

FISCAL YEAR 26 BUDGET BOOK





TABLE OF CONTENTS

Award	5
Introduction	6
Transmittal Letter	7
Organizational Structure	15
Reader's Guide	18
Basis of Budgeting	20
Budgeting Process	23
Budget Highlights	25
General Fund Highlights by Strategic Priority	26
Other Fund Highlights by Strategic Priority	29
Personnel Changes	33
Fee Changes	36
Strategic Planning	46
Strategic Plan	47
Short-Term Organization Factors	49
Priorities and Issues	52
Multi-Year Forecasts	54
Budget By Strategic Priority	70
General Fund by Strategic Priority	71
Trusted Government-City Council	72
Trusted Government-City Manager's Office	73
Trusted Government-Legal	76
Trusted Government-City Secretary	77
Trusted Government-Human Resources	79
Trusted Government-Communications	80
Resilient Finances-Finance	81
Safe Community-Police	82
Safe Community-Fire	85
Sustainable Infrastructure-Engineering & PW	88
Strong Economy-Community Development	91
Connected Community-Library	94
Connected Community-Parks	95
Enterprise Funds by Strategic Priority	98
Resilient Finances-Utility Billing	99
Sustainable Infrastructure-Other Requirements & Debt	100
Sustainable Infrastructure-EPW	103
Sustainable Infrastructure-Pearland Water	105
Sustainable Infrastructure-Solid Waste Fund	109
Special Revenue Funds by Strategic Priority	110
Strong Economy-Visit Pearland	111
Strong Economy-Tree Trust Fund	114
Connected Community-Parks & Recreation	115
Safe Community-Police Special Revenue	118

Safe Community-Fire Special Revenue	121
Trusted Government-City Secretary & Municipal Court	123
Trusted Government-Municipal Channel (PEG)	126
Trusted Government-Grant Funds	128
Sustainable Infrastructure-Drainage Maintenance & Infrastructure Reinvestment	131
Internal Service Funds by Strategic Priority	134
Sustainable Infrastructure-Motor Pool	135
Sustainable Infrastructure-Facilities	137
Trusted Government-Risk Management	139
Trusted Government-Health Claims	141
Trusted Government-Information Technology	142
Strong Economy-Pearland Economic Development Corporation	144
Debt Services Overview	148
Debt By Fund	149
Debt By Type	152
Revenue Sources	159
Property Taxes	160
Other General Fund Revenue	163
Funds Summary Overview	165
100 - General Fund	166
200 - Debt Service Fund	167
Special Revenue Funds	169
305 - Hotel/Motel Occupancy Tax	170
310 - Municipal Court Security	171
315 - City Wide Donation	172
320 - Court Technology	173
325 - Street Assessment	174
330 - Park Donations	175
331 - Tree Trust	176
332 - Parks Financial Assistance	177
335 - Police State Seizure	178
336 - Police Federal Seizure	179
337 - Community Safety Fund	180
340 - Parks & Recreation Development	181
345 - Sidewalk Fund	182
346 - Drainage Maintenance Fund	183
350 - Grant Fund	184
351 - CDBG Grant Fund	185
352 - CDBG - Disaster Recovery Fund	186
353 - Disaster Recovery Fund	187
354 - Hazard Mitigation Fund	188
355 - Coronavirus Relief Fund	189
356 - ARPA Fund	190
360 - Traffic Impact Improvement	191
365 - Truancy Prevention and Diversion	192
366 - Municipal Jury Fund	193
370 - Municipal Channel (PEG) Fund	194
380 - Regional Detention Fund	195
514 - Infrastructure Reinvestment Fund	196

CIP Funds	197
Enterprise Funds	202
600 - Water & Sewer Fund	203
601 - Water & Sewer Debt Fund	204
610 - Solidwaste Fund	205
Internal Service Funds	206
700 - Risk Management Fund	207
702 - Health Claims Fund	208
703 - Motor Pool Fund	209
704 - Facilities Fund	210
705 - Information Technology Fund	211
706 - Capital Fund	212
900 - Economic Development Fund	213
Capital Improvement Plan	214
One Year Plan	215
Multi-Year Plan	217
Project Types	219
Funding Sources	220
Capital Projects	223
Drainage	230
Facilities	234
Parks	237
Streets	239
Wastewater	242
Water	248
Budget Detail	254
Appendix	399

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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**City of Pearland
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Monill

Executive Director

Introduction

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August 5, 2025

Honorable Mayor Cole and City Council Members:

Among the duties of the City Manager is to prepare and submit the annual budget to the City Council. Per Article 4, Section 4.10(c) (2) of the City Charter, I respectfully submit the FY2026 Budget for the City of Pearland. The development of this budget results from countless hours of input from our departments and work from our budget staff to best meet the needs of the residents and accomplish the City's Strategic Priorities. This balanced budget will continue to deliver efficient, quality services to the Pearland community within the capacity of our financial resources.

The overall General Fund operating budget for FY26 is \$132,364,175. The Water & Sewer Enterprise has an operating budget of \$93,709,976. The FY26 CIP is budgeted for \$174 million in planned expenses.



Background and Context

Setting the framework for our FY26 budget are the City's Strategic Priorities and Milestones. With significant ongoing efforts commenced in prior years, FY26 sees few changes in priorities or milestones and is focused on ongoing efforts. As with every budget, there is a unique set of challenges to overcome. The challenges for FY26 include slower growth in both existing and new taxable values, market pressures on salaries and wages, new state legislation to navigate, rising health care costs, fully standing up our Customer Experience Team, infrastructure needs, and needs for personnel capacity. On the positive side, sales tax growth has remained steady, the attraction of quality industrial and commercial projects remains strong, and we continue to make strides toward reinvesting in our Fire Department's significantly aged large apparatus fleet.

However, we are above all a *people* organization, and without a committed team of public servants, our strategies, plans, and goals would have no practical impact. With past years' inflation, continued low unemployment, and strong competition for well-qualified staff across the region, we need to ensure the City's compensation package works to both retain and recruit talent.

It is within this context that our departments and budget team have been prudent, resourceful, and imaginative in creating a draft fiscal plan that meets our goals and priorities. The resulting FY26 Budget only includes a 1.54% increase in total expenditures, excluding the proposed pay plan with a focus on meeting the service needs of our residents, visitors, and business owners.

People First



This budget follows our *People First* philosophy that not only focuses on our residents and customers but also on how we approach our internal coordination and work that ultimately reflects how we best serve the community with our proud personnel, all within the context of our Strategic Priorities, their associated milestones, and our fundamental services.

This document describes the budgetary work plan to align our revenues with expenditures and leverage existing resources for maximum efficiency to plan for the future (new Fire apparatus; UDC Update), focus on improved customer service (investment in our people; customer relations software), prepare for any eventuality (focus on asset management in water/sewer; additional cyber security risk personnel), and preserve the community (additional funds for streets and sidewalks; Old Town revitalization; Cultural Arts Masterplan implementation).

Economic Factors

Continued construction cost inflation, relatively high interest rates, and very low unemployment have multiple impacts on the general economy, our revenues, and our expenditures. These factors (especially interest rates) impact general construction and the housing market, ultimately affecting residential permitting fees and new value growth.

However, we have seen an uptick in the planning and construction of new commercial, multi-family, industrial, and warehousing developments, which will result in future value growth. Specifically, we expect the infrastructure groundwork laid by the PEDC will result in over a \$1.0B tax base in the Lower Kirby District within the next 3-5 years. Additionally, while the Massey Oaks residential development has slowed, adjacent tracts appear poised to grow over the next several years.



What Makes Us a Great Service Organization – People

As a people organization, 69.2% of our budget is dedicated to our highly skilled and dedicated workforce. We must take care of our existing workforce while competing for new talent with other public entities and the private sector – investing in our people is neither a luxury nor a distraction. Being a *People First* organization, we have developed the following Compensation Philosophy to communicate what guides our daily, as well as budgetary, decisions on how we compensate our employees:

At the City of Pearland, we believe our people are our greatest asset. Our goal is to provide a fair and competitive compensation program that supports your hard work, helps us attract and retain great talent, and ensures we remain a strong and successful organization.

The consequences of not keeping up with the market are an inability to attract new talent, higher turnover, disengaged employees, and, eventually, a dramatic and substantial single-year budget impact to catch up to the market.

FY26 only adds 3.5 FTEs to the General Fund with a total of 12.5 FTEs across all funds compared to 30 FTEs added across all funds in FY25. The minimal FTE adds in FY26 allow us to ensure current and future employees are compensated in accordance with the market and allows time to integrate those new employees and reap the benefits of our FY25 investments in personnel.

The proposed budget includes increases to our Police pay plan following the recently approved initial Meet and Confer agreement with the Pearland Police Officers Association. Similarly, we worked with our Pearland Professional Firefighters Association to analyze our Fire pay plan versus the market. The proposed plan shifts from the 18-day FLSA pay cycle to a 14-day FLSA pay cycle, matching the rest of our employees, it creates a discrete scale for Driver/Operators, and keeps us above the average pay of our peer cities across all fire positions. The investments in the Fire pay plan in FY25 made these additional changes feasible in FY26 with an acceptable budget impact. A five percent (5%) increase is recommended for non-public safety staff, 3% market adjustment, and 2% advancement through the salary range.

With significant time and effort spent on evaluating our public safety pay plans over the past two years, we have a solid, repeatable process to continue those efforts and will concentrate on developing the same for our non-public safety personnel in FY26.





Meeting Our Strategic Priorities

At our February 2025 Council Strategic Retreat, the Council affirmed our six Strategic Priorities and continuing efforts on the following highlighted initiatives:

Connected Community

- A concerted, intentional focus on improving customer service across all departments and platforms. FY23 included a migration to an updated Cisco call center application that will facilitate moving to a Call Center. FY24 included funds to work with a consultant to develop a business plan and framework for implementation. Additionally, in FY24, we implemented a process to update our customer service standards and expectations. FY25 included a Chief Customer Experience Officer position to stand up and oversee customer service, the Cisco call center implementation, and customer service personnel. FY26 will bring the implementation of a Customer Relationship Management (CRM) platform as well as an integrated website upgrade paid for with Public, Educational, and Governmental (PEG) funds.

Strong Economy

- Drive future growth through redevelopment and reinvestment in older areas of the community. The FY24 budget established dedicating 20% of the Pearland Economic Development Corporation (PEDC) budget to preserve and recapitalize infrastructure in the older parts of town and funded the ongoing Old Town Revitalization Plan. The PEDC's FY25 budget included the Director of Redevelopment to support the Old Town plan implementation, along with other redevelopment and infill development opportunities. FY26 includes additional infrastructure projects pushing the PEDC's 5-year average well above the 20% threshold. Additionally, with the impending adoption of the Old Town Revitalization Plan, \$500K has been budgeted to initialize implementation of the Old Town Plan recommendations.
- Continue to nurture sports tourism initiatives, including tournament recruitment, tournament servicing, and sports facility improvement. FY26 includes \$3.0M in Hotel Occupancy Tax (HOT) funds to upgrade the softball fields at the Shadow Creek Ranch Sports Complex to artificial turf, enhancing tournament recruitment as well as local play.

Sustainable Infrastructure



- **An Asset Reliability Team for Pearland Water** to preserve our capital investments of over \$500M in our water and wastewater plants. FY25 stoodup the Asset Reliability Team. This will be followed in FY26 with a dedicated Hydrant & Valve crew to exercise, maintain, and repair our over 5,000 hydrants and over 13,000 valves.
- Fully fund the **Streets & Sidewalks** by adding a minimum of \$500K per year to reach the \$6M needed annually to have a stable Pavement Condition Index (PCI). FY26 continues the commitment with an additional \$500K for a total of \$2.3 million for streets and sidewalks.

Safe Community

- **Continue to improve the status of our Fire/EMS apparatus** by funding the replacement of the pumper at Station 8 and replacing one (1) ambulance.

One final important item included in the FY26 budget that will support all six Strategic Priorities is the official addition of an Assistant City Manager. The succession plan implemented in FY25 that created capacity in the City Manager's Office prior to a key retirement basically funded this position and the FY26 budget formalizes the position, which will be funded by a combination of the Enterprise, Capital, and General funds.

Property Tax Base and Rate

Growth in our property tax slowed significantly over the past year, with about half of the additional taxable value coming from the annexation of Municipal Utility District (MUD) 16 and new value. The 2025 Total Taxable Value (not including TIRZ 2), which funds the FY26 budget, is \$12.5 billion, up from \$11.9 billion in tax year 2024; a 5.03% growth rate. In addition, the taxable value of TIRZ 2 rose from \$4.13 billion to \$4.24 billion, a 2.72% increase.

The state Tax Rate Calculation Worksheet dictates the parameters by which we establish our tax rate, which includes establishing the No New Revenue Tax Rate (NNRR) and the Voter Approval Tax Rate (VATR). The NNRR is the tax rate that produces the same amount of tax dollars from the same properties as the prior year, not accommodating for inflation, growth, unfunded mandates, or new initiatives/programs to support our Strategic Priorities. The VATR allows for a small 3.5% increase in the Operations & Maintenance (O&M) tax rate, plus any unused increment between the NNRR and VATR from the past three years. The results for FY26 are a No New Revenue Tax Rate of \$0.619439 and a Voter Approval Tax Rate of \$0.729297.

To support the proposed budget, which includes the recommended compensation increase, and a few high priority new positions, we are recommending an Operations and Maintenance (O&M) tax rate of \$0.351504 and a required Debt Service rate of \$0.278496 for a total tax rate of \$0.6300: a decrease of \$0.005 from last year and just slightly more than one cent over the NNRR.

After the state-mandated adjustments per the Tax Rate Calculation Worksheet, our value will generate \$38 million to cover our Debt Service principal and interest payments and \$48 million to support our General Fund O&M. The TIRZ administrative fee will result in ~~an~~ additional \$15.5 million to the General Fund for a total general fund tax revenue of \$63.5 million. Additionally, the TIRZ will continue to reimburse our Debt Fund for all the TIRZ reimbursable projects over the next four years until its expiration, slated for 2029.

Sales Tax Revenue

Sales tax revenue has performed strongly over the course of FY25, exceeding FY24 year-to-date revenues by 5.1% with a twelve-month rolling percent change of 5.0%. Based on the sales tax increase trend throughout FY25 and the performance of the general economy, sales tax revenue for the upcoming FY26 is budgeted at \$32.6 million, up 4.5% from the FY25 year-end amended amount. The sales tax revenue will be monitored closely throughout the year for adjustment as necessary due to any potential economic impacts.

Other Revenues



Total Licenses & Permits revenue is budgeted at \$4.0M, above the FY25 amended budget. Permit revenue was up during FY25 and is expected to be steady throughout FY26 based on projects in the pipeline. The impacts of interest rates on development projects will be closely monitored during the year for correction as necessary. Franchise Fees, Fines and Forfeitures and other miscellaneous revenues are expected to remain approximately the same as FY25.

Interest Revenue is expected to remain strong throughout FY26 based on current and projected interest rates.

General Fund Expenditure Overview & Fund Balance

General Fund expenditures are \$132.4 million. On a functional basis, 62% of expenditures are in Police and Fire, consistent with prior years.

The Ending Fund Balance in the proposed FY26 budget is approximately \$313,666 above our 90-day minimum.

Budget Challenges and Unresolved Issues

While we have addressed a few of our highest priorities, there are many needs and items identified in our Strategic Priorities that are not addressed within this budget. These include:

- **Fire fleet gaps** – With the FY23, FY24, and FY25 budgets we have received 2 heavy apparatus with an additional 4 on order. However, by the time the remainder begin arriving over the next 1-4 years, we will need to have 4 additional replacements on order. Also, we need to order 2 ambulances every other year to keep that part of the fleet up-to-date and operational. We will continue to explore creative methods to address this need until all apparatus are fully accounted for in the motor pool.
- **Police personnel** – The highest priorities identified by the Police Department are additional support personnel, including telecommunications operators, animal control officers, jailers and additional records personnel.
- **Police Take-Home Program** – The Police Department has a take-home program for eligible personnel. The program is currently lacking 12 marked units.
- **Fire personnel** – Our past hiring ratio practice of 1.1:1 leaves us dependent upon marginally available part-time personnel and expensive overtime. While the FY26 budget does not impact the ratio, the future intent is to continue adding to get to a 1.2:1 ratio, which will then be evaluated to determine if that optimizes the balance between available personnel and a reasonable amount of overtime. In addition, we are evaluating the need for additional support personnel related to the fire marshal's office and code enforcement to handle the inspections and code complaints as well.
- **Streets & Sidewalks** – The recently completed Road Condition Assessment determined that our overall Pavement Condition Index (PCI) had fallen from 76 in 2014 to 74 in 2023, and asphalt streets had fallen from 66 to 59, with twice the number of lane miles in poor and very poor condition. The study recommended we expend approximately \$5.97M annually to maintain the current PCI of 74. While getting the allocated funds to \$2.3M in FY26, we have a long way to go to achieve sustainability.
- **IT Internal Service Fund** – While we have established the IT internal service fund, we have only set aside a minimal amount (\$500K) as part of FY25 Budget Amendment #2 to address the capital replacement costs. The IT Strategic Plan identified \$26.0 million of expenditures necessary over the next 5 years to replace equipment and programs that are vital to our daily delivery of services. This budget only addresses a limited number of those items, with significant program replacements for the Police Department Records Management System and our Enterprise Resource Planning looming in the next few years. Future budgets will need to include funds to address these large expenses. This year we are investing \$400K to replace aging servers.
- **Facilities Internal Service Fund** – While we have established the Facilities internal service fund, we have only set aside a minimal amount (\$250K) as part of the FY25 Budget Amendment #2, to address the capital replacement costs. The Facilities Assessment study identified \$9.4 million of unfunded expenditures necessary over the next 5 years to replace equipment and building systems

that are vital to housing our personnel and serving the public. Future budgets will need to set aside funds to address these large expenses.

- **Motor Pool** – With the delayed purchase of vehicles for FY25, this budget does not include any additional replacement vehicles from General Fund in FY26. There are limited vehicle replacements from Enterprise Fund, and the budgeted replacement of 2 fire apparatus from lease fees from the Capital Holding fund.
- **Fire Station #7** – The 2023 Bond Program includes the construction of Fire Station #7 with a scheduled opening for FY27, which will require the addition of 24 personnel for full staffing. For previous expansions of our fire service, we have hired in advance. To meet that need, we await the results of an application for a Staffing for Adequate Fire and Emergency Response (SAFER) grant that will offset some of the cost of new personnel for up to 3 years. If the grant is received, we will proceed with the station construction.
- **Additional Staffing** – Most departments have personnel needs to meet expected or required service levels that are beyond the means of this budget. Staffing papers and staffing studies will be used as the basis for personnel requests in future budgets.
- **ETJ & Mutual Aid Fire Services** – The cost of providing our top-notch fire and EMS services in the ETJ continues to outstrip the revenues derived from contracts with the Emergency Services Districts. Additionally, mutual aid responses for entities without the ability to provide similar in-kind services stretch our resources impacting our ability to serve our community. We will be examining these costs and potential associated revenue sources over the course of FY26.



Pearland Water (Enterprise Fund) Overview

Moving into the third year of a standalone Utility Department, we take the opportunity to continue addressing existing identified challenges in Asset Reliability. The City is investing well over \$500M in our water and wastewater plants, enabling us to provide safe, quality drinking water and treat the used wastewater before returning it to the environment. This infrastructure requires regular maintenance, preventative maintenance, and predictive maintenance to ensure we preserve our assets and receive the full life out of our investments. One of the areas of need is a Hydrant and Valve crew to ensure our over 5,000 hydrants and over 13,000 valves that are relied upon for water quality flushing, isolating water main breaks, and most importantly, in fire suppression are maintained and working correctly. While extremely important to the operations of multiple departments, the new positions have little impact on the overall budget in comparison to the major cost drivers in the rate model.

The water and wastewater industry across the state and nation is recognizing the lack of adequate, sustained investment in recapitalization and resiliency in the most vital daily products and services we provide. The lack of past investment has resulted in many

providers announcing significant multi-year rate increases. We are experiencing the same with the capital improvement program for the City's water and wastewater system driving the cost to provide these life-sustaining services. The necessary rate increases to support these investments have been well documented and communicated. Those rate increases support daily operations dealing with inflation affecting the prices of required chemicals and supplies, the debt to build the 10 million gallon per day Surface Water Treatment Plant, which is now operational, and the debt to rebuild approximately 50% of our wastewater capacity at the Barry Rose and JHEC plants. While projected rate increases are less than prior multi-year projections, we have a continued need to increase revenue to meet requirements for literally hundreds of millions of dollars in investments. The result will be a durable and resilient system that meets demand.

In the FY25 budget, our rate model projected the need for an 8% increase in revenue in FY26 and an 8% increase in FY27. With the current project schedules, FY26 has moved in a positive direction with a proposed increase of 5.5% and a projected FY27 increase of 16.7%.

Revenue requirements are such that an increase in rates for a sample 6,000-gallon usage customer will be about an additional \$5.95 per month, or 5.5%. The rate structure moves so that the base customer with only the first-tier base of 2,000 gallons pays \$3.07/month more.

Conclusion

First, I want to thank our department Directors and their budget teams for being creative within existing budget constraints, understanding the pressures inflation and low unemployment put on our pay plans, and submitting tight budgets with a 1.5% operational increase. While not able to address many of our priorities, we can support the highest of our priorities with this year's budget. As our growth continues to slow, we still need to grow our capacity to manage completed capital projects and manage past growth by allocating the resources, personnel, and capacity to deliver the services expected by our community. We will continue to work towards meeting and exceeding these expectations in the future.

I also thank the Mayor and City Council for providing direction through our strategic priorities and milestones. Those foundational aspirations guide our budget priorities, departmental plans, divisional goals, and individual performance, giving us organizational clarity as to where we want to be as a City.

A special thanks to our budget development team – Rachel Wynslow, Chan Tran, Laurie Stewart-Turner, Erika Weakley, Humera Ansari, Victor Brownlees, Ron Fraser, Chad Randall, Joel Hardy, and Megan Flowers; plus Joshua Lee and many more for providing critical administrative support and specific area expertise.

Every budget is difficult, has its unique challenges, and is the result of dedication and hard work by our team; this year is no exception and has tested our team to be resourceful, creative, and practical to deliver a budget that continues the great work pursuing our Strategic Priorities and Milestones. In conclusion, while our needs continue to outstrip resources, we have made difficult but well-thought-out choices to be a *People First* organization within as well as for our community. As we move forward, we will continue investing in our people, infrastructure, and financial resilience to make Pearland THE Community of Choice.

Respectfully submitted,



Trent Epperson
City Manager

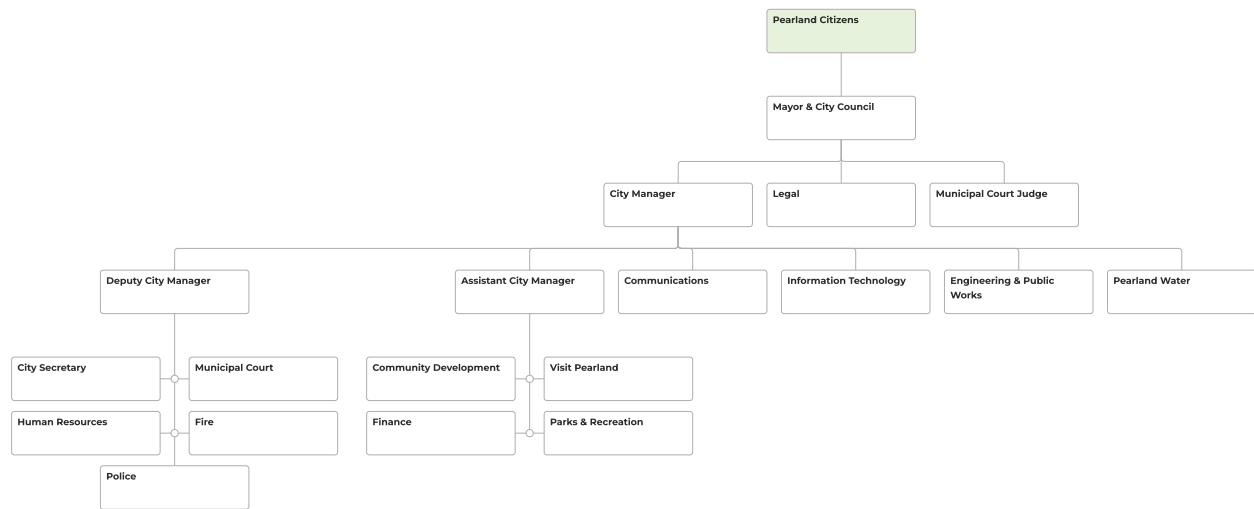


Organizational Chart

<u>Elected Officials</u>	<u>Position</u>
Kevin Cole	Mayor
Joseph Koza	Council member, Position One
Tony Carbone	Council member, Position Two
Mona Chavarria	Council member, Position Three
Clint Byrom	Council member, Position Four, Mayor Pro-Tem
Layni Cade	Council member, Position Five
Rick Ferrnandez	Council member, Position Six
Rushi Patel	Council member, Position Seven
<u>Appointed Officials</u>	
Trent Epperson	City Manager
Darrin Coker	City Attorney
Letitia Johnson Farnie	Municipal Court Judge, Presiding
<u>City Management</u>	
Ron Fraser	Deputy City Manager
Victor Brownlees	Assistant City Manager
Chad Randall	Assistant City Manager
Matthew Buchanan	President, PEDC
Joel Hardy	Head of External Affairs-Administration
Megan Flowers-Phillips	Chief of Staff- Administration
Yvette Connevey	Chief Customer Experience Officer
Frances Aguilar	City Secretary
Johnny Spires	Police Chief
Jack Taylor	Fire Chief
Lorenzo Wingate	Director of Engineering & Public Works
David Sohns	Director of Utilities
Melissa Saxton	Director fo Finance
Yesenia Spires	Director of Human Resources

Vance Wyly	Director of Community Development
Carry Capers	Director of Parks & Recreation
Tracy Rohrbacher	Executive Director of Visit Pearland
Joshua Lee	Director of Communications
Jessica Ancira	Court Adminstrator
Daniel McGhinnis	Chief Information Officer
<u>Office of Management & Budget</u>	
Rachel Wynslow	Head of OMB
Chan Tran	Financial Analyst
Erika Weakley	Senior Capital Analyst
Humera Ansari	Budget Analyst
Laurie Stewart-Turner	Budget Analyst

Staff Organization



Reader's Guide

Welcome to the FY26 Budget Book. Whether you're a council member, city employee or resident, this guide is your companion to navigating the chapters of our financial story. Each section of the budget is more than a table of numbers—it reflects strategic choices, community priorities, and our shared vision for the future. Below, you'll find explanations of each section to help you read with clarity and purpose.

Budget Highlights

A concise overview of the most important elements in the FY26 budget. This section typically includes the major changes from the previous fiscal year, key initiatives, funding priorities, and a brief description of fee changes for the upcoming fiscal year.

Strategic Planning

Outlines the organization's long-term goals and priorities, showing how the FY26 budget aligns with the broader strategic vision. This section includes the budget timeline, short term organization factors, priorities and issues as well as multi-year forecasts.

Budget by Strategic Priorities

Breaks down the budget allocations according to the organization's strategic priorities or focus areas (e.g., public safety, infrastructure, sustainability). This helps demonstrate how resources are being used to support specific goals.

Debt Services Overview

Provides information on the organization's current and projected debt obligations. This section includes details on outstanding bonds, loan repayments, interest costs, and the impact of debt service on the overall budget.

Revenue Sources

Explains where the organization's funding comes from. This includes taxes, fees, grants, intergovernmental revenues, and other income streams. The section may also include trends, forecasts, and assumptions used in revenue projections.

Funds Summary Overview

Summarizes all of the organization's various funds—such as General Fund, Enterprise Funds, Special Revenue Funds, and Capital Project Funds. It provides a snapshot of fund balances, revenues, and expenditures for each fund category.

Capital Improvement Plan (CIP)

A multi-year plan outlining proposed capital projects such as buildings, drainage, roads, parks, and utilities. This plan includes project timelines, estimated costs, funding sources, and demonstrates how each project aligns with strategic goals. Additionally, it details specific capital projects scheduled for FY26, including their description, justification, costs, and funding, thereby complementing the broader Capital Improvement Plan (CIP).

Budget Detail

Presents detailed financial data for each department, program, or cost center. This includes line-item budgets, personnel costs, and operational expenses, giving readers a comprehensive look at how funds are allocated and spent.

Appendix

Includes supporting materials such as definitions, charts, policies, glossary of terms, and legal or technical references. It serves as a resource for readers seeking additional context or clarification on budget content.

Basis of Budgeting

The financial information presented in this budget is similar to information presented in previous budget documents. The accounting and financial treatment that applies to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resource measurement focus.

Governmental Funds

The governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with Generally Accepted Accounting Principles. "Measurable" means the amount of the transaction can be determined and "available" means the collectible period. The City considers the majority of its major revenues as available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due. Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, including fines and forfeiture revenues, are not susceptible to accrual because generally they are not measurable until received in cash. The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

Proprietary and Internal Service Funds

The Water and Sewer Enterprise Fund, Solid Waste Fund, and Property Insurance Fund are budgeted using a flow of economic resources, which is similar to the accrual basis of accounting, with exceptions listed below. Available balances are determined using the cash equivalent approach: cash + investments + accounts receivable + prepaid expenses – accounts payable = cash equivalent available.

Basis of Budgeting and Accounting

- Revenues are budgeted in the period they are earned and measurable.
- Expenses are budgeted in the period in which the liability was incurred.
- Depreciation of assets is not budgeted.
- Capital outlay is budgeted as an expense in the year purchased.
- Principal payments are budgeted as an expense rather than a reduction to the liability.
- Proceeds from bond sales are budgeted as revenue.
- Transfer of bond proceeds to the Capital Projects Fund is budgeted as an expense.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and fiduciary funds are accounted for using the modified accrual basis. Revenues are recognized in the accounting period when they are measurable and available. Revenues subject to accrual include interest income and charges for services. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. Capital outlays are recorded as additions to fixed assets at fiscal year-

end and the cost of those assets are depreciated over their estimated useful lives for the government-wide financial statements. All proprietary funds are accounted for on an accrual basis. Revenues are recognized in the period in which they are earned and become measurable and expenses in the period in which they are incurred and measurable. Proprietary funds also record depreciation and amortization. Payment of principal is recorded as a reduction to the long-term liability.

Government-Wide Financial Statements (GASB-34)

The City of Pearland fully implemented government-wide financial statements with the year ended September 30, 2007. The government-wide statements present information about the City in a manner similar to that used by private sector companies. These statements, which can be found in the City's Annual Comprehensive Finance Report, include all assets and liabilities on an accrual basis of accounting, which is similar to the basis of accounting used by most private sector entities. The City has realized no impact to the annual budget based on the new reporting model.

Budget Procedures

The budget process begins with the distribution of budget instructions to the department heads. Each department receives instructions for its respective operations, personnel requirements, and capital outlay. The budget worksheets used in the budgeting process contain: 2-prior year actuals, current year original budget, current year amended budget, current year actuals to date, current year projected expenditures, next fiscal year base budget, and next fiscal year supplemental request, for next year's total request. This financial information is to be used by the department heads as a guide to complete the proposed budget. It is assumed that the prior year's financial needs are responsible indicators of future base financial needs and the budget is projected on this basis. This budget was developed based on zero-based budgeting. Supplemental requests for capital, annexation, growth and development or other items that do not fit within normal operating budgets are requested and justified separately. Upon completion of the proposed budget, department heads submit their budget request to the Budget Office for review, after which the budget is submitted to the City Manager for review and approval. The City Manager meets with his direct reporters to discuss and make adjustments where needed. The Office of Management & Budget prepares the revenue budget, with review by the appropriate departments, Director of Finance and City Manager. Property tax revenue is budgeted using data provided in the preliminary or certified tax rolls received from the Brazoria, Fort Bend and Harris County Appraisal Districts. All other revenues are budgeted with the use of comparative financial information provided by the prior year's actual revenue, current year's estimated revenue, and known factors that may affect receipt of revenue.

The City Manager and Head of the Office of Management & Budget then submit a balanced budget of expenditures and revenues to the City Council for review through a series of budget workshop sessions. The following procedures are followed for formal adoption of the budget:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following October.
2. Which must be adopted by the last regularly scheduled Council meeting in September. The operating budget includes proposed expenditures and the means of financing them.
3. Public notices and hearings are conducted pursuant to state law.
4. The budget is legally enacted through the passage of an ordinance.
5. The legal level of control is the total-approved budget for each fund.

6. All funds are included in the budget development process and submitted to the Council for adoption each year and are monitored by department administrators and budget analysts during the year.
7. These funds include the General Fund, Capital Improvement Fund(s), Special Revenue Funds, Debt Service Funds, Water and Sewer Fund, Solid Waste Fund, Internal Service Funds, and the Economic Development Corporation Fund.
9. Operating fund appropriations lapse at year-end.
10. See the Pearland City Charter, Article 8, in the Appendix section for further budget procedures and rules for the adoption of the budget.

Procedure For Amending the Budget

EMERGENCY APPROPRIATIONS

At any time in any fiscal year, the Council may make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriations shall be by ordinance adopted by the majority vote of the Council members at one special or regular meeting.

TRANSFER OF APPROPRIATIONS

At any time during the fiscal year, the City Manager may approve an amendment to the budget that transfers part or all of any unencumbered appropriation balance among programs within a department, division, or office, upon written request by department heads. The City Council must approve any budget amendments that increase or decrease the appropriation for any fund.

Please see Appendix for additional information regarding the City's Financial Policies.

Budgeting Process

The annual budget process begins in February with a Strategic Retreat attended by Council and Department Heads. Departments begin entering their proposed FY26 budgets in March and the budget process completes with budget adoption in September.

Budget Timeline

The City of Pearland begins planning for the annual budget process in January of the current fiscal year. From there, city-wide participation is encouraged throughout the process. Budget entry is opened for the current fiscal year projections as well as the upcoming fiscal year. The amendment for the current fiscal year's budget is presented in May/June. Beginning in FY26, presentation of the proposed budget begins in July for the non-property tax-supported funds. The full proposed budget will be submitted on Aug 5th. Budget Discussions on the City Manager's proposed budget are held throughout July and August. The annual Capital Improvement Plan and Budget are adopted in September prior to the start of the fiscal year on October 1,2025. All public meetings are advertised on the city's website in advance of the meeting, with a full agenda available beforehand. Notification of public hearings is published online and in local newspapers. [A budget development page is available](#) and all public meetings, responses to budget questions, and documents are shared on the site in order to be accessible to the public.

- **February 17, 2025**
Department Budget Entry Begins Budget Kickoff Meeting
- **March 7, 2025**
Supplements due to Internal Service Departments.
- **March 14, 2025**
Budget & Supplements due from departments
- **March 24, 2025**
Departmental Budget Meetings Start.
- **April 14, 2025**
Final Round of Budget Entry Opens
- **April 17, 2025**
Final Round of Budget Entry Closes.
- **April 28, 2025**
Early Budget Input Session.
- **April 29, 2025**
Departmental Follow-Up Budget Meetings.
- **May 19, 2025**
1st Reading of FY25 Budget Amendment #2/Projections.
- **June 9, 2025**
2nd Reading of FY25 Budget Amendment #2/Projections

- **June 23, 2025**
Comprehensive CIP Workshop.
- **July 14, 2025**
Budget Discussion #1 Special Revenue Funds, Internal Service Funds, Enterprise Funds, PEDC
- **July 28, 2025**
Budget Discussion #2 Follow up on #1 if needed (Canceled)
- **August 5, 2025**
City Manager Proposed Budget Published
- **August 11, 2025**
Budget Discussion #3 General Fund, Debt Fund and Supplementals
- **August 25, 2025**
Budget Discussion #4 if needed.
- **August 28, 2025**
Notice of Public Hearing on the Budget Published in newspaper
- **September 8, 2025**
Budget Public Hearing, 1st Reading of FY26 Budget Adoption, 1st Reading of Tax Rate, 1st Reading on Non-Development Fees.
- **September 18, 2025**
Notice of Public Hearing on Tax Rate Published in the Newspaper
- **September 22, 2025**
Tax Rate of Public Hearing, 2nd Reading of FY26 Budget Adoption, 2nd Reading of Tax Rate, 2nd Reading of Non-Development Fee Schedule.
- **October 1, 2025**
Start of Fiscal Year 2026

Budget Highlights

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General Fund Highlights by Strategic Priority

The purpose of this section is to highlight high-impact investments proposed in this budget and their impacts on the General Fund. For a full list of all funded Supplemental Requests please see the Other Fund Highlights by Strategic Priority.

Trusted Government

Paralegal – Legal - \$71,794

This position will provide paralegal support to City Attorney's Office (eliminating the current part-time role). This new position offers additional support with drafting legal documents/ correspondence; perform legal research; prepare legal memoranda; coordination of litigation; assist in the preparation of court pleadings and due processes.

The conversion of the part-time position to a paralegal position is consistent with recent Council discussions related to staff transitional objectives. Additionally, it represents a strategic and cost-effective measure that will enhance legal service delivery, improve efficiency, and support the growing demands on the office. As the city expands and legal matters become increasingly complex, the Legal Department is tasked with a greater volume of work, including contract review, legal research, document preparation, litigation support, and compliance monitoring.

A paralegal can perform a broad range of substantive legal tasks under the supervision of the City Attorney, such as drafting ordinances and resolutions, managing case files, conducting legal research, and reviewing routine contracts. Delegating these tasks allows the Department to focus efforts on higher-level priority matters, thereby increasing overall productivity.

Resilient Finances

Accountant, CIP - Finance - \$0

The CIP Accountant position is critical for ensuring financial oversight, compliance, and efficient recording of capital projects funding activities, specifically concerning audit requirements. This position would ensure compliance and mitigate risk with the complexity of capital improvement project requirements, specifically through reviewing pay-apps, invoices and documents associated with each payment package. The CIP Accountant will support the timely processing of expenses and improve our capital project financial reporting, which will help to avoid findings that negatively impact on our financial standing. By providing dedicated financial oversight and addressing key areas of concern, a CIP Accountant will play a critical role in safeguarding our resources and helping the City achieve its financial goals. This position is cost neutral and is fully reimbursed from the Capital Improvement Plan.

Procurement Officer, CIP - Finance - \$0

The addition of a CIP Procurement Officer dedicated solely to Capital Improvement Program (CIP) projects will significantly enhance the efficiency and cost-effectiveness of procurement activities from beginning to end. This position will oversee the entire process for CIP-related items, including the preparation of Requests for Proposals (RFPs), Invitations to Bid (ITBs), and Requests for Quotations (RFQs), managing vendor selection, conducting bid evaluations, and negotiating contracts. By streamlining these processes, the CIP Procurement Officer will ensure that capital projects remain on budget, are completed on time, and adhere to quality standards, ultimately supporting the City's strategic and resilient financial priorities.

Additionally, this position will drive cost-saving initiatives by negotiating better pricing, securing bulk discounts, and ensuring vendors meet performance and quality expectations, ultimately reducing procurement costs across CIP projects. This role will also manage contract compliance, mitigate procurement risks, and ensure adherence to all local, state, and federal regulations, helping the municipality avoid penalties and findings during audits. By ensuring proper documentation and compliance throughout the procurement process, the position will contribute to effective financial management and reduce the risk of non-compliance, ensuring smooth and efficient delivery of CIP projects aligned with resilient financial goals. This position is cost neutral and is fully reimbursed from the Capital Improvement Plan.

Sustainable Infrastructure

Street Repair and Maintenance - EPW \$500,000

With an additional \$500,000 investment in FY26 to support much needed street repairs, and all future funding for this work now coming directly from the General Fund. This added investment reflects our continued focus on keeping Pearland's streets safe, reliable, and in good condition for the people who live, work, and travel here every day.

With these extra funds, the Engineering & Public Works team will be able to utilize contracted pavement repair services to rehabilitate approximately 1.69 miles of asphalt roads that have been prioritized based on pavement condition and past maintenance needs. Asphalt streets scheduled for improvement as part of the FY26 streets maintenance plan include Veterans (Mary's Creek to Magnolia); Wagon Trail (Fite to Bardet); Bardet (Wagon Trail to Dead End); Raza (Harkey to Dead End); Woody (Orange to Cherry); Cherry (Mykawa to FM 518); and W. Jasmine (N. Texas to N. Austin). Additionally, these funds will be used to support concrete street panel replacement and sidewalk repairs, where needed. This flexibility allows EPW to respond to a broader range of infrastructure needs across the community and address the backlog of service requests the department has received.

Assistant City Manager (ACM) - CMO \$283,482

The addition of another Assistant City Manager will create capacity within the City Manager's Office (CMO) for managing daily operations, realizing the City's Strategic Priorities, and delivering optimal service levels to our departments who are providing services to the population we serve. This request supports all 6 strategic priorities, with a focus on trusted government and sustainable infrastructure. While the specific departments assigned to this proposed Assistant City Manager have not yet been identified, it is anticipated that this position will support both Utilities and our Capital Improvement Program and will be funded through a combination of the enterprise fund, CIP fund, and the general fund.

Management capacity in the CMO has not increased in 20 years, while both the population of the City and the employee base have grown significantly - the population has grown 98.14% from 2005 to 2023, and employee base has grown from 456.5 employees in FY2006 to 931.07 employees FY2025 for an increase of 103.9%. In addition to the 14 departments that the City Manager's Office is responsible for, there are several divisions that have organization-wide impact like Office of Management and Budget, External Affairs, Office of Emergency Management and Customer Experience, that are housed within the CMO and have increased the number of direct reports to the CM's.

Compared to cities of similar size, Pearland on average does not have the number of DCM/ACM positions that our competitor cities have. By creating capacity to support our growing employee base and population, the additional ACM will bring the total number of executives in the CMO to 4, which will allow each CM to have a smaller number of departments to manage and have a smaller span of control, resulting in greater efficiencies overall.

Other Funds Highlights by Strategic Priority

The purpose of this section is to highlight the high-impact investments proposed in this budget and their impact on the various funds. All funded supplments and high-impact investments have been included on this page and the prior General Fund Highlights by Strategic Priority pages.

Trusted Government

Update the City Website & Customer Relationship Manager Software - Customer Experience/Communications - PEG Fund - \$500,000

The City of Pearland website and Customer Relationship Management (CRM) software are crucial for effectively communicating with the Pearland community. The current website is in dire need of an update, and a new CRM will integrate with the updated website and allow the Customer Experience Team to quickly provide accurate information and track community issues. The website redesign and its components are a capital expenditure that directly supports Pearland TV, the municipal cable channel used to broadcast City content on Comcast and AT&T, which makes this budget item a PEG (Public Information, Education, and Government) eligible purchase.

Cyber Risk & Intelligence Specialist - Information Technology - Information Technology Fund - \$134,857

Cyber Security protection is a critical requirement for the City as cyber threats have increased dramatically over the past few years. The City's technology footprint has also grown with the advent of IoT (Internet of Thing) devices. As manufacturers have increased their usage of technology in their products, those products now require oversight and protection when installed within the City. As such, the risk of cyber threats increases requiring additional staff support to protect the infrastructure and reduce the risk of a cyber event. The Information Technology Department is responsible for the ongoing protection and mitigation of cyber attacks across the traffic infrastructure, SCADA (supervisory control and data acquisition) infrastructure, Public Safety operations, and traditional business operations (Financial, Utilities, Administration). The addition of a Cyber Risk & Intelligence Specialist allows the Information Technology Department to meet its obligation to protect information and data ensuring business continuity. It also allows the City to continue to meet state and federal requirements for cyber protection, reporting, mitigation, and response related to cyber threats.

Server Replacement - Information Technology - Information Technology Fund - \$400,000

Technology plays a critical role for all daily operations, allowing departments to provide various services to both our business customers as well as our residents. The server infrastructure will reach its end-of-life in 2026 requiring the City to invest in new equipment prior to the current environment reaching its end-of-life and end-of-support. The equipment is responsible for employee access to information and data which is critical for the organization to continue to provide services businesses and constituents expect from the City. The typical lifespan of server infrastructure is 5-7 years and the City will be going into year 7 with the current equipment. Long-term planning for technology replacements and a prioritized schedule was provided in the 5-year IT Strategic Plan completed in 2022.

Strong Economy

Artificial Turf at Shadow Creek Ranch Fields– Visit Pearland - \$3,000,000

We've successfully met key milestones that enable the strategic use of Hotel Occupancy Tax (HOT) funds to enhance sports facilities owned by the City of Pearland. This year, our budget includes a transformative investment of \$3M to turf four additional fields at the Sports Complex at Shadow Creek Ranch. This upgrade positions Pearland as a premier destination for larger-scale regional sports tournaments, creating additional room night potential and furthering our efforts in the sports tourism market.

Sports tourism is a critical driver of economic vitality, directly benefiting local businesses, hoteliers, and the broader community. These facility improvements offer year-round access to state-of-the-art turfed fields ensuring that local residents also enjoy the enhanced amenities when tournaments are not in session. This dual-purpose investment continues to strengthen our position in sports tourism and aligns directly with the Strong Economy strategic priority.

SH 35 Redevelopment Strategy – Industrial Drive West of Main - PEDC - \$1,575,000

The Industrial Drive revitalization project is nearly at 100% design and is currently estimated to cost \$6M. The road surface is in poor condition and serves many of our small industrial businesses. The project will include upgrading to concrete pavement, adding concrete sidewalks, converting from open ditches to enclosed storm sewer, replacing the existing waterline, adding street lighting, and constructing a detention pond to accommodate added runoff from the increased pavement. In FY25, \$4.7M is included for construction and \$1,575,000 is included in FY26 to cover the increase in total cost and finish the project.

Safe Community

Replacement of Medic 8 and Engine 8– Motor Pool Fund - \$2,357,367

The budgeted replacement of Medic 8 and Engine 8 as per the replacement schedule. The heavy fire apparatus is budgeted for replacement so that the new unit arrives as the original unit reaches its end of front-line life. Existing units will then be placed into a reserve and older unit auctioned off. As part of the Motor Pool these vehicles are being replaced from the Capital Holding Fund/lease fees already collected. Due to long lead times lease fees will continue to be paid until the new equipment arrives.

Sustainable Infrastructure

Water Production Operator II (1 FTE) with Vehicle – Enterprise Fund - \$127,942

The installation of advanced treatment technology at the Southeast Water Plant will enable the Bailey and Magnolia groundwater wells to be brought back into service. This facility was specifically designed and built to address secondary water quality issues—such as color and odor—in the water supplied to customers in the Southeast service area. To ensure effective operation of the new plant, we propose adding one Water Production Operator II position, along with one dedicated vehicle for full-time operational support.

Surface Water Operator II (2 FTE) – Enterprise Fund - \$152,864

Since the completion and commissioning of the new Surface Water Treatment Plant in October 2024, water demand on the west end of the city has increased significantly, requiring the facility to operate continuously—24 hours a day, 7 days a week. To meet this demand and maintain safe, effective operations during overnight hours, we are requesting two additional certified Operators to staff the night shift.

This around-the-clock operation enhances Pearland Water's ability to provide high-quality drinking water to west-end customers while reducing reliance on the City of Houston. No additional equipment is required to support this request.

Distribution & Collections Hydrant Crew (3 FTE) – Enterprise Fund - \$409,484

The Distribution and Collection (D&C) Division proposes the establishment of a dedicated fire hydrant inspection and repair crew. This specialized team would consist of one Crew Leader and two Utility Maintenance Workers, supported by a trailer-mounted hydro excavator and a fully equipped service truck capable of towing the trailer and transporting essential repair tools and parts.

The primary objective of this team is to expedite fire hydrant repairs and ensure the completion of annual inspections for all 5,392 hydrants within the system. This proactive strategy is critical to maintaining fire protection readiness and enhancing the overall reliability of the water distribution network.

Resilient Finances

Part-time to Full-time Customer Service Representative (.5 FTE) - Enterprise Fund - \$26,660

Due to growing customer service demands and the need for consistent, high-quality support to residents, it is essential to convert the current part-time customer service position to a full-time role. This change will ensure increased availability, faster response times, and more comprehensive support for community inquiries and service needs.

Connected Community

Park Land Acquisition - Park Development Fund - \$450,000

To support the continued growth of our park system and meet the increasing recreational and open space needs of our community, staff is requesting supplemental funding for the acquisition of parkland. The proposed acquisition—estimated at approximately \$2.5 million—would strategically expand available parkland.

A portion of the total cost, \$450,000, is proposed to be funded through the Park Development Fund. These funds are specifically designated to support the acquisition and development of parks and open space, and this investment aligns with our long-range Parks Master Plan goals.

This strategic acquisition ensures we continue to preserve and enhance access to quality green space for current and future generations.

Fiscal Year 2026 Positions by Department/Division

Fiscal Year 2026 Proposed									
	Full-Time Positions				Part-Time Positions				
	FY24 Amended	FY25 Amended	Change	FY26 Proposed	FY24 Amended	FY25 Amended	Change	FY26 Proposed	Grand Total
General Government									
City Manager	7.0	8.0		8.0				0	8.00
City Secretary	5.0	6.0		6.0	1	1		1	6.50
Office of Management and Budget	0.0	6.0		6.0				0	6.00
Customer Experience	0.0	0.0	4.0	4.0					4.00
Finance	16.0	14.0	2.0	16.0	2	1		1	16.50
Utility Customer Service	29.0	25.0		25.0	1	1	-1	0	25.00
Human Resources	12.5	14.5		14.5	1	0		0	14.50
Human Resources-Risk Mgmt.	0.5	0.5		0.5				0	0.50
IT	22.0	23.0	1.0	24.0				0	24.00
Legal	7.0	7.0	1.0	8.0	1	1	-1	0	8.00
General Government Total	99.0	104.0	8.0	112.0	6	4	-2	2	113.00

Fiscal Year 2026 Proposed									
	Full-Time Positions				Part-Time Positions				
	FY24 Amended	FY25 Amended	Change	FY26 Proposed	FY24 Amended	FY25 Amended	Change	FY26 Proposed	Grand Total
Public Safety									
Fire-Admin	11.0	11.0	1.0	12.0	2.0	2.0		2.0	13.00
Fire Training	3.0	3.0		3.0				0.0	3.0
Fire Operations**	138.0	139.0	-1.0	138.0	26.0	26.0		26.0	151.0
Fire Marshal	5.0	6.0		6.0	2.0	0.0		0.0	6.0
Fire Code Enforcement	8.0	8.0		8.0				0.0	8.0
Office of Emergency Management	3.0	3.0		3.0				0.0	3.0
Police-Admin	13.0	13.0		13.0		0.0		0.0	13.0
Police Patrol	118.0	120.0		120.0				0.0	120.0
Police-Investigations	33.0	35.0		35.0				0.0	35.0
Police-Community Services	9.0	8.0		8.0				0.0	8.0
Police-Communications/Records	32.0	33.0		33.0	4.0	2.0		2.0	34.0
Police-Jail	21.0	22.0		22.0				0.0	22.0
Police-Commercial Vehicle	2.0	2.0		2.0				0.0	2.0
Police School Resource	12.0	12.0		12.0				0.0	12.0
Police-Animal Services	12.0	13.0		13.0	1.0	1.0		1.0	13.5
Police-Training Academy	2.0	2.0		2.0				0.0	2.0
Public Safety Total	422.0	430.0	0.0	430.0	35.0	31.0	0.0	31.0	445.5

Fiscal Year 2026 Proposed									
	Full-Time Positions				Part-Time Positions				
	FY24 Amended	FY25 Amended	Change	FY26 Proposed	FY24 Amended	FY25 Amended	Change	FY26 Proposed	Grand Total
Public Works									
Traffic Management	6.0	9.0		9.0					9
Engineering	12.0	12.0		12.0					12
Capital Projects	15.0	19.0		19.0					19
Public Works Administration - GF	12.0	11.0		11.0					11
Facilities	9.0	9.0		9.0					9
Fleet Maintenance	7.0	7.0		7.0					7
Streets	9.0	14.0		14.0					14
Drainage Maintenance	14.0	15.0		15.0					15
Grounds Maintenance (ROW)-GF	7.0	4.0		4.0					4
Grounds Maintenance (ROW)-EF	7.0	7.0		7.0					7
Utilities-Admin	10.0	12.0	-3.0	9.0					9
Lift Stations	7.0	7.0	-2.0	5.0					5
Wastewater Treatment	14.0	17.0	-3.0	14.0					14
Water Production	20.0	20.0	1.0	21.0					21
Distribution and Collections	40.0	40.0	3.0	43.0					43
Environmental Services	7.0	7.0		7.0					7
Surface Water Plant	13.0	13.0	-3.0	10.0					10
Asset Management	0.0	0.0	11.0	11.0					11
Public Works Total	209	223	4.0	227	0	0	0	0	216



Fiscal Year 2026 Proposed									
	Full-Time Positions				Part-Time Positions				
	FY24 Amended	FY25 Amended	Change	FY26 Proposed	FY24 Amended	FY25 Amended	Change	FY26 Proposed	Grand Total
Community Services									
Municipal Court (all)	11	11		11	0	0		0	11
Communications	7	7		7				0	7
Community Development-Admin	3	3		3				0	3
Planning	6	6		6				0	6
Permits and Inspections	10	10		10				0	10
Development Services	7	7		7				0	7
Community Services Total	44	44	0	44	0	0	0	0	44
Parks									
Parks-Admin	11	10		10				0	10
Parks	28	28	-13	15				0	15
Recreation*	3	2	2	4	14	16.14		16.14	12.07
Natural Resources	3	3		3	7			0	3
Athletics	2	3	11	14	6	8		8	18
Aquatics**	7	7		7	20	20		20	17
Special Events	3	3		3				0	3
Senior Programs	3	3		3	3	3		3	4.5
Recreation Operations**	6	7		7	21	21		21	17.5
Parks & Recreation Total	66	66	0	66	71	68.14	0	68.14	100.07

Fiscal Year 2026 Proposed									
	Full-Time Positions				Part-Time Positions				
	FY24 Amended	FY25 Amended	Change	FY26 Proposed	FY24 Amended	FY25 Amended	Change	FY26 Proposed	Grand Total
Other Funds									
Economic Development	7	8	1	9	0				9
CVB/Visit Pearland	3	4	1	5	1	1	-1	0	5
Other Funds Total	10	12	2	14	1	1	-1	0	14
ALL FUNDS									
General Fund Total	640.5	664.5	7.0	671.5	111	102.14	-1	101.14	722.07
Enterprise Fund/PL Water Fund Tot	147.0	148.0	4.0	152.0	1	1	-1	0	152
Internal Service Fund Totals	38.5	39.5	1.0	40.5	0	0	0	0	40.5
Drainage Maintenance	14.0	15.0	0.0	15.0	0	0	0	0	15
Other Totals	10.0	12.0	2.0	14.0	1	1	-1	0	14
Grand Total	850	879	14	893	113	104.14	-3	101.14	943.57
Change From FY2025 to FY2026									
									12.5



FY2026 Proposed New Positions by Fund/Division

FY2026 Funded New Positions by Fund/Division		
Fund/Division	Position Title	Net FTE Change
General Fund		
City Manager's Office - Administration	Assistant City Manager	1.00
Finance	Accountant-CIP	1.00
Finance	Procurement Officer-CIP	1.00
Legal	Paralegal	0.5
General Fund Total		3.50
Enterprise Fund		
Finance-Utility Billing	Customer Service Representative	0.50
Pearland Water-Water Production	Treatment Plant Operator II	1.00
Pearland Water-Water Distribution & Collections	Maintenance Crew Leader	1.00
Pearland Water-Water Distribution & Collections	Utility Maintenance Worker	2.00
Pearland Water-Surface Water Plant	Treatment Plant Operator II	2.00
Enterprise Fund Total		6.50
Information Technology Fund		
IT	Cyber Risk & Intelligence Specialist	1.00
Information Technology Total		1.00
Hotel Occupancy Tax (HOT) Fund		
Visit Pearland (CVB)	Part-Time to Full-Time Office Assistant, Senior	0.05
Visit Pearland (CVB) Total		0.50
EDC Fund		
PEDC	Director of Attraction & Retention	1.00
PEDC Total		1.00
Grand Total		12.50

FY26 Proposed Fee Changes

The purpose of this schedule is to provide background on the proposed fee updates for FY26.

Below are the highlights of the fee updates proposed for FY26.

Proposed Fee Changes FY2026 Budget				
Description	Justification	Old Fee (Monthly)	New Fee (Monthly)	Department
Deposits				
Additional Deposit – Commercial.	Punitive fee assessed when services are terminated twice within six months for non-payment; Increase to match current deposit amount for commercial.	\$200	\$250	Utility Billing
Additional Deposit – Residential.	Punitive fee assessed when services are terminated twice within six months for non-payment; Increase to match current deposit amount for residential	\$100	\$200	Utility Billing
Temporary Fire Hydrant Meter Deposit	Contractual cost increase of 3" meter and backflow	\$2,000	\$3,800	Utility Billing
DELINQUENCY FEES				
Fee to Restore Disconnected Residential Service	Re-connection fee applied when services are disconnected; adjusted to reflect the current residential processing fee.	\$10	\$60	Utility Billing
Fee to Restore Disconnected Commercial Service	Re-connection fee applied when services are disconnected; adjusted to reflect the current commercial processing fee.	\$0	\$100	Utility Billing
Incremental Sliding Late Fee for Commercial Accounts	This initiative is to encourage timely payments from commercial customers by introducing a structured late fee model that scales based on the duration of delinquency.	Set 10%	10% to 20% depending on delinquency time frame	Utility Billing
FWS Residential Garbage Fee	Per contract, 6.1% annual increase based on CPI for garbage and trash collection	\$20.77	\$22.86	Solid Waste
95-Gallon Replacement Cart (trash or recycling)	Per contract, 6.1% annual increase based on CPI for garbage and trash collection	\$62.55	\$68.89	Solid Waste



Additional 95-Gallon Trash Cart	Per contract, 6.1% annual increase based on CPI for garbage and trash collection	12.11/month	\$13,34/month	Solid Waste
Additional 95-Gallon Recycling Cart	Per contract, 6.1% annual increase based on CPI for garbage and trash collection	\$8.18/month	\$9.01/month	Solid Waste
Unusual residential Garbage Accumulation Service	Per contract, 6.1% annual increase based on CPI for garbage and trash collection	\$255.03/hour	\$280.87/hour	Solid Waste
Disposal Fee – Unusual Residential Garbage Accumulation	Per contract, 6.1% annual increase based on CPI for garbage and trash collection	\$14.78/yard	\$16.28/yard	Solid Waste
Annual Permit Inspection	The International Fire Code (IFC) requires annual and per event operational permits to inspect activities that include multiple hazards. These permits are crucial for ensuring ongoing compliance, reducing fire risk, and maintaining public and responded safety. Currently these fees are not charged, which results in a burden on general fund staffing resources, and missed opportunities for cost recovery. The Fire Marshal's Office conducts 873 inspections annually.	\$0	\$150	Fire Marshal
Annual Permit Re-Inspection		\$0	\$75	Fire Marshal
Independence Park rentals that are open to the public and that include the sale of anything (e.g. ticket sales, merchandise, etc.) are charged the base rental fee and 5% of net revenues.	There is not an effective way to verify the accuracy of financial reports submitted and this type of fee structure isn't common across similar venues within the Greater Houston market. To ensure competitive and fair pricing for event rentals, staff propose to eliminate this fee.	5% of Net Revenue	0% of Net Revenue	Parks & Recreation
Annual RCN Membership with Contract				
Adult Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$330	\$360	Parks & Recreation
Adult Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$495	\$540	Parks & Recreation
Additional Person Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with	\$165	\$180	Parks & Recreation

	market trends and the department's Revenue Management Plan.			
Additional Person Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$247	\$270	Parks & Recreation
Active Adult Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$231	\$250	Parks & Recreation
Active Adult Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$346	\$375	Parks & Recreation
Additional Active Adult Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$110	\$120	Parks & Recreation
Additional Active Adult Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$165	\$180	Parks & Recreation
Household Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$660	\$720	Parks & Recreation
Household Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$990	\$1,080	Parks & Recreation
Student Resident	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$231	\$250	Parks & Recreation
Student Non-Resident	Staff propose reducing the non-resident Student membership option to equal the resident option. Individuals eligible for Student memberships are less likely to reside out of town and utilize our facility frequently.	\$346	\$250	Parks & Recreation

Pearland & Alvin ISD Staff Resident	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$280	\$300	Parks & Recreation
Pearland & Alvin ISD Staff Non-Resident	Staff propose reducing the non-resident Pearland & Alvin ISD Staff membership fee to equal the resident option. Individuals eligible for the school disctict rate are offered the discount because of their service to the Pearland Community regardless where they reside.	\$280	\$300	Parks & Recreation
Military Resident	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$280	\$300	Parks & Recreation
Military Non- Resident	Staff propose reducing the non-resident Military membership fee to equal the resident option. Individuals eligible for the military discount are offered the discount because of their service regardless where they reside.	\$280	\$300	Parks & Recreation
RCN Natatorium Only Annual Membership with Contract				
Individual Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$220	\$250	Parks & Recreation
Individual Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$330	\$375	Parks & Recreation
Household Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$440	\$500	Parks & Recreation
Household Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$660	\$750	Parks & Recreation
RCN Monthly Membership without Contract				
Adult Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$32.20	\$45	Parks & Recreation

Adult Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$52.80	\$70	Parks & Recreation
Additional Person Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$17.60	\$25	Parks & Recreation
Additional Person Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$26.50	\$35	Parks & Recreation
Active Adult Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$24.20	\$30	Parks & Recreation
Active Adult Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$36.50	\$45	Parks & Recreation
Additional Active Adult Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$12.10	\$15	Parks & Recreation
Additional Active Adult Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$18.70	\$25	Parks & Recreation
Household Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$69.30	\$90	Parks & Recreation
Household Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$104.50	\$135	Parks & Recreation

Student Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$24.20	\$30	Parks & Recreation
Student Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$36.50	\$30	Parks & Recreation
Pearland & Alvin ISD Staff Resident	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$29.00	\$40	Parks & Recreation
Pearland & Alvin ISD Staff Non-Resident	Staff propose reducing the non-resident Pearland & Alvin ISD Staff membership fee to equal the resident option. Individuals eligible for the school district rate are offered the discount because of their service to the Pearland Community regardless of where they reside.	\$29.00	\$40	Parks & Recreation
Military Resident	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$29.00	\$40	Parks & Recreation
Military Non- Resident	Staff propose reducing the non-resident Military membership fee to equal the resident option. Individuals eligible for the military discount are offered the discount because of their service, regardless of where they reside.	\$29.00	\$40	Parks & Recreation
RCN Natatorium Only Monthly Membership without Contract				
Individual Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$23.10	\$30	Parks & Recreation
Individual Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$35.20	\$45	Parks & Recreation
Household Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$46.20	\$65	Parks & Recreation

Household Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$69.30	\$95	Parks & Recreation
RCN Three Month Membership with Contract				
Individual Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$120	\$135	Parks & Recreation
Individual Non-Resident	Rates have remained unchanged since 2015, and adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$180	\$210	Parks & Recreation
Natatorium Swim Pass	The name of the fee is changing to clarify admission fee is for Natatorium only.	Day Pass	Natatorium Swim Pass	Parks & Recreation
Ages 18+ Swim Pass	Adjustments are needed to maintain quality services, invest in the facility, and align with the department's Revenue Management Plan.	\$8	\$15	Parks & Recreation
3–17 Years Swim Pass	Previously, there was a fee for 13-17-year-olds and a fee for 3 - 11-year-olds. Staff propose consolidating this fee for minors to one fee for 3 - 17 years. In addition, adjustments to the fee is needed to maintain quality services and invest in the facility.	\$5	\$10	Parks & Recreation
3–11 Years Swim Pass	Previously, there was a fee for 13-17-year olds and a fee for 3 - 11-year-olds. Staff propose consolidating this fee for minors to one fee for 3 - 17 years.	\$3	\$-	Parks & Recreation
Family Pass	Swim passes will be sold individually.	\$18	\$-	Parks & Recreation
Natatorium Rentals Charges Per Lane				
Activity Pool Charges per Lane Deposit	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short-term or one-time rentals are currently charged the long-term lane rental fee. Staff propose adding a deposit and fee for non-profit organizations, Residents, and Non-Residents that aligns with average rates charged by school districts and other city facilities.	\$-	25%	Parks & Recreation

Activity Pool Charges per Lane Non-Profit	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short term or one-time rentals are currently charged long term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	\$8/HR	Parks & Recreation
Activity Pool Charges per Lane Resident	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short-term or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	\$12/HR	Parks & Recreation
Activity Pool Charges per Lane Non-Resident	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short-term or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	\$15/HR	Parks & Recreation
50 Meter Pool Charges per Lane Deposit	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	25%	Parks & Recreation
50 Meter Pool Charges per Lane Non-Profit	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	\$12/Hour	Parks & Recreation
50 Meter Pool Charges per Lane Resident	Existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one time rentals are currently charged long term lane rental fee. The proposed fee for short term or one time lane rentals is in alignment with school districts and other cities.	\$-	\$15/Hour	Parks & Recreation
50 Meter Pool Charges per Lane Non-Resident	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	\$20/Hour	Parks & Recreation

25 Yard Cross Course Charges per Lane Deposit	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	25%	Parks & Recreation
25 Yard Cross Course Charges per Lane Non-Profit	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	\$8/Hour	Parks & Recreation
25 Yard Cross Course Charges per Lane Resident	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals is in alignment with school districts and other cities.	\$-	\$12/Hour	Parks & Recreation
25 Yard Cross Course Charges per Lane Non-Resident	The existing fee schedule does not have a per lane rental fee for non-long-term rentals. Short Term, or one-time rentals are currently charged a long-term lane rental fee. The proposed fee for short-term or one-time lane rentals alignes with school districts and other cities.	\$-	\$15/Hour	Parks & Recreation
Natatorium Long Term Rentals Charges Per Lane				
Long Term Rental Charges per Lane 25 Yard Cross Course Non-Profit	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$2.50/Hour	\$5/Hour	Parks & Recreation
Long Term Rental Charges per Lane 25 Yard Cross Course Resident	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$3.50/Hour	\$7/Hour	Parks & Recreation
Long Term Rental Charges per Lane 25 Yard Cross Course Non-Resident	Adjustments are needed to maintain quality services, invest in the facility, and align with market trends and the department's Revenue Management Plan.	\$5/Hour	\$10/Hour	Parks & Recreation
Long Term Rental Charges per Lane 25 Meter Course Deposit	25 Meter course configuration is not offered in the Natatorium, therefore, fee is not used.	25%	\$-	Parks & Recreation
Long Term Rental Charges per Lane 25 Meter Course Non-Profit	25 Meter course configuration is not offered in the Natatorium, therefore, fee is not used.	\$3.75/Hour	\$-	Parks & Recreation
Long Term Rental Charges per Lane 25 Meter Course Resident	25 Meter course configuration is not offered in the Natatorium, therefore, fee is not used.	\$4.50/Hour	\$-	Parks & Recreation

Long Term Rental Charges per Lane 25 Meter Course Non-Resident	25 Meter course configuration is not offered in the Natatorium, therefore, fee is not used.	\$6/Hour	\$-	Parks & Recreation
Long Term Rental Charges per Lane Diving Well Non-Profit	Market comparisons revealed current rates for renting the diving well were higher than comparable facilities. The proposed fee aligns with market trends and are equitable to other natatorium rental fees.	\$25/Hour	\$15/Hour	Parks & Recreation
Long Term Rental Charges per Lane Diving Well Resident	Market comparisons revealed current rates for renting the diving well were higher than comparable facilities. The proposed fee aligns with market trends and are equitable to other natatorium rental fees.	\$35/Hour	\$20/Hour	Parks & Recreation
Long Term Rental Charges per Lane Diving Well Non-Resident	Market comparisons revealed current rates for renting the diving well were higher than comparable facilities. The proposed fee aligns with market trends and are equitable to other natatorium rental fees.	\$50/Hour	\$30/Hour	Parks & Recreation
Athletic Field Usage Fees - Other Fees				
One-time Field Lining and Dirt Work	The existing non-development fee schedule includes one fee for athletic field lining and dirt work for both diamond and rectangle fields. The labor and supply cost associated with field lining and dirt work for a rectangle field is more expensive than a diamond field. The existing \$10 fee is appropriate for a diamond field. This request is to change the name of the fee from one-time basic field lining and dirt work to One-time Diamond Field Marking. A separate request will be submitted to add a new fee specifically for a rectangle field marking.	One-time Field Lining and Dirt Work \$10/Field	One-time Diamond Field Marking \$10/Field	Parks & Recreation

Strategic Planning

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Strategic Priorities

On Saturday, February 1, 2025, City Council met for a Strategic Visioning Retreat with a third-party facilitator, Patrick Ibarra of the Mejorando Group, alongside the City Manager's Office, City Attorney, and department directors. FY24 accomplishments were reviewed in addition to what is in progress for FY25. Council members were invited to share their desired legacy for their time on Council. Existing strategic priority milestones were reviewed in addition to a robust discussion on the Whole Community strategic priority.

