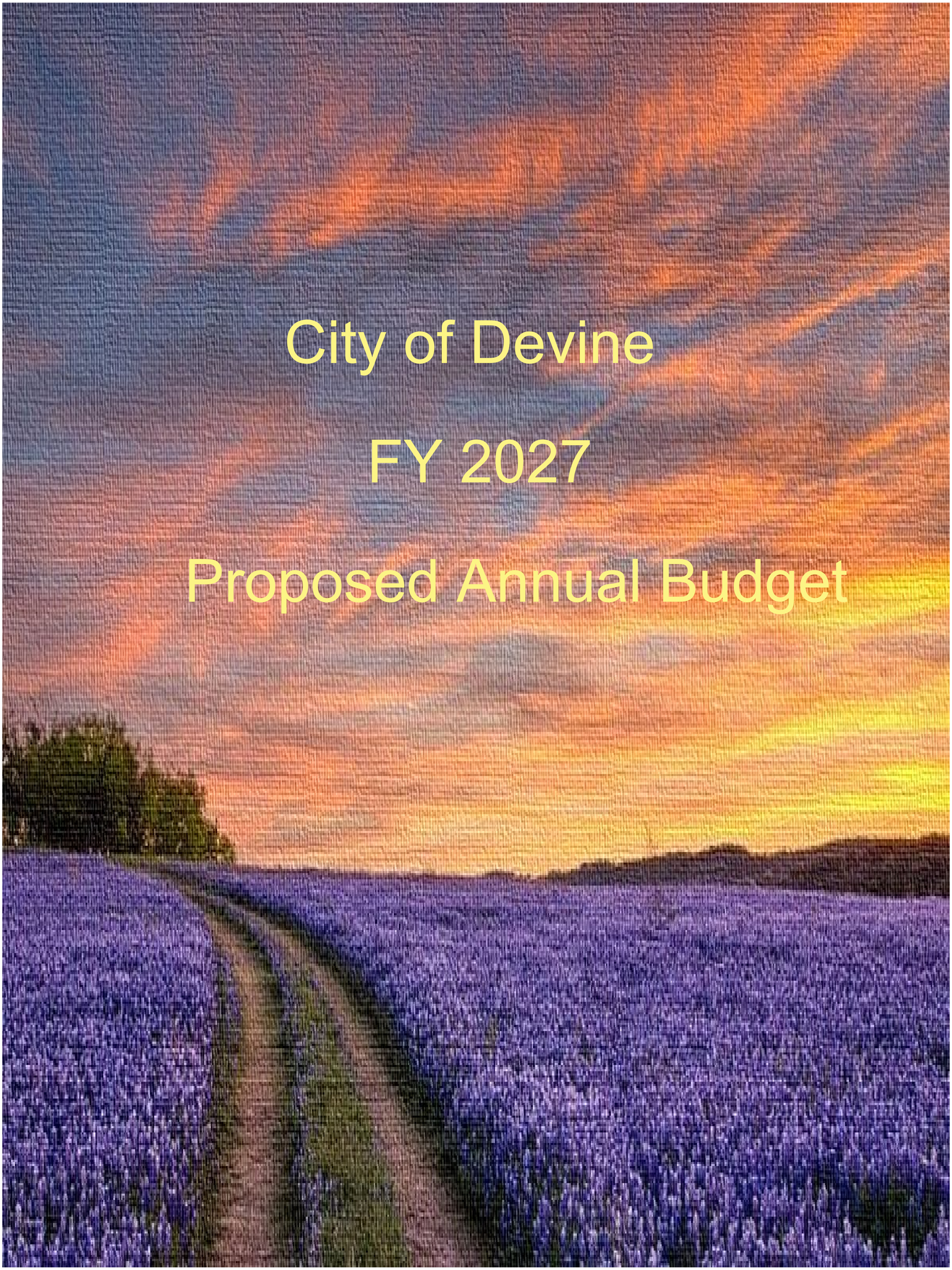
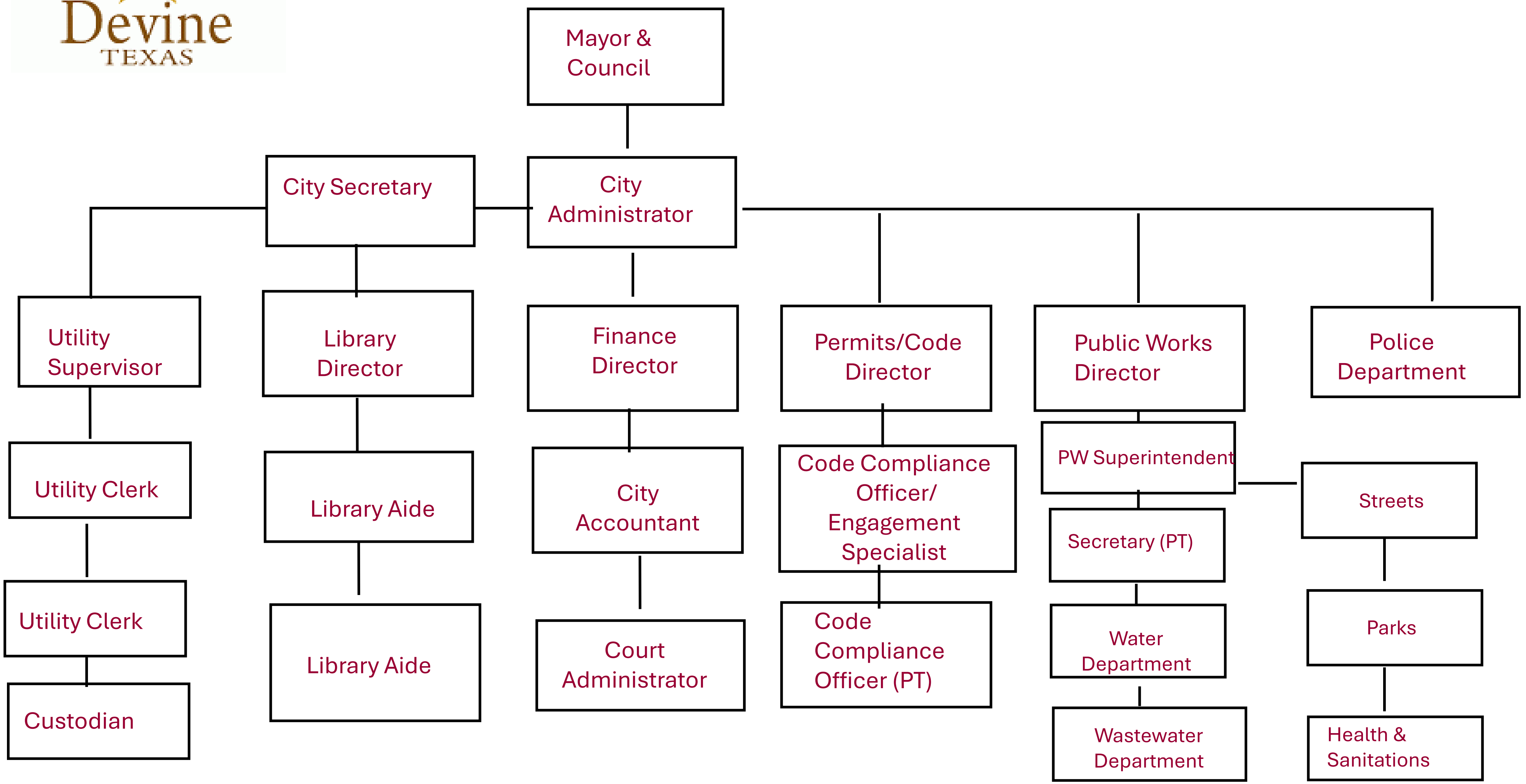
City of Devine

FY 2027

Proposed Annual Budget



City of Devine Organizational Chart



City of Devine, Texas

Proposed Budget – Property Tax Statement

At the time this proposed budget was prepared, the City of Devine had not yet received the certified appraisal roll from the Medina County Appraisal District. Therefore, the property tax revenue estimates included in this proposed budget are based on preliminary taxable values and the best information available at the time of preparation.

The City of Devine proposes to **maintain its current property tax rate of $0.590000 per $100 of taxable valuation**, with **no change** from the current fiscal year tax rate. Final property tax revenues and the tax levy will be determined upon receipt of the certified appraisal roll and completion of the Truth-in-Taxation calculations required by the Texas Tax Code.

Upon receipt of the certified appraisal roll, City staff will update the estimated property tax revenues as necessary and present the final tax information to the City Council for consideration during the budget and tax rate adoption process.

This proposed budget reflects the City's intent to adopt a property tax rate of **$0.590000 per $100 of taxable valuation**, subject to the receipt of the certified appraisal roll and compliance with all applicable provisions of the Texas Tax Code.

GENERAL FUND DEPARTMENTS

ADMINISTRATION

MUNICIPAL COURT

STREETS

POLICE

POLICE SRO

HEALTH & SANITATION

ANIMAL CONTROL

PARKS & RECREATION

GOLF COURSE

LIBRARY

COMMUNITY CENTER

CODE ENFORCEMENT

EMERGENCY MANAGEMENT

CAPITAL OUTLAY

"THE NAME SAYS IT ALL"

CITY OF DEVINE - GENERAL FUND SUMMARY
FY 2026-2027 PROPOSED BUDGET

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
REVENUE				
TAXES	3,351,779	3,554,413	2,420,976	3,614,850
FEES/FINES	129,586	93,242	114,121	217,800
GRANTS/CONTRIBUTIONS	533,288	316,000	39,806	302,650
INTEREST EARNED	40,684	30,050	19,808	38,500
PERMITS/LICENSES	68,654	35,500	31,232	63,807
SERVICES & CHARGES	1,013,949	1,030,275	499,465	1,029,700
OTHER	27,425	2,700	13,140	498,500
TOTAL REVENUE	**5,165,364**	**5,062,180**	**3,138,548**	**5,765,807**

EXPENDITURES				
ADMINISTRATION	463,089	367,420	237,521	413,618
MUNICIPAL COURT	105,796	92,606	93,009	114,471
STREET	476,201	761,605	220,707	676,463
POLICE	1,231,603	1,364,341	706,555	1,549,130
POLICE SRO	70,206	105,489	58,448	192,296
HEALTH & SANITATION	942,855	977,100	414,898	913,500
ANIMAL CONTROL	210,407	238,721	109,232	260,055
PARKS & REC.	36,712	58,545	57,859	83,904
GOLF COURSE	67,555	38,750	36,699	48,750
LIBRARY	202,178	241,450	140,106	283,988
COMMUNITY CENTER	21,776	23,618	16,450	35,426
CODE ENFORCEMENT	159,132	208,043	103,430	364,107
EMERGENCY MANAGEMENT	1,058	8,110	-	2,600
CAPITAL OUTLAY	10,269	576,381	35,284	827,500
TRANSFERS IN/OUT	88,408	-	-	-
TOTAL EXPENDITURES	**4,087,244**	**5,062,180**	**2,230,197**	**5,765,807**

