

ORDINANCE NO. 2025-08-57

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF GREY FOREST FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, a budget for operating the municipal government of the City of Grey Forest for the fiscal year October 1, 2025, to September 30, 2026, has been prepared for the City of Grey Forest, Texas in accordance with Chapter 102 of the Texas Local Government Code; and

WHEREAS, said budget was filed by the Mayor with the City Secretary on July 15, 2025, and has been submitted to the City Council in accordance with the Local Government Code; and

WHEREAS, City Council acknowledges that a separate vote to ratify the budget, if adopted, shall not be required this year under Sec. 102.007(c), Tex. Tax Code, because the proposed budget will not require raising more revenue from property taxes than in the previous year; and

WHEREAS, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the budget as considered at said public hearing should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREY FOREST:

SECTION 1.

That the City Council of the City of Grey Forest ratifies, approves, and adopts the budget as finally considered for the fiscal year of October 1, 2025 to September 30, 2026, a copy of which shall be filed with the office of the City Secretary and with the Bexar County Clerk and which shall also be posted on the City's Internet Website, and which is incorporated herein for all intents and purposes.

SECTION 2.

That the appropriations for the 2025-2026 fiscal year for the different administrative units and purposes of the City of Grey Forest, Texas be fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and that the distribution and division of said appropriations be made in accordance with said budget including such amounts shown for

providing for sinking funds for payment of the principal and interest and the retirement of the bonded debt of the City of Grey Forest.

SECTION 3.

That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

SECTION 4.

That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 5

EFFECTIVE DATE

This ordinance shall be effective upon passage and publication as required by state and local law.

SECTION 6

DULY PASSED AND APPROVED, on the 19th day of August 2025 at a regular meeting of the City Council of the City of Grey Forest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

ROLL CALL VOTE:

Mayor Pro Tem Geri Poss:	Yay
Council Member Tim Santy:	Yay
Council Member Michael Phillips:	Yay
Council Member: Aurelia Scharnhorst	Yay
Council Member Barbara Breazeale	Yay

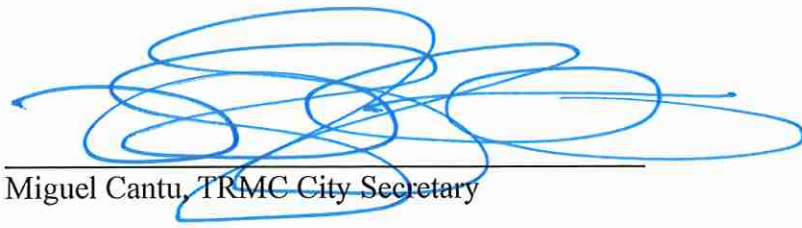
Council voted 5-0.

APPROVED:




Paul Garro, Mayor

ATTEST:



Miguel Cantu, TRMC City Secretary

Attached Budget Here

BUDGET

City of Grey Forest

Budget 2025-2026

Passed and approved on Tuesday, August 19, 2025

18506 Scenic Loop Road, Helotes, TX 78023

(210) 695-3261 • citysecretary@greyforest-tx.gov

Vote to Approve Budget % Tax Rate (Record
Vote)

The following information is being provided per Texas Tax Code Chapter 26, Section 26.18

Mayor	Paul Garro	mayor@greyforest-tx.gov	
Mayor Pro Tem, Council Person Place 3	Geri Poss	geriposs@greyforest-tx.gov	Aye
Council Place 1	Aurelia Scharnhorst	ascharnhorst@greyforest-tx.gov	Aye
Council Place 2	Tim Santy	tsanty@greyforest-tx.gov	Aye
Council Place 4	Michael Phillips	mphillips@greyforest-tx.gov	Aye
Council Place 5	Barbara Breazeale	bbreazeale@greyforest-tx.gov	Aye
City Secretary	Miguel Cantu		
Police Chief	James Perdue		

Must be 18-point: TXLGC 102.005

This budget will provide more revenue from property taxes than last year's budget by an amount of \$3,865.62, which is a 5.87% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$158,072.

