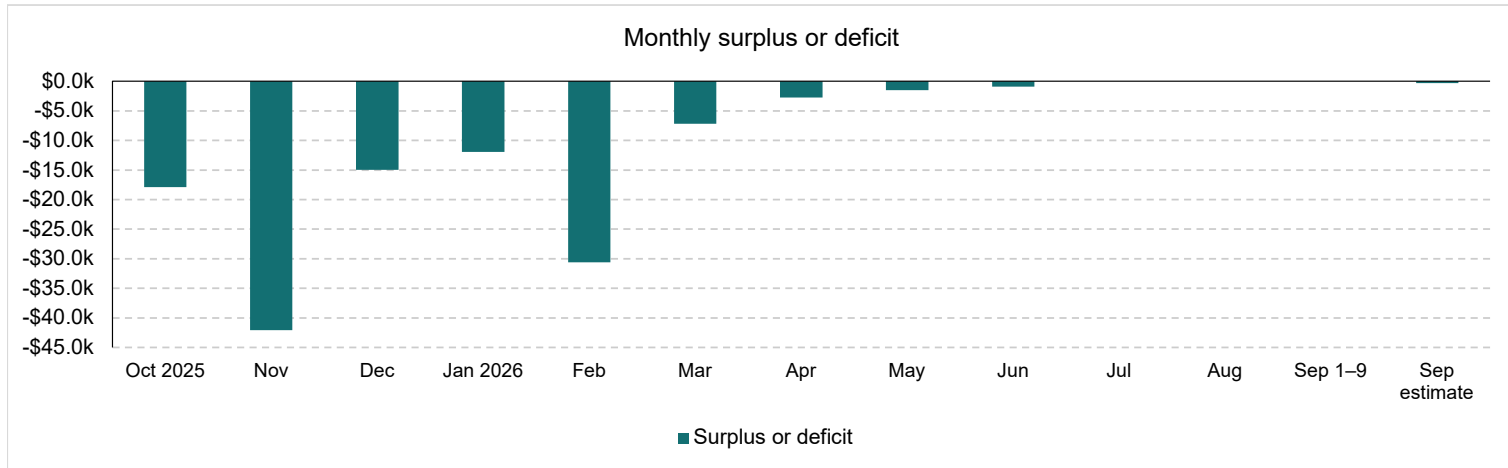


Construction Fund • Restroom and pro shop

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	17,884.84	(17,884.84)	
Nov	—	42,103.83	(42,103.83)	
Dec	—	14,957.55	(14,957.55)	
Jan 2026	—	11,939.98	(11,939.98)	
Feb	—	30,595.80	(30,595.80)	
Mar	—	7,192.43	(7,192.43)	
Apr	—	2,752.07	(2,752.07)	
May	—	1,506.91	(1,506.91)	
Jun	—	913.94	(913.94)	
Jul	—	—	—	
Aug	—	—	—	
Sep 1–9	—	—	—	
Sep estimate	—	304.65	(304.65)	

Construction has no adopted budget. September includes estimated remaining activity.

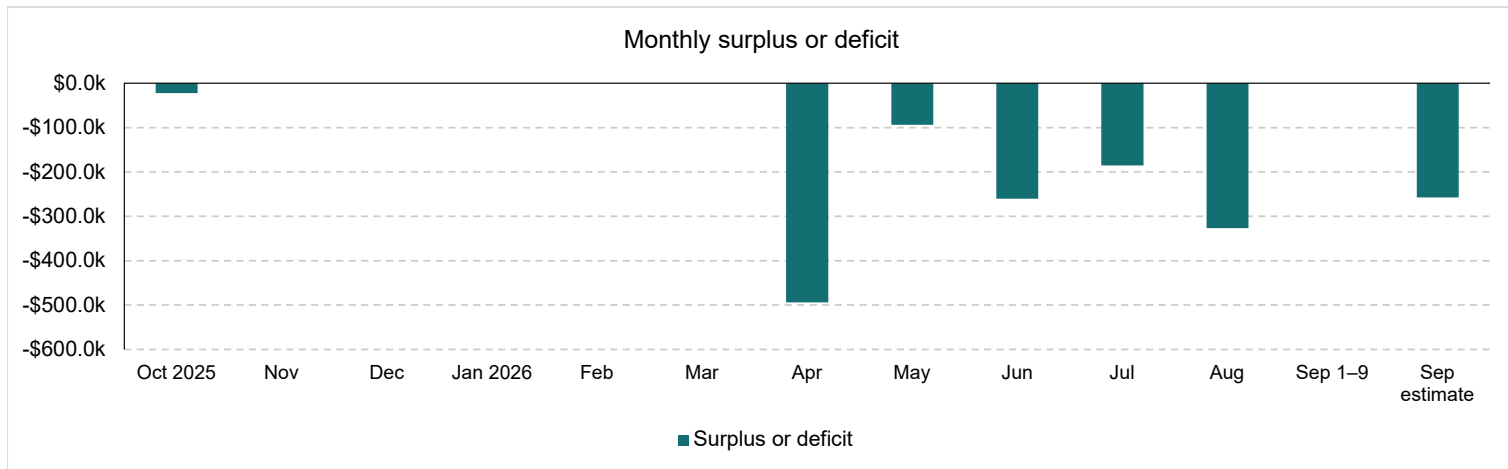


Construction Fund • Community Center

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	22,400.00	(22,400.00)	
Nov	—	—	—	
Dec	—	—	—	
Jan 2026	—	—	—	
Feb	—	—	—	
Mar	—	—	—	
Apr	—	494,276.37	(494,276.37)	
May	—	93,463.09	(93,463.09)	
Jun	—	260,046.10	(260,046.10)	
Jul	—	185,271.89	(185,271.89)	
Aug	—	326,781.33	(326,781.33)	
Sep 1–9	—	—	—	
Sep estimate	—	257,366.44	(257,366.44)	

Construction has no adopted budget. September includes estimated remaining activity.