REVENUES OVER/(UNDER) EXPENDITURES	**1,078,121**	**0**	**908,352**	**(0)**

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GENERAL FUND REVENUES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
TAXES				
300-01-300 PROPERTY TAX-CURRENT	1,352,898	1,378,793	1,412,947	1,500,000
300-01-302 PROPERTY TAX-DELINQUENT	8,631	17,000	-	15,000
300-01-304 PROPERTY TAX-PENALTY	14,118	27,500	-	15,000
300-01-310 CITY SALES TAX REVENUE	1,781,726	1,920,000	912,145	1,880,000
300-01-311 MIXED BEVERAGE SALES TAX	9,592	-	5,042	9,850
300-01-312 FRANCHISE TAX - UTILITIES	184,815	211,120	90,843	195,000
TOTAL TAXES	**3,351,779**	**3,554,413**	**2,420,976**	**3,614,850**
FEES/FINES				
300-02-320 MUNICIPAL COURT REVENUE	107,969	75,000	96,577	186,000
300-02-323 CHILD SEATBELT REVENUE	1,200	700	2,935	6,000
300-02-334 SUBDIVISION FEES/PLATS	1,230	750	-	-
300-02-346 ANIMAL CONTROL FEES	2,928	1,800	1,182	2,000
300-02-347 DONATIONS ANIMAL CONTROL	-	-	300	300
300-02-368 LIBRARY FEES/FINES/MISC REV	9,081	6,292	4,137	8,500
300-02-370 COMMUNITY CENTER-RENTAL	4,925	6,500	2,825	6,500
300-02-375 GOLF COURSE FEES	-	-	3,761	4,000
300-02-380 CREDIT CARD FEES	2,254	2,200	2,404	4,500
TOTAL FINES/FEES	**129,586**	**93,242**	**114,121**	**217,800**
GRANTS/CONTRIBUTIONS				
300-04-350 CONTRIBUTIONS - LIBRARY	(934)	-	1,692	1,400
300-04-351 CONTRIBUTIONS - STREETS	412,461	-	-	-
300-04-352 CONTRIBUTIONS - ANIMAL CONTROL	4,865	-	167	500
300-04-353 CONTRIBUTIONS - POLICE	7,584	-	1,275	1,250
300-04-354 CONTRIBUTIONS - PARKS	4,255	-	167	500
300-04-355 CONTRIBUTIONS - FR DEVINE ISD	53,467	50,000	-	185,000
300-04-356 GRANT REVENUE - FED/POLICE	51,151	266,000	36,506	114,000
300-04-358 GRANT REVENUE - STATE	438	-	-	-
TOTAL GRANTS/CONTRIBUTIONS	**533,288**	**316,000**	**39,806**	**302,650**
INTEREST EARNED				
300-05-374 INTEREST PAVING ASSESSMENT	14	50	-	-
300-05-386 INTEREST EARNED	40,670	30,000	19,808	38,500
TOTAL INTEREST EARNED	**40,684**	**30,050**	**19,808**	**38,500**
PERMITS/LICENSES				
300-06-322 BEER LICENSES	2,244	9,000	730	1,500
300-06-324 BUILDING PERMITS	61,579	25,000	29,492	60,307
300-06-332 MISCELLANEOUS PERMITS	4,831	1,500	1,010	2,000
TOTAL PERMITS/LICENSES	**68,654**	**35,500**	**31,232**	**63,807**
SERVICES & CHARGES				
300-07-340 WASTE DISPOSAL	995,154	1,011,700	489,543	1,010,000
300-07-342 PENALTIES BILLED-GARBAGE	16,387	16,000	7,795	16,000
300-07-372 PAVING ASSESSMENTS	86	500	-	-
300-07-373 P.D. RESTITUTION RECEIVED	75	75	2,127	2,200
300-07-378 GOLF COURSE CONCESSIONS	2,247	2,000	-	1,500
TOTAL SERVICES & CHARGES	**1,013,949**	**1,030,275**	**499,465**	**1,029,700**
OTHER				
300-09-382 P.I.L.O.T. - DHA	5,520	-	-	-
300-09-384 MISCELLANEOUS REVENUE	19,390	1,500	12,240	10,000
300-09-385 POLICE REVENUE	2,514	1,200	900	2,000
300-09-XXX USE OF FUND BALANCE	-	-	-	486,500
TOTAL OTHER	**27,425**	**2,700**	**13,140**	**498,500**
TOTAL REVENUE	**5,165,364**	**5,062,180**	**3,138,548**	**5,765,807**

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ADMINISTRATION EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
420-01-400 SALARIES	173,868	139,125	86,869	153,683
420-01-401 SALARIES - MAYOR/ALDERMAN	12,254	12,345	5,847	12,345
420-01-403 SALARIES - CUSTODIAN	7,540	6,922	3,049	7,268
420-01-408 SALARIES - LONGEVITY PAY	2,415	701	605	1,135
420-01-420 PAYROLL TAXES	16,371	12,215	6,853	13,393
420-01-422 HEALTH INSURANCE	7,272	12,488	7,373	12,488
420-01-424 PENSION EXPENSE	32,127	27,841	18,628	28,607
420-01-448 WORKERS COMPENSATION	2,231	734	2,742	3,000
TOTAL PAYROLL EXPENSES	**254,077**	**212,370**	**131,968**	**231,918**
MAINTENANCE EXPENSES				
420-02-432 BUILDING MAINTENANCE	5,166	3,500	6,181	2,500
420-02-436 EQUIPMENT MAINTENANCE	50,811	3,000	1,795	3,200
420-02-438 OFFICE EQUIP/SOFTWARE MAINT	9,187	6,500	8,899	8,500
420-02-439 OFFICE EQUIPMENT RENTAL	4,325	2,450	1,027	750
TOTAL MAINTENANCE EXPENSES	**69,489**	**15,450**	**17,901**	**14,950**
OFFICE SUPPLIES/POSTAGE/PHONE				
420-03-450 OFFICE SUPPLIES	6,751	3,750	5,922	6,000
420-03-458 POSTAGE	961	1,600	-	1,000
420-03-476 TELEPHONE EXPENSE	9,453	10,000	4,038	9,000
420-03-490 DUES / SUBSCRIPTIONS	4,817	2,250	3,685	4,500
420-03-590 KITCHEN SUPPLIES	600	1,000	986	1,000
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**22,582**	**18,600**	**14,631**	**21,500**
TRAINING / TRAVEL				
420-04-418 MAYOR & COUNCIL EXPENSES	4,192	5,000	2,784	6,000
420-04-419 CITY HALL FOUR CORNERS IMP	-	-	1,306	4,000
420-04-496 TRAINING EXPENSE	3,195	5,000	7,933	10,000
420-04-498 TRAVEL EXPENSE	2,957	5,000	6,229	10,000
TOTAL TRAINING / TRAVEL	**10,344**	**15,000**	**18,251**	**30,000**
LEGAL/PROFESSIONAL				
420-05-460 LEGAL FEES	-	25,000	-	25,000
420-05-462 AUDIT FEES	9,725	12,000	14,588	15,750
420-05-464 ACCOUNTING FEES	2,792	-	100	-
420-05-466 CONSULTING SERVICES	30,351	6,500	5,591	7,500
420-05-467 ENGINEERING SERVICES	370	600	-	250
420-05-468 RECORDS CONSULTING & CODIFYING	231	300	-	250
420-05-500 PUBLIC NOTICES	2,997	4,000	1,314	3,000
TOTAL LEGAL/PROFESSIONAL	**46,465**	**48,400**	**21,593**	**51,750**
UTILITIES & FUEL				
420-06-430 GAS & OIL	1,081	1,200	380	1,000
420-06-470 ELECTRICITY	6,468	4,000	4,805	10,000
TOTAL UTILITIES & FUEL	**7,550**	**5,200**	**5,185**	**11,000**
PROPERTY/LIAB INSURANCE				
420-08-440 PROPERTY/LIABILITY	3,493	3,500	6,107	12,000
TOTAL PROPERTY/LIAB INSURANCE	**3,493**	**3,500**	**6,107**	**12,000**
OTHER EXPENSE				
420-09-488 CO. APPRAISAL DISTRICT	33,937	25,000	14,362	25,000
420-09-490 CHAMBER - FALL FESTIVAL	-	-	-	-
420-09-574 HUMAN RESOURCE EXPENSE	669	100	2,089	1,000
420-09-XXX EMPLOYEE ENGAGEMENT	-	-	-	1,000
420-09-XXX COMMUNITY ENGAGEMENT	-	-	-	1,000
420-09-584 ELECTION EXPENSE	1,104	10,500	1,070	8,500
420-09-587 ETS & BANK FEES	6,053	8,000	878	2,000
420-09-588 MISCELLANEOUS EXPENSE	7,326	2,800	3,487	1,000
420-09-589 MEDINA COUNTY PARCEL FEE	-	2,500	-	1,000
TOTAL OTHER EXPENSE	**49,090**	**48,900**	**21,885**	**40,500**
TOTAL ADMINISTRATION EXPENDITURES	**463,089**	**367,420**	**237,521**	**413,618**

MUNICIPAL COURT EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
425-01-400 SALARIES	32,856	24,509	27,754	29,994
425-01-403 SALARIES - BALIFF	700	-	-	-
425-01-408 LONGEVITY PAY	1,042	-	-	232
425-01-410 OVERTIME	11	700	-	700
425-01-420 PAYROLL TAXES	2,594	1,936	2,045	2,374
425-01-422 HEALTH INSURANCE	3,127	3,700	4,317	3,700
425-01-424 PENSION EXPENSE	5,354	4,412	6,501	5,072
425-01-448 WORKERS COMPENSATION	570	650	980	1,000
TOTAL PAYROLL EXPENSES	**46,254**	**35,906**	**41,596**	**43,071**
MAINTENANCE EXPENSES				
425-02-432 BUILDING MAINTENANCE	-	-	-	-
425-02-438 OFFICE EQUIP/SOFTWARE MAINT	5,959	5,500	4,820	-
425-02-439 OFFICE EQUIPMENT RENTAL	2,330	2,500	983	-
TOTAL MAINTENANCE EXPENSES	**8,289**	**8,000**	**5,803**	**-**
OFFICE SUPPLIES /POSTAGE/PHONE				
425-03-450 OFFICE SUPPLIES	2,241	3,500	2,391	3,000
425-03-458 POSTAGE	874	800	-	3,000
425-03-476 TELEPHONE EXPENSE	4,357	4,500	1,295	3,000
425-03-490 DUES	125	150	65	150
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**7,598**	**8,950**	**3,750**	**9,150**
TRAINING / TRAVEL				
425-04-496 TRAINING EXPENSE	350	1,000	100	1,500
425-04-498 TRAVEL EXPENSE	41	1,000	138	1,500
TOTAL TRAINING / TRAVEL	**391**	**2,000**	**238**	**3,000**
LEGAL / PROFESSIONAL				
425-05-460 LEGAL FEES - MUNICIPAL COURT	19,378	25,000	12,703	25,000
425-05-464 ACCOUNTING FEES	542	-	-	-
425-05-466 M/C COLLECTION/CONSULTING FEE	18,618	9,500	21,706	25,000
425-05-467 RECORDS CONSULTING & CODIFYING	231	500	-	200
425-05-500 PUBLIC NOTICES	455	500	760	800
TOTAL LEGAL/PROFESSIONAL	**39,223**	**35,500**	**35,169**	**51,000**
PROPERTY/LIAB INSURANCE				
425-08-440 PROPERTY/LIABILITY	2,013	1,500	5,717	7,500
TOTAL PROPERTY/LIAB INSURANCE	**2,013**	**1,500**	**5,717**	**7,500**
OTHER EXPENSE				
425-09-588 MISCELLANEOUS EXPENSE	2,028	750	735	750
TOTAL OTHER EXPENSE	**2,028**	**750**	**735**	**750**
TOTAL MUNICIPAL COURT EXPENDITURES	**105,796**	**92,606**	**93,009**	**114,471**