Total debt obligation for the City of Grey Forest secured by property taxes: \$0.00.

Property Tax Rate Comparison

	2024-2025	2025-2026
Property Tax Rate:	\$0.075951/\$100	\$0.073063/100
No New Revenue Tax Rate:	\$0.075951/\$100	\$0.073063/100
Voter Approved Tax Rate:	\$0.0116685/\$100	\$0.111256/100
De Mimimis Rate:	\$0.662667/\$100	\$0.597381/100

SUMMARY
Opening Bank Balances 2025-2026

Bank Balances as of 10/1/2026

Account	City Reserve & City Dedicated Funds Account	Amount	2024-2025 Transfer to Fund	Total
3272 Interest Bearer	Unrestricted Non Dedicated Funds	\$ 322,426.97	\$ (200,000.00)	\$ 122,426.97
3272 Interest Bearer	Contingency Fund (3.5 months) - Prior Balance	\$ 320,653.06	\$ 50,000.00	\$ 370,653.06
3272 Interest Bearer	Road and Bridge - Prior Balance	\$ 226,372.14	\$ 50,000.00	\$ 276,372.14
3272 Interest Bearer	Water - Prior Balance	\$ 31,429.77	\$ 50,000.00	\$ 81,429.77
3272 Interest Bearer	Capital Improvement (Facilities)		\$ 25,000.00	\$ 25,000.00
3272 Interest Bearer	Capital Improvement (Vehicle)		\$ 25,000.00	\$ 25,000.00
	Total	\$ 900,881.94	FINAL	\$ 900,881.94

	Restricted Funds Account	Prior Balance	2024-2025 Transfer to Fund	Total
6785 Restricted/Gr	School Crossing Guard Fund (Prior Balance)	\$ 7,733.20	\$ 621.00	\$ 8,354.20
6785 Restricted/Gr	Street Repair (Prior Balance)	\$ 15,200.00	\$ 15,600.00	\$ 30,800.00
	Total	\$ 22,933.20	FINAL	\$ 39,154.20

Municipal Court Account

6149 Court	Court Account	\$ 23,612.89
------------	---------------	--------------

Comparison Between 2024-2025 and Projected 2025-2026 Budgets

	2024-2025	2025-2026	Difference
Revenue	\$ 1,379,488.42	\$ 1,399,015.13	\$ 19,526.71
Total Resources	\$ 1,379,488.42	\$ 1,399,015.13	\$ 19,526.71

Budget Comparison

Expenses	2024-2025	2025-2026	Difference
CONTRACT SERVICES	\$ 142,780.32	\$ 154,301.51	\$ 11,521.19
E-6 HEALTH & EMERGENCY MANAGEMENT	\$ 3,190.00	\$ 2,420.00	\$ (770.00)
E-1 GENERAL CITY PROPERTY & OPERATIONS	\$ 66,488.00	\$ 62,266.00	\$ (4,222.00)
E-1 ADMIN PERSONNEL SERVICES	\$ 166,769.25	\$ 170,096.35	\$ 3,327.10
E-1 PROFESSIONAL SERVICES	\$ 148,544.65	\$ 128,945.00	\$ (19,599.65)
E-1 ADMIN OPERATIONS & SUPPORT/SUPPLIES	\$ 12,070.00	\$ 16,127.06	\$ 4,057.06
E-11 GFC PARK OPERATIONS	\$ 5,000.00	\$ 10,250.00	\$ 5,250.00
E-11 MADLA PARKS AND PROGRAMS	\$ 3,372.79	\$ 3,350.00	\$ (22.79)
E-2 PUBLIC WORKS OPERATIONS & SUPPORT/SUPPLIES	\$ 43,655.61	\$ 38,655.61	\$ (5,000.00)
E-2 PUBLIC WORKS PERSONNEL SERVICES	\$ 180,170.22	\$ 181,308.00	\$ 1,137.78
E-3 CAPITAL IMPROVEMENT/INFRASTRUCTURE	\$ 28,300.00	\$ 12,800.00	\$ (15,500.00)
E-4 POLICE OPERATIONS & SUPPORT/SUPPLIES	\$ 85,212.70	\$ 105,800.00	\$ 20,587.30
E-4 POLICE PERSONNEL SERVICES	\$ 280,532.37	\$ 292,677.44	\$ 12,145.07
E-5 MUNICIPAL COURT OPERATIONS SUPPORT/SUPPLIES	\$ 52,707.73	\$ 53,007.73	\$ 300.00
E-5 MUNICIPAL COURT PERSONNEL SERVICES	\$ 42,930.57	\$ 65,785.41	\$ 22,854.84
Total	\$ 1,261,724.21	\$ 1,297,790.11	\$ 36,065.90