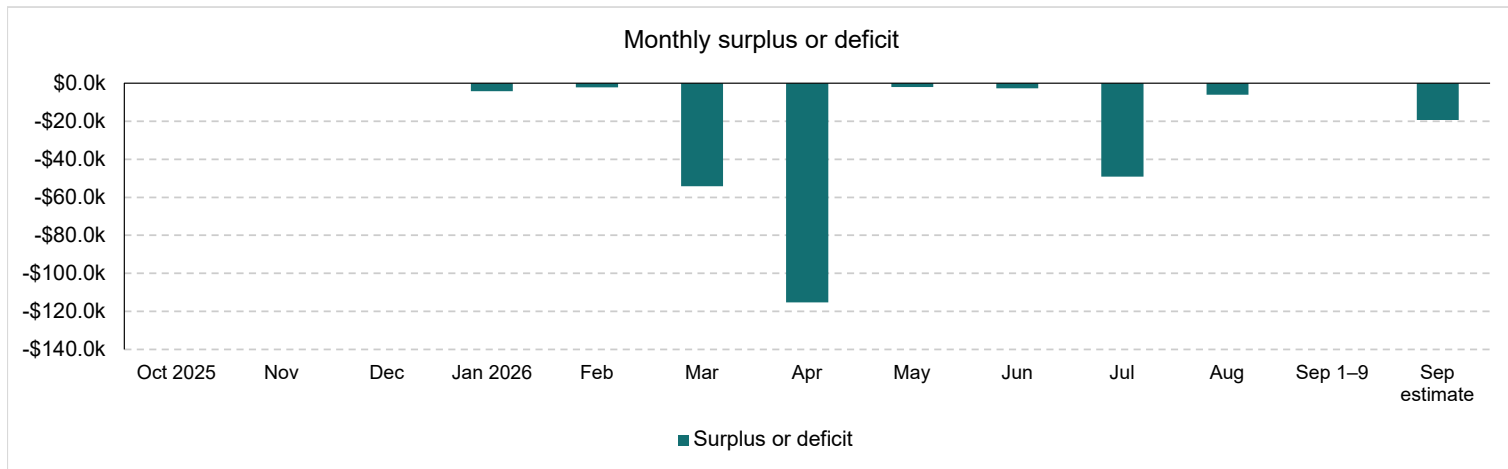


Construction Fund • Infrastructure

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	—
Nov	—	—	—	—
Dec	—	—	—	—
Jan 2026	—	4,255.12	(4,255.12)	
Feb	—	2,090.74	(2,090.74)	
Mar	—	54,150.93	(54,150.93)	
Apr	—	115,334.54	(115,334.54)	
May	—	1,930.75	(1,930.75)	
Jun	—	2,681.23	(2,681.23)	
Jul	—	49,191.67	(49,191.67)	
Aug	—	6,063.92	(6,063.92)	
Sep 1–9	—	—	—	
Sep estimate	—	19,312.27	(19,312.27)	

Construction has no adopted budget. September includes estimated remaining activity.

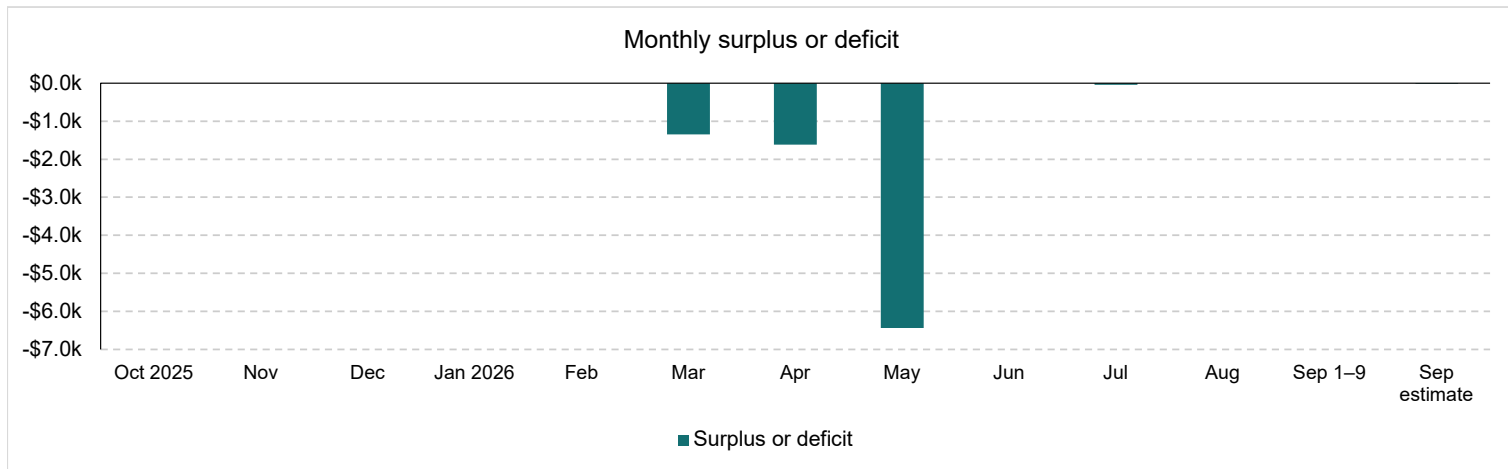


Construction Fund • Other construction

FY2026 • September actual through September 9 .

Month	Revenue and transfers	Expenditures and transfers	Surplus or deficit	Adopted annual net ÷ 12
Oct 2025	—	—	—	—
Nov	—	—	—	—
Dec	—	—	—	—
Jan 2026	—	—	—	—
Feb	—	—	—	—
Mar	—	1,342.40	(1,342.40)	—
Apr	—	1,618.08	(1,618.08)	—
May	—	6,440.09	(6,440.09)	—
Jun	—	—	—	—
Jul	—	37.99	(37.99)	—
Aug	—	—	—	—
Sep 1–9	—	—	—	—
Sep estimate	—	12.66	(12.66)	—

Construction has no adopted budget. September includes estimated remaining activity.



FY2026 Amended Budget

Fiscal year ending September 30 2026 • Council consideration September 15 2026

Fund	Revenue and transfers	Appropriations	Use of reserves	Total financing	Increase in fund balance
General Fund	1,034,138.57	1,167,071.88	132,933.31	1,167,071.88	–
Debt Service	501,168.26	488,950.00	–	501,168.26	12,218.26
Utility Fund	1,623,464.85	1,733,767.34	110,302.49	1,733,767.34	–
Recreation Fund	1,091,319.21	1,168,467.53	77,148.32	1,168,467.53	–

General and Utility previously approved \$150,000 and \$100,000, respectively, in additional Construction transfers.

These amounts are included in the amended budget. Construction receipts total \$400,000, including the original \$150,000 General allocation.

General, Utility and Recreation appropriations are funded by revenue, transfers and reserves.

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
General Fund					
Revenues • Revenue					
Property taxes	611,673.00	—	611,673.00	11,856.91	623,529.91
PEC franchise	42,000.00	—	42,000.00	3,592.49	45,592.49
Cable franchise	10,000.00	—	10,000.00	(3,516.20)	6,483.80
Telephone franchise	1,425.00	—	1,425.00	3,151.83	4,576.83
New construction / remodeling permits	1,050.00	—	1,050.00	1,183.33	2,233.33
Fence permits	1,050.00	—	1,050.00	100.00	1,150.00
Miscellaneous permits	10,500.00	—	10,500.00	(5,356.67)	5,143.33
Court income	1,575.00	—	1,575.00	1,150.61	2,725.61
POA contract	110,350.00	—	110,350.00	5.85	110,355.85
Liquor license fees	—	—	—	1,638.54	1,638.54
Interest earnings	7,350.00	—	7,350.00	6,065.06	13,415.06
Pet registrations	2,000.00	—	2,000.00	(321.67)	1,678.33
Other revenue	300.00	—	300.00	315.45	615.45
Transfers • Transfer in					
Utility to General	215,000.00	—	215,000.00	0.04	215,000.04
Recreation loan repayment	—	—	—	—	—
City employees • Operating expense					
Exempt salaries	214,360.00	—	214,360.00	(4,341.66)	210,018.34
Nonexempt salaries	152,623.00	—	152,623.00	(8,723.95)	143,899.05