The City Council adopted Strategic Priorities and Milestones to create a clear connection between community priorities, the budget, and the daily operations of the City of Pearland.

Strategic Priorities: A Different View

STRATEGIC PRIORITIES: A DIFFERENT VIEW

WHY

WHAT

HOW



City of Pearland-The Community of Choice

Strategic Priorities

1. Trusted Government

Delivering transparent, high-quality and accessible city services by developing cutting-edge solutions, engaging with the community, and continuously improving our capabilities.

2. Strong Economy

Developing and investing in an attractive community that allows talent, entrepreneurs, and businesses to thrive for generations to come by supporting stable, steady growth, and unending opportunities.

3. Safe Community

Making Pearland a welcoming place by ensuring a safe environment and providing efficient Public Safety services for residents, businesses, and visitors.

4. Sustainable Infrastructure

Building quality of life on a well-planned and maintained foundation of essential water, transportation, flooding infrastructure, appealing amenities, and long-term value.

5. Resilient Finances

Providing long-term community value through trusted stewardship and responsible financial management.

6. Connected Community

Fostering a sense of belonging and encouraging opportunities to connect through multifaceted events, services, amenities, and gathering spaces.

Budget Integration

Effective FY2026, the budget is now presented according to the City of Pearland's **six core** strategic priorities. These priorities guide departmental alignment and resource allocation across the organization. The strategic priorities by departments.

- **Trusted Government:** City Council, City Manager's Office, City Secretary, Legal, Communications, Human Resources, & Information Technology
- **Resilient Finances:** Finance
- **Sustainable Infrastructure:** Pearland Water, Engineering & Public Works
- **Safe Community:** Police, Fire, & Office of Emergency Management
- **Connected Community:** Parks & Recreation & Library
- **Strong Economy:** PEDC, Visit Pearland, & Community Development

The alignment of departments with these strategic priorities reflects the City's commitment to focused, transparent, and effective governance. Each department's efforts are directly tied to the strategic policies established by City Council—policies that guide how the City of Pearland operates and lives its values, while clearly communicating how taxpayer and ratepayer dollars are spent in support of those priorities.

Short-Term Organization Factors

Many of the short-term factors that impact this budget and future years are discussed in the Transmittal Letter. Additional short-term factors are considered through the mulit-year forecast available in this section.



FY 2025 Accomplishments

Throughout fiscal year 2025, much has been accomplished and should be recognized. Through strategic priorities, we have accomplished the following:

Trusted Government

- Provide quarterly reports to the Audit Committee on progress on internal control reviews
- Awarded the Transparency Star in Open Government and Compliance by the State Comptrollers Office

Strong Economy

- Continue the process of updating the Unified Development Code
- Continue the nuture sports tourism initiatives, including tournament recruitment, servicing, and sports facility improvements
- Kicked off the Old Town Revitalization Plan
- Completed the 288 Corridor Master Improvements Plan
- Adopted update to Pearland Prosperity Plan and continued implementation efforts for the plan
- Ivy Lofts was completed in Lower Kirby, enhancing urban living and connectivity with a new public park and trail system
- Sullivan Brothers Builders opened a new residential development in Pearland's Old Townsite

Safe Community

- Opened Brazoria County's first Real Time Crime Center
- Animal Services, "No Kill" since FY2019.
- Received EMS Gold Plus AHA Mission Lifeline Award
- Became a FEMA interactive public alerts and warnings alerting authority
- Texas Fire Marshall Association Award of Excellence
- PFD led EV firefighter initiatives in the state

Sustainable Infrastructure

- Introduced Pearland Water's first mission statement: "Enrich our community and protect our environment through superior delivery of water utility services"
- Launched Asset Reliability Program for Pearland Water
- Advanced Distribution & Collection System Rehabilitation
- Earned TCEQ recognition and award for Outstanding Cross-Connection Control Program
- Completed EPA/TCEQ requirements for LCRR & LCRI regarding lead and copper in the public drinking water system
- Started construction of the City's largest CIP project, the Barry Rose Water Reclamation Facility Expansion and Replacement and decommissioning of Longwood

Resilient Finances

- Implementation of an internal controls review process to manage compliance and risk

Connected Community

- Update the Parks, Recreation, Open Spaces and Trails Master Plan
- Visit Pearland received Heritage Tourism Achievement Award
- Award for People of Pearland podcast from Texas Assoc. Of Municipal Information Officers
- National magazine features spotlighting Natural Resources Nighttime Nature Programming and the natatorium recapitalization project

Priorities and Issues

In FY26, the City is facing a range of complex challenges.

- Legislative changes.
- Rising costs of services, property values, and taxes result in low community satisfaction with local government financial decision-making and financial transparency.
- Aging infrastructure requires timely maintenance.
- Rising costs for essential services, such as healthcare expenses.

Balancing these needs while maintaining fiscal responsibility requires thoughtful planning, tough choices, and stronger community engagement in setting priorities. The City has undertaken two key initiatives to address these challenges:

- Balancing Act – Public Budget Engagement: To increase transparency and community input, the City will launch Balancing Act, an interactive, web-based tool that invites departments and residents to explore budget scenarios and help prioritize spending within our limited resources.
- Mid-Term Financial Planning: For the first time, the City has developed a mid-year financial forecast to better understand and communicate our evolving fiscal outlook. The City is shifting toward a more resilient budgeting approach - one that emphasizes multi-year financial forecasting and aligns expenditures with strategic outcomes rather than historical allocations.

Balancing Act – Public Budget Engagement

The City is launching a new interactive budget scenario tool—Balancing Act—alongside the release of the proposed budget in early August. This web-based tool is designed to increase transparency and community engagement by allowing residents to explore the impact of potential changes to revenues and expenditures within the City's operating budget.

Balancing Act enables users to better understand the City's financial planning process by:

- Exploring how different budget choices affect the overall operating budget.
- Reviewing proposed service enhancements and funding priorities.
- Simulating budget decisions within realistic financial constraints.

Included in the Tool:

- Summaries of the highest-priority supplemental or increased service requests submitted by City departments, with estimated costs.
- Funding Scenarios
 - Participants can select revenue and expenditure levers to try and impact the FY26 proposed budget.
- Strategic Prioritization: Proposed new services are grouped by strategic priority and associated costs.

Current limitations:

- The tool presents high-level summaries of budget factors by category only, not detailed line-item budgets.
- It shows whether revenues meet or exceed expenses, but does not reflect fund balance policy minimums.

This tool is part of the City's broader effort to make budgeting more accessible and inclusive, helping the public play a more informed role in shaping community priorities.

Mid-Range Financial Planning

The Office of Management and Budget, established for fiscal year 2025 has been in the process of developing mid-term financial planning, which is a more thoughtful and metric-driven approach to reviewing the short-term factors that can impact the City of Pearland going forward over the next 1-3 years.

The Mid-Range financial plan was developed over the fiscal year, and first presented to Council at the Early Budget Input Session in April 2025. The mid-range financial planning is then used to help development the multi-year financial plan and continues to model potential budget changes over time.

Assumptions Behind Each Scenario

- No elimination of services or service improvements unless noted.
- Forecasted growth for expenditure categories (where not specified) matches our three-year trend.
- For FY25 revenue, only Sales Tax revenue has been adjusted from budget amendment #1
- Assumes \$160M in new property assessed value for each scenario each year.

The Mid-Term Financial Planning was presented in the FY 2026 Early Budget Input Session, and can be found in the link below:

[Budget Considerations for Fiscal Year 2026 AIR-25-092](#)

Multi-Year Forecast Fiscal Years 2026-2028

EXECUTIVE SUMMARY

The Financial Forecast for the City of Pearland over a three-year timeframe includes the City's Debt Service (DS) Fund, General (GF) Fund, Water and Sewer (W&S) Fund, and Pearland Economic Development Corporation (PEDC). This is an update to the City's annual comprehensive and integrated forecast of these funds based on a set of assumptions and is intended to:

- Provide City Council and City management a meaningful tool in establishing priorities, allocating resources, and providing direction and strategies in the administration of City government.
- Provide insight into the long-term financial implications of current priorities, policies, and programs.
- Provide an understanding of available funding, financial risk, assess the likelihood that services can be sustained, assess the level at which capital investment can be made, identify future commitments, and resource demands, and identify variables that may cause changes in the level of revenues.
- Provide an early warning system for potential problem areas to watch where alternative strategies may need to be developed or where issues can be proactively addressed and planned for.
- Assist in strategic decision-making and long-range planning efforts by allowing City Council, management, and departments to see how programs fit within the overall context of City finance.

The forecast provides a solid planning tool by building upon the proposed FY26 budget and then projects future resources and expenditures based upon known reasonable trends and continuing the City's current services and service levels. The forecast for each fund also incorporates the debt and operating costs associated with capital improvement projects in the City's Five-Year Capital Improvement Program (CIP), thus, these forecasts provide City Council and management the opportunity to "gaze" into the future based on today's and past decisions and apply strategies and sound fiscal management to maintain the strong financial health of the City.

This forecast is not intended as a budget. Rather, the multi-year forecast is a valuable tool, based on a set of well-reasoned assumptions, upon which policy and strategy may be formulated. The forecast is a vital component of the City's financial management strategy.

OVERVIEW

The Debt Service, General Fund, Water & Sewer Fund and PEDC forecasts form the "core" of this document.

The DS Fund accounts for the issuance of debt and provides for the payment of debt principal, interest and tax rebates to in-city municipal utility districts. In this fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements.

The GF is the general operating fund of the City and is used to account for all financial activity not reflected in other funds. The fund consists of the following major departments: General Government, Public Safety, Parks & Recreation, Public Works, and Community Services.

The W&S Fund includes water and sewer system operations and is operated in a manner similar to private business enterprises, where services to the public are financed primarily through user charges. This fund consists of the following major functions: Grounds Maintenance, Lift Stations, Wastewater Treatment, Water Production, Distribution and Collection, Construction, Meter Services, Surface Water Plant and Billing and Collections.

The PEDC, established in 1995 by the voters under the Texas Development Corporation Act of 1979, provides guidance and funding for the operations of the City's economic development program and provides business incentives to support and promote the growth and diversification of the City's economic base.

It is important to note that the numbers in these multi-year forecasts are estimates based on various assumptions and are not representation of fact. The picture reflected in these forecasts portray a scenario if all assumptions hold true. Therefore, the importance of



the forecasts lies not in the numbers, but in the discussion, it encourages on the policy issues and strategies that can be implemented in the event these scenarios become reality.

Based upon these assumptions, the forecast shows that the City will be able to accomplish the following:

- Fund existing services at current service levels
- Meet current and future anticipated debt service obligations
- Fund a Multi-Year Capital Improvement Program and associated operating expenditures
- Meet cash reserve and bond coverage requirements
- Meet a 10% reserve policy in the Debt Service Fund
- Operate and maintain new and existing City facilities
- Maintain business incentives to attract capital investments to the City
- Meet the 1.15 Bond Coverage Requirement and the annual Debt Service Reserve set by Bond Ordinances in the W&S Fund.
- Maintain a cash equivalent operating reserve at 15% of the current year's budget appropriation for total operating expenses in the Water/Sewer operating fund. The aggregate between the reserve balances of the Water/Sewer operating fund and Water/Sewer debt service fund shall be no less than 25%.

However, in order to do so

- The overall tax rate in FY 26 is 0.6300.
- During the 2019 Bond Referendum, the materials presented showed a maximum projected debt rate of \$0.4875; During the 2023 Bond Referendum, the materials presented showed a maximum projected debt rate of \$0.3950; This projection does not exceed these amounts.
- A 5.5% rate increase is included in the FY26 budget for the W&S Fund; and a projected increase of 16.7% and 9.6% accordingly in FY27 and FY28 to meet cash reserve and bond coverage requirements.

FORECAST METHODOLOGY

As part of the formulation of these forecasts, the forecast methodology includes estimating the future values of revenues and expenditures. The forecast provides an estimate of how much revenue will be needed/required in order to meet expenditures and reserve and bond coverage requirements over the forecast period. The value of forecasts is in estimating whether, given assumptions about financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned or mandated programs.

In the City's forecasts, there are a mixture of methodologies, including historical and factual information, knowledge of anticipated events, and judgment. The methodologies incorporate information gathered on anticipated population growth and building permits. Anticipated sales tax from retail sales, anticipated valuations, and other variables were identified to try to minimize the risk of overstating or understating revenue.

Much like revenue, the expenditure projections for the General Fund and Water Sewer Fund are based on historical trends, anticipated events, assumptions about the future, and other judgments staff deemed appropriate. Salary projections are based on anticipated merit and salary adjustments, and benefits were broken out separately to account for the aberrant behavior of certain benefits, such as TMRS and health care benefits.

The City may attempt to enact some controls to prevent the anticipated growth of operating expenses, but such controls are not assumed in the plan. The Debt Service Fund expenditure forecast is based upon current debt service payments, as well as anticipated debt from new debt issuances based on the City's Five-Year CIP and MUD rebates.

General Fund and Debt Service revenues are dependent on the net assessed property valuation assumptions which are derived from anticipated residential and commercial development, revaluation of existing property, and the scheduled roll-off of tax abatements. The forecast assumes property valuation growth for 4% in FY 27 and FY 28.

INDIVIDUAL FUND OVERVIEWS

Debt Service Fund

The Debt Service Fund can meet all current and future obligations based on the City's Multi-Year Forecast and Five-Year CIP. The issuance of debt is factored in based on the Five-Year CIP. All new debt issued is assumed to be issued with a 20-30 year maturity level principal payment.

In order to fund current obligations, implement the CIP for the fiscal year, and proceed with scheduled debt issuance of \$147 million at the end of FY 2025, the debt rate may need to increase in the future if property tax valuations do not grow sufficiently to offset rising expenses and maintain the current debt rate.

The City goal is to have 67% of MUD Rebate funded by the Enterprise Fund. This target is achieved in FY 2026, and the City plans to maintain the same contribution ratio in the following years.

General Fund

In the FY26 proposed budget, the General Fund is expected to have \$313,666 in excess reserves, which is 90.87 days, 0.87 day over the 90-day fund balance policy. The \$292 Revenues over Expenditures allows for the General Fund to increase the ending balance and stay in compliance with the City Financial Policy. The General Fund balance is forecasted to end FY26 with \$32,951,408 in reserves. Total expenditures in FY 27 are projected to increase to \$136,237,151, driven by new facilities, increasing operational costs, and continued growth in staffing.

Property and Sales Tax are a major revenue component funding these expenditures. Revenues from property tax, as a percent of total revenues, are 36.75% in FY 26. General Fund property tax revenues as a percentage of total revenue increases slightly to 36.95% in FY 27 and then 37.16% in FY 28. Sales tax receipts are projected to increase 3% per year for FY 27 and FY 28.

Water & Sewer Fund

The Water & Sewer Fund can meet all its operating expenses, annual debt service, and bond coverage requirements of 1.15 times net operating revenues. Cash reserve requirement of 15% in the Enterprise Operating Fund and 25% when combining the Enterprise Operating and Enterprise Debt Funds. Reserve requirements are met in all years of the forecast. Strategies used in the generation of the forecast are aimed at ensuring that the fund is self-supporting.

A 5.5% rate increase is proposed for FY 26. The City plans to issue additional debt in FY26 and FY27. The bonds will be used to begin construction on the expansion of the Barry Rose Water Reclamation Facility (WRF) and decommissioning the Longwood WRF and other water and sewer line replacements.

The utility system is funded by revenues generated from its users, our residents and businesses. Since Budget Discussion #1, we have incorporated feedback from the Mayor and Council to revisit our water and sewer rate model, with the goal of reducing spikes in rate changes in future years. Several adjustments have been made to the Water & Sewer Fund, including:

- A revised 67% Mud rebates contribution
- Revised debt payment projections based on: (1) input from the Utilities team regarding the current 5-year water & wastewater CIP, and (2) updated financial scenarios provided by Financial Advisor

The adjusted annual water and sewer charges and expenditures are shown below.



Original Proposal	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Proposed 5.5% Rate Change	7.0%	5.5%	17.0%	11.5%	2.0%	2.0%
Scenario 7% Rate Change	7.0%	7.0%	14.6%	11.7%	2.3%	2.3%
Updated Proposal	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Proposed 5.5% Rate Change*	7.0%	5.5%	16.7%	9.6%	2.0%	2.2%
Scenario 7% Rate Change*	7.0%	7.0%	13.6%	11.1%	2.0%	2.1%

*Updated with 67% Mud Rebates contribution and updated Debt Payments from the Financial Advisor.

For the proposed 5.5% Water & Sewer Rate Change scenario, the water and sewer charges would be adjusted as follows:

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
5.5% Proposed Rate	7.0%	5.5%	16.7%	9.6%	2.0%	2.2%
Connection Growth	0.8%	1%	1%	1%	1%	1%
Water and Sewer Charges	74,091,089	80,667,701	93,475,710	103,370,365	106,604,331	109,407,275
Total Revenue	77,054,653	83,692,580	96,492,912	106,562,562	109,857,456	112,718,993
Total Expenditures	82,971,410	93,709,976	101,430,359	106,342,769	108,980,038	112,350,386
Change in Net Position	(5,916,757)	(10,017,396)	(4,937,447)	219,792	877,419	368,607
Water & Sewer Unreserved Working Capital (15%)	31%	23%	15%	15%	16%	16%
Combine Reserved Fund 600 & 601 (25%)	50%	34%	26%	25%	25%	25%

For a 7% Water & Sewer Rate Change scenario, the water and sewer charges would be adjusted as follows:

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
7% Rate Change Scenario	7.0%	7.0%	13.6%	11.1%	2.0%	2.1%
Connection Growth	0.8%	1%	1%	1%	1%	1%
Water and Sewer Charges	74,091,089	81,818,504	92,273,698	103,437,653	106,672,462	109,366,354
Total Revenue	77,054,653	84,866,113	95,270,623	106,631,105	109,926,854	112,677,533
Total Expenditures	82,971,410	93,709,976	101,430,359	106,342,769	108,980,038	112,350,386
Change in Net Position	(5,916,757)	(8,843,862)	(6,159,736)	288,335	946,816	327,147
Water & Sewer Unreserved Working Capital (15%)	31%	25%	15%	15%	16%	17%
Combine Reserved Fund 600 & 601 (25%)	50%	35%	26%	25%	25%	25%

With the implementation of the revenue increases included in the forecast, the system can continue to be self-supporting and financially sound.

Pearland Economic Development Corporation (PEDC)

The Corporation can fund its current operations and provide funding for the strategic priorities of the Pearland Prosperity Plan, including business recruitment, Lower Kirby, FM 518/Broadway, SH35 / Old Town and Parks and Places to gather. The ending fund balance is projected to be \$35.1 million in FY 2028, an increase of \$15.6 million from FY26.

Sales tax revenue is a major component of funding for the Corporation. Revenues from sales taxes increased by 2% between FY27 and FY28, from \$16.16 million in fiscal year 2026 to \$16.48 million in fiscal year 2027. The sales tax revenues are 93% of the total revenues in 2026 and 34.5% in 2028.

CONCLUSION

The proposed forecasts are conservative and only include developments that are anticipated based on current knowledge. If certain economic development projects are successful and come to fruition, or if new developments not currently known take place, then this forecast will substantially change. This forecast will be updated annually as any new developments that will impact revenue or expenditures are identified as "concrete," or likely to happen. There are external factors outside of the City, such as the legislature, inflation, supply-chain challenges, anticipated TxDOT funding of capital projects, and weather, that could impact the forecast and significantly affect the City's ability, despite having a prudent financial plan in place, to continue to provide the highest quality service and



provide for those capital projects which provide a high quality of life. Our objective is to provide City Council and management a prudent financial plan in order to make decisions to benefit our current and future residents.



General Fund Multi-Year Forecast

MULTI-YEAR BUDGET 2026- 2028
GENERAL FUND OVERVIEW
Proposed Rate With Forecasted Property Tax Rate Scenario

DESCRIPTION	ACTUAL	AMENDED	PROPOSED	FORECASTED		Comments
	2024	2025	2026	2027	2028	
REVENUE						
Property Taxes1	40,946,317	45,794,387	48,639,214	50,584,783	52,608,174	Uses Voter Approved Rate. See footnote #1
Sales & Use Taxes	31,014,354	31,640,887	33,044,887	34,036,234	35,057,321	Assumes 3% growth
Franchise Fees	7,037,332	6,886,806	6,917,586	7,125,114	7,338,867	Assumes 3% growth
Licenses & Permits	3,486,737	3,312,893	4,052,396	4,133,444	4,216,113	Assumes 2% growth
Fines & Forfeitures	2,095,239	2,195,409	2,191,939	2,235,778	2,280,493	Assumes 2% growth
Charges For Service	24,796,731	24,804,759	25,325,142	26,239,774	27,188,039	Assumes 3% growth
Investment Earnings	2,609,802	4,111,133	3,909,359	4,007,093	4,107,270	Assumes 2.5% growth
Miscellaneous	1,471,740	1,702,992	374,301	385,530	397,096	Assumes 3% growth
Other Financing Sources	1,485,812					
Transfers In	4,369,155	6,995,692	7,909,643	8,146,932	8,391,340	Assumes 3% growth.
TOTAL REVENUES	\$119,313,219	\$127,444,958	\$132,364,467	\$136,894,680	\$141,584,714	
TAX RATE						
General Fund	0.332900	0.334941	0.351504			
Debt Service	0.322500	0.300059	0.278496			
Total Tax Rate	0.655400	0.635000	0.630000			
TAX RATE SPLIT						
General Fund	51%	53%	56%			
Debt Service	49%	47%	44%			
TAX RATE INCREASE (DECREASE)						
General Fund	0.0279	0.0020	0.0166			
Debt Service	(0.0925)	(0.0224)	(0.0216)			
Total Tax Rate	(0.0646)	(0.0204)	(0.0050)			

1) The property tax forecast is based off an extrapolated version of FY26 revenue. It assumed 4% growth in FY27 and FY28. Property Tax Revenue also includes estimated Delinquent Tax Collections, Penalties, and Interest



MULTI-YEAR BUDGET 2026- 2028
GENERAL FUND OVERVIEW
Proposed Rate With Forecasted Property Tax Rate Scenario

DESCRIPTION	ACTUAL	AMENDED	PROPOSED	FORECASTED		
	2024	2025	2026	2027	2028	Comments
EXPENDITURES						
Safe Community						
Salaries & Wages	57,628,801	61,018,694	64,227,400	66,438,076	68,762,652	
Transfers Out	6,481,813	8,659,924	10,073,402	10,254,723	10,480,327	
Miscellaneous Services	2,375,828	2,562,162	2,470,717	2,495,424	2,545,333	
Materials & Supplies	2,484,400	3,390,195	2,662,953	2,716,212	2,770,536	
Repair & Maintenance	1,072,155	1,234,411	1,100,848	1,122,865	1,145,322	
Capital Outlay	1,929,243	1,751,134	1,346,000	1,370,228	1,400,373	
Other	66,960	153,656	111,630	112,746	115,001	
Inventory						
Building & Grounds	33,465	60,857	42,000	42,840	43,697	
Safe Community Total	\$72,072,664	\$78,831,033	\$82,034,950	\$84,553,115	\$87,263,241	
Trusted Government						
Salaries & Wages	7,850,358	9,158,113	10,895,965	11,316,453	11,757,777	
Transfers Out	6,059,931	6,719,559	2,303,619	2,345,084	2,396,676	
Miscellaneous Services	2,278,074	3,325,655	3,299,405	3,332,399	3,399,047	
Repair & Maintenance	367,323	518,211	416,555	424,886	433,384	
Inventory						
Materials & Supplies	204,018	270,526	286,540	292,271	298,116	
Other	17,064	216,902	220,208	222,410	226,858	
Building & Grounds		29,700				
Interest Expense		132,001				
Capital Outlay			15,000	15,270	15,606	
Trusted Government Total	\$16,776,768	\$20,370,667	\$17,437,292	\$17,948,773	\$18,527,464	
Sustainable Infrastructure						
Salaries & Wages	5,397,427.03	5,911,453	7,127,172	7,395,370	7,677,982	
Transfers Out	4,252,953.99	4,307,691	3,131,591	3,187,960	3,258,095	
Miscellaneous Services	4,081,649.36	5,302,612	5,327,934	5,381,213	5,488,838	
Materials & Supplies	1,000,936.37	526,178	475,652	485,165	494,868	
Building & Grounds	232,489.21	11,500	2,356,318	2,403,444	2,451,513	
Repair & Maintenance	93,836.56	158,296	118,545	120,916	123,334	
Inventory	4,197.00					
Capital Outlay		337,500				
Sustainable Infrastructure Total	\$15,063,490	\$16,555,230	\$18,537,212	\$18,974,068	\$19,494,630	
Connected Community						
Salaries & Wages	5,515,274	6,368,026	6,672,080	6,896,950	7,133,479	
Miscellaneous Services	1,038,063	1,192,729	1,248,987	1,261,477	1,286,706	
Transfers Out	749,015	1,398,824	1,870,005	1,903,665	1,945,546	
Materials & Supplies	601,193	693,846	717,364	731,711	746,346	
Building & Grounds	415,186	501,304	504,117	514,199	524,483	
Capital Outlay	85,121	86,219	98,700	100,477	102,687	
Repair & Maintenance	77,428	102,444	101,820	103,856	105,934	
Inventory	25,041					
Other	17,732	21,550	4,000	4,040	4,121	
Connected Community Total	\$8,524,055	\$10,364,942	\$11,217,073	\$11,516,376	\$11,849,302	



MULTI-YEAR BUDGET 2026- 2028

GENERAL FUND OVERVIEW

Proposed Rate With Forecasted Property Tax Rate Scenario

DESCRIPTION	ACTUAL	AMENDED	PROPOSED	FORECASTED		Comments	
	2024	2025	2026	2027	2028		
EXPENDITURES							
Strong Economy							
Salaries & Wages	2,063,800	2,445,194	2,610,529	2,710,073	2,815,025		
Miscellaneous Services	293,215	634,463	238,704	241,091	245,913		
Transfers Out	251,766	212,616	251,763	256,295	261,933		
Repair & Maintenance	178,327	78,282	8,500	8,670	8,843		
Materials & Supplies	16,924	25,019	25,652	26,165	26,688		
Other		1,000	2,500	2,525	2,576		
Building & Grounds							
Inventory							
Capital Outlay							
Strong Economy Total	\$2,804,032	\$3,396,574	\$3,137,648	\$3,244,819	\$3,360,979		
Funded CIP O&M Costs & Service Level Enhancements Total							
TOTAL EXPENDITURES	\$115,241,008	\$129,518,446	\$132,364,175	\$136,237,151	\$140,495,616		
REV OVER/(UNDER) EXP	\$4,072,211	\$ (2,073)	\$292	\$657,529	\$1,089,098		
BEGINNING FUND BALANCE	\$31,323,584	\$35,024,604	\$32,951,116	\$32,951,408	\$33,608,937		
ENDING FUND BALANCE	\$35,024,604	\$32,951,116	\$32,951,408	\$33,608,937	\$34,698,035		
Policy Requirement	\$28,415,591	\$31,936,055	\$32,637,742	\$33,592,722	\$34,642,755		
Amount Over Policy	\$6,609,013	\$1,015,061	\$313,666	\$16,215	\$55,280		
Fund Balance % of Exp	30%	25%	25%	25%	25%		
Fund Balance In Days (Target 90 days)	111	93	91	90	90		
Target Fund Balance in Days	90	90	90	90	90		



Enterprise Fund Multi-Year Forecast

City of Pearland

Water and Wastewater Rate Model

What is the required Rate Change to keep up with infrastructure and operation?

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Adopted / Proposed Water and Sewer Rate Change	14.0%	7.0%	5.5%	16.7%	9.6%	2.0%	2.2%	
Total Revenue	71,090,300	77,054,653	83,692,580	96,492,912	106,562,562	109,857,456	112,718,993	
Operating Expenses - Fund 600	39,527,965	50,190,482	51,549,398	54,344,591	56,415,645	58,609,015	60,637,259	
Non-operating Expenses - Fund 600	753,335	3,939,729	3,793,369	3,377,386	4,379,469	3,789,921	4,164,329	
Debt Service Expenses Net of Impact fee - Fund 601	25,568,469	28,841,199	38,367,209	43,708,382	45,547,656	46,581,102	47,548,798	
Total Expenses	65,849,768	82,971,410	93,709,976	101,430,359	106,342,769	108,980,038	112,350,386	
Net Annual Revenue Over Expenditures	5,240,531	(5,916,757)	(10,017,396)	(4,937,447)	219,792	877,419	368,607	
Beginning Cash Equivalents Net of Restricted for Debt Service (Fund 600 & 601)	20,267,469	25,508,000	20,027,410	16,615,745	12,230,787	13,033,560	14,481,883	
Add Unrestricted Cash in Debt Service Fund - 601		436,167	6,605,731	552,488	582,981	570,904	605,727	
Ending Cash Equivalents Net of Restricted for Debt Service (see calculation on Multi-year Forecast)	25,508,000	20,027,410	16,615,745	12,230,787	13,033,560	14,481,883	15,456,217	
Additional Debt Issuance as of July 2025	81,365,735	118,046,000	115,096,000	73,475,464	18,299,000	10,281,950	60,232,000	
Barry Rose WRF Replacement and Expansion	36,555,735	90,495,000	27,618,500					
Longwood Water Reclamation Facility Decommissioning	17,573,000	14,500,000						
Sewer System Expansion	15,469,000	8,151,000	42,376,004	27,216,000	13,509,000	4,250,500	16,600,000	
Other Projects	11,768,000	4,900,000	45,101,496	46,259,464	4,790,000	6,031,450	43,632,000	
Debt Service Coverage W/S Revenue + Impact Fee Revenue	73,790,300	81,370,114	87,892,580	100,692,912	110,762,562	113,637,456	116,309,993	
Less Operating Expenses	39,527,965	50,190,482	51,549,398	54,344,591	56,415,645	58,609,015	60,637,259	
Net Revenue Available for Debt Services	34,262,335	31,179,632	36,343,182	46,348,321	54,346,917	55,028,441	55,672,733	
Current Year W/S Annual Debt Service	25,870,156	25,772,433	25,870,526	25,697,370	24,453,648	24,277,914	24,092,014	
Bond	Bond Coverage - 1.15 required to issue COs*	1.32	1.21	1.40	1.80	2.22	2.27	2.31
Ordinance	Restricted for Debt Service	18,758,654	20,710,507	14,558,316	14,105,827	13,622,846	13,151,942	12,646,216
Financial Policy	Water/Sewer Unreserved Working Capital 15% - Ending Cash / (Operating Expense + CO's Debt Serv.)	53%	31%	23%	15%	15%	16%	16%
	Combine Reserved Fund 600 + 601 25% = Ending Cash / (Operating Expenses + Debt Service Payment)	68%	50%	34%	26%	25%	25%	25%

1) Due to prior year-end closing/ audit entry, Actual Beginning Cash Balance FY24 can be different from Prior Ending Cash Balance FY23

* FY26 Coverage Ratio = (FY26 Revenue - FY26 Operating Expense) / (FY26 W/S Revenue Bond Debt Service)

The current Rate Model includes: 5% Salary Increase, and \$168K Vehicle Replace



MULTI-YEAR BUDGET 2026-2030
ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2024	2025	2026	2027	2028	2029	2030
CHARGES FOR SERVICE							
Water/Sewer Charges '1	69,522,735	74,091,089	80,667,701	93,475,710	103,370,365	106,604,331	109,407,275
Connection Fee							
Water/Sewer Tap Fee	82,611	36,462	38,045	38,425	38,810	39,198	39,590
Late Payment Fee	907,526	963,200	1,048,700	934,800	1,033,700	1,066,000	1,094,100
Meter Set Fee	95,829	162,717	130,000	131,300	132,613	133,939	135,279
Curb Stop Replacement Fee							
Grease Trap Fee	58,510	55,300	55,300	55,853	56,412	56,976	57,545
Reconnect Fee	131,600	139,150	113,500	114,635	115,781	116,939	118,109
Charges for Service Hydrant							
Meter Rental	12,421	10,399	10,200	10,302	10,405	10,509	10,614
Charges for Service Backflow							
Test Report Fee	110,880	105,840	105,800	106,858	107,927	109,006	110,096
Miscellaneous	148,178	131,115	135,474	136,829	138,197	139,579	140,975
TOTAL CHARGES FOR SERVICE	71,070,290	75,695,272	82,304,720	95,004,712	105,004,209	108,276,477	111,113,582
MISCELLANEOUS REVENUE							
NSF Fees	5,225	14,075	9,650	9,747	9,844	9,942	10,042
Recycle							
Miscellaneous and FEMA	118,340	12,791	2,500	2,525	2,550	2,576	2,602
TOTAL MISCELLANEOUS	123,565	26,866	12,150	12,272	12,394	12,518	12,643
INTEREST							
Interest	558,026	810,515	825,000	833,250	841,583	849,998	858,498
TOTAL INTEREST	558,026	810,515	825,000	833,250	841,583	849,998	858,498
TRANSFERS IN							
City Payment for Water	522,000	522,000	550,710	643,229	706,266	720,391	734,799
TOTAL INTERFUND TRANSFERS	522,000	522,000	550,710	643,229	706,266	720,391	734,799
OTHER FINANCING SOURCES							
Sale of Property							
Miscellaneous		(1,183,581)					
Capital Proceed '3							
TOTAL OTHER FINANCING SOURCES	(1,183,581)						
TOTAL REVENUES	71,090,300	77,054,653	83,692,580	96,492,912	106,562,562	109,857,456	112,718,993

1. Water/Sewer Charges reflect both growth in number of meters and necessary revenue increases

2. From FY2026, Interest Revenue are forecasted to growth at 1% annually

3. Water and Sewer Infrastructures that were built by developer then turnover to the City



MULTI-YEAR BUDGET 2026-2030
ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2024	2025	2026	2027	2028	2029	2030
<u>EXPENDITURES</u>							
Utilities							
Administration	-	-	-	-	-	-	-
Salaries and Wages 4	1,229,157	1,370,279	1,125,723	1,173,106	1,222,575	1,274,229	1,328,169
Materials & Supplies	28,766	42,783	44,519	45,855	47,230	48,647	50,107
Repair & Maintenance	2,500	6,500	6,500	6,630	6,763	6,898	7,036
Miscellaneous Services 5	132,457	121,019	45,203	46,107	47,029	47,970	48,929
Inventory							
Transfers Out	3,130,165	3,564,409	4,209,474	4,335,758	4,465,831	4,599,806	4,737,800
Administration Total	4,523,045	5,104,990	5,431,419	5,607,456	5,789,428	5,977,550	6,172,040
Lift Stations							
Salaries and Wages 4	521,808	631,772	458,772	478,543	499,210	520,816	543,406
Materials & Supplies	19,507	34,635	38,535	39,691	40,882	42,108	43,371
Building & Grounds	1,970	10,000	10,000	10,200	10,404	10,612	10,824
Repair & Maintenance	292,596	686,375	141,340	144,167	147,050	149,991	152,991
Miscellaneous Services 5	370,410	458,730	458,110	467,272	476,618	486,150	495,873
Inventory	1,632						
Transfers Out	260,409	76,359	85,120	87,674	90,304	93,013	95,803
Lift Stations Total	1,468,331	1,897,871	1,191,877	1,227,547	1,264,468	1,302,691	1,342,269
Wastewater							
Salaries and Wages 4	928,271	1,198,645	1,388,706	1,449,168	1,512,405	1,578,554	1,647,759
Materials & Supplies	491,929	623,600	556,031	611,634	672,798	740,077	814,085
Building & Grounds			90,000	91,800	93,636	95,509	97,419
Repair & Maintenance	461,052	615,000	136,366	139,093	141,875	144,713	147,607
Miscellaneous: Mud Fee & Construction	991,202	991,202	991,202	1,011,026	1,031,247	1,051,871	1,072,909
Miscellaneous Electricity	790,703	758,803	781,572	797,203	813,148	829,410	845,999
Miscellaneous Services 5	721,700	5,460,673	3,026,840	3,087,377	3,149,124	3,212,107	3,276,349
Inventory	5,253	8,000					
Transfers Out	61,000	220,548	159,588	100,516	103,531	106,637	109,836
Wastewater Total	4,451,110	9,876,471	7,130,305	7,287,817	7,517,763	7,758,879	8,011,963
Environmental Service							
Salaries and Wages 4	561,676	580,246	654,204	682,886	712,903	744,322	777,214
Materials & Supplies	12,258	13,785	13,785	15,164	16,680	18,348	20,183
Repair & Maintenance	5,732	5,520	5,520	5,630	5,743	5,858	5,975
Miscellaneous Services 5	37,297	44,253	47,925	48,884	49,861	50,858	51,876
Inventory	4,564	1,850					
Transfers Out	33,672	23,933	30,551	31,468	32,412	33,384	34,385
Environmental Service Total	655,198	669,587	751,985	784,031	817,599	852,770	889,633



MULTI-YEAR BUDGET 2026-2030
ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2024	2025	2026	2027	2028	2029	2030
<u>EXPENDITURES</u>							
Water Production							
Salaries and Wages '4	1,531,496	1,779,283	1,883,208	1,964,362	2,049,195	2,137,885	2,230,618
Water Purchase '6	5,838,282	4,900,000	4,164,000	4,247,280	4,332,226	4,418,870	4,507,248
Materials & Supplies	1,110,328	1,394,546	1,194,115	1,313,527	1,444,879	1,589,367	1,748,304
Building & Grounds	219,381	182,150	114,150	116,433	118,762	121,137	123,560
Repair & Maintenance	673,938	917,480	197,700	201,654	205,687	209,801	213,997
Miscellaneous Electricity	626,588	673,956	694,168	708,051	722,212	736,657	751,390
Miscellaneous Services '5	1,661,408	1,653,832	1,342,953	1,369,812	1,397,208	1,425,152	1,453,656
Inventory	37,369	28,577	1,310	1,336	1,363	1,390	1,418
Capital Outlay	198,783						
Transfers Out	451,420	143,949	261,434	140,836	145,061	149,413	153,895
Water Production Total	12,348,993	11,673,773	9,853,038	10,063,291	10,416,593	10,789,672	11,184,084
Distribution and Collection							
Salaries and Wages '4	3,426,630	3,756,017	3,870,253	4,038,777	4,215,095	4,399,593	4,592,681
Materials & Supplies	391,576	457,325	540,157	594,173	653,590	718,949	790,844
Repair & Maintenance	155,965	445,000	475,500	485,010	494,710	504,604	514,696
Miscellaneous Services '5	300,074	420,323	337,077	343,819	350,695	357,709	364,863
Inventory	21,002	18,000	29,360	29,947	30,546	31,157	31,780
Capital Outlay		27,000	54,000	55,080	56,182	57,305	58,451
Transfers Out	703,454	860,256	753,755	632,683	651,663	671,213	691,349
Distribution & Collection Total	4,998,700	5,983,921	6,060,102	6,179,488	6,452,481	6,740,531	7,044,665
Water Meter Services (Merge w/ Utility Customer Service FY24)							
Salaries and Wages '4		(10,595)					
Materials & Supplies							
Repair & Maintenance							
Miscellaneous Services '5							
Transfers Out							
Water Meter Services Total		(10,595)					
Water/Sewer Grounds Maintenance							
Salaries and Wages '4	567,785	655,551	619,154	646,157	674,406	703,965	734,898
Materials & Supplies	9,199	20,293	20,293	22,322	24,555	27,010	29,711
Building & Grounds	6,369	7,350	7,350	7,497	7,647	7,800	7,956
Repair & Maintenance	10,533	13,460	13,460	13,729	14,004	14,284	14,570
Miscellaneous Services '5	93,238	125,460	119,614	122,006	124,446	126,935	129,474
Inventory							
Transfers Out	88,874	452,132	190,686	196,407	202,299	208,368	214,619
Water/Sewer Grounds Maintenance Total	775,999	1,274,246	970,557	1,008,118	1,047,357	1,088,362	1,131,227
Asset Management '7							
Salaries and Wages '4			1,646,650	1,705,600	1,766,917	1,830,706	1,897,078
Materials & Supplies			227,490	250,239	275,263	302,789	333,068
Building & Grounds			10,000	10,200	10,404	10,612	10,824
Repair & Maintenance			5,298,916	5,404,894	5,512,992	5,623,252	5,735,717
Inventory			17,850	18,207	18,571	18,943	19,321
Miscellaneous Services '5							
Transfers Out							
Asset Management Total			7,200,906	7,389,140	7,584,147	7,786,302	7,996,009

MULTI-YEAR BUDGET 2026-2030
ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2024	2025	2026	2027	2028	2029	2030
<u>EXPENDITURES</u>							
Surface Water Plant							
Salaries and Wages '4	832,465	1,133,194	921,119	960,968	1,002,631	1,046,196	1,091,757
Materials & Supplies' 6	203,254	939,550	930,275	1,023,303	1,125,633	1,238,196	1,362,016
Bulk Water '6	1,025,965	1,100,000	1,210,000	1,331,000	1,464,100	1,610,510	1,771,561
Miscellaneous Services '5	66,744	340,351	503,795	513,871	524,148	534,631	545,324
Miscellaneous Electricity	49,503	72,912	75,098	76,600	78,132	79,695	81,288
Inventory	9,269	2,500					
Building & Grounds		3,000	3,000	3,060	3,121	3,184	3,247
Repair & Maintenance	3,354	164,500	9,500	9,690	9,884	10,081	10,283
Transfers Out: Lease Payment & Repair & Maintenance	11,112	46,493	42,861	44,147	45,471	46,835	48,240
Surface Water Plant Total	2,201,666	3,802,500	3,695,648	3,962,638	4,253,121	4,569,329	4,913,716
Utility Billing							
Salaries and Wages '4	1,892,737	1,863,374	1,859,657	1,941,118	2,026,359	2,115,566	2,208,940
Materials & Supplies	405,976	917,138	697,342	767,076	843,784	928,162	1,020,978
Repair & Maintenance	18,485	25,400	25,404	25,912	26,430	26,959	27,498
Miscellaneous Services '5	419,410	645,788	655,521	668,631	682,004	695,644	709,557
Transfers Out IT Services	783,902	1,002,144	978,343	1,007,693	1,037,924	1,069,062	1,101,134
Transfers Out	96,452	147,331	97,621	100,550	103,566	106,673	109,873
Utility Billing Total	3,616,962	4,601,175	4,313,888	4,510,981	4,720,067	4,942,066	5,177,980
Anticipated O&M for Long-term Project Total				189,935	224,304	267,967	25,000
Anticipated Vehicle Replacement and Supplement				1,000,000	1,000,000	1,000,000	1,000,000
Anticipated O&M for Long-term Project Total				1,189,935	1,224,304	1,267,967	1,025,000



MULTI-YEAR BUDGET 2026-2030
ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2024	2025	2026	2027	2028	2029	2030
<u>EXPENDITURES</u>							
Other Requirements							
Cash Funded CIP		950,000	935,000	237,500	930,000		
MUD Rebate '8	87,519	2,044,727	2,804,369	3,084,806	3,393,287	3,732,616	4,105,877
Transfer to General Fund	2,307,103	2,698,557	3,634,457	3,743,491	3,855,795	3,971,469	4,090,613
Transfer to Facilities Fund	550,354	550,354					
Property Insurance	1,245,583	1,340,867	614,216	675,638	743,201	817,521	899,274
Information Technology							
Capital Outlay	467,034	918,002					
Miscellaneous Services '5	594,298	743,170	755,000	770,100	785,502	801,212	817,236
Other Requirements Total	5,251,891	9,245,677	8,743,042	8,511,535	9,707,786	9,322,819	9,913,001
Debt Service							
Debt Service Payment	25,568,469	28,841,199	38,367,209	43,708,382	45,547,656	46,581,102	47,548,798
Revenue Bond Reserve Deposit							
Debt Service Total	25,568,469	28,841,199	38,367,209	44,538,557	47,607,852	48,729,452	49,188,623
TOTAL EXPENDITURES	65,849,768	82,971,410	93,709,976	101,430,359	106,342,769	108,980,038	112,350,386
REV OVER(UNDER) EXP	5,240,531	(5,916,757)	(10,017,396)	(4,937,447)	219,792	877,419	368,607
Beginning Cash Equivalents Net of Restricted for Debt Service (Fund 600 & 601)	20,267,469	25,508,000	20,027,410	16,615,745	12,230,787	13,033,560	14,481,883
Ending Cash Balance in Operating Fund	25,508,000	19,591,243	10,010,014	11,678,298	12,450,579	13,910,979	14,850,490
Add Unrestricted Cash in Debt Service Fund - 601 '9		436,167	6,605,731	552,488	582,981	570,904	605,727
Ending Cash Equivalents Net of Restricted for Debt Service (Fund 600 & 601)	\$25,508,000	\$20,027,410	\$16,615,745	\$12,230,787	\$13,033,560	\$14,481,883	\$15,456,217



MULTI-YEAR BUDGET 2026-2030
ENTERPRISE FUND DETAIL

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2024	2025	2026	2027	2028	2029	2030
Debt Service Coverage							
Revenue	73,790,300	81,370,114	87,892,580	100,692,912	110,762,562	113,637,456	116,309,993
Less Operating Expenses	39,527,965	50,190,482	51,549,398	54,344,591	56,415,645	58,609,015	60,637,259
Net Revenue Available for Debt Services	34,262,335	31,179,632	36,343,182	46,348,321	54,346,917	55,028,441	55,672,733
Revenue Bonds Current DS	25,870,156	25,772,433	25,870,526	25,697,370	24,453,648	24,277,914	24,092,014
Revenue Bonds and CO's Current DS	34,528,233	38,041,199	44,067,209	49,408,382	51,247,656	52,281,102	53,248,798
W/S Bond Coverage - 1.15	1.32	1.21	1.40	1.80	2.22	2.27	2.31
Cash Reserve Ratio with COs- 15% min required	53%	31%	23%	15%	15%	16%	16%
Combine 600 & 601 Reserve - 25% min required	68%	50%	34%	26%	25%	25%	25%

4. FY26 Salaries and Wages are forecasted to growth at 5 to reflect step plan (2%) and Market Competitiveness (3%) increase. Long term growth are set to 4%

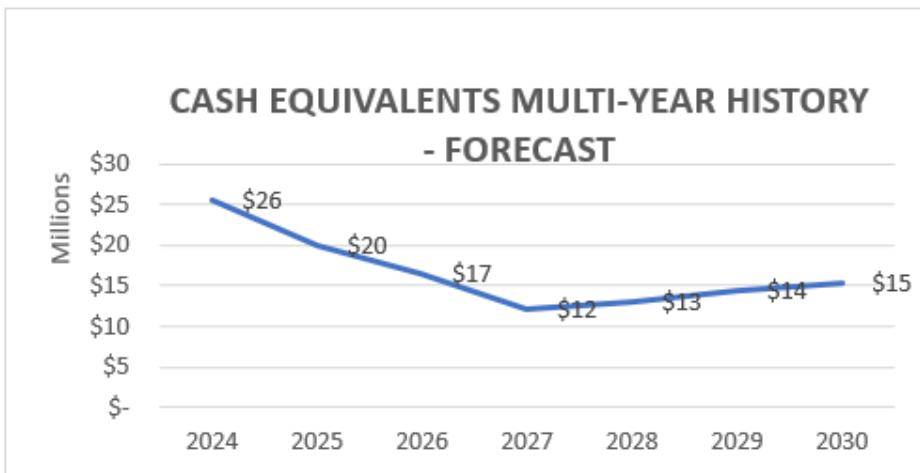
5. Miscellaneous Services Expenses include small Equipment Rental, Telephone, Annual Dues and Subscription, and Annual Professional/Contractual Services

6. In FY26, Water purchase expenses in Water Production Division are forecasted at 4.2M with Surface Water Plant fully functional.

7. Asset Management Division would be formed in FY 2026

8. In FY 26, 67% of MUD Rebate paid by Enterprise Fund, and will be continued in the future years

9. Beginning FY25, excess balance in 601 Reserve For Debt Service and Interest Earning will be counted toward Operating Cash Equivalents



PEDC Multi-Year Forecast

MULTI-YEAR BUDGET 2026-2030
PEARLAND ECONOMIC DEVELOPMENT CORPORATION

DESCRIPTION	AMENDED 2025	PROPOSED 2026	2027	FORECASTED 2028	2029	2030
REVENUES						
Sales Tax	15,843,939	16,160,818	16,484,034	16,813,715	17,149,989	17,492,989
Management District Reimbursements	2,765,000	-	-	1,550,000	-	-
Bond Proceeds	-	-	19,021,950	29,760,000	7,180,000	7,975,000
Other*	1,822,000	1,196,857	174,207	640,943	1,467,800	763,225
TOTAL OPERATING REVENUE	\$20,430,939	\$17,357,675	\$35,680,191	\$48,764,658	\$25,797,789	\$26,231,214
EXPENDITURES						
Operating Expenditures	1,734,992	1,890,535	1,897,125	1,849,295	1,862,073	1,875,491
Programs/Contracted Services	2,314,116	2,817,356	2,391,601	2,401,156	2,411,031	2,421,239
Business Development - Incentives	330,000	1,628,000	1,250,000	1,500,000	1,500,000	1,500,000
Bond Payments	261,800	255,900	1,115,750	2,415,500	4,399,500	5,045,875
Site Development						
Lower Kirby Infrastructure	2,300,000	1,300,000	-	-	-	-
Redevelopment / LK / SH 35 / Old Town	3,790,000	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000
Mobility and Infrastructure						
State Highway 288	-	5,400,000	-	-	1,000,000	-
FM 518/Broadway	2,278,600	650,000	6,850,000	20,800,000	3,000,000	1,500,000
State Highway 35 / Old Town	6,100,000	3,020,000	5,577,000	8,960,000	3,180,000	7,475,000
Entry Features	-	150,000	200,000	500,000	-	-
Corridors/Trails - Clear Creek Trail	-	-	50,000	-	-	-
Corridor/Entryway Maintenance (Operating)	816,000	816,000	816,000	816,000	816,000	816,000
Distressed Property Demolition	-	150,000	150,000	150,000	150,000	150,000
Parks & Places to Gather	906,000	16,407,132	4,759,950	396,550	408,447	420,700
TOTAL EXPENDITURES	\$20,831,508	\$36,984,923	\$27,057,426	\$41,788,501	\$20,727,051	\$23,204,305
REV OVER/(UNDER) EXP	(400,569)	(19,627,247)	8,622,765	6,976,157	5,070,738	3,026,909
BEGINNING TOTAL FUND BALANCE	\$39,562,483	\$39,161,914	\$19,534,666	\$28,157,431	\$35,133,589	\$40,204,327
ENDING TOTAL FUND BALANCE	\$39,161,914	\$19,534,666	\$28,157,431	\$35,133,589	\$40,204,327	\$43,231,236

*Other includes Interest, 288 PMMD#2 Management Contract, Smith Ranch Assessments, Sale of Property and miscellaneous revenue

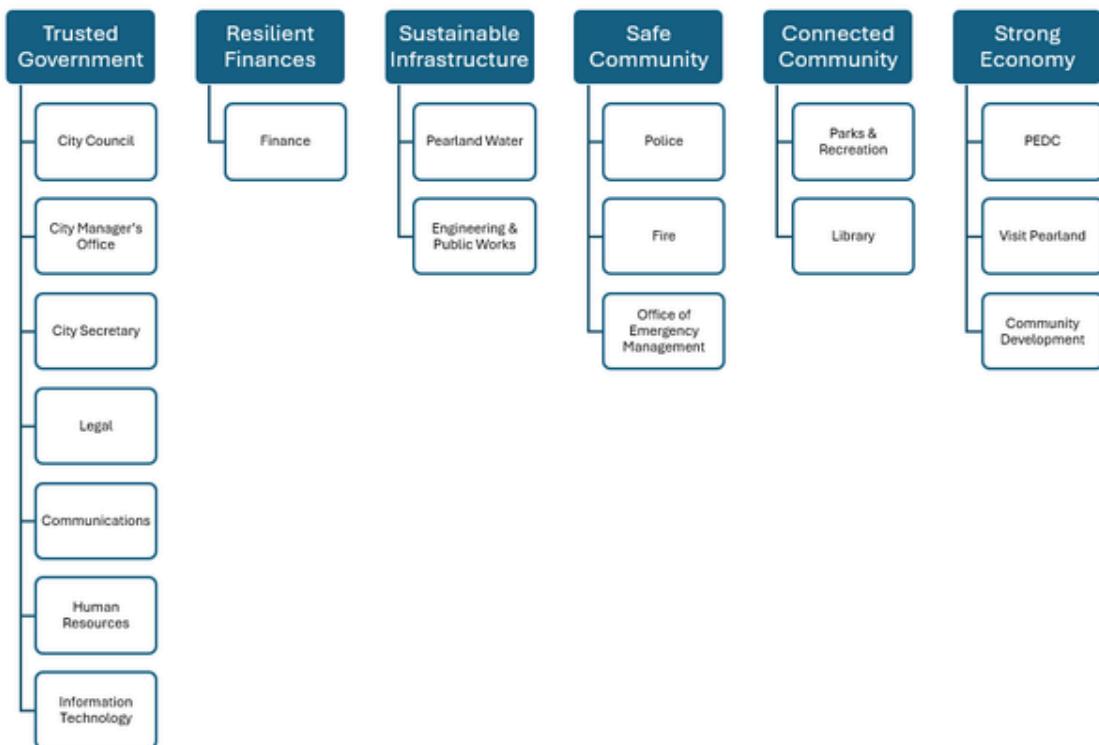


Strategic Priorities

The City Council sets and reviews strategic priorities on an annual basis in order to best meet the needs of the community. In order to identify how budget dollars support those needs and goals for FY26, the budget is presented by Strategic Priority and then at the department and division level.

Additionally, since the budget is being presented through July and August, the original section was incomplete. With the full publication of the proposed budget on August 5th this section is now completed.

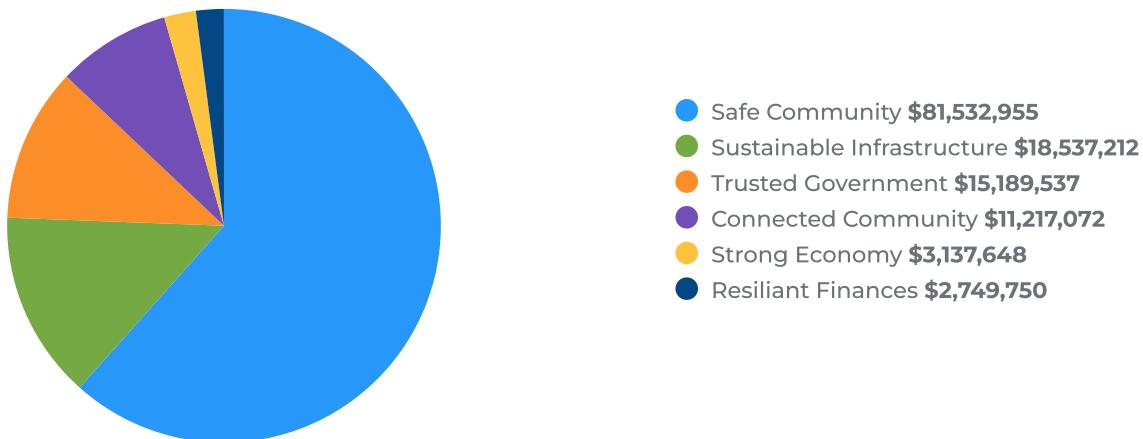
Organizational Structure by Strategic Priority



Expenditure Summary

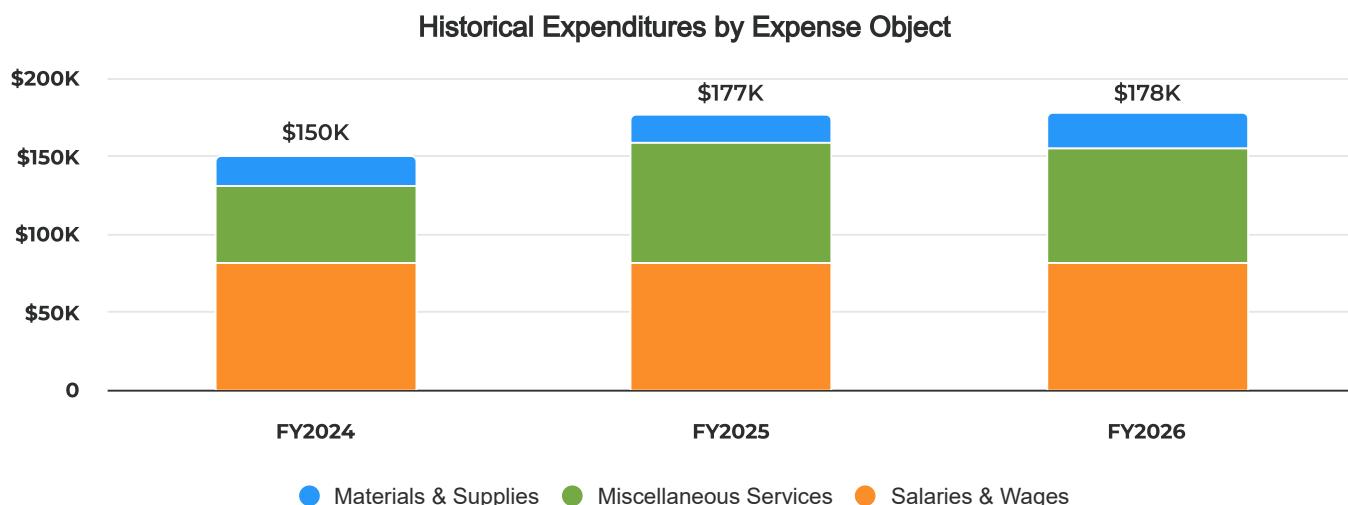
Departmental budgets are presented by strategic priority on the following pages. The six strategic priorities are all represented in general fund expenditures. The largest strategic priority is Safe Community represented by Police and Fire for a total of 62% of the general fund budget. From there, the other strategic priorities range between 14% to 2% of the general fund budget.