CAPITAL REINVESTMENT	\$ 116,364.21	\$ 101,225.02	\$ (15,139.19)
-----------------------------	---------------	---------------	----------------

REVENUE	\$ 1,379,488.42	\$ 1,399,015.13	\$ 19,526.71
EXPENSES	\$ 1,261,724.21	\$ 1,297,790.11	\$ 36,065.90
Capital Reinvestment	\$ 116,364.21	\$ 101,225.02	
BUDGET BALANCE	\$ 1,400.00	\$ (0.00)	

CITY OF GREY FOREST
Proposed Budget 2025-2026
 October 2025 - September 2026

	2024-2025 Budget	2025-2026 Budget
Income		
CITY OPERATIONS REVENUE		
FINES AND FEES - COURT		
10 FINES, WARRANTS, BONDS	\$ 93,000.00	\$ 93,000.00
Total FINES AND FEES - COURT	\$ 93,000.00	\$ 93,000.00
FINES AND FEES - OTHER		
06 FRANCHISE FEES	\$ 26,000.00	\$ 26,000.00
07 PERMITS/VARIANCES	\$ 10,000.00	\$ 6,000.00
Total FINES AND FEES - OTHER	\$ 36,000.00	\$ 32,000.00
MISCELLANEOUS		
08 INTEREST RECEIVED (Jefferson Bank Account)	\$ 5,500.00	\$ 6,000.00
INVESTMENT INTEREST		
11 MISCELLANEOUS INCOME	\$ 3,000.00	\$ 3,000.00
17 FIRE DEPARTMENT LAND LEASE	\$ 100.00	\$ 100.00
Total MISCELLANEOUS	\$ 8,600.00	\$ 9,100.00
GENERAL REVENUE		
09 GFU REVENUE	\$ 1,031,407.82	\$ 1,082,978.21
20 GFC RENTALS & INCOME	\$ 8,500.00	\$ 7,000.00
Total GENERAL REVENUE	\$ 1,039,907.82	\$ 1,089,978.21
TAXES		
02 AD VALOREM PROPERTY TAX	\$ 65,898.51	\$ 69,764.13
03 LIQUOR TAX	\$ 8,000.00	\$ 8,000.00
04 SALES TAX	\$ 50,000.00	\$ 76,000.00
Total TAXES	\$ 123,898.51	\$ 153,764.13
Total CITY OPERATIONS REVENUE NON RESTRICTED	\$ 1,301,406.33	\$ 1,377,842.34
RESTRICTED FUNDS		
05 SALES TAX FOR ROADS	\$ 10,000.00	\$ 16,000.00
12 SCHOOL CROSSING GUARD (RESTRICTED)	\$ 500.00	\$ 500.00
13 POLICE TRAINING(LEOSE)	\$ 300.00	\$ 900.00
21 MADLA PARK (RESTRICTED)	\$ 3,372.79	\$ 3,272.79
23 ARPA FUND (TDEM)		
32 ADMIN TRAINING SCHOLARSHIP	\$ 500.00	\$ 500.00
18 POLICE GRANT #3843802 CJ MODERNIZATION	\$ 14,471.21	\$ -
35 COMMISSIONER'S GRANT (WATER EVAL STUDY)	\$ 15,000.00	\$ -