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STREETS EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
430-01-400 SALARIES-MGT/ADMIN	32,555	32,539	14,807	34,166
430-01-402 SALARIES/MAINTENANCE LABOR	92,474	128,766	48,268	142,681
430-01-406 SALARIES-MECHANIC LABOR	13,902	14,615	6,754	15,345
430-01-408 SALARIES -LONGEVITY PAY	2,860	3,208	2,650	4,169
430-01-410 OVERTIME WAGES	12,819	15,000	4,213	15,000
430-01-420 PAYROLL TAXES	12,791	14,905	5,591	16,228
430-01-422 HEALTH INSURANCE	27,577	36,075	13,215	36,075
430-01-424 PENSION EXPENSE	28,928	33,972	17,620	34,663
430-01-448 WORKERS COMPENSATION	6,285	5,500	2,155	6,500
TOTAL PAYROLL EXPENSES	**230,192**	**284,580**	**115,272**	**304,828**
MAINTENANCE EXPENSES				
430-02-432 BUILDING MAINTENANCE	5,311	275	18	8,000
430-02-433 TREE MAINTENANCE	143	1,500	20,325	30,000
430-02-434 MAINTENANCE MATERIALS	55,400	42,000	17,775	40,000
430-02-435 STREET MAINTENANCE (CONTRACTORS)	8,730	275,000	-	125,000
430-02-436 EQUIPMENT MAINTENANCE	18,490	15,000	6,590	15,000
430-02-437 SPEED BUMP EXPENSE	-	5,000	-	5,000
430-02-438 OFFICE EQUP/SOFTWARE MAINT	1,772	2,000	1,431	2,000
430-02-439 STREET SIGNS	12,519	14,500	-	14,500
TOTAL MAINTENANCE EXPENSES	**102,365**	**355,275**	**46,138**	**239,500**
OFFICE SUPPLIES/POSTAGE/PHONE				
430-03-450 OFFICE SUPPLIES	1,108	500	426	500
430-03-458 POSTAGE	40	300	-	-
430-03-476 TELEPHONE EXPENSE	3,532	2,850	1,536	3,100
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**4,681**	**3,650**	**1,962**	**3,600**
TRAINING / TRAVEL				
430-04-496 TRAINING EXPENSE	128	1,000	154	4,000
430-04-498 TRAVEL EXPENSE	236	1,000	520	4,000
TOTAL TRAINING / TRAVEL	**364**	**2,000**	**673**	**8,000**
LEGAL & PROFESSIONAL				
430-05-460 LEGAL FEES	-	500	-	-
430-05-464 ACCOUNTING FEES	542	-	-	-
430-05-466 CONSULTING FEES	9,851	5,000	4,655	5,000
430-05-467 RECORDS CONSULTING & CODIFYING	231	450	-	-
430-05-468 ENGINEERING FEES	25,300	20,000	-	10,000
430-05-500 PUBLIC NOTICES	1,375	1,500	-	1,000
TOTAL LEGAL & PROFESSIONAL	**37,298**	**27,450**	**4,655**	**16,000**
UTILITIES & FUEL				
430-06-430 GAS & OIL	16,073	10,000	5,213	17,000
430-06-470 STREET LIGHTING	70,540	63,500	37,513	70,000
TOTAL UTILITIES & FUEL	**86,613**	**73,500**	**42,726**	**87,000**
OPERATING SUPPLIES & SERVICE				
430-07-426 UNIFORMS & LAUNDRY	3,791	4,500	3,545	6,000
430-07-452 SPECIAL SUPPLIES	-	50	-	-
TOTAL OPERATING SUPPLIES & SERVICE	**3,791**	**4,550**	**3,545**	**6,000**
PROPERTY/LIAB INSURANCE				
430-08-440 PROPERTY/ LIABILITY	8,173	8,250	5,717	11,435
TOTAL PROPERTY/LIAB INSURANCE	**8,173**	**8,250**	**5,717**	**11,435**
OTHER EXPENSE				
430-09-574 HUMAN RESOURCE EXPENSE	717	350	-	-
430-09-588 MISCELLANEOUS EXPENSE	2,009	2,000	17	100
TOTAL OTHER EXPENSE	**2,725**	**2,350**	**17**	**100**
TOTAL STREETS EXPENDITURES	**476,201**	**761,605**	**220,707**	**676,463**

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POLICE EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
440-01-400 SALARIES - CLERICAL	95,048	95,230	38,916	157,860
440-01-401 CLERICAL OVERTIME	26	500	264	700
440-01-403 SALARIES - CUSTODIAN	5,492	4,614	2,057	4,845
440-01-404 SALARIES OFFICERS	548,325	644,271	289,670	685,848
440-01-406 SALARIES - MECHANIC LABOR	14,918	9,744	4,503	10,230
440-01-408 SALARIES - LONGEVITY PAY	16,833	14,372	9,630	16,914
440-01-410 OFFICER OVERTIME WAGES	54,788	54,000	55,617	54,000
440-01-411 CERTIFICATION PAY	-	-	-	19,000
440-01-420 PAYROLL TAXES	58,187	63,169	29,667	72,895
440-01-422 HEALTH INSURANCE	89,528	110,538	53,908	110,538
440-01-424 PENSION EXPENSE	134,142	143,978	90,808	155,701
440-01-448 WORKERS COMPENSATION	15,578	15,000	7,442	15,500
TOTAL PAYROLL EXPENSES	**1,032,864**	**1,155,416**	**582,482**	**1,304,030**
MAINTENANCE EXPENSES				
440-02-432 BUILDING MAINTENANCE	5,182	4,000	6,026	6,000
440-02-436 EQUIPMENT MAINTENANCE	23,295	23,000	23,989	23,000
440-02-437 EQUIPMENT	22,649	16,000	455	16,000
440-02-438 OFFICE EQUIP/SOFTWARE MAINT	13,002	12,500	11,523	12,500
440-02-439 OFFICE EQUIPMENT RENTAL	2,587	3,000	983	1,500
TOTAL MAINTENANCE EXPENSES	**66,715**	**58,500**	**42,976**	**59,000**
OFFICE SUPPLIES/POSTAGE/PHONE				
440-03-450 OFFICE SUPPLIES	7,589	8,000	6,162	10,000
440-03-458 POSTAGE	723	1,300	-	1,300
440-03-476 TELEPHONE EXPENSE	18,991	19,000	8,994	19,000
440-03-490 DUES/SUBSCRIPTIONS	1,628	750	1,002	3,500
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**28,931**	**29,050**	**16,157**	**33,800**
TRAINING / TRAVEL				
440-04-496 TRAINING EXPENSE	3,379	12,175	10,885	20,000
440-04-498 TRAVEL EXPENSE	2,338	7,200	7,072	12,000
TOTAL TRAINING / TRAVEL	**5,717**	**19,375**	**17,957**	**32,000**
LEGAL/PROFESSIONAL				
440-05-460 LEGAL FEES	-	2,000	-	2,000
440-05-464 ACCOUNTING FEES	542	-	-	-
440-05-466 CONSULTING FEES	15,251	5,500	5,679	5,500
440-05-467 RECORDS CONSULTING & CODIFYING	231	350	-	350
440-05-500 PUBLIC NOTICES	707	750	-	750
TOTAL LEGAL/PROFESSIONAL	**16,730**	**8,600**	**5,679**	**8,600**
UTILITIES & FUEL				
440-06-430 GAS & OIL	21,985	38,000	12,439	45,000
440-06-470 ELECTRICITY	3,083	4,200	2,451	4,200
TOTAL UTILITIES & FUEL	**25,068**	**42,200**	**14,890**	**49,200**
OPERATING SUPPLIES & SERVICE				
440-07-426 UNIFORMS & LAUNDRY	13,115	6,000	8,912	10,000
440-07-452 SPECIAL SUPPLIES	4,495	4,000	2,034	7,500
440-07-500 CRIME STOPPERS EXPENSE	-	1,000	-	1,000
TOTAL OPERATING SUPPLIES & SERVICE	**17,611**	**11,000**	**10,946**	**18,500**
PROPERTY/LIAB INSURANCE				
440-08-440 PROPERTY / LIABILITY	32,013	32,000	8,867	32,000
TOTAL PROPERTY/LIAB INSURANCE	**32,013**	**32,000**	**8,867**	**32,000**
OTHER EXPENSE				
440-09-574 HUMAN RESOURCE EXPENSE	428	200	385	500
440-09-588 MISCELLANEOUS	2,480	2,000	2,329	1,500
440-09-589 FORFEITURE FUND	3,045	-	-	-
440-09-591 COMMUNITY ENGAGEMENT	-	6,000	3,886	10,000
TOTAL OTHER EXPENSE	**5,954**	**8,200**	**6,600**	**12,000**
TOTAL POLICE EXPENDITURES	**1,231,603**	**1,364,341**	**706,555**	**1,549,130**

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POLICE-SRO EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
441-01-404 SALARIES	31,835	67,502	32,307	137,816
441-01-410 OVERTIME WAGES	11,615	8,500	8,784	8,500
441-01-420 PAYROLL TAXES	4,929	5,836	3,003	11,234
441-01-422 HEALTH INSURANCE	9,355	9,250	3,677	9,250
441-01-424 PENSION EXPENSE	11,064	13,301	9,696	23,996
441-01-448 WORKERS COMPENSATION	1,407	1,100	980	1,500
TOTAL PAYROLL EXPENSES	**70,206**	**105,489**	**58,448**	**192,296**
TOTAL POLICE-SRO EXPENDITURES	**70,206**	**105,489**	**58,448**	**192,296**