General Fund Expenditure by Strategic Priority



Trusted Government-City Council

Expenditures by Expense Object



Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$80,747	\$80,741	\$80,738	\$80,741	0.00%
Materials & Supplies	\$19,182	\$18,760	\$18,630	\$22,715	21.08%
Miscellaneous Services	\$50,497	\$77,378	\$60,424	\$74,118	-4.21%
Total Expenditures	\$150,427	\$176,879	\$159,792	\$177,574	0.39%

Trusted Government-City Manager's Office

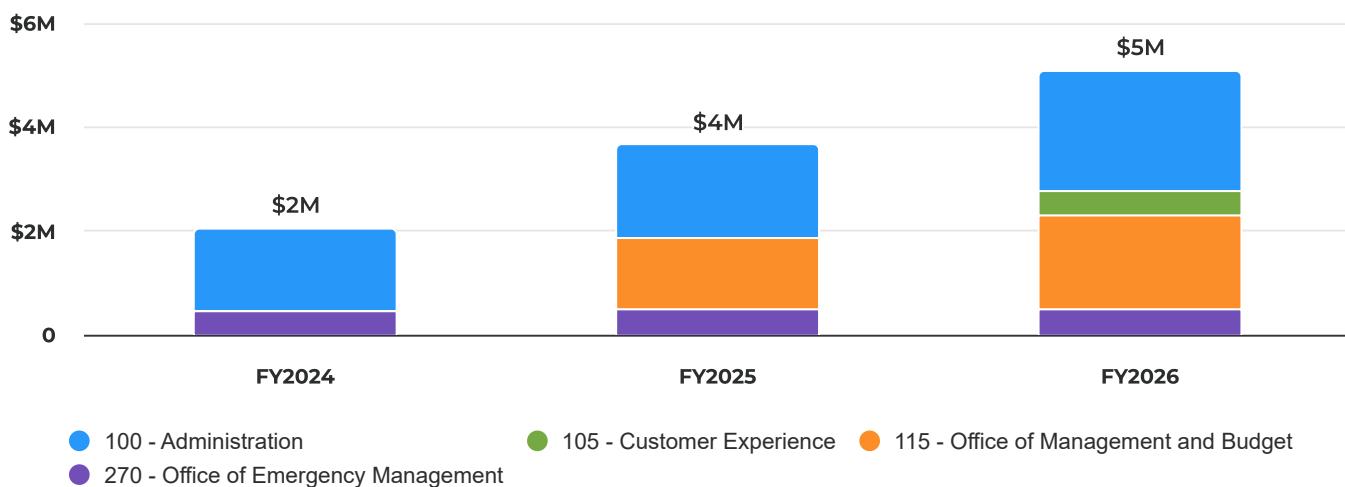
Key Budget Items for FY 2026:

- Assistant City Manager-\$245,000 with 2/3 reimbursed by the CIP/Enterprise Funds.

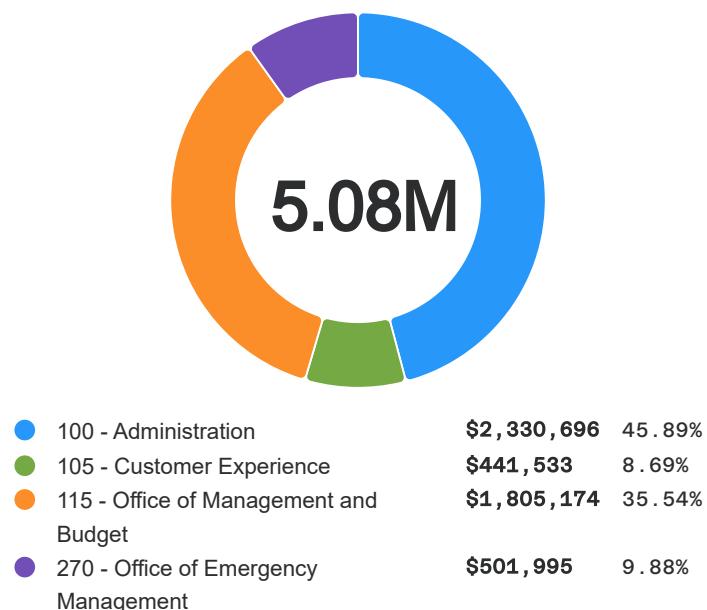
Expenditures by Division

In FY2025, the Office of Management and Budget was added to City Manager's Office including 5 full-time employees previously budgeted in Finance. Beginning in FY2026, the Customer Experience division has been added to continue the development of the customer experience team in line with the strategic priorities and milestones. This includes the re-alignment of 4 full-time employees previously budgeted in multiple divisions across the City of Pearland.

Historical Expenditures by Division



FY26 Expenditures by Division

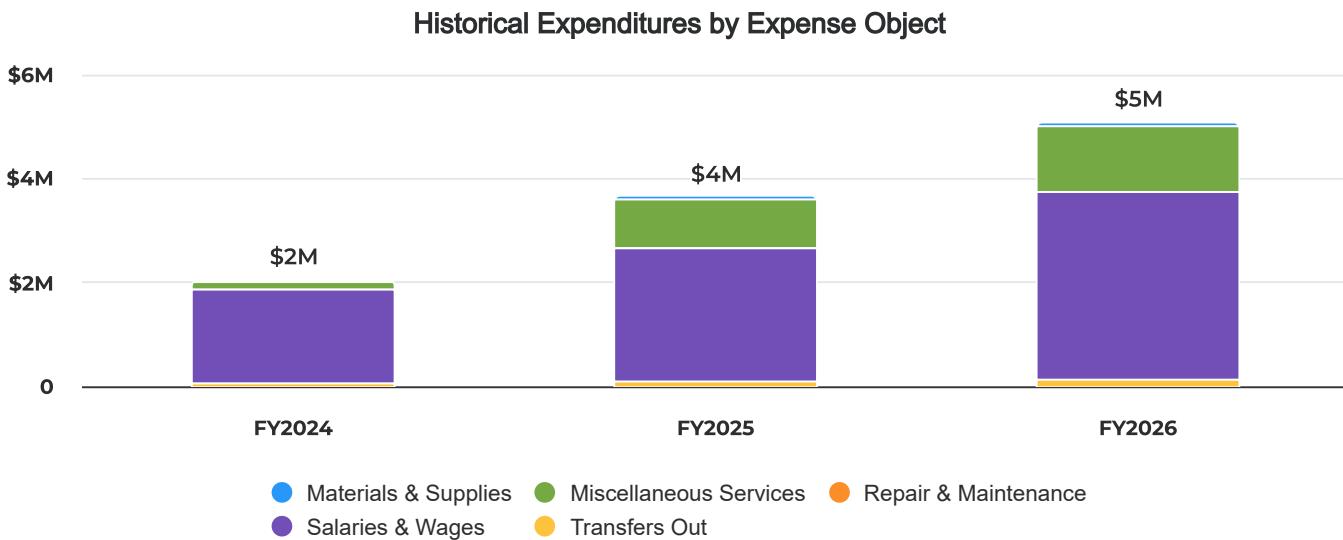


An additional sixth full-time position was added to the Office of Management and Budget beginning in June 2025. This was previously a Finance position and resulted in a budget increase for FY26 when the position is budgeted for a full year.

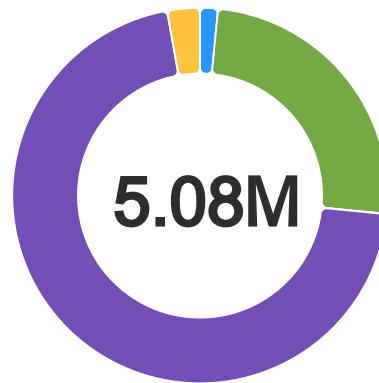
Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
115 - Office of Management and Budget	\$57	\$1,363,613	\$1,469,162	\$1,805,174	32.38%
100 - Administration	\$1,599,378	\$1,809,413	\$2,105,958	\$2,330,696	28.81%
270 - Office of Emergency Management	\$447,498	\$483,422	\$507,858	\$501,995	3.84%
105 - Customer Experience	-	-	-	\$441,533	-
Total Expenditures	\$2,046,933	\$3,656,448	\$4,082,978	\$5,079,398	38.92%

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Materials & Supplies	\$78,605	1.55%
Miscellaneous Services	\$1,270,777	25.02%
Repair & Maintenance	\$1,400	0.03%
Salaries & Wages	\$3,586,229	70.60%
Transfers Out	\$142,387	2.80%

Expenditures by Expense Object

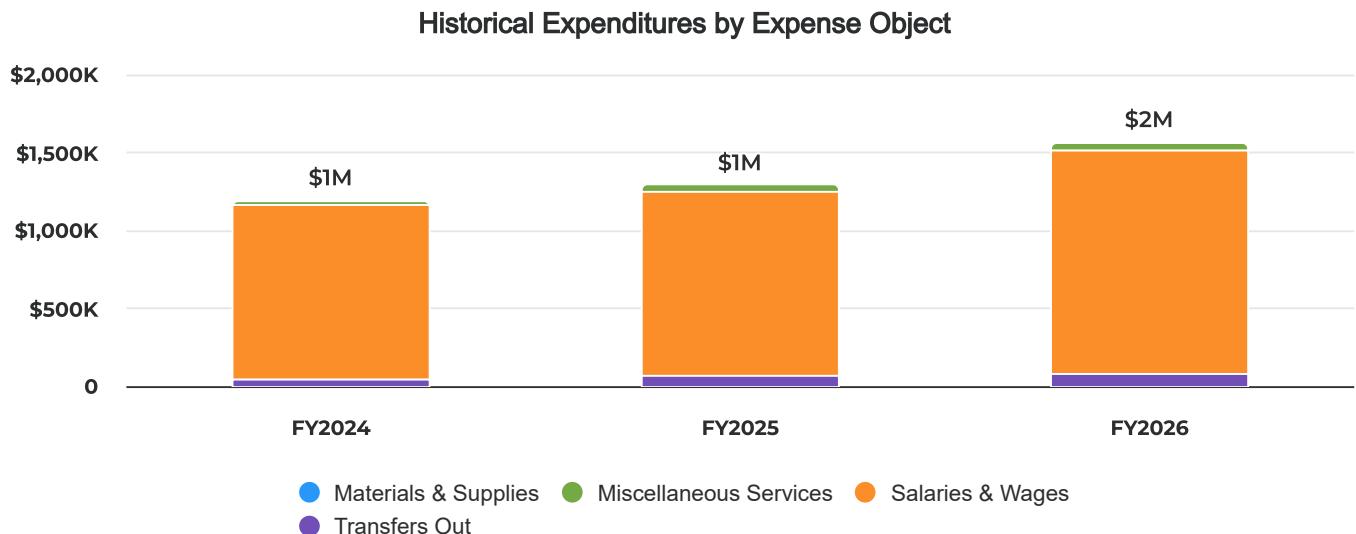
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$1,816,668	\$2,578,340	\$2,896,587	\$3,586,229	39.09%
Materials & Supplies	\$46,755	\$67,942	\$73,405	\$78,605	15.69%
Building & Grounds	-	-	\$29,700	-	-
Repair & Maintenance	\$1,440	\$1,220	\$1,400	\$1,400	14.75%
Miscellaneous Services	\$126,092	\$923,994	\$996,934	\$1,270,777	37.53%
Transfers Out	\$55,978	\$84,952	\$84,952	\$142,387	67.61%
Total Expenditures	\$2,046,933	\$3,656,448	\$4,082,978	\$5,079,398	38.92%

Trusted Government-Legal

Key Budget Items for FY 2026:

Part-Time Paralegal to Full-Time Paralegal: Increase of .5 FTE

Expenditures by Expense Object

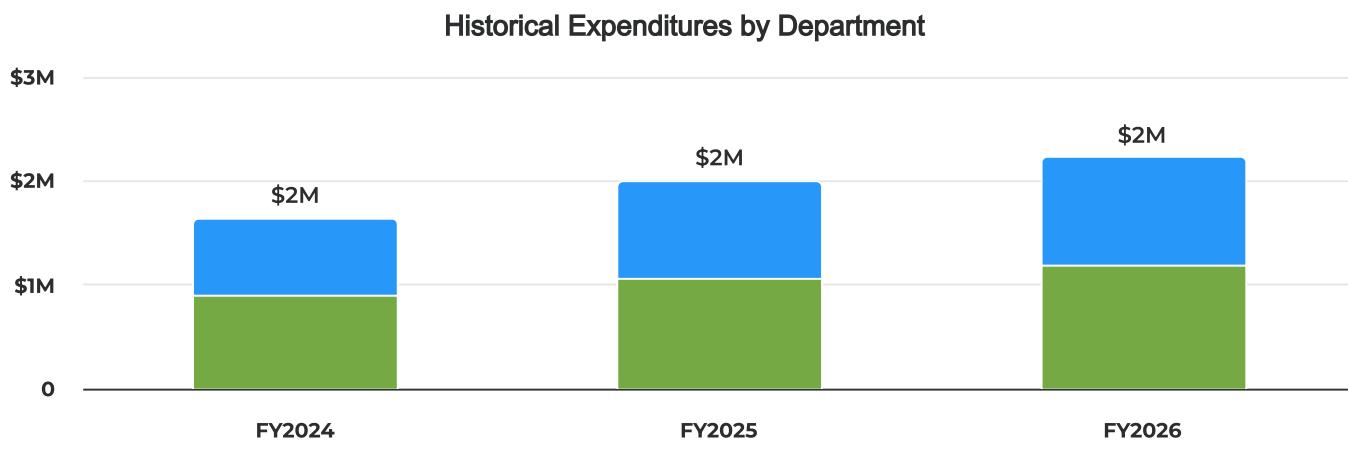


Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$1,128,780	\$1,177,461	\$1,207,553	\$1,431,682	21.59%
Materials & Supplies	\$1,768	\$4,247	\$2,847	\$4,247	0.00%
Miscellaneous Services	\$23,344	\$44,323	\$44,323	\$44,753	0.97%
Transfers Out	\$38,702	\$69,069	\$69,069	\$80,316	16.28%
Total Expenditures	\$1,192,594	\$1,295,100	\$1,323,792	\$1,560,998	20.53%

Trusted Government-City Secretary & Municipal Court

Expenditures by Department



FY26 Expenditures by Department

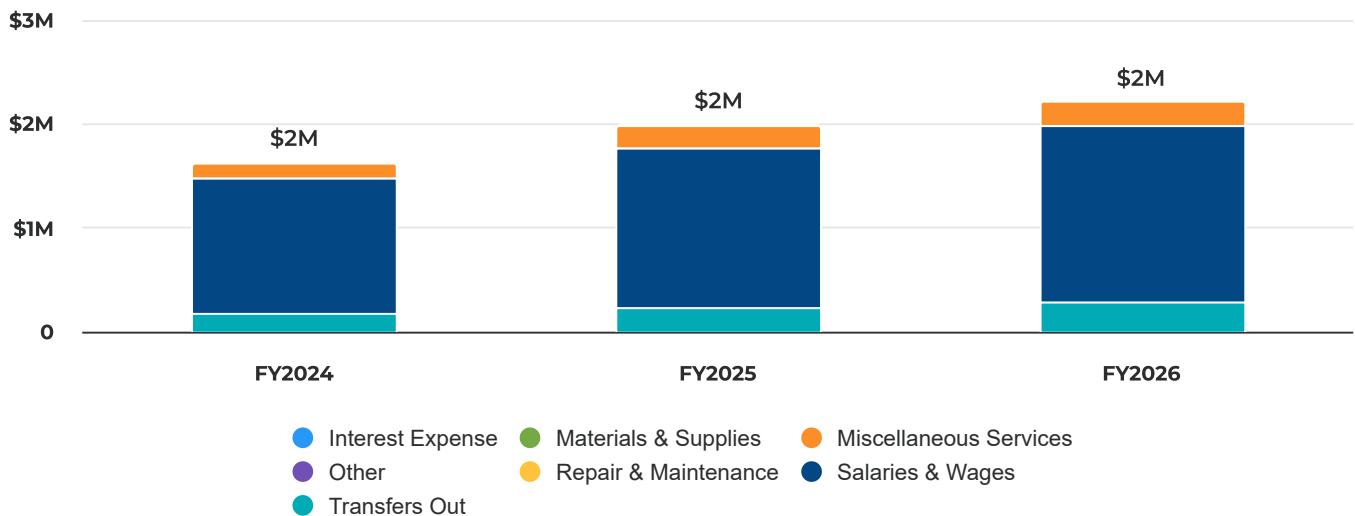


Expenditures by Department

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
115 - City Secretary's Office	\$741,280	\$944,567	\$911,193	\$1,037,727	9.86%
405 - Municipal Court	\$901,996	\$1,058,328	\$990,447	\$1,187,034	12.16%
Total Expenditures	\$1,643,276	\$2,002,895	\$1,901,640	\$2,224,761	11.08%

Expenditures by Expense Object

Historical Expenditures by Expense Object



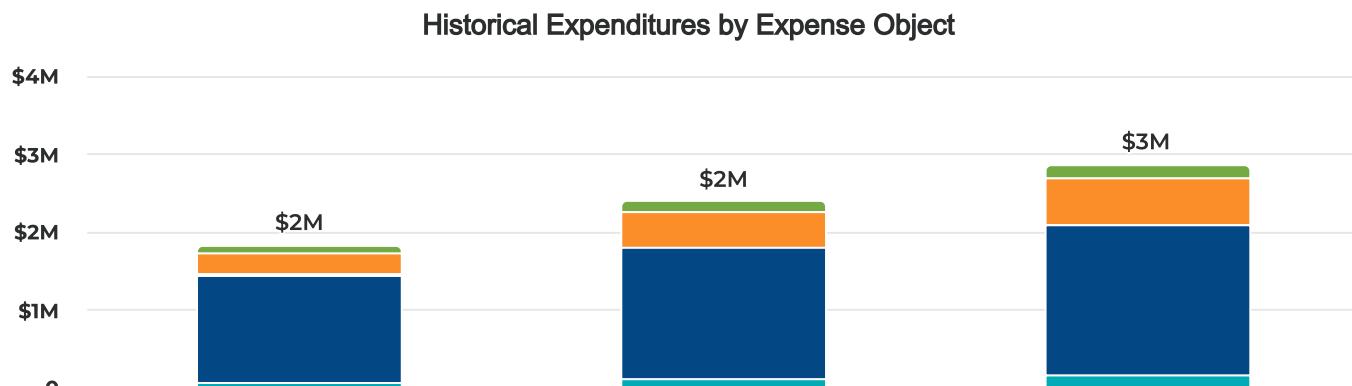
Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$1,288,684	\$1,540,264	\$1,437,858	\$1,695,559	10.08%
Materials & Supplies	\$26,860	\$17,099	\$27,427	\$15,269	-10.70%
Repair & Maintenance	\$1,397	\$800	\$20,800	\$800	0.00%
Miscellaneous Services	\$144,175	\$219,529	\$145,494	\$224,447	2.24%
Other	\$5,064	\$5,800	\$50,658	\$6,500	12.07%
Interest Expense	\$830	-	-	-	-
Transfers Out	\$176,267	\$219,403	\$219,403	\$282,186	28.62%
Total Expenditures	\$1,643,276	\$2,002,895	\$1,901,640	\$2,224,761	11.08%



Trusted Government-Human Resources

Expenditures by Expense Object



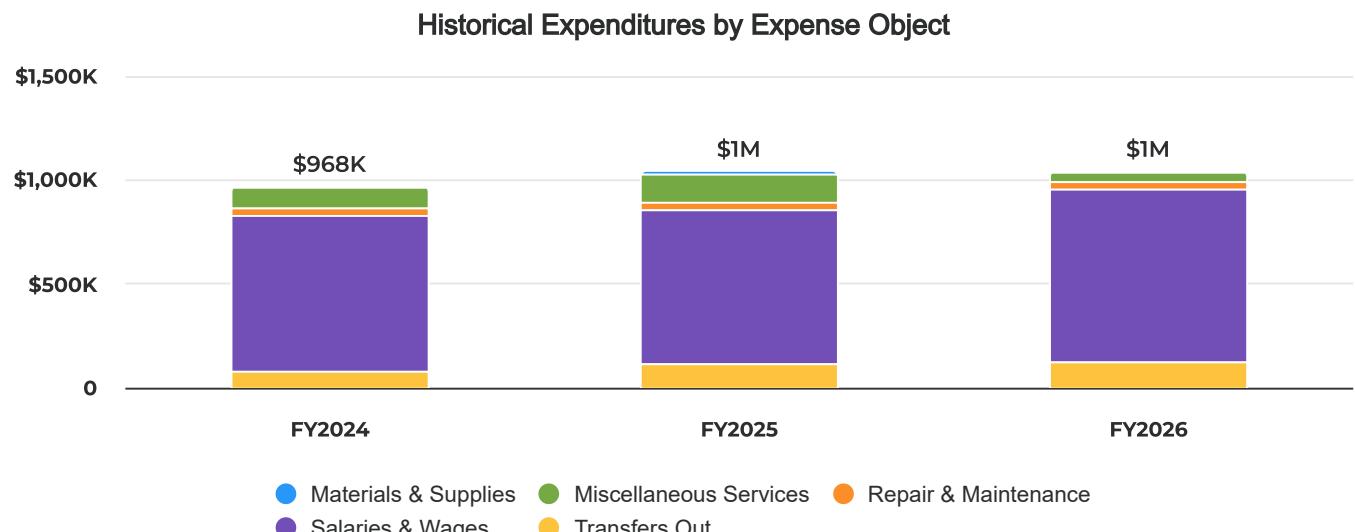
- Capital Outlay
- Materials & Supplies
- Miscellaneous Services
- Other
- Repair & Maintenance
- Salaries & Wages
- Transfers Out

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Salaries & Wages	\$1,377,333	\$1,693,647	\$1,943,757	\$1,930,399	13.98%
Materials & Supplies	\$112,212	\$141,703	\$147,713	\$168,267	18.75%
Repair & Maintenance	\$12,596	\$180	\$43,180	\$180	0.00%
Miscellaneous Services	\$268,804	\$449,109	\$421,779	\$591,109	31.62%
Other	-	\$2,500	\$2,500	\$2,500	0.00%
Capital Outlay	-	-	-	\$15,000	-
Transfers Out	\$58,637	\$101,617	\$101,617	\$153,560	51.12%
Total Expenditures	\$1,829,582	\$2,388,756	\$2,660,546	\$2,861,015	19.77%

Trusted Government-Communications

Expenditures by Expense Object



Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$745,655	\$745,748	\$800,982	\$831,317	11.47%
Materials & Supplies	\$3,574	\$19,610	\$13,360	\$11,720	-40.23%
Repair & Maintenance	\$32,225	\$28,568	\$37,931	\$40,575	42.03%
Miscellaneous Services	\$105,724	\$136,411	\$112,578	\$38,593	-71.71%
Transfers Out	\$81,316	\$111,310	\$111,310	\$120,960	8.67%
Total Expenditures	\$968,495	\$1,041,647	\$1,076,161	\$1,043,165	0.15%

Resilient Finances-Finance

Key Budget Items for FY 2026:

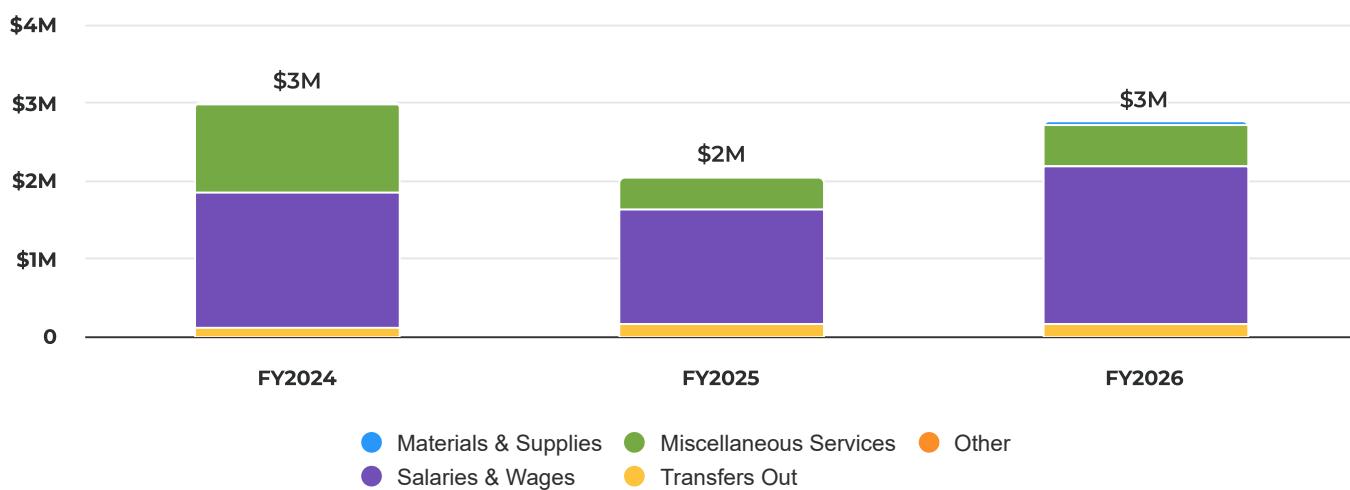
CIP Accountant (1FTE)-Capital Projects - \$0

CIP Procurement Officer (1FTE)-Capital Projects - \$0

Both positions are reimbursable from the Capital Projects funds, resulting in a net-zero increase to the general fund.

Expenditures by Expense Object

Historical Expenditures by Expense Object



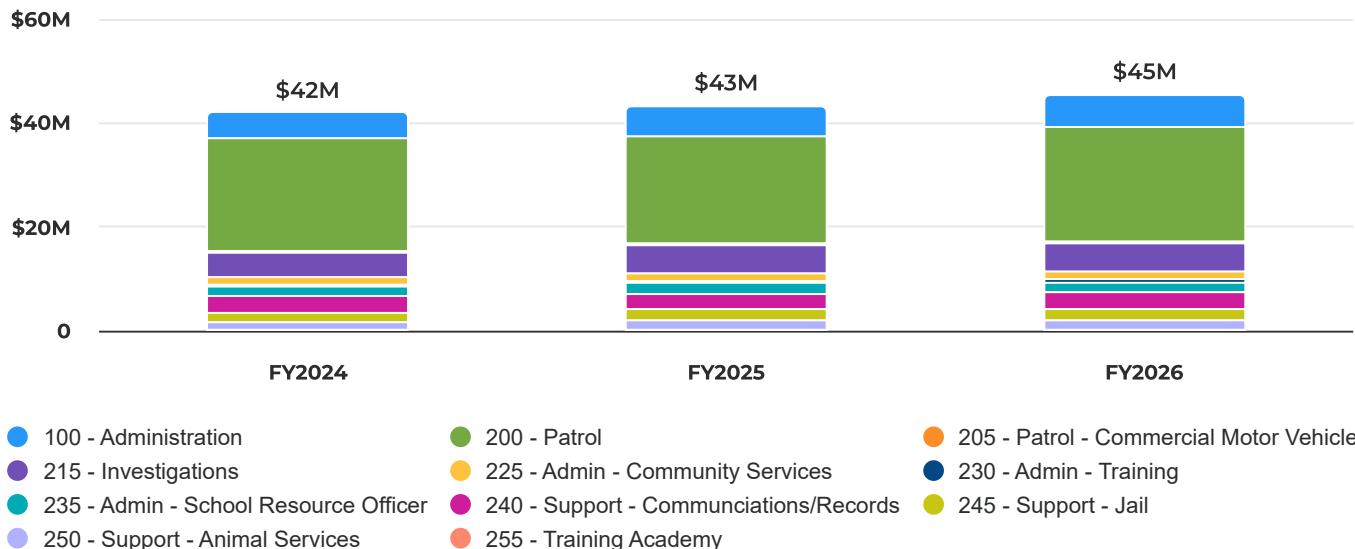
Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$1,725,289	\$1,480,660	\$1,341,387	\$2,018,759	36.34%
Materials & Supplies	\$28,859	\$11,320	\$30,950	\$30,750	171.64%
Repair & Maintenance	-	-	\$35,000	-	-
Miscellaneous Services	\$1,122,927	\$401,386	\$447,729	\$536,602	33.69%
Other	-	-	-	\$5,208	-
Transfers Out	\$116,557	\$154,293	\$154,293	\$158,431	2.68%
Total Expenditures	\$2,993,632	\$2,047,659	\$2,009,359	\$2,749,750	34.29%

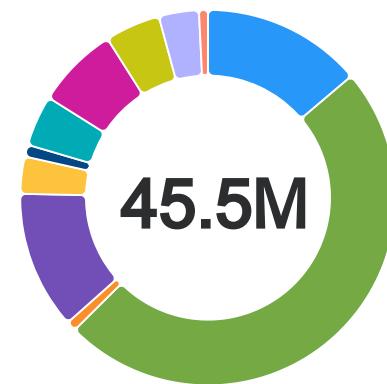
Safe Community-Police

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



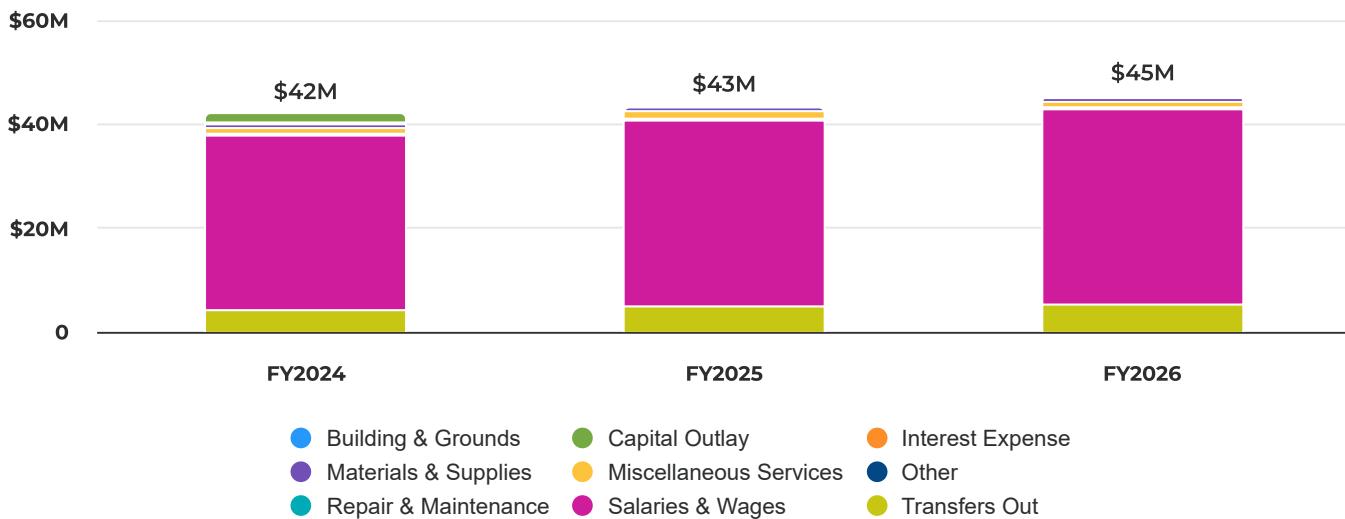
100 - Administration	\$6,283,280	13.82%
200 - Patrol	\$22,164,622	48.75%
205 - Patrol - Commercial Motor Vehicle	\$386,743	0.85%
215 - Investigations	\$5,414,584	11.91%
225 - Admin - Community Services	\$1,456,023	3.20%
230 - Admin - Training	\$458,195	1.01%
235 - Admin - School Resource Officer	\$1,996,583	4.39%
240 - Support - Communications/Records	\$3,226,996	7.10%
245 - Support - Jail	\$2,161,863	4.75%
250 - Support - Animal Services	\$1,570,689	3.45%
255 - Training Academy	\$348,633	0.77%

Expenditures by Division

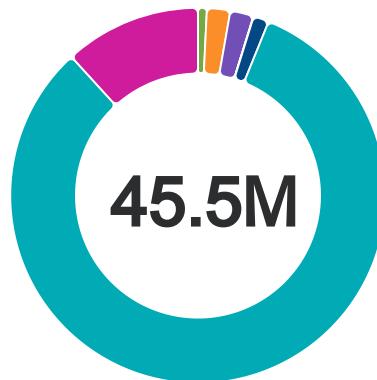
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change
100 - Administration	\$4,895,783	\$5,825,092	\$5,828,842	\$6,283,280	7.87%
200 - Patrol	\$21,665,677	\$20,893,655	\$21,418,093	\$22,164,622	6.08%
205 - Patrol - Commercial Motor Vehicle	\$317,197	\$342,162	\$346,588	\$386,743	13.03%
215 - Investigations	\$4,805,394	\$5,125,815	\$5,172,417	\$5,414,584	5.63%
225 - Admin - Community Services	\$1,485,845	\$1,606,619	\$1,469,571	\$1,456,023	-9.37%
230 - Admin - Training	\$448,606	\$458,440	\$535,493	\$458,195	-0.05%
235 - Admin - School Resource Officer	\$1,816,486	\$1,868,661	\$1,849,226	\$1,996,583	6.85%
240 - Support - Communciations/Records	\$3,005,798	\$3,112,332	\$3,159,553	\$3,226,996	3.68%
245 - Support - Jail	\$2,050,922	\$2,106,599	\$2,066,669	\$2,161,863	2.62%
250 - Support - Animal Services	\$1,239,328	\$1,684,089	\$1,567,297	\$1,570,689	-6.73%
255 - Training Academy	\$308,487	\$325,190	\$334,931	\$348,633	7.21%
Total Expenditures	\$42,039,523	\$43,348,654	\$43,748,680	\$45,468,211	4.89%

Expenditures by Expense Object

Historical Expenditures by Expense Object



FY26 Expenditures by Expense Object



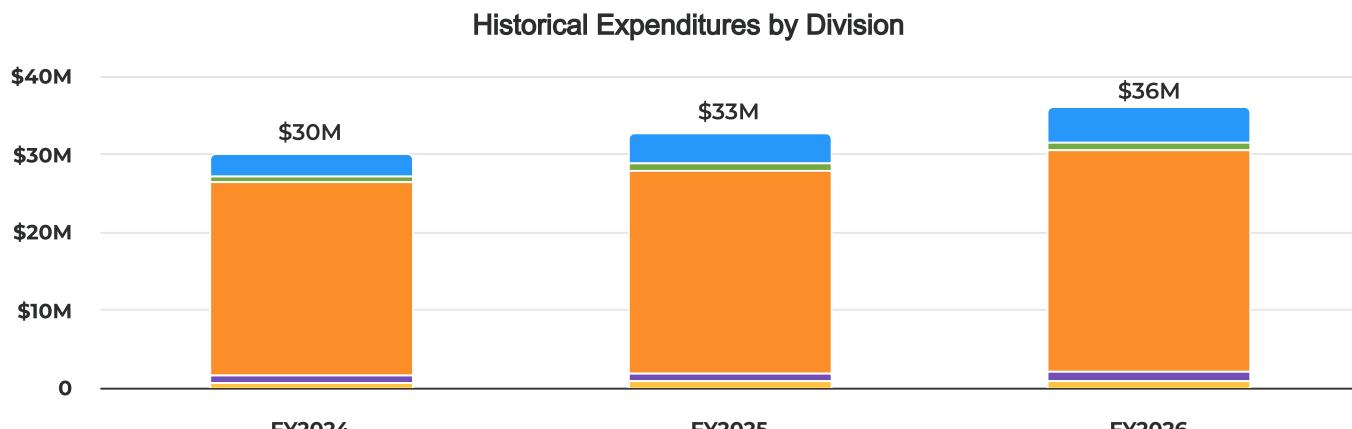
Building & Grounds	\$2,000	0.00%
Capital Outlay	\$346,000	0.76%
Materials & Supplies	\$911,291	2.00%
Miscellaneous Services	\$911,436	2.00%
Other	\$12,740	0.03%
Repair & Maintenance	\$611,910	1.35%
Salaries & Wages	\$37,320,717	82.08%
Transfers Out	\$5,352,117	11.77%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$33,597,213	\$35,558,369	\$35,723,854	\$37,320,717	4.96%
Materials & Supplies	\$806,704	\$956,526	\$1,005,522	\$911,291	-4.73%
Building & Grounds	\$1,426	\$3,000	\$4,000	\$2,000	-33.33%
Repair & Maintenance	\$516,256	\$652,570	\$581,372	\$611,910	-6.23%
Miscellaneous Services	\$1,056,721	\$1,138,824	\$1,023,825	\$911,436	-19.97%
Other	\$33,226	\$12,630	\$16,730	\$12,740	0.87%
Capital Outlay	\$1,581,751	\$74,026	\$431,970	\$346,000	367.40%
Interest Expense	\$346,209	-	-	-	-
Transfers Out	\$4,100,018	\$4,952,709	\$4,961,407	\$5,352,117	8.06%
Total Expenditures	\$42,039,523	\$43,348,654	\$43,748,680	\$45,468,211	4.89%

Safe Community-Fire

Expenditures by Division



FY26 Expenditures by Division



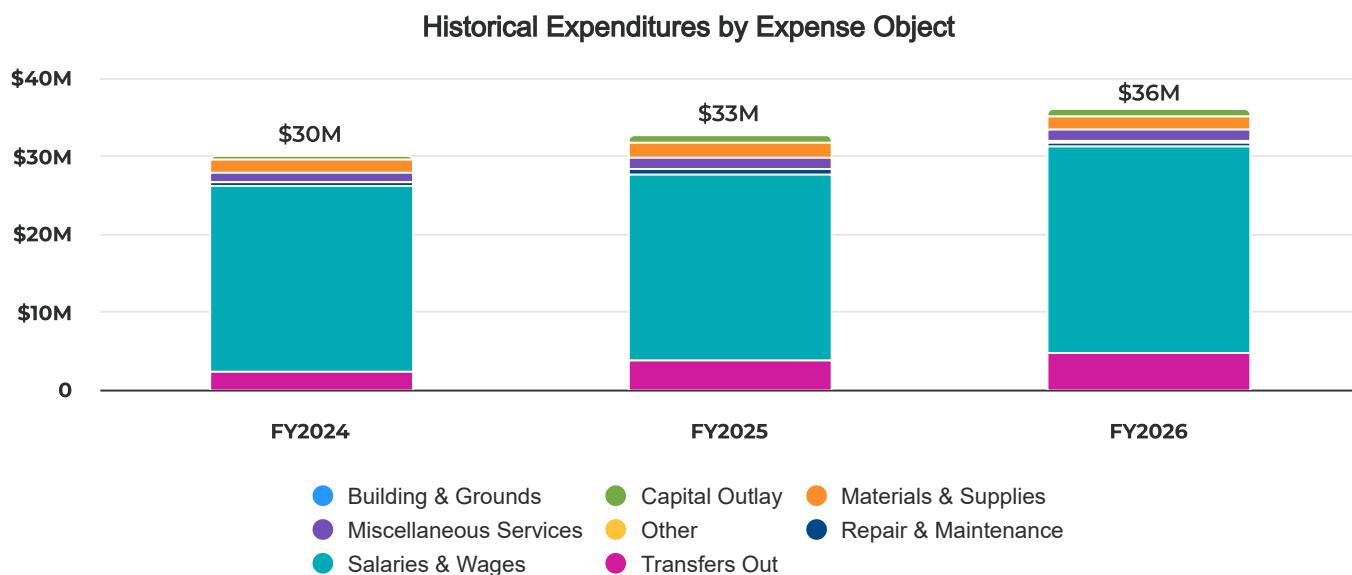
Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
100 - Administration	\$2,830,924	\$3,890,030	\$3,826,719	\$4,634,958	19.15%
230 - Admin - Training	\$827,187	\$1,022,180	\$1,143,801	\$1,054,130	3.13%
260 - Operations	\$24,708,155	\$25,915,454	\$27,905,903	\$28,430,410	9.70%
265 - Marshal	\$862,937	\$1,012,614	\$1,027,944	\$1,137,675	12.35%
275 - Health Code Enforcement	\$702,648	\$809,076	\$670,128	\$807,571	-0.19%

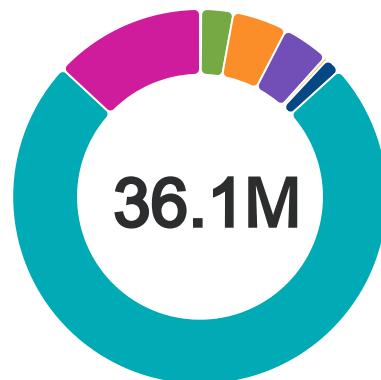


Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Total Expenditures	\$29,931,851	\$32,649,354	\$34,574,495	\$36,064,744	10.46%

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Building & Grounds	\$40,000	0.11%
Capital Outlay	\$1,000,000	2.77%
Materials & Supplies	\$1,695,629	4.70%
Miscellaneous Services	\$1,462,607	4.06%
Other	\$98,890	0.27%
Repair & Maintenance	\$487,538	1.35%
Salaries & Wages	\$26,567,962	73.67%
Transfers Out	\$4,712,118	13.07%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Salaries & Wages	\$23,718,790	\$23,972,450	\$24,944,091	\$26,567,962	10.83%
Materials & Supplies	\$1,633,678	\$1,763,763	\$2,330,867	\$1,695,629	-3.86%
Building & Grounds	\$32,039	\$40,000	\$56,857	\$40,000	0.00%
Repair & Maintenance	\$554,460	\$597,840	\$651,639	\$487,538	-18.45%
Miscellaneous Services	\$1,235,420	\$1,475,986	\$1,444,051	\$1,462,607	-0.91%
Other	\$33,734	\$83,890	\$136,926	\$98,890	17.88%
Capital Outlay	\$347,492	\$1,024,525	\$1,319,164	\$1,000,000	-2.39%
Transfers Out	\$2,376,239	\$3,690,900	\$3,690,900	\$4,712,118	27.67%
Total Expenditures	\$29,931,851	\$32,649,354	\$34,574,495	\$36,064,744	10.46%

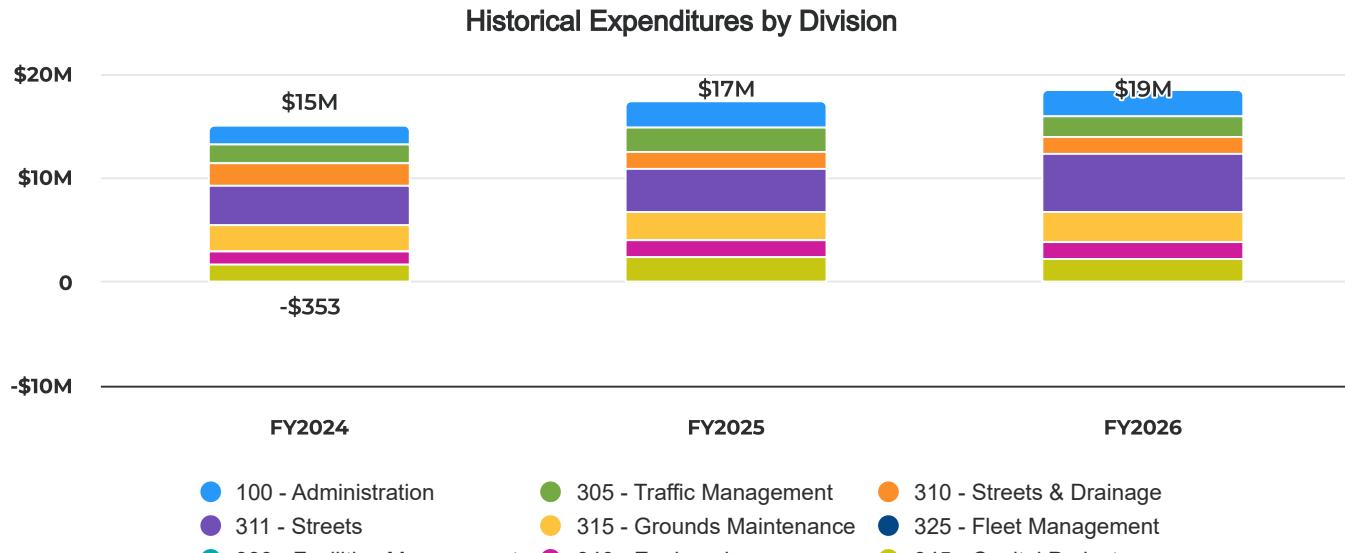


Sustainable Infrastructure-Engineering & PW

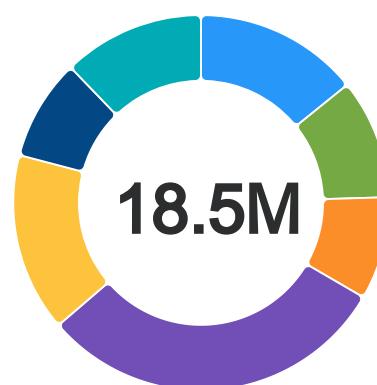
Key Budget Items for FY 2026:

- All former transfers to the Infrastructure Reinvestment Fund will now be expensed out of the Streets division beginning in FY 2026.
- Additional investment in streets of \$500,000 for a total of \$2.3M for concrete and asphalt street repair.

Expenditures by Division



FY26 Expenditures by Division



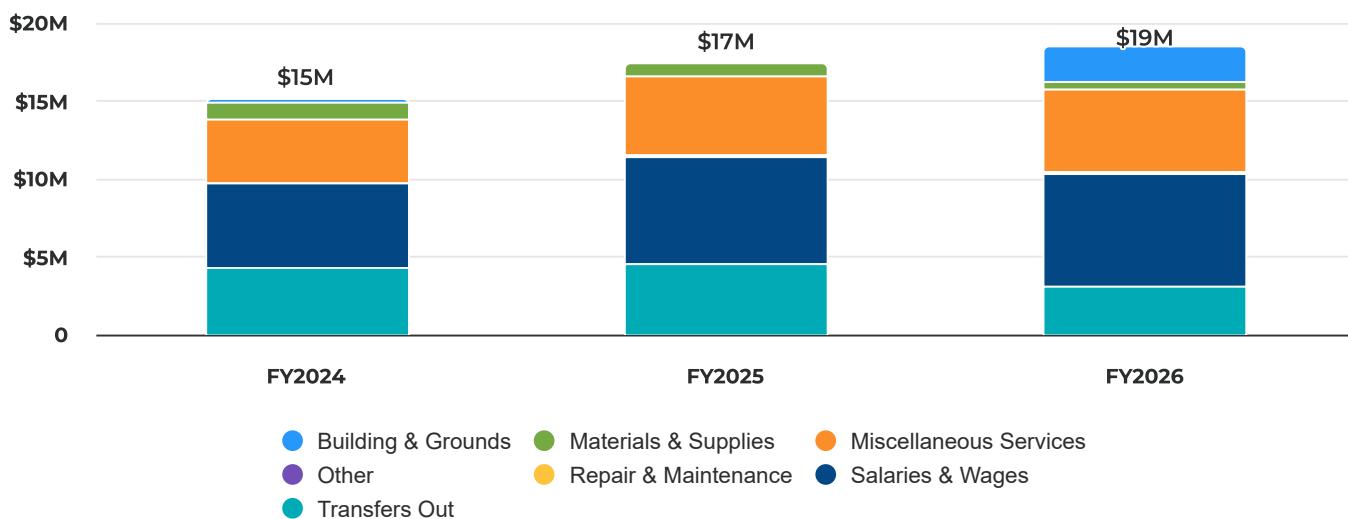
100 - Administration	\$2,630,517	14.19%
305 - Traffic Management	\$1,916,226	10.34%
310 - Streets & Drainage	\$1,641,252	8.85%
311 - Streets	\$5,622,629	30.33%
315 - Grounds Maintenance	\$2,852,973	15.39%
325 - Fleet Management	\$1,612,459	8.70%
330 - Facilities Management	\$2,261,156	12.20%
340 - Engineering		
345 - Capital Projects		

Expenditures by Division

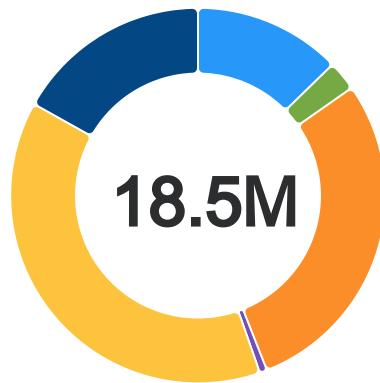
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change
100 - Administration	\$1,834,960	\$2,593,426	\$2,354,498	\$2,630,517	1.43%
305 - Traffic Management	\$1,832,730	\$2,267,203	\$2,690,006	\$1,916,226	-15.48%
310 - Streets & Drainage	\$2,112,243	\$1,600,000	\$1,100,000	\$1,641,252	2.58%
311 - Streets	\$3,822,140	\$4,175,047	\$4,604,543	\$5,622,629	34.67%
315 - Grounds Maintenance	\$2,515,569	\$2,724,936	\$2,293,132	\$2,852,973	4.70%
325 - Fleet Management	\$348	-	-	-	-
330 - Facilities Management	-\$353	-	-	-	-
340 - Engineering	\$1,368,931	\$1,574,621	\$1,619,006	\$1,612,459	2.40%
345 - Capital Projects	\$1,576,920	\$2,436,405	\$1,894,045	\$2,261,156	-7.19%
Total Expenditures	\$15,063,490	\$17,371,638	\$16,555,230	\$18,537,212	6.71%

Expenditures by Expense Object

Historical Expenditures by Expense Object



FY26 Expenditures by Expense Object



Building & Grounds	\$2,356,318	12.71%
Materials & Supplies	\$475,652	2.57%
Miscellaneous Services	\$5,327,934	28.74%
Repair & Maintenance	\$118,545	0.64%
Salaries & Wages	\$7,127,172	38.45%
Transfers Out	\$3,131,591	16.89%

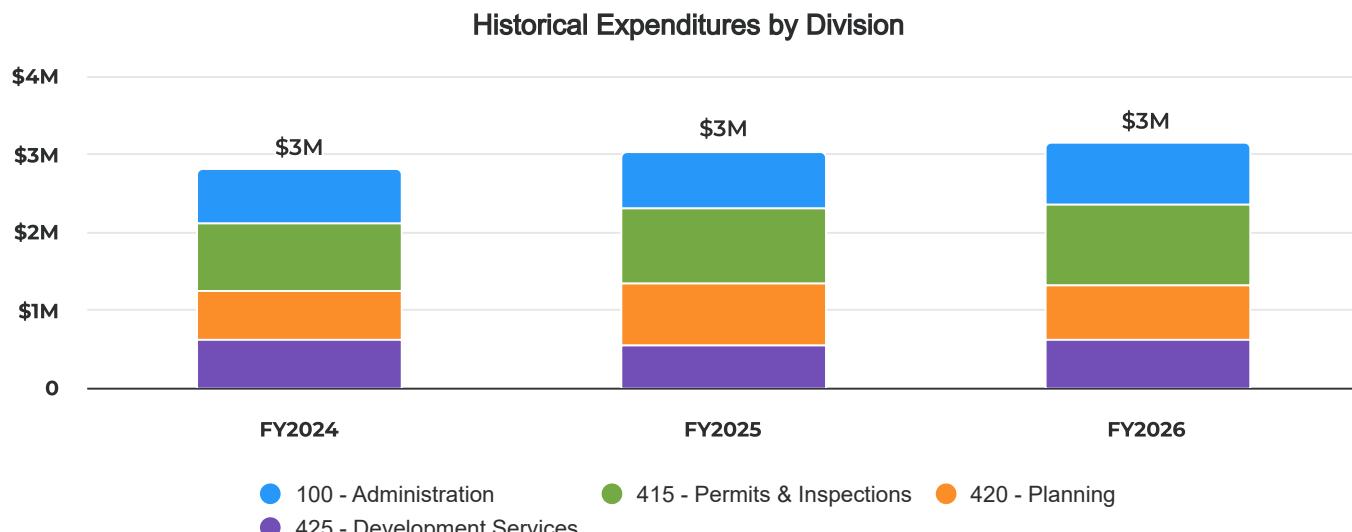
Transfers Out shown below is decreasing due to the increase in Building and Grounds. While previously, the transfer to the Infrastructure Reinvestment Fund was budgeted as a Transfer Out, it is now reflected under Building & Grounds as an operational expense beginning in FY2026.

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change
Salaries & Wages	\$5,397,427	\$6,862,719	\$5,911,453	\$7,127,172	3.85%
Materials & Supplies	\$1,000,936	\$820,141	\$526,178	\$475,652	-42.00%
Building & Grounds	\$232,489	\$21,500	\$11,500	\$2,356,318	10,859.62%
Repair & Maintenance	\$93,837	\$142,110	\$158,296	\$118,545	-16.58%
Miscellaneous Services	\$4,081,649	\$4,972,208	\$5,302,612	\$5,327,934	7.15%
Other	\$4,197	-	-	-	-
Capital Outlay	-	-	\$337,500	-	-
Transfers Out	\$4,252,954	\$4,552,960	\$4,307,691	\$3,131,591	-31.22%
Total Expenditures	\$15,063,490	\$17,371,638	\$16,555,230	\$18,537,212	6.71%

Strong Economy-Community Development

Expenditures by Division



FY26 Expenditures by Division

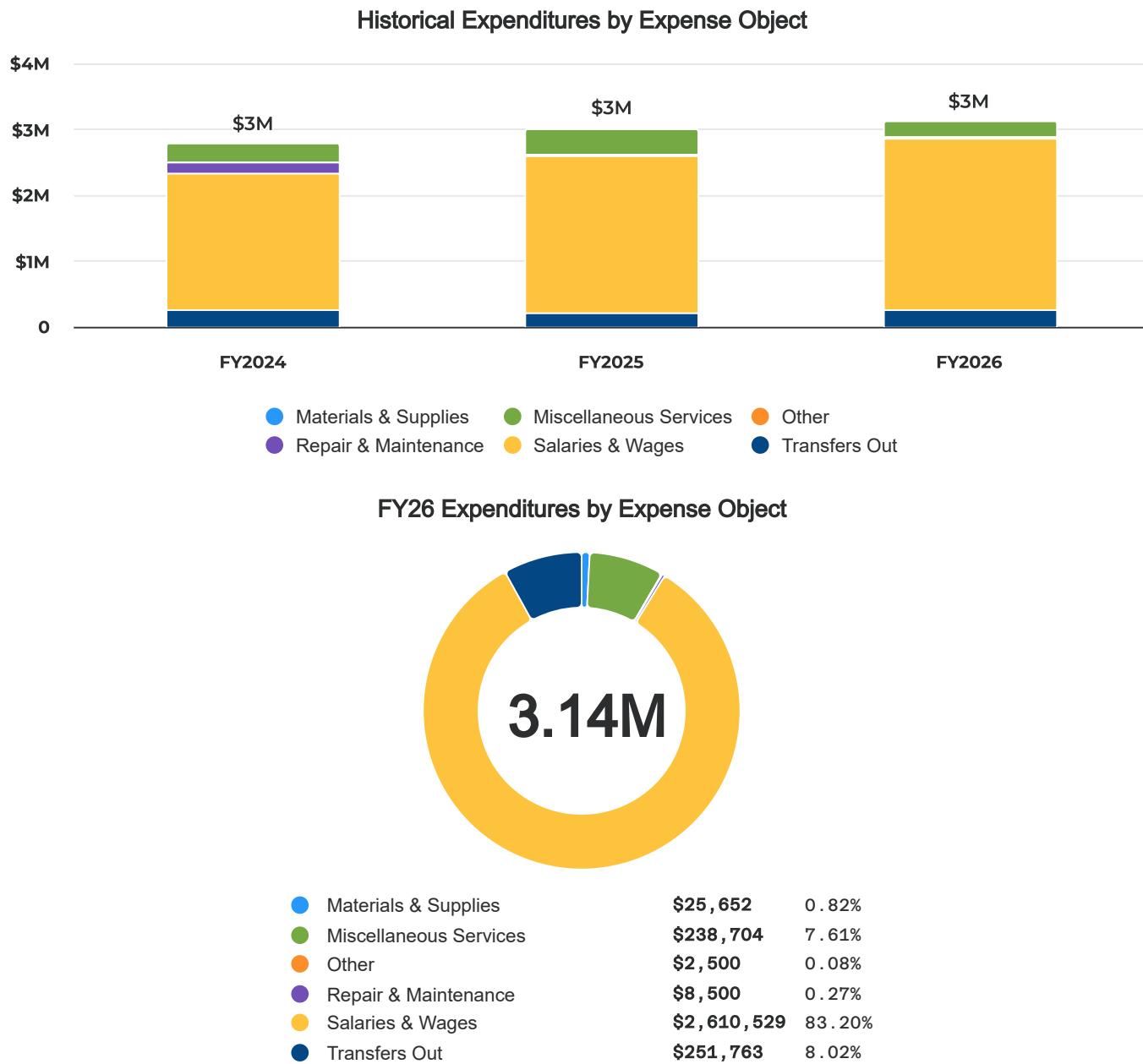


100 - Administration	\$798,789	25.46%
415 - Permits & Inspections	\$1,036,363	33.03%
420 - Planning	\$693,096	22.09%
425 - Development Services	\$609,400	19.42%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY26 Proposed Budget (%) Change)
100 - Administration	\$705,996	\$731,766	\$719,017	\$798,789	9.16%
415 - Permits & Inspections	\$851,867	\$967,489	\$963,370	\$1,036,363	7.12%
420 - Planning	\$637,617	\$787,549	\$1,088,010	\$693,096	-11.99%
425 - Development Services	\$608,553	\$542,396	\$626,177	\$609,400	12.35%
Total Expenditures	\$2,804,032	\$3,029,200	\$3,396,574	\$3,137,648	3.58%

Expenditures by Expense Object



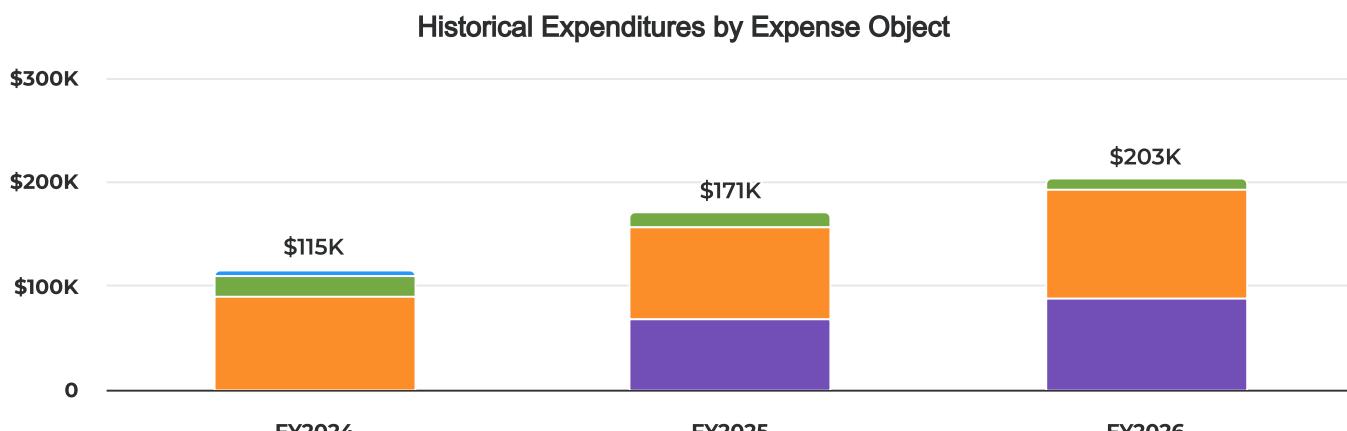
Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Salaries & Wages	\$2,063,800	\$2,389,725	\$2,445,194	\$2,610,529	9.24%
Materials & Supplies	\$16,924	\$22,900	\$25,019	\$25,652	12.02%
Repair & Maintenance	\$178,327	\$11,900	\$78,282	\$8,500	-28.57%
Miscellaneous Services	\$293,215	\$391,059	\$634,463	\$238,704	-38.96%
Other	-	\$1,000	\$1,000	\$2,500	150.00%
Transfers Out	\$251,766	\$212,616	\$212,616	\$251,763	18.41%
Total Expenditures	\$2,804,032	\$3,029,200	\$3,396,574	\$3,137,648	3.58%

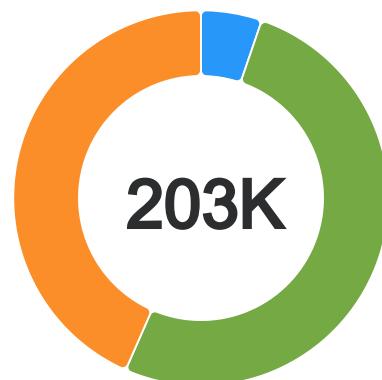


Connected Community-Library

Expenditures by Expense Object



FY26 Expenditures by Expense Object



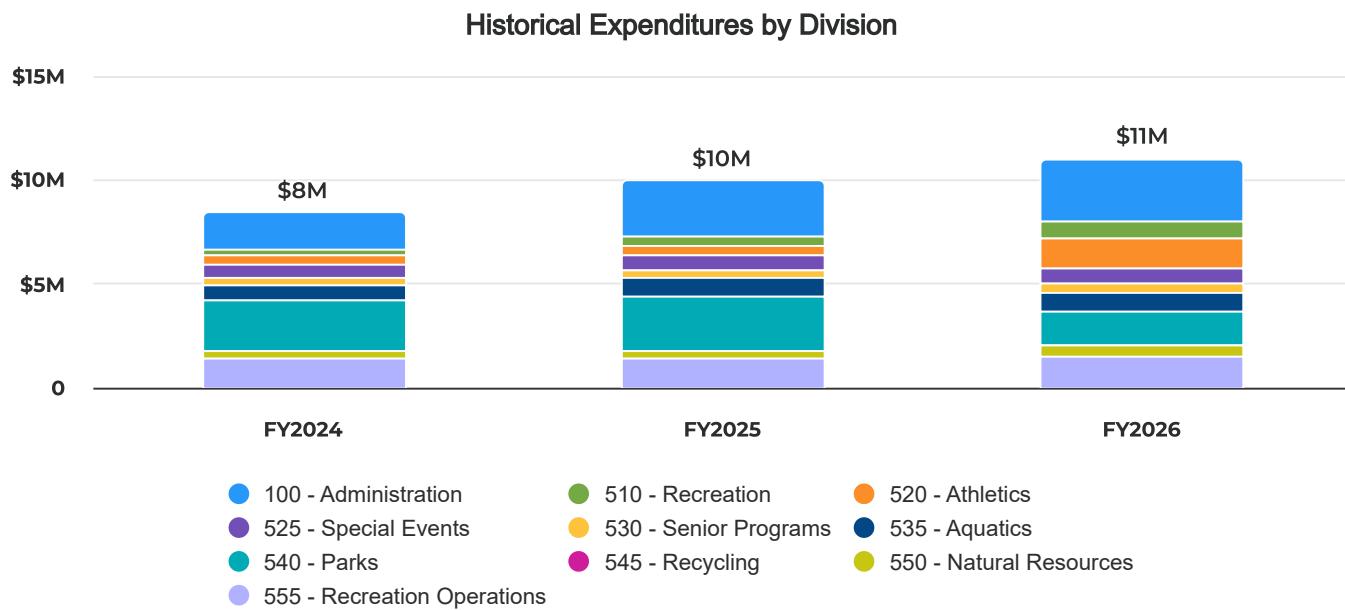
Materials & Supplies	\$10,681	5.25%
Miscellaneous Services	\$104,311	51.32%
Transfers Out	\$88,266	43.43%

Expenditures by Expense Object

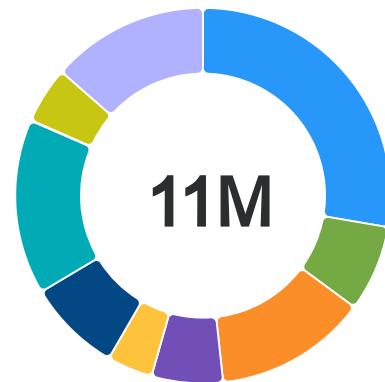
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Materials & Supplies	\$19,491	\$14,153	\$20,478	\$10,681	-24.53%
Miscellaneous Services	\$88,971	\$89,273	\$104,164	\$104,311	16.84%
Capital Outlay	\$6,930	-	-	-	-
Transfers Out	-	\$67,116	\$67,116	\$88,266	31.51%
Total Expenditures	\$115,392	\$170,542	\$191,758	\$203,258	19.18%

Connected Community-Parks

Expenditures by Division



FY26 Expenditures by Division



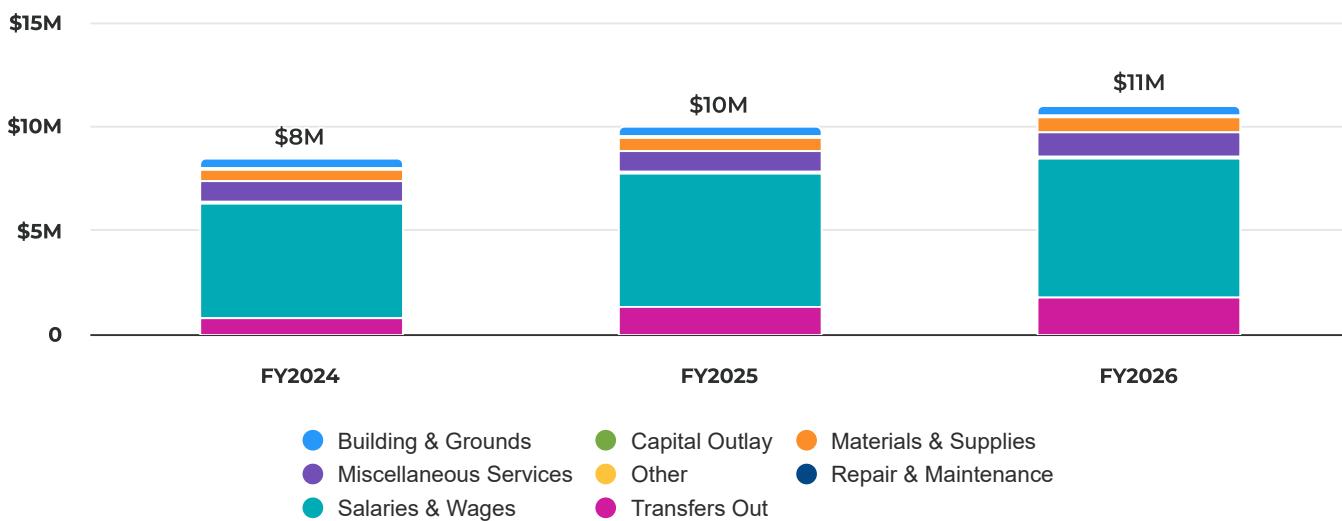
100 - Administration	\$3,048,866	27.68%
510 - Recreation	\$816,827	7.42%
520 - Athletics	\$1,451,826	13.18%
525 - Special Events	\$677,803	6.15%
530 - Senior Programs	\$432,718	3.93%
535 - Aquatics	\$891,434	8.09%
540 - Parks	\$1,661,114	15.08%
545 - Recycling	\$5,410	0.05%
550 - Natural Resources	\$535,209	4.86%
555 - Recreation Operations	\$1,492,608	13.55%

Expenditures by Division

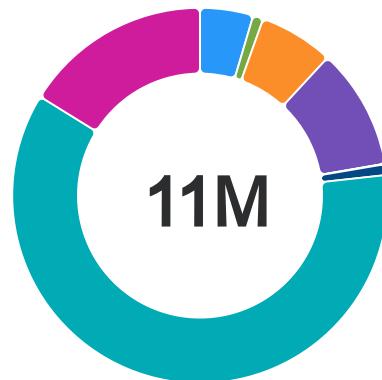
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change
100 - Administration	\$1,723,555	\$2,662,495	\$2,638,047	\$3,048,866	14.51%
510 - Recreation	\$350,595	\$500,190	\$505,790	\$816,827	63.30%
520 - Athletics	\$388,717	\$472,378	\$444,413	\$1,451,826	207.34%
525 - Special Events	\$619,573	\$662,043	\$618,644	\$677,803	2.38%
530 - Senior Programs	\$395,967	\$423,785	\$410,991	\$432,718	2.11%
535 - Aquatics	\$689,299	\$847,600	\$832,674	\$891,434	5.17%
540 - Parks	\$2,471,038	\$2,604,260	\$2,881,299	\$1,661,114	-36.22%
545 - Recycling	\$3,192	\$3,603	\$5,255	\$5,410	50.15%
550 - Natural Resources	\$383,250	\$399,999	\$409,717	\$535,209	33.80%
555 - Recreation Operations	\$1,383,477	\$1,387,362	\$1,426,354	\$1,492,608	7.59%
Total Expenditures	\$8,408,663	\$9,963,715	\$10,173,184	\$11,013,814	10.54%

Expenditures by Expense Object

Historical Expenditures by Expense Object



FY26 Expenditures by Expense Object



Building & Grounds	\$504,117	4.58%
Capital Outlay	\$98,700	0.90%
Materials & Supplies	\$706,683	6.42%
Miscellaneous Services	\$1,144,676	10.39%
Other	\$4,000	0.04%
Repair & Maintenance	\$101,820	0.92%
Salaries & Wages	\$6,672,080	60.58%
Transfers Out	\$1,781,739	16.18%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change
Salaries & Wages	\$5,515,274	\$6,369,425	\$6,368,026	\$6,672,080	4.75%
Materials & Supplies	\$581,703	\$664,434	\$673,368	\$706,683	6.36%
Building & Grounds	\$415,186	\$437,524	\$501,304	\$504,117	15.22%
Repair & Maintenance	\$77,428	\$100,320	\$102,444	\$101,820	1.50%
Miscellaneous Services	\$949,093	\$971,787	\$1,088,565	\$1,144,676	17.79%
Other	\$42,773	\$22,517	\$21,550	\$4,000	-82.24%
Capital Outlay	\$78,191	\$66,000	\$86,219	\$98,700	49.55%
Transfers Out	\$749,015	\$1,331,708	\$1,331,708	\$1,781,739	33.79%
Total Expenditures	\$8,408,663	\$9,963,715	\$10,173,184	\$11,013,814	10.54%

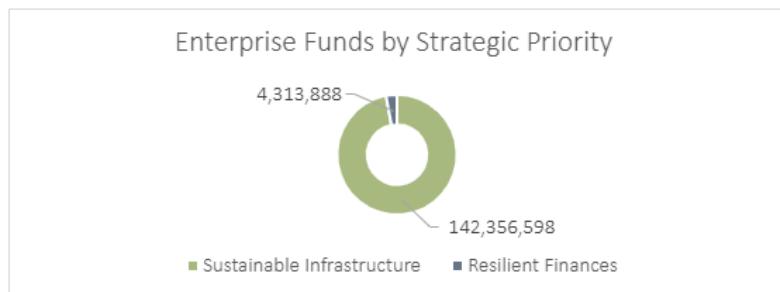
Enterprise Funds by Strategic Priority

The Enterprise Funds are a series of 3 self-supporting funds.