36 ARPA INCOME (TDEM)	\$ 33,938.09	\$ -
Total RESTRICTED FUNDS	\$ 78,082.09	\$ 21,172.79
Total Income	\$ 1,379,488.42	\$ 1,399,015.13
Expenses		
CITIZEN PROGRAMS		
CONTRACT SERVICES		
200 GARBAGE COLLECTION/RECYCLE	\$ 56,015.82	\$ 58,816.61
700 CONTRACT FIRE/EMS - ESD 8	\$ 86,764.50	\$ 95,484.90
Total CONTRACT SERVICES	\$ 142,780.32	\$ 154,301.51
E-6 HEALTH & EMERGENCY MANAGEMENT		
601 HEALTH AUTHORITY & INSPECTION	\$ 1,120.00	\$ 700.00
701 FIRE MARSHALL	\$ 920.00	\$ 920.00
800 EMERGENCY MANAGEMENT	\$ 150.00	\$ 300.00
805 HAZARDOUS WASTE PROJECT/PICK UP	\$ 1,000.00	\$ 500.00
Total E-6 HEALTH & EMERGENCY MANAGEMENT	\$ 3,190.00	\$ 2,420.00
Total CITIZEN PROGRAMS		
E-1 ADMINISTRATION		
E-1 GENERAL CITY PROPERTY & OPERATIONS		
108 MAYOR FUND (Special Events & Purchases)	\$ 1,000.00	\$ 5,000.00
108A CITY COUNCIL & BOARD MEMBER TRAINING	\$ 2,250.00	\$ 1,500.00
108B MAYOR AD HOC - SOS	\$ 1,800.00	\$ 2,500.00
MAYOR AD HOC YOUTH PROGRAM (SCG Fund Restricted)		\$ 2,500.00
109 TELEPHONE	\$ 4,576.00	\$ 4,576.00
110 UTILITIES	\$ 6,240.00	\$ 6,240.00
111 OFFICE SUPPLIES	\$ 5,000.00	\$ 5,000.00
112 OFFICE EQUIPMNT & SOFTWARE	\$ 21,522.00	\$ 12,000.00
113 OFFICE EQUIPMNT MAINTENANCE	\$ 200.00	\$ 800.00
117 EMPLOYEE LONGEVITY PAY	\$ 2,400.00	\$ 1,200.00
122 MISCELLANEOUS	\$ 100.00	\$ 200.00
124 FACILITY CLEANING & MAINTENANCE	\$ 2,500.00	\$ 2,500.00
127 SCHOOL GUARD (RES-CURRENT)	\$ 1,000.00	\$ 1,000.00
128 CITY LIABILITY/E&O INS/TML	\$ 17,000.00	\$ 17,000.00