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Salary adjustment allowance	5,000.00	—	5,000.00	(5,000.00)	—
Longevity pay	7,000.00	—	7,000.00	(2,167.68)	4,832.32
Payroll taxes	29,593.00	—	29,593.00	(2,148.27)	27,444.73
Retirement	13,350.00	—	13,350.00	(3,939.30)	9,410.70
Health insurance	82,840.00	—	82,840.00	(22,846.26)	59,993.74
Workers compensation	788.00	—	788.00	2,045.40	2,833.40
Training	3,000.00	—	3,000.00	(1,556.29)	1,443.71
Employee dues	2,000.00	—	2,000.00	(1,360.14)	639.86
Unemployment	—	—	—	47.50	47.50
Miscellaneous employee costs	2,000.00	—	2,000.00	(1,194.10)	805.90
Administration • Operating expense					
Appraisal district	9,000.00	—	9,000.00	3,362.27	12,362.27
Legal counsel	20,000.00	—	20,000.00	14,807.85	34,807.85
Audit	19,000.00	—	19,000.00	2,850.00	21,850.00
Election costs	5,000.00	—	5,000.00	(5,000.00)	—
Flood / emergency services	—	—	—	—	—
Codification	2,000.00	—	2,000.00	619.75	2,619.75
Office supplies	5,000.00	—	5,000.00	252.56	5,252.56
Copier	2,000.00	—	2,000.00	(200.00)	1,800.00
Office equipment repair	2,625.00	—	2,625.00	859.11	3,484.11
Postage	2,310.00	—	2,310.00	(156.83)	2,153.17
Memberships	2,000.00	—	2,000.00	8,305.10	10,305.10

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Telephone / internet	3,500.00	—	3,500.00	2,115.78	5,615.78
Software / website / email	7,000.00	—	7,000.00	(7,000.00)	—
Council training	2,000.00	—	2,000.00	(2,000.00)	—
Miscellaneous administration	3,000.00	—	3,000.00	8,424.95	11,424.95
Long range planning	—	—	—	—	—
Legal notices	1,500.00	—	1,500.00	(280.67)	1,219.33
Assets under \$5,000	1,000.00	—	1,000.00	(1,000.00)	—
Auto insurance	—	—	—	—	—
Liability / crime / E&O insurance	4,000.00	—	4,000.00	(805.00)	3,195.00
Judicial • Operating expense					
Prosecutor	2,000.00	—	2,000.00	(566.67)	1,433.33
Court training / memberships	350.00	—	350.00	(300.00)	50.00
Municipal judge	2,400.00	—	2,400.00	—	2,400.00
Court software	3,600.00	—	3,600.00	(3,600.00)	—
Miscellaneous court	1,000.00	—	1,000.00	(892.71)	107.29
Municipal building • Operating expense					
Cleaning	5,400.00	—	5,400.00	(1,200.00)	4,200.00
Building maintenance	1,500.00	—	1,500.00	576.07	2,076.07
Utilities	3,500.00	—	3,500.00	87.61	3,587.61
Property insurance	2,500.00	—	2,500.00	(531.00)	1,969.00
Ordinance enforcement • Operating expense					
Salary	40,950.00	—	40,950.00	(2,342.17)	38,607.83

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Longevity	630.00	—	630.00	45.91	675.91
Payroll taxes	2,625.00	—	2,625.00	379.99	3,004.99
Workers compensation	1,890.00	—	1,890.00	(1,117.00)	773.00
Vehicle liability	630.00	—	630.00	258.70	888.70
Miscellaneous enforcement	2,500.00	—	2,500.00	(1,839.78)	660.22
Traffic control • Operating expense					
Salary	31,500.00	—	31,500.00	(4,319.96)	27,180.04
Longevity	473.00	—	473.00	(66.66)	406.34
Payroll taxes	1,995.00	—	1,995.00	115.18	2,110.18
Workers compensation	1,733.00	—	1,733.00	(563.00)	1,170.00
Vehicle liability	1,050.00	—	1,050.00	(23.00)	1,027.00
Miscellaneous traffic	525.00	—	525.00	794.33	1,319.33
Emergency services • Operating expense					
EMS	49,050.00	—	49,050.00	—	49,050.00
Fire protection	44,100.00	—	44,100.00	525.00	44,625.00
Transfers • Transfer out					
General to Construction	150,000.00	150,000.00	300,000.00	—	300,000.00
General to Recreation	97,250.00	—	97,250.00	—	97,250.00
Capital • Capital					
Avenue N bridge	3,700.00	—	3,700.00	(3,700.00)	—
Emergency alert system	60,000.00	—	60,000.00	(60,000.00)	—

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Construction costs	—	—	—	5,040.92	5,040.92
Contingency • Contingency					
Contingency	—	—	—	—	—
Revenue and transfers	1,014,273.00	—	1,014,273.00	19,865.57	1,034,138.57
Total appropriations	1,116,340.00	150,000.00	1,266,340.00	(99,268.12)	1,167,071.88
Use of beginning fund balance	102,067.00	—	102,067.00	30,866.31	132,933.31
Total financing	1,116,340.00	—	1,116,340.00	50,731.88	1,167,071.88
Increase in fund balance	—	(150,000.00)	(150,000.00)	150,000.00	—

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Debt Service					
Revenues • Revenue					
Property taxes	491,464.00	—	491,464.00	9,199.13	500,663.13
Investment interest	2,000.00	—	2,000.00	(1,494.87)	505.13
Bond debt • Debt service					
Principal	160,000.00	—	160,000.00	—	160,000.00
Interest	328,550.00	—	328,550.00	400.00	328,950.00
Revenue and transfers	493,464.00	—	493,464.00	7,704.26	501,168.26
Total appropriations	488,550.00	—	488,550.00	400.00	488,950.00
Use of beginning fund balance	—	—	—	—	—
Total financing	493,464.00	—	493,464.00	7,704.26	501,168.26
Increase in fund balance	4,914.00	—	4,914.00	7,304.26	12,218.26

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Utility Fund					
Revenues • Revenue					
Water sales	570,000.00	—	570,000.00	2,632.39	572,632.39
Sewer service	613,500.00	—	613,500.00	2,180.60	615,680.60
Garbage service	376,618.00	—	376,618.00	6,679.40	383,297.40
New connections	13,965.00	—	13,965.00	(2,065.00)	11,900.00
Investment interest	26,450.00	—	26,450.00	103.03	26,553.03
Penalties	6,964.00	—	6,964.00	719.07	7,683.07
Account transfer fees	1,639.00	—	1,639.00	311.00	1,950.00
Miscellaneous revenue	7,000.00	—	7,000.00	(3,231.64)	3,768.36
FEMA revenue	—	—	—	—	—
Utility employees • Operating expense					
Salaries	458,013.00	—	458,013.00	(31,722.72)	426,290.28
Overtime	27,500.00	—	27,500.00	(6,566.05)	20,933.95
Longevity	5,775.00	—	5,775.00	1,755.32	7,530.32
Payroll taxes	34,965.00	—	34,965.00	(176.28)	34,788.72
Retirement	13,650.00	—	13,650.00	(4,278.17)	9,371.83
Health insurance	103,005.00	—	103,005.00	(16,486.03)	86,518.97
Workers compensation	17,220.00	—	17,220.00	(17,220.00)	—
Training	7,875.00	—	7,875.00	(1,104.43)	6,770.57
Unemployment	—	—	—	—	—
Uniforms	4,200.00	—	4,200.00	(2,838.10)	1,361.90