HEALTH & SANITATION EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
MAINTENANCE EXPENSES				
450-02-433 MOSQUITO CONTROL	2,126	2,500	-	2,150
450-02-438 OFFICE EQUIPMENT RENTAL	2,224	2,500	805	2,000
450-02-439 OFFICE EQUIP/MAINT SOFTWARE	3,738	4,000	3,848	4,000
TOTAL MAINTENANCE EXPENSES	**8,088**	**9,000**	**4,653**	**8,150**
OFFICE SUPPLIES/POSTAGE/PHONE				
450-03-450 OFFICE SUPPLIES	57	150	50	150
450-03-458 POSTAGE	40	100	-	50
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**97**	**250**	**50**	**200**
TRAINING / TRAVEL				
450-04-496 TRAINING	-	500	-	500
450-04-498 TRAVEL	-	500	-	500
TOTAL TRAINING / TRAVEL	**-**	**1,000**	**-**	**1,000**
LEGAL/PROFESSIONAL				
450-05-460 LEGAL FEES	-	100	-	-
450-05-466 CONSULTING FEES	1,998	4,500	-	2,500
450-05-467 RECORDS CONSULTING & CODIFYING	231	350	-	-
450-05-500 PUBLIC NOTICES	455	1,000	1,922	750
TOTAL LEGAL/PROFESSIONAL	**2,683**	**5,950**	**1,922**	**3,250**
OPERATING SUPPLIES & SERVICES				
450-07-480 WASTE DISPOSAL	930,864	960,000	408,273	900,000
TOTAL OPERATING SUPPLIES & SERVICES	**930,864**	**960,000**	**408,273**	**900,000**
PROPERTY/LIABILITY INSURANCE				
450-08-440 PROPERTY/LIABILITY	693	900	-	900
TOTAL PROPERTY/LIABILITY INSURANCE	**693**	**900**	**-**	**900**
OTHER EXPENSE				
450-09-588 MISCELLANEOUS EXPENSE	430	-	-	-
TOTAL OTHER EXPENSE	**430**	**-**	**-**	**-**
TOTAL HEALTH & SANITATION EXPENDITURES	**942,855**	**977,100**	**414,898**	**913,500**

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ANIMAL CONTROL EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
455-01-400 SALARIES - ANIMAL CONTROL	100,595	115,636	47,761	125,362
455-01-408 SALARIES - LONGEVITY PAY	1,013	579	1,500	3,214
455-01-410 WAGES - OVERTIME	4,242	4,500	2,649	4,500
455-01-420 PAYROLL TAXES	8,200	9,269	3,690	10,218
455-01-422 HEALTH INSURANCE	19,758	21,738	9,485	21,738
455-01-424 PENSION EXPENSE	20,189	21,125	11,697	21,824
455-01-448 WORKERS COMPENSATION	1,020	1,000	1,567	1,000
TOTAL PAYROLL EXPENSES	**155,017**	**173,846**	**78,349**	**187,855**
MAINTENANCE EXPENSES				
455-02-432 FACILITIES MAINTENANCE	4,315	4,500	838	1,500
455-02-433 EUTHANASIA SVC & SUPPLIES	156	1,000	16	1,000
455-02-434 VETERINARY SERVICES	2,976	2,500	922	2,500
455-02-436 EQUIPMENT MAINTENANCE	1,058	4,500	551	7,500
455-02-438 OFFICE EQUIP/SOFTWARE MAINT	6,738	5,500	6,718	5,500
455-02-439 OFFICE EQUIPMENT RENTAL	2,330	2,500	983	2,500
TOTAL MAINTENANCE EXPENSES	**17,574**	**20,500**	**10,027**	**20,500**
OFFICE SUPPLIES/POSTAGE/PHONE				
455-03-450 OFFICE SUPPLIES	1,935	2,000	328	2,000
455-03-458 POSTAGE	40	150	-	150
455-03-490 DUES	333	350	-	350
TOTAL OFFICE SUPPLIES/POSTAGE	**2,308**	**2,500**	**328**	**2,500**
TRAINING / TRAVEL				
455-04-438 TRAVEL EXPENSE	338	2,000	-	2,000
455-04-496 TRAINING EXPENSE	400	1,600	-	2,000
TOTAL TRAINING / TRAVEL	**738**	**3,600**	**-**	**4,000**
LEGAL/PROFESSIONAL				
455-05-460 LEGAL FEES	-	150	-	150
455-05-464 ACCOUNTING FEES	542	-	-	-
455-05-466 CONSULTING FEES	9,851	6,500	-	6,500
455-05-467 RECORDS CONSULTING & CODIFYING	231	350	4,655	350
455-05-500 PUBLIC NOTICES	455	750	-	750
TOTAL LEGAL/PROFESSIONAL	**11,078**	**7,750**	**4,655**	**7,750**
UTILITIES & FUEL				
455-06-430 GAS & OIL	3,464	2,500	1,235	2,700
455-06-470 ELECTRICITY	4,189	3,250	1,819	3,750
455-06-476 TELEPHONE	6,778	7,575	1,583	6,000
TOTAL UTILITIES & FUEL	**14,431**	**13,325**	**4,637**	**12,450**
OPERATING SUPPLIES & SERVICE				
455-07-426 UNIFORMS & LAUNDRY	1,026	550	1,000	2,000
455-07-456 ANIMAL SHELTER SUPPLIES	4,333	11,500	4,411	12,000
TOTAL OPERATING SUPPLIES & SERVICE	**5,360**	**12,050**	**5,411**	**14,000**
PROPERTY/LIAB INSURANCE				
455-08-440 PROPERTY / LIABILITY	3,573	4,000	5,717	10,000
TOTAL PROPERTY/LIAB INSURANCE	**3,573**	**4,000**	**5,717**	**10,000**
OTHER EXPENSE				
455-09-574 HUMAN RESOURCE EXPENSE	135	750	-	750
455-09-588 MISCELLANEOUS EXPENSE	193	400	107	250
TOTAL OTHER EXPENSES	**328**	**1,150**	**107**	**1,000**
TOTAL ANIMAL CONTROL EXPENDITURES	**210,407**	**238,721**	**109,232**	**260,055**

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PARKS & RECREATION EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
460-01-400 SALARIES-MAINTENANCE LABOR	9,805	17,680	16,388	21,840
460-01-408 LONGEVITY PAY	-	-	-	290
460-01-410 OVERTIME	784	750	1,652	750
460-01-420 PAYROLL TAXES	810	1,415	1,312	1,757
460-01-422 HEALTH INSURANCE	-	4,625	4,317	4,625
460-01-424 PENSION EXPENSE	1,015	3,225	4,271	3,705
460-01-448 WORKERS COMPENSATION	880	750	980	750
TOTAL PAYROLL EXPENSES	**13,294**	**28,445**	**28,920**	**33,716**
MAINTENANCE EXPENSES				
460-02-434 PARK MAINTENANCE	4,470	10,000	11,674	15,000
460-02-436 EQUIPMENT MAINTENANCE	225	250	55	250
TOTAL MAINTENANCE EXPENSES	**4,695**	**10,250**	**11,728**	**15,250**
OFFICE SUPPLIES/POSTAGE/PHONE				
460-03-458 POSTAGE	40	300	-	300
460-03-476 TELEPHONE EXPENSE	228	250	-	250
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**268**	**550**	**-**	**550**
TRAINING / TRAVEL				
460-04-496 TRAINING	75	1,000	**-**	1,000
460-04-498 TRAVEL EXPENSE	-	1,000	**-**	1,000
TOTAL TRAINING / TRAVEL	**75**	**2,000**	**-**	**2,000**
LEGAL/PROFESSIONAL				
460-05-460 LEGAL FEES	-	250	-	-
460-05-464 ACCOUNTING FEES	542	-	-	-
460-05-466 CONSULTING FEES	9,772	6,500	4,655	5,000
460-05-467 RECORDS CONSULTING & CODIFYING	231	350	-	-
460-05-468 ENGINEERING FEES	-	750	-	-
460-05-500 PUBLIC NOTICES	-	250	-	-
TOTAL LEGAL/PROFESSIONAL	**10,545**	**8,100**	**4,655**	**5,000**
UTILITIES & FUEL			-	
460-06-430 GAS & OIL	-	2,500	-	1,500
460-06-470 ELECTRICITY	4,932	2,050	4,631	9,250
TOTAL UTILITIES & FUEL	**4,932**	**4,550**	**4,631**	**10,750**
OPERATING SUPPLIES & SERVICE				
460-07-426 UNIFORMS & LAUNDRY	54	750	-	750
TOTAL OPERATING SUPPLIES & SERVICE	**54**	**750**	**-**	**750**
PROPERTY/LIAB INSURANCE				
460-08-440 PROPERTY / LIABILITY	2,737	3,600	7,894	15,788
TOTAL PROPERTY/LIAB INSURANCE	**2,737**	**3,600**	**7,894**	**15,788**
OTHER EXPENSE				
460-09-588 MISCELLANEOUS EXPENSE	113	300	30	100
TOTAL OTHER EXPENSE	**113**	**300**	**30**	**100**
TOTAL PARKS & RECREATION EXPENDITURES	**36,712**	**58,545**	**57,859**	**83,904**

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GOLF COURSE	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
MAINTENANCE EXPENSES				
462-02-432 BUILDING MAINTENANCE	-	10,000	16,045	15,000
462-02-434 GOLF COURSE MAINTENANCE	49,737	8,000	20,199	15,000
462-02-436 EQUIPMENT MAINTENANCE	200	750	250	250
TOTAL MAINTENANCE EXPENSES	**49,937**	**18,750**	**36,494**	**30,250**
LEGAL/PROFESSIONAL				
462-05-460 LEGAL FEES	-	1,500	-	-
TOTAL LEGAL/PROFESSIONAL	**-**	**1,500**	**-**	**-**
PROPERTY/LIAB INSURANCE				
462-08-440 PROPERTY / LIABILITY	17,618	18,500	205	18,500
TOTAL PROPERTY/LIAB INSURANCE	**17,618**	**18,500**	**205**	**18,500**
TOTAL GOLF COURSE EXPENDITURES	**67,555**	**38,750**	**36,699**	**48,750**