Water/Sewer Fund-Rate payer supported for the purposes of water/wastewater services.

Water/Sewer Debt Fund-Rate payer supported for the purposes of paying for debt related to the building of water/wastewater infrastructure.

Solidwaste Fund-Pass through cost to Frontier Waste Management for the collection and disposal of solid waste. Supported by rate collections.



For FY26 the Enterprise Funds support two key strategic priorities: Resilient Finances and Sustainable Infrastructure.

The Resilient Finances priority encompasses Utility Billing, Other Requirements, and Debt Service, all of which contribute to maintaining the City's financial stability and operational continuity.

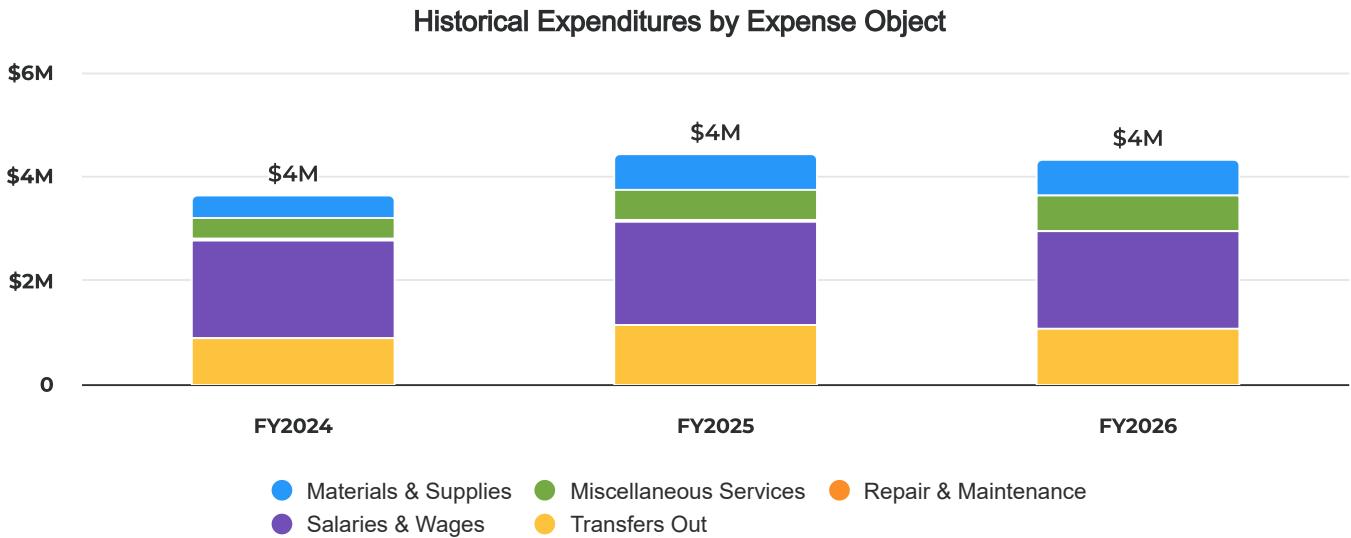
The Sustainable Infrastructure strategic priority is addressed through efforts in Engineering & Public Works (EPW) and Pearland Water, ensuring the long-term reliability and efficiency of critical infrastructure systems.

Resilient Finances-Utility Billing

Key Budget Items for FY 2026:

- Part-Time to Full-Time conversion of Customer Service Representative-\$26,660

Expenditures by Expense Object



Expenditures by Expense Object

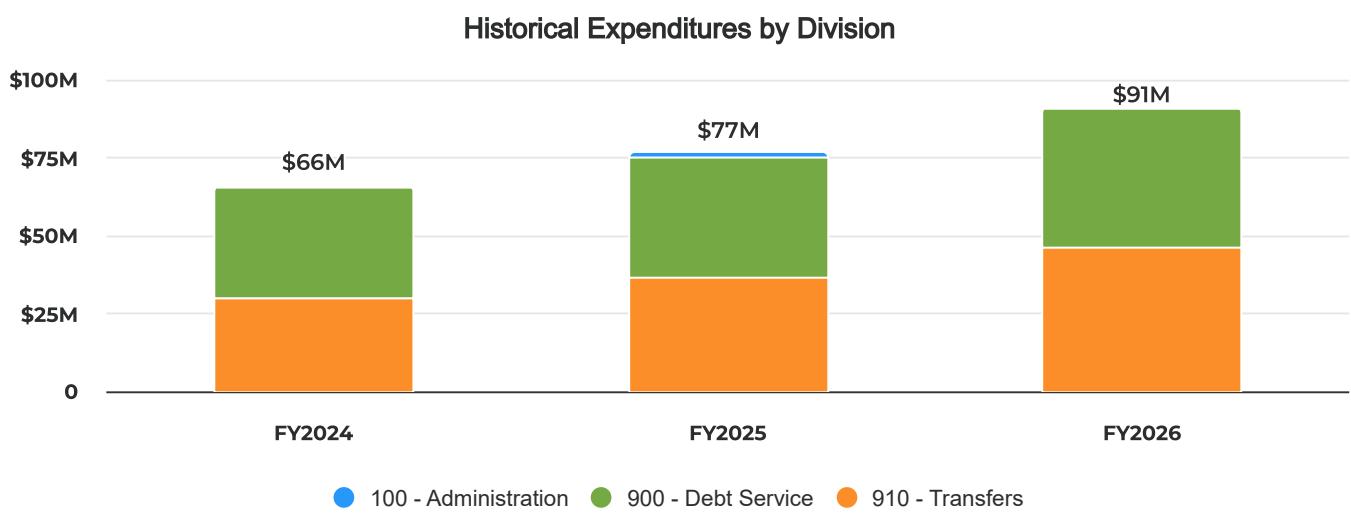
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY26 Proposed Budget (%) Change
Salaries & Wages	\$1,892,737	\$1,970,835	\$1,863,374	\$1,859,657	-5.64%
Materials & Supplies	\$405,976	\$654,015	\$911,138	\$691,342	5.71%
Repair & Maintenance	\$18,485	\$25,400	\$25,400	\$25,404	0.02%
Miscellaneous Services	\$419,410	\$611,208	\$651,788	\$661,521	8.23%
Transfers Out	\$880,354	\$1,149,475	\$1,149,475	\$1,075,964	-6.40%
Total Expenditures	\$3,616,962	\$4,410,933	\$4,601,175	\$4,313,888	-2.20%

Sustainable Infrastructure-Other Requirements & Debt

Within the Enterprise Fund is the Other Requirements division where the transfer to Enterprise Debt Service (fund 601) is budgeted. These two categories are reflected together in order to illustrate the relationship.

Also within other requirements is the Transfer Out to General Fund for the reimbursement of staff time for water/wastewater services from non-Enterprise Fund departments.

Expenditures by Division

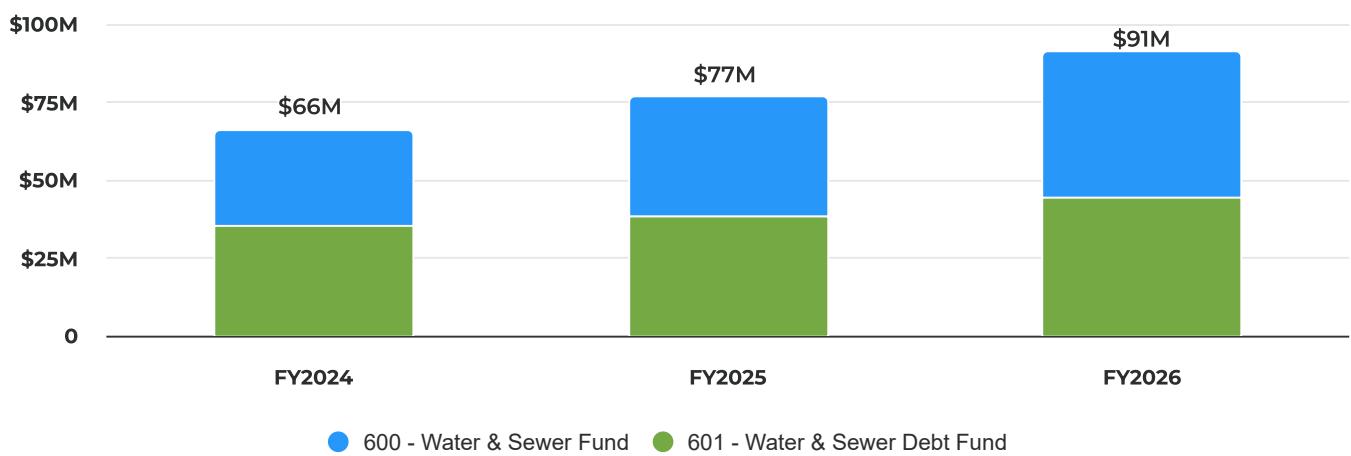


Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
100 - Administration	\$1,061,332	\$1,473,001	\$1,661,172	\$755,000	-48.74%
900 - Debt Service	\$35,409,470	\$38,339,946	\$38,071,199	\$44,097,210	15.02%
910 - Transfers	\$29,759,028	\$36,739,608	\$36,425,704	\$46,355,251	26.17%
Total Expenditures	\$66,229,829	\$76,552,555	\$76,158,075	\$91,207,461	19.14%

Expenditures by Fund

Historical Expenditures by Fund

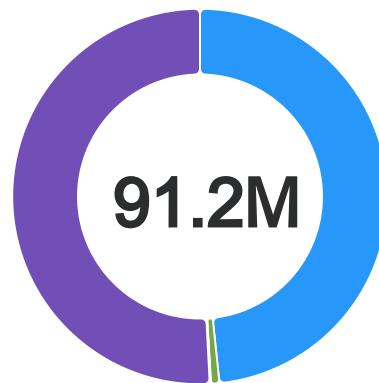


Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
600 - Water & Sewer Fund	\$30,820,360	\$38,212,609	\$38,086,876	\$47,110,251	23.28%
601 - Water & Sewer Debt Fund	\$35,409,470	\$38,339,946	\$38,071,199	\$44,097,210	15.02%
Total Expenditures	\$66,229,829	\$76,552,555	\$76,158,075	\$91,207,461	19.14%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



Interest Expense	\$44,097,210	48.35%
Miscellaneous Services	\$650,000	0.71%
Other	\$105,000	0.12%
Transfers Out	\$46,355,251	50.82%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Miscellaneous Services	\$594,298	\$450,000	\$638,170	\$650,000	44.44%
Other	-	\$105,000	\$105,000	\$105,000	0.00%
Capital Outlay	\$467,034	\$918,001	\$918,002	-	-100.00%
Interest Expense	\$35,409,470	\$38,339,946	\$38,071,199	\$44,097,210	15.02%
Transfers Out	\$29,759,028	\$36,739,608	\$36,425,704	\$46,355,251	26.17%
Total Expenditures	\$66,229,829	\$76,552,555	\$76,158,075	\$91,207,461	19.14%

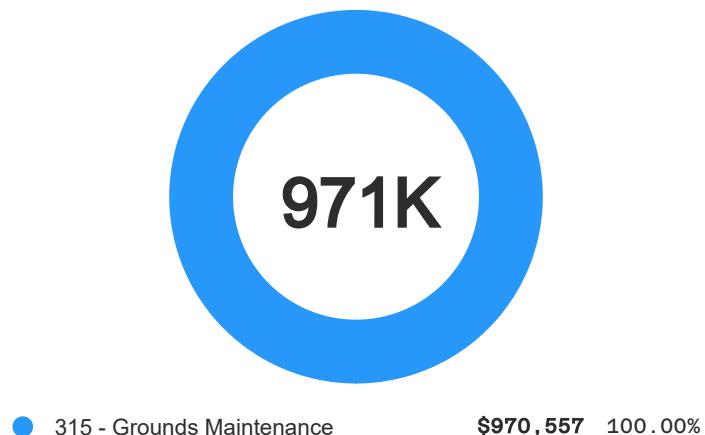


Sustainable Infrastructure-Engineering and Public Works

Beginning in FY24 Engineering and Public Works were split to create the Pearland Water Department. The only Public Works division that is still partially in the Enterprise Fund is Right of Way/Grounds Maintenance. While some historical costs continue to reflect in FY24 across all the divisions, moving forward there will only be expenditures in Right of Way. There are no significant budget changes for FY 2026.

Expenditures by Division

FY26 Expenditures by Division

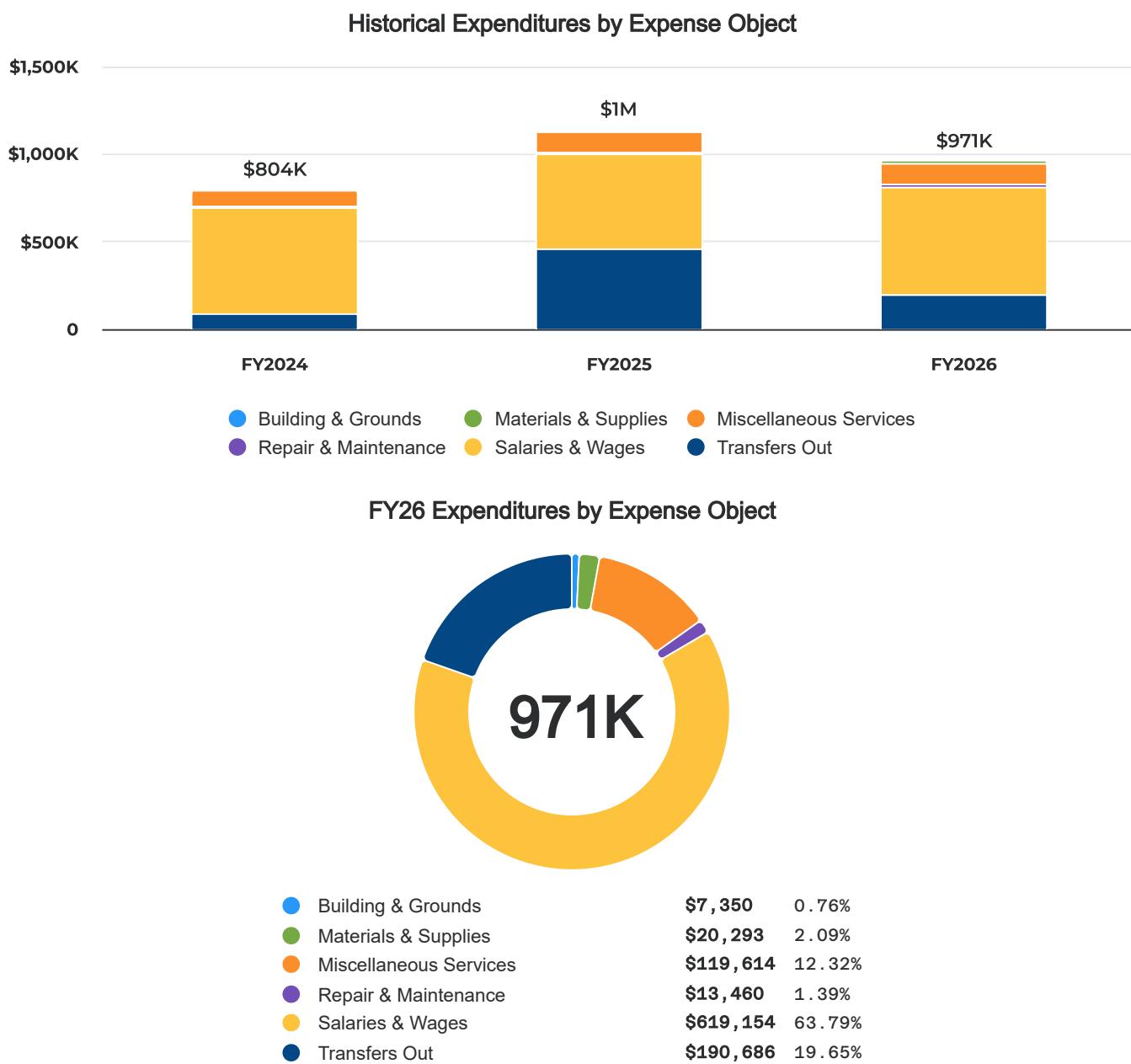


Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
100 - Administration	\$2,530	-	-	-	-
315 - Grounds Maintenance	\$775,999	\$1,144,423	\$1,274,246	\$970,557	-15.19%
350 - Lift Stations	-\$7,530	-	-	-	-
355 - Wastewater Treatment	\$7,095	-	-	-	-
360 - Environmental Services	\$368	-	-	-	-
365 - Water Production	\$5,971	-	-	-	-
370 - Distribution & Collections	\$19,626	-	-	-	-
380 - Meter Services	\$113	-	-	-	-
395 - Surface Water Plant	\$24	-	-	-	-
Total Expenditures	\$804,196	\$1,144,423	\$1,274,246	\$970,557	-15.19%



Expenditures by Expense Object



Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$598,582	\$545,235	\$655,551	\$619,154	13.56%
Materials & Supplies	\$9,199	\$12,293	\$20,293	\$20,293	65.08%
Building & Grounds	\$6,369	\$7,350	\$7,350	\$7,350	0.00%
Repair & Maintenance	\$10,533	\$13,460	\$13,460	\$13,460	0.00%
Miscellaneous Services	\$90,638	\$113,953	\$125,460	\$119,614	4.97%
Transfers Out	\$88,874	\$452,132	\$452,132	\$190,686	-57.83%
Total Expenditures	\$804,196	\$1,144,423	\$1,274,246	\$970,557	-15.19%

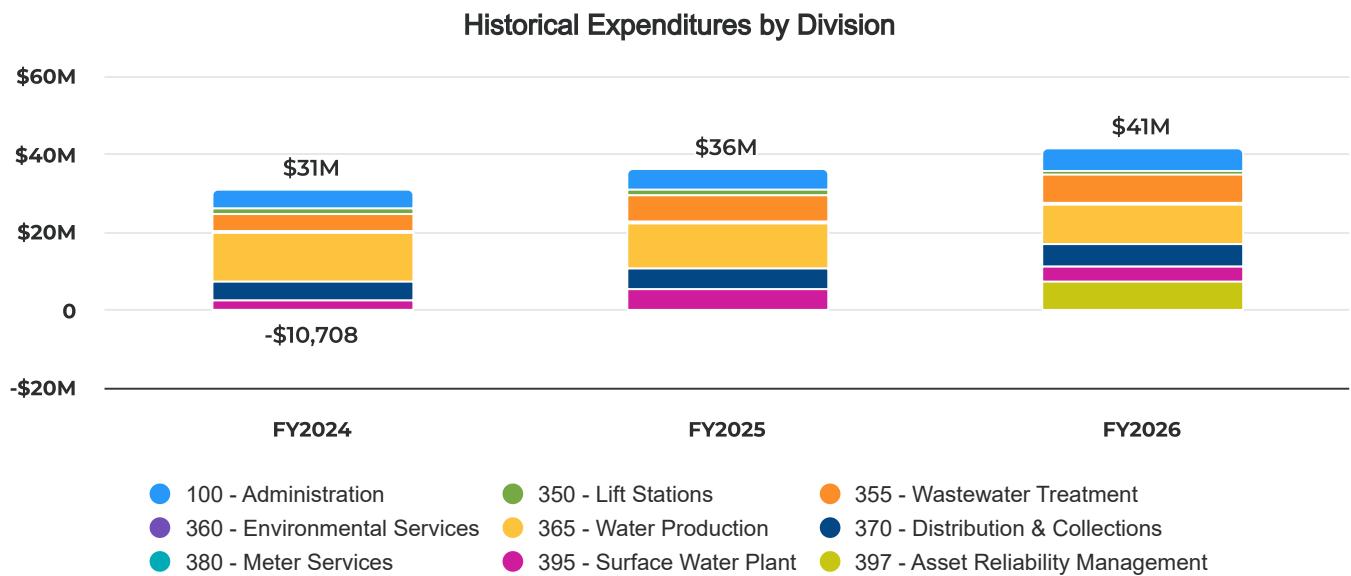
Pearland Water

Key Budget Items for FY 2026

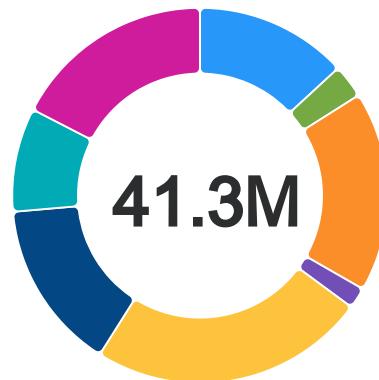
- Water Production Operator II (1 FTE)-with Vehicle: \$127,942
- Surface Water Operator II (2 FTE)-\$152,864
- Distribution & Collections Hydrant Crew (3 FTE) with Truck and Trailer-\$409,484

Beginning in FY26, the Asset Reliability Management Division was created. This division is staffed by previously budgeted positions from Administration, Lift Stations, and Surface Water Plant. There were no new budgeted positions for this division.

Expenditures by Division



FY26 Expenditures by Division

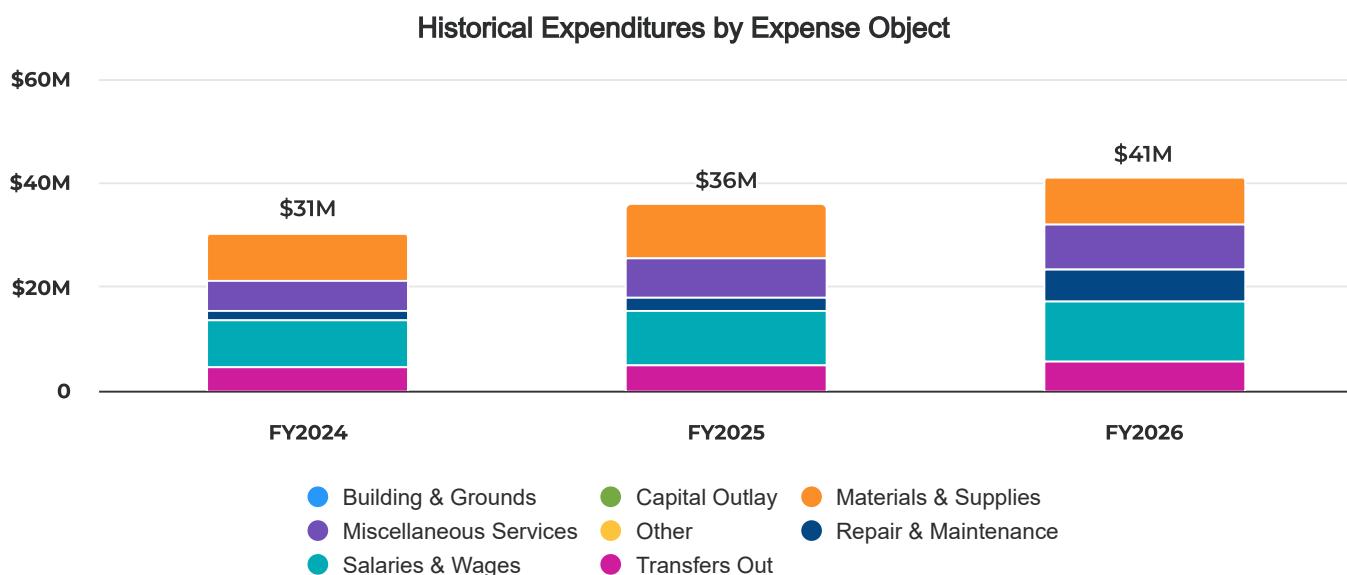


100 - Administration	\$5,431,419	13.15%
350 - Lift Stations	\$1,191,877	2.88%
355 - Wastewater Treatment	\$7,130,305	17.26%
360 - Environmental Services	\$751,985	1.82%
365 - Water Production	\$9,853,038	23.85%
370 - Distribution & Collections	\$6,060,102	14.67%
395 - Surface Water Plant	\$3,695,648	8.94%
397 - Asset Reliability Management	\$7,200,906	17.43%

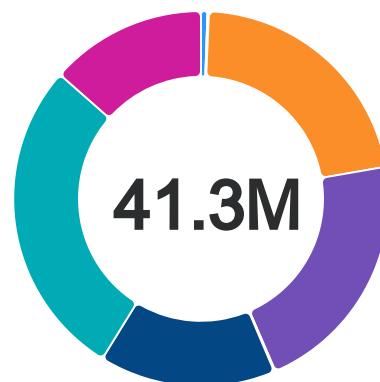
Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
100 - Administration	\$4,520,515	\$5,193,115	\$5,104,990	\$5,431,419	4.59%
350 - Lift Stations	\$1,475,861	\$1,501,049	\$1,897,871	\$1,191,877	-20.60%
355 - Wastewater Treatment	\$4,444,015	\$6,644,691	\$9,876,471	\$7,130,305	7.31%
360 - Environmental Services	\$654,830	\$691,674	\$669,587	\$751,985	8.72%
365 - Water Production	\$12,343,023	\$11,258,438	\$11,673,773	\$9,853,038	-12.48%
370 - Distribution & Collections	\$4,979,075	\$5,690,464	\$5,983,921	\$6,060,102	6.50%
380 - Meter Services	-\$10,708	-	-	-	-
395 - Surface Water Plant	\$2,201,642	\$5,119,228	\$3,802,500	\$3,695,648	-27.81%
397 - Asset Reliability Management	-	-	-	\$7,200,906	-
Total Expenditures	\$30,608,252	\$36,098,659	\$39,009,113	\$41,315,280	14.45%

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Expense Object	Amount	Percentage
Building & Grounds	\$227,150	0.55%
Capital Outlay	\$54,000	0.13%
Materials & Supplies	\$8,918,907	21.59%
Miscellaneous Services	\$8,775,085	21.24%
Other	\$48,520	0.12%
Repair & Maintenance	\$6,271,342	15.18%
Salaries & Wages	\$11,442,483	27.70%
Transfers Out	\$5,577,793	13.50%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$8,990,111	\$10,555,746	\$10,449,436	\$11,442,483	8.40%
Materials & Supplies	\$9,121,865	\$10,478,972	\$9,506,224	\$8,918,907	-14.89%
Building & Grounds	\$221,351	\$134,150	\$195,150	\$227,150	69.33%
Repair & Maintenance	\$1,595,136	\$2,258,860	\$2,840,375	\$6,271,342	177.63%
Miscellaneous Services	\$5,750,685	\$7,690,634	\$10,996,054	\$8,775,085	14.10%

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Other	\$79,089	\$17,350	\$58,927	\$48,520	179.65%
Capital Outlay	\$198,783	\$27,000	\$27,000	\$54,000	100.00%
Transfers Out	\$4,651,232	\$4,935,947	\$4,935,947	\$5,577,793	13.00%
Total Expenditures	\$30,608,252	\$36,098,659	\$39,009,113	\$41,315,280	14.45%

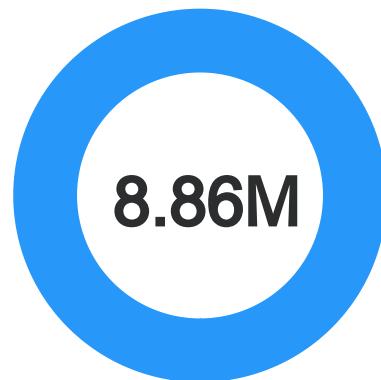
Sustainable Infrastructure-Solid Waste Fund

Frontier Waste Solutions is the City's contracted provider of solid waste services. For Fiscal Year 2026 (FY26), rates are projected to increase by 6.1% for both residential and commercial customers. Additionally, a 15% franchise fee will be applied to all customer rates. The residential monthly rate will increase from \$21.55 to \$22.86. The franchise fee supports key community services, including household hazardous waste disposal for Pearland residents. Of the total franchise fee collected, 14% is allocated to Keep Pearland Beautiful to help operate and maintain the Stella Roberts Recycling Center.

Estimated franchise fee revenue for FY26 is projected at \$2,310,000, reflecting an average increase of approximately 10% over the prior fiscal year.

Expenditures by Expense Object

FY26 Expenditures by Expense Object



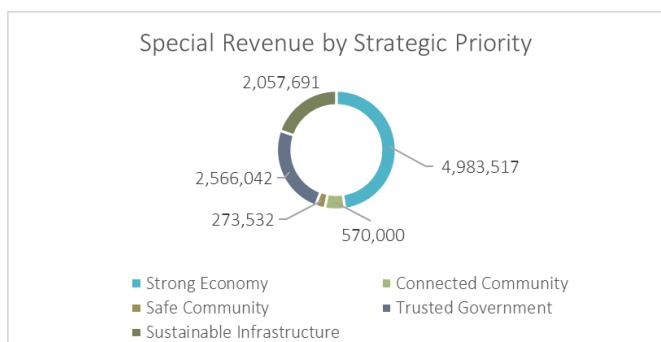
● Miscellaneous Services \$8,863,300 100.00%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Miscellaneous Services	\$8,187,340	\$8,593,462	\$8,593,462	\$8,863,300	3.14%
Total Expenditures	\$8,187,340	\$8,593,462	\$8,593,462	\$8,863,300	3.14%



Special Revenue by Strategic Priority



For FY 2026, the Special Revenue Funds support five of the City's six strategic priorities: Strong Economy, Connected Community, Safe Community, Trusted Government, and Sustainable Infrastructure.

The Strong Economy priority includes funding for Visit Pearland and the Tree Trust Fund.

The Connected Community priority addresses specific needs within the Parks and Recreation Department.

The Safe Community priority supports both Police and Fire services.

The Trusted Government priority includes selected needs of the City Secretary and Municipal Court, the Public, Educational, and Government (PEG) Channel, and Grant Funds.

The Sustainable Infrastructure priority focuses on Drainage Maintenance and Infrastructure Reinvestment.

Visit Pearland

Under the Texas Tax Code, every event, program or facility funded with local hotel occupancy tax revenue must be likely to directly promote tourism AND directly promote the convention and the hotel industry. Tourism is defined under Texas state law as guiding or managing individuals who are traveling to a different city, county, state or country. By law, cities with populations between 125,000 and 200,000 must spend at least 1% of hotel tax receipts on advertising & promotion, a 15% maximum expenditure for the arts and a 15% maximum expenditure for historical preservation.

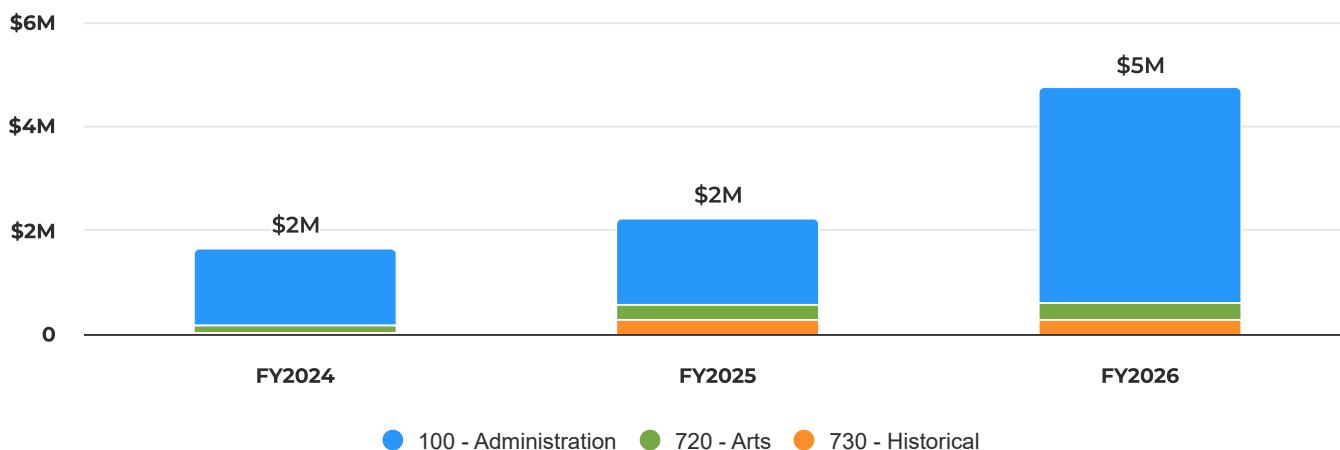
Fiscal year 2026 revenue is projected to be \$2,249,241 with occupancy tax revenue of \$1,852,800 and total expenditures of \$4,745,017. The Visit Pearland budget continues to support the mission of marketing, selling and promoting Pearland as a destination. Strategic planning includes advertising, sales, partnerships, media outreach, hosting influencers and planners, and co-sponsorship of annual events, sports tournaments and other tourism products including several digital trails. The budget includes the cost of the office rental space at Pearland Town Center, which acts as a Visitor Center.

Another use of Hotel Occupancy Tax (HOT) is for sports facility improvements. Milestones have been met to utilize HOT funds for sports facility improvements with tourism impact on facilities owned by the City. This year's budget includes a transformative \$3M spend to turf four additional fields at the Sports Complex at Shadow Creek Ranch allowing Pearland to become a destination for larger-scale regional tournaments with room night potential.

For the Arts Division, FY26 is the first full year to include the Arts Administrator position and the rollout of components of the Cultural Arts Master Plan including PearScape 2.0. Other staff changes include the transition of the part-time senior office assistant to a full-time position to assist on the administrative side of operations.

Expenditures by Division

Historical Expenditures by Division



FY26 Expenditures by Division



100 - Administration	\$4,136,074	87.17%
720 - Arts	\$353,943	7.46%
730 - Historical	\$255,000	5.37%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
100 - Administration	\$1,487,966	\$1,670,103	\$1,689,287	\$4,136,074	147.65%
720 - Arts	\$164,092	\$314,057	\$318,563	\$353,943	12.70%
730 - Historical	\$8,985	\$255,000	\$255,000	\$255,000	0.00%
Total Expenditures	\$1,661,043	\$2,239,160	\$2,262,850	\$4,745,017	111.91%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



Capital Outlay	\$3,000,000	63.22%
Materials & Supplies	\$175,400	3.70%
Miscellaneous Services	\$897,508	18.91%
Salaries & Wages	\$577,504	12.17%
Transfers Out	\$94,605	1.99%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Salaries & Wages	\$380,185	\$448,629	\$475,785	\$577,504	28.73%
Materials & Supplies	\$118,627	\$180,150	\$170,600	\$175,400	-2.64%
Miscellaneous Services	\$444,897	\$887,941	\$894,025	\$897,508	1.08%
Capital Outlay	-	\$600,000	\$600,000	\$3,000,000	400.00%
Interest Expense	\$21,335	-	-	-	-
Transfers Out	\$695,999	\$122,440	\$122,440	\$94,605	-22.73%
Total Expenditures	\$1,661,043	\$2,239,160	\$2,262,850	\$4,745,017	111.91%



Strong Economy-Tree Trust Fund

Ordinance 772 established a Tree Trust Fund to protect healthy trees, preserve the natural ecological environment and aesthetic qualities of the City, and to protect and increase the value of residential and commercial properties within the City. The fund is used to account for tree trust donations from developers who cannot mitigate for trees removed during development. The fee is determined by a tree survey and how many caliper inches they must mitigate. Funds can be used to plant and replace trees in City right-of-ways and in City parks.

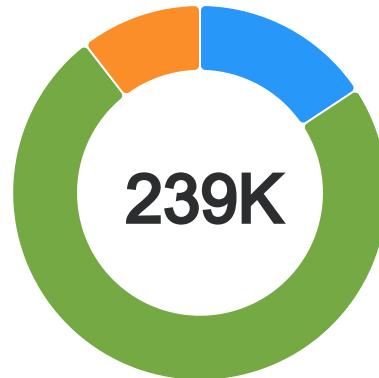
Expenditures by Fund

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
331 - Tree Trust	\$160,129	\$434,750	\$1,238,495	\$238,500	-45.14%
Total Expenditures	\$160,129	\$434,750	\$1,238,495	\$238,500	-45.14%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



Building & Grounds	\$37,500	15.72%
Capital Outlay	\$176,000	73.79%
Miscellaneous Services	\$25,000	10.48%

Expenditures by Expense Object

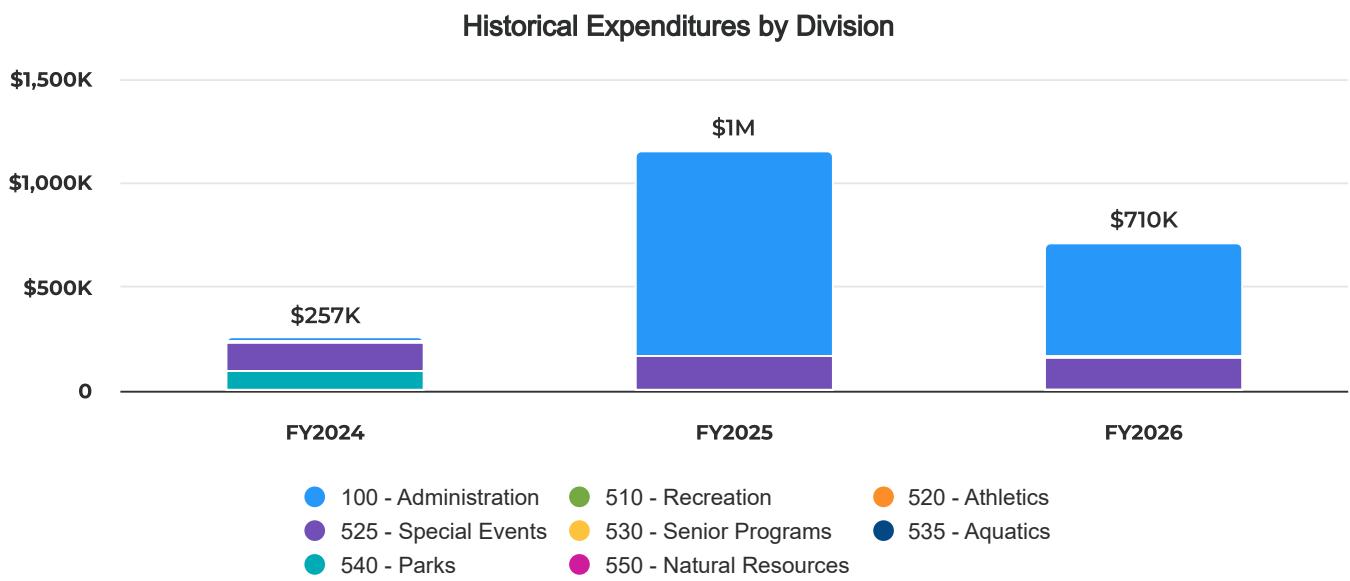
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Building & Grounds	\$34,168	\$42,500	\$42,500	\$37,500	-11.76%
Miscellaneous Services	\$30,000	\$25,000	\$25,000	\$25,000	0.00%
Capital Outlay	\$95,961	\$367,250	\$1,170,995	\$176,000	-52.08%
Total Expenditures	\$160,129	\$434,750	\$1,238,495	\$238,500	-45.14%

Connected Community-Parks & Recreation

Key Budget Items for FY 2026

- Park Development Fund-Independence Park Land Acquisition-\$450,000

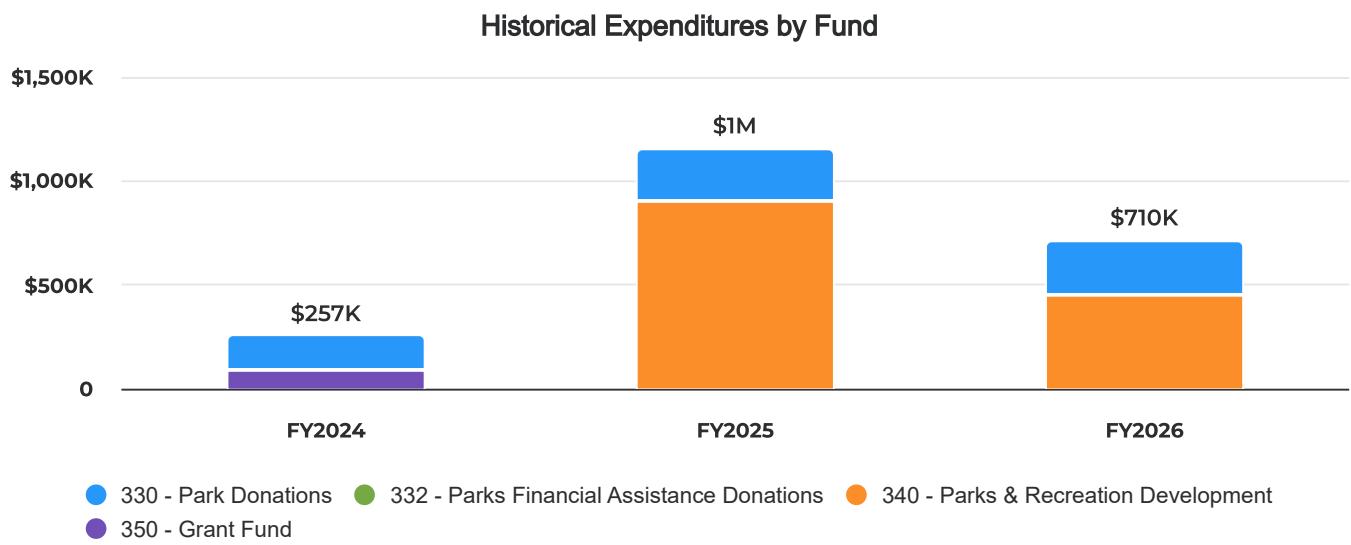
Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
100 - Administration	\$20,114	\$986,200	\$970,568	\$542,500	-44.99%
510 - Recreation	-	-	-	\$6,000	-
520 - Athletics	\$2,768	-	\$5,632	-	-
525 - Special Events	\$136,958	\$167,300	\$167,300	\$155,000	-7.35%
530 - Senior Programs	\$674	\$1,500	\$1,500	\$1,500	0.00%
535 - Aquatics	\$2,521	-	-	-	-
540 - Parks	\$88,665	-	-	-	-
545 - Recycling	-	-	\$70,953	-	-
550 - Natural Resources	\$5,000	-	\$10,000	\$5,000	-
Total Expenditures	\$256,701	\$1,155,000	\$1,225,953	\$710,000	-38.53%

Expenditures by Fund

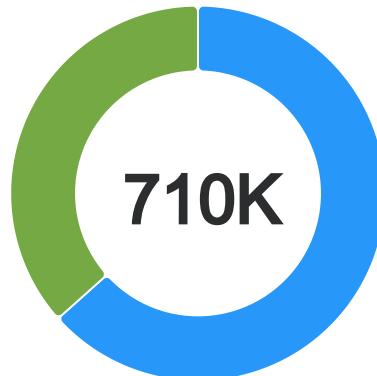


Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
330 - Park Donations	\$163,036	\$250,000	\$250,000	\$255,000	2.00%
332 - Parks Financial Assistance Donations	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
340 - Parks & Recreation Development	-	\$900,000	\$900,000	\$450,000	-50.00%
350 - Grant Fund	\$88,665	-	\$70,953	-	-
Total Expenditures	\$256,701	\$1,155,000	\$1,225,953	\$710,000	-38.53%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



Capital Outlay	\$450,000	63.38%
Materials & Supplies	\$260,000	36.62%

Expenditures by Expense Object

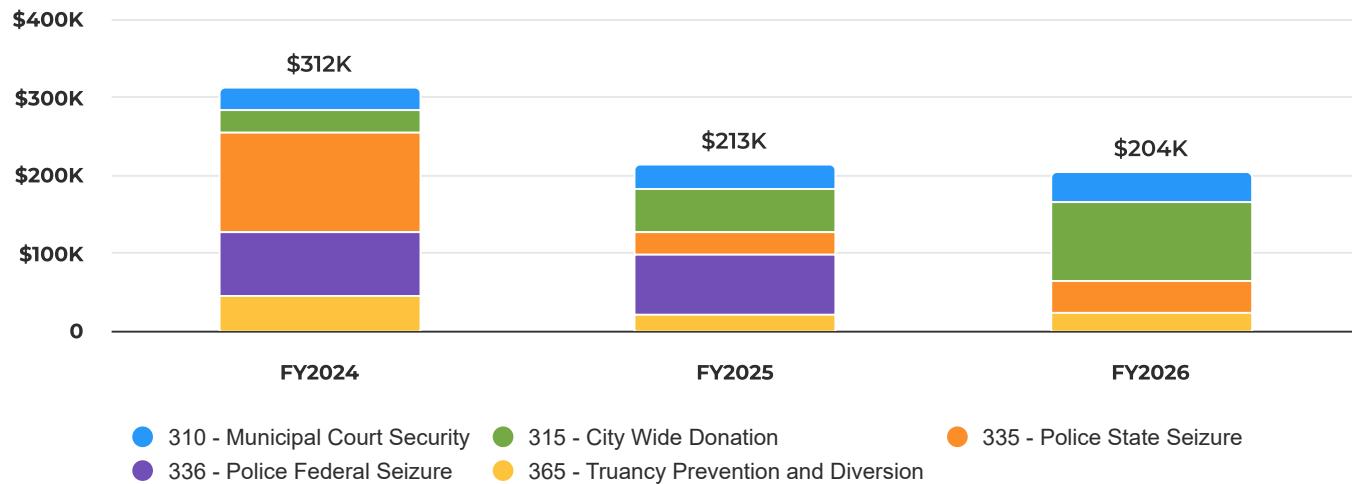
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Materials & Supplies	\$168,036	\$255,000	\$255,000	\$260,000	1.96%
Capital Outlay	-	\$900,000	\$970,953	\$450,000	-50.00%
Transfers Out	\$88,665	-	-	-	-
Total Expenditures	\$256,701	\$1,155,000	\$1,225,953	\$710,000	-38.53%



Safe Community-Police

Expenditures by Fund

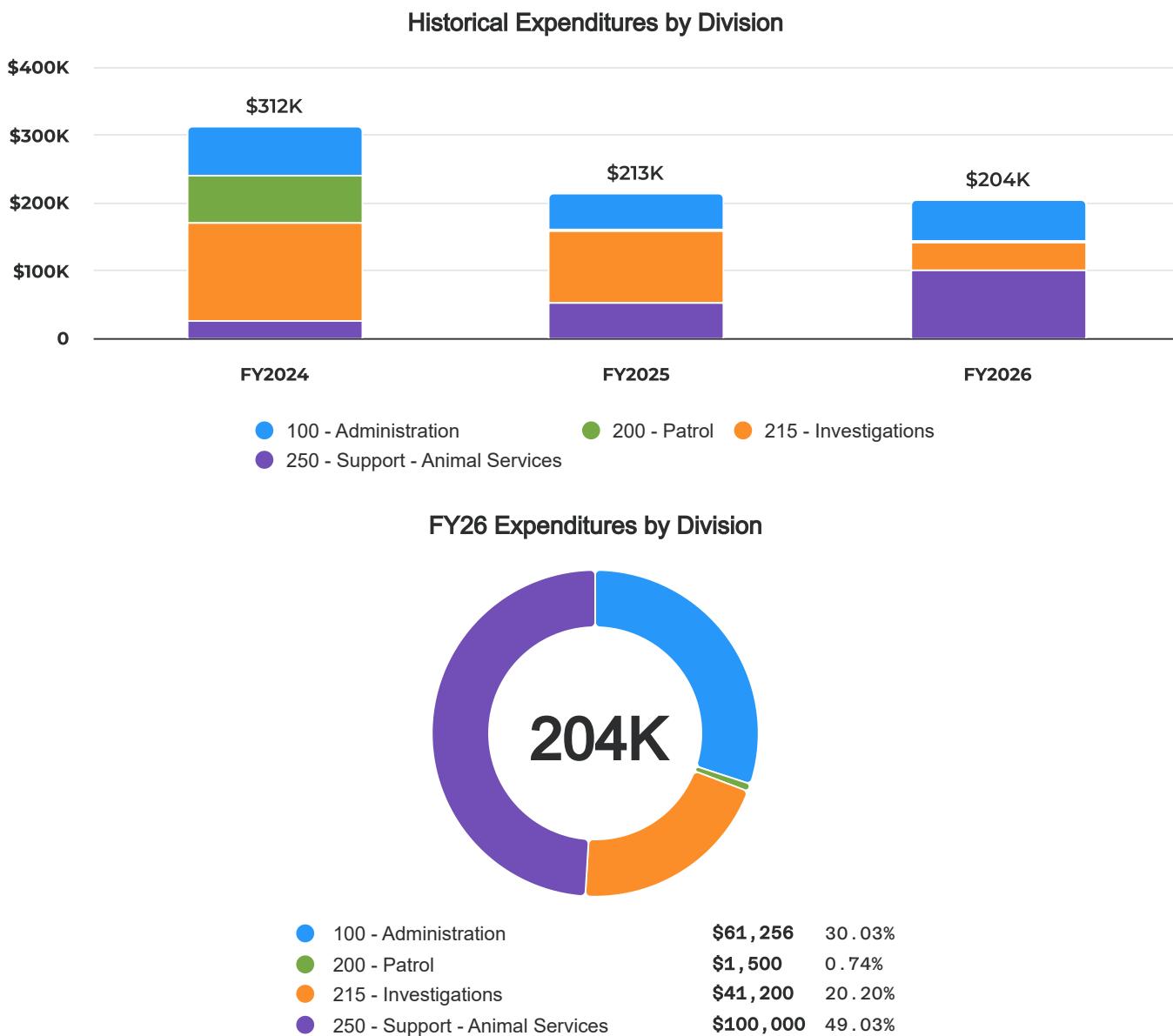
Historical Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
310 - Municipal Court Security	\$28,981	\$32,326	\$31,460	\$39,274	21.49%
315 - City Wide Donation	\$27,943	\$53,500	\$26,500	\$101,500	89.72%
335 - Police State Seizure	\$128,249	\$31,200	\$116,200	\$41,200	32.05%
336 - Police Federal Seizure	\$83,347	\$75,200	\$190,200	-	-100.00%
365 - Truancy Prevention and Diversion	\$43,773	\$21,267	\$20,867	\$21,982	3.36%
Total Expenditures	\$312,293	\$213,493	\$385,227	\$203,956	-4.47%

Expenditures by Division

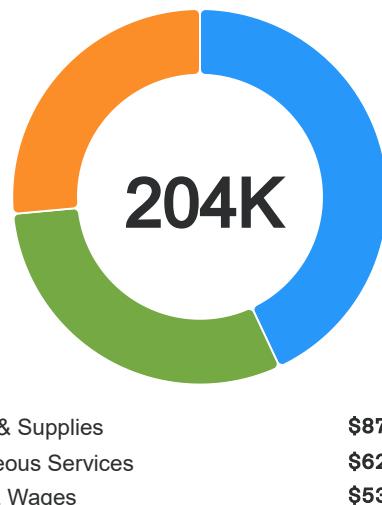


Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
100 - Administration	\$72,754	\$53,593	\$52,327	\$61,256	14.30%
200 - Patrol	\$69,848	\$1,500	\$1,500	\$1,500	0.00%
215 - Investigations	\$143,248	\$106,400	\$306,400	\$41,200	-61.28%
250 - Support - Animal Services	\$26,443	\$52,000	\$25,000	\$100,000	92.31%
Total Expenditures	\$312,293	\$213,493	\$385,227	\$203,956	-4.47%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



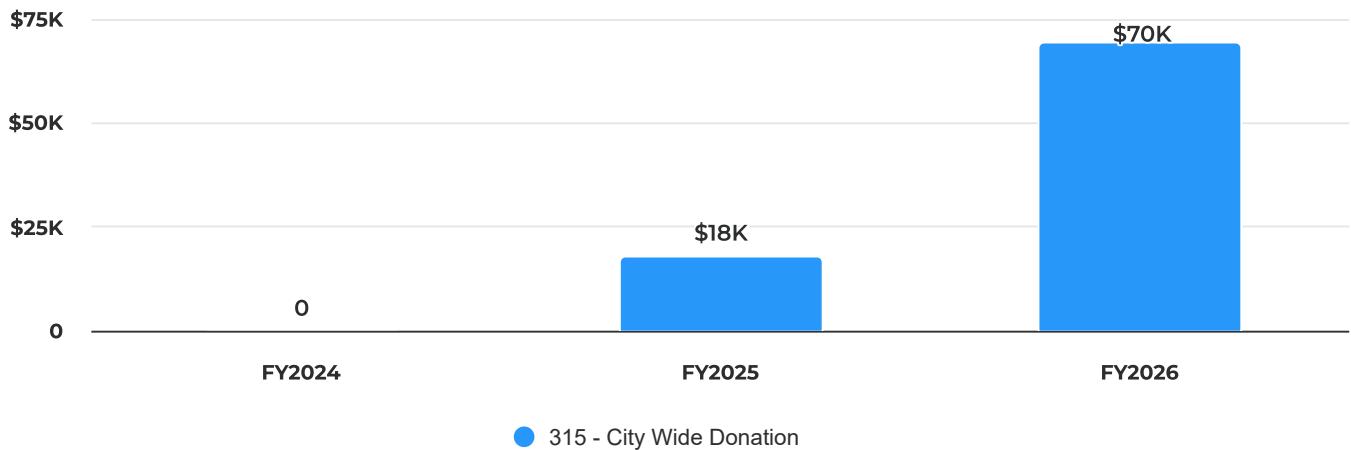
Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$70,857	\$50,819	\$49,970	\$53,954	6.17%
Materials & Supplies	\$14,048	\$103,125	\$38,050	\$87,775	-14.88%
Miscellaneous Services	\$38,482	\$59,549	\$47,207	\$62,227	4.50%
Capital Outlay	\$188,907	-	\$250,000	-	-
Total Expenditures	\$312,293	\$213,493	\$385,227	\$203,956	-4.47%

Safe Community-Fire

Expenditures by Fund

Historical Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
315 - City Wide Donation	-	\$18,000	\$69,576	\$69,576	286.53%
Total Expenditures	-	\$18,000	\$69,576	\$69,576	286.53%

Expenditures by Division

FY26 Expenditures by Division



● 260 - Operations

\$69,576 100.00%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
260 - Operations	-	\$18,000	\$69,576	\$69,576	286.53%
Total Expenditures	-	\$18,000	\$69,576	\$69,576	286.53%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



● Materials & Supplies \$69,576 100.00%

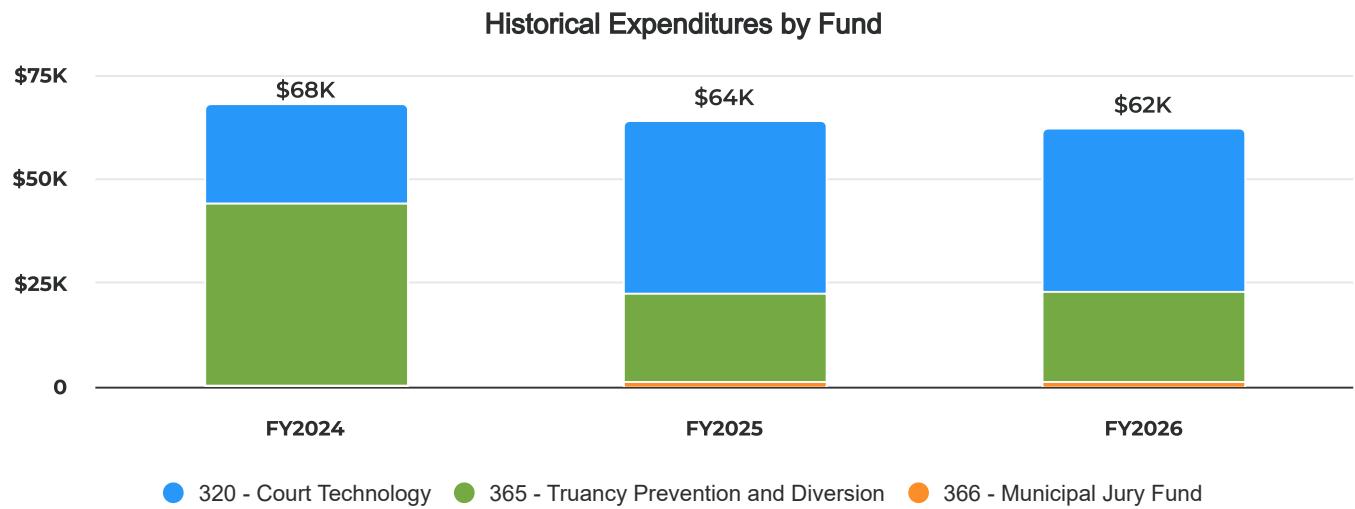
Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Materials & Supplies	-	\$18,000	\$69,576	\$69,576	286.53%
Total Expenditures	-	\$18,000	\$69,576	\$69,576	286.53%