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Miscellaneous employee costs	—	—	—	42.20	42.20
Utility administration • Operating expense					
TCEQ / dues and fees	4,000.00	—	4,000.00	91.53	4,091.53
Office equipment	1,000.00	—	1,000.00	(835.36)	164.64
Software	6,000.00	—	6,000.00	136.84	6,136.84
Office supplies	1,700.00	—	1,700.00	666.08	2,366.08
Postage	5,500.00	—	5,500.00	2,162.43	7,662.43
Telephone	4,200.00	—	4,200.00	767.90	4,967.90
Liability / property insurance	35,700.00	—	35,700.00	(35,700.00)	—
Bad debt	100.00	—	100.00	(100.00)	—
Miscellaneous administration	500.00	—	500.00	70.09	570.09
Water treatment • Operating expense					
Electricity	33,000.00	—	33,000.00	15,754.08	48,754.08
Propane / heat	1,100.00	—	1,100.00	394.67	1,494.67
Chemicals	43,000.00	—	43,000.00	21,519.54	64,519.54
Testing	6,825.00	—	6,825.00	(1,665.28)	5,159.72
Treatment plant repairs	30,000.00	—	30,000.00	9,394.13	39,394.13
Distribution system	5,000.00	—	5,000.00	39,959.61	44,959.61
Meters	2,600.00	—	2,600.00	171.33	2,771.33
Tap installation	2,000.00	—	2,000.00	(1,982.42)	17.58
Wastewater treatment • Operating expense					
Electricity	40,000.00	—	40,000.00	(8,054.10)	31,945.90

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Propane	1,000.00	—	1,000.00	(1,000.00)	—
Chemicals	17,000.00	—	17,000.00	(2,912.66)	14,087.34
Testing	5,500.00	—	5,500.00	(1,144.42)	4,355.58
Lift stations	15,000.00	—	15,000.00	17,714.40	32,714.40
Collection / irrigation system	5,000.00	—	5,000.00	4,089.05	9,089.05
Wastewater plant repairs	25,000.00	—	25,000.00	(15,591.56)	9,408.44
Other utility operations • Operating expense					
Building maintenance	5,000.00	—	5,000.00	432.57	5,432.57
Drainage / ponds	2,500.00	—	2,500.00	3,018.59	5,518.59
Vehicle repairs	15,000.00	—	15,000.00	(1,768.27)	13,231.73
Machinery repairs	18,000.00	—	18,000.00	25,188.31	43,188.31
Vehicle fuel	18,900.00	—	18,900.00	(1,183.20)	17,716.80
Machinery fuel	5,250.00	—	5,250.00	(81.82)	5,168.18
Tools	5,000.00	—	5,000.00	9,345.13	14,345.13
Miscellaneous shop / operations	8,000.00	—	8,000.00	237.55	8,237.55
Assets under \$5,000	15,000.00	—	15,000.00	(7,408.50)	7,591.50
Garbage collection • Operating expense					
Contract garbage expense	342,958.00	—	342,958.00	5,075.09	348,033.09
Transfers • Transfer out					
Utility to General	215,000.00	—	215,000.00	0.04	215,000.04
Utility to Construction	—	100,000.00	100,000.00	—	100,000.00

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Capital • Capital					
Capital purchases / building assistance	—	—	—	18,866.28	18,866.28
Grant management / other capital	—	—	—	3,197.95	3,197.95
Contingency • Contingency					
Contingency	2,600.00	—	2,600.00	(2,600.00)	—
Revenue and transfers	1,616,136.00	—	1,616,136.00	7,328.85	1,623,464.85
Total appropriations	1,616,136.00	100,000.00	1,716,136.00	17,631.34	1,733,767.34
Use of beginning fund balance	—	—	—	110,302.49	110,302.49
Total financing	1,616,136.00	—	1,616,136.00	117,631.34	1,733,767.34
Increase in fund balance	—	(100,000.00)	(100,000.00)	100,000.00	—

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Recreation Fund					
Revenues • Revenue					
Prepaid golf	185,000.00	—	185,000.00	(25,798.39)	159,201.61
Green fees	390,000.00	—	390,000.00	61,105.12	451,105.12
Cart rental	140,000.00	—	140,000.00	20,375.30	160,375.30
Driving range	13,500.00	—	13,500.00	4,841.29	18,341.29
Tournaments	35,000.00	—	35,000.00	16,513.39	51,513.39
Handicap service	500.00	—	500.00	287.67	787.67
Snacks / beverages sales	80,000.00	—	80,000.00	(37,138.69)	42,861.31
Merchandise sales	80,000.00	—	80,000.00	29,161.56	109,161.56
Miscellaneous golf	—	—	—	713.56	713.56
Rentals	1,200.00	—	1,200.00	(300.00)	900.00
Other / interest revenue	—	—	—	(891.60)	(891.60)
Revenue adjustment	—	—	—	—	—
Transfers • Transfer in					
General to Recreation	97,250.00	—	97,250.00	—	97,250.00
Recreation administration • Operating expense					
Unemployment	—	—	—	—	—
Property / liability insurance	17,000.00	—	17,000.00	2,426.00	19,426.00
Office supplies	1,000.00	—	1,000.00	(383.67)	616.33
Postage	250.00	—	250.00	(91.07)	158.93

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Advertising	6,000.00	—	6,000.00	2,484.80	8,484.80
Memberships	900.00	—	900.00	(900.00)	—
Miscellaneous administration	900.00	—	900.00	(138.83)	761.17
Credit card fees	29,000.00	—	29,000.00	(3,803.18)	25,196.82
Pro shop building • Operating expense					
Telephone / internet	—	—	—	418.42	418.42
Electricity	—	—	—	11,478.12	11,478.12
Water / sewer / trash	2,000.00	—	2,000.00	2,716.81	4,716.81
Building maintenance	3,000.00	—	3,000.00	(47.02)	2,952.98
Miscellaneous house expenses	—	—	—	159.02	159.02
Pro shop employees • Operating expense					
Full-time wages	126,140.00	—	126,140.00	23,917.88	150,057.88
Part-time wages	65,100.00	—	65,100.00	27,703.96	92,803.96
Salary adjustment allowance	—	—	—	—	—
Longevity	3,000.00	—	3,000.00	(537.98)	2,462.02
Payroll taxes	17,002.00	—	17,002.00	1,765.19	18,767.19
Retirement	3,939.00	—	3,939.00	(338.17)	3,600.83
Health insurance	14,388.00	—	14,388.00	1,219.98	15,607.98
Workers compensation	6,069.00	—	6,069.00	7,515.00	13,584.00
Golf shop operations • Operating expense					
Range supplies	6,000.00	—	6,000.00	350.40	6,350.40
Consumable supplies	6,000.00	—	6,000.00	12,564.19	18,564.19

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Handicap service	—	—	—	382.00	382.00
Office equipment	1,000.00	—	1,000.00	(318.82)	681.18
Memberships	—	—	—	—	—
Merchandise and snack inventory	110,000.00	—	110,000.00	45,456.92	155,456.92
Shortages	—	—	—	2,261.59	2,261.59
Miscellaneous golf / tournaments	—	—	—	783.36	783.36
Telephone	—	—	—	813.09	813.09
Cart principal	—	—	—	—	—
Cart interest	—	—	—	—	—
Cart repairs	7,000.00	—	7,000.00	360.66	7,360.66
Cart electricity / fuel	9,000.00	—	9,000.00	(199.25)	8,800.75
Grounds employees • Operating expense					
Full-time wages	254,399.00	—	254,399.00	7,064.81	261,463.81
Part-time wages	12,000.00	—	12,000.00	8,834.71	20,834.71
Salary adjustment	—	—	—	—	—
Contract labor	—	—	—	19,173.24	19,173.24
Longevity	2,042.00	—	2,042.00	1,163.88	3,205.88
Payroll taxes	23,100.00	—	23,100.00	(1,258.93)	21,841.07
Retirement	6,822.00	—	6,822.00	(540.00)	6,282.00
Health insurance	44,145.00	—	44,145.00	287.36	44,432.36
Workers compensation	6,014.00	—	6,014.00	(6,014.00)	—
Miscellaneous personnel	—	—	—	—	—