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LIBRARY EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
465-01-403 SALARIES - CUSTODIAN	3,178	3,230	1,405	3,392
465-01-406 LIBRARY AIDE P/T TEMP	-	-	-	3,000
465-01-408 LONGEVITY - PAY	3,216	3,216	2,777	3,257
465-01-410 SALARIES-OVERTIME	201	50	576	50
465-01-414 SALARIES - LIBRARY CLERICAL	96,459	125,438	56,855	141,086
465-01-420 PAYROLL TAXES	8,311	10,130	4,656	11,577
465-01-422 HEALTH INSURANCE	19,214	28,398	11,673	28,398
465-01-424 PENSION EXPENSE	17,056	23,088	13,283	24,729
465-01-448 WORKERS COMPENSATION	690	400	2,155	400
TOTAL PAYROLL EXPENSES	**148,324**	**193,950**	**93,380**	**215,888**
MAINTENANCE EXPENSES				
465-02-432 BUILDING MAINTENANCE	4,637	2,000	9,662	2,000
465-02-438 OFFICE EQUIP/SOFTWARE MAINT	8,116	5,750	6,009	6,650
465-02-439 OFFICE EQUIPMENT RENTAL	2,330	2,250	983	1,500
TOTAL MAINTENANCE EXPENSES	**15,084**	**10,000**	**16,654**	**10,150**
OFFICE SUPPLIES/POSTAGE/PHONE				
465-03-450 OFFICE SUPPLIES	2,773	3,500	1,140	3,000
465-03-458 POSTAGE	189	500	-	100
465-03-476 TELEPHONE EXPENSE	3,171	3,550	3,220	7,500
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**6,133**	**7,550**	**4,360**	**10,600**
TRAINING / TRAVEL				
465-04-496 TRAINING	-	1,000	-	1,200
465-04-498 TRAVEL EXPENSE	733	1,000	479	1,000
TOTAL TRAINING / TRAVEL	**733**	**2,000**	**479**	**2,200**
LEGAL/PROFESSIONAL				
465-05-460 LEGAL FEES	-	100	-	100
465-05-464 ACCOUNTING FEES	542	-	-	-
465-05-466 CONSULTING FEES	9,851	7,000	4,655	8,000
465-05-467 RECORDS CONSULTING & CODIFYING	231	300	-	200
465-05-500 PUBLIC NOTICES	551	500	-	250
TOTAL LEGAL/PROFESSIONAL	**11,174**	**7,900**	**4,655**	**8,550**
UTILITIES & FUEL				
465-06-470 ELECTRICITY	6,618	4,750	5,522	11,000
TOTAL UTILITIES & FUEL	**6,618**	**4,750**	**5,522**	**11,000**
OPERATING SUPPLIES & SERVICE				
465-07-452 SPECIAL SUPPLIES	1,589	1,600	520	1,600
XXX-XX-XXX GRANT EXPENSES	-	-	4,405	3,500
XXX-XX-XXX CONTRIBUTION/DONATION EXPENSES	-	-	456	500
465-07-462 AUDIO/VISUAL MATERIAL	989	1,200	90	1,000
465-07-465 BOOKS PURCHASED	6,209	6,100	3,340	6,100
465-07-466 BOOK MAINTENANCE MATERIALS	739	800	321	800
465-07-472 PUBLICATION SUBSCRIPTIONS	97	400	97	400
TOTAL OPERATING SUPPLIES & SERVICE	**9,624**	**10,100**	**9,229**	**13,900**
PROPERTY/LIAB INSURANCE				
465-08-440 PROPERTY / LIABILITY	4,413	5,000	5,717	11,500
TOTAL PROPERTY/LIAB INSURANCE	**4,413**	**5,000**	**5,717**	**11,500**
OTHER EXPENSE				
465-09-588 MISCELLANEOUS EXPENSE	73	200	110	200
TOTAL OTHER EXPENSE	**73**	**200**	**110**	**200**
TOTAL LIBRARY EXPENDITURES	**202,178**	**241,450**	**140,106**	**283,988**

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COMMUNITY CENTER EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
475-01-402 SALARIES-MAINTENANCE LABOR	-	-	-	-
475-01-403 SALARIES - CUSTODIAN	2,048	2,307	991	2,423
475-01-404 SALARIES - EVENT CUSTODIAN	-	-	-	-
475-01-408 SALARIES - LONGEVITY	64	64	55	93
475-01-410 SALARIES-OVERTIME	-	50	-	50
475-01-420 PAYROLL TAXES	160	186	84	197
475-01-422 HEALTH INSURANCE	342	463	216	463
475-01-424 PENSION EXPENSE	391	424	237	421
475-01-448 WORKERS COMPENSATION	170	150	392	150
TOTAL PAYROLL EXPENSES	**3,176**	**3,643**	**1,976**	**3,795**
MAINTENANCE EXPENSES				
475-02-432 BUILDING MAINTENANCE	3,307	7,500	1,755	3,500
475-02-436 EQUIPMENT MAINTENANCE	118	1,000	6	250
TOTAL MAINTENANCE EXPENSES	**3,424**	**8,500**	**1,761**	**3,750**
OFFICE SUPPIES/POSTAGE/PHONE				
475-03-450 OFFICE SUPPLIES	580	50	215	425
475-03-476 TELEPHONE EXPENSE	1,347	-	1,660	3,320
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**1,926**	**50**	**1,875**	**3,745**
LEGAL/PROFESSIONAL				
475-05-466 CONSULTING FEES	8,344	5,500	4,655	9,000
475-05-467 RECORDS CONSULTING & CODIFYING	231	300	-	-
TOTAL LEGAL/PROFESSIONAL	**8,575**	**5,800**	**4,655**	**9,000**
UTILITIES & FUEL				
475-06-470 ELECTRICITY	3,577	4,450	465	3,600
TOTAL UTILITIES & FUEL	**3,577**	**4,450**	**465**	**3,600**
PROPERTY/LIAB INSURANCE				
475-08-440 PROPERTY / LIABILITY	1,013	1,075	5,717	11,435
TOTAL PROPERTY/LIAB INSURANCE	**1,013**	**1,075**	**5,717**	**11,435**
OTHER EXPENSE				
475-09-588 MISCELLANEOUS EXPENSE	85	100	-	100
TOTAL OTHER EXPENSE	**85**	**100**	**-**	**100**
TOTAL COMMUNITY CENTER EXPENDITURES	**21,776**	**23,618**	**16,450**	**35,426**

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CODE ENFORCEMENT EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
476-01-400 SALARIES	-	34,278	43,104	162,642
476-01-410 WAGES - OVERTIME	-	200	47	200
476-01-420 PAYROLL TAXES	-	2,647	3,279	12,503
476-01-422 HEALTH INSURANCE	-	10,524	3,128	10,524
476-01-424 PENSION EXPENSE	-	6,034	7,052	26,706
476-01-448 WORKERS COMPENSATION	-	600	2,155	600
TOTAL PAYROLL EXPENSES	**-**	**54,283**	**58,765**	**213,175**
MAINTENANCE EXPENSES				
476-02-432 BUILDING MAINTENANCE	-	-	-	-
476-02-436 VEHICLE MAINTENANCE	-	-	28	300
476-02-438 OFFICE EQUIPMENT RENTAL	1,967	2,500	705	2,500
476-02-439 OFFICE EQUIP /SOFTWARE MAINT	5,070	6,000	6,923	6,000
TOTAL MAINTENANCE EXPENSES	**7,037**	**8,500**	**7,656**	**8,800**
OFFICE SUP/POSTAGE/PHONE				
476-03-450 OFFICE SUPPLIES	515	300	836	1,000
476-03-458 POSTAGE	-	-	-	1,132
476-03-476 TELEPHONE EXPENSE	4,011	5,500	60	5,500
476-03-490 DUES / SUBSCRIPTIONS	333	100	2,368	3,000
TOTAL OFFICE SUP/POSTAGE/PHONE	**4,859**	**5,900**	**3,264**	**10,632**
TRAINING / TRAVEL				
476-04-496 TRAINING EXPENSE	233	450	1,100	2,000
476-04-498 TRAVEL EXPENSE	-	-	247	300
TOTAL TRAINING / TRAVEL	**233**	**450**	**1,100**	**2,000**
LEGAL/PROFESSIONAL				
476-05-460 LEGAL	101	450	-	500
476-05-464 ACCOUNTING FEES	542	-	-	-
476-05-466 CONSULTING FEES	94,240	110,000	6,567	94,000
476-05-467 RECORDS CONSULTING & CODIFYING	231	300	-	300
476-05-468 ENGINEERING (SUBDIVISIONS)	335	250	-	300
476-05-500 PUBLIC NOTICES	1,175	1,250	880	1,500
TOTAL LEGAL/PROFESSIONAL	**96,623**	**112,250**	**7,447**	**96,600**
UTILITIES & FUEL				
476-06-430 OIL & GAS	-	-	79	1,200
TOTAL UTILITIES & FUEL	**-**	**-**	**79**	**1,200**
OPERATING SUPP & SERVICE				
476-07-426 UNIFORMS	(7,594)	-	-	-
476-07-486 INSPECTIONS	55,715	25,500	19,382	25,500
OPERATING SUPP & SERVICE	**48,122**	**25,500**	**19,382**	**25,500**
PROPERTY/LIAB INSURANCE				
476-08-440 PROPERTY / LIABILITY	2,121	1,060	5,717	6,000
TOTAL PROPERTY/LIAB INSURANCE	**2,121**	**1,060**	**5,717**	**6,000**
OTHER EXPENSE				
476-09-588 MISCELLANEOUS	136	100	20	200
TOTAL OTHER EXPENSE	**136**	**100**	**20**	**200**
TOTAL CODE ENFORCEMENT EXPENDITURES	**159,132**	**208,043**	**103,430**	**364,107**

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EMERGENCY MANAGEMENT EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
MAINTENANCE EXPENSES				
477-02-436 EQUIPMENT MAINTENANCE	-	500	-	100
477-02-438 OFFICE EQUIPMENT MAINT	.	500	-	100
TOTAL MAINTENANCE EXPENSES	**-**	**1,000**	**-**	**200**
OFFICE SUPPLIES/POSTAGE/PHONE				
477-03-458 POSTAGE	-	100	-	100
477-03-476 TELEPHONE EXPENSE	270	360	-	200
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**270**	**460**	**-**	**300**
TRAINING / TRAVEL				
477-04-496 TRAINING EXPENSE	-	250	-	250
477-04-498 TRAVEL EXPENSE	-	150	-	150
TOTAL TRAINING / TRAVEL	**-**	**400**	**-**	**400**
LEGAL/PROFESSIONAL				
477-05-460 LEGAL	-	250	-	200
477-05-500 PUBLIC NOTICES	1,000	3,000	-	1,000
TOTAL LEGAL/PROFESSIONAL	**1,000**	**3,250**	**-**	**1,200**
OTHER EXPENSES				
477-09-588 MISCELLANEOUS	(212)	3,000	-	500
TOTAL OTHER EXPENSE	**(212)**	**3,000**	**-**	**500**
TOTAL EMERGENCY MANAGEMENT	**1,058**	**8,110**	**-**	**2,600**

CAPITAL OUTLAY EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
CAPITAL OUTLAY				
490-11-730 STREET DEPARTMENT	10,269	267,000	-	415,500
490-11-740 POLICE DEPARTMENT	-	287,381	35,284	412,000
TOTAL CAPITAL OUTLAY EXPENDITURES	**10,269**	**576,381**	**35,284**	**827,500**