134 ARPA EXPENSE		\$ -
220 ANIMAL AND INSECT CONTROL	\$ 250.00	\$ 250.00
223 MUNICIPAL GROUND & GREEN	\$ 650.00	
Total E-1 GENERAL CITY PROPERTY & OPERATIONS	\$ 66,488.00	\$ 62,266.00
E-1 PERSONNEL SERVICES		
101 CITY SECRETARY SALARY	\$ 70,082.15	\$ 72,177.46
102 CITY SECRETARY FICA	\$ 5,361.28	\$ 5,521.58
103 CITY SECRETARY RETIREMENT	\$ 10,007.73	\$ 10,992.63
104 CITY SECRETARY INSURANCE	\$ 10,000.00	\$ 10,000.00
105A ASST CITY SECRETARY SALARY	\$ 45,000.00	\$ 52,624.91
105B ASST CITY SECRETARY FICA	\$ 2,521.44	\$ 765.00
105C ASST CITY SECRETARY RETIREMENT	\$ 4,706.69	\$ 8,014.77
105D ASST CITY SECRETARY INSURANCE	\$ 10,000.00	\$ 10,000.00
116 BUILDING INSPECTIONS	\$ 8,000.00	\$ -
116A BUILDING INSPECTIONS FICA		\$ -
123 WORKERS COMPENSATION	\$ 1,089.96	\$ -
Total E-1 PERSONNEL SERVICES	\$ 166,769.25	\$ 170,096.35
E-1 PROFESSIONAL SERVICES		
100A BOOKKEEPER	\$ 4,200.00	\$ 4,200.00
100B CITY ENGINEER	\$ 6,000.00	\$ 6,000.00
100C PERMIT ENGINEER (IN/OUT)	\$ 3,000.00	\$ 1,500.00
100D IT	\$ 12,100.00	\$ 12,100.00
100E PAYROLL & HR (2.08% ADMIN FEE)	\$ 11,275.24	\$ 12,000.00
100F ONLINE ORDINANCES & CODIFICATION	\$ 2,500.00	\$ 2,500.00
106 LEGAL	\$ 78,975.00	\$ 60,000.00
106A LITIGATION	\$ 10,000.00	\$ 10,000.00
114 BEXAR APPRAISAL DISTRICT	\$ 350.00	\$ 350.00
115 FINANCE/AUDITOR	\$ 11,750.00	\$ 11,985.00
125 SUTA LIABILITY/FEDERAL 940	\$ 2,100.00	\$ 2,100.00
129 BANK CHARGES	\$ 510.00	\$ 510.00
131 INTERNET DEVELOPMENT & WEB	\$ 5,784.41	\$ 5,700.00
Total E-1 PROFESSIONAL SERVICES	\$ 148,544.65	\$ 128,945.00
Total E-1 ADMINISTRATION		
E-1 OPERATIONS & SUPPORT/SUPPLIES		
105 ADMIN TRAINING	\$ 4,720.00	\$ 4,720.00
107 ADMIN MILEAGE	\$ 750.00	\$ 1,957.06
118 POSTAGE	\$ 900.00	\$ 900.00
119 ADS & LEGAL NOTICES	\$ 1,000.00	\$ 1,000.00
120 DUES & SUBSCRIPTIONS	\$ 2,500.00	\$ 2,500.00
121 ELECTION EXPENSE	\$ 1,500.00	\$ 4,350.00
136 ADMIN BOND/INSURANCE	\$ 700.00	\$ 700.00
Total E-1 OPERATIONS & SUPPORT/SUPPLIES	\$ 12,070.00	\$ 16,127.06
E-11 PARKS AND PROGRAMS		