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Grounds operations • Operating expense					
Fuel	12,000.00	—	12,000.00	5,731.98	17,731.98
Fertilizer	12,500.00	—	12,500.00	(10,542.52)	1,957.48
Chemicals	13,000.00	—	13,000.00	(2,279.25)	10,720.75
Sand / soil / seed	26,000.00	—	26,000.00	(25,033.75)	966.25
Equipment / vehicle repair	12,600.00	—	12,600.00	13,997.91	26,597.91
Irrigation / ponds / landscaping	17,500.00	—	17,500.00	474.94	17,974.94
Maintenance electricity	3,000.00	—	3,000.00	350.98	3,350.98
Irrigation electricity	11,000.00	—	11,000.00	3,892.12	14,892.12
Water / sewer / trash	7,500.00	—	7,500.00	(944.89)	6,555.11
Raw water	5,500.00	—	5,500.00	(5,500.00)	—
Tools	2,000.00	—	2,000.00	(453.35)	1,546.65
Miscellaneous grounds / training	—	—	—	11,430.89	11,430.89
Equipment lease principal	42,671.00	—	42,671.00	(297.17)	42,373.83
Equipment lease interest	707.00	—	707.00	69.56	776.56
Tennis • Operating expense					
Repairs / maintenance	1,500.00	—	1,500.00	10,830.04	12,330.04
Electricity	—	—	—	(115.16)	(115.16)
Pool • Operating expense					
Repairs	—	—	—	—	—
Other recreation • Operating expense					

FY2026 Budget Amendments

All revenue and expenditure changes • Parentheses indicate reductions

Account	Original adopted	Previously approved	Before this amendment	Change in this amendment	Final amended budget
Legacy food / beverage costs	—	—	—	4,953.26	4,953.26
Contingency • Contingency					
Contingency	24,512.00	—	24,512.00	(24,512.00)	—
Capital • Capital					
Golf / tennis equipment and paths	47,250.00	—	47,250.00	(2,766.53)	44,483.47
Transfers • Transfer out					
Recreation loan repayment to General	—	—	—	—	—
Revenue and transfers	1,022,450.00	—	1,022,450.00	68,869.21	1,091,319.21
Total appropriations	1,022,450.00	—	1,022,450.00	146,017.53	1,168,467.53
Use of beginning fund balance	—	—	—	77,148.32	77,148.32
Total financing	1,022,450.00	—	1,022,450.00	146,017.53	1,168,467.53
Increase in fund balance	—	—	—	—	—

FY2026 Construction Transfers

Source	Original adopted	Previously approved	Change now	Total annual transfer	Pending receipt
General Fund	150,000.00	150,000.00	–	300,000.00	300,000.00
Utility Fund	–	100,000.00	–	100,000.00	100,000.00
Total	150,000.00	250,000.00	–	400,000.00	400,000.00

The additional General and Utility transfers were approved together earlier in FY2026.

The original General transfer is designated for Construction. The full \$400,000 remains pending as of September 9.

Construction Financial Activity

Activity	Budget	Actual to Sep 9	September remaining	Year end estimate
Interest income	Not budgeted	242,412.09	19,817.66	262,229.75
Administration	Not budgeted	22.42	–	22.42
Architecture and consulting	Not budgeted	42,884.67	7,095.58	49,980.25
Engineering and testing	Not budgeted	17,168.04	53.33	17,221.37
Restroom and pro shop	Not budgeted	129,847.35	304.65	130,152.00
Community Center	Not budgeted	1,382,238.78	257,366.44	1,639,605.22
Infrastructure	Not budgeted	235,698.90	19,312.27	255,011.17
Other construction	Not budgeted	9,438.56	12.66	9,451.22
Total expenditures	Not budgeted	1,817,298.72	284,144.94	2,101,443.66
Transfers received / pending	Not budgeted	–	400,000.00	400,000.00
Net after transfers	Not budgeted	(1,574,886.63)	135,672.72	(1,439,213.91)

Construction has no adopted budget. Its financial schedule is supplemental to the sending-fund appropriations.

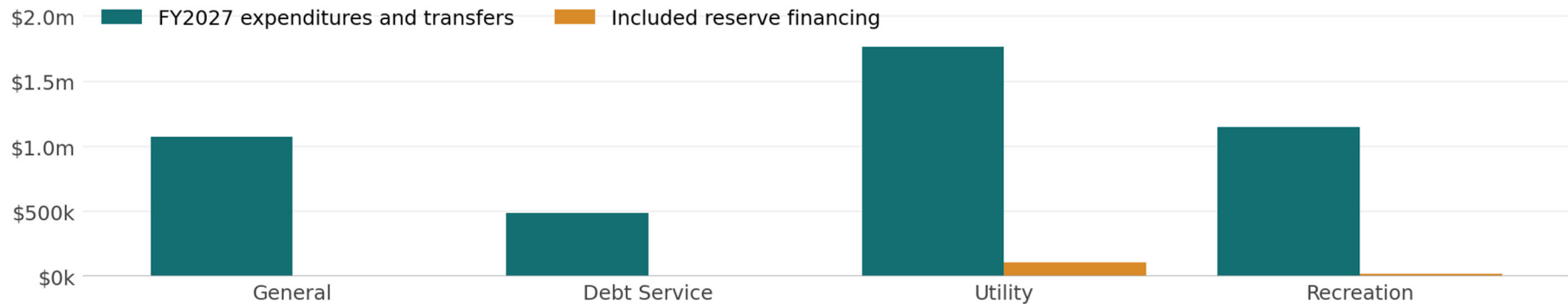
Reported cash is \$5,819,060.34. After pending transfers it is \$6,219,060.34, before other activity.

FY2027 City Budget Analysis

City of Meadowlakes • Council consideration September 15 2026

The FY2027 budget funds City services through revenue, interfund transfers and reserves. General Fund support for Recreation is \$225,000. Reserve financing is \$2,954.34 for General, \$110,114.30 for Utility and \$21,610.00 for Recreation. Debt Service retains a \$4,914 increase in fund balance.

Fund	Revenue and transfers	Expenditures and transfers	Use of reserves	Total financing
General Fund	\$1,067,323.36	\$1,070,277.71	\$2,954.34	\$1,070,277.71
Debt Service	\$493,564.00	\$488,650.00	\$0.00	\$493,564.00
Utility Fund	\$1,653,687.72	\$1,763,802.02	\$110,114.30	\$1,763,802.02
Recreation Fund	\$1,129,000.00	\$1,150,610.00	\$21,610.00	\$1,150,610.00



The accompanying budget follows the adopted FY2026 fund layout. It includes current-year budget comparisons, September year-end estimates, five years of annual history, cash and reserve charts, and monthly department results.

Cash and reserves

Cash is held by fund and supports the departments within that fund. Reported cash includes committed and restricted amounts. General, Debt Service, Utility and Recreation balances are dated September 1; Construction is dated September 9.