Trusted Government-City Secretary & Municipal Court

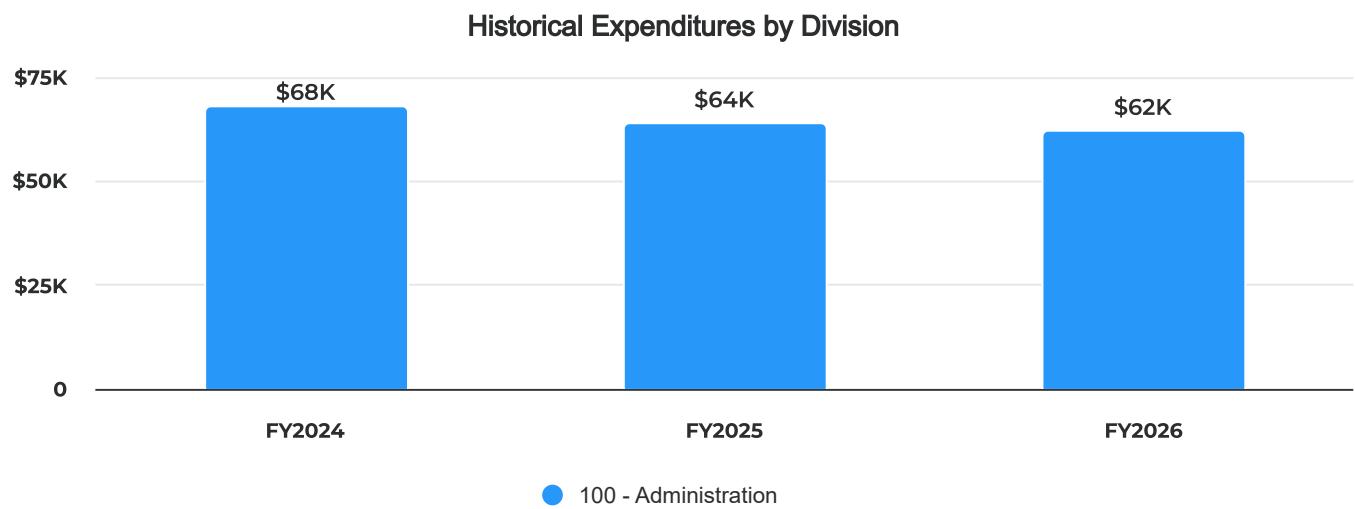
Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
320 - Court Technology	\$24,024	\$41,770	\$36,370	\$39,310	-5.89%
365 - Truancy Prevention and Diversion	\$43,773	\$21,267	\$20,867	\$21,982	3.36%
366 - Municipal Jury Fund	\$420	\$1,000	\$960	\$960	-4.00%
Total Expenditures	\$68,218	\$64,037	\$58,197	\$62,252	-2.79%

Expenditures by Division



FY26 Expenditures by Division



● 100 - Administration

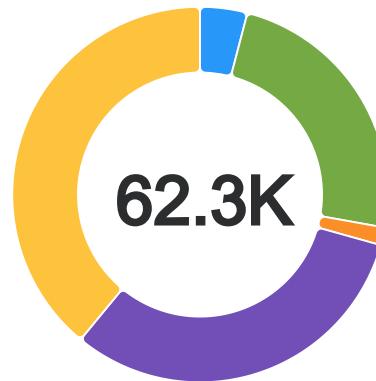
\$62,252 100.00%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
100 - Administration	\$68,218	\$64,037	\$58,197	\$62,252	-2.79%
Total Expenditures	\$68,218	\$64,037	\$58,197	\$62,252	-2.79%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



● Materials & Supplies	\$2,535	4.07%
● Miscellaneous Services	\$14,777	23.74%
● Other	\$960	1.54%
● Salaries & Wages	\$19,680	31.61%
● Transfers Out	\$24,300	39.03%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$41,876	\$18,493	\$18,510	\$19,680	6.42%
Materials & Supplies	\$1,928	\$5,345	\$3,530	\$2,535	-52.57%
Miscellaneous Services	\$10,224	\$14,899	\$10,897	\$14,777	-0.82%



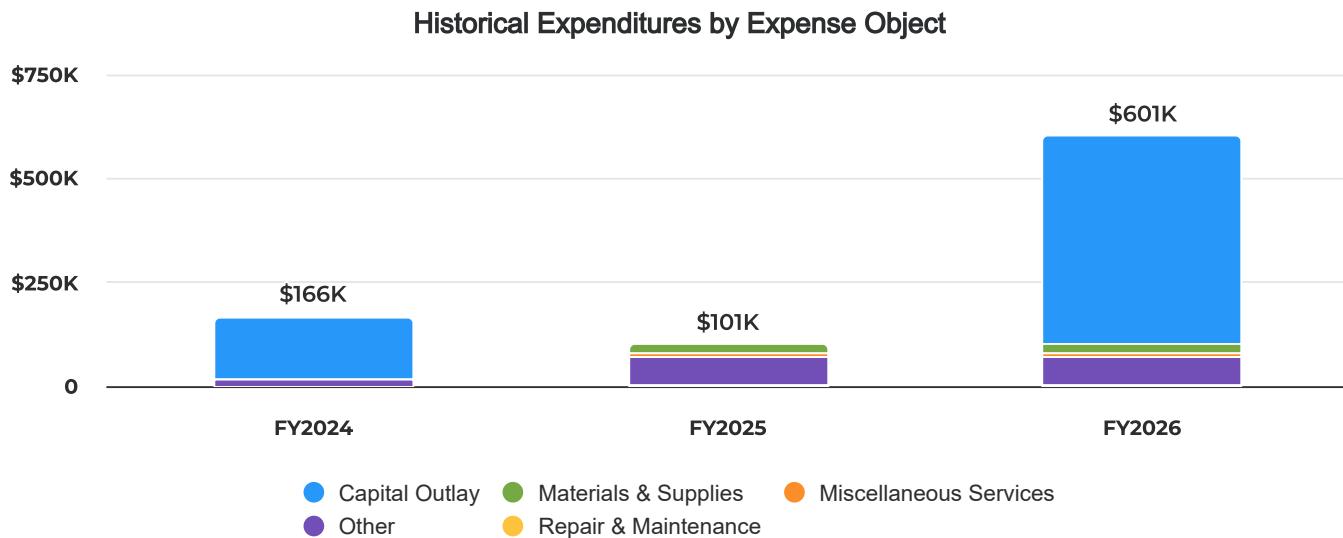
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other	\$420	\$1,000	\$960	\$960	-4.00%
Transfers Out	\$13,770	\$24,300	\$24,300	\$24,300	0.00%
Total Expenditures	\$68,218	\$64,037	\$58,197	\$62,252	-2.79%

Trusted Government-Municipal Channel (PEG)

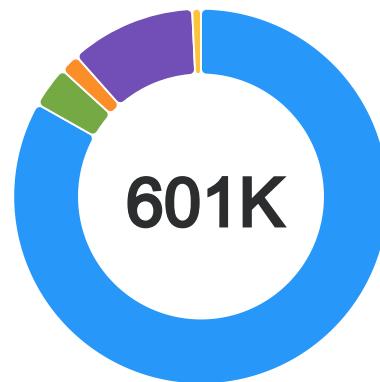
Key Budget Items for FY 2026

- Update of the City Website and Customer Relationship Manager Software-\$500,000

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Capital Outlay	\$500,000	83.19%
Materials & Supplies	\$21,500	3.58%
Miscellaneous Services	\$10,000	1.66%
Other	\$65,000	10.82%
Repair & Maintenance	\$4,500	0.75%

Expenditures by Expense Object

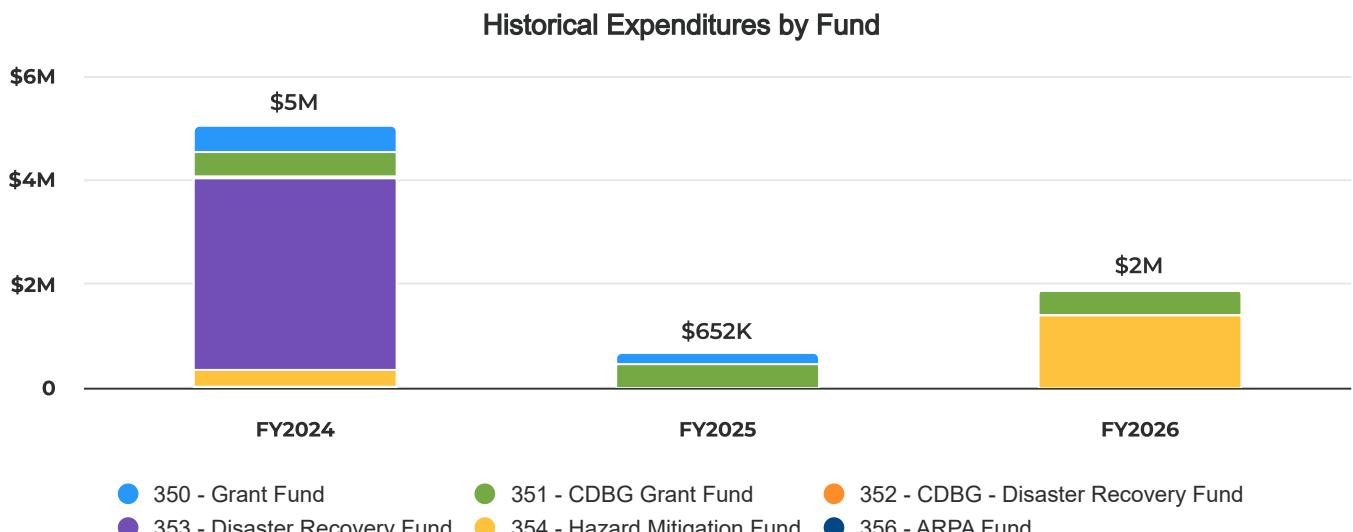
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Materials & Supplies	\$1,765	\$21,500	\$20,800	\$21,500	0.00%
Repair & Maintenance	-	\$4,500	\$4,500	\$4,500	0.00%



Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Miscellaneous Services	-	\$10,000	\$10,000	\$10,000	0.00%
Other	\$13,910	\$65,000	\$45,000	\$65,000	0.00%
Capital Outlay	\$150,424	-	-	\$500,000	-
Total Expenditures	\$166,100	\$101,000	\$80,300	\$601,000	495.05%

Trusted Government-Grant Funds

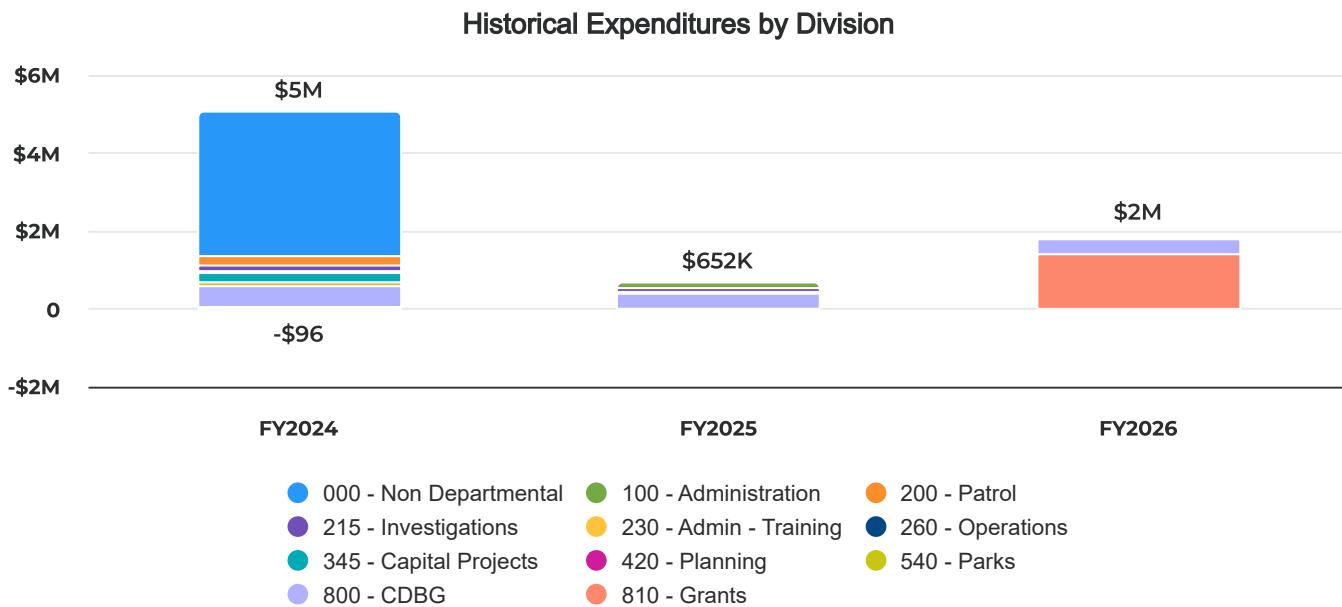
Expenditures by Fund



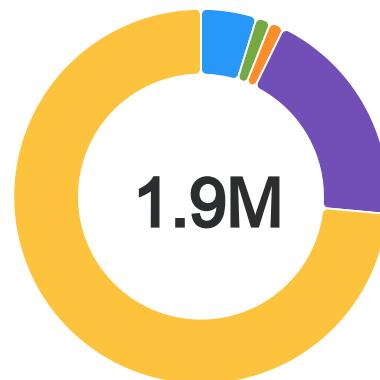
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
350 - Grant Fund	\$516,163	\$195,546	\$330,033	\$47,130	-75.90%
351 - CDBG Grant Fund	\$466,009	\$456,770	\$3,874,557	\$456,770	0.00%
352 - CDBG - Disaster Recovery Fund	\$54,300	-	\$16,499,327	-	-
353 - Disaster Recovery Fund	\$3,683,964	-	-	-	-
354 - Hazard Mitigation Fund	\$318,754	-	\$7,155,756	\$1,398,890	-
356 - ARPA Fund	\$12,320	-	\$1,725,892	-	-
Total Expenditures	\$5,051,509	\$652,316	\$29,585,566	\$1,902,790	191.70%

Expenditures by Division



FY26 Expenditures by Division



100 - Administration	\$91,354	4.80%
200 - Patrol	\$23,972	1.26%
230 - Admin - Training	\$23,158	1.22%
800 - CDBG	\$365,416	19.20%
810 - Grants	\$1,398,890	73.52%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
000 - Non Departmental	\$3,696,284	-	\$1,729,179	-	-
100 - Administration	\$1,500	\$145,124	\$203,917	\$91,354	-37.05%
200 - Patrol	\$267,085	-	\$58,875	\$23,972	-
215 - Investigations	\$135,851	\$86,755	\$88,020	-	-100.00%
230 - Admin - Training	\$23,158	\$13,000	\$13,000	\$23,158	78.14%
260 - Operations	-\$96	\$24,300	\$24,408	-	-100.00%
345 - Capital Projects	\$261,675	-	-	-	-

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
420 - Planning	\$15,226	-	-	-	-
540 - Parks	\$88,665	-	-	-	-
545 - Recycling	-	-	\$70,953	-	-
800 - CDBG	\$505,083	\$383,137	\$22,346,396	\$365,416	-4.63%
810 - Grants	\$57,079	-	\$5,050,818	\$1,398,890	-
Total Expenditures	\$5,051,509	\$652,316	\$29,585,566	\$1,902,790	191.70%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



● Miscellaneous Services	\$161,673	8.50%
● Other	\$1,625,791	85.44%
● Salaries & Wages	\$115,326	6.06%

Expenditures by Expense Object

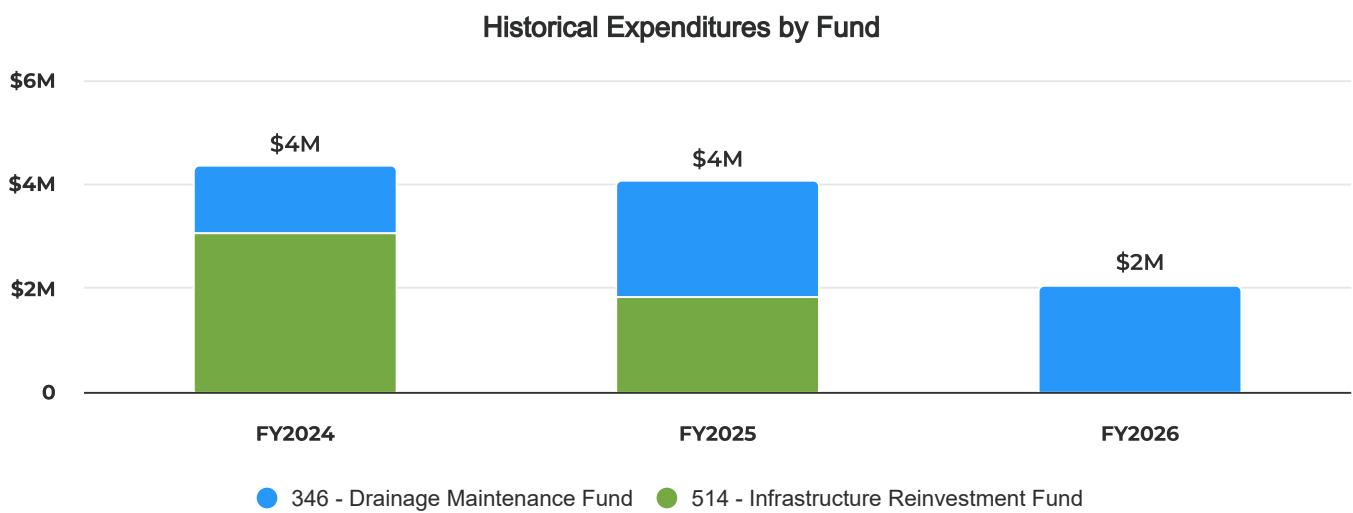
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$112,303	\$230,559	\$400,392	\$115,326	-49.98%
Materials & Supplies	\$16,373	-	\$3,287	-	-
Building & Grounds	\$18,500	-	-	-	-
Miscellaneous Services	\$3,761,482	\$128,144	\$2,284,978	\$161,673	26.17%
Other	\$391,166	-	\$2,042,381	\$1,625,791	-
Capital Outlay	\$663,019	\$293,613	\$23,221,900	-	-100.00%
Transfers Out	\$88,665	-	\$1,632,627	-	-
Total Expenditures	\$5,051,509	\$652,316	\$29,585,566	\$1,902,790	191.70%

Sustainable Infrastructure-Drainage Maintenance & Infrastructure Reinvestment

Beginning in FY26, the Infrastructure Reinvestment fund will be returned to the general fund. When Streets & Sidewalk contract repair was first broken out into its own fund, there was a combined Streets & Drainage division that included expenditures for both programs. As of the FY25 Amended budget, there is a Streets division in the general fund and an Infrastructure Reinvestment Fund which does not allow for a holistic view of the City of Pearland investment in streets and sidewalks.

The Infrastructure Reinvestment Fund will spend out its budgeted program of work through FY2025 and any incomplete work will be part of Budget Amendment #1 in FY26. All investments in Infrastructure Reinvestment will continue to be tracked through project codes, so the dollars do not return to the general fund balance in the future. By tracking all expenses in one fund and one division, the City of Pearland will be able to see the full investment in maintaining and improving city infrastructure.

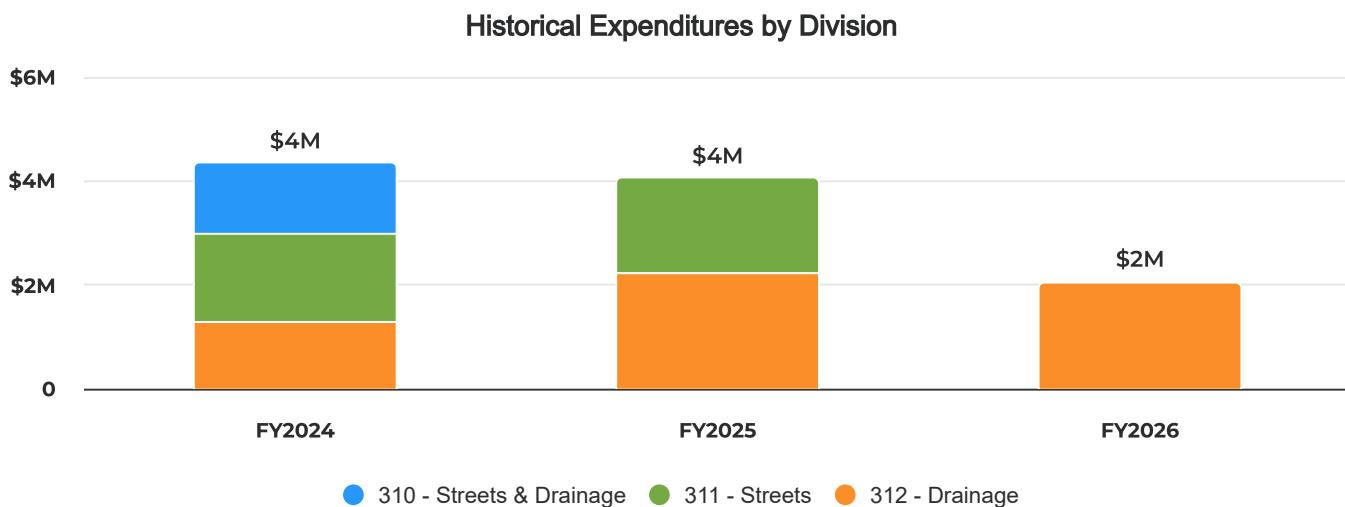
Expenditures by Fund



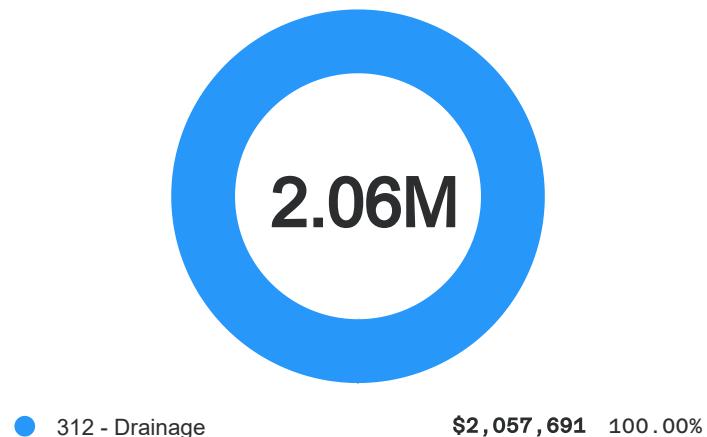
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
346 - Drainage Maintenance Fund	\$1,296,069	\$2,216,449	\$2,037,505	\$2,057,691	-7.16%
514 - Infrastructure Reinvestment Fund	\$3,046,106	\$1,834,818	\$1,834,818	-	-100.00%
Total Expenditures	\$4,342,175	\$4,051,267	\$3,872,323	\$2,057,691	-49.21%

Expenditures by Division



FY26 Expenditures by Division

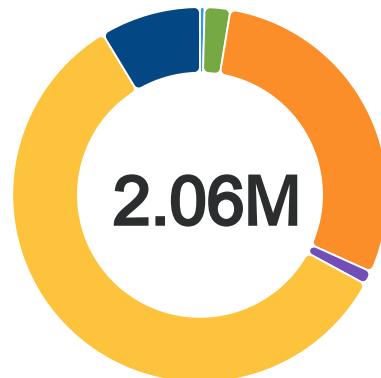


Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
310 - Streets & Drainage	\$1,345,024	-	-	-	-
311 - Streets	\$1,701,329	\$1,834,818	\$1,834,818	-	-100.00%
312 - Drainage	\$1,295,822	\$2,216,449	\$2,037,505	\$2,057,691	-7.16%
Total Expenditures	\$4,342,175	\$4,051,267	\$3,872,323	\$2,057,691	-49.21%

Expenditures by Expense Object

FY26 Expenditures by Expense Object

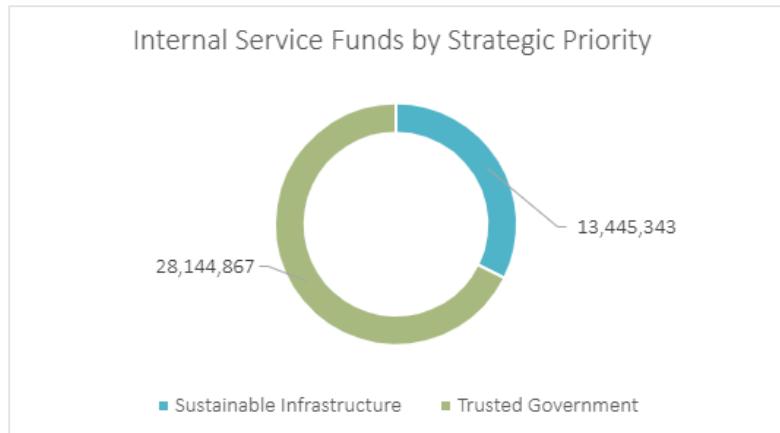


Building & Grounds	\$8,000	0.39%
Materials & Supplies	\$45,490	2.21%
Miscellaneous Services	\$599,457	29.13%
Repair & Maintenance	\$24,000	1.17%
Salaries & Wages	\$1,202,320	58.43%
Transfers Out	\$178,424	8.67%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$810,149	\$1,138,346	\$936,679	\$1,202,320	5.62%
Materials & Supplies	\$21,554	\$29,544	\$46,344	\$45,490	53.97%
Building & Grounds	\$2,344,366	\$1,129,858	\$1,535,141	\$8,000	-99.29%
Repair & Maintenance	\$8,190	\$24,672	\$22,775	\$24,000	-2.72%
Miscellaneous Services	\$174,208	\$601,857	\$601,677	\$599,457	-0.40%
Capital Outlay	\$701,740	\$704,960	\$307,677	-	-100.00%
Transfers Out	\$281,967	\$422,030	\$422,030	\$178,424	-57.72%
Total Expenditures	\$4,342,175	\$4,051,267	\$3,872,323	\$2,057,691	-49.21%

Internal Service Funds by Strategic Priority



For Fiscal Year 2026, the Internal Service Funds support three of the City's six strategic priorities: Sustainable Infrastructure, Trusted Government, and a Strong Economy.

The Sustainable Infrastructure priority addresses the operational needs of the Motor Pool and Facilities divisions.

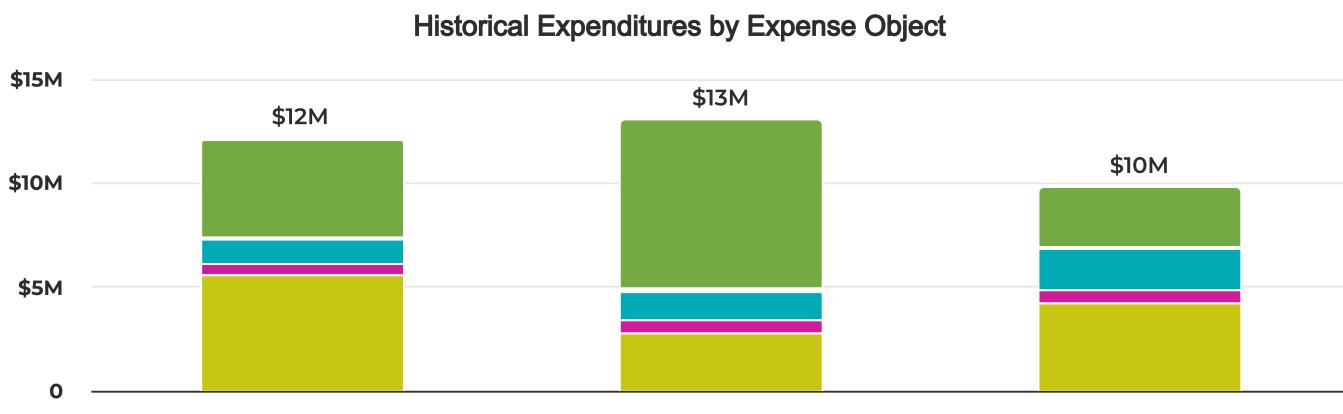
The Trusted Government priority encompasses key initiatives within Risk Management, Health Claims, and Information Technology (IT).

Sustainable Infrastructure-Motor Pool

Key Budget Items for FY 2026

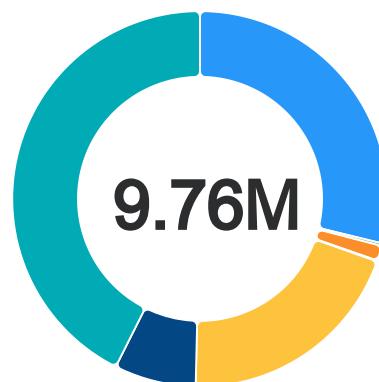
- Replacement of Medic 8 and Engine 8-\$2,357,367

Expenditures by Expense Object



- Amortization Expense
- Capital Outlay
- Interest Expense
- Materials & Supplies
- Miscellaneous Services
- Other
- Repair & Maintenance
- Salaries & Wages
- Transfers Out

FY26 Expenditures by Expense Object



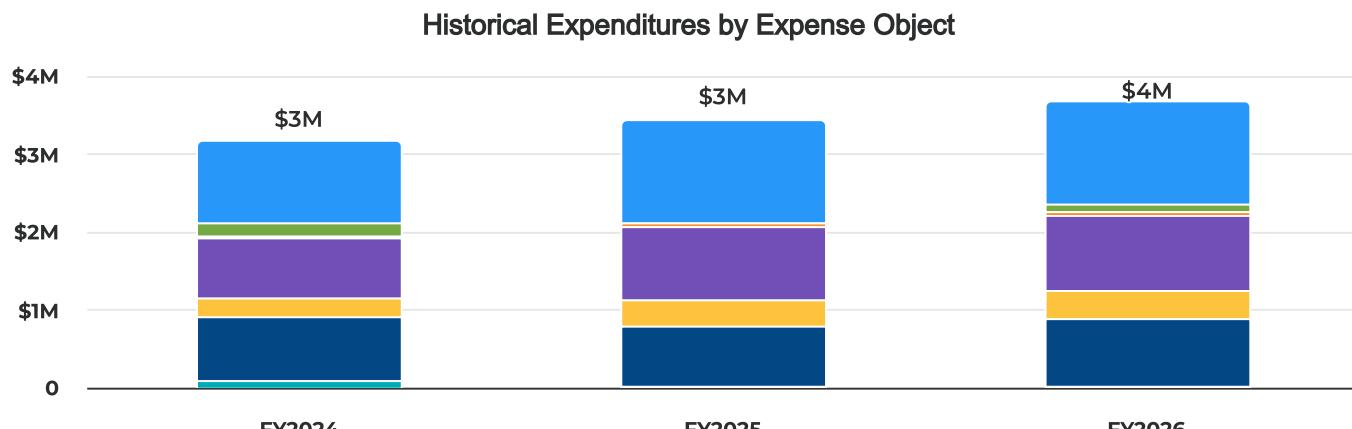
• Capital Outlay	\$2,813,577	28.82%
• Materials & Supplies	\$21,350	0.22%
• Miscellaneous Services	\$126,030	1.29%
• Other	\$7,860	0.08%
• Repair & Maintenance	\$1,947,175	19.95%
• Salaries & Wages	\$687,622	7.04%
• Transfers Out	\$4,157,636	42.59%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Salaries & Wages	\$555,662	\$652,921	\$692,766	\$687,622	5.31%
Materials & Supplies	\$20,089	\$21,290	\$21,285	\$21,350	0.28%
Repair & Maintenance	\$1,154,008	\$1,351,750	\$1,744,056	\$1,947,175	44.05%
Miscellaneous Services	\$43,544	\$110,430	\$139,872	\$126,030	14.13%
Other	\$57,994	-	\$1,300	\$7,860	-
Capital Outlay	\$4,707,297	\$8,119,677	\$19,640,520	\$2,813,577	-65.35%
Amortization Expense	\$30,379	-	-	-	-
Interest Expense	\$2,681	-	-	-	-
Transfers Out	\$5,564,417	\$2,760,943	\$2,760,948	\$4,157,636	50.59%
Total Expenditures	\$12,136,070	\$13,017,011	\$25,000,747	\$9,761,250	-25.01%

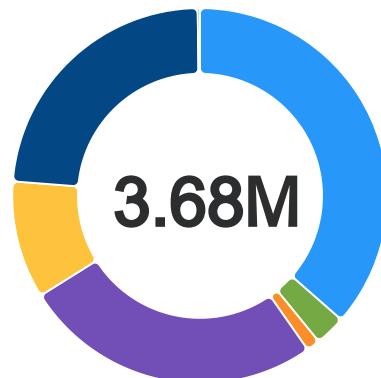
Sustainable Infrastructure-Facilities

Expenditures by Expense Object



- Building & Grounds
- Capital Outlay
- Materials & Supplies
- Miscellaneous Services
- Repair & Maintenance
- Salaries & Wages
- Transfers Out

FY26 Expenditures by Expense Object



● Building & Grounds	\$1,342,925	36.45%
● Capital Outlay	\$98,250	2.67%
● Materials & Supplies	\$42,725	1.16%
● Miscellaneous Services	\$951,259	25.82%
● Repair & Maintenance	\$373,582	10.14%
● Salaries & Wages	\$868,225	23.57%
● Transfers Out	\$7,127	0.19%

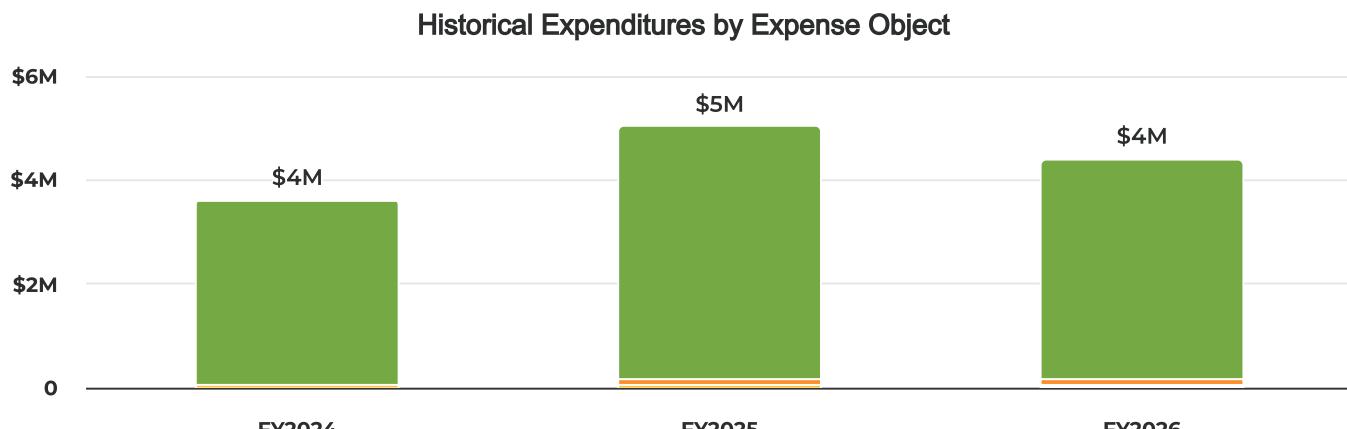
Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$825,765	\$769,104	\$889,860	\$868,225	12.89%
Materials & Supplies	\$40,052	\$42,725	\$42,650	\$42,725	0.00%
Building & Grounds	\$1,067,486	\$1,334,520	\$1,665,577	\$1,342,925	0.63%

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Repair & Maintenance	\$250,750	\$346,840	\$404,676	\$373,582	7.71%
Miscellaneous Services	\$761,755	\$941,633	\$1,018,641	\$951,259	1.02%
Capital Outlay	\$149,251	-	\$89,735	\$98,250	-
Transfers Out	\$72,554	\$8,099	\$8,099	\$7,127	-12.00%
Total Expenditures	\$3,167,613	\$3,442,921	\$4,119,238	\$3,684,093	7.00%

Trusted Government-Risk Management

Expenditures by Expense Object



FY26 Expenditures by Expense Object



Materials & Supplies	\$550	0.01%
Miscellaneous Services	\$4,228,386	96.04%
Other	\$110,000	2.50%
Repair & Maintenance	\$100	0.00%
Salaries & Wages	\$63,651	1.45%
Transfers Out	\$166	0.00%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$57,275	\$60,096	\$61,456	\$63,651	5.92%
Materials & Supplies	\$102	\$550	\$550	\$550	0.00%
Repair & Maintenance	\$193	\$100	\$100	\$100	0.00%
Miscellaneous Services	\$3,556,893	\$4,867,236	\$3,921,741	\$4,228,386	-13.13%
Other	-	\$110,000	\$110,000	\$110,000	0.00%



Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Transfers Out	-	-	-	\$166	-
Total Expenditures	\$3,614,463	\$5,037,982	\$4,093,847	\$4,402,853	-12.61%

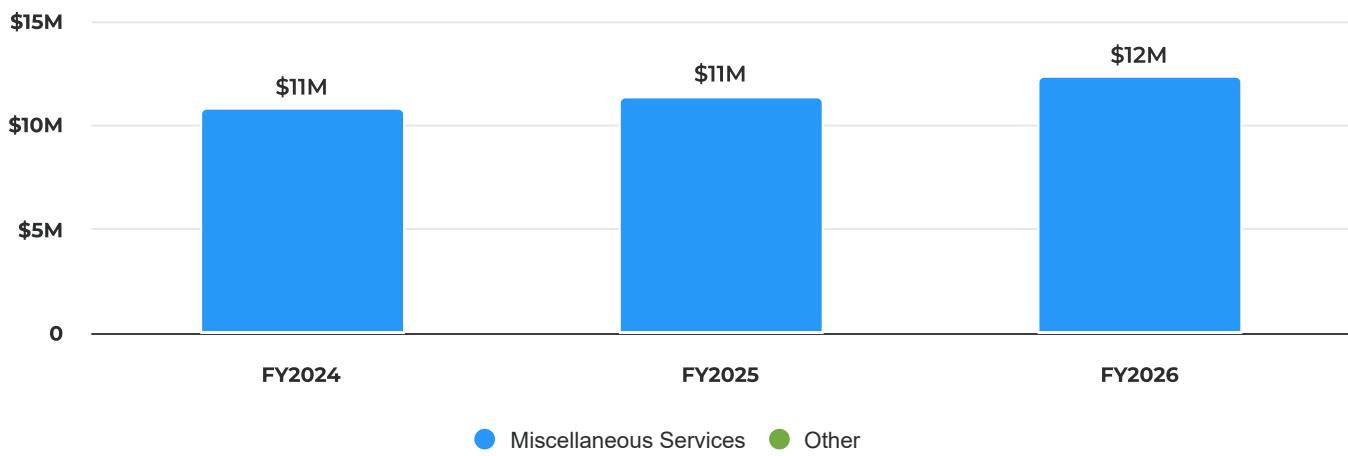
Trusted Government-Health Claims

Healthcare costs continue to rise on an annual basis. To help control costs for plan participants (employees and retirees), plan rate increases for FY26 are proposed at 9.4%. As a result, the fund balance will finish the year below the recommended 25%-35% of expenses. However, this is done in consultation with HUB and the intention is to build fund balance back up in the coming years. The projected ending fund balance for FY26 is \$2,918,968 or 23.7% of recurring expenses.

Beginning and ending fund balance information by year can be found in the fund summary.

Expenditures by Expense Object

Historical Expenditures by Expense Object



Expenditures by Expense Object

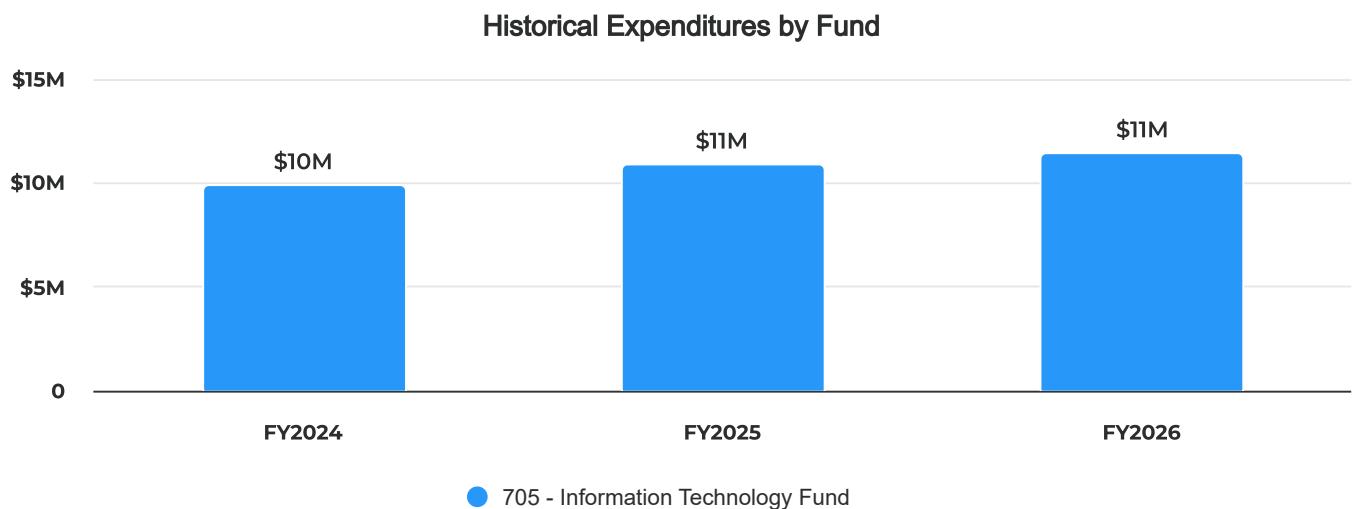
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Miscellaneous Services	\$10,745,502	\$11,320,120	\$11,660,700	\$12,274,642	8.43%
Other	\$19,146	\$22,276	\$22,277	\$22,276	0.00%
Total Expenditures	\$10,764,648	\$11,342,396	\$11,682,977	\$12,296,918	8.42%

Trusted Government-Information Technology

Key Budget Items for FY 2026

- Cyber Risk & Intelligence Specialist-\$134,857
- Server Replacement-\$400,000

Expenditures by Fund

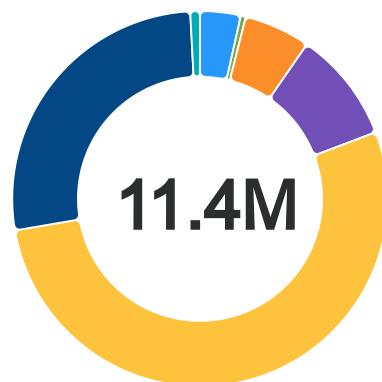


Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
705 - Information Technology Fund	\$9,918,326	\$10,930,891	\$10,852,481	\$11,445,096	4.70%
Total Expenditures	\$9,918,326	\$10,930,891	\$10,852,481	\$11,445,096	4.70%

Expenditures by Expense Object

FY26 Expenditures by Expense Object



● Capital Outlay	\$400,000	3.49%
● Materials & Supplies	\$49,955	0.44%
● Miscellaneous Services	\$652,968	5.71%
● Other	\$1,098,300	9.60%
● Repair & Maintenance	\$6,074,483	53.07%
● Salaries & Wages	\$3,074,083	26.86%
● Transfers Out	\$95,307	0.83%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salaries & Wages	\$2,424,841	\$2,780,224	\$2,797,695	\$3,074,083	10.57%
Materials & Supplies	\$36,235	\$69,155	\$68,455	\$49,955	-27.76%
Repair & Maintenance	\$2,561,934	\$6,040,772	\$5,891,075	\$6,074,483	0.56%
Miscellaneous Services	\$595,116	\$594,984	\$649,500	\$652,968	9.75%
Other	\$635,572	\$1,095,300	\$1,095,300	\$1,098,300	0.27%
Capital Outlay	\$275,466	\$341,000	\$341,000	\$400,000	17.30%
Amortization Expense	\$3,096,169	-	-	-	-
Interest Expense	\$283,993	-	-	-	-
Transfers Out	\$9,000	\$9,456	\$9,456	\$95,307	907.90%
Total Expenditures	\$9,918,326	\$10,930,891	\$10,852,481	\$11,445,096	4.70%

Pearland Economic Development Corporation

The Pearland Economic Development Corporation (PEDC) is a non-profit Type B Corporation under the Texas Development Corporation Act. The Corporation carries out economic development activities that must be in furtherance of, and attributable to, a "project" that is authorized by the Act.

The Corporation was approved by the voters in 1995 and is primarily funded by a half-cent sales tax. The seven-member Board of Directors is appointed by and serves two-year terms at the pleasure of the Pearland City Council. City Council approval is required for annual budgets and bonded debt issuances.

The mission of PEDC is to enhance our community's economic vitality through the attraction, retention and expansion of primary employers. PEDC operates under State requirements for pursuit of those primary jobs. PEDC works to ensure our business climate and built environment strongly support these efforts by focusing on aesthetics, infrastructure, quality of life, image, workforce and quality development and redevelopment of key Pearland districts and corridors.

The PEDC Board of Directors approved the following FY26 budget after conducting a public hearing on the expenditures at their May 22, 2025, meeting.

Major expenditures in FY26 are aligned with the initiatives of the Pearland Prosperity community strategic plan and PEDC's Annual Program of Work.

FY26 proposed expenses are \$36.9M or \$19.6M over projected revenue. Of the proposed FY26 expenses, \$10.4M is earmarked for mobility and infrastructure strategic initiatives, which is 64% of the FY26 sales tax revenue or 28% of total expenses. Two major expenditures that total \$20.8M and represent 56% of total expenses in FY26 include Hickory Slough Sports Complex expansion and possible sanitary sewer extension to the Smith Ranch Road area.

The projected FY26 beginning fund balance is \$39.1M, and we will end FY26 with a projected fund balance of \$19.5M.

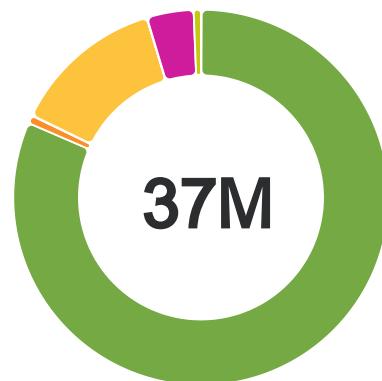
Expenditures by Expense Object

Expenditures are proposed to be \$36.9M or \$19.6M over projected revenue. Included in salaries and benefits is a new full-time position dedicated to advancing the business development strategic initiative. This role will support attraction and retention efforts, with a primary focus on managing the growing volume of proposals and project activity. The substantial increase in available building inventory has significantly expanded opportunities for new investment, and additional capacity is needed to respond effectively and convert inquiries into new businesses that create quality jobs and generate taxable value.

Included in the Capital Outlays and Interfund Reimbursement line items (transfers from PEDC to the City for infrastructure/capital projects) that combined total \$30.1M or 81.42% of the FY26 expenditures are the following highlights:

- Hickory Slough Sports Complex - \$15.9M
- SH 35 - Industrial Drive Reconstruction - \$1.6M
- SH 35 Redevelopment -Edge Business Park - \$500,000
- Old Town Revitalization Implementation - \$500,000
- SH 35/Old Town Redevelopment - \$2.0M
- Engineering Design Services – Knapp and Shank Reconstruction -\$1.25M
- Hooper Road Phase II and Fruge West Reconstruction - \$650,000
- Lower Kirby Future ROW Acquisition - \$650,000
- City Master Drainage Plan Update - \$435,000
- Smith Ranch Sanitary Sewer PID - \$4.9M
- Kirby Kingsley Streetscape Improvements - \$500,000

FY26 Expenditures by Expense Object



● Building & Grounds	\$20,000	0.05%
● Capital Outlays	\$30,114,632	81.42%
● Interest Expense	\$255,900	0.69%
● Materials & Supplies	\$19,100	0.05%
● Miscellaneous Services	\$4,846,656	13.10%
● Other	\$5,000	0.01%
● Repair & Maintenance	\$6,750	0.02%
● Salaries & Wages	\$1,485,076	4.02%
● Transfers Out	\$231,809	0.63%

Expenditures by Expense Object

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change)
Salaries & Wages	\$1,173,444	\$1,336,937	\$1,383,268	\$1,485,076	11.08%

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change
Materials & Supplies	\$16,235	\$19,100	\$19,100	\$19,100	0.00%
Building & Grounds	\$9,045	\$7,800	\$20,000	\$20,000	156.41%
Repair & Maintenance	\$2,012	\$6,750	\$28,750	\$6,750	0.00%
Miscellaneous Services	\$3,070,473	\$4,018,016	\$3,480,416	\$4,846,656	20.62%
Other	-	\$5,000	\$5,000	\$5,000	0.00%
Capital Outlay	\$7,747,675	\$36,801,524	\$15,412,405	\$30,114,632	-18.17%
Interest Expense	\$267,700	\$261,800	\$261,800	\$255,900	-2.25%
Transfers Out	\$210,257	\$220,770	\$220,770	\$231,809	5.00%
Total Expenditures	\$12,496,841	\$42,677,697	\$20,831,509	\$36,984,923	-13.34%

Expenditures by Division

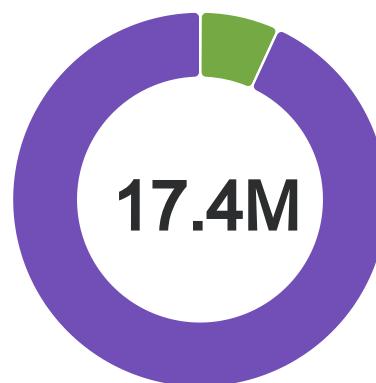
Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (%) Change
100 - Administration	\$11,554,595	\$41,732,197	\$20,501,509	\$35,356,923	-15.28%
605 - Incentives	\$942,246	\$945,500	\$330,000	\$1,628,000	72.18%
Total Expenditures	\$12,496,841	\$42,677,697	\$20,831,509	\$36,984,923	-13.34%

Revenues by Revenue Source

In the FY26 budget, we are projecting total revenue of \$17.4M with sales tax revenue of \$16.2M or an increase of 2% on the FY25 year-end sales tax revenue projection and \$1.2M in investment earnings.

FY26 Revenues by Revenue Source



● Intergovernmental	\$12,000	0.07%
● Investment Earnings	\$1,174,857	6.77%
● Miscellaneous	\$10,000	0.06%
● Sales & Use Taxes	\$16,160,818	93.10%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 FY26 Proposed 7.3.2025
Sales & Use Taxes	\$15,301,040	\$15,457,502	\$15,843,939	\$16,160,818
Investment Earnings	\$2,081,391	\$1,120,175	\$1,800,000	\$1,174,857
Intergovernmental	\$15,000	\$12,000	\$12,000	\$12,000
Miscellaneous	\$18,591	\$10,000	\$2,775,000	\$10,000
Total Revenues	\$17,416,021	\$16,599,677	\$20,430,939	\$17,357,675

Revenues by Department**Revenues by Department**

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 FY26 Proposed 7.3.2025
600 - Pearland Econ Dev Corp	\$17,416,021	\$16,599,677	\$20,430,939	\$17,357,675
Total Revenues	\$17,416,021	\$16,599,677	\$20,430,939	\$17,357,675



Debt Overview Summary

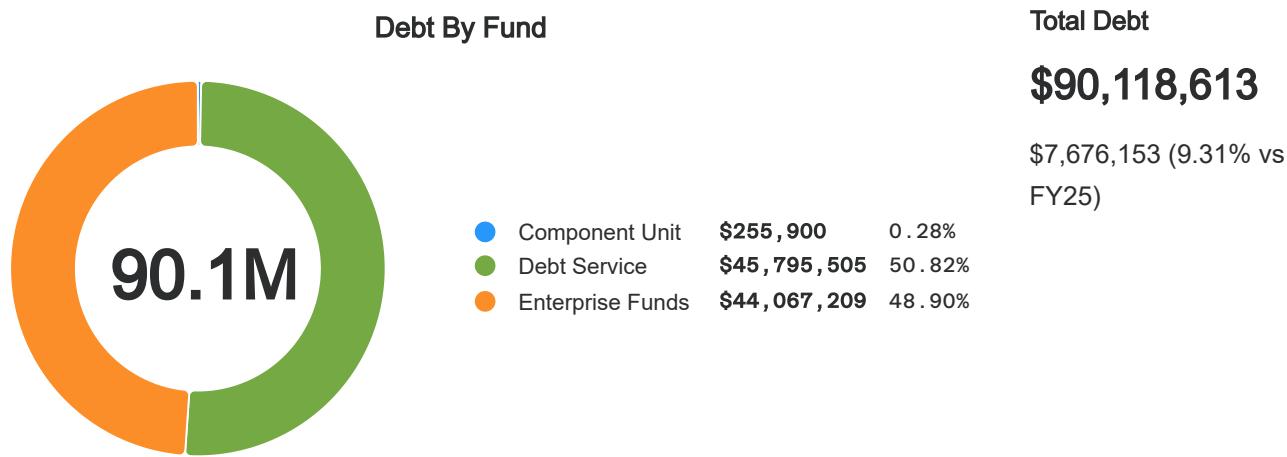
The City of Pearland utilizes long-term debt as a strategic financial tool to fund major capital improvements, including infrastructure, public safety facilities, utilities, and economic development projects. By issuing debt, the City is able to deliver essential services and maintain high-quality public assets, while distributing costs fairly over time to both current and future residents.

In 2025, the City annexed MUD #16, assuming approximately \$14.6 million in outstanding bond obligations. These obligations come with an average annual debt service payment of \$900,000. This debt has been incorporated into the City's general Debt Service Fund and will be repaid through ad valorem tax revenues generated within the annexed area.

The City strives to maintain a prudent and sustainable approach to managing debt, ensuring long-term financial stability while continuing to invest in essential infrastructure and services for a growing community.

Debt Service Payment By Fund

The City's debt service payments are allocated across multiple funds based on the source of repayment. The Debt Service Funds is primarily property tax-supported, the Enterprise Fund is rate payer-supported, and the Component Unit (PEDC) is supported by Sales Tax.



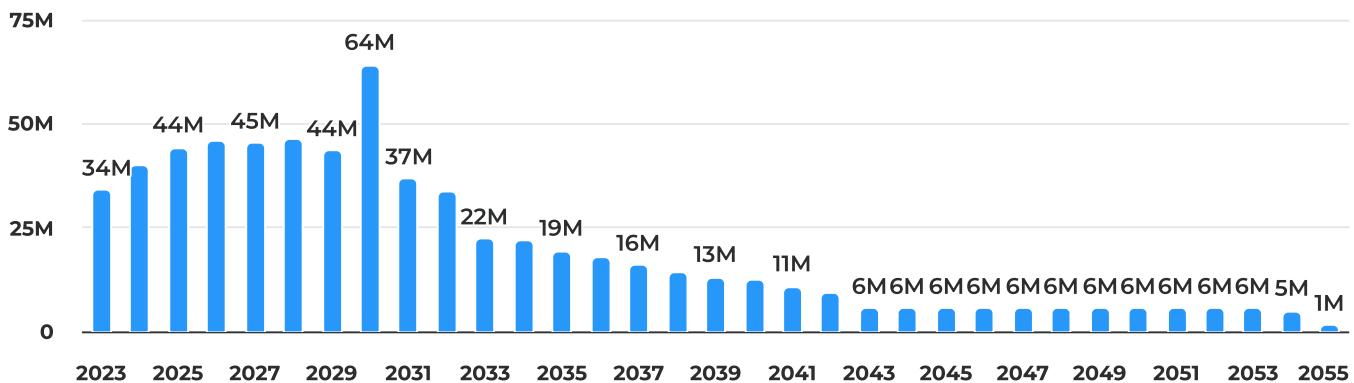
Fund Name	FY2025	FY2026	% Change	\$ Change
Debt Service	\$44,139,461	\$45,795,505	3.75%	\$1,656,043
Enterprise Funds	\$38,041,199	\$44,067,209	15.84%	\$6,026,010
Component Unit	\$261,800	\$255,900	-2.25%	-\$5,900
Total Debt	\$82,442,460	\$90,118,613	9.31%	\$7,676,153

Debt Service

General Obligation, Certificates of Obligation debt and assumed debt from annexed MUD #16 are primarily serviced through the Debt Service Fund, funded by ad valorem (property) taxes.

Based on estimated property values, the budget as proposed assumes a Debt Service tax rate of \$0.278496 per \$100 in assessed valuation to meet FY26 obligations. This is a decrease from the rate of \$0.300059 per \$100 in assessed valuation in FY25.

The tax rate generates \$38,060,628 in current property taxes at a 100% collection rate (set by Brazoria County using State-mandated formula) and still allows for maintaining a 10% debt fund balance reserve. Fund revenues include \$649,389 from the University of Houston-Clear Lake System for debt service associated with the construction of the University of Houston-Clear Lake Pearland Campus, which they occupy. Additionally, revenue includes the TIRZ Defeasance for FY26. Revenues also include transfers from the Water-Sewer Fund of \$2,084,369 for rebates to In-City MUDs. Expenses for in-city MUD's total of \$4,185,626, an increase of \$399,095 from fiscal year 2025 year-end projections.

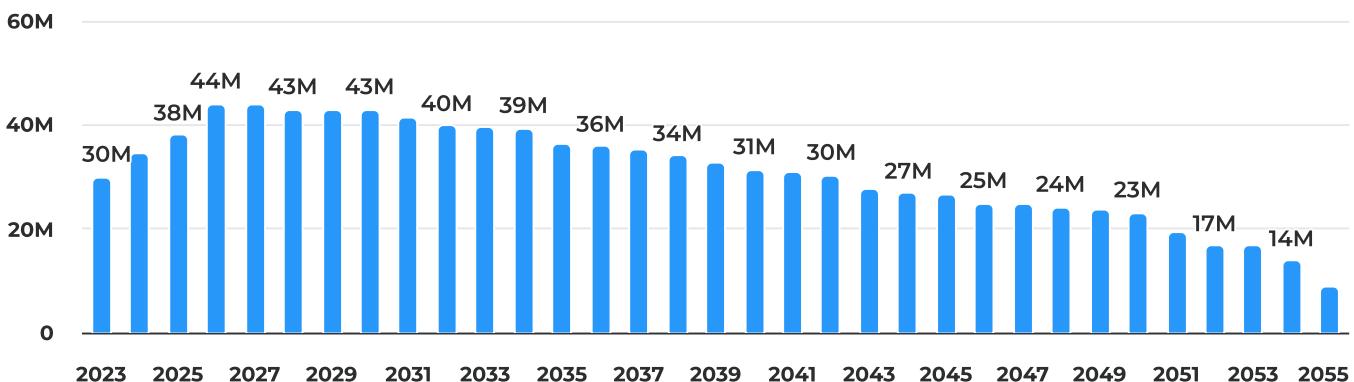


Fund Name	FY2025	FY2026	% Change	\$ Change
200 - Debt Service Fund	\$44,139,461	\$45,795,505	3.75%	\$1,656,043
Total Debt	\$44,139,461	\$45,795,505	3.75%	\$1,656,043

Enterprise Funds

The debt service component of the operating budget for the City of Pearland utilities provides for payment of principal and interest on the City's indebtedness. All water and wastewater costs including debt requirements, shall be paid for from utility revenues.

Transfers in consists of \$5.70 million from Impact Fee Fund and \$38.37 million from Enterprise Fund. The Principal payments for FY 26 are \$23.53 million and interest expense \$20.54 million.



Fund Name	FY2025	FY2026	% Change	\$ Change
601 - Water & Sewer Debt Fund	\$38,041,199	\$44,067,209	15.84%	\$6,026,010
Total Debt	\$38,041,199	\$44,067,209	15.84%	\$6,026,010

Component Unit

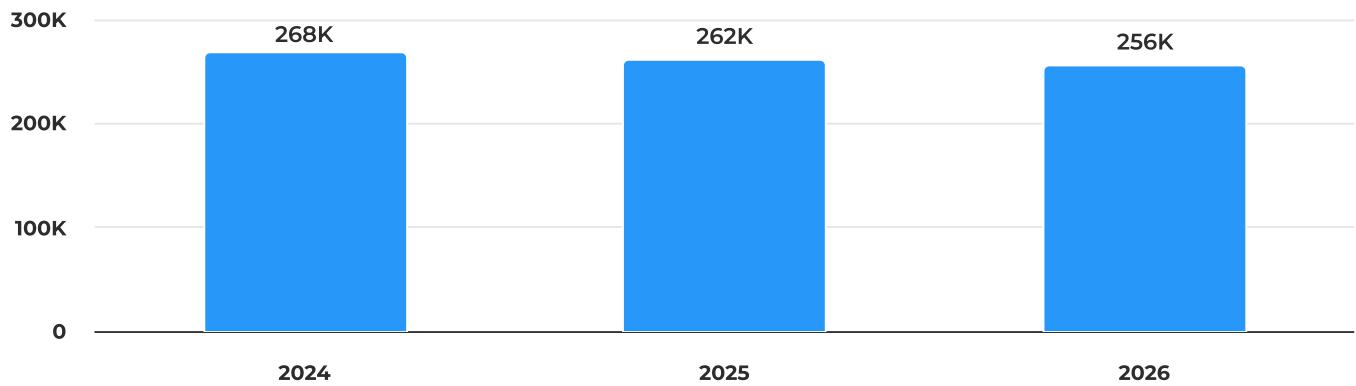
A component unit is defined as a legally separate organization for which elected officials of the primary government (the City) are financially accountable.

The City of Pearland has three entities that are considered component units of the City. They are the Pearland Economic Development Corporation (PEDC), Pearland Tax Increment Reinvestment Zone #2 (TIRZ), and the Development Authority of Pearland. The PEDC is the



Debt By Fund

only entity that requires budget approval by the City. Thus, it is the only component unit included in the Citywide summary.

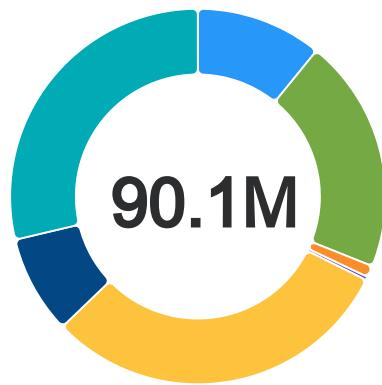


Fund Name	FY2025	FY2026	% Change	\$ Change
900 - Economic Development Fund	\$261,800	\$255,900	-2.25%	-\$5,900
Total Debt	\$261,800	\$255,900	-2.25%	-\$5,900



Debt By Type

The City of Pearland issues a variety of long-term debt instruments in order to finance major capital facilities and equipment for governmental and business-type activities. These instruments include but not limited to General Obligation Bonds, Certificates of Obligations and Water and Sewer System Revenue Bonds.