GFC PARK OPERATIONS		
E-11.A HELOTES/LEE CREEK MAINTENANCE CREEK AND PARKLAND BEAUTIFICATION (INCLUDES POCKET PARKS)	\$ 300.00	\$ 2,450.00
E-11.D COMMUNITY EVENTS	\$ 2,000.00	\$ 1,700.00
E-11.E Community Center, Recreational Area & Dog Park	\$ 1,700.00	\$ 4,100.00
E-11.F COMMUNITY GROUNDS UPGRADES		
E-11.I COMMUNITY EDUCATION	\$ 1,000.00	\$ 2,000.00
Total GFC PARK OPERATIONS	\$ 5,000.00	\$ 10,250.00
MADLA PARK OPERATIONS		
E-11.G OPERATION EXPENSES	\$ 2,722.00	\$ 2,700.00
E-11.H MAINTENANCE	\$ 650.79	\$ 650.00
Total MADLA PARK OPERATIONS	\$ 3,372.79	\$ 3,350.00
Total E-11 PARKS AND PROGRAMS		
E-2 PUBLIC WORKS		
E-2 OPERATIONS & SUPPORT/SUPPLIES		
214 DEBRIS CLEAR,TREE TRIM,CRE	\$ 4,500.00	\$ 4,500.00
216 PUBLIC WORKS EQUIPMENT	\$ 8,500.00	\$ 8,500.00
217 PUBLIC WK EQUIP MAINT	\$ 1,250.00	\$ 1,250.00
217B PUBLIC WKS EQUIPMENT FUEL	\$ 1,500.00	\$ 1,500.00
218 PUBLIC WK VEH MAINT	\$ 1,500.00	\$ 1,500.00
218B PUBLIC WKS VEH FUEL	\$ 5,000.00	\$ 3,500.00
219 PUBLIC WK SUPPLY/MATERIALS	\$ 3,000.00	\$ 3,000.00
224 PUBLIC WORKS TRAINING	\$ 600.00	\$ 600.00
225 PUBLIC WORKS UNIFORM	\$ 500.00	\$ 500.00
227 EQUIPMENT RENT/LEASE	\$ 3,000.00	\$ 2,000.00
228 VEHICLE LEASE/PURCHASE	\$ 8,805.61	\$ 8,805.61
E-11.DD DAM INSPECTIONS AND MAINTENANCE	\$ 3,000.00	\$ 500.00
E-11.C COMMUNITY CTR OPER/MAINTENANCE	\$ 2,500.00	\$ 2,500.00
Total E-2 OPERATIONS & SUPPORT/SUPPLIES	\$ 43,655.61	\$ 38,655.61
E-2 PERSONNEL SERVICES		
205 PUBLIC WKS DEPT HEAD WAGES	\$ 74,000.00	\$ 74,000.00
206 PUBLIC WKS DEPT HEAD FICA	\$ 5,661.00	\$ 5,661.00
207 PUBLIC WKS DEPT HEAD RETIREMENT	\$ 10,567.20	\$ 11,270.20
208 PUBLIC WKS DEPT HEAD INSURANCE	\$ 10,000.00	\$ 10,000.00
209A PUBLIC WKS FULL TIME 1 WAGES	\$ 47,000.00	\$ 46,990.40
209B PUBLIC WKS FULL TIME 1 FICA	\$ 3,595.50	\$ 3,594.77
209C PUBLIC WKS FULL TIME 1 RETIREMENT	\$ 6,711.60	\$ 7,156.64
209D PUBLIC WKS FULL TIME 1 INSURANCE	\$ 10,000.00	\$ 10,000.00
212 WORKERS COMPENSATION	\$ 1,634.92	\$ 1,635.00
213 PUBLIC WKS CONTRACT LABOR	\$ 3,000.00	\$ 3,000.00
230 ARBORIST (CONTRACTOR)	\$ 8,000.00	\$ 8,000.00
Total E-2 PERSONNEL SERVICES	\$ 180,170.22	\$ 181,308.00
Total E-2 PUBLIC WORKS		