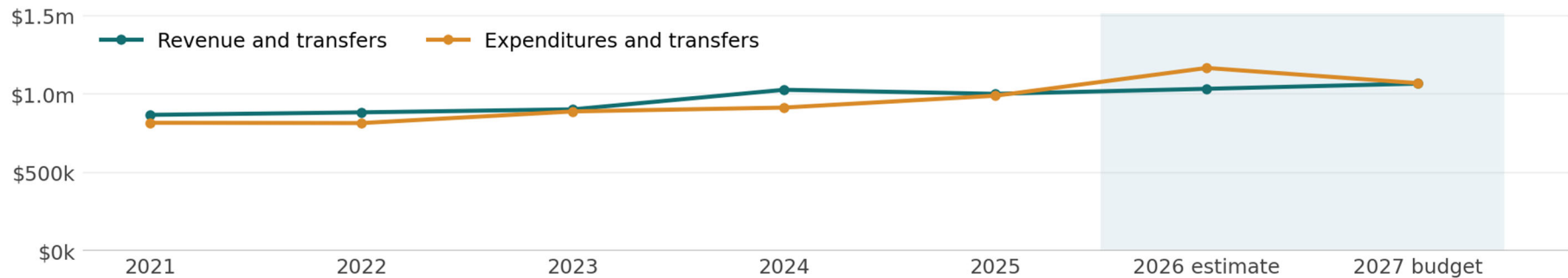


Fund	Estimated FY2027 opening reserves	FY2027 reserve use	Estimated FY2027 closing reserves
General Fund	\$651,600.00	\$2,954.34	\$648,645.66
Utility Fund	\$1,079,600.00	\$110,114.30	\$969,485.70
Recreation Fund	\$104,100.00	\$21,610.00	\$82,490.00

The reserve balances above are planning estimates. Construction’s \$400,000 of pending transfers raises cash to \$6,219,060.34 before further activity. Its September 30 estimate of \$5,954,733.06 assumes the remaining interest is received and estimated project expenses are paid.

General Fund five year comparison

Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit before reserves
2021	\$867,917	\$817,385	\$50,532
2022	\$883,773	\$815,554	\$68,219
2023	\$902,975	\$889,750	\$13,225
2024	\$1,027,773	\$914,376	\$113,397
2025	\$1,001,878	\$989,974	\$11,905
FY2026 estimate	\$1,034,139	\$1,167,072	(\$132,933)
FY2027 budget	\$1,067,323	\$1,070,278	(\$2,954)



From FY2021 to FY2025, revenue and transfers grew 15.4%, while expenditures and transfers grew 21.1%. Spending grew faster than receipts. For FY2027, \$225,000 supports Recreation and \$2,954.34 comes from reserves. Capital funding includes \$10,000 for the emergency alert system and \$3,700 for the Avenue N bridge.

FY2021–FY2025 historical schedules are unaudited. Amounts are whole dollars; reserve financing is separate from operating revenue.

Debt Service five year comparison

Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit before reserves
2021	Unavailable	Unavailable	Unavailable
2022	\$433,110	\$432,118	\$992
2023	\$405,657	\$428,610	(\$22,953)
2024	\$25,933	\$1,271	\$24,662
2025 budget	\$493,150	\$510,850	(\$17,700)
FY2026 estimate	\$501,168	\$488,950	\$12,218
FY2027 budget	\$493,564	\$488,650	\$4,914

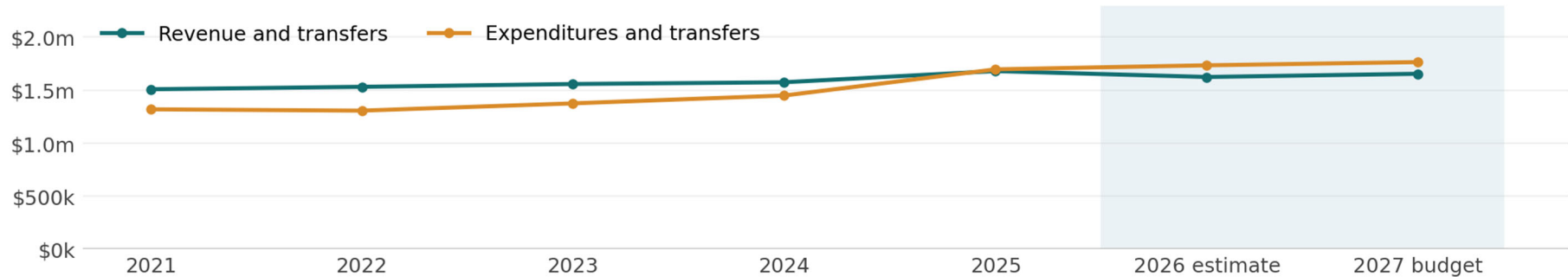


FY2027 revenues are \$493,564 and debt payments are \$488,650, leaving a \$4,914 increase in fund balance. The FY2026 estimate includes \$160,000 of principal and \$328,950 of interest. FY2021 history is unavailable, and FY2025 is shown as a budget comparison.

FY2021–FY2025 historical schedules are unaudited. Amounts are whole dollars; reserve financing is separate from operating revenue.

Utility Fund five year comparison

Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit before reserves
2021	\$1,507,468	\$1,318,431	\$189,037
2022	\$1,530,716	\$1,305,866	\$224,850
2023	\$1,557,164	\$1,374,533	\$182,631
2024	\$1,573,700	\$1,448,700	\$125,000
2025	\$1,679,043	\$1,695,394	(\$16,351)
FY2026 estimate	\$1,623,465	\$1,733,767	(\$110,303)
FY2027 budget	\$1,653,688	\$1,763,802	(\$110,114)

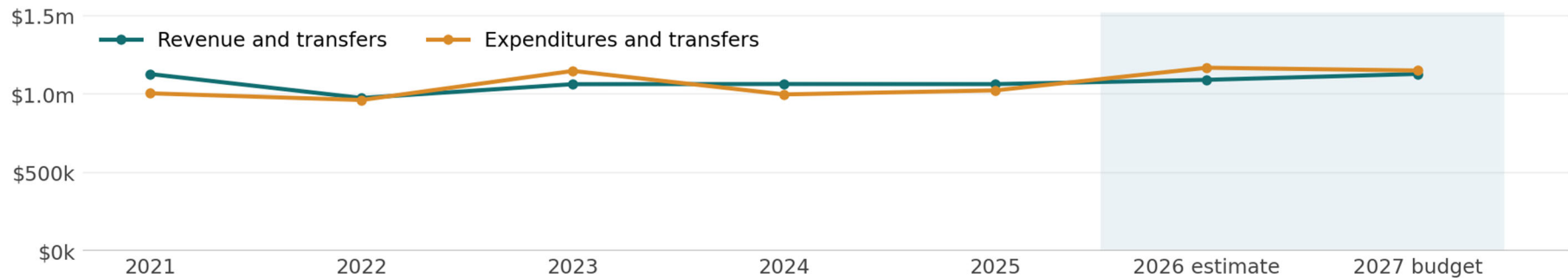


From FY2021 to FY2025, revenue and transfers grew 11.4%, while expenditures and transfers grew 28.6%. FY2027 provides \$100,000 for capital purchases and building assistance, retains the \$215,000 transfer to General and includes \$110,114.30 from reserves. FY2025 historical receipts include \$50,000 of combined transfers and reserve receipts.

FY2021–FY2025 historical schedules are unaudited. Amounts are whole dollars; reserve financing is separate from operating revenue.

Recreation Fund five year comparison

Fiscal year	Revenue and transfers	Expenditures and transfers	Surplus or deficit before reserves
2021	\$1,127,925	\$1,005,200	\$122,725
2022	\$975,578	\$962,556	\$13,022
2023	\$1,063,583	\$1,148,038	(\$84,455)
2024	\$1,064,616	\$998,313	\$66,304
2025	\$1,063,903	\$1,024,006	\$39,898
FY2026 estimate	\$1,091,319	\$1,168,468	(\$77,148)
FY2027 budget	\$1,129,000	\$1,150,610	(\$21,610)



FY2027 operating revenue is \$904,000, supplemented by \$225,000 from General and \$21,610 from reserves. Spending includes \$1,063,358 of operations, \$60,000 of capital, a \$23,625 loan repayment to General and \$3,627 of contingency. Revenue and spending have varied across the five-year period.