OTHER SOURCES/USES OF FUNDS	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
TRANSFERS				
495-00-197 TRANSFER TO/FROM HOME PROGRAM	30,958	-	-	
495-00-199 TRANSFER TO/FROM HOTEL/MOTEL	57,450	-	-	
TOTAL TRANSFERS IN (OUT)	**88,408**	**-**	**-**	**-**
TOTAL TRANSFERS IN (OUT)	**88,408**	**-**	**-**	**-**

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DEBT SERVICE FUND

"THE NAME SAYS IT ALL"

CITY OF DEVINE - DEBT SERVICE FUND SUMMARY
FY 2026-2027 PROPOSED BUDGET

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
REVENUE SUMMARY				
TAXES	309,512	291,850	208,874	286,453
INTEREST EARNED	1,721	2,500	2,028	3,000
OTHER SOURCES	-	89,815	-	346,000
TOTAL REVENUE SUMMARY	**311,233**	**384,165**	**210,903**	**635,453**

EXPENDITURE SUMMARY				
DEBT SERVICE EXPENDITURES	80,778	384,165	140,348	386,869
TOTAL TRANSFERS OUT	200,000	-	-	248,584
TOTAL EXPENDITURE SUMMARY	**280,778**	**384,165**	**140,348**	**635,453**
REVENUES OVER/(UNDER) EXPENDITURES	**30,456**	**-**	**70,555**	**0**

REVENUES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
TAXES				
300-01-300 PROPERTY TAX - CURRENT	305,209	285,350	208,874	281,953
300-01-302 PROPERTY TAX -DELINQUENT	1,513	2,000	-	1,500
300-01-304 PENALTY & INTEREST	2,790	4,500	-	3,000
TOTAL TAXES	**309,512**	**291,850**	**208,874**	**286,453**
INTEREST EARNED				
300-05-386 INTEREST EARNED	1,721	2,500	2,028	3,000
TOTAL INTEREST EARNED	**1,721**	**2,500**	**2,028**	**3,000**
OTHER SOURCES				
300-01-305 USE OF FUND BALANCE	-	89,815	-	346,000
TOTAL OTHER REVENUE SOURCES	**-**	**89,815**	**-**	**346,000**
TOTAL REVENUE	**311,233**	**384,165**	**210,903**	**635,453**

EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
DEBT SERVICE EXPENDITURES:				
498-12-616 CERTIFICATE OBLIGATION 2021 PRINCIPAL	65,000	65,000	-	65,000
498-12-666 CERTIFICATE OBLIGATION 2021 INTEREST	15,578	14,895	-	14,115
498-12-698 AGENT FEES	200	400	-	400
498-12-616 CERTIFICATE OBLIGATION 2019 PRINCIPAL	-	110,000	-	115,000
498-12-666 CERTIFICATE OBLIGATION 2019 INTEREST	-	9,270	7,448	6,879
498-12-698 AGENT FEES	-	400	-	400
498-12-616 CERTIFICATE OBLIGATION 2024 PRINCIPAL	-	80,000	80,000	85,000
498-12-666 CERTIFICATE OBLIGATION 2024 INTEREST	-	103,800	52,900	99,675
498-12-698 AGENT FEES	-	400	-	400
TOTAL DEBT SERVICE EXPENDITURES	**80,778**	**384,165**	**140,348**	**386,869**
TRANSFERS:				
495-00-180 TRANSFERS FROM GEN FUND	-	-	-	-
495-00-190 TRANSFER TO SEWER & WATER	200,000	-	-	248,584
TOTAL TRANSFERS	**200,000**	**-**	**-**	**248,584**

FY 2027 PROPOSED BUDGET
CITY OF DEVINE

ENTERPRISES FUNDS

WATER – SEWER

AIRPORT

"THE NAME SAYS IT ALL"

FY 2027 PROPOSED BUDGET
CITY OF DEVINE

SEWER – WATER FUND DEPARTMENTS

WATER DEPARTMENT

SEWER DEPARTMENT

"THE NAME SAYS IT ALL"

CITY OF DEVINE - SEWER WATER FUND SUMMARY
FY 2026-2027 PROPOSED BUDGET

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
REVENUE				
INTEREST EARNED	438,719	300,000	130,446	270,000
SERVICES & CHARGES	3,090,576	2,920,573	1,867,791	3,801,551
OTHER	1,092,659	1,389,393	560,513	1,001,584
TOTAL REVENUE	**4,621,954**	**4,609,966**	**2,558,750**	**5,073,134**
EXPENSES				
WATER DEPARTMENT	3,446,697	3,025,238	2,446,256	2,930,378
SEWER DEPARTMENT	1,133,813	1,585,728	618,170	2,142,756
TOTAL EXPENSES	**4,580,510**	**4,610,966**	**3,064,426**	**5,073,134**
REVENUES OVER/(UNDER) EXPENDITURES	**41,444**	**(1,000)**	**(505,676)**	**(0)**

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REVENUE	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
INTEREST EARNED				
300-05-385 INVESTMENT EARNINGS	96,851	115,000	98,256	195,000
300-05-386 INTEREST EARNED	341,867	185,000	32,190	75,000
TOTAL INTEREST EARNED	**438,719**	**300,000**	**130,446**	**270,000**
SERVICES & CHARGES				
300-07-340 WATER REVENUE	1,944,491	1,850,000	1,092,871	2,250,000
300-07-342 PENALTIES BILLED	52,467	48,573	31,917	60,000
300-07-344 WATER TAPPING FEES	10,404	10,000	2,352	5,000
300-07-346 SERVICE/RECONNECT FEES	17,870	19,500	5,160	10,500
300-07-348 AQUIFER FEE REVENUE	61,318	62,500	31,628	64,000
300-07-440 SEWER REVENUE	984,667	900,000	691,275	1,382,551
300-07-444 SEWER TAPPING FEES	4,097	10,000	2,152	4,500
300-07-450 CREDIT CARD FEES	15,262	20,000	10,436	25,000
TOTAL SERVICES & CHARGES	**3,090,576**	**2,920,573**	**1,867,791**	**3,801,551**
OTHER				
300-09-378 MATERIAL SOLD	85	-	-	-
300-09-384 MISCELLANEOUS REVENUE	1,710	5,000	119,810	3,000
300-09-482 GRANT REVENUE	890,864	-	440,703	-
300-09-XXX BOND REVENUE	-	-	-	750,000
300-09-600 USE OF FUND BALANCE	-	1,384,393	-	-
300-09-601 TRANSFER FROM GF DEBT SERVICE	200,000	-	-	248,584
TOTAL OTHER	**1,092,659**	**1,389,393**	**560,513**	**1,001,584**
TOTAL REVENUE	**4,621,954**	**4,609,966**	**2,558,750**	**5,073,134**

WATER DEPARTMENT EXPENSES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
491-01-400 SALARIES-ADMIN/CLERICAL	289,215	277,463	121,389	328,518
491-01-402 MAINTENANCE LABOR	193,873	218,336	105,645	230,663
491-01-403 SALARIES - CUSTODIAN	14,175	15,228	6,544	15,989
491-01-406 SALARIES - WATER -MECHANIC	14,667	14,615	6,754	15,345
491-01-408 SALARIES - LONGEVITY PAY	10,762	9,824	8,263	12,250
491-01-410 WAGES - OVERTIME	36,687	50,000	17,021	50,000
491-01-420 PAYROLL TAXES	42,785	44,952	19,478	50,119
491-01-422 HEALTH INSURANCE	77,890	88,153	41,329	88,153
491-01-424 PENSION EXPENSE	45,219	100,737	59,355	112,090
491-01-448 WORKERS COMPENSATION	9,441	9,000	7,442	9,000
TOTAL PAYROLL EXPENSES	**734,713**	**828,308**	**393,219**	**912,128**
MAINTENANCE EXPENSES				
491-02-431 WATER MAINT. SUPPLIES	112,726	85,000	85,735	100,000
491-02-432 BUILDING MAINT-WELL YARD	10,315	5,500	14,721	15,000
491-02-433 WATER METER REPAIRS	56,762	12,500	20	25,000
491-02-435 MAINTENANCE WELLS & TANKS	26,534	95,000	944,610	100,000
491-02-436 EQUIPMENT MAINTENANCE	9,841	11,000	9,717	15,000
491-02-437 MECHANIC SHOP MAINTENANCE	-	3,500	31	5,000
491-02-438 MECHANIC SHOP SUPPLIES	5,031	2,500	1,286	2,500
491-02-439 OFFICE EQUIP/SOFTWARE MAINT	9,477	25,000	6,071	25,000
491-02-441 OFFICE EQUIPMENT RENTAL	2,531	2,500	983	2,500
TOTAL MAINTENANCE EXPENSES	**233,217**	**242,500**	**1,063,174**	**290,000**
OFFICE SUP/POSTAGE/PHONE				
491-03-XXX ADMIN SUPPLIES	-	-	-	5,000
491-03-450 OFFICE SUPPLIES	7,313	15,000	2,336	10,000
491-03-458 POSTAGE	6,388	8,500	2,151	8,500
491-03-476 TELEPHONE EXPENSE	62,377	60,000	35,540	60,000
491-03-490 DUES / SUBSCRIPTIONS	5,319	4,250	2,796	5,000
TOTAL OFFICE SUP/POSTAGE/PHONE	**81,397**	**87,750**	**42,823**	**88,500**
TRAINING / TRAVEL				
491-04-XXX ADMIN TRAINING EXPENSE	-	-	-	2,000
491-04-496 TRAINING EXPENSE	1,209	2,500	-	4,500
491-04-XXX ADMIN TRAVEL EXPENSE	-	-	-	2,000
491-04-498 TRAVEL EXPENSE	1,021	1,000	180	4,500
TOTAL TRAINING / TRAVEL	**2,230**	**3,500**	**180**	**13,000**
LEGAL/PROFESSIONAL				
491-05-460 LEGAL FEES	25	2,500	-	-
491-05-462 AUDIT FEES	9,725	6,000	8,544	9,000
491-05-464 ACCOUNTING FEES	707	1,500	-	-
491-05-466 CONSULTING FEES	21,801	35,000	6,642	10,000
491-05-467 RECORD CONSULTING & CODIFYING	231	350	-	-
491-05-468 ENGINEERING FEES	31,176	150,000	137,746	150,000
491-05-500 PUBLIC NOTICES	5,259	2,400	3,720	7,500
TOTAL LEGAL/PROFESSIONAL	**68,923**	**197,750**	**156,652**	**176,500**