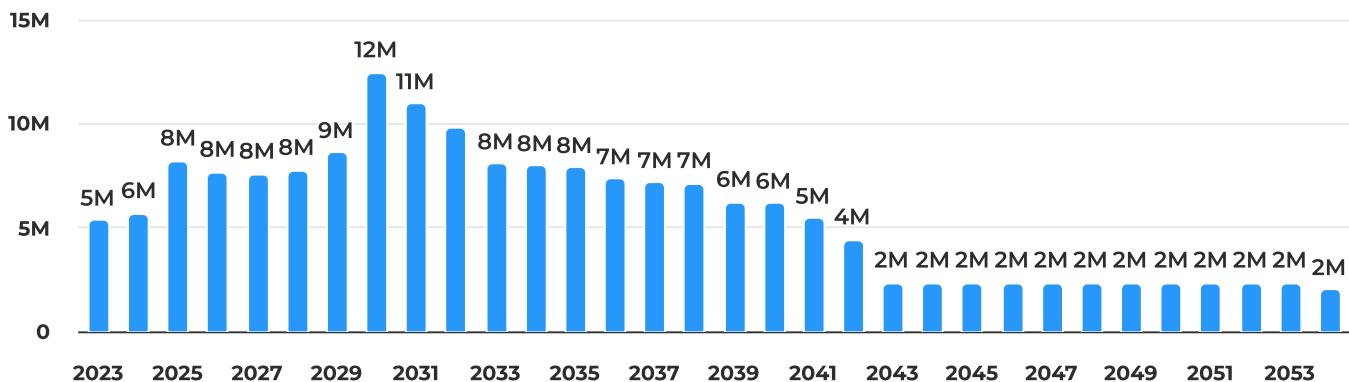


Debt By Type			Total Debt
● Certificates of Obligation	\$9,790,060	10.86%	\$90,118,613
● General Obligation Debt Paid with Water and Sewer System Revenues	\$18,196,683	20.19%	\$7,676,153 (9.31% vs. FY25)
● MUD#16	\$903,113	1.00%	
● PEDC	\$255,900	0.28%	
● Permanent Improvement & Refunding Bonds	\$27,456,540	30.47%	
● Permanent Improvement Bonds	\$7,645,793	8.48%	
● Water and Sewer System Revenue Bonds	\$25,870,526	28.71%	

Fund Name	FY2025	FY2026	% Change	\$ Change
Permanent Improvement Bonds	\$8,198,536	\$7,645,793	-6.74%	(\$552,743)
Permanent Improvement & Refunding Bonds	\$26,463,369	\$27,456,540	3.75%	\$993,171
Certificates of Obligation	\$8,765,538	\$9,790,060	11.69%	\$1,024,522
MUD # 16	\$712,019	\$903,113	26.84%	\$191,094
Water and Sewer System Revenue Bonds	\$25,772,433	\$25,870,526	0.38%	\$98,093
General Obligation Debt Paid with Water and Sewer System Revenues	\$12,268,766	\$18,196,683	48.32%	\$5,927,917
PEDC	\$261,800	\$255,900	-2.25%	(\$5,900)
Total Debt	\$82,442,460	\$90,118,615	9.31%	\$7,676,155

Permanent Improvement Bonds

Permanent Improvement Bonds are General Obligation bonds issued to fund major capital projects, such as drainage expansion. General Obligation Bonds (GO's) are secured by the City's ad valorem taxing power and issued pursuant to voter authorization.



Permanent Improvement Bonds	FY2025	FY2026	% Change	\$ Change
Series 2013	\$606,468	\$601,868	-0.76%	(\$4,600)
Series 2015	\$576,575	\$559,575	-2.95%	(\$17,000)
Series 2018	\$587,750	\$569,250	-3.15%	(\$18,500)
Series 2020	\$1,289,425	\$1,251,175	-2.97%	(\$38,250)
Series 2021	\$855,100	\$854,150	-0.11%	(\$950)
Series 2022	\$1,320,550	\$1,322,675	0.16%	\$2,125
Series 2023	\$488,850	\$489,475	0.13%	\$625
Series 2024	\$2,473,819	\$1,997,625	-19.25%	(\$476,194)
Total Permanent Improvement Bonds	\$8,198,536	\$7,645,793	-6.74%	(\$552,744)

Permanent Improvement & Refunding Bonds

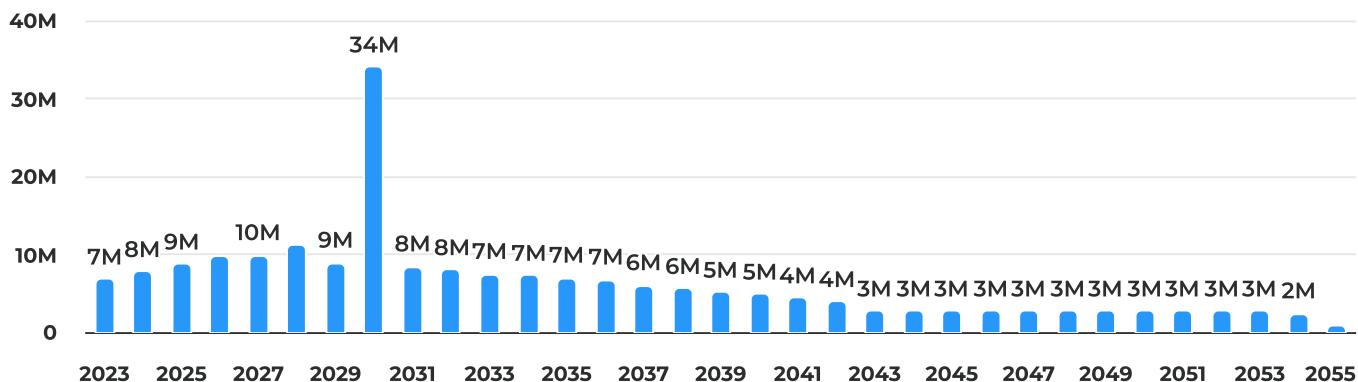
Permanent Improvement & Refunding Bonds are General Obligation bonds issued to refund prior debt issues. General obligation bonds for refunding purposes do not need voter authorization.



Permanent Improvement & Refunding Bonds	FY2025	FY2026	% Change	\$ Change
Series 2014	\$3,693,831	\$3,771,706	2.11%	\$77,875
Series 2015	\$5,549,619	\$5,522,494	-0.49%	(\$27,125)
Series 2015A	\$660,150	\$658,725	-0.22%	(\$1,425)
Series 2016A	\$2,158,950	\$2,139,950	-0.88%	(\$19,000)
Series 2016B	\$2,500,125	\$2,409,625	-3.62%	(\$90,500)
Series 2017	\$4,392,844	\$4,321,469	-1.62%	(\$71,375)
Series 2019	\$1,213,775	\$1,202,025	-0.97%	(\$11,750)
Series 2020	\$5,329,775	\$4,984,650	-6.48%	(\$345,125)
Series 2022	\$964,300	\$968,070	0.39%	\$3,770
Series 2025	\$0	\$1,477,826	100.00%	\$1,477,826
Total Permanent Improvement & Refunding Bonds	\$26,463,369	\$27,456,540	3.75%	\$993,171

Certificates of Obligation

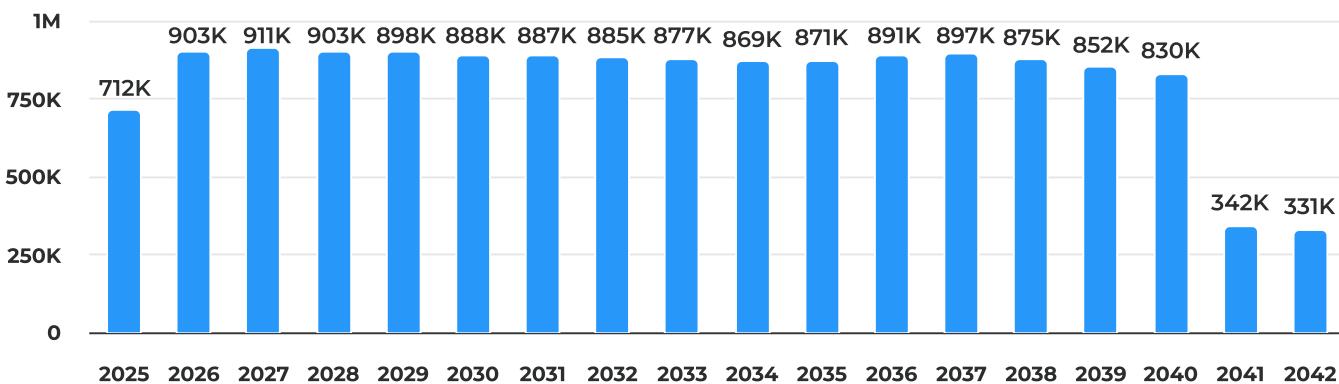
The CO's are guaranteed by the City's taxation power and are counted in the calculation of the tax rate that is needed to support debt payments. CO's are similar to GO bonds, except that they do not require voter approval before they are issued.



Certificates of Obligation	FY2025	FY2026	% Change	\$ Change
Series 2013	\$184,238	\$179,288	-2.69%	(\$4,950)
Series 2014	\$308,019	\$293,719	-4.64%	(\$14,300)
Series 2015	\$325,325	\$320,625	-1.44%	(\$4,700)
Series 2016	\$930,850	\$916,850	-1.50%	(\$14,000)
Series 2017	\$448,700	\$436,300	-2.76%	(\$12,400)
Series 2018	\$562,025	\$544,275	-3.16%	(\$17,750)
Series 2019A	\$348,725	\$337,050	-3.35%	(\$11,675)
Series 2020A	\$717,475	\$696,225	-2.96%	(\$21,250)
Series 2020B	\$57,125	\$0	-100.00%	(\$57,125)
Series 2021A	\$454,200	\$456,800	0.57%	\$2,600
Series 2021B	\$521,500	\$262,750	-49.62%	(\$258,750)
Series 2022A	\$572,925	\$576,425	0.61%	\$3,500
Series 2022B	\$394,750	\$394,750	0.00%	\$0
Series 2023A	\$716,888	\$715,388	-0.21%	(\$1,500)
Series 2023B	\$469,500	\$469,500	0.00%	\$0
Series 2024A	\$1,753,294	\$1,389,875	-20.73%	(\$363,419)
Series 2025A	\$0	\$1,800,241	100.00%	\$1,800,241
Total Certificates of Obligation	\$8,765,538	\$9,790,060	11.69%	\$1,024,522

MUD#16

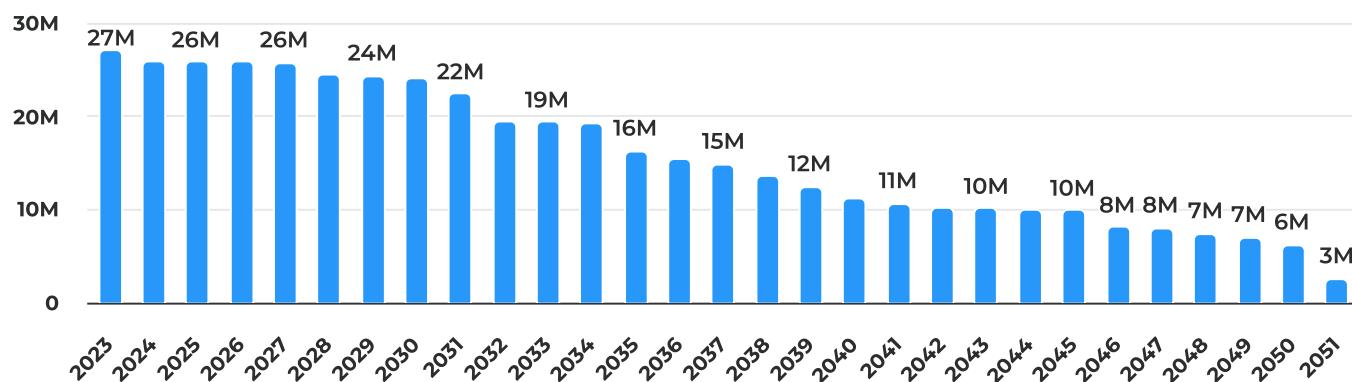
With the annexation of Mud # 16 completed in 2025, the City has officially taken over responsibility for the outstanding bond obligations.



MUD # 16	FY2025	FY2026	% Change	\$ Change
Unlimited Tax Bonds Series 2015	\$86,031	\$120,563	40.14%	\$34,531
Unlimited Tax Refunding Bonds Series 2015	\$301,625	\$340,125	12.76%	\$38,500
Unlimited Tax Bonds Series 2016	\$99,681	\$147,863	48.34%	\$48,181
Unlimited Tax Bonds Series 2018	\$121,956	\$166,513	36.53%	\$44,556
Unlimited Tax Bonds Series 2019	\$102,725	\$128,050	24.65%	\$25,325
Total MUD # 16	\$712,019	\$903,113	26.84%	\$191,094

Water and Sewer System Revenue Bonds

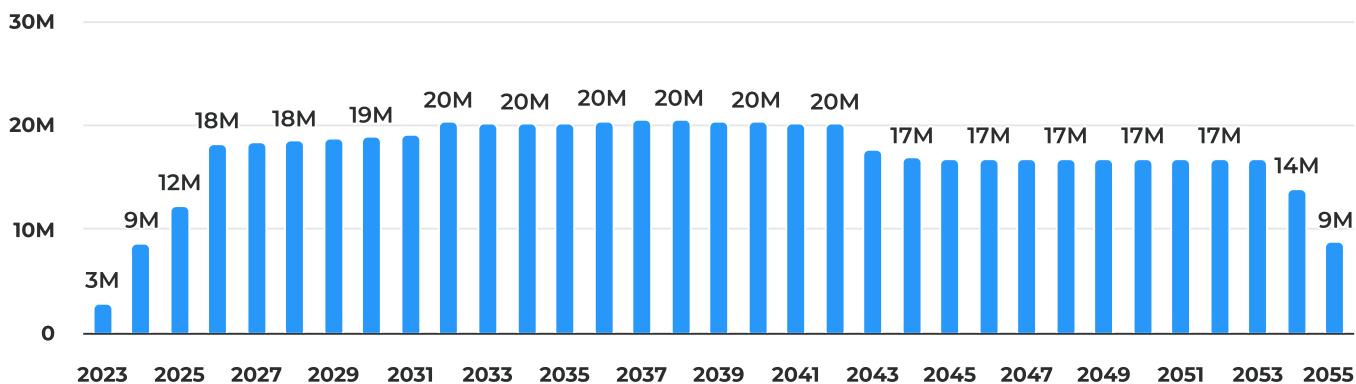
This type of bond is referred to as an utility revenue bond, a type of municipal bond issued to finance a public utility that repays bondholders directly from fees charged to the customers. As these bonds are supported by sources other than property taxes, they do not require voter approval. The City issues Water and Sewer System Revenue Bonds to finance capital projects and improvements related to the City's water, wastewater and surface water system. Due to the higher debt coverage ratio required for Water Sewer System Revenue Bonds, the City of Pearland switched to Certificates of Obligation for water and sewer related debt in fiscal year 2022.



Water & Sewer System Revenue Bonds	FY2025	FY2026	% Change	\$ Change
Series 2014	\$546,819	\$554,419	1.39%	\$7,600
Series 2016A	\$605,813	\$591,913	-2.29%	(\$13,900)
Series 2016B	\$1,238,952	\$0	-100.00%	(\$1,238,952)
Series 2016C	\$2,010,136	\$2,004,696	-0.27%	(\$5,440)
Series 2017A	\$1,066,447	\$1,070,941	0.42%	\$4,494
Series 2017B	\$527,304	\$523,734	-0.68%	(\$3,570)
Series 2017C	\$6,165,781	\$7,697,031	24.83%	\$1,531,250
Series 2018A	\$397,758	\$389,829	-1.99%	(\$7,929)
Series 2018B	\$1,578,650	\$1,531,150	-3.01%	(\$47,500)
Series 2019A	\$836,920	\$836,290	-0.08%	(\$630)
Series 2019B	\$2,069,950	\$2,036,200	-1.63%	(\$33,750)
Series 2020A	\$3,864,776	\$3,864,776	0.00%	\$0
Series 2020B	\$582,750	\$575,550	-1.24%	(\$7,200)
Series 2021A	\$3,375,478	\$3,360,298	-0.45%	(\$15,180)
Series 2021B	\$904,900	\$833,700	-7.87%	(\$71,200)
Total Water & Sewer System Revenue Bonds	\$25,772,433	\$25,870,526	0.38%	\$98,093

General Obligation Debt Paid with Water and Sewer System Revenues

This includes both Permanent Improvement Refunding Bonds, a type of General Obligation bonds issued to refund prior debt issues, and Certificates of Obligations. They both do not require voter approval before they are issued, and the repayment is funded 100% from fees charged to water and wastewater system customers. The City switched from Water and Sewer System Revenue Bonds to Certificates of Obligations type in 2022 as it required a lower reserve, benefiting water rate payers.



Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$1,245,000	\$0		\$0
Interest	\$31,125	\$0		\$0
Principal	\$2,410,000	\$2,405,000	-0.21%	-\$5,000
Interest	\$2,044,950	\$1,924,450	-5.89%	-\$120,500
Principal	\$285,000	\$1,020,000	257.89%	\$735,000
Interest	\$2,740,875	\$2,726,625	-0.52%	-\$14,250
Principal	\$0	\$295,000		\$0
Interest	\$3,511,816	\$3,601,863	2.56%	\$90,047



Debt By Type

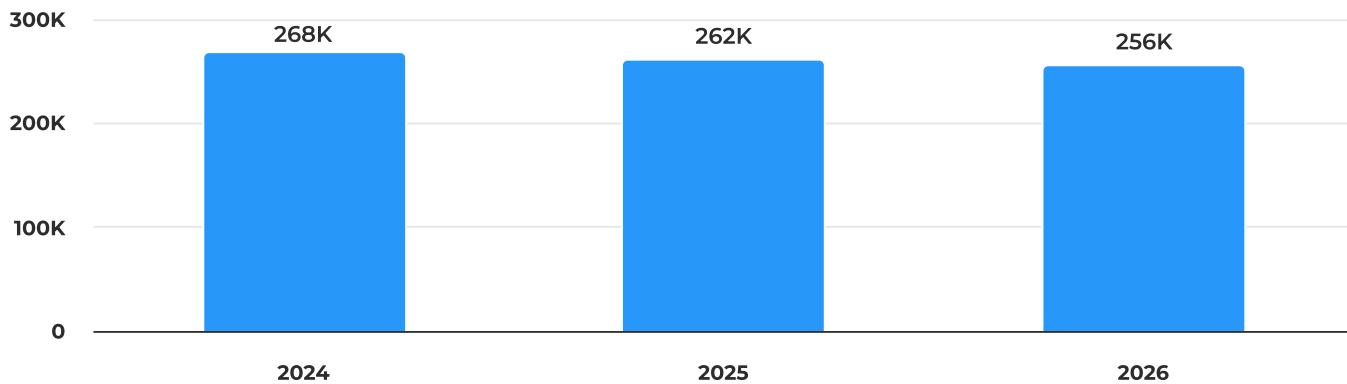
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$0	\$145,000		\$0
Interest	\$0	\$6,078,745		\$0
Total Debt	\$12,268,766	\$18,196,683	48.32%	\$685,297

General Obligation Debt Paid with Water & Sewer System Revenues

	FY2025	FY2026	% Change	\$ Change
Permanent Improvement Refunding Bonds - Series 2020A	\$1,276,125	\$0	-100.00%	(\$1,276,125)
Certificates of Obligation Series 2022C	\$4,454,920	\$4,329,450	-2.82%	(\$125,470)
Certificates of Obligation Series 2023C	\$3,025,875	\$3,746,625	23.82%	\$720,750
Certificates of Obligation Series 2024C	\$3,511,816	\$3,896,863	10.96%	\$385,047
Certificates of Obligation Series 2025B	\$0	\$6,223,745	100.00%	\$6,223,745
Total General Obligation Debt Paid with Water & Sewer System Revenues	\$12,268,736	\$18,196,683	48.32%	\$5,927,947

PEDC

The PEDC Series 2016 is Certificates of Obligations. This bond does not require voter approval before it is issued, and the repayment is funded 100% from PEDC Sales Tax.



PEDC	FY2025	FY2026	% Change	\$ Change
Series 2016	\$261,800	\$255,900	-2.25%	(\$5,900)
Total PEDC	\$261,800	\$255,900	-2.25%	(\$5,900)



General Fund Revenue

City of Pearland has several revenue sources for the general fund.

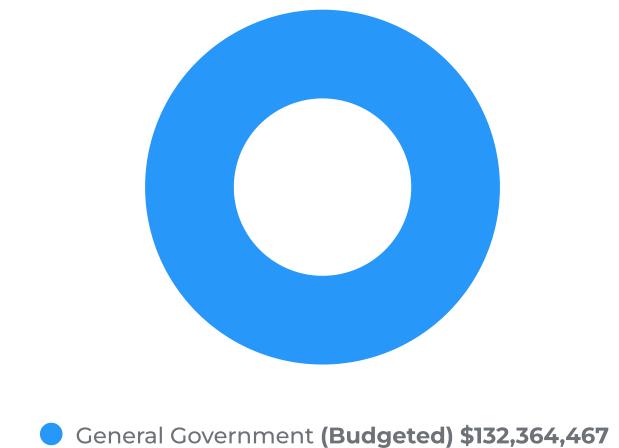
Property Taxes for the General Fund and Debt Service fund are discussed first, followed by other revenue sources for General Fund Operations.

All revenue sources for all funds can be found in the Funds Summary Overview and the Budget Detail sections.

General Fund Total Revenue

Proposed revenue for FY26 in the general fund totals \$132,634,467. Of that amount \$48,639,214 or 36.7% comes from property taxes, including penalties and delinquent property taxes. The remainder comes from other sources.

Total General Fund Revenue FY26 Proposed



Property Taxes

The City's property tax is levied for the following Fiscal Year by September 30th. The levy includes establishing a rate that is applied to certified values for holdings as of January 1st. The appraisal of property is the responsibility of the Brazoria, Fort Bend and Harris County Central Appraisal Districts, as the City lies within all three Districts. Appraisals may be challenged through various appeals and, if necessary, legal action. The City is permitted by the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general government services, including the payment of principal and interest on general obligation long-term debt.

The City contracts with the Brazoria County Tax Assessor/Collector for the billing and collection of property taxes.

Property valuation is based on a snapshot of properties and development as of January 1 of each year. New construction value added after January 1 is not included in the City's valuation until January 1 of the following year; therefore, not taxed until the subsequent year.

For FY 2026, the net taxable value totals \$12,491,637,782, representing a 5% or \$598,684,400 increase over the prior year's tax roll for properties as of January 1, 2024. New value added to the roll totals \$230,545,348. Also, the taxable value of properties in Mud#16 annexation totals \$204,482,152.

In tax year 1998, TIRZ (Tax Increment Reinvestment Zone) #2 was created for the Shadow Creek Ranch development. Taxes assessed and collected by the participating entities over and above the base value of the property upon creation of the TIRZ are deposited to the benefit of the TIRZ to support improvements within the TIRZ. When the TIRZ was formed, the base property value within the zone was \$10.8 million, which is equivalent to \$13.9 million in today's dollars. Today the overall taxable value within the TIRZ exceeds \$4.2 billion. Under the terms of the TIRZ agreement, the City remits 100% of its property tax levy to the TIRZ; however, the City receives an administrative fee for the provision of services to serve the area. For FY 2026, the administrative fee totals \$15.5 million, shown as Charges for Services rather than Property Taxes in the City's General Fund.

To support the proposed budget, which includes the recommended compensation increase, and a few high-priority new positions, we are recommending an Operations and Maintenance (O&M) tax rate of \$0.351504 and a required Debt Service rate of \$0.278496 for a total tax rate of \$0.63: a decrease of \$0.005 from last year and just slightly more than one cent over the No-New-Revenue Rate (NNRR) and almost 10 cents below the Voter-Approval Tax Rate (VATR) of \$0.729297.

CITY OF PEARLAND TAX COLLECTIONS

	FY 2025 Tax Year 2024 CERTIFIED	FY 2026 Tax Year 2025 CERTIFIED
TAX BASE ASSESSED VALUE		
Net Taxable Value for three Counties		
Certified Value: Brazoria County	14,199,336,103	15,588,767,750
Certified Value: Fort Bend County	819,886,293	856,922,671
Estimated Value: Harris County	2,080,727,574	2,210,826,494
Plus: Protested Values	1,113,861,063	336,092,539
Less: Tax Ceiling	(2,194,081,630)	(2,262,144,356)
Net Taxable Value	16,019,729,403	16,730,465,098
Less: TIRZ Captured Value	(4,126,776,021)	(4,238,827,316)
Taxable Value to City	11,892,953,382	12,491,637,782
Plus: Estimated Taxable Value from Tax Ceiling	1,590,709,138	1,178,154,200
Total Taxable Value to City	\$13,483,662,520	\$13,669,791,982

Tax Rate per \$100

General Fund	0.335000	0.351504
Debt Service Fund	0.300000	0.278496
Total Tax Rate	0.635000	0.630000

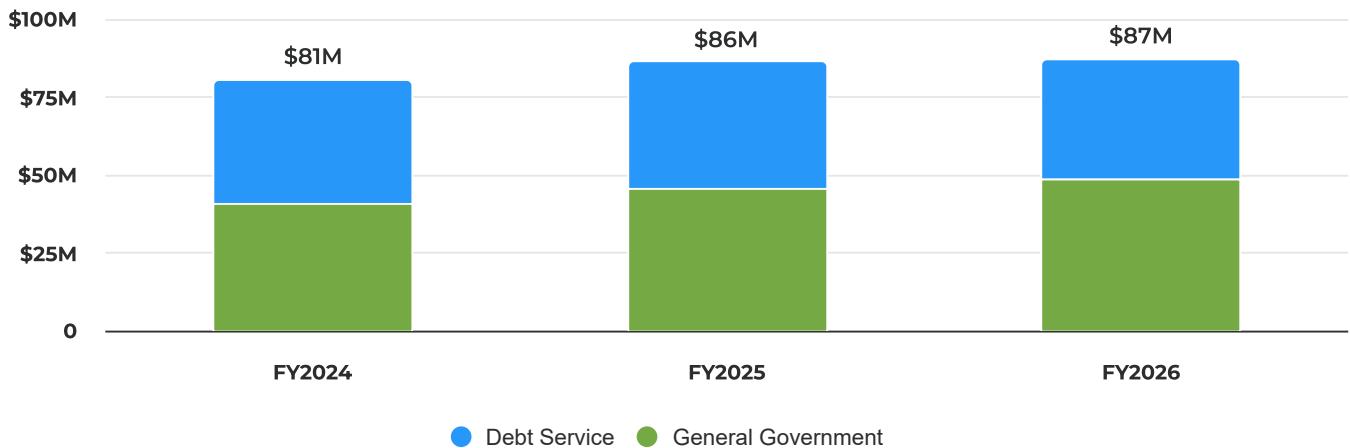
BUDGET ALLOCATION:

General Fund at Collection Rate 100%	45,171,257	48,049,866
Debt Service Fund at Collection Rate 100%	40,450,000	38,069,824
TOTAL CITY BUDGET ALLOCATION	85,621,257	\$86,119,689

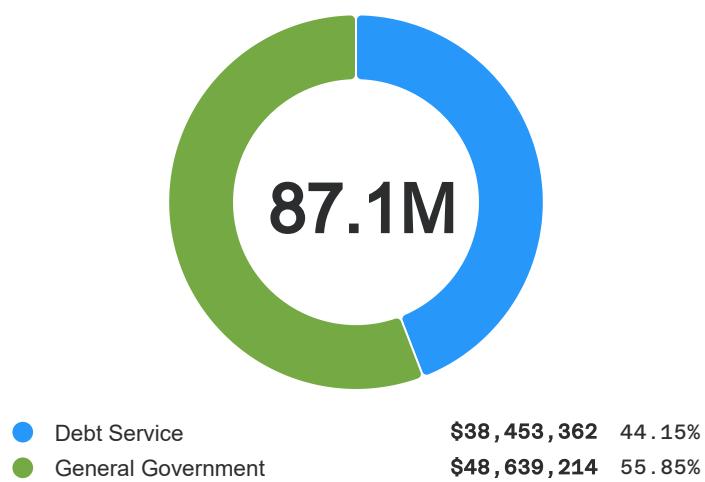
Tax Rate Split

General Fund	52.76%	55.79%
Debt Service Fund	47.24%	44.21%
Total	100.00%	100.00%

Revenues by Fund Summary



FY26 Revenues by Fund Summary



Revenues by Fund Summary

Category	FY 2025 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY26 Proposed Budget (%) Change)
General Government	\$44,514,652.58	\$45,520,000.00	\$45,794,387.00	\$48,639,214.00	6.89%
Debt Service	\$39,614,867.28	\$40,680,000.00	\$40,750,439.00	\$38,453,362.00	-5.50%
Total Revenues	\$84,129,519.86	\$86,200,000.00	\$86,544,826.00	\$87,092,576.00	1.05%

Other General Fund Revenue

Overview – Fund Balance

The City anticipates ending FY 2025 on September 30, 2025, with a fund balance of \$32,951,116, \$1,015,061 over the three-month fund balance policy. The proposed FY 2026 fund balance is budgeted to increase to \$32,951,408. This is over the 90-day policy by \$313,666.

Revenues

Revenues in FY 2026 are anticipated to exceed those in 2025 in several categories. Overall, the increase in total revenues from FY 2025 amended is 3.8%. Property tax, sales tax and charges for services are the three major revenue sources for the City.

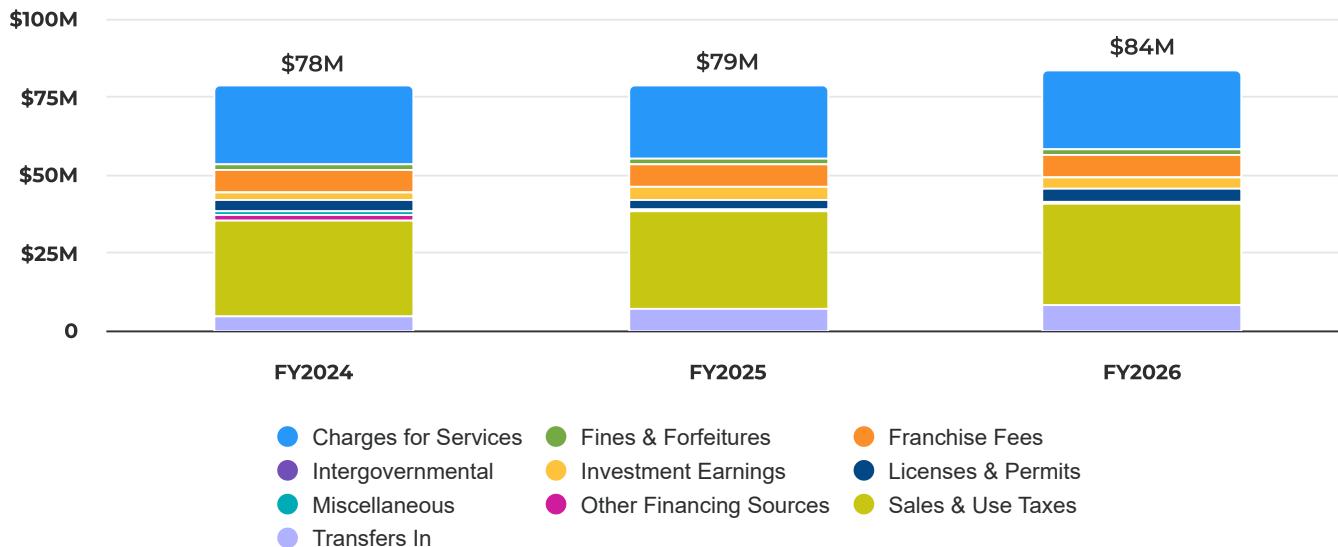
Property Tax revenues increased in 2026 by 6.21% over FY 25 year-end amended revenue. FY 2025 sales tax revenue is projected to grow at 4.5%. TIRZ Administration fee reflected in Charges for Services Revenue is increasing 1.2% based on the TIRZ taxable value and the City of Pearland tax rate.

Total Revenues

FY 2026 Proposed	\$132,364,467	
FY 2025 Amended	\$127,444,958	
Increase / (Decrease)	\$ 4,919,509	3.8% increase

Revenues by Revenue Source

All non-property tax revenue for the general fund is shown in the following charts.



FY26 Revenues by Revenue Source



● Charges for Services	\$25,325,142	30.25%
● Fines & Forfeitures	\$2,191,939	2.62%
● Franchise Fees	\$6,917,586	8.26%
● Investment Earnings	\$3,909,359	4.67%
● Licenses & Permits	\$4,052,396	4.84%
● Miscellaneous	\$374,301	0.45%
● Sales & Use Taxes	\$33,044,887	39.47%
● Transfers In	\$7,909,643	9.45%

Charges for Services include the TIRZ Administrative Fee which is \$15.5M for the FY26 proposed budget.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Sales & Use Taxes	\$31,014,354	\$31,226,000	\$31,640,887	\$33,044,887	5.82%
Franchise Fees	\$7,037,332	\$6,729,055	\$6,886,806	\$6,917,586	2.80%
Licenses & Permits	\$3,486,737	\$3,051,871	\$3,312,893	\$4,052,396	32.78%
Fines & Forfeitures	\$2,095,239	\$1,990,185	\$2,195,409	\$2,191,939	10.14%
Charges for Services	\$24,796,731	\$23,810,336	\$24,804,759	\$25,325,142	6.36%
Investment Earnings	\$2,621,789	\$4,593,276	\$4,111,133	\$3,909,359	-14.89%
Intergovernmental	\$201,369	-	-	-	-
Miscellaneous	\$1,235,068	\$494,870	\$1,702,992	\$374,301	-24.36%
Transfers In	\$4,369,155	\$6,995,692	\$6,995,692	\$7,909,643	13.06%
Other Financing Sources	\$1,485,812	-	-	-	-
Total Revenues	\$78,343,585	\$78,891,285	\$81,650,571	\$83,725,253	6.13%

Funds Summary Overview

By category, this section will reflect a short summary schedule of each budgeted fund for the City of Pearland.

Major funds such as General Fund are without a category, while Special Revenue Funds, Enterprise Funds, and Internal Service Funds can be found individually under the summary page.



100 - General Fund

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$31,323,584	\$35,024,604	\$35,024,604	\$32,951,116
Revenues				
Property Taxes	\$40,946,317	\$45,520,000	\$45,794,387	\$48,639,214
Sales & Use Taxes	\$31,014,354	\$31,226,000	\$31,640,887	\$33,044,887
Franchise Fees	\$7,037,332	\$6,729,055	\$6,886,806	\$6,917,586
Licenses & Permits	\$3,486,737	\$3,051,871	\$3,312,893	\$4,052,396
Fines & Forfeitures	\$2,095,239	\$1,990,185	\$2,195,409	\$2,191,939
Charges for Services	\$24,796,731	\$23,810,336	\$24,804,759	\$25,325,142
Investment Earnings	\$2,621,789	\$4,593,276	\$4,111,133	\$3,909,359
Intergovernmental	\$201,369	-	-	-
Miscellaneous	\$1,235,068	\$494,870	\$1,702,992	\$374,301
Transfers In	\$4,369,155	\$6,995,692	\$6,995,692	\$7,909,643
Other Financing Sources	\$1,485,812	-	-	-
Total Revenues	\$119,289,903	\$124,411,285	\$127,444,958	\$132,364,467
Expenditures				
Salaries & Wages	\$78,455,661	\$84,129,549	\$84,901,480	\$91,533,146
Materials & Supplies	\$4,307,471	\$4,533,598	\$4,905,764	\$4,168,161
Building & Grounds	\$681,140	\$502,024	\$603,361	\$2,902,435
Repair & Maintenance	\$1,789,069	\$1,846,492	\$2,091,644	\$1,746,268
Miscellaneous Services	\$10,066,829	\$11,921,747	\$13,017,621	\$12,585,747
Other	\$130,994	\$334,337	\$393,108	\$338,338
Capital Outlay	\$2,014,364	\$1,164,551	\$2,174,853	\$1,459,700
Interest Expense	\$347,869	-	\$132,001	-
Transfers Out	\$17,795,479	\$18,634,074	\$21,298,614	\$17,630,380
Total Expenditures	\$115,588,877	\$123,066,372	\$129,518,446	\$132,364,175
Total Revenues Less Expenditures	\$3,701,026	\$1,344,913	-\$2,073,488	\$292
Ending Fund Balance	\$35,024,610	\$36,369,517	\$32,951,116	\$32,951,408

	FY24 Actual	FY25 Amended	FY26 Proposed
Policy Minimum (90 Days)	\$28,415,591	\$31,936,055	\$32,637,742
Amount Over/(Under) Policy Minimum	\$6,609,013	\$1,015,061	\$313,666
Days of Reserves	111	93	91



200 - Debt Service Fund

The Debt Service Fund, also known as the interest and sinking fund, is established by ordinance and accounts for the issuance of debt and provides for the payment of debt, including principal, interest and tax rebates to in-city municipal utility districts as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. The City of Pearland has no general obligation legal debt limit other than a ceiling on the tax rate specified by the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax rate of \$1.50 per \$100 assessed valuation, based on a 90% collection rate.

Overview

Based on estimated property values, the budget as proposed assumes a Debt Service tax rate of \$0.278496 per \$100 in assessed valuation to meet FY26 obligations. This is a decrease from the rate of \$0.3000 per \$100 in assessed valuation in FY25. The tax rate generates \$38,069,824 in current property taxes.

Fund revenues include reimbursements from the University of Houston-Clear Lake System for debt associated with the construction of the University of Houston-Clear Lake Pearland Campus and transfers from the Water-Sewer Fund for rebates to in-city MUDs. Fund expenditures include rebates to the remaining in-city MUD's that still qualify for such support. Expenditures total \$61,491,135 for fiscal year 2026, including \$45,795,509 in bond principal and interest payments.

Debt (General Obligation and Certificates of Obligation) anticipated to be issued includes \$75 million in FY26 pursuant to the City's Capital Improvement Program, including \$66.4 million in General Obligation Bonds for May 2023 Bond Referendum Projects. The debt issuance in fiscal year 2026 will impact the Debt Service Expenditures of FY27.

Total outstanding debt obligation including Mud#16 annexation, paid from property taxes at September 30, 2025 is anticipated to be \$506 million (this excludes new debt and property tax backed debt paid by the water/sewer fund).

S&P and Fitch Ratings have assigned bond credit ratings of AA and AA+ respectively with a stable outlook. These ratings put the City of Pearland in the top echelon of low credit risk issuers.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$7,623,399	\$5,687,198	\$5,687,198	\$6,976,103
Revenues				
Property Taxes	\$39,578,274	\$40,680,000	\$40,750,439	\$38,453,362
Investment Earnings	\$966,442	-	-	-
Miscellaneous	\$11,920,779	\$14,599,978	\$18,842,045	\$17,635,089
Transfers In	\$87,519	\$2,656,885	\$2,611,727	\$3,014,369
Total Revenues	\$52,553,014	\$57,936,863	\$62,204,211	\$59,102,820
Expenditures				
Other	\$3,516,458	\$3,870,158	\$3,786,531	\$4,185,626
Interest Expense	\$50,972,757	\$56,039,789	\$57,128,775	\$57,305,509
Total Expenditures	\$54,489,215	\$59,909,947	\$60,915,306	\$61,491,135
Total Revenues Less Expenditures	-\$1,936,201	-\$1,973,084	\$1,288,905	-\$2,388,315
Ending Fund Balance	\$5,687,198	\$3,714,114	\$6,976,103	\$4,587,788



Note: Interest Expense includes Principal and Interest.



Special Revenue Funds

The schedule below reflects the total of all special revenue funds by revenue type and expenditure type. Each special revenue fund has a separate revenue source, and often expenditures are restricted to a specific purpose. Details on the specific purpose of the fund can be found in each fund header, and detail on the FY26 expenditures can be found in the Budget by Strategic Priority Section.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$12,279,666	\$8,490,262	\$8,490,262	\$7,273,273
Revenues				
Sales & Use Taxes	\$1,919,533	\$1,800,000	\$1,852,800	\$1,852,800
Franchise Fees	\$179,526	\$235,000	\$180,000	\$200,000
Licenses & Permits	\$471,787	\$409,000	\$409,000	\$200,000
Fines & Forfeitures	\$120,036	\$120,600	\$128,640	\$129,800
Charges for Services	\$162,994	\$7,000	\$82,919	\$7,000
Investment Earnings	\$684,051	\$705,311	\$643,573	\$650,913
Intergovernmental	\$697,122	\$834,960	\$30,427,457	\$503,900
Miscellaneous	\$369,251	\$273,850	\$294,316	\$310,000
Transfers In	\$3,632,056	\$2,900,000	\$4,067,126	\$1,640,724
Total Revenues	\$8,236,357	\$7,285,721	\$38,085,831	\$5,495,137
Expenditures				
Salaries & Wages	\$1,373,493	\$1,868,353	\$1,862,826	\$1,949,104
Materials & Supplies	\$342,332	\$612,239	\$606,837	\$662,201
Building & Grounds	\$2,397,034	\$1,172,358	\$1,577,641	\$45,500
Repair & Maintenance	\$8,190	\$29,172	\$27,275	\$28,500
Miscellaneous Services	\$4,457,396	\$1,939,961	\$3,871,777	\$1,983,335
Other	\$424,197	\$66,000	\$2,088,341	\$1,691,751
Capital Outlay	\$1,800,052	\$2,865,823	\$26,450,572	\$4,126,000
Interest Expense	\$21,335	-	-	-
Transfers Out	\$1,248,916	\$568,770	\$2,817,551	\$297,329
Total Expenditures	\$12,072,945	\$9,122,676	\$39,302,821	\$10,783,720
Total Revenues Less Expenditures	-\$3,836,588	-\$1,836,955	-\$1,216,989	-\$5,288,583
Ending Fund Balance	\$8,443,078	\$6,653,307	\$7,273,273	\$1,984,690

305 - Hotel/Motel Occupancy Tax

A fund created to account for hotel/motel occupancy tax revenue.

Summary

Visit Pearland

Visit Pearland is the official destination marketing organization for the City of Pearland with a primary focus of promoting and marketing the City as a destination to attract visitors. FY2026 includes a major project to turf the four remaining fields at the Sports Complex at Shadow Creek Ranch. The transformative upgrade will allow Pearland to host larger-scale regional tournaments with room night potential.

For the Arts Division, FY26 is the first full year to include the Arts Administrator position and the rollout of PearScape 2.0. Other staff changes include the transition of the part-time senior office assistant to a full-time position to assist on the administrative side of operations. Additional expenditures are allocated to promoting and positioning Pearland as a Gulf Coast destination.

The Hotel/Motel Occupancy Tax Fund is used to account for revenues realized from hotel occupancy taxes. Hotel occupancy tax is collected from the hotel guest when the guest makes payment for the hotel room. The tax is then remitted by the hotel owner to the city on a quarterly basis.

The City of Pearland's Hotel Occupancy Tax rate is 7%. The state of Texas imposes an additional 6% Hotel Occupancy Tax which is remitted by the hotel owner to the state monthly.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$7,743,653	\$8,405,434	\$8,405,434	\$8,372,999
Revenues				
Sales & Use Taxes	\$1,919,533	\$1,800,000	\$1,852,800	\$1,852,800
Investment Earnings	\$401,344	\$383,122	\$377,615	\$381,441
Miscellaneous	\$1,947	\$15,000	-	\$15,000
Total Revenues	\$2,322,824	\$2,198,122	\$2,230,415	\$2,249,241
Expenditures				
Salaries & Wages	\$380,185	\$448,629	\$475,785	\$577,504
Materials & Supplies	\$118,627	\$180,150	\$170,600	\$175,400
Miscellaneous Services	\$444,897	\$887,941	\$894,025	\$897,508
Capital Outlay	-	\$600,000	\$600,000	\$3,000,000
Interest Expense	\$21,335	-	-	-
Transfers Out	\$695,999	\$122,440	\$122,440	\$94,605
Total Expenditures	\$1,661,043	\$2,239,160	\$2,262,850	\$4,745,017
Total Revenues Less Expenditures	\$661,781	-\$41,038	-\$32,435	-\$2,495,776
Ending Fund Balance	\$8,405,434	\$8,364,396	\$8,372,999	\$5,877,223



310 - Municipal Court Security

Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$4.90 is allocated to the Local Building Security Fund. A fund created by this bill is created to govern this collection and the money may only be used for the purpose of providing security services for buildings housing a municipal court.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$58,534	\$74,338	\$74,338	\$90,643
Revenues				
Fines & Forfeitures	\$41,762	\$36,500	\$44,370	\$44,400
Investment Earnings	\$3,022	\$2,200	\$3,395	\$3,479
Total Revenues	\$44,784	\$38,700	\$47,765	\$47,879
Expenditures				
Salaries & Wages	\$28,981	\$32,326	\$31,460	\$34,274
Materials & Supplies	-	-	-	\$5,000
Total Expenditures	\$28,981	\$32,326	\$31,460	\$39,274
Total Revenues Less Expenditures	\$15,803	\$6,374	\$16,305	\$8,605
Ending Fund Balance	\$74,337	\$80,712	\$90,643	\$99,248



315 - City Wide Donation

A fund used to account for miscellaneous donations for all City Department except the Parks and Recreation Department.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$225,281	\$248,938	\$248,938	\$197,734
Revenues				
Investment Earnings	\$10,404	\$12,021	\$10,872	\$11,031
Miscellaneous	\$41,196	\$47,300	\$34,000	\$35,000
Total Revenues	\$51,600	\$59,321	\$44,872	\$46,031
Expenditures				
Materials & Supplies	\$12,848	\$39,500	\$76,076	\$136,076
Miscellaneous Services	\$15,096	\$32,000	\$20,000	\$35,000
Total Expenditures	\$27,943	\$71,500	\$96,076	\$171,076
Total Revenues Less Expenditures	\$23,657	-\$12,179	-\$51,204	-\$125,045
Ending Fund Balance	\$248,938	\$236,759	\$197,734	\$72,689

320 - Court Technology

Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$4.00 is allocated to the Local Technology Fund. A fund designated by this bill created to account for this collection, which may be used only to finance technological enhancements of the municipal court.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$6,137	\$16,956	\$16,956	\$18,463
Revenues				
Fines & Forfeitures	\$34,245	\$45,000	\$37,000	\$38,000
Investment Earnings	\$599	\$455	\$877	\$935
Total Revenues	\$34,844	\$45,455	\$37,877	\$38,935
Expenditures				
Materials & Supplies	\$1,928	\$4,920	\$3,180	\$2,460
Miscellaneous Services	\$8,326	\$12,550	\$8,890	\$12,550
Transfers Out	\$13,770	\$24,300	\$24,300	\$24,300
Total Expenditures	\$24,024	\$41,770	\$36,370	\$39,310
Total Revenues Less Expenditures	\$10,820	\$3,685	\$1,507	-\$375
Ending Fund Balance	\$16,957	\$20,641	\$18,463	\$18,088



325 - Street Assessment

Chapter 313 of the Texas Transportation Code, allows the city to levy assessments against various persons and their property for the payment of a part of the cost of a portion of public improvements. A fund is created to account for this collection, which is used for designated street improvements.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$52	\$55	\$55	\$55
Revenues				
Investment Earnings	\$2	\$5	-	-
Total Revenues	\$2	\$5	-	-
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$2	\$5	-	-
Ending Fund Balance	\$54	\$60	\$55	\$55



330 - Park Donations

A fund used to account for special events donations and expenditures provided by the Parks & Recreation Department and for the development of city parks.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$85,326	\$51,105	\$51,105	\$11,182
Revenues				
Investment Earnings	\$4,486	\$5,628	\$3,577	\$3,663
Miscellaneous	\$124,328	\$206,550	\$206,500	\$255,000
Total Revenues	\$128,814	\$212,178	\$210,077	\$258,663
Expenditures				
Materials & Supplies	\$163,036	\$250,000	\$250,000	\$255,000
Total Expenditures	\$163,036	\$250,000	\$250,000	\$255,000
Total Revenues Less Expenditures	-\$34,222	-\$37,822	-\$39,923	\$3,663
Ending Fund Balance	\$51,104	\$13,283	\$11,182	\$14,845



331 - Tree Trust

Ordinance 772 established a Tree Trust Fund to protect healthy trees, preserve the natural ecological environment, and aesthetic qualities of the City, and to protect and increase the value of residential and commercial properties within the City. The fund is used to account for tree trust donations from developers who cannot mitigate for trees removed during development. The fee is determined by a tree survey and how many caliper inches they have to mitigate. Funds can be used to plant and replace trees in City right-of-ways and in City parks.

In fiscal year 2026, a contract with Community Development will provide tree maintenance, restoration and improvements.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$1,395,304	\$1,454,041	\$1,454,041	\$325,997
Revenues				
Charges for Services	\$155,994	\$2,000	\$51,900	\$2,000
Investment Earnings	\$62,872	\$70,519	\$58,551	\$59,187
Total Revenues	\$218,866	\$72,519	\$110,451	\$61,187
Expenditures				
Building & Grounds	\$34,168	\$42,500	\$42,500	\$37,500
Miscellaneous Services	\$30,000	\$25,000	\$25,000	\$25,000
Capital Outlay	\$95,961	\$367,250	\$1,170,995	\$176,000
Total Expenditures	\$160,129	\$434,750	\$1,238,495	\$238,500
Total Revenues Less Expenditures	\$58,737	-\$362,231	-\$1,128,044	-\$177,313
Ending Fund Balance	\$1,454,041	\$1,091,810	\$325,997	\$148,684



332 - Parks Financial Assistance Donations

A fund created through donations from Forever Parks Foundation to assist individuals who are financially unable to participate in programs provided by the Parks & Recreation department.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$2,863	\$2,994	\$2,994	\$3,169
Revenues				
Investment Earnings	\$130	\$125	\$175	\$227
Miscellaneous	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues	\$5,130	\$5,125	\$5,175	\$5,227
Expenditures				
Materials & Supplies	\$5,000	\$5,000	\$5,000	\$5,000
Total Expenditures	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues Less Expenditures	\$130	\$125	\$175	\$227
Ending Fund Balance	\$2,993	\$3,119	\$3,169	\$3,396



335 - Police State Seizure

A fund created to account for state seizure funds, which are used solely for law enforcement purposes.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$182,299	\$125,383	\$125,383	\$57,117
Revenues				
Investment Earnings	\$8,207	\$11,134	\$6,548	\$6,664
Miscellaneous	\$63,126	-	\$41,386	-
Total Revenues	\$71,333	\$11,134	\$47,934	\$6,664
Expenditures				
Materials & Supplies	\$1,200	\$31,200	\$16,200	\$16,200
Miscellaneous Services	\$21,489	-	-	\$25,000
Capital Outlay	\$105,560	-	\$100,000	-
Total Expenditures	\$128,249	\$31,200	\$116,200	\$41,200
Total Revenues Less Expenditures	-\$56,916	-\$20,066	-\$68,266	-\$34,536
Ending Fund Balance	\$125,383	\$105,317	\$57,117	\$22,581

336 - Police Federal Seizure

A fund created to account for federal seizure funds and can only be used to support activities that result in further seizures.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$193,870	\$215,515	\$215,515	\$40,765
Revenues				
Investment Earnings	\$6,085	\$6,824	\$8,020	\$8,151
Miscellaneous	\$98,908	-	\$7,430	-
Total Revenues	\$104,993	\$6,824	\$15,450	\$8,151
Expenditures				
Materials & Supplies	-	\$50,000	\$15,000	-
Miscellaneous Services	-	\$25,200	\$25,200	-
Capital Outlay	\$83,347	-	\$150,000	-
Total Expenditures	\$83,347	\$75,200	\$190,200	-
Total Revenues Less Expenditures	\$21,646	-\$68,376	-\$174,750	\$8,151
Ending Fund Balance	\$215,516	\$147,139	\$40,765	\$48,916



337 - Community Safety Fund

A fund created for Pearland communities to apply for grant funds as part of community safety programs.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$225,070	\$44,096	\$44,096	\$45,994
Revenues				
Investment Earnings	\$6,242	\$8,000	\$1,898	\$1,967
Total Revenues	\$6,242	\$8,000	\$1,898	\$1,967
Expenditures				
Other	\$18,700	-	-	-
Transfers Out	\$168,515	-	-	-
Total Expenditures	\$187,215	-	-	-
Total Revenues Less Expenditures	-\$180,973	\$8,000	\$1,898	\$1,967
Ending Fund Balance	\$44,097	\$52,096	\$45,994	\$47,961



340 - Parks & Recreation Development

A fund to account for the development of parks with parkland dedication fees.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$592,327	\$1,337,666	\$1,337,666	\$286,612
Revenues				
Licenses & Permits	\$471,787	\$409,000	\$409,000	\$200,000
Investment Earnings	\$39,453	\$37,115	\$56,100	\$56,711
Transfers In	\$234,098	-	-	-
Total Revenues	\$745,338	\$446,115	\$465,100	\$256,711
Expenditures				
Capital Outlay	-	\$900,000	\$900,000	\$450,000
Transfers Out	-	-	\$616,154	-
Total Expenditures	-	\$900,000	\$1,516,154	\$450,000
Total Revenues Less Expenditures	\$745,338	-\$453,885	-\$1,051,054	-\$193,289
Ending Fund Balance	\$1,337,665	\$883,781	\$286,612	\$93,323



345 - Sidewalk Fund

A fund created to account for resources designated for sidewalks in designated areas through payment by development in lieu of construction.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$66,065	\$69,066	\$69,066	\$103,127
Revenues				
Charges for Services	-	\$5,000	\$30,283	\$5,000
Investment Earnings	\$3,001	\$3,472	\$3,778	\$3,866
Total Revenues	\$3,001	\$8,472	\$34,061	\$8,866
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$3,001	\$8,472	\$34,061	\$8,866
Ending Fund Balance	\$69,066	\$77,538	\$103,127	\$111,993



346 - Drainage Maintenance Fund

A fund created to account for and provide dedicated resources for a program-based approach to drainage that maintains and operates a drainage system that promotes the collection and movement of stormwater runoff throughout the community and into receiving streams.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$456,226	\$1,335,870	\$1,335,870	\$458,781
Revenues				
Investment Earnings	\$45,254	\$46,693	\$60,416	\$61,071
Miscellaneous	\$32,500	-	-	-
Transfers In	\$2,097,958	\$1,600,000	\$1,100,000	\$1,640,724
Total Revenues	\$2,175,712	\$1,646,693	\$1,160,416	\$1,701,795
Expenditures				
Salaries & Wages	\$810,149	\$1,138,346	\$936,679	\$1,202,320
Materials & Supplies	\$21,554	\$29,544	\$46,344	\$45,490
Building & Grounds	-	-	\$8,000	\$8,000
Repair & Maintenance	\$8,190	\$24,672	\$22,775	\$24,000
Miscellaneous Services	\$174,208	\$601,857	\$601,677	\$599,457
Transfers Out	\$281,967	\$422,030	\$422,030	\$178,424
Total Expenditures	\$1,296,069	\$2,216,449	\$2,037,505	\$2,057,691
Total Revenues Less Expenditures	\$879,643	-\$569,756	-\$877,089	-\$355,896
Ending Fund Balance	\$1,335,869	\$766,114	\$458,781	\$102,885

350 - Grant Fund

To account for all revenues and expenditures associated with federal, state, and local grants, except CDBG.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$244,536	\$87,153	\$87,153	\$220,294
Revenues				
Intergovernmental	\$358,780	\$378,190	\$463,174	\$47,130
Total Revenues	\$358,780	\$378,190	\$463,174	\$47,130
Expenditures				
Salaries & Wages	\$97,077	\$156,926	\$217,066	\$23,972
Materials & Supplies	-	-	\$3,287	-
Miscellaneous Services	\$29,908	\$38,620	\$38,728	\$23,158
Capital Outlay	\$300,513	-	\$70,953	-
Transfers Out	\$88,665	-	-	-
Total Expenditures	\$516,163	\$195,546	\$330,033	\$47,130
Total Revenues Less Expenditures	-\$157,383	\$182,644	\$133,141	-
Ending Fund Balance	\$87,153	\$269,797	\$220,294	\$220,294

351 - CDBG Grant Fund

A fund used to account for revenues and expenditures associated with the Federal Community Block Grant.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$62,791	-\$64,874	-\$64,874	-\$187,080
Revenues				
Intergovernmental	\$338,343	\$456,770	\$3,752,350	\$456,770
Total Revenues	\$338,343	\$456,770	\$3,752,350	\$456,770
Expenditures				
Salaries & Wages	\$15,226	\$73,633	\$73,633	\$91,354
Miscellaneous Services	\$59,616	\$89,524	\$285,997	\$138,515
Other	\$391,166	-	\$23,491	\$226,901
Capital Outlay	-	\$293,613	\$3,491,435	-
Total Expenditures	\$466,009	\$456,770	\$3,874,557	\$456,770
Total Revenues Less Expenditures	-\$127,666	-	-\$122,207	-
Ending Fund Balance	-\$64,875	-\$64,874	-\$187,081	-\$187,080



352 - CDBG - Disaster Recovery Fund

To account for the allocation of CDBG funding specifically designated for Hurricane Harvey recovery in the form of buyouts of flood-affected properties and drainage improvements.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-\$307,770	-\$362,071	-\$362,071	-\$367,054
Revenues				
Intergovernmental	-	-	\$16,494,344	-
Total Revenues	-	-	\$16,494,344	-
Expenditures				
Salaries & Wages	-	-	\$58,793	-
Miscellaneous Services	\$648	-	\$961,689	-
Other	-	-	\$620,000	-
Capital Outlay	\$53,652	-	\$14,858,845	-
Total Expenditures	\$54,300	-	\$16,499,327	-
Total Revenues Less Expenditures	-\$54,300	-	-\$4,983	-
Ending Fund Balance	-\$362,070	-\$362,071	-\$367,054	-\$367,054



353 - Disaster Recovery Fund

A fund designated to account for various expenditures associated with major, federally declared catastrophes that may be subject to FEMA Public Assistance, or similar grant sources that cover the cost of Pearland's local response and recovery needs.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-\$68,402	-\$3,750,119	-\$3,750,119	-\$3,750,119
Revenues				
Miscellaneous	\$2,246	-	-	-
Total Revenues	\$2,246	-	-	-
Expenditures				
Materials & Supplies	\$16,373	-	-	-
Building & Grounds	\$6,180	-	-	-
Miscellaneous Services	\$3,661,410	-	-	-
Total Expenditures	\$3,683,964	-	-	-
Total Revenues Less Expenditures	-\$3,681,718	-	-	-
Ending Fund Balance	-\$3,750,120	-\$3,750,119	-\$3,750,119	-\$3,750,119



354 - Hazard Mitigation Fund

The Texas Division of Emergency Management administers public assistance to localities with post-disaster recovery needs.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-\$83,694	-\$355,269	-\$355,269	-\$355,269
Revenues				
Intergovernmental	-	-	\$7,155,756	-
Total Revenues	-	-	\$7,155,756	-
Expenditures				
Miscellaneous Services	\$9,900	-	\$998,564	-
Other	-	-	\$1,398,890	\$1,398,890
Capital Outlay	\$308,854	-	\$4,758,302	-
Total Expenditures	\$318,754	-	\$7,155,756	\$1,398,890
Total Revenues Less Expenditures	-\$318,754	-	-	-\$1,398,890
Ending Fund Balance	-\$402,448	-\$355,269	-\$355,269	-\$1,754,159



355 - Coronavirus Relief Fund

The allocation of Coronavirus Aid, Relief and Economic Security (CARES) Act funding for COVID-19 preparedness, response, prevention and recovery, issued by the State-Division of Emergency Management for the Brazoria County portion of the City.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-\$1,412,395	-\$1,412,395	-\$1,412,395	-
Revenues				
Transfers In	-	-	\$1,412,395	-
Total Revenues	-	-	\$1,412,395	-
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	-	-	\$1,412,395	-
Ending Fund Balance	-\$1,412,395	-\$1,412,395	-	-



356 - ARPA Fund

Following the expiration of the CARES act in 2020, the 117th Congress passed additional Coronavirus recovery stimulus measures in the form of the American Rescue Plan ACT (ARPA) in 2021 to be in response to the Coronavirus pandemic.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-	-\$12,320	-\$12,320	\$823,620
Revenues				
Intergovernmental	-	-	\$2,561,833	-
Total Revenues	-	-	\$2,561,833	-
Expenditures				
Salaries & Wages	-	-	\$50,900	-
Building & Grounds	\$12,320	-	-	-
Capital Outlay	-	-	\$42,365	-
Transfers Out	-	-	\$1,632,627	-
Total Expenditures	\$12,320	-	\$1,725,892	-
Total Revenues Less Expenditures	-\$12,320	-	\$835,941	-
Ending Fund Balance	-\$12,320	-\$12,320	\$823,621	\$823,620



360 - Traffic Impact Improvement

A fund that accounts for resources to be used for traffic improvements based on traffic analysis.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$340,320	\$355,777	\$355,777	\$370,735
Revenues				
Investment Earnings	\$15,457	\$17,480	\$14,958	\$15,158
Total Revenues	\$15,457	\$17,480	\$14,958	\$15,158
Expenditures				
Miscellaneous Services	-	\$214,920	-	\$214,920
Total Expenditures	-	\$214,920	-	\$214,920
Total Revenues Less Expenditures	\$15,457	-\$197,440	\$14,958	-\$199,762
Ending Fund Balance	\$355,777	\$158,337	\$370,735	\$170,973



365 - Truancy Prevention and Diversion

Senate Bill 346, the 86th Legislative Session created the Local Consolidated Fee totaling \$14, of which \$5.00 is allocated to the Local Truancy Prevention Fund. Monies in this fund as designated by Senate 346 are to be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager. Any remaining funds can be used to implement programs directly related to the duties of the juvenile case manager.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-\$4,328	-\$5,276	-\$5,276	\$20,421
Revenues				
Fines & Forfeitures	\$42,825	\$38,000	\$46,370	\$46,400
Investment Earnings	-	-	\$194	\$246
Total Revenues	\$42,825	\$38,000	\$46,564	\$46,646
Expenditures				
Salaries & Wages	\$41,876	\$18,493	\$18,510	\$19,680
Materials & Supplies	-	\$425	\$350	\$75
Miscellaneous Services	\$1,897	\$2,349	\$2,007	\$2,227
Total Expenditures	\$43,773	\$21,267	\$20,867	\$21,982
Total Revenues Less Expenditures	-\$948	\$16,733	\$25,697	\$24,664
Ending Fund Balance	-\$5,276	\$11,457	\$20,421	\$45,085



366 - Municipal Jury Fund

Senate Bill 346 created the Local Consolidated Fee totaling \$14, of which \$0.10 is allocated to the Local Municipal Jury Fund. Money collected may not be used to fund juror reimbursements and otherwise finance jury services.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$2,542	\$3,476	\$3,476	\$3,611
Revenues				
Fines & Forfeitures	\$1,204	\$1,100	\$900	\$1,000
Investment Earnings	\$150	\$166	\$195	\$247
Total Revenues	\$1,354	\$1,266	\$1,095	\$1,247
Expenditures				
Other	\$420	\$1,000	\$960	\$960
Total Expenditures	\$420	\$1,000	\$960	\$960
Total Revenues Less Expenditures	\$934	\$266	\$135	\$287
Ending Fund Balance	\$3,476	\$3,742	\$3,611	\$3,898



370 - Municipal Channel (PEG) Fund

The fund was created to account for the revenues and expenditures associated with equipment for public-access television broadcasting under rules set forth by the Federal Communications Commission (FCC).