FY2021–FY2025 historical schedules are unaudited. Amounts are whole dollars; reserve financing is separate from operating revenue.

FY2026 year end outlook

The September 30 outlook includes actual activity through September 9 and estimated remaining activity. The approved \$300,000 General and \$100,000 Utility transfers to Construction are included in FY2026.

Fund	Adopted receipts	Actual receipts	Estimated receipts	Adopted uses	Actual uses	Estimated uses
General Fund	\$1,014,273	\$1,004,939	\$1,034,139	\$1,116,340	\$823,361	\$1,167,072
Debt Service	\$493,464	\$496,877	\$501,168	\$488,550	\$488,950	\$488,950
Utility Fund	\$1,616,136	\$1,482,300	\$1,623,465	\$1,616,136	\$1,476,961	\$1,733,767
Recreation Fund	\$1,022,450	\$1,018,026	\$1,091,319	\$1,022,450	\$1,110,461	\$1,168,468

Fund	Original reserve use	FY2026 estimated reserve use	FY2026 net after financing
General Fund	\$102,067	\$132,933.30	\$0.00
Debt Service	\$0	\$0.00	\$12,218.26
Utility Fund	\$0	\$110,302.50	\$0.00
Recreation Fund	\$0	\$77,148.34	\$0.00

General's estimated reserve use is \$132,933.30, compared with \$102,067 in the original budget. Utility uses an estimated \$110,302.50 and Recreation \$77,148.34. Debt Service adds an estimated \$12,218.26 to fund balance.

The additional \$150,000 General transfer and \$100,000 Utility transfer to Construction were approved together earlier in the year. The separate amendment package includes both as previously approved changes. The original \$150,000 General allocation is designated for Construction, bringing General's annual transfer to \$300,000.

General Fund department comparison

Department or category	FY2026 adopted	Actual to Sep 9	FY2026 estimate	FY2027 budget
Revenues	\$799,273	\$807,856	\$819,139	\$828,698
Transfers in	\$215,000	\$197,083	\$215,000	\$238,625
City employees	\$512,554	\$441,629	\$461,369	\$516,219
Administration	\$90,935	\$108,801	\$116,090	\$99,054
Judicial	\$9,350	\$3,957	\$3,991	\$9,350
Municipal building	\$12,900	\$11,086	\$11,833	\$12,900
Ordinance enforcement	\$49,225	\$42,070	\$44,611	\$51,339
Traffic control	\$37,276	\$32,351	\$33,213	\$38,550
Emergency services	\$93,150	\$93,675	\$93,675	\$97,868
Transfers out	\$247,250	\$84,750	\$397,250	\$225,000
Capital	\$63,700	\$5,041	\$5,041	\$13,700
Contingency	\$0	\$0	\$0	\$6,298

Operating revenue is estimated at \$819,139 against \$799,273 budgeted. Operating expenses are estimated at \$764,781 against \$805,390. General-to-Recreation transfers total \$97,250 for FY2026, including the \$47,250 transfer already recorded in October. Construction receives \$300,000 before year end.

Utility Fund department comparison

Department or category	FY2026 adopted	Actual to Sep 9	FY2026 estimate	FY2027 budget
Revenues	\$1,616,136	\$1,482,300	\$1,623,465	\$1,653,688
Utility employees	\$672,203	\$568,147	\$593,609	\$684,614
Utility administration	\$58,700	\$24,407	\$25,960	\$63,727
Water treatment	\$123,525	\$178,106	\$207,071	\$142,597
Wastewater treatment	\$108,500	\$90,177	\$101,601	\$101,260
Other utility operations	\$92,650	\$106,927	\$120,430	\$95,170
Garbage collection	\$342,958	\$290,050	\$348,033	\$361,433
Transfers out	\$215,000	\$197,083	\$315,000	\$215,000
Capital	\$0	\$22,064	\$22,064	\$100,000
Contingency	\$2,600	\$0	\$0	\$0

Garbage expense is estimated at \$348,033.09, compared with \$342,958.00 adopted. This includes the unpaid August bill of \$28,991.47 and September service. The previously approved \$100,000 Construction transfer is included once. FY2027 capital funding includes \$50,000 for a cherry picker and \$50,000 of building assistance.

Recreation Fund department comparison

Department or category	FY2026 adopted	Actual to Sep 9	FY2026 estimate	FY2027 budget
Revenues	\$925,200	\$933,276	\$994,069	\$904,000
Transfers in	\$97,250	\$84,750	\$97,250	\$225,000
Recreation administration	\$55,050	\$54,099	\$54,644	\$58,000
Pro shop building	\$5,000	\$18,274	\$19,725	\$17,500
Pro shop employees	\$235,638	\$282,752	\$296,884	\$281,144
Golf shop operations	\$139,000	\$184,648	\$201,454	\$140,851
Grounds employees	\$348,522	\$361,365	\$377,233	\$449,463
Grounds operations	\$165,978	\$147,724	\$156,875	\$111,400
Tennis	\$1,500	\$12,163	\$12,215	\$5,000
Pool	\$0	\$0	\$0	\$0
Other recreation	\$0	\$4,953	\$4,953	\$0
Contingency	\$24,512	\$0	\$0	\$3,627
Capital	\$47,250	\$44,483	\$44,483	\$60,000
Transfers out	\$0	\$0	\$0	\$23,625

FY2026 operating revenue is estimated at \$994,069, compared with \$925,200 adopted. FY2027 includes the revised golf revenue, staffing, inventory and equipment amounts. General support increases to \$225,000, and reserves provide \$21,610. The \$23,625 repayment to General is included in both funds.

Construction activity and cash outlook

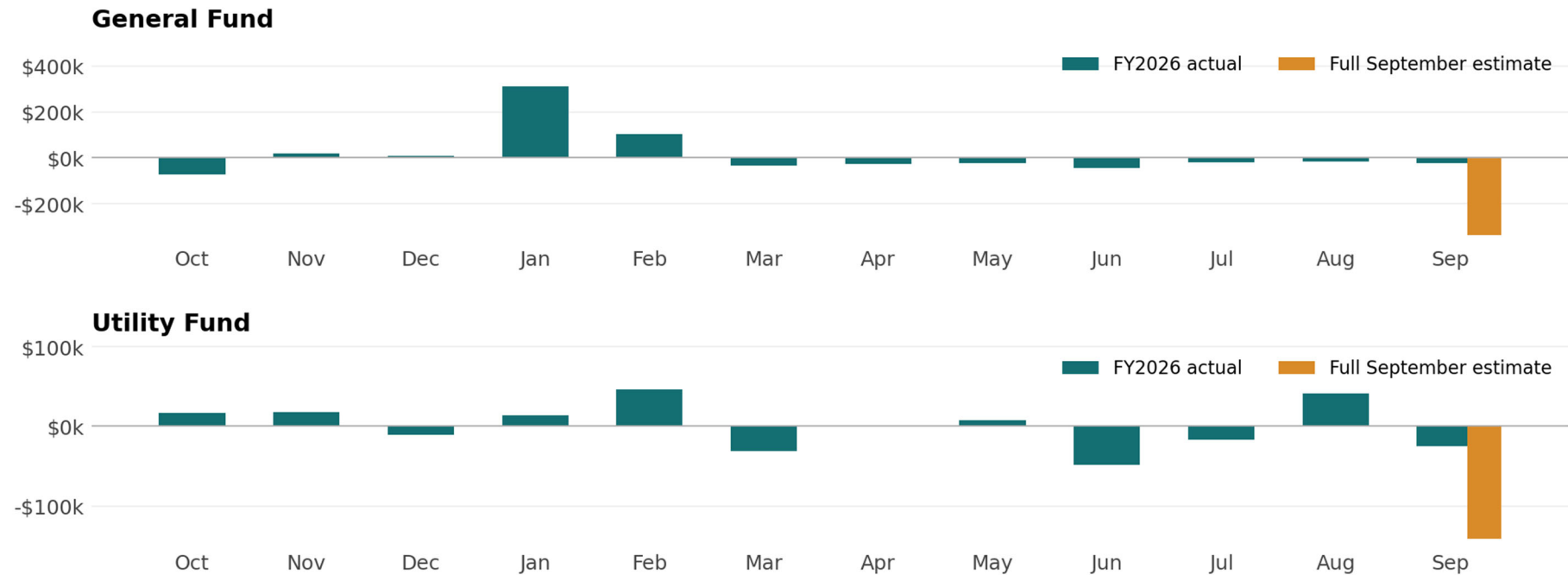
Construction has no adopted budget. The fund's financial activity and cash outlook are presented separately from the budgeted operating funds.