WATER DEPARTMENT EXPENSES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
UTILITIES & FUEL				
491-06-430 GAS & OIL	14,240	17,000	11,495	20,000
491-06-470 ELECTRICAL POWER	84,860	90,000	37,331	95,000
TOTAL UTILITIES & FUEL	**99,100**	**107,000**	**48,826**	**115,000**
OPERATING SUPP & SERVICE				
491-07-426 UNIFORMS & LAUNDRY	6,426	6,500	5,508	27,000
491-07-457 WATER CHEMICALS	6,458	8,500	2,850	8,500
491-07-525 WATER ANALYSIS FEES	6,731	10,000	2,354	10,000
491-07-552 WATER STATE PERMIT FEES	74,139	75,000	41,040	80,000
TOTAL OPERATING SUPP & SERVICE	**93,753**	**100,000**	**51,752**	**125,500**
PROPERTY/LIAB INSURANCE				
491-08-440 PROPERTY / LIABILITY	24,417	30,696	10,399	25,000
TOTAL PROPERTY/LIAB INSURANCE	**24,417**	**30,696**	**10,399**	**25,000**
OTHER EXPENSE				
491-09-574 HUMAN RESOURCE EXPENSE	751	500	807	800
491-09-587 BANK FEES, CREDIT CARD ETC	36,721	45,000	8,282	25,000
491-09-588 MISCELLANEOUS EXPENSE	4,657	3,500	24,937	3,500
491-09-590 WATER DEPRECIATION	409,026	250,000	-	-
TOTAL OTHER EXPENSE	**451,156**	**299,000**	**34,025**	**29,300**
DEBT EXPENSE				
491-10-650 REVENUE BOND 2018A PRINCIPAL EXPENSE	216,399	75,000	340,000	80,000
491-10-651 REVENUE BOND 2018A INTEREST EXPENSE	352,557	48,884	24,772	47,488
491-10-652 REVENUE BOND 2018B PRINCIPAL EXPENSE	-	265,000	115,000	265,000
491-10-654 REVENUE BOND 2025A PRINCIPAL EXPENSE	-	5,000	-	5,000
491-10-656 REVENUE BOND 2025B PRINCIPAL EXPENSE	-	249,385	-	120,000
491-10-657 REVENUE BOND 2025B INTEREST EXPENSE	-	-	152,849	191,363
491-10-698 PAYING AGENT FEES	-	1,600	213	1,600
TOTAL DEBT EXPENSE	**568,957**	**704,869**	**632,834**	**710,451**
CAPITAL OUTLAY				
491-11-704 WATER C/O LINE EXT MATERIAL	-	-	-	-
491-11-706 WATER EQUIPMENT C/O	45,765	186,865	12,372	-
491-11-707 GROUND STORAGE TANK	625,870	-	-	-
491-11-708 WATER ASBESTOS PROJECT	355,147	-	-	-
491-11-709 GENERATORS - CAPITAL OUTLAY	62,052	-	-	-
491-11-711 CAPITAL OUTLAY BLDG	-	22,000	-	95,000
491-11-712 WATER WELLS	-	-	-	-
491-11-712 WATER WELLS	-	-	-	-
491-11-713 CAPITAL OUTLAY PROJECTS	-	215,000	-	350,000
TOTAL CAPITAL OUTLAY	**1,088,834**	**423,865**	**12,372**	**445,000**
TOTAL WATER DEPARTMENT	**3,446,697**	**3,025,238**	**2,446,256**	**2,930,378**

SEWER DEPARTMENT EXPENSES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
PAYROLL EXPENSES				
492-01-400 SALARIES - ADMIN/CLERICAL	216,036	224,224	65,640	187,344
492-01-402 SALARIES - MAINT LABOR	236,971	296,898	130,166	313,153
492-01-403 SALARIES - CUSTODIAN	12,886	13,843	5,949	14,535
492-01-406 SALARIES - MECHANIC LABOR	9,778	9,744	4,503	10,230
492-01-408 SALARIES - LONGEVITY PAY	11,824	9,612	8,020	11,836
492-01-410 WAGES - OVERTIME	27,832	35,000	12,637	35,000
492-01-420 PAYROLL TAXES	40,406	44,500	17,851	43,140
492-01-422 HEALTH INSURANCE	63,059	100,826	32,036	100,826
492-01-424 PENSION EXPENSE	98,496	103,131	50,007	100,117
492-01-448 WORKERS COMPENSATION	9,254	9,000	2,155	9,000
TOTAL PAYROLL EXPENSES	**726,542**	**846,778**	**328,962**	**825,181**
MAINTENANCE EXPENSES				
492-02-431 SEWER MAINT. SUPPLIES	31,014	42,000	9,911	30,000
492-02-432 BUILDING MAINTENANCE	2,565	4,500	376	5,500
492-02-436 EQUIPMENT MAINTENANCE	16,575	15,000	4,236	10,000
492-02-437 SEWER PLANT MAINTENANCE	73,833	55,000	19,165	25,000
492-02-438 OFFICE EQUIP/SOFTWARE MAINT	9,519	9,000	7,093	10,000
492-02-439 SLUDGE REMOVAL	23,788	26,000	11,746	24,000
492-02-441 OFFICE EQUIPMENT RENTAL	2,129	2,500	1,133	2,200
TOTAL MAINTENANCE EXPENSES	**159,424**	**154,000**	**53,660**	**106,700**
OFFICE SUP/POSTAGE/PHONE				
492-03-450 OFFICE SUPPLIES	4,880	5,000	3,097	4,500
492-03-458 POSTAGE	5,212	5,400	2,151	4,200
492-03-476 TELEPHONE	11,606	12,500	5,751	11,500
492-03-490 DUES / SUBSCRIPTIONS	2,248	3,500	1,742	2,250
TOTAL OFFICE SUP/POSTAGE/PHONE	**23,947**	**26,400**	**12,742**	**22,450**
TRAINING / TRAVEL				
492-04-496 TRAINING EXPENSE	2,455	2,500	2,347	6,000
492-04-498 TRAVEL EXPENSE	865	1,500	180	1,000
TOTAL TRAINING / TRAVEL	**3,319**	**4,000**	**2,527**	**7,000**
LEGAL/PROFESSIONAL				
492-05-460 LEGAL FEES	-	500	-	500
492-05-462 AUDIT FEES	9,725	6,000	8,544	8,000
492-05-464 ACCOUNTING FEES	707	1,400	-	1,400
492-05-466 CONSULTING FEES	9,954	15,000	4,693	10,000
492-05-467 ENGINEERING SERVICES	9,920	15,000	-	10,000
492-05-468 RECORDS CONSULTING & CODIFYING	231	350	-	225
492-05-500 PUBLIC NOTICES	2,973	3,500	-	3,000
TOTAL LEGAL/PROFESSIONAL	**33,510**	**41,750**	**13,237**	**33,125**
UTILITIES & FUEL				
492-06-430 GAS & OIL	1,599	2,500	722	1,750
492-06-470 ELECTRICITY	21,816	25,000	7,445	22,000
TOTAL UTILITIES & FUEL	**23,415**	**27,500**	**8,168**	**23,750**

SEWER DEPARTMENT EXPENSES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
OPERATING SUPP & SERVICE				
492-07-426 UNIFORMS & LAUNDRY	2,524	2,500	2,421	2,500
492-07-457 SEWER CHEMICALS	22,801	32,000	25,757	32,000
492-07-525 SEWER ANALYSIS FEES	12,046	12,500	7,447	12,500
TOTAL OPERATING SUPP & SERVICE	**37,370**	**47,000**	**35,626**	**47,000**
PROPERTY/LIAB INSURANCE				
492-08-440 PROPERTY/ LIABILITY	18,013	19,000	5,717	19,000
TOTAL PROPERTY/LIAB INSURANCE	**18,013**	**19,000**	**5,717**	**19,000**
OTHER EXPENSE				
492-09-552 SEWER PLANT STATE PERMITS	5,378	6,500	3,763	6,500
492-09-574 HUMAN RESOURCE EXPENSE	447	300	-	300
492-09-580 REMEDIATION EXPENSE - SEWER	-	-	-	-
492-09-588 MISCELLANEOUS	5,422	7,500	140	7,500
492-09-590 SEWER DEPRECIATION	-	138,000	-	138,000
TOTAL OTHER EXPENSE	**11,246**	**152,300**	**3,903**	**152,300**
CAPITAL OUTLAY				
492-11-706 SEWER C/O EQUIPMENT	97,027	-	153,628	-
492-11-711 SEWER CAPITAL OUTLAY	-	267,000	-	906,250
TOTAL CAPITAL OUTLAY	**97,027**	**267,000**	**153,628**	**906,250**
TOTAL SEWER DEPARTMENT EXPENDITURES	**1,133,813**	**1,585,728**	**618,170**	**2,142,756**

CITY OF DEVINE - AIRPORT FUND SUMMARY
FY 2026-2027 PROPOSED BUDGET

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
AIRPORT FUND REVENUES				
SERVICES & CHARGES				
300-07-375 AIRPORT FUEL SALES	19,664	42,000	493	25,000
300-07-376 AIRPORT LEASE REVENUE	-	1,926	448	1,000
300-07-377 AIRPORT BAY RENTAL	16,071	59,724	26,989	53,000
XXX-XX-XXX USE OF FUND BALANCE	-	-	-	11,850
TOTAL SERVICES & CHARGES	**35,735**	**103,650**	**27,930**	**90,850**
AIRPORT EXPENDITURES				
MAINTENANCE EXPENSES				
470-02-432 AIRPORT MAINT. SUPPLIES	648	500	-	350
470-02-434 AIRPORT MAINTENANCE	24,705	35,000	9,215	12,000
470-02-438 OFFICE EQUIP/SOFTWARE MAINT	662	4,000	107	300
TOTAL MAINTENANCE EXPENSES	**26,015**	**39,500**	**9,322**	**12,650**
OFFICE SUPPLIES/POSTAGE/PHONE				
470-03-450 OFFICE SUPPLIES	24	-	24	50
470-03-458 POSTAGE	-	-	-	-
470-03-476 TELEPHONE	2,319	3,000	1,358	2,400
TOTAL OFFICE SUPPLIES/POSTAGE/PHONE	**2,343**	**3,000**	**1,382**	**2,450**
TRAINING / TRAVEL				
470-04-496 TRAINING EXPENSE	500	-	500	5,000
TOTAL TRAINING / TRAVEL	**500**	**-**	**500**	**5,000**
LEGAL/PROFESSIONAL				
470-05-460 LEGAL FEES	-	2,000	-	500
470-05-461 PROFESSIONAL SERVICES	5,147	-	-	-
470-05-464 ACCOUNTING FEES	542	-	542	-
470-05-466 CONSULTING FEES	7,774	8,000	4,769	8,000
470-05-467 RECORDS CONSULTING & CODIFYING	231	-	154	300
470-05-468 ENGINEERING FEES	-	1,000	-	-
470-05-500 PUBLIC NOTICES	1,535	650	455	500
TOTAL LEGAL/PROFESSIONAL	**15,229**	**11,650**	**5,919**	**9,300**
UTILITIES & FUEL				
470-06-470 ELECTRICITY	10,292	10,200	4,874	9,900
TOTAL UTILITIES & FUEL	**10,292**	**10,200**	**4,874**	**9,900**
OPERATING SUPPLIES & SERVICE				
470-07-452 SPECIAL SUPPLIES	129	-	-	-
470-07-456 AIRPORT FUEL PURCHASE	19,398	45,000	19,398	39,000
TOTALOPERATING SUPPLIES & SERVICE	**19,527**	**45,000**	**19,398**	**39,000**
PROPERTY/LIAB INSURANCE				
470-08-440 PROPERTY / LIABILITY	10,913	13,000	5,713	12,500
TOTAL PROPERTY/LIAB INSURANCE	**10,913**	**13,000**	**5,713**	**12,500**
OTHER EXPENSE				
470-09-588 MISCELLANEOUS EXPENSE	31	200	31	50
TOTAL OTHER EXPENSE	**31**	**200**	**31**	**50**
TOTAL AIRPORT EXPENDITURES	**84,850**	**122,550**	**47,140**	**90,850**