E-3 CAPITAL IMPROVEMENT/INFRASTRUCTURE		
201 STREET MAINTENANCE	\$ 7,500.00	\$ 5,000.00
226 PUBLIC WKS FACILITY UPGRADES	\$ 400.00	\$ 400.00
300 BUILDING IMPROVEMENT/REPAIR	\$ 2,000.00	\$ 2,000.00
310 POLICE DEPT FACILITY IMPROVEMENT/REPAIRS	\$ 400.00	\$ 400.00
315 COMMISSIONER'S GRANT (WATER EVAL STUDY)	\$ 15,000.00	\$ -
320 GF COMMUNITY CENTER FACILITY IMPROVEMENTS	\$ 3,000.00	\$ 5,000.00
Total E-3 CAPITAL IMPROVEMENT/INFRASTRUCTURE	\$ 28,300.00	\$ 12,800.00
E-4 PUBLIC SAFETY POLICE		
E-4 OPERATIONS & SUPPORT/SUPPLIES		
413A PD TRAINING (BEYOND LEOSE FUND)	\$ 2,000.00	\$ 4,000.00
413B PD TRAINING MILEAGE	\$ 1,250.00	\$ 1,000.00
414 COMMUNICATION CONTRACT	\$ 500.00	\$ 500.00
415 VEHICLE MAINTENANCE	\$ 14,000.00	\$ 14,000.00
416 POLICE VEHICLE GAS & OIL	\$ 10,800.00	\$ 10,800.00
417 EQUIPMENT REPAIR	\$ 1,500.00	\$ 1,500.00
418 PD UNIFORMS (FT & PT COVERED BENEFIT)	\$ 3,000.00	\$ 5,500.00
419 POLICE SUPPLIES	\$ 8,000.00	\$ 8,000.00
420 POLICE EQUIP (RADAR,RADIO)	\$ 4,500.00	\$ 4,500.00
421 PD CELL PHONES/AIRCARDS	\$ 4,000.00	\$ 4,000.00
425 POLICE GRANT #3843802(RESTRICTED)	\$ 28,462.70	\$ -
428 PD OFFICE TECH/SOFTWARE	\$ 7,200.00	\$ 4,000.00
429 ACCREDIDATION	\$ 6,000.00	\$ 6,000.00
450 VEHICLE PURCHASE (USED Tahoe)		\$ 42,000.00
Total E-4 OPERATIONS & SUPPORT/SUPPLIES	\$ 85,212.70	\$ 105,800.00
E-4 PERSONNEL SERVICES		
400 POLICE CHIEF SALARY	\$ 52,015.00	\$ 53,575.45
401 POLICE CHIEF FICA	\$ 3,979.15	\$ 4,098.52
403 POLICE CHIEF INSURANCE		\$ 16.00
405 POLICE OFFICER 1 FULL TIME SALARY	\$ 54,095.60	\$ 57,723.82
406 POLICE OFFICER 1 FULL TIME FICA	\$ 4,138.31	\$ 4,415.87

407 POLICE OFFICER 1 FULL TIME RETIREMENT	\$ 7,724.85	\$ 8,791.34
408 POLICE OFFICER 1 FULL TIME INSURANCE	\$ 10,000.00	\$ 10,000.00
409 POLICE OFFICER 2 FULL TIME SALARY	\$ 52,966.72	\$ 56,095.60
410 POLICE OFFICER 2 FULL TIME FICA	\$ 4,051.95	\$ 4,291.31
411 POLICE OFFICER 2 FULL TIME RETIREMENT	\$ 7,563.65	\$ 8,543.36
412 POLICE OFFICER 2 FULL TME INSURANCE	\$ 10,000.00	\$ 10,000.00
422 PD INSURANCE LIABILITY	\$ 16,760.88	\$ 16,760.88
423 WORKERS COMPENSATION	\$ 2,724.88	\$ 2,724.88
426 PD PART TIME OFFICER #1	\$ 24,637.60	\$ 23,566.40
CODE ENFORCEMENT OFFICER STIPEND		\$ 4,200.00
427 PD PART TIME OFFICER #1 FICA	\$ 1,884.78	\$ 2,124.13
430 POLICE OFFICER 2 PART TIME SALARY	\$ 13,000.00	\$ 11,960.00
431 POLICE OFFICER 2 PART TIME FICA	\$ 994.50	\$ 914.94
432 POLICE OFFICER 3 PART TIME SALARY	\$ 13,000.00	\$ 11,960.00
433 POLICE OFFICER 3 PART TIME FICA	\$ 994.50	\$ 914.94
Police Officer (additional shift)		\$ 13,000.00
Total E-4 PERSONNEL SERVICES	\$ 280,532.37	\$ 292,677.44
Total E-4 PUBLIC SAFETY POLICE	\$ 365,745.07	\$ 398,477.44
E-5 COURT COST		
E-5 OPERATIONS SUPPORT/SUPPLIES		
502 WARRANTS SERVED/APPEAL FEE	\$ 2,000.00	\$ 2,000.00
503 STATE QUARTERLY FEES	\$ 40,000.00	\$ 40,000.00
504 PRINTING & SUPPLIES	\$ 3,723.00	\$ 3,723.00
511 CRT LOCAL TECHNOLOGY FUND (LMCTF)	\$ 3,299.00	\$ 3,299.00
511A CRT TECHNOLOGY FUND (CTF)	\$ 3,335.73	\$ 3,635.73
517 TRAINING	\$ 350.00	\$ 350.00
Total E-5 OPERATIONS SUPPORT/SUPPLIES	\$ 52,707.73	\$ 53,007.73
E-5 PERSONNEL SERVICES		
500 MUNICIPAL JUDGE	\$ 7,438.15	\$ 7,661.29
500A MUNICIPAL JUDGE FICA	\$ 569.02	\$ 586.09
501 PROSECUTING ATTORNEY	\$ 5,305.53	\$ 5,464.70
501A PROSECUTING ATTORNEY FICA		
506 COURT CLERK PAY	\$ 23,843.94	\$ 33,795.84
507 COURT CLERK FICA	\$ 1,824.06	\$ 2,585.38
507A COURT CLERK RETIREMENT	\$ 3,404.92	\$ 5,147.11
COURT TIME FULL TME INSURANCE		\$ 10,000.00
509 WORKERS COMPENSATION	\$ 544.95	\$ 545.00
Total E-5 PERSONNEL SERVICES	\$ 42,930.57	\$ 65,785.41
Total E-5 COURT COST	\$ 95,638.30	
CAPITAL REINVESTMENT	\$ 116,364.21	\$ 101,225.02
Total Expenses	\$ 1,261,724.21	\$ 1,297,790.11
Total Income	\$ 1,379,488.42	\$ 1,399,015.13