Activity	Budget	Actual to Sep 9	September remaining	Year end estimate
Interest income	Not budgeted	\$242,412	\$19,818	\$262,230
Administration	Not budgeted	\$22	\$0	\$22
Architecture and consulting	Not budgeted	\$42,885	\$7,096	\$49,980
Engineering and testing	Not budgeted	\$17,168	\$53	\$17,221
Restroom and pro shop	Not budgeted	\$129,847	\$305	\$130,152
Community Center	Not budgeted	\$1,382,239	\$257,366	\$1,639,605
Infrastructure	Not budgeted	\$235,699	\$19,312	\$255,011
Other construction	Not budgeted	\$9,439	\$13	\$9,451
Total expenditures	Not budgeted	\$1,817,299	\$284,145	\$2,101,444
General and Utility transfers	Not budgeted	\$0	\$400,000	\$400,000
Net after transfers	Not budgeted	(\$1,574,887)	\$135,673	(\$1,439,214)

Reported cash of \$5,819,060.34 excludes the pending \$400,000. Cash becomes \$6,219,060.34 upon receipt, before other activity. The estimated September 30 balance is \$5,954,733.06. September payments depend on project invoice timing; the cash estimate assumes the projected income is received and expenses are paid.

Monthly surplus and deficit

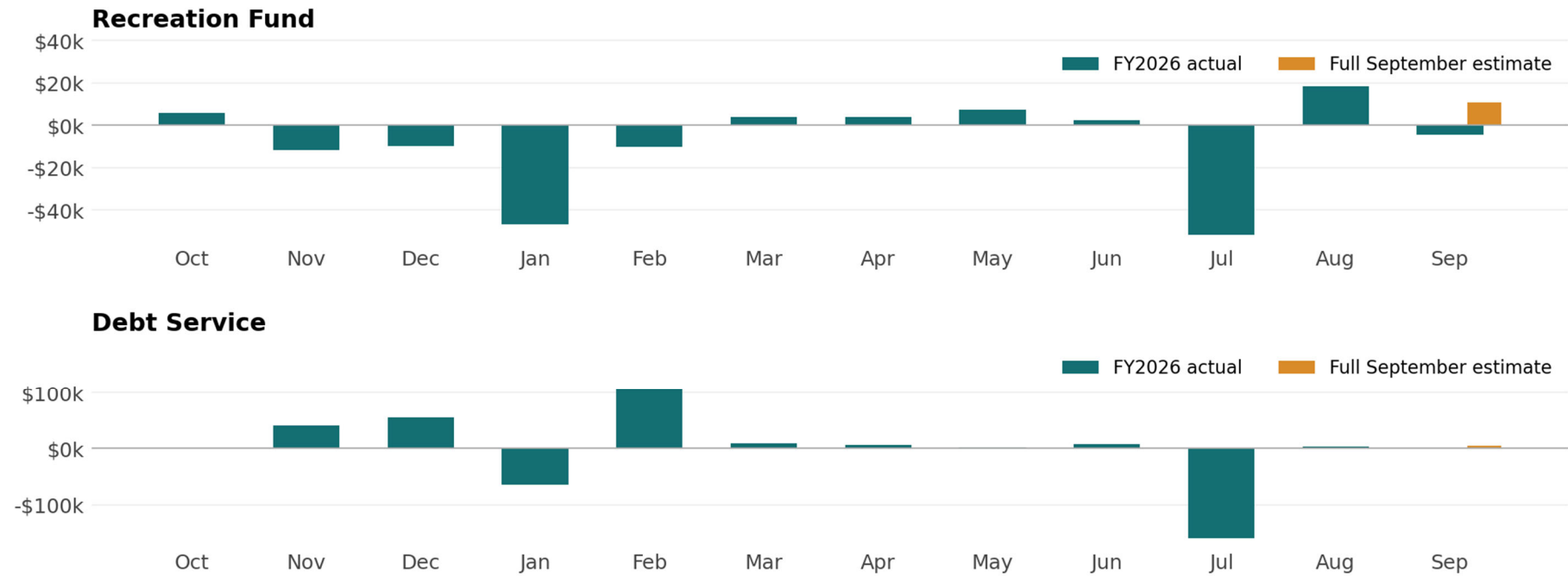
FY2026 monthly results include interfund transfers. The September estimate covers the full month; September actuals cover only the first nine days. FY2025 monthly reports are unavailable, so last-year monthly results cannot be shown.



The Excel budget includes a monthly table and chart for each department and activity. Departments that report only expenses show the cost of services; cash and centrally collected revenues remain with their fund.

Monthly surplus and deficit continued

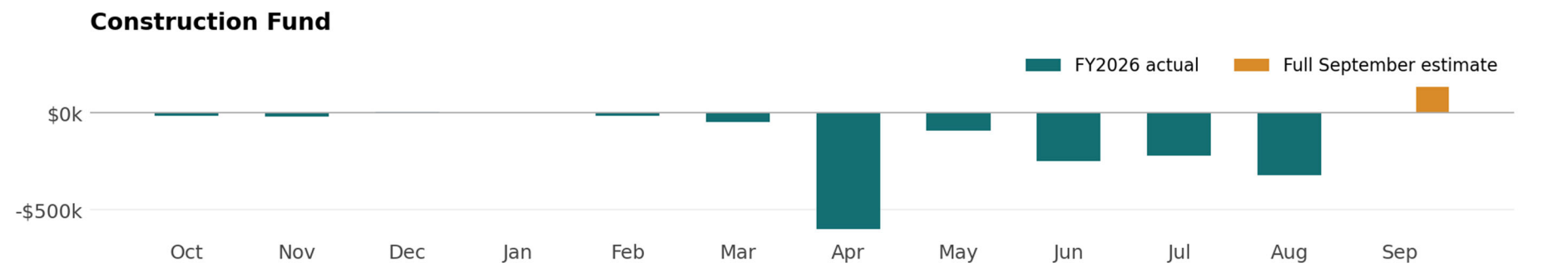
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