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SPECIAL REVENUE FUNDS

COURT TECHNOLOGY

COURT SECURITY

CONSOLIDATED MC TECH. & SECURITY

TCOLE

HOME PROGRAM

TIFF/TIRZ

LODGING (HOTEL-MOTEL)

CHILD SAFETY

"THE NAME SAYS IT ALL"

CITY OF DEVINE - COURT TECHNOLOGY FUND SUMMARY
FY 2026-2027 PROPOSED BUDGET

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
REVENUE				
300-02-321 COURT TECHNOLOGY REVENUE	272	-	-	-
300-09-600 USE OF FUND BALANCE	-	1,500	-	7,000
TOTAL REVENUES	**272**	**1,500**	**-**	**7,000**
EXPENDITURES				
XXX-XX-XXX COURT TECHNOLOGY EXPENDITURES	-	1,500	-	7,000
TOTAL EXPENDITURES	**-**	**1,500**	**-**	**7,000**
REVENUES OVER/(UNDER) EXPENDITURES	**272**	**-**	**-**	**-**

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CITY OF DEVINE - COURT SECURITY FUND SUMMARY
FY 2026-2027 PROPOSED BUDGET

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
REVENUE				
300-02-322 COURT SECURITY REVENUE	272	-	-	-
300-09-600 USE FUND BALANCE	-	3,223	-	3,225
TOTAL REVENUES	**272**	**3,223**	**-**	**3,225**
EXPENDITURES				
425-01-403 SALARIES - BALIFF	-	1,600	-	1,600
425-01-420 PAYROLL TAXES		123	-	125
XXX-XX-XXX COURT SECURITY EXPENDITURES	-	1,500	-	1,500
TOTAL EXPENDITURES	**-**	**3,223**	**-**	**3,225**
REVENUES OVER/(UNDER) EXPENDITURES	**272**	**-**	**-**	**-**

____Mayor

CITY OF DEVINE - MC COURT TECHNOLOGY - SECURITY FUND SUMMARY
FY 2026-2027 PROPOSED BUDGET

	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
REVENUE				
300-02-320 MC SECURITY & TECHNOLOGY REVENUE	-	2,500	-	-
300-02-321 COURT TECH FEES	1,090	-	548	1,500
300-02-322 COURT SECURITY REVENUE	-	-	619	1,200
TOTAL REVENUES	**1,090**	**2,500**	**1,167**	**2,700**
EXPENDITURES				
XXX-XX-XXX MC SECURITY & TECHNOLOGY EXPENDITU	-	-	-	-
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**
REVENUES OVER/(UNDER) EXPENDITURES	**1,090**	**2,500**	**1,167**	**2,700**

____Mayor

CITY OF DEVINE - TCOLE FUND
FY 2026-2027 PROPOSED BUDGET

REVENUE	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
CONTRIBUTIONS				
300-04-353 CONTRIBUTIONS - POLICE	2,511	2,500	-	2,500
TOTAL CONTRIBUTIONS	**2,511**	**2,500**	**-**	**2,500**
INTEREST EARNED				
300-05-386 INTEREST EARNED	9	25	22	25
TOTAL INTEREST EARNED	**9**	**25**	**22**	**25**
TOTAL REVENUE	**2,519**	**2,525**	**22**	**2,525**

EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
TRAINING / TRAVEL				
485-04-496 TRAINING EXPENSE	1,497	1,550	-	2,500
TOTAL TRAINING / TRAVEL	**1,497**	**1,550**	**-**	**2,500**
OTHER EXPENSE				
485-09-588 MISCELLANEOUS EXPENSE	189	-	-	25
TOTAL OTHER EXPENSE	**189**	**-**	**-**	**25**
TOTAL REVENUE	**1,686**	**1,550**	**-**	**2,525**
REVENUES OVER/(UNDER) EXPENDITURES	**833**	**975**	**22**	**-**

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CITY OF DEVINE - HOME PROGRAM FUND
FY 2026-2027 PROPOSED BUDGET

REVENUE	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
GRANTS/CONTRIBUTIONS				
300-04-360 GRANT REVENUE-HOME PRGM	321,332	-	168,177	150,000
TOTAL CONTRIBUTIONS	**321,332**	**-**	**168,177**	**150,000**
TOTAL REVENUE	**321,332**	**-**	**168,177**	**150,000**
EXPENDITURES				
OTHER EXPENSE				
487-09-620 HOME PROGRAM EXPENSES	352,290	-	7,245	150,000
TOTAL OTHER EXPENDITURES	**352,290**	**-**	**7,245**	**150,000**
TRANSFERS IN (OUT)				
495-00-197 TRANSFER TO/FROM GEN FUND	(30,958)	-	-	-
TOTAL EXPENDITURES	**321,332**	**-**	**7,245**	**150,000**
REVENUES OVER/(UNDER) EXPENDITURES	**-**	**-**	**160,932**	**-**

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CITY OF DEVINE - TIFF FUND
FY 2026-2027 PROPOSED BUDGET

REVENUE	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
TAXES				
300-01-300 PROPERTY TAX REVENUE	91,734	6,700	-	65,000
300-01-899 TRANSFER IN	-	-	-	-
TOTAL REVENUE	**91,734**		**-**	**65,000**

EXPENSES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
MAINTENANCE EXPENSE				
400-02-400 GENERAL GOVERNMENT EXPENSE	5,450	6,700	-	65,000
TOTAL EXPENSES	**5,450**	**6,700**	**-**	**65,000**
REVENUES OVER/(UNDER) EXPENDITURES	**86,284**	**(6,700)**	**-**	**-**

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CITY OF DEVINE - LODGING FUND
FY 2026-2027 PROPOSED BUDGET

FINANCIAL SUMMARY	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
OPERATING REVENUE				
TAXES	16,136	23,000	8,588	16,500
INTEREST EARNED	237	300	94	225
OTHER REVENUE	-	-	-	-
TOTAL REVENUE	**16,374**	**23,300**	**8,682**	**16,725**
OPERATING EXPENDITURES				
LODGING TAX	9,857	10,824	9,324	16,725
TOTAL EXPENDITURES	**6,516**	**12,476**	**(642)**	**16,725**
REVENUES OVER/(UNDER) EXPENDITURES	**9,857**	**10,824**	**9,324**	**-**

OPERATING REVENUE	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
TAXES				
300-01-386 LODGING TAX REVENUE	16,136	23,000	8,588	16,500
TOTAL TAXES	**16,136**	**23,000**	**8,588**	**16,500**
INTEREST EARNED				
300-05-386 INTEREST EARNED	237	300	140	225
TOTAL INTEREST EARNED	**237**	**300**	**140**	**225**
TOTAL REVENUE	**16,374**	**23,300**	**8,728**	**16,725**

EXPENDITURES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
OFFICE SUP/POSTAGE/PHONE				
480-03-490 DUES/SUBSCRIPTIONS	4,324	4,324	4,324	4,325
TOTAL OFFICE SUP/POSTAGE/PHONE	**4,324**	**4,324**	**4,324**	**4,325**
UTILITIES & FUEL				
480-06-470 ELECTRICITY	393	-	-	-
TOTAL UTILITIES & FUEL	**393**	**-**	**-**	**-**
OTHER EXPENSE				
480-09-490 CHAMBER-FALL FESTIVAL	5,140	6,500	5,000	12,400
TOTAL OTHER EXPENDITURES	**5,140**	**6,500**	**5,000**	**12,400**
TOTAL EXPENSES	**9,857**	**10,824**	**9,324**	**16,725**

Mayor

CITY OF DEVINE - CHILD SAFETY
FY 2026-2027 PROPOSED BUDGET

REVENUE	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
300-09-384 CHILD SAFETY REVENUE	137	-	-	250
XXX-XX-XXX USE OF FUND BALANCE	-	-	-	9,750
TOTAL REVENUE	**137**	**-**	**-**	**10,000**

EXPENSES	FY 2024-2025 Actual	FY 2025-2026 Adopted Budget	FY 2025-2026 Actual as of 3-31-26	FY 2026-2027 Proposed Budget
XXX-XX-XXX CHILD SAFETY EXPENSE	-	-	-	10,000
TOTAL EXPENSES	**-**	**-**	**-**	**10,000**
REVENUES OVER/(UNDER) EXPENDITURES	**137**	**-**	**-**	**-**

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CITY OF DEVINE
PROPOSED FY 2027 BUDGET
SUMMARY - ALL FUNDS

Fund	Estimated Beginning Fund Balance Oct. 1, 2026	Estimated Revenues	Transfers In	Estimated Expenses	Transfers Out	Use of Fund Balance	Estimated Ending Fund Balance Sept. 30, 2027
General Fund	$ 3,136,000	$ 5,279,307	$ -	$ 5,865,807	$ -	$ 586,500	$ 2,549,500
Enterprise Funds:							
Sewer/Water Fund	9,500,000	4,824,551	248,584	5,073,135	-	-	$ 9,500,000
Airport Fund	38,000	79,000	-	90,850	-	11,850	$ 26,150
Special Revenue Funds:							
TCOLE Fund	2,598	2,525	-	2,525	-	-	$ 2,598
Court Technology Fund	19,000	-	-	7,000	-	7,000	$ 12,000
Court Building Security Fund	41,000	-	-	3,225	-	3,225	$ 37,775
Consolidated Court Security & Technology Fund	5,250	2,700	-	-	-	-	$ 7,950
Police Seizure Fund	2,760	2,500	-	2,500	-	-	$ 2,760
Lodging Fund	85,000	16,725	-	16,725	-	-	$ 85,000
Child Safety Fund	9,000	10,000	-	10,000	-	-	$ 9,000
HOME Program	3,000	150,000	-	150,000	-	-	$ 3,000
TIRZ/TIF Fund	180,000	65,000	-	65,000	-	-	$ 180,000
Debt Service Funds:							
General Debt Service Fund	440,000	289,453	-	386,869	248,584	346,000	$ 94,000
Total Funds	**$ 13,461,608**	**$ 10,721,761**	**$ 248,584**	**$ 11,673,636**	**$ 248,584**	**$ 954,575**	**$ 12,509,733**