Capital Reinvestment	\$ 116,364.21	\$ 101,225.02
Budget Balance	\$ 1,400.00	\$ (0.00)

2025-2026 Reserve Fund Budget

Account	City Reserve & City Dedicated Funds Account	Amount	2024-2025 Transfer to Fund	2025-2026 Balance
3272 Interest Bearing	Unrestricted Non Dedicated Funds	\$ 322,426.97	\$ (200,000.00)	\$ 122,426.97
3272 Interest Bearing	Congingency Fund (3.5 months) - Prior Balance	\$ 320,653.06	\$ 50,000.00	\$ 370,653.06
3272 Interest Bearing	Road and Bridge - Prior Balance	\$ 226,372.14	\$ 50,000.00	\$ 276,372.14
	Project 1- Hilltop (Verity) to Bridge 2025-2026 Street Reconstruction			\$ (25,000.00)
	Project 2- Undetermined 2025-2026 Street Reconstruction			\$ (25,000.00)
	<i>Road and Bridge - Final Balance</i>			\$ 226,372.14
3272 Interest Bearing	Water - Prior Balance	\$ 31,429.77	\$ 50,000.00	\$ 81,429.77
3272 Interest Bearing	Capital Improvement (Facilities)		\$ 25,000.00	\$ 25,000.00
	Community Center Facility & Pump House			\$ (5,000.00)
	<i>Capitol Improvements Final</i>			\$ 20,000.00
3272 Interest Bearing	Capital Improvement (Vehicle)		\$ 25,000.00	\$ 25,000.00
	Total	\$ 900,881.94	FINAL	\$ 820,881.94

	Restricted Funds Account	Prior Balance	2024-2025 Transfer to Fund	2024-2025 Balance	2025-2026 Balance
6785 Restricted/Grant	School Crossing Guard Fund (Prior Balance)	\$ 7,733.20	\$ 621.00	\$ 8,354.20	\$ 8,354.20
6785 Restricted/Grant	Street Repair (Prior Balance)	\$ 15,200.00	\$ 15,600.00	\$ 30,800.00	
	Grey Forest Drive (GMI) 2024-2025 Street Reconstruction Expense			\$ (23,000.00)	
	<i>Street Repair Final</i>			\$ 7,800.00	\$ 7,800.00
	Total	\$ 22,933.20		\$ 16,154.20	\$ 16,154.20