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$539,577	\$578,415	\$578,415	\$705,072
Revenues				
Franchise Fees	\$179,526	\$235,000	\$180,000	\$200,000
Investment Earnings	\$25,412	\$24,244	\$26,957	\$27,277
Total Revenues	\$204,938	\$259,244	\$206,957	\$227,277
Expenditures				
Materials & Supplies	\$1,765	\$21,500	\$20,800	\$21,500
Repair & Maintenance	-	\$4,500	\$4,500	\$4,500
Miscellaneous Services	-	\$10,000	\$10,000	\$10,000
Other	\$13,910	\$65,000	\$45,000	\$65,000
Capital Outlay	\$150,424	-	-	\$500,000
Total Expenditures	\$166,100	\$101,000	\$80,300	\$601,000
Total Revenues Less Expenditures	\$38,838	\$158,244	\$126,657	-\$373,723
Ending Fund Balance	\$578,415	\$736,659	\$705,072	\$331,349



380 - Regional Detention Fund

A fund created to account for regional detection development.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$206,998	\$223,566	\$223,566	\$233,749
Revenues				
Charges for Services	\$7,000	-	\$736	-
Investment Earnings	\$9,568	\$10,739	\$9,447	\$9,592
Total Revenues	\$16,568	\$10,739	\$10,183	\$9,592
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$16,568	\$10,739	\$10,183	\$9,592
Ending Fund Balance	\$223,566	\$234,305	\$233,749	\$243,341



514 - Infrastructure Reinvestment Fund

A fund used to account for the repair and maintenance of streets and sidewalks. Beginning in FY26 expenses are moving back to the General Fund so the streets program can be represented more completely. Funds for street repairs will be tracked so they continue to be allocated in the event work is not completed in one fiscal year.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$1,449,011	-\$254,731	-\$254,731	-\$534,818
Revenues				
Investment Earnings	\$42,363	\$65,369	-	-
Transfers In	\$1,300,000	\$1,300,000	\$1,554,731	-
Total Revenues	\$1,342,363	\$1,365,369	\$1,554,731	-
Expenditures				
Building & Grounds	\$2,344,366	\$1,129,858	\$1,527,141	-
Capital Outlay	\$701,740	\$704,960	\$307,677	-
Total Expenditures	\$3,046,106	\$1,834,818	\$1,834,818	-
Total Revenues Less Expenditures	-\$1,703,743	-\$469,449	-\$280,087	-
Ending Fund Balance	-\$254,732	-\$724,180	-\$534,818	-\$534,818



CIP Funds

Consolidation of CIP Funds

As part of the City's ongoing efforts to enhance financial transparency, operational efficiency, and adherence to professional standards, several funds are being consolidated in the Fiscal Year 2026 budget. This initiative aims to more accurately reflect the City's core funding sources while aligning with best practices recommended by the Government Finance Officers Association (GFOA).

Over time, the accumulation of specific-purpose funds has contributed to unnecessary complexity in budgeting, reporting, and financial management. By consolidating eligible funds, the City can streamline its financial structure, reduce administrative workload, and strengthen fiscal oversight—all while maintaining compliance with legal and regulatory requirements.

The Office of Management and Budget will work with Finance – Accounting to address any negative fund balances that are remaining.

From Fiscal Year 2026 and onward, the City will utilize the following funds for the Capital Improvement Plan:

Fund	Fund Name
500	Pay As You Go
528	General Obligations
529	Certificates of Obligations
550	Water/Sewer Impact Fee
570	Water/Sewer Pay As You Go
573	Water/Sewer Revenue Bonds
578	Water/Sewer Certificates of Obligation

GOVERNMENTAL FUND									
	<u>FUND 500 PAY-AS-YOU-GO</u>	<u>FUND 501 CERTIFICATES OF OBLIGATION*</u>	<u>FUND 503 2006 CERTIFICATES OF OBLIGATION</u>	<u>FUND 506 GENERAL OBLIGATION</u>	<u>FUND 507 2020 GENERAL OBLIGATION*</u>	<u>FUND 508 2020 CERTIFICATES OF OBLIGATION*</u>	<u>FUND 509 2021 GENERAL OBLIGATION*</u>	<u>FUND 511 PEDC PAY-AS-YOU-GO</u>	<u>FUND 512 2021 CERTIFICATES OF OBLIGATION*</u>
REVENUES:									
INTEREST INCOME									
BOND PROCEEDS									
IMPACT FEES									
MISCELLANEOUS									
INTERGOVERNMENTAL									
TRANSFERS IN									
TOTAL REVENUES									
EXPENDITURES:									
DRAINAGE			(29,700)	(167,110)	(35,791)		(795,575)		(67,653)
PARKS		(13,905)		-	(56,515)		-		(378,624)
FACILITIES		(2,451,876)		-	(389)		(7,144,946)		(518,574)
STREETS		(1,464,475)		(8,897,993)	(1,711,233)	(1,505,886)	(210,212)		(47,604)
WATER									
SEWER									
TOTAL PROJECTS		(3,930,256)	(29,700)	(9,065,103)	(1,803,928)	(1,505,886)	(8,150,733)		(1,012,455)
ISSUANCE COSTS				-					
OTHER NON-OPERATING									
TRANSFERS OUT		10,072,493	9,749	28,378,323	-	1,394,412	8,626,523		-
TOTAL NON-OPERATING		10,072,493	9,749	28,378,323		1,394,412	8,626,523		
TOTAL EXPENDITURES		6,142,237	(19,951)	19,313,220	(1,803,928)	(111,474)	475,790		(1,012,455)
REVENUES OVER/(UNDER) EXPENDITURES			19,951	(19,313,220)		111,474	(475,790)		1,012,455
BEGINNING BALANCE	37,065	6,142,237	(19,951)	19,313,220	(14,471,899)	(111,474)	475,790	(4,776,714)	(15,583,179)
Ending Fund Balance ⁽¹⁾	\$ 37,065		\$ (0)	\$ -	\$ (14,471,899)	\$ -	\$ (0)	\$ (4,776,714)	\$ (14,570,724)

Note - Each fund may have different restrictions or assignments based on funding source, therefore ending balances may not be available for other purposes.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.



	<u>FUND 513 2022 GENERAL OBLIGATION*</u>	<u>FUND 515 2020 CERTIFICATES OF OBLIGATION - TIRZ*</u>	<u>FUND 516 2021 CERTIFICATES OF OBLIGATION - TIRZ*</u>	<u>FUND 517 2022 CERTIFICATES OF OBLIGATION* TIRZ*</u>	<u>FUND 518 2022 CERTIFICATES OF OBLIGATION - TIRZ*</u>	<u>FUND 519 GENERAL OBLIGATION SERIES 2023</u>	<u>FUND 520 CERTIFICATES OF OBLIGATION SERIES 2023</u>	<u>FUND 521 DRAINAGE FUND</u>	<u>FUND 522 GO SERIES 2024</u>
REVENUES:									
INTEREST INCOME									
BOND PROCEEDS									
IMPACT FEES									
MISCELLANEOUS									
INTERGOVERNMENTAL									
TRANSFERS IN									
TOTAL REVENUES									
EXPENDITURES:									
DRAINAGE	(1,941,829)			-		(24,152)	(732,145)		(8,241,090)
PARKS	-	(59,087)				(309,412)	(152,416)		
FACILITIES	(1)			(1,783,236)			(2,858,124)		
STREETS	(6,130,920)	(375,544)	(215,932)	(2,653,702)		1,316,122	(240,791)		(14,630,913)
WATER									
SEWER				29,430					
TOTAL PROJECTS	(8,072,750)	(434,631)	(215,932)	(4,407,508)		982,558	(3,983,476)		(22,872,003)
ISSUANCE COSTS									
OTHER NON-OPERATING									
TRANSFERS OUT	9,810,123	1,595,406	2,155,688	5,916,039			3,826,444		24,123,880
TOTAL NON-OPERATING	9,810,123	1,595,406	2,155,688	5,916,039			3,826,444		24,123,880
TOTAL EXPENDITURES	1,737,373	1,160,775	1,939,756	1,508,531		982,558	(157,032)		1,251,877
REVENUES OVER/(UNDER) EXPENDITURES	(1,737,373)	(1,160,775)	(1,939,756)	(1,508,531)		(982,558)	157,032		(1,251,877)
BEGINNING BALANCE	1,737,373	1,160,775	1,939,756	1,508,531	(1,059,314)	(410,320)	(157,032)	(48,669)	1,251,877
Ending Fund Balance ⁽¹⁾	\$ 0	\$ 0	\$ (0)	\$ -	\$ (1,059,314)	\$ (1,392,878)	\$ 0	\$ (48,669)	\$ (0)



GOVERNMENTAL FUNDS									
		FUND 523 - CO SERIES 2024	FUND 524 2023 CERTIFICATES OF OBLIGATION- TIRZ	FUND 525 - TIRZ SERIES 2024	FUND 526 GO SERIES 2025	FUND 527 - CO SERIES 2025	Fund 528 General Obligations	Fund 529 Certificates of Obligation	<u>TOTAL</u>
REVENUES:									
INTEREST INCOME						1,916,688	2,805,000	4,721,688	
BOND PROCEEDS						9,927,220	19,288,489	29,215,709	
IMPACT FEES									
MISCELLANEOUS									
INTERGOVERNMENTAL									
TRANSFERS IN						79,576,321	69,013,352	148,589,673	
TOTAL REVENUES						91,420,229	91,106,841	182,527,070	
EXPENDITURES:									
	(1,944,558)			(231,447)	(712,000)	63,005,174	6,411,056	54,493,180	
			(125,630)			4,875,927	3,328,120	7,108,458	
	(12,731,675)			(240,000)	(11,562,489)	200,000	33,487,702	(5,603,608)	
	(76,000)	(9,394,000)	(112,000)	(8,401,060)	(6,314,000)	46,422,233	38,021,819	23,377,909	
								29,430	58,860
	(14,752,233)	(9,394,000)	(237,630)	(8,872,507)	(18,588,489)	114,503,334	81,278,127	79,434,799	
	15,269,969	10,182,068	237,630	8,637,472	18,353,454	1,175,709	441,722	150,207,104	
	15,269,969	10,182,068	237,630	8,637,472	18,353,454	1,175,709	441,722	150,207,104	
	517,736	788,068		(235,035)	(235,035)	115,679,043	81,719,849	229,641,903	
REVENUES OVER/(UNDER) EXPENDITURES	(517,736)	(788,068)		235,035	235,035	(24,258,814)	9,386,992	(42,776,524)	
BEGINNING BALANCE	517,736	788,068						(1,766,122)	
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 235,035	\$ 235,035	\$ (24,258,814)	\$ 9,386,992	(50,684,883)	



	<u>FUND 550 UTILITY IMPACT FEE</u>	<u>FUND 551 WATER IMPACT FEE</u>	<u>FUND 552 WASTE WATER IMPACT FEE</u>	<u>FUND 555 SHADOW CREEK RANCH IMPACT FEE</u>	<u>FUND 565 REVENUE BONDS</u>	<u>FUND 566 2020 REVENUE BONDS</u>	<u>FUND 567 2020 TWDB REVENUE BONDS</u>	<u>FUND 568 2021 REVENUE BONDS*</u>	<u>FUND 569 2022 CERTIFICATES OF OBLIGATION*</u>	
REVENUES:										
INTEREST INCOME	71,381									
BOND PROCEEDS										
IMPACT FEES										
MISCELLANEOUS										
INTERGOVERNMENTAL										
TRANSFERS IN	1,532,601									
TOTAL REVENUES	1,603,982									
EXPENDITURES:										
DRAINAGE										
PARKS										
FACILITIES										
STREETS					(432,089)			(143,120)	(2,211,976)	
WATER						-	(8,454,288)	(347,051)	(3,306,770)	
SEWER						-	(638,303)	(238,173)	(8,410,054)	
TOTAL PROJECTS					-	(432,089)	(638,303)	(8,454,288)	(728,344)	(13,928,800)
ISSUANCE COSTS										
OTHER NON-OPERATING										
TRANSFERS OUT	8,406,240	2,189,939	1,532,601	-	2,890,573	1,804,477	1,177,654	540,754	-	
TOTAL NON-OPERATING	8,406,240	2,189,939	1,532,601		2,890,573	1,804,477	1,177,654	540,754	8,856,722	
TOTAL EXPENDITURES	8,406,240	2,189,939	1,532,601		2,458,484	1,166,174	(7,276,634)	(187,590)	(5,072,078)	
REVENUES OVER/(UNDER) EXPENDITURES	(6,802,258)	(2,189,939)	(1,532,601)	-	(2,458,484)	(1,166,174)	7,276,634	187,590	5,072,078	
BEGINNING BALANCE	333,011	2,189,939	1,532,601		2,458,484	1,166,174	(7,276,634)	(187,590)	(5,072,078)	
Ending Fund Balance ⁽¹⁾	\$ (6,469,247)	\$ 0	\$ 0	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	

	<u>Fund 570 Water/Sewer PAY-AS-YOU- GO</u>	<u>FUND 571 2021 TWDB REVENUE BONDS*</u>	<u>FUND 572 2022 TWDB REVENUE BONDS*</u>	<u>FUND 573 2023 TWDB REVENUE BONDS*</u>	<u>FUND 574 2023 CERTIFICATES OF OBLIGATION</u>	<u>FUND 575 MUD 4 CAPITAL PROGRAM</u>	<u>FUND 576 2024 CERTIFICATES OF OBLIGATION</u>	<u>Fund 577 Water Sewer Certificates of Obligation 2025</u>	<u>Fund 578 Water Sewer Certificates of Obligation</u>	<u>TOTAL</u>
REVENUES:										
INTEREST INCOME										71,381
BOND PROCEEDS	200,411								118,046,000	118,246,411
IMPACT FEES										-
MISCELLANEOUS										-
INTERGOVERNMENTAL										-
TRANSFERS IN			16,690,474						285,553,190	303,776,265
TOTAL REVENUES	200,411		16,690,474						403,599,190	422,094,057
EXPENDITURES:										
DRAINAGE										-
PARKS										-
FACILITIES						(17,361,750)	(1,150,000)	20,398,726	(468,120)	
STREETS										(432,089)
WATER				(8,069,432)			(9,008,992)	(5,230,000)	43,792,194	9,375,661
SEWER	625,000	(6,571,327)	-	638,303	(14,895,924)		(56,829,266)	(166,672,291)	330,225,888	77,233,853
TOTAL PROJECTS	625,000	(6,571,327)		638,303	(22,965,356)		(83,200,008)	(173,052,291)	394,416,808	85,709,305
ISSUANCE COSTS										-
OTHER NON-OPERATING										-
TRANSFERS OUT		10,277,016	-	140,500	18,428,441	-	85,553,357	172,714,670	1,825,555	307,481,777
TOTAL NON-OPERATING	10,277,016		-	140,500	18,428,441		85,553,357	172,714,670	1,825,555	316,338,499
TOTAL EXPENDITURES	625,000	3,705,689		778,803	(4,536,915)		2,353,349	(337,621)	396,242,363	402,047,804
REVENUES OVE R/(UNDER) EXPENDITURES	(424,589)	(3,705,689)	-	15,911,671	4,536,915	-	(2,353,349)	337,621	7,356,827	20,046,253
BEGINNING BALANCE		3,705,689			(4,536,915)	28,875	2,353,349	(337,621)		(3,642,717)
Ending Fund Balance ⁽¹⁾	\$ (424,589)	\$ (0)	\$ -	\$ 15,911,671	\$ (0)	\$ 28,875	\$ (0)	\$ -	\$ 7,356,827	16,403,536



Enterprise Funds

The Enterprise Funds are a series of three self-supporting funds.

Water/Sewer Fund - Rate payer supported for the purposes of water/wastewater services.

Enterprise Fund Debt - Rate payer supported for the purposes of paying for debt related to the building of water/wastewater infrastructure.

Solid Waste Fund - Pass through cost to Frontier Waste Management for the collection and disposal of solid waste. Supported by rate collections.

600 - Water & Sewer Fund

The Water & Sewer Fund is an enterprise fund that includes water and sewer system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. The City provides water and sewer service to approximately 39,874 residential and commercial customers.

Summary

Water & Sewer revenues provide 96.4% of the total revenue generated in the Water & Sewer Fund. Because the Water & Sewer Fund must be sustainably self-supporting, and ensure the system's capital infrastructure improvements and rehabilitation/repairs are adequate for the service population (customers), and that the associated bond covenants with debt service are in compliance, the water and sewer rates must be monitored and evaluated annually to ensure proper capacities and system functionality is accounted for in accordance with the amount of production and treatment required. Based on the current evaluation, a rate increase of 5.5% is required in FY 26. For a residential customer with a typical 5/8" meter, using 6,000 gallons of water during the billing cycle, a 5.5% increase would equate to \$5.95 monthly increase, taking that estimated bill from \$108.25 per month to \$112.20 per month.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$20,267,469	\$25,508,000	\$25,508,000	\$19,591,243
Revenues				
Charges for Services	\$71,070,290	\$77,136,139	\$75,695,272	\$82,304,720
Investment Earnings	\$558,026	\$556,272	\$810,515	\$825,000
Miscellaneous	-\$1,060,016	\$15,740	\$26,866	\$12,150
Transfers In	\$522,000	\$522,000	\$522,000	\$550,710
Total Revenues	\$71,090,300	\$78,230,151	\$77,054,653	\$83,692,580
Expenditures				
Salaries & Wages	\$11,481,430	\$13,071,816	\$12,968,361	\$13,921,294
Materials & Supplies	\$9,537,040	\$11,145,280	\$10,437,655	\$9,630,542
Building & Grounds	\$227,720	\$141,500	\$202,500	\$234,500
Repair & Maintenance	\$1,624,154	\$2,297,720	\$2,879,235	\$6,310,206
Miscellaneous Services	\$6,855,031	\$8,865,795	\$12,411,472	\$10,206,220
Other	\$79,089	\$122,350	\$163,927	\$153,520
Capital Outlay	\$665,816	\$945,001	\$945,002	\$54,000
Transfers Out	\$35,379,488	\$43,277,162	\$42,963,258	\$53,199,694
Total Expenditures	\$65,849,769	\$79,866,624	\$82,971,410	\$93,709,976
Total Revenues Less Expenditures	\$5,240,531	-\$1,636,473	-\$5,916,757	-\$10,017,396
Ending Fund Balance	\$25,508,000	\$23,871,527	\$19,591,243	\$9,573,847



601 - Water & Sewer Debt Fund

The debt service component of the operating budget for the City of Pearland utilities provides for payment of principal and interest on the City's indebtedness. All water and wastewater costs including debt requirements shall be paid for from utility revenues.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$19,608,051	\$20,211,739	\$20,211,739	\$20,617,906
Revenues				
Investment Earnings	\$680,219	\$519,188	\$436,167	\$453,540
Transfers In	\$35,332,939	\$38,309,945	\$38,041,199	\$44,067,209
Total Revenues	\$36,013,158	\$38,829,133	\$38,477,366	\$44,520,749
Expenditures				
Interest Expense	\$35,409,470	\$38,339,946	\$38,071,199	\$44,097,210
Total Expenditures	\$35,409,470	\$38,339,946	\$38,071,199	\$44,097,210
Total Revenues Less Expenditures	\$603,688	\$489,187	\$406,167	\$423,539
Ending Fund Balance	\$20,211,739	\$20,700,926	\$20,617,906	\$21,041,445



610 - Solidwaste Fund

The Solid Waste Enterprise Fund is used to account for residential and commercial solid waste collection and disposal.

Summary

The City's solid waste contract with Frontier Waste Solutions, was awarded on October 2020, began on October 1, 2021 and expires September 30, 2026, with an option for one(1) additional five(5)-year extension. The contract allows for service rates to adjust annually to the reported Consumer Price Index for the Houston MSA beginning October 2022, which is 6.1% for FY26. The contract allows for 15% franchise fee to paid to the City for residential and commercial customers.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-\$216,811	-\$151,364	-\$151,364	-\$134,377
Revenues				
Sales & Use Taxes	\$3,876	\$3,500	\$3,989	\$3,500
Charges for Services	\$8,241,014	\$8,668,790	\$8,593,462	\$9,075,976
Investment Earnings	\$7,898	\$37,442	\$12,998	\$13,178
Total Revenues	\$8,252,787	\$8,709,732	\$8,610,449	\$9,092,654
Expenditures				
Miscellaneous Services	\$8,187,340	\$8,593,462	\$8,593,462	\$8,863,300
Total Expenditures	\$8,187,340	\$8,593,462	\$8,593,462	\$8,863,300
Total Revenues Less Expenditures	\$65,447	\$116,270	\$16,987	\$229,354
Ending Fund Balance	-\$151,364	-\$35,094	-\$134,377	\$94,977



Internal Service Funds

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-\$199,088,915	\$29,593,562	\$29,593,562	\$16,566,276
Revenues				
Charges for Services	\$10,635,781	\$10,867,166	\$11,091,713	\$12,042,836
Investment Earnings	\$982,010	\$1,093,073	\$667,229	\$674,712
Miscellaneous	\$760,002	\$1,042,123	\$923,615	\$984,097
Transfers In	\$27,589,846	\$27,514,872	\$30,557,499	\$28,485,027
Other Financing Sources	-\$89,631,505	-	-	-
Total Revenues	-\$49,663,866	\$40,517,234	\$43,240,056	\$42,186,672
Expenditures				
Salaries & Wages	\$4,335,819	\$4,262,345	\$4,441,777	\$4,693,581
Materials & Supplies	\$96,478	\$133,720	\$132,940	\$114,580
Building & Grounds	\$1,067,486	\$1,334,520	\$1,665,577	\$1,342,925
Repair & Maintenance	\$3,966,885	\$7,739,462	\$8,039,907	\$8,395,340
Miscellaneous Services	\$15,702,810	\$17,834,403	\$17,390,454	\$18,233,285
Other	\$712,712	\$1,227,576	\$1,228,877	\$1,238,436
Capital Outlay	\$831,591	\$8,460,677	\$20,071,255	\$3,311,827
Amortization Expense	\$5,434,643	-	-	-
Interest Expense	-\$51,640,595	-	-	-
Transfers Out	\$5,724,221	\$3,296,550	\$3,296,555	\$5,290,093
Salaries & Wages	\$1,346,522	-	-	-
Total Expenditures	-\$12,421,429	\$44,289,253	\$56,267,342	\$42,620,067
Total Revenues Less Expenditures	-\$37,242,437	-\$3,772,019	-\$13,027,285	-\$433,395
Ending Fund Balance	-\$236,331,352	\$25,821,543	\$16,566,277	\$16,132,882

700 - Risk Management Fund

Accounts for the activities of the City's property insurance, casualty insurance, and worker's compensation claims.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$1,221,005	\$2,035,425	\$2,035,425	\$2,755,337
Revenues				
Charges for Services	\$552,826	\$474,000	\$550,000	\$474,000
Investment Earnings	\$64,863	\$66,906	\$70,033	\$70,833
Miscellaneous	\$146,099	\$360,000	\$250,000	\$300,000
Transfers In	\$3,663,479	\$3,943,726	\$3,943,726	\$1,456,517
Total Revenues	\$4,427,268	\$4,844,632	\$4,813,759	\$2,301,350
Expenditures				
Salaries & Wages	\$57,275	\$60,096	\$61,456	\$63,651
Materials & Supplies	\$102	\$550	\$550	\$550
Repair & Maintenance	\$193	\$100	\$100	\$100
Miscellaneous Services	\$3,556,893	\$4,867,236	\$3,921,741	\$4,228,386
Other	-	\$110,000	\$110,000	\$110,000
Transfers Out	-	-	-	\$166
Salaries & Wages	-\$1,613	-	-	-
Total Expenditures	\$3,612,850	\$5,037,982	\$4,093,847	\$4,402,853
Total Revenues Less Expenditures	\$814,418	-\$193,350	\$719,912	-\$2,101,503
Ending Fund Balance	\$2,035,423	\$1,842,075	\$2,755,337	\$653,835



702 - Health Claims Fund

A Medical Self-Insurance Fund which accounts for the accumulation of monies for the payment of medical claims.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$3,297,326	\$3,360,980	\$3,360,980	\$2,918,968
Revenues				
Charges for Services	\$10,082,955	\$10,393,166	\$10,541,713	\$11,568,836
Investment Earnings	\$141,443	\$129,354	\$96,143	\$93,985
Miscellaneous	\$603,902	\$632,123	\$603,109	\$634,097
Total Revenues	\$10,828,300	\$11,154,643	\$11,240,965	\$12,296,918
Expenditures				
Miscellaneous Services	\$10,745,502	\$11,320,120	\$11,660,700	\$12,274,642
Other	\$19,146	\$22,276	\$22,277	\$22,276
Total Expenditures	\$10,764,648	\$11,342,396	\$11,682,977	\$12,296,918
Total Revenues Less Expenditures	\$63,652	-\$187,753	-\$442,012	-
Ending Fund Balance	\$3,360,978	\$3,173,227	\$2,918,968	\$2,918,968



703 - Motor Pool Fund

A fund to provide for the maintenance and replacement of the city's vehicles and rolling stock.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$21,914,175	\$18,130,953	\$18,130,953	\$2,067,698
Revenues				
Investment Earnings	\$701,501	\$803,727	\$429,749	\$434,097
Miscellaneous	-	\$50,000	\$70,506	\$50,000
Transfers In	\$5,612,710	\$6,804,610	\$8,437,237	\$7,512,091
Total Revenues	\$6,314,211	\$7,658,337	\$8,937,492	\$7,996,188
Expenditures				
Salaries & Wages	\$555,662	\$652,921	\$692,766	\$687,622
Materials & Supplies	\$20,089	\$21,290	\$21,285	\$21,350
Repair & Maintenance	\$1,154,008	\$1,351,750	\$1,744,056	\$1,947,175
Miscellaneous Services	\$43,544	\$110,430	\$139,872	\$126,030
Other	\$57,994	-	\$1,300	\$7,860
Capital Outlay	\$406,874	\$8,119,677	\$19,640,520	\$2,813,577
Amortization Expense	\$2,314,029	-	-	-
Interest Expense	\$2,681	-	-	-
Transfers Out	\$5,564,417	\$2,760,943	\$2,760,948	\$4,157,636
Salaries & Wages	-\$21,865	-	-	-
Total Expenditures	\$10,097,432	\$13,017,011	\$25,000,747	\$9,761,250
Total Revenues Less Expenditures	-\$3,783,221	-\$5,358,674	-\$16,063,255	-\$1,765,062
Ending Fund Balance	\$18,130,954	\$12,772,279	\$2,067,698	\$302,636



704 - Facilities Fund

A fund to provide for the maintenance and operations of city facilities.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$767,012	\$963,553	\$963,553	\$181,649
Revenues				
Investment Earnings	\$51,595	\$61,781	\$52,969	\$53,548
Transfers In	\$3,312,559	\$3,284,365	\$3,284,365	\$3,450,065
Total Revenues	\$3,364,154	\$3,346,146	\$3,337,334	\$3,503,613
Expenditures				
Salaries & Wages	\$825,765	\$769,104	\$889,860	\$868,225
Materials & Supplies	\$40,052	\$42,725	\$42,650	\$42,725
Building & Grounds	\$1,067,486	\$1,334,520	\$1,665,577	\$1,342,925
Repair & Maintenance	\$250,750	\$346,840	\$404,676	\$373,582
Miscellaneous Services	\$761,755	\$941,633	\$1,018,641	\$951,259
Capital Outlay	\$149,251	-	\$89,735	\$98,250
Transfers Out	\$72,554	\$8,099	\$8,099	\$7,127
Total Expenditures	\$3,167,613	\$3,442,921	\$4,119,238	\$3,684,093
Total Revenues Less Expenditures	\$196,541	-\$96,775	-\$781,904	-\$180,480
Ending Fund Balance	\$963,553	\$866,778	\$181,649	\$1,169



705 - Information Technology Fund

A fund to provide for the maintenance and replacement of the City's IT hardware and software.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$93,999	-\$329,388	-\$329,388	\$621
Revenues				
Investment Earnings	\$20,154	\$31,305	\$18,335	\$18,568
Miscellaneous	\$10,000	-	-	-
Transfers In	\$9,610,220	\$10,837,207	\$11,247,207	\$12,105,367
Total Revenues	\$9,640,374	\$10,868,512	\$11,265,542	\$12,123,935
Expenditures				
Salaries & Wages	\$2,424,841	\$2,780,224	\$2,797,695	\$3,074,083
Materials & Supplies	\$36,235	\$69,155	\$68,455	\$49,955
Repair & Maintenance	\$2,561,934	\$6,040,772	\$5,891,075	\$6,074,483
Miscellaneous Services	\$595,116	\$594,984	\$649,500	\$652,968
Other	\$635,572	\$1,095,300	\$1,095,300	\$1,098,300
Capital Outlay	\$275,466	\$341,000	\$341,000	\$400,000
Amortization Expense	\$3,096,169	-	-	-
Interest Expense	\$283,993	-	-	-
Transfers Out	\$87,250	\$92,508	\$92,508	\$95,307
Total Expenditures	\$9,996,576	\$11,013,943	\$10,935,533	\$11,445,096
Total Revenues Less Expenditures	-\$356,202	-\$145,431	\$330,009	\$678,839
Ending Fund Balance	-\$262,203	-\$474,819	\$621	\$679,460

706 - Capital Fund

A fund to hold the lease fees associated with the Motor Pool Funds, Facilities Fund and Information Technology fund until eligible capital replacements are scheduled.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-	\$5,390,878	\$5,390,878	\$8,600,842
Revenues				
Transfers In	\$5,390,878	\$2,644,964	\$3,644,964	\$3,960,987
Total Revenues	\$5,390,878	\$2,644,964	\$3,644,964	\$3,960,987
Expenditures				
Transfers Out	-	\$435,000	\$435,000	\$1,029,857
Total Expenditures	-	\$435,000	\$435,000	\$1,029,857
Total Revenues Less Expenditures	\$5,390,878	\$2,209,964	\$3,209,964	\$2,931,130
Ending Fund Balance	\$5,390,878	\$7,600,842	\$8,600,842	\$11,531,972



900 - Economic Development Fund

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$34,643,302	\$39,562,483	\$39,562,483	\$39,161,913
Revenues				
Sales & Use Taxes	\$15,301,040	\$15,457,502	\$15,843,939	\$16,160,818
Investment Earnings	\$2,081,391	\$1,120,175	\$1,800,000	\$1,174,857
Intergovernmental	\$15,000	\$12,000	\$12,000	\$12,000
Miscellaneous	\$18,591	\$10,000	\$2,775,000	\$10,000
Total Revenues	\$17,416,021	\$16,599,677	\$20,430,939	\$17,357,675
Expenditures				
Salaries & Wages	\$1,173,444	\$1,336,937	\$1,383,268	\$1,485,076
Materials & Supplies	\$16,235	\$19,100	\$19,100	\$19,100
Building & Grounds	\$9,045	\$7,800	\$20,000	\$20,000
Repair & Maintenance	\$2,012	\$6,750	\$28,750	\$6,750
Miscellaneous Services	\$3,070,473	\$4,018,016	\$3,480,416	\$4,846,656
Other	-	\$5,000	\$5,000	\$5,000
Capital Outlay	\$7,747,675	\$36,801,524	\$15,412,405	\$30,114,632
Interest Expense	\$267,700	\$261,800	\$261,800	\$255,900
Transfers Out	\$210,257	\$220,770	\$220,770	\$231,809
Total Expenditures	\$12,496,841	\$42,677,697	\$20,831,509	\$36,984,923
Total Revenues Less Expenditures	\$4,919,181	-\$26,078,020	-\$400,570	-\$19,627,248
Ending Fund Balance	\$39,562,483	\$13,484,463	\$39,161,913	\$19,534,665



Capital Improvement Plan

The City of Pearland's Capital Improvement Program (CIP) has been developed to further our commitment to the citizens of Pearland by working to meet today's needs, as well as those of the future, by ensuring a sustainable infrastructure. From work on underground water and sewer lines to more visible projects such as street paving, street extensions, and new community facilities, the five-year CIP addresses the needs of the City through responsible City Government with a comprehensive and fiscally responsible approach.

What is a Capital Improvement? Capital improvement is a major, non-routine expenditure for new construction, improvements to existing buildings, facilities, land, streets, storm sewers, and expansion of the City's park system, to name a few. A capital improvement project has a relatively high monetary value (\$100,000+), long-life expectancy, and results in the creation of an asset or extends the life of existing assets. The cost of the capital improvement includes design, legal fees, land, operating equipment, furniture, construction, etc. that is necessary to put the asset into service. A capital improvement project is not the purchase of a piece of equipment such as a fire truck, vehicle, etc.

What are the benefits of a Capital Improvement Program? A long-term capital improvement program has many obvious benefits derived from its organized approach to planning projects. The program can focus attention on community and City strategic priorities and needs, allowing projects to be prioritized based on need. The CIP can be an effective tool for achieving goals set forth in the City's Comprehensive Plan, as well as the City's various master plans. Through proper planning, the need for bond referendums, bond issuances or other revenue production measures can be foreseen, and action can be taken to fund the projects as identified.

The development of a capital improvement program is a continual process and, consequently, should be viewed as a working document. Therefore, while the document covers a five-year planning perspective, it is revised every year to accommodate new projects, reflect changes in ongoing projects, and extend the program an additional year.

The first year of the plan is incorporated into the annual budget to appropriate funds. Improvements identified in subsequent years are approved only on a planning basis and do not receive expenditure appropriation. Cost estimates for years two through five are also for planning purposes only, to be used in conjunction with the City's long-range financial plan for operations.

Projects included in the five-year CIP are either City-managed projects or include just the City's share of projects that will be managed by other agencies. If an outside agency contributes funding directly to the City for a project that the City will manage, then that cost and funding are included in the project budgets. The Five-Year Capital Improvement Program includes all capital projects which are to be financed in whole or in part from funds subject to control or appropriation by the City. Therefore, the CIP includes bond appropriations (general obligation, certificates of obligation and revenue bonds), General Revenue – Cash, Economic Development Corporation Sales Tax, System Revenues – Cash, Impact Fees, Developer Contributions, and any Federal, State or private foundation grant funds received by the City for capital improvement projects.

The City considers input from the citizens, the Planning and Zoning Commission, City staff members, and master plans in the preparation of the Capital Improvement Program. A project list is compiled, prioritized by year, and cost estimates assigned. The Finance Department also looks at the overall effect of projects, including the need to issue debt, potential impact on the tax rate, and operations and maintenance impact on the City. The City Council, through workshops, reviews the draft with any recommended changes incorporated into the final document. A final draft of the Five-Year CIP is then prepared for Council consideration and approval. Upon Council adoption, the five-year CIP document is reproduced and distributed for implementation of the program.

One Year Plan

The Capital Improvement Plan is a five-year planning document. The one-year plan is for the first fiscal year (FY26) of the five-year plan. During the first year of the plan, the capital requested is lower than the funding requested due to long-term projects. Large Water/Wastewater projects such as Barry Rose (WW1502) and Longwood (WW1906) have been fully funded in prior years, but the debt is being sold as construction occurs.

Below, some departments and project types may only reflect \$1. Although the planning document is a five-year future document, it is beneficial to show Capital Improvement projects that are currently in progress. In order to continue to reflect incomplete projects, a \$1 is shown within the timeframe of the planning document so it remains in the plan.

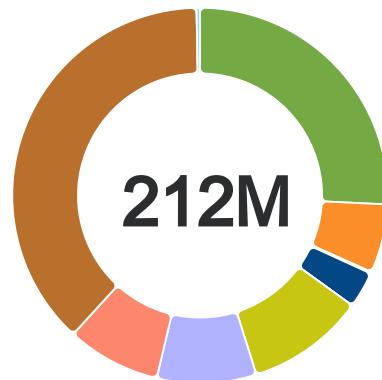
FY26 Total Capital Requested

\$173,975,463

FY26 Total Funding Requested

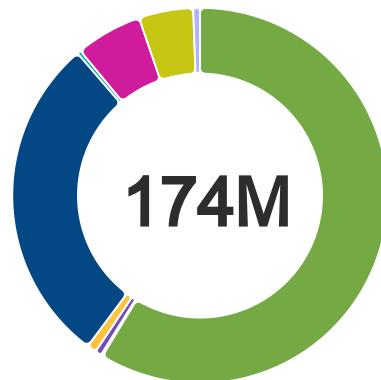
\$212,251,912

FY26 Total Funding Requested by Source



● 2007 & 2019 GO Bonds	\$3	0.00%
● 2023 General Obligation Bonds	\$54,680,148	25.76%
● Certificates of Obligation	\$12,584,883	5.93%
● General Revenue - Cash	\$0	0.00%
● General Revenue-Cash	\$274,005	0.13%
● HGAC-TIP	\$6,684,126	3.15%
● Impact Fees - Cash	\$0	0.00%
● Impact Fees - Debt	\$0	0.00%
● Impact Fees-Debt	\$21,618,500	10.19%
● Other Funding Sources	\$18,173,011	8.56%
● PEDC	\$17,143,721	8.08%
● TIRZ Reimbursable Debt	\$1	0.00%
● W/S Certificates of Obligation	\$80,468,511	37.91%
● W/S Revenue Bonds	\$1	0.00%
● W/S Revenues - Cash	\$625,002	0.29%

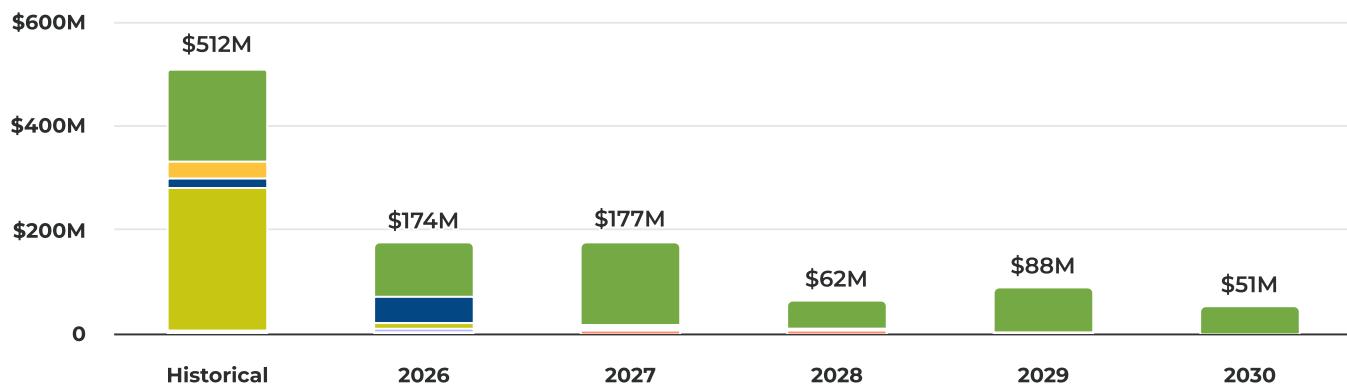
FY26 Total Funding Requested by Department



100 - Administration	\$1	0.00%
300 - PW Engineering & Capital Projects	\$102,097,795	58.69%
305 - Public Works	\$300,000	0.17%
305 - Traffic Management	\$920,000	0.53%
311 - Streets	\$1,411,505	0.81%
312 - Drainage	\$49,587,150	28.50%
314 - Utilities Department	\$550,000	0.32%
345 - Capital Projects	\$9,959,011	5.72%
355 - Wastewater Treatment	\$8,150,000	4.68%
365 - Water Production	\$1,000,000	0.57%
540 - Parks	\$1	0.00%

Capital Improvement Multi-Year Plan

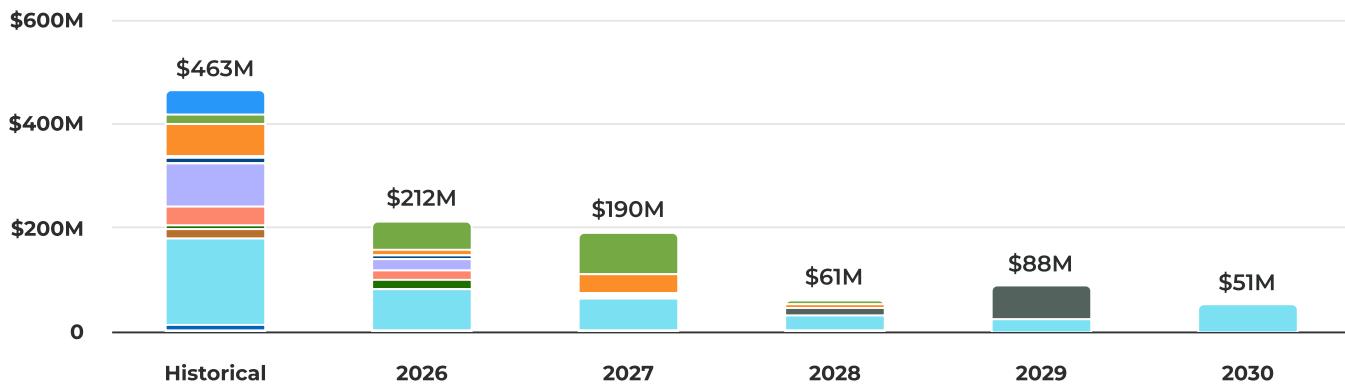
FY26 - FY30 Total Funding Requested by Department (including Historical)



Funding by Department Totals (all years)

100 - Administration	\$4,625,000	0.43%
300 - PW Engineering & Capital Projects	\$630,918,022	59.30%
305 - Public Works	\$2,250,000	0.21%
305 - Traffic Management	\$920,000	0.09%
311 - Streets	\$34,655,500	3.26%
312 - Drainage	\$66,575,400	6.26%
314 - Utilities Department	\$6,050,000	0.57%
330 - Facilities Management	\$1,235,000	0.12%
345 - Capital Projects	\$287,466,343	27.02%
355 - Wastewater Treatment	\$16,603,000	1.56%
365 - Water Production	\$11,850,000	1.11%
540 - Parks	\$790,000	0.07%

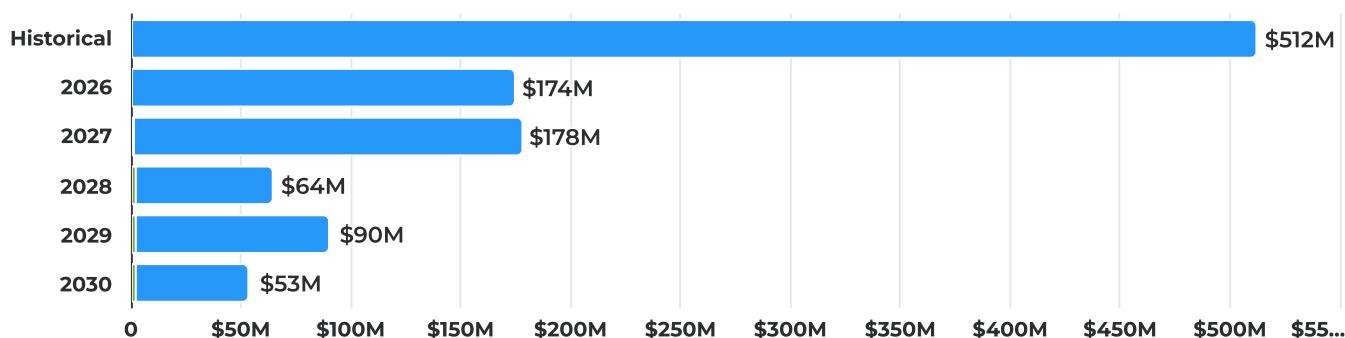
FY26 - FY30 Total Funding Requested by Source (including Historical)



Funding by Source Totals (all years)

2007 & 2019 GO Bonds	\$45,003,154	4.22%
2023 General Obligation Bonds	\$160,205,366	15.04%
Certificates of Obligation	\$119,478,016	11.22%
General Revenue - Cash	\$0	0.00%
General Revenue-Cash	\$7,959,747	0.75%
HGAC-TIP	\$15,251,782	1.43%
Impact Fees - Cash	\$0	0.00%
Impact Fees - Debt	\$0	0.00%
Impact Fees-Cash	\$700,000	0.07%
Impact Fees-Debt	\$111,184,632	10.44%
Other Funding Sources	\$58,738,832	5.51%
PEDC	\$25,143,719	2.36%
TIRZ Reimbursable Debt	\$18,364,000	1.72%
Unfunded Future GO Bond Package	\$74,270,000	6.97%
W/S Certificates of Obligation	\$415,494,491	39.00%
W/S Revenue Bonds	\$9,800,026	0.92%
W/S Revenues - Cash	\$3,681,500	0.35%

FY26 - FY30 Capital Cost Breakdown (including Historical)

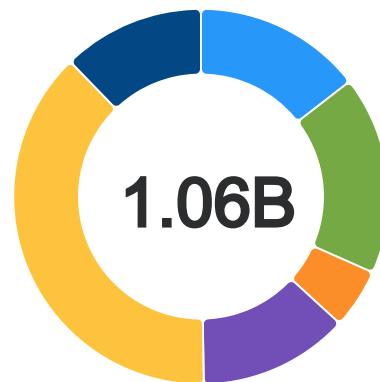


Capital Cost Totals (all years)

Capital Costs	\$1,063,938,265	99.30%
Operational Costs	\$7,480,405	0.70%

Capital Improvement Plan - Project Types

FY26 - FY30 Capital Costs By Project Type (including Historical)



● Drainage	\$154,348,696	14.51%
● Facilities	\$182,070,053	17.11%
● Parks	\$55,103,124	5.18%
● Streets	\$138,002,223	12.97%
● Wastewater	\$404,104,144	37.98%
● Water	\$130,310,025	12.25%

Drainage

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Drainage	\$37,268,839	\$57,111,157	\$45,033,200	\$14,935,500	\$0	\$0	\$154,348,696

Facilities

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Facilities	\$53,713,995	\$3,520,058	\$46,027,000	\$15,639,000	\$63,170,000	\$0	\$182,070,053

Parks

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Parks	\$3,893,403	\$28,128,721	\$23,081,000	\$0	\$0	\$0	\$55,103,124

Streets

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Streets	\$101,667,713	\$10,634,510	\$25,700,000	\$0	\$0	\$0	\$138,002,223

Wastewater

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Wastewater	\$293,596,135	\$47,305,006	\$16,701,000	\$19,747,000	\$9,965,000	\$16,790,003	\$404,104,144

Water

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Water	\$21,696,764	\$27,276,011	\$20,153,750	\$11,934,000	\$14,602,500	\$34,647,000	\$130,310,025

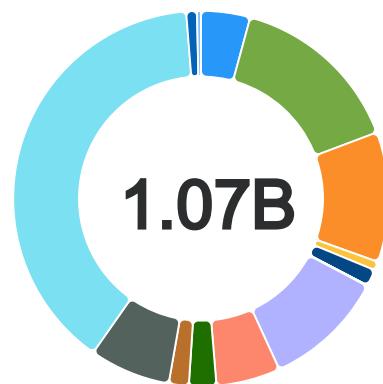
Capital Improvement Plan - Funding Sources

The City has utilized a variety of funding sources, including but not limited to general obligation bonds, certificates of obligation, and grants. While the City no longer uses water and sewer revenue as a funding source, these funds are still referenced in relation to prior debt associated with currently ongoing projects.

Projects listed under the "Unfunded Future General Obligation (GO) Bond Package" category reflect expenditures already made, such as land acquisition.

Our objective is to align with the City's Comprehensive Financial Policy in determining appropriate funding sources for each project.

FY26 - FY30 Expenditures by Funding Source (including Historical)



● 2007 & 2019 GO Bonds	\$45,003,154	4.22%
● 2023 General Obligation Bonds	\$160,205,366	15.04%
● Certificates of Obligation	\$119,478,016	11.22%
● General Revenue - Cash	\$0	0.00%
● General Revenue-Cash	\$7,959,747	0.75%
● HGAC-TIP	\$15,251,782	1.43%
● Impact Fees - Cash	\$0	0.00%
● Impact Fees - Debt	\$0	0.00%
● Impact Fees-Cash	\$700,000	0.07%
● Impact Fees-Debt	\$111,184,632	10.44%
● Other Funding Sources	\$58,738,832	5.51%
● PEDC	\$25,143,719	2.36%
● TIRZ Reimbursable Debt	\$18,364,000	1.72%
● Unfunded Future GO Bond Package	\$74,270,000	6.97%
● W/S Certificates of Obligation	\$415,494,491	39.00%
● W/S Revenue Bonds	\$9,800,026	0.92%
● W/S Revenues - Cash	\$3,681,500	0.35%

2007 & 2019 GO Bonds

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total 2007 & 2019 GO Bonds	\$45,003,151	\$3	\$0	\$0	\$0	\$0	\$45,003,154

2023 General Obligation Bonds

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total 2023 General Obligation Bonds	\$20,110,218	\$54,680,148	\$77,983,300	\$7,431,700	\$0	\$0	\$160,205,366

Certificates of Obligation

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Certificates of Obligation	\$58,149,537	\$12,584,883	\$39,105,296	\$9,638,300	\$0	\$0	\$119,478,016

General Revenue - Cash

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total General Revenue - Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0

General Revenue-Cash

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total General Revenue-Cash	\$6,008,242	\$274,005	\$1,060,000	\$617,500	\$0	\$0	\$7,959,747

HGAC-TIP

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total HGAC-TIP	\$8,567,656	\$6,684,126	\$0	\$0	\$0	\$0	\$15,251,782

Impact Fees - Cash

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Impact Fees - Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Impact Fees - Debt

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Impact Fees - Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Impact Fees-Cash

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Impact Fees- Cash	\$700,000	\$0	\$0	\$0	\$0	\$0	\$700,000

Impact Fees-Debt

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Impact Fees- Debt	\$82,651,632	\$21,618,500	\$6,000,000	\$0	\$914,500	\$0	\$111,184,632

Other Funding Sources

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Other Funding Sources	\$37,173,871	\$18,173,011	\$3,391,950	\$0	\$0	\$0	\$58,738,832

PEDC

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total PEDC	\$7,999,998	\$17,143,721	\$0	\$0	\$0	\$0	\$25,143,719



TIRZ Reimbursable Debt

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total TIRZ Reimbursable Debt	\$18,363,999	\$1	\$0	\$0	\$0	\$0	\$18,364,000

Unfunded Future GO Bond Package

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Unfunded Future GO Bond Package	\$0	\$0	\$0	\$11,100,000	\$63,170,000	\$0	\$74,270,000

W/S Certificates of Obligation

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total W/S Certificates of Obligation	\$166,886,513	\$80,468,511	\$61,768,464	\$31,281,000	\$23,653,000	\$51,437,003	\$415,494,491

W/S Revenue Bonds

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total W/S Revenue Bonds	\$9,800,025	\$1	\$0	\$0	\$0	\$0	\$9,800,026

W/S Revenues - Cash

	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total W/S Revenues - Cash	\$1,578,998	\$625,002	\$460,000	\$1,017,500	\$0	\$0	\$3,681,500



Capital Projects

Projects that appear with a value of \$1 in the FY26–30 Capital Improvement Plan (CIP) are fully funded and currently in progress. The \$1 entry serves as a placeholder to ensure these ongoing projects are included in the CIP document for reference and tracking.

This approach is necessary due to system requirements in the City's budget software, which excludes any project without an associated value in either capital costs or funding. The placeholder amount does not reflect additional funding needs.

The funding schedules are shown in the project types tabs.

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
DR1904 DR1904 - West Lea Subdivision Drainage Improvements	2026	300 - PW Engineering & Capital Projects	Drainage	\$1
DR1905 DR1905 - Hickory Slough Regional Detention Pond	2026	100 - Administration	Drainage	\$1
DR2102 DR2102 - Brookland Acres Drainage Improvements	2026	345 - Capital Projects	Drainage	\$1
DR2103 DR2103 - Garden Road/O'Day Road Drainage Improvements	2026	345 - Capital Projects	Drainage	\$1
DR2104 DR2104 - Woody Road Drainage Improvements	2026	345 - Capital Projects	Drainage	\$1
DR2301 DR2301 - Hickory Slough Sportsplex Detention Pond Ph 2	2026	312 - Drainage	Drainage	\$1
DR2303 DR2303 - Master Drainage Plan Update	2026	300 - PW Engineering & Capital Projects	Drainage	\$435,000
DR2304 DR2304 - Hickory Slough Detention Storm Water Pump Station Generator	2026	300 - PW Engineering & Capital Projects	Drainage	\$1
DR2305 DR2305 - Veterans Drainage Improvements	2026	312 - Drainage	Drainage	\$9,144,146
DR2306 DR2306 - Longwood Park (Roadside Ditch and Culvert)	2026	312 - Drainage	Drainage	\$8,480,000
DR2307 DR2307 - Southwest Quadrant of Old Town (McLean to SH35 South of Broadway)	2026	312 - Drainage	Drainage	\$9,112,000
DR2401 DR2401 - Shady Crest and Creek View Subdivision Drainage Improvement	2026	312 - Drainage	Drainage	\$14,252,000
DR2402 DR2402 - Hickory Creek Subdivision Drainage Improvement	2026	312 - Drainage	Drainage	\$1
DR2403 DR2403 - Garden Acres Subdivision Drainage Improvements	2026	312 - Drainage	Drainage	\$3,530,000
DR2407 DR2407 - Herridge Miller/Brookland Acre Subdivision Drainage Improvement	2026	312 - Drainage	Drainage	\$1
DR2408 DR2408 - Hickory Slough Embankment Slope	2026	312 - Drainage	Drainage	\$1



Project No. / Project Name	Years	Departments	Type	Total
DR2410	Replacement DR2410 - Shadow Creek Ranch – 2026 Ocean Point Ct 100 Year Overflow at Cul-De-Sac	300 - PW Engineering & Capital Projects	Drainage	\$1
DR2501	DR2501 - Pine Hollow Drainage Improvements	2026 - 2027	300 - PW Engineering & Capital Projects	Drainage \$6,225,000
DR2502	DR2502 - Fite Rd Drainage Improvement (Cullen to Harkey)	2026 - 2027	300 - PW Engineering & Capital Projects	Drainage \$10,094,300
DR2503	DR2503 - Harkey Road Drainage (Broadway to Mary's Creek)	2026 - 2027	300 - PW Engineering & Capital Projects	Drainage \$24,832,400
DR2601	DR2601 - Isla Dr., N Galveston, Cheryl Dr. Drainage Improvements	2026 - 2027	300 - PW Engineering & Capital Projects	Drainage \$5,414,000
DR2602	DR2602 - E. Plum Drainage (Old Alvin to Schlieder Dr)	2026 - 2027	300 - PW Engineering & Capital Projects	Drainage \$1,890,000
DR2603	DR2603 - Hatfield Road Drainage (FM 518 to Hickory Slough)	2026 - 2027	300 - PW Engineering & Capital Projects	Drainage \$5,170,000
DR2604	DR2604 - Hatfield Rd South Drainage	2026	312 - Drainage	Drainage \$1,275,000
DR2701	DR2701 - Wagon Trail Road (South of Fite to Mary's Creek)	2027	300 - PW Engineering & Capital Projects	Drainage \$1,436,000
DR2702	DR2702 - Fite Road Drainage (Harkey to McLean)	2027 - 2028	300 - PW Engineering & Capital Projects	Drainage \$7,921,000
DR2703	DR2703 - Tranquility Lakes Detention Pump Station Rehabilitation and Generator	2027 - 2028	300 - PW Engineering & Capital Projects	Drainage \$7,275,000
FA1804	FA1804 - Fire Station #7 - Bailey Road	2026 - 2027	300 - PW Engineering & Capital Projects	Facilities \$16,036,000
FA1902	FA1902 - Orange Street Service Center Phase 2	2027	300 - PW Engineering & Capital Projects	Facilities \$29,459,560
FA2002	FA2002 - Fire Station #6 (Formerly Fire Station #11) - County Road 100	2028 - 2029	300 - PW Engineering & Capital Projects	Facilities \$18,910,000
FA2104	FA2104 - Fire Station #3 (HVAC) Repairs	2026	345 - Capital Projects	Facilities \$1
FA2106	FA2106 - Hillhouse Road Annex Phase II	2026	300 - PW Engineering & Capital Projects	Facilities \$1
FA2107	FA2107 - Water Operations Building (Alice St.)	2026	300 - PW Engineering & Capital Projects	Facilities \$1
FA2203	FA2203 - Natatorium Air-Handling Replacement	2026	300 - PW Engineering & Capital Projects	Facilities \$1
FA2205	FA2205 - Reflection Bay WRF Fuel Island	2026	300 - PW Engineering & Capital Projects	Facilities \$1,340,500
FA2401	FA2401- West Pearland Community Center HVAC Replacement	2026	300 - PW Engineering & Capital Projects	Facilities \$1
FA2405	FA2405 - Public Safety Training Complex	2028 - 2029	300 - PW Engineering & Capital Projects	Facilities \$55,360,000
FA2410	FA2410 - Emergency Distribution Warehouse	2026	300 - PW Engineering & Capital Projects	Facilities \$1
FA2501	FA2501 - Knapp Activity Center Air Conditioning and Building Automation System Integration	2026	300 - PW Engineering & Capital Projects	Facilities \$1
FA2502	FA2502 - Fiber Backbone (Cullen Parkway from Hughes Ranch Road to McHard)	2026	345 - Capital Projects	Facilities \$274,000

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
FA2505 - Stella Roberts Recycling Center HVAC Replacement	2026	311 - Streets	Facilities	\$1
FA2601 - Fiber Backbone Magnolia (Business Center to Kirby Water Plant)	2027	300 - PW Engineering & Capital Projects	Facilities	\$620 , 000
FA2701 - Stella Roberts Recycling Center Roof and Gutter Replacement	2028	300 - PW Engineering & Capital Projects	Facilities	\$684 , 000
FA2702 - Fiber Backbone (Dixie Farm from Broadway to Main)	2028	330 - Facilities Management	Facilities	\$1 , 235 , 000
FA2802 - Public Safety Building Roof Replacement	2028	300 - PW Engineering & Capital Projects	Facilities	\$2 , 620 , 000
PK1904 - Clear Creek Trail (Barry Rose WRF to UHCL)	2026	300 - PW Engineering & Capital Projects	Parks	\$9 , 065 , 000
PK2301 - Park Equipment Recapitalization Program	2026	345 - Capital Projects	Parks	\$1
PK2402 - Hickory Slough Sportsplex Phase II	2026	300 - PW Engineering & Capital Projects	Parks	\$16 , 708 , 719
PK2501 - Independence Park Phase II	2026 - 2027	300 - PW Engineering & Capital Projects	Parks	\$15 , 981 , 000
PK2503 - Clear Creek Trail Segment 5	2026 - 2027	300 - PW Engineering & Capital Projects	Parks	\$9 , 205 , 000
PK2504 - Centennial Park Storage Building	2026	540 - Parks	Parks	\$1
PK2701 - PER for Future Bond Referendum	2027	300 - PW Engineering & Capital Projects	Parks	\$250 , 000
TR0601 - Mykawa Road Widening - BW8 to FM 518	2027	300 - PW Engineering & Capital Projects	Streets	\$20 , 800 , 000
TR1501 - Smith Ranch Road Extension (CR 94) - Hughes Ranch Road to Broadway	2026	300 - PW Engineering & Capital Projects	Streets	\$1
TR1904 - Bailey Road Expansion - Veterans Dr to Main	2026	300 - PW Engineering & Capital Projects	Streets	\$1
TR1905 - Shadow Creek Parkway Landscaping, Street Lighting, & Sidewalks	2026	300 - PW Engineering & Capital Projects	Streets	\$1
TR2001 - Pearland Parkway at Broadway Intersection Improvements	2026	311 - Streets	Streets	\$1
TR2101 - Broadway Expansion Phase 1 (SH 288 to Old Chocolate Bayou)	2026	300 - PW Engineering & Capital Projects	Streets	\$1
TR2103 - Intersection Improvements in Shadow Creek Ranch	2026	311 - Streets	Streets	\$1
TR2203 - Median Landscaping on Kingsley & Kirby	2026	311 - Streets	Streets	\$1
TR2301 - Pearland Parkway at Barry Rose Intersection Improvements	2026	300 - PW Engineering & Capital Projects	Streets	\$1 , 638 , 000
TR2302 - Street Reconstruction - Sherwood	2026	311 - Streets	Streets	\$1 , 030 , 000
TR2303 - Hughes Road (Pearland Parkway to City of Pearland City Limit)	2026	311 - Streets	Streets	\$1



Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
TR2401 TR2401 - Concrete Sidewalk Gaps and Replacement	2026 - 2027	300 - PW Engineering & Capital Projects	Streets	\$8 ,800 ,000
TR2402 TR2402 - Dixie Farm Road at Hastings Friendswood Road Intersection Improvements	2026	300 - PW Engineering & Capital Projects	Streets	\$1
TR2502 TR2502 - Broadway Expansion Phase 2 - Old Chocolate Bayou to McLean Rd.	2026	300 - PW Engineering & Capital Projects	Streets	\$1
TR2510 TR2510 - Pearland Parkway Bridge Soil Erosion Repair (at Clear Creek)	2026	345 - Capital Projects	Streets	\$700 ,000
TR2601 TR2601 - Barry Rose Masonry Wall Replacement	2026	300 - PW Engineering & Capital Projects	Streets	\$1 ,565 ,000
TR2603 TR2603 - Traffic Signal at Kingsley/CR48	2026	305 - Traffic Management	Streets	\$920 ,000
TR2604 TR2604 - TxDOT Traffic Signal Upgrade along SH35	2026	311 - Streets	Streets	\$381 ,500
TR2705 TR2705 - PER for Future Bond Referendum-Streets	2027	300 - PW Engineering & Capital Projects	Streets	\$500 ,000
WA2103 WA2103 - FM 518 Utility Relocations - SH288 to Old Chocolate Bayou	2026	300 - PW Engineering & Capital Projects	Water	\$6 ,021 ,000
WA2201 WA2201 - Westminister Subdivision Water Line Replacement	2026 - 2028	300 - PW Engineering & Capital Projects	Water	\$1
WA2202 WA2202 - McLean Water Production Facility Rehabilitation	2026 - 2028	300 - PW Engineering & Capital Projects	Water	\$250 ,000
WA2203 WA2203 - Green Tee Transite Pipe Water Line Replacement	2026 - 2028	300 - PW Engineering & Capital Projects	Water	\$1
WA2205 WA2205 - Somersetshire Estates Subdivision Waterline Replacement	2026 - 2028	300 - PW Engineering & Capital Projects	Water	\$1
WA2209 WA2209 - Cullen Elevated Storage Tank Rehabilitation	2026 - 2028	300 - PW Engineering & Capital Projects	Water	\$1
WA2301 WA2301 - Liberty Water Production Facility Rehabilitation	2026	312 - Drainage	Water	\$3 ,200 ,000
WA2302 WA2302 -Southeast (Bailey) Elevated and Magnolia Ground Storage Tank	2026 - 2028	300 - PW Engineering & Capital Projects	Water	\$1
WA2304 WA2304 - Sherwood Waterline Replacement	2026	345 - Capital Projects	Water	\$1
WA2305 WA2305 - Country Place Water Well Generator Replacement	2026 - 2028	300 - PW Engineering & Capital Projects	Water	\$1
WA2306 WA2306 - Garden Water Well Generator	2026	300 - PW Engineering & Capital Projects	Water	\$1
WA2401 WA2401 - Water Plant Chemical Containment Structures	2026	300 - PW Engineering & Capital Projects	Water	\$1 ,810 ,000
WA2402 WA2402 - Wood Creek Transite Pipe Water Line Replacement	2027	300 - PW Engineering & Capital Projects	Water	\$4 ,915 ,000
WA2403 WA2403 - Cullen Ground Storage Tank Replacement	2027	300 - PW Engineering & Capital Projects	Water	\$3 ,760 ,000
WA2404 WA2404 - CR 100 Water Line - Harkey to Pearland Sites	2026	300 - PW Engineering & Capital Projects	Water	\$1
WA2405 WA2405 - Creekview and Shadycrest Transite Pipe Water	2026	300 - PW Engineering & Capital Projects	Water	\$5 ,800 ,000



Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
WA2501 Line Replacement	2026	345 - Capital Projects	Water	\$1
WA2501 - Water Master Plan Update				
WA2502 WA2502 - Kirby Elevated and Ground Storage Tank Rehabilitation	2028	300 - PW Engineering & Capital Projects	Water	\$1,350,000
WA2503 WA2503 - Sleepy Hollow Small Waterline Replacement	2028	300 - PW Engineering & Capital Projects	Water	\$3,084,000
WA2505 WA2505 - Mykawa Road Transite Pipe and Water Line Replacement	2026	345 - Capital Projects	Water	\$3,380,000
WA2506 WA2506 - Pump, VFD and Motor Condition Assessment	2026	345 - Capital Projects	Water	\$1
WA2509 WA2509 - Southwest Quadrant of Old Town Transite Water Line Replacement (McLean to SH35 South of Broadway)	2026	345 - Capital Projects	Water	\$2,500,000
WA2601 WA2601 - Alice Elevated & Ground Storage Tank Rehabilitation	2026 - 2027	300 - PW Engineering & Capital Projects	Water	\$1,451,000
WA2607 WA2607 - Surface Water Treatment Plant - Plant Redundancy Improvement	2026 - 2027	300 - PW Engineering & Capital Projects	Water	\$3,953,750
WA2609 WA2609 - Alice WTP New 5 MG GST	2026 - 2027	365 - Water Production	Water	\$7,100,000
WA2701 WA2701 - Towne Lakes Water Quality Program	2029 - 2030	300 - PW Engineering & Capital Projects	Water	\$1,098,000
WA2702 WA2702 - Magnolia Water Production Facility Rehabilitation	2028 - 2029	300 - PW Engineering & Capital Projects	Water	\$850,000
WA2704 WA2704 - Country Place Well Facility Rehabilitation	2027 - 2028	365 - Water Production	Water	\$550,000
WA2705 WA2705 - Garden Well New 1MG GST	2027 - 2028	365 - Water Production	Water	\$4,200,000
WA2801 WA2801 - Alexander Landing, Banbury Cross & Whispering Winds Transite Pipe Water Line Replacement	2029 - 2030	300 - PW Engineering & Capital Projects	Water	\$10,039,500
WA2804 WA2804 - Dixie Hollow Subdivision Transite Pipe Water Line Replacement	2028	300 - PW Engineering & Capital Projects	Water	\$2,100,000
WA2901 WA2901 - Park View Transite Pipe Water Line Replacement	2029 - 2030	300 - PW Engineering & Capital Projects	Water	\$7,000,000
WA2902 WA2902 - Southdown Transite Pipe Water Line Replacement	2029 - 2030	300 - PW Engineering & Capital Projects	Water	\$16,980,000
WA2903 WA2903 - Country Place Transite Pipe Water Line Replacement	2028 - 2029	300 - PW Engineering & Capital Projects	Water	\$10,925,000
WA2904 WA2904 - Liberty Dr & John Lizer Transite Pipe Water Line Replacement	2029 - 2030	300 - PW Engineering & Capital Projects	Water	\$3,108,000
WA3001 WA3001 - Lakes of Edgewater Estates Water Quality Program	2030	300 - PW Engineering & Capital Projects	Water	\$350,000
WA3002 WA3002 - West Oaks and West Oaks Village Water Quality Program	2030	300 - PW Engineering & Capital Projects	Water	\$399,000
WW1502 WW1502 - Barry Rose WRF Replacement and Expansion	2026 - 2027	345 - Capital Projects	Wastewater	\$55,237,000



Capital Projects

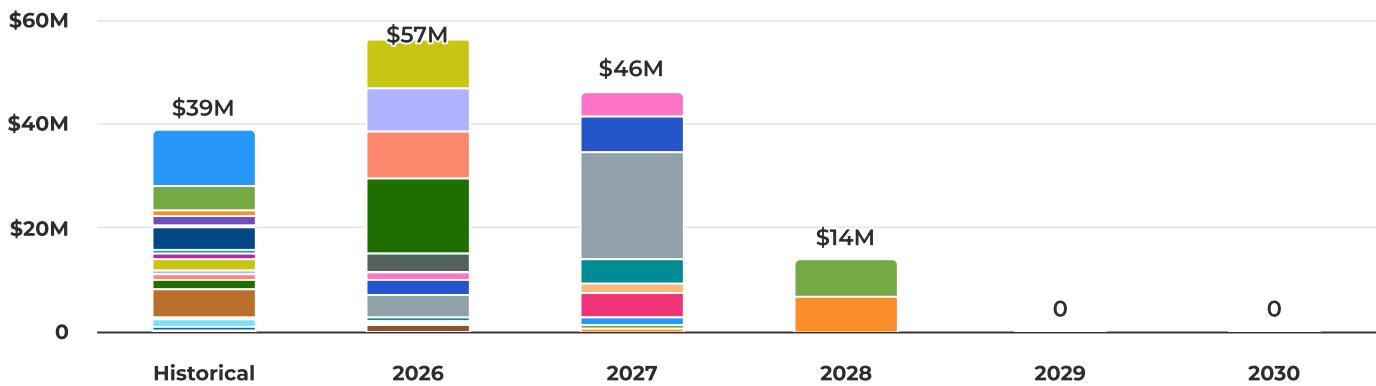
Project No. / Project Name	Years	Departments	Type	Total
WW1906 - Longwood Water Reclamation Facility Decommissioning	2026	345 - Capital Projects	Wastewater	\$1
WW2006 - Mykawa Road Sewer Relocation - Jasmine to S Orange Circle	2026	300 - PW Engineering & Capital Projects	Wastewater	\$1
WW2104 - FM 518 Wastewater Utility Relocations - SH288 to Old Chocolate Bayou	2026	300 - PW Engineering & Capital Projects	Wastewater	\$1
WW2201 - Bella Vita Regional Lift Station Rehabilitation	2026	300 - PW Engineering & Capital Projects	Wastewater	\$1
WW2303 - Dixie Farm North Regional Lift Station Rehabilitation	2026	300 - PW Engineering & Capital Projects	Wastewater	\$1,323,000
WW2401 - Barry Rose Gravity Sewer - Plum from Galveston to Barry Rose WRF	2026	355 - Wastewater Treatment	Wastewater	\$8,150,000
WW2402 - Riverstone Ranch Regional Lift Station Capacity Expansion	2026	300 - PW Engineering & Capital Projects	Wastewater	\$3,780,000
WW2403 - Lakes of Country Place Lift Station Rehabilitation	2026	345 - Capital Projects	Wastewater	\$710,000
WW2404 - Southdown Lift Station Rehabilitation	2026	300 - PW Engineering & Capital Projects	Wastewater	\$1,250,000
WW2405 - Shady Crest and Creek View Subdivision Sanitary Sewer Rehabilitation	2026	300 - PW Engineering & Capital Projects	Wastewater	\$4,570,000
WW2406 - Whispering Winds Lift Station Relocation	2026	345 - Capital Projects	Wastewater	\$1,060,000
WW2407 - Wooten Road Lift Station Decommissioning	2026	345 - Capital Projects	Wastewater	\$1
WW2408 - Sanitary Sewer Rehabilitation - Longwood Service Area (LW-03)	2026	300 - PW Engineering & Capital Projects	Wastewater	\$7,961,000
WW2501 - Sanitary Sewer Rehabilitation - Longwood Service Area (LW-04)	2026	300 - PW Engineering & Capital Projects	Wastewater	\$3,920,000
WW2502 - Green Tee IV Lift Station Rehabilitation	2028	300 - PW Engineering & Capital Projects	Wastewater	\$1,708,000
WW2503 - Sunset Meadows Lift Station Rehabilitation	2026 - 2027	300 - PW Engineering & Capital Projects	Wastewater	\$2,090,000
WW2504 - Green Tee III Lift Station Rehabilitation	2026	345 - Capital Projects	Wastewater	\$1,335,000
WW2507 - Kirby North Regional Lift Station Rehabilitation	2026	300 - PW Engineering & Capital Projects	Wastewater	\$1,740,000
WW2508 - Waste Water Master Plan Update	2026	300 - PW Engineering & Capital Projects	Wastewater	\$625,000
WW2603 - Green Tee I Lift Station	2027 - 2028	300 - PW Engineering & Capital Projects	Wastewater	\$3,091,000
WW2604 - Oakbrook Estates Lift Station Replacement	2026	300 - PW Engineering & Capital Projects	Wastewater	\$1,540,000
WW2608 - Sunset Lakes Lift Station Rehabilitation	2028 - 2029	300 - PW Engineering & Capital Projects	Wastewater	\$1,772,000
WW2609 - FM 518 Utility Relocations Phase 2 (Old Chocolate Bayou to McLean)	2026	300 - PW Engineering & Capital Projects	Wastewater	\$6,800,000



Project No. / Project Name	Years	Departments	Type	Total
WW2611 WW2611 - JHEC Odor Control System	2026 - 2027	305 - Public Works	Wastewater	\$2,250,000
WW2612 WW2612 - WWTPs Asset Management Plan	2026 - 2028	300 - PW Engineering & Capital Projects	Wastewater	\$6,000,000
WW2613 WW2613 - Woodthrush Regional Lift Station Rehabilitation	2026 - 2027	300 - PW Engineering & Capital Projects	Wastewater	\$3,935,000
WW2614 WW2614 - Assessment and Rehabilitation of Pearland's Wastewater Treatment Plants	2026 - 2027	314 - Utilities Department	Wastewater	\$6,050,000
WW2701 WW2701 - Towne Lake Lift Station Rehabilitation	2030	300 - PW Engineering & Capital Projects	Wastewater	\$1
WW2702 WW2702 - Pine Hollow Lift Station Rehabilitation	2030	300 - PW Engineering & Capital Projects	Wastewater	\$1
WW2704 WW2704 - Clear Creek Park Lift Station Rehabilitation	2028 - 2029	300 - PW Engineering & Capital Projects	Wastewater	\$1,862,000
WW2705 WW2705 - Country Place Lift Station Rehabilitation	2027 - 2028	300 - PW Engineering & Capital Projects	Wastewater	\$2,429,000
WW2706 WW2706 - Dixie Farm South Lift Station Rehabilitation	2030	300 - PW Engineering & Capital Projects	Wastewater	\$1
WW2707 WW2707 - Walmart Lift Station Rehabilitation	2028	300 - PW Engineering & Capital Projects	Wastewater	\$1,498,000
WW2708 WW2708 - Hughes Ranch Road Gravity Sewer-Cullen to Stone	2027 - 2028	300 - PW Engineering & Capital Projects	Wastewater	\$2,737,000
WW2709 WW2709 - Crystal Lakes West Lift Station Rehabilitation	2028 - 2029	300 - PW Engineering & Capital Projects	Wastewater	\$1,908,000
WW2710 WW2710 - Critical Lift Station Electrical Hardening Improvements	2027 - 2028	355 - Wastewater Treatment	Wastewater	\$5,600,000
WW2801 WW2801 - Rustic Oak Elementary School Lift Station Rehabilitation	2028 - 2029	300 - PW Engineering & Capital Projects	Wastewater	\$895,000
WW2802 WW2802 - Westlea Lift Station Rehabilitation	2028 - 2029	300 - PW Engineering & Capital Projects	Wastewater	\$1,272,000
WW2901 WW2901 - Southdown Regional Lift Station & Force Main	2029 - 2030	300 - PW Engineering & Capital Projects	Wastewater	\$18,800,000
WW2902 WW2902 - Country Place Waste Water Line Replacement	2029	345 - Capital Projects	Wastewater	\$1,150,000
WW2903 WW2903 - Tower Bridge Lift Station Rehabilitation	2029 - 2030	300 - PW Engineering & Capital Projects	Wastewater	\$390,000
WW3001 WW3001- Villages of Edgewater Lift Station Rehabilitation	2030	300 - PW Engineering & Capital Projects	Wastewater	\$100,000

Drainage

FY26 - FY30 Drainage Projects (including Historical)



● DR1904 - West Lea Subdivision Drainage Improvements	\$10,927,405	7.04%
● DR1905 - Hickory Slough Regional Detention Pond	\$4,625,000	2.98%
● DR2102 - Brookland Acres Drainage Improvements	\$810,206	0.52%
● DR2103 - Garden Road/O'Day Road Drainage Improvements	\$2,126,804	1.37%
● DR2104 - Woody Road Drainage Improvements	\$272,181	0.18%
● DR2301 - Hickory Slough Sportsplex Detention Pond Ph 2	\$4,260,000	2.74%
● DR2303 - Master Drainage Plan Update	\$1,200,000	0.77%
● DR2304 - Hickory Slough Detention Storm Water Pump Station Generator	\$932,000	0.60%
● DR2305 - Veterans Drainage Improvements	\$11,330,000	7.30%
● DR2306 - Longwood Park (Roadside Ditch and Culvert)	\$9,140,000	5.89%
● DR2307 - Southwest Quadrant of Old Town (McLean to SH35 South of Broadway)	\$10,243,000	6.60%
● DR2401 - Shady Crest and Creek View Subdivision Drainage Improvement	\$16,080,000	10.36%
● DR2402 - Hickory Creek Subdivision Drainage Improvement	\$5,440,000	3.50%
● DR2403 - Garden Acres Subdivision Drainage Improvements	\$4,091,000	2.64%
● DR2407 - Herridge Miller/Brookland Acre Subdivision Drainage Improvement	\$1,499,000	0.97%

- DR2408 - Hickory Slough Embankment Slope Replacement **\$638,400** 0.41%
- DR2410 - Shadow Creek Ranch – Ocean Point Ct 100 Year Overflow at Cul-De-Sac **\$100,000** 0.06%
- DR2501 - Pine Hollow Drainage Improvements **\$6,225,000** 4.01%
- DR2502 - Fite Rd Drainage Improvement (Cullen to Harkey) **\$10,094,300** 6.50%
- DR2503 - Harkey Road Drainage (Broadway to Mary's Creek) **\$24,832,400** 16.00%
- DR2601 - Isla Dr., N Galveston, Cheryl Dr. Drainage Improvements **\$5,414,000** 3.49%
- DR2602 - E. Plum Drainage (Old Alvin to Schlieder Dr) **\$1,890,000** 1.22%
- DR2603 - Hatfield Road Drainage (FM 518 to Hickory Slough) **\$5,170,000** 3.33%
- DR2604 - Hatfield Rd South Drainage **\$1,275,000** 0.82%
- DR2701 - Wagon Trail Road (South of Fite to Mary's Creek) **\$1,436,000** 0.92%
- DR2702 - Fite Road Drainage (Harkey to McLean) **\$7,921,000** 5.10%
- DR2703 - Tranquility Lakes Detention Pump Station Rehabilitation and Generator **\$7,275,000** 4.69%

Summary of Requests

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
DR1904	\$10,927,404	\$1	\$0	\$0	\$0	\$0	\$10,927,405
DR1904 - West Lea Subdivision Drainage Improvements							
DR1905	\$4,624,999	\$1	\$0	\$0	\$0	\$0	\$4,625,000
DR1905 - Hickory Slough Regional Detention Pond							
DR2102	\$810,205	\$1	\$0	\$0	\$0	\$0	\$810,206
DR2102 - Brookland Acres Drainage Improvements							
DR2103	\$2,126,803	\$1	\$0	\$0	\$0	\$0	\$2,126,804
DR2103 - Garden Road/O'Day Road Drainage Improvements							
DR2104	\$272,180	\$1	\$0	\$0	\$0	\$0	\$272,181
DR2104 - Woody Road Drainage Improvements							
DR2301	\$4,259,999	\$1	\$0	\$0	\$0	\$0	\$4,260,000
DR2301 - Hickory Slough Sportsplex							

Drainage

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Detention Pond Ph 2							
DR2303 DR2303 - Master Drainage Plan Update	\$765,000	\$435,000	\$0	\$0	\$0	\$0	\$1,200,000
DR2304 DR2304 - Hickory Slough Detention Storm Water Pump Station Generator	\$931,999	\$1	\$0	\$0	\$0	\$0	\$932,000
DR2305 DR2305 - Veterans Drainage Improvements	\$2,185,854	\$9,144,146	\$0	\$0	\$0	\$0	\$11,330,000
DR2306 DR2306 - Longwood Park (Roadside Ditch and Culvert)	\$660,000	\$8,480,000	\$0	\$0	\$0	\$0	\$9,140,000
DR2307 DR2307 - Southwest Quadrant of Old Town (McLean to SH35 South of Broadway)	\$1,131,000	\$9,112,000	\$0	\$0	\$0	\$0	\$10,243,000
DR2401 DR2401 - Shady Crest and Creek View Subdivision Drainage Improvement	\$1,828,000	\$14,252,000	\$0	\$0	\$0	\$0	\$16,080,000
DR2402 DR2402 - Hickory Creek Subdivision Drainage Improvement	\$5,439,999	\$1	\$0	\$0	\$0	\$0	\$5,440,000
DR2403 DR2403 - Garden Acres Subdivision Drainage Improvements	\$561,000	\$3,530,000	\$0	\$0	\$0	\$0	\$4,091,000
DR2407 DR2407 - Herridge Miller/Brookland Acre Subdivision Drainage Improvement	\$1,498,999	\$1	\$0	\$0	\$0	\$0	\$1,499,000
DR2408 DR2408 - Hickory Slough Embankment Slope Replacement	\$638,399	\$1	\$0	\$0	\$0	\$0	\$638,400
DR2410 DR2410 - Shadow Creek Ranch – Ocean Point Ct 100	\$99,999	\$1	\$0	\$0	\$0	\$0	\$100,000



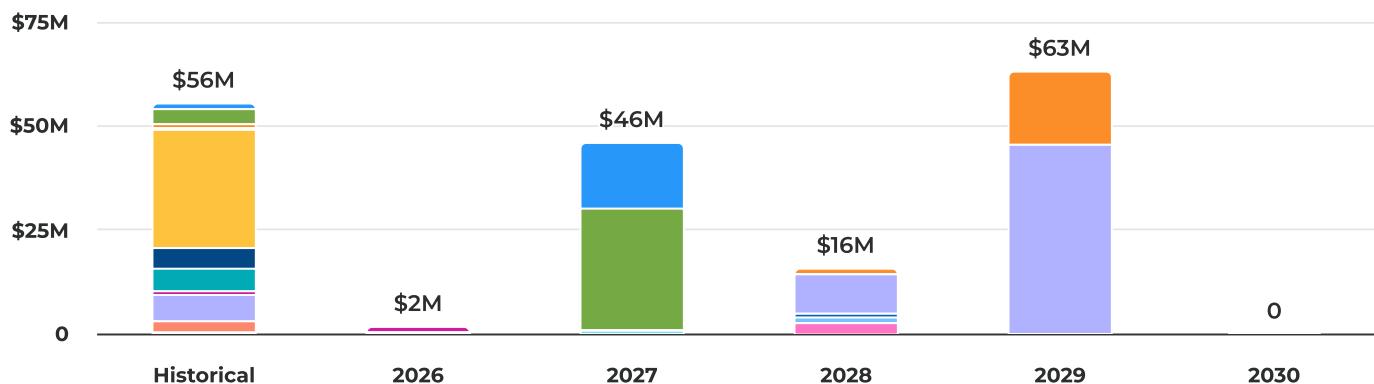
Drainage

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Year Overflow at Cul-De-Sac							
DR2501 DR2501 - Pine Hollow Drainage Improvements	\$0	\$1,480,000	\$4,745,000	\$0	\$0	\$0	\$6,225,000
DR2502 DR2502 - Fite Rd Drainage Improvement (Cullen to Harkey)	\$0	\$3,151,000	\$6,943,300	\$0	\$0	\$0	\$10,094,300
DR2503 DR2503 - Harkey Road Drainage (Broadway to Mary's Creek)	\$0	\$4,178,000	\$20,654,400	\$0	\$0	\$0	\$24,832,400
DR2601 DR2601 - Isla Dr., N Galveston, Cheryl Dr. Drainage Improvements	\$0	\$704,000	\$4,710,000	\$0	\$0	\$0	\$5,414,000
DR2602 DR2602 - E. Plum Drainage (Old Alvin to Schlieder Dr)	\$0	\$290,000	\$1,600,000	\$0	\$0	\$0	\$1,890,000
DR2603 DR2603 - Hatfield Road Drainage (FM 518 to Hickory Slough)	\$0	\$486,000	\$4,684,000	\$0	\$0	\$0	\$5,170,000
DR2604 DR2604 - Hatfield Rd South Drainage	\$0	\$1,275,000	\$0	\$0	\$0	\$0	\$1,275,000
DR2701 DR2701 - Wagon Trail Road (South of Fite to Mary's Creek)	\$0	\$0	\$1,436,000	\$0	\$0	\$0	\$1,436,000
DR2702 DR2702 - Fite Road Drainage (Harkey to McLean)	\$0	\$0	\$850,000	\$7,071,000	\$0	\$0	\$7,921,000
DR2703 DR2703 - Tranquility Lakes Detention Pump Station Rehabilitation and Generator	\$0	\$0	\$580,000	\$6,695,000	\$0	\$0	\$7,275,000
Total Summary of Requests	\$38,761,839	\$56,517,157	\$46,202,700	\$13,766,000	\$0	\$0	\$155,247,696



Facilities

FY26 - FY30 Facilities Projects (including Historical)



● FA1804 - Fire Station #7 - Bailey Road	\$17,761,000	9.76%
● FA1902 - Orange Street Service Center Phase 2	\$33,068,850	18.16%
● FA2002 - Fire Station #6 (Formerly Fire Station #11) - County Road 100	\$19,485,000	10.70%
● FA2104 - Fire Station #3 (HVAC) Repairs	\$583,747	0.32%
● FA2106 - Hillhouse Road Annex Phase II	\$28,475,000	15.64%
● FA2107 - Water Operations Building (Alice St.)	\$5,069,000	2.78%
● FA2203 - Natatorium Air-Handling Replacement	\$5,399,000	2.97%
● FA2205 - Reflection Bay WRF Fuel Island	\$1,972,000	1.08%
● FA2401- West Pearland Community Center HVAC Replacement	\$154,700	0.08%
● FA2405 - Public Safety Training Complex	\$61,860,000	33.98%
● FA2410 - Emergency Distribution Warehouse	\$2,378,756	1.31%
● FA2501 - Knapp Activity Center Air Conditioning and Building Automation System Integration	\$340,000	0.19%
● FA2502 - Fiber Backbone (Cullen Parkway from Hughes Ranch Road to McHard)	\$274,000	0.15%
● FA2505 - Stella Roberts Recycling Center HVAC Replacement	\$90,000	0.05%
● FA2601 - Fiber Backbone Magnolia (Business Center to Kirby Water Plant)	\$620,000	0.34%
● FA2701 - Stella Roberts Recycling Center Roof and Gutter Replacement	\$684,000	0.38%

- FA2702 - Fiber Backbone (Dixie Farm from Broadway to Main) **\$1,235,000** 0.68%
- FA2802 - Public Safety Building Roof Replacement **\$2,620,000** 1.44%

Summary of Requests

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
FA1804 FA1804 - Fire Station #7 - Bailey Road	\$1,725,000	\$100,000	\$15,936,000	\$0	\$0	\$0	\$17,761,000
FA1902 FA1902 - Orange Street Service Center Phase 2	\$3,609,290	\$0	\$29,459,560	\$0	\$0	\$0	\$33,068,850
FA2002 FA2002 - Fire Station #6 (Formerly Fire Station #11) - County Road 100	\$575,000	\$0	\$0	\$1,300,000	\$17,610,000	\$0	\$19,485,000
FA2104 FA2104 - Fire Station #3 (HVAC) Repairs	\$583,746	\$1	\$0	\$0	\$0	\$0	\$583,747
FA2106 FA2106 - Hillhouse Road Annex Phase II	\$28,474,999	\$1	\$0	\$0	\$0	\$0	\$28,475,000
FA2107 FA2107 - Water Operations Building (Alice St.)	\$5,068,999	\$1	\$0	\$0	\$0	\$0	\$5,069,000
FA2203 FA2203 - Natatorium Air-Handling Replacement	\$5,398,999	\$1	\$0	\$0	\$0	\$0	\$5,399,000
FA2205 FA2205 - Reflection Bay WRF Fuel Island	\$631,500	\$1,340,500	\$0	\$0	\$0	\$0	\$1,972,000
FA2401 FA2401- West Pearland Community Center HVAC Replacement	\$154,699	\$1	\$0	\$0	\$0	\$0	\$154,700
FA2405 FA2405 - Public Safety Training Complex	\$6,500,000	\$0	\$0	\$9,800,000	\$45,560,000	\$0	\$61,860,000
FA2410 FA2410 - Emergency Distribution Warehouse	\$2,378,755	\$1	\$0	\$0	\$0	\$0	\$2,378,756
FA2501	\$339,999	\$1	\$0	\$0	\$0	\$0	\$340,000

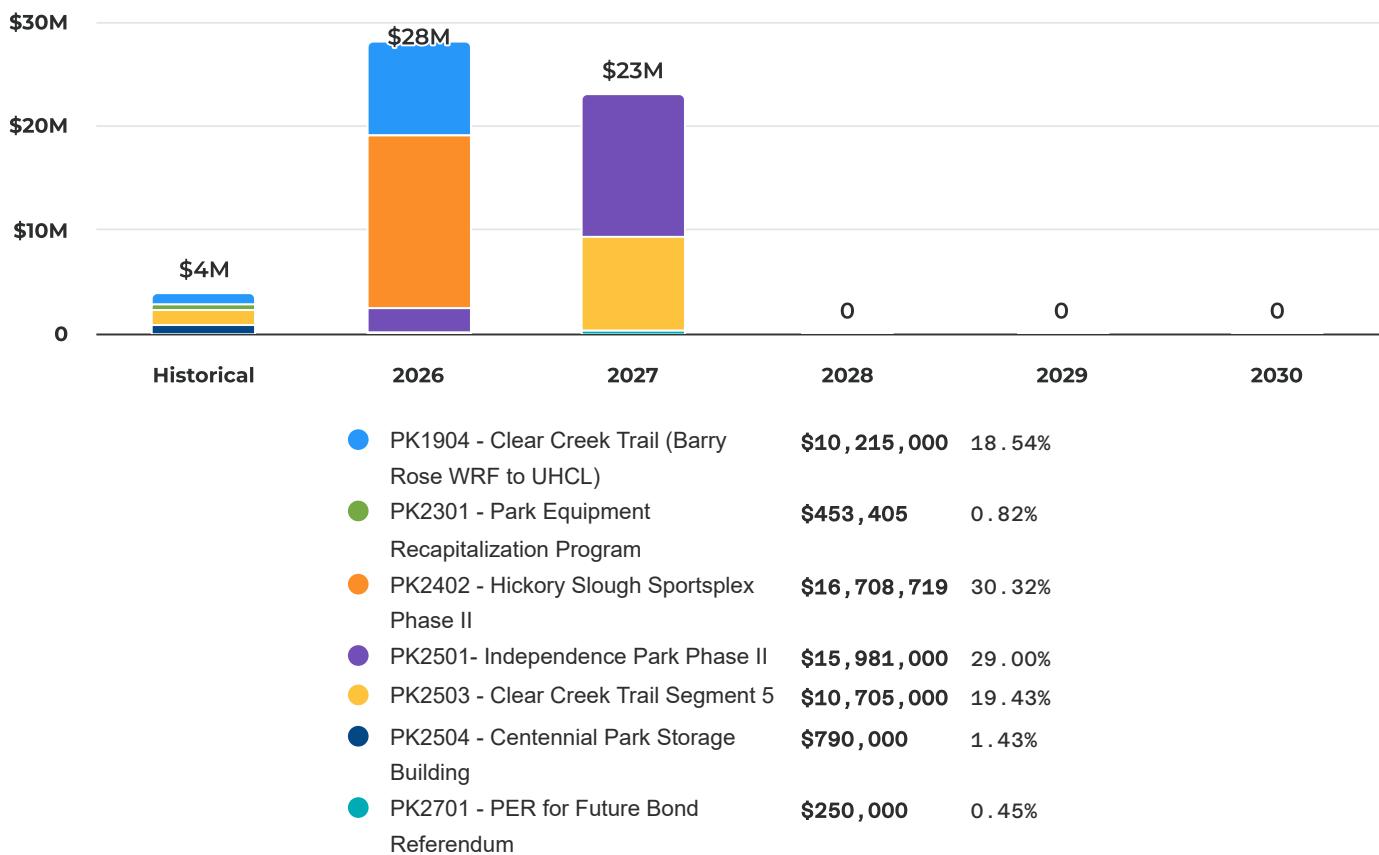
Facilities

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
FA2501 - Knapp Activity Center Air Conditioning and Building Automation System Integration							
FA2502	\$0	\$274,000	\$0	\$0	\$0	\$0	\$274,000
FA2502 - Fiber Backbone (Cullen Parkway from Hughes Ranch Road to McHard)							
FA2505	\$89,999	\$1	\$0	\$0	\$0	\$0	\$90,000
FA2505 - Stella Roberts Recycling Center HVAC Replacement							
FA2601	\$0	\$0	\$620,000	\$0	\$0	\$0	\$620,000
FA2601 - Fiber Backbone Magnolia (Business Center to Kirby Water Plant)							
FA2701	\$0	\$0	\$0	\$684,000	\$0	\$0	\$684,000
FA2701 - Stella Roberts Recycling Center Roof and Gutter Replacement							
FA2702	\$0	\$0	\$0	\$1,235,000	\$0	\$0	\$1,235,000
FA2702 - Fiber Backbone (Dixie Farm from Broadway to Main)							
FA2802	\$0	\$0	\$0	\$2,620,000	\$0	\$0	\$2,620,000
FA2802 - Public Safety Building Roof Replacement							
Total Summary of Requests	\$55,530,985	\$1,714,508	\$46,015,560	\$15,639,000	\$63,170,000	\$0	\$182,070,053



Parks

FY26 - FY30 Parks Projects (including Historical)



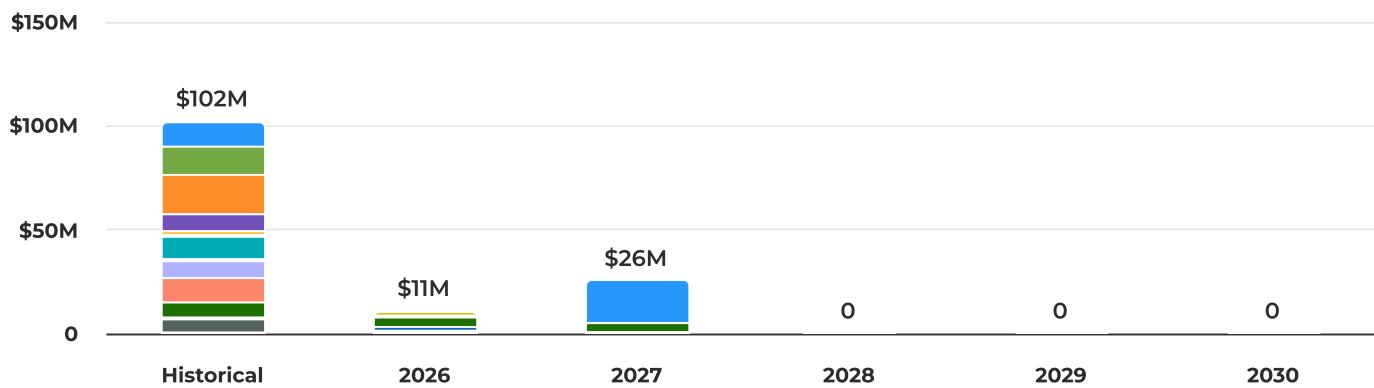
Summary of Requests

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PK1904 PK1904 - Clear Creek Trail (Barry Rose WRF to UHCL)	\$1,150,000	\$9,065,000	\$0	\$0	\$0	\$0	\$10,215,000
PK2301 PK2301 - Park Equipment Recapitalization Program	\$453,404	\$1	\$0	\$0	\$0	\$0	\$453,405
PK2402 PK2402 - Hickory Slough Sportsplex Phase II	\$0	\$16,708,719	\$0	\$0	\$0	\$0	\$16,708,719
PK2501 PK2501- Independence Park Phase II	\$0	\$2,255,000	\$13,726,000	\$0	\$0	\$0	\$15,981,000
PK2503 PK2503 - Clear Creek Trail	\$1,500,000	\$100,000	\$9,105,000	\$0	\$0	\$0	\$10,705,000

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Segment 5							
PK2504	\$789,999	\$1	\$0	\$0	\$0	\$0	\$790,000
PK2504 - Centennial Park Storage Building							
PK2701	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000
PK2701 - PER for Future Bond Referendum							
Total Summary of Requests	\$3,893,403	\$28,128,721	\$23,081,000	\$0	\$0	\$0	\$55,103,124

Streets

FY26 - FY30 Streets Projects (including Historical)



● TR0601 - Mykawa Road Widening - BW8 to FM 518	\$33,137,723	23.94%
● TR1501 - Smith Ranch Road Extension (CR 94) - Hughes Ranch Road to Broadway	\$13,696,000	9.89%
● TR1904 - Bailey Road Expansion - Veterans Dr to Main	\$18,458,000	13.33%
● TR1905 - Shadow Creek Parkway Landscaping, Street Lighting, & Sidewalks	\$8,520,000	6.15%
● TR2001 - Pearland Parkway at Broadway Intersection Improvements	\$1,834,000	1.32%
● TR2101 - Broadway Expansion Phase 1 (SH 288 to Old Chocolate Bayou)	\$1,000,000	0.72%
● TR2103 - Intersection Improvements in Shadow Creek Ranch	\$10,394,000	7.51%
● TR2203 - Median Landscaping on Kingsley & Kirby	\$500,000	0.36%
● TR2301 - Pearland Parkway at Barry Rose Intersection Improvements	\$1,898,000	1.37%
● TR2302 - Street Reconstruction - Sherwood	\$9,210,000	6.65%
● TR2303 - Hughes Road (Pearland Parkway to City of Pearland City Limit)	\$12,246,000	8.85%
● TR2401 - Concrete Sidewalk Gaps and Replacement	\$15,400,000	11.12%
● TR2402 - Dixie Farm Road at Hastings Friendswood Road Intersection Improvements	\$980,000	0.71%
● TR2502 - Broadway Expansion Phase 2 - Old Chocolate Bayou to McLean Rd.	\$7,000,000	5.06%
● TR2510 - Pearland Parkway Bridge Soil Erosion Repair (at Clear Creek)	\$800,000	0.58%

- TR2601 - Barry Rose Masonry Wall Replacement **\$1,565,000** 1.13%
- TR2603 - Traffic Signal at Kingsley/CR48 **\$920,000** 0.66%
- TR2604 - TxDOT Traffic Signal Upgrade along SH35 **\$381,500** 0.28%
- TR2705 - PER for Future Bond Referendum-Streets **\$500,000** 0.36%

Summary of Requests

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
TR0601 TR0601 - Mykawa Road Widening - BW8 to FM 518	\$12,337,723	\$0	\$20,800,000	\$0	\$0	\$0	\$33,137,723
TR1501 TR1501 - Smith Ranch Road Extension (CR 94) - Hughes Ranch Road to Broadway	\$13,695,999	\$1	\$0	\$0	\$0	\$0	\$13,696,000
TR1904 TR1904 - Bailey Road Expansion - Veterans Dr to Main	\$18,457,999	\$1	\$0	\$0	\$0	\$0	\$18,458,000
TR1905 TR1905 - Shadow Creek Parkway Landscaping, Street Lighting, & Sidewalks	\$8,519,999	\$1	\$0	\$0	\$0	\$0	\$8,520,000
TR2001 TR2001 - Pearland Parkway at Broadway Intersection Improvements	\$1,833,999	\$1	\$0	\$0	\$0	\$0	\$1,834,000
TR2101 TR2101 - Broadway Expansion Phase 1 (SH 288 to Old Chocolate Bayou)	\$999,999	\$1	\$0	\$0	\$0	\$0	\$1,000,000
TR2103 TR2103 - Intersection Improvements in Shadow Creek Ranch	\$10,393,999	\$1	\$0	\$0	\$0	\$0	\$10,394,000
TR2203 TR2203 - Median Landscaping on Kingsley & Kirby	\$499,999	\$1	\$0	\$0	\$0	\$0	\$500,000
TR2301 TR2301 - Pearland Parkway at Barry Rose Intersection Improvements	\$260,000	\$1,638,000	\$0	\$0	\$0	\$0	\$1,898,000

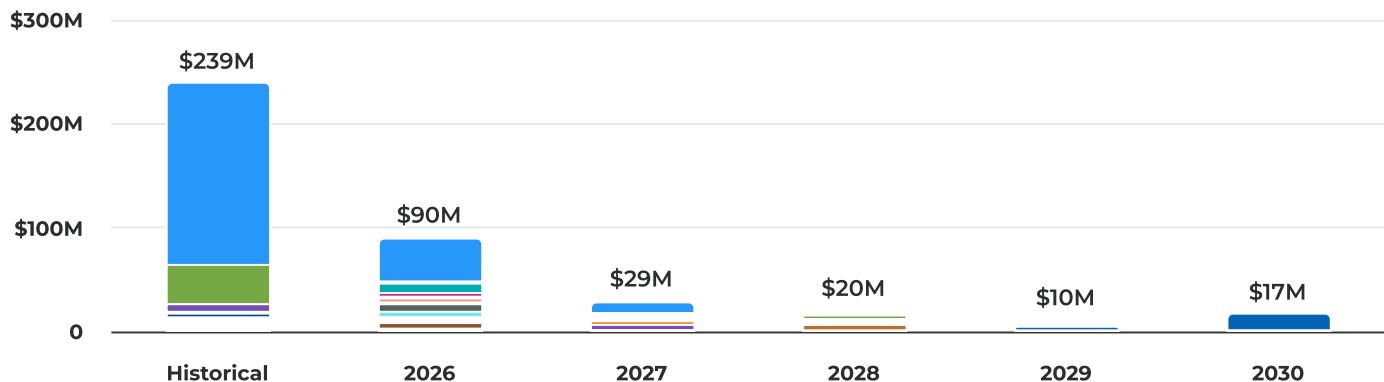
Streets

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
TR2302 TR2302 - Street Reconstruction - Sherwood	\$8,180,000	\$1,030,000	\$0	\$0	\$0	\$0	\$9,210,000
TR2303 TR2303 - Hughes Road (Pearland Parkway to City of Pearland City Limit)	\$12,245,999	\$1	\$0	\$0	\$0	\$0	\$12,246,000
TR2401 TR2401 - Concrete Sidewalk Gaps and Replacement	\$6,600,000	\$4,400,000	\$4,400,000	\$0	\$0	\$0	\$15,400,000
TR2402 TR2402 - Dixie Farm Road at Hastings Friendswood Road Intersection Improvements	\$979,999	\$1	\$0	\$0	\$0	\$0	\$980,000
TR2502 TR2502 - Broadway Expansion Phase 2 - Old Chocolate Bayou to McLean Rd.	\$6,999,999	\$1	\$0	\$0	\$0	\$0	\$7,000,000
TR2510 TR2510 - Pearland Parkway Bridge Soil Erosion Repair (at Clear Creek)	\$100,000	\$700,000	\$0	\$0	\$0	\$0	\$800,000
TR2601 TR2601 - Barry Rose Masonry Wall Replacement	\$0	\$1,565,000	\$0	\$0	\$0	\$0	\$1,565,000
TR2603 TR2603 - Traffic Signal at Kingsley/CR48	\$0	\$920,000	\$0	\$0	\$0	\$0	\$920,000
TR2604 TR2604 - TxDOT Traffic Signal Upgrade along SH35	\$0	\$381,500	\$0	\$0	\$0	\$0	\$381,500
TR2705 TR2705 - PER for Future Bond Referendum- Streets	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
Total Summary of Requests	\$102,105,713	\$10,634,510	\$25,700,000	\$0	\$0	\$0	\$138,440,223



Wastewater

FY26 - FY30 Wastewater Projects (including Historical)



● WW1502 - Barry Rose WRF Replacement and Expansion	\$229,380,000	56.76%
● WW1906 - Longwood Water Reclamation Facility Decommissioning	\$38,073,000	9.42%
● WW2006 - Mykawa Road Sewer Relocation - Jasmine to S Orange Circle	\$378,000	0.09%
● WW2104 - FM 518 Wastewater Utility Relocations - SH288 to Old Chocolate Bayou	\$6,800,000	1.68%
● WW2201 - Bella Vita Regional Lift Station Rehabilitation	\$1,829,970	0.45%
● WW2303 - Dixie Farm North Regional Lift Station Rehabilitation	\$4,847,000	1.20%
● WW2401 - Barry Rose Gravity Sewer - Plum from Galveston to Barry Rose WRF	\$11,003,000	2.72%
● WW2402 - Riverstone Ranch Regional Lift Station Capacity Expansion	\$4,600,000	1.14%
● WW2403 - Lakes of Country Place Lift Station Rehabilitation	\$774,000	0.19%
● WW2404 - Southdown Lift Station Rehabilitation	\$2,450,000	0.61%
● WW2405 - Shady Crest and Creek View Subdivision Sanitary Sewer Rehabilitation	\$5,375,171	1.33%
● WW2406 - Whispering Winds Lift Station Relocation	\$1,431,000	0.35%
● WW2407 - Wooten Road Lift Station Decommissioning	\$593,000	0.15%
● WW2408 - Sanitary Sewer Rehabilitation - Longwood Service	\$9,561,000	2.37%

	Area (LW-03)		
●	WW2501 - Sanitary Sewer Rehabilitation - Longwood Service	\$5,282,000	1.31%
	Area (LW-04)		
●	WW2502 - Green Tee IV Lift Station Rehabilitation	\$1,708,000	0.42%
●	WW2503 - Sunset Meadows Lift Station Rehabilitation	\$2,090,000	0.52%
●	WW2504 - Green Tee III Lift Station Rehabilitation	\$1,335,000	0.33%
●	WW2507 - Kirby North Regional Lift Station Rehabilitation	\$2,018,000	0.50%
●	WW2508 - Waste Water Master Plan Update	\$625,000	0.15%
●	WW2603 - Green Tee I Lift Station	\$3,091,000	0.76%
●	WW2604 - Oakbrook Estates Lift Station Replacement	\$1,540,000	0.38%
●	WW2608 - Sunset Lakes Lift Station Rehabilitation	\$1,772,000	0.44%
●	WW2609 - FM 518 Utility Relocations Phase 2 (Old Chocolate Bayou to McLean)	\$6,800,000	1.68%
●	WW2611 - JHEC Odor Control System	\$2,250,000	0.56%
●	WW2612 - WWTPs Asset Management Plan	\$6,000,000	1.48%
●	WW2613 - Woodthrush Regional Lift Station Rehabilitation	\$3,935,000	0.97%
●	WW2614 - Assessment and Rehabilitation of Pearland's Wastewater Treatment Plants	\$6,050,000	1.50%
●	WW2701 - Towne Lake Lift Station Rehabilitation	\$1	0.00%
●	WW2702 - Pine Hollow Lift Station Rehabilitation	\$1	0.00%
●	WW2704 - Clear Creek Park Lift Station Rehabilitation	\$1,862,000	0.46%
●	WW2705 - Country Place Lift Station Rehabilitation	\$2,429,000	0.60%
●	WW2706 - Dixie Farm South Lift Station Rehabilitation	\$1	0.00%
●	WW2707 - Walmart Lift Station Rehabilitation	\$1,498,000	0.37%
●	WW2708 - Hughes Ranch Road Gravity Sewer-Cullen to Stone	\$4,589,000	1.14%
●	WW2709 - Crystal Lakes West Lift Station Rehabilitation	\$3,828,000	0.95%
●	WW2710 - Critical Lift Station Electrical Hardening Improvements	\$5,600,000	1.39%
●	WW2801 - Rustic Oak Elementary School Lift Station Rehabilitation	\$895,000	0.22%

- WW2802 - Westlea Lift Station Rehabilitation **\$1,272,000** 0.31%
- WW2901 - Southdown Regional Lift Station & Force Main **\$18,900,000** 4.68%
- WW2902 - Country Place Waste Water Line Replacement **\$1,150,000** 0.28%
- WW2903 - Tower Bridge Lift Station Rehabilitation **\$390,000** 0.10%
- WW3001- Villages of Edgewater Lift Station Rehabilitation **\$100,000** 0.02%

Summary of Requests

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WW1502	\$174,143,000	\$43,237,000	\$12,000,000	\$0	\$0	\$0	\$229,380,000
WW1502 - Barry Rose WRF Replacement and Expansion							
WW1906	\$38,072,999	\$1	\$0	\$0	\$0	\$0	\$38,073,000
WW1906 - Longwood Water Reclamation Facility Decommissioning							
WW2006	\$377,999	\$1	\$0	\$0	\$0	\$0	\$378,000
WW2006 - Mykawa Road Sewer Relocation - Jasmine to S Orange Circle							
WW2104	\$6,799,999	\$1	\$0	\$0	\$0	\$0	\$6,800,000
WW2104 - FM 518 Wastewater Utility Relocations - SH288 to Old Chocolate Bayou							
WW2201	\$1,829,969	\$1	\$0	\$0	\$0	\$0	\$1,829,970
WW2201 - Bella Vita Regional Lift Station Rehabilitation							
WW2303	\$3,524,000	\$1,323,000	\$0	\$0	\$0	\$0	\$4,847,000
WW2303 - Dixie Farm North Regional Lift Station Rehabilitation							
WW2401	\$2,853,000	\$8,150,000	\$0	\$0	\$0	\$0	\$11,003,000
WW2401 - Barry Rose Gravity Sewer - Plum from Galveston to Barry Rose WRF							
WW2402	\$820,000	\$3,780,000	\$0	\$0	\$0	\$0	\$4,600,000
WW2402 - Riverstone Ranch							

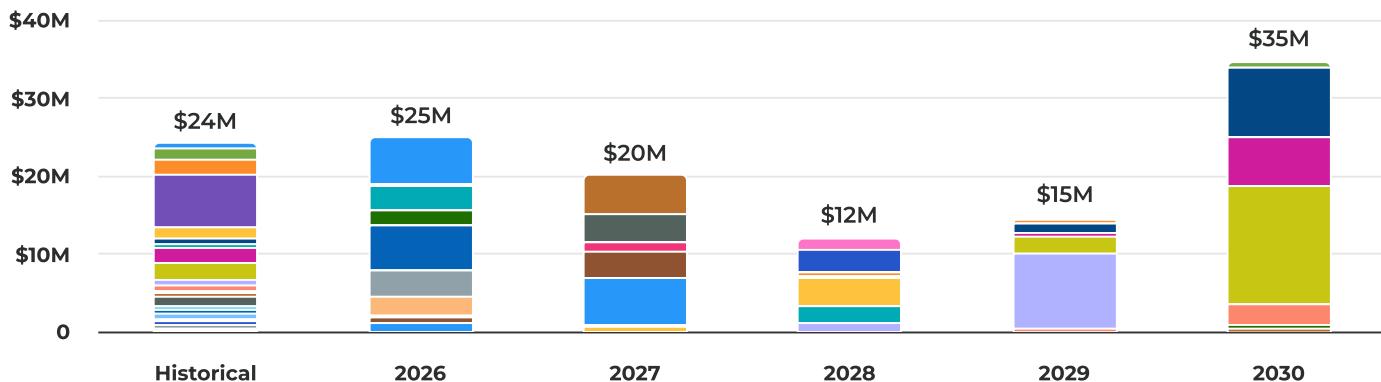
Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Regional Lift Station Capacity Expansion							
WW2403	\$64,000	\$710,000	\$0	\$0	\$0	\$0	\$774,000
WW2403 - Lakes of Country Place Lift Station Rehabilitation							
WW2404	\$1,200,000	\$1,250,000	\$0	\$0	\$0	\$0	\$2,450,000
WW2404 - Southdown Lift Station Rehabilitation							
WW2405	\$805,171	\$4,570,000	\$0	\$0	\$0	\$0	\$5,375,171
WW2405 - Shady Crest and Creek View Subdivision Sanitary Sewer Rehabilitation							
WW2406	\$371,000	\$1,060,000	\$0	\$0	\$0	\$0	\$1,431,000
WW2406 - Whispering Winds Lift Station Relocation							
WW2407	\$592,999	\$1	\$0	\$0	\$0	\$0	\$593,000
WW2407 - Wooten Road Lift Station Decommissioning							
WW2408	\$1,600,000	\$7,961,000	\$0	\$0	\$0	\$0	\$9,561,000
WW2408 - Sanitary Sewer Rehabilitation - Longwood Service Area (LW-03)							
WW2501	\$1,362,000	\$3,920,000	\$0	\$0	\$0	\$0	\$5,282,000
WW2501 - Sanitary Sewer Rehabilitation - Longwood Service Area (LW-04)							
WW2502	\$0	\$0	\$0	\$1,708,000	\$0	\$0	\$1,708,000
WW2502 - Green Tee IV Lift Station Rehabilitation							
WW2503	\$0	\$462,000	\$1,628,000	\$0	\$0	\$0	\$2,090,000
WW2503 - Sunset Meadows Lift Station Rehabilitation							
WW2504	\$0	\$1,335,000	\$0	\$0	\$0	\$0	\$1,335,000
WW2504 - Green Tee III Lift Station Rehabilitation							
WW2507	\$278,000	\$1,740,000	\$0	\$0	\$0	\$0	\$2,018,000
WW2507 - Kirby North Regional Lift Station Rehabilitation							

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WW2508 WW2508 - Waste Water Master Plan Update	\$0	\$625,000	\$0	\$0	\$0	\$0	\$625,000
WW2603 WW2603 - Green Tee I Lift Station	\$0	\$0	\$751,000	\$2,340,000	\$0	\$0	\$3,091,000
WW2604 WW2604 - Oakbrook Estates Lift Station Replacement	\$0	\$1,540,000	\$0	\$0	\$0	\$0	\$1,540,000
WW2608 WW2608 - Sunset Lakes Lift Station Rehabilitation	\$0	\$0	\$0	\$222,000	\$1,550,000	\$0	\$1,772,000
WW2609 WW2609 - FM 518 Utility Relocations Phase 2 (Old Chocolate Bayou to McLean)	\$0	\$6,800,000	\$0	\$0	\$0	\$0	\$6,800,000
WW2611 WW2611 - JHEC Odor Control System	\$0	\$300,000	\$1,950,000	\$0	\$0	\$0	\$2,250,000
WW2612 WW2612 - WWTPs Asset Management Plan	\$0	\$500,000	\$2,500,000	\$3,000,000	\$0	\$0	\$6,000,000
WW2613 WW2613 - Woodthrush Regional Lift Station Rehabilitation	\$0	\$522,000	\$3,413,000	\$0	\$0	\$0	\$3,935,000
WW2614 WW2614 - Assessment and Rehabilitation of Pearland's Wastewater Treatment Plants	\$0	\$550,000	\$5,500,000	\$0	\$0	\$0	\$6,050,000
WW2701 WW2701 - Towne Lake Lift Station Rehabilitation	\$0	\$0	\$0	\$0	\$0	\$1	\$1
WW2702 WW2702 - Pine Hollow Lift Station Rehabilitation	\$0	\$0	\$0	\$0	\$0	\$1	\$1
WW2704 WW2704 - Clear Creek Park Lift Station Rehabilitation	\$0	\$0	\$0	\$350,000	\$1,512,000	\$0	\$1,862,000
WW2705	\$0	\$0	\$379,000	\$2,050,000	\$0	\$0	\$2,429,000

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WW2705 - Country Place Lift Station Rehabilitation							
WW2706	\$0	\$0	\$0	\$0	\$0	\$1	\$1
WW2706 - Dixie Farm South Lift Station Rehabilitation							
WW2707	\$0	\$0	\$0	\$1,498,000	\$0	\$0	\$1,498,000
WW2707 - Walmart Lift Station Rehabilitation							
WW2708	\$1,852,000	\$0	\$280,000	\$2,457,000	\$0	\$0	\$4,589,000
WW2708 - Hughes Ranch Road Gravity Sewer-Cullen to Stone							
WW2709	\$1,920,000	\$0	\$0	\$270,000	\$1,638,000	\$0	\$3,828,000
WW2709 - Crystal Lakes West Lift Station Rehabilitation							
WW2710	\$0	\$0	\$300,000	\$5,300,000	\$0	\$0	\$5,600,000
WW2710 - Critical Lift Station Electrical Hardening Improvements							
WW2801	\$0	\$0	\$0	\$180,000	\$715,000	\$0	\$895,000
WW2801 - Rustic Oak Elementary School Lift Station Rehabilitation							
WW2802	\$0	\$0	\$0	\$372,000	\$900,000	\$0	\$1,272,000
WW2802 - Westlea Lift Station Rehabilitation							
WW2901	\$100,000	\$0	\$0	\$0	\$2,400,000	\$16,400,000	\$18,900,000
WW2901 - Southdown Regional Lift Station & Force Main							
WW2902	\$0	\$0	\$0	\$0	\$1,150,000	\$0	\$1,150,000
WW2902 - Country Place Waste Water Line Replacement							
WW2903	\$0	\$0	\$0	\$0	\$100,000	\$290,000	\$390,000
WW2903 - Tower Bridge Lift Station Rehabilitation							
WW3001	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
WW3001- Villages of Edgewater Lift Station Rehabilitation							
Total Summary of Requests	\$238,566,136	\$90,335,005	\$28,701,000	\$19,747,000	\$9,965,000	\$16,790,003	\$404,104,144

Water

FY26 - FY30 Water Projects (including Historical)



● WA2103 - FM 518 Utility Relocations - SH288 to Old Chocolate Bayou	\$6,745,000	5.18%
● WA2201 - Westminster Subdivision Water Line Replacement	\$1,430,000	1.10%
● WA2202 - McLean Water Production Facility Rehabilitation	\$2,135,000	1.64%
● WA2203 - Green Tee Transite Pipe Water Line Replacement	\$6,635,000	5.09%
● WA2205 - Somersetshire Estates Subdivision Waterline Replacement	\$1,532,000	1.18%
● WA2209 - Cullen Elevated Storage Tank Rehabilitation	\$843,775	0.65%
● WA2301 - Liberty Water Production Facility Rehabilitation	\$3,478,000	2.67%
● WA2302 - Southeast (Bailey) Elevated and Magnolia Ground Storage Tank	\$2,060,000	1.58%
● WA2304 - Sherwood Waterline Replacement	\$2,050,000	1.57%
● WA2305 - Country Place Water Well Generator Replacement	\$842,000	0.65%
● WA2306 - Garden Water Well Generator	\$657,000	0.50%
● WA2401 - Water Plant Chemical Containment Structures	\$2,119,000	1.63%
● WA2402 - Wood Creek Transite Pipe Water Line Replacement	\$5,415,000	4.16%
● WA2403 - Cullen Ground Storage Tank Replacement	\$4,930,000	3.78%
● WA2404 - CR 100 Water Line - Harkey to Pearland Sites	\$375,000	0.29%
● WA2405 - Creekview and Shadycrest Transite Pipe Water Line Replacement	\$6,350,000	4.87%
● WA2501 - Water Master Plan Update	\$650,000	0.50%

● WA2502 - Kirby Elevated and Ground Storage Tank Rehabilitation	\$1,685,000	1.29%
● WA2503 - Sleepy Hollow Small Waterline Replacement	\$3,484,000	2.67%
● WA2505 - Mykawa Road Transite Pipe and Water Line Replacement	\$3,910,000	3.00%
● WA2506 - Pump, VFD and Motor Condition Assessment	\$300,000	0.23%
● WA2509 - Southwest Quadrant of Old Town Transite Water Line Replacement (McLean to SH35 South of Broadway)	\$2,500,000	1.92%
● WA2601 - Alice Elevated & Ground Storage Tank Rehabilitation	\$1,451,000	1.11%
● WA2607 - Surface Water Treatment Plant - Plant Redundancy Improvement	\$3,953,750	3.03%
● WA2609 - Alice WTP New 5 MG GST	\$7,100,000	5.45%
● WA2701 - Towne Lakes Water Quality Program	\$1,098,000	0.84%
● WA2702 - Magnolia Water Production Facility Rehabilitation	\$850,000	0.65%
● WA2704 - Country Place Well Facility Rehabilitation	\$550,000	0.42%
● WA2705 - Garden Well New 1MG GST	\$4,200,000	3.22%
● WA2801 - Alexander Landing, Banbury Cross & Whispering Winds Transite Pipe Water Line Replacement	\$10,039,500	7.70%
● WA2804 - Dixie Hollow Subdivision Transite Pipe Water Line Replacement	\$2,180,000	1.67%
● WA2901 - Park View Transite Pipe Water Line Replacement	\$7,000,000	5.37%
● WA2902 - Southdown Transite Pipe Water Line Replacement	\$16,980,000	13.03%
● WA2903 - Country Place Transite Pipe Water Line Replacement	\$10,925,000	8.38%
● WA2904 - Liberty Dr & John Lizer Transite Pipe Water Line Replacement	\$3,108,000	2.39%
● WA3001 - Lakes of Edgewater Estates Water Quality Program	\$350,000	0.27%
● WA3002 - West Oaks and West Oaks Village Water Quality Program	\$399,000	0.31%

Summary of Requests

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA2103 WA2103 - FM 518 Utility Relocations -	\$724,000	\$6,021,000	\$0	\$0	\$0	\$0	\$6,745,000

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
SH288 to Old Chocolate Bayou							
WA2201	\$1,429,999	\$1	\$0	\$0	\$0	\$0	\$1,430,000
WA2201 - Westminister Subdivision Water Line Replacement							
WA2202	\$1,885,000	\$250,000	\$0	\$0	\$0	\$0	\$2,135,000
WA2202 - McLean Water Production Facility Rehabilitation							
WA2203	\$6,634,999	\$1	\$0	\$0	\$0	\$0	\$6,635,000
WA2203 - Green Tee Transite Pipe Water Line Replacement							
WA2205	\$1,531,999	\$1	\$0	\$0	\$0	\$0	\$1,532,000
WA2205 - Somersetshire Estates Subdivision Waterline Replacement							
WA2209	\$843,774	\$1	\$0	\$0	\$0	\$0	\$843,775
WA2209 - Cullen Elevated Storage Tank Rehabilitation							
WA2301	\$278,000	\$3,200,000	\$0	\$0	\$0	\$0	\$3,478,000
WA2301 - Liberty Water Production Facility Rehabilitation							
WA2302	\$2,059,999	\$1	\$0	\$0	\$0	\$0	\$2,060,000
WA2302 -Southeast (Bailey) Elevated and Magnolia Ground Storage Tank							
WA2304	\$2,049,999	\$1	\$0	\$0	\$0	\$0	\$2,050,000
WA2304 - Sherwood Waterline Replacement							
WA2305	\$841,999	\$1	\$0	\$0	\$0	\$0	\$842,000
WA2305 - Country Place Water Well Generator Replacement							
WA2306	\$656,999	\$1	\$0	\$0	\$0	\$0	\$657,000
WA2306 - Garden Water Well Generator							
WA2401	\$309,000	\$1,810,000	\$0	\$0	\$0	\$0	\$2,119,000
WA2401 - Water Plant Chemical Containment Structures							
WA2402	\$500,000	\$0	\$4,915,000	\$0	\$0	\$0	\$5,415,000

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA2402 - Wood Creek Transite Pipe Water Line Replacement							
WA2403	\$1,170,000	\$0	\$3,760,000	\$0	\$0	\$0	\$4,930,000
WA2403 - Cullen Ground Storage Tank Replacement							
WA2404	\$374,999	\$1	\$0	\$0	\$0	\$0	\$375,000
WA2404 - CR 100 Water Line - Harkey to Pearland Sites							
WA2405	\$550,000	\$5,800,000	\$0	\$0	\$0	\$0	\$6,350,000
WA2405 - Creekview and Shadycrest Transite Pipe Water Line Replacement							
WA2501	\$649,999	\$1	\$0	\$0	\$0	\$0	\$650,000
WA2501 - Water Master Plan Update							
WA2502	\$335,000	\$0	\$0	\$1,350,000	\$0	\$0	\$1,685,000
WA2502 - Kirby Elevated and Ground Storage Tank Rehabilitation							
WA2503	\$400,000	\$0	\$0	\$3,084,000	\$0	\$0	\$3,484,000
WA2503 - Sleepy Hollow Small Waterline Replacement							
WA2505	\$530,000	\$3,380,000	\$0	\$0	\$0	\$0	\$3,910,000
WA2505 - Mykawa Road Transite Pipe and Water Line Replacement							
WA2506	\$299,999	\$1	\$0	\$0	\$0	\$0	\$300,000
WA2506 - Pump, VFD and Motor Condition Assessment							
WA2509	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
WA2509 - Southwest Quadrant of Old Town Transite Water Line Replacement (McLean to SH35 South of Broadway)							
WA2601	\$0	\$236,000	\$1,215,000	\$0	\$0	\$0	\$1,451,000
WA2601 - Alice Elevated & Ground Storage Tank Rehabilitation							
WA2607	\$0	\$725,000	\$3,228,750	\$0	\$0	\$0	\$3,953,750
WA2607 - Surface Water Treatment							

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Plant - Plant Redundancy Improvement							
WA2609	\$0	\$1,000,000	\$6,100,000	\$0	\$0	\$0	\$7,100,000
WA2609 - Alice WTP New 5 MG GST							
WA2701	\$0	\$0	\$0	\$0	\$308,000	\$790,000	\$1,098,000
WA2701 - Towne Lakes Water Quality Program							
WA2702	\$0	\$0	\$0	\$350,000	\$500,000	\$0	\$850,000
WA2702 - Magnolia Water Production Facility Rehabilitation							
WA2704	\$0	\$0	\$150,000	\$400,000	\$0	\$0	\$550,000
WA2704 - Country Place Well Facility Rehabilitation							
WA2705	\$0	\$0	\$700,000	\$3,500,000	\$0	\$0	\$4,200,000
WA2705 - Garden Well New 1MG GST							
WA2801	\$0	\$0	\$0	\$0	\$1,039,500	\$9,000,000	\$10,039,500
WA2801 - Alexander Landing, Banbury Cross & Whispering Winds Transite Pipe Water Line Replacement							
WA2804	\$80,000	\$0	\$0	\$2,100,000	\$0	\$0	\$2,180,000
WA2804 - Dixie Hollow Subdivision Transite Pipe Water Line Replacement							
WA2901	\$0	\$0	\$0	\$0	\$700,000	\$6,300,000	\$7,000,000
WA2901 - Park View Transite Pipe Water Line Replacement							
WA2902	\$0	\$0	\$0	\$0	\$1,980,000	\$15,000,000	\$16,980,000
WA2902 - Southdown Transite Pipe Water Line Replacement							
WA2903	\$0	\$0	\$0	\$1,150,000	\$9,775,000	\$0	\$10,925,000
WA2903 - Country Place Transite Pipe Water Line Replacement							
WA2904	\$0	\$0	\$0	\$0	\$300,000	\$2,808,000	\$3,108,000
WA2904 - Liberty Dr & John Lizer Transite Pipe Water Line Replacement							
WA3001	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000
WA3001 - Lakes of Edgewater Estates Water Quality Program							

Project No. / Category	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
WA3002	\$0	\$0	\$0	\$0	\$0	\$399,000	\$399,000
WA3002 - West Oaks and West Oaks Village Water Quality Program							
Total Summary of Requests	\$24,135,764	\$24,922,011	\$20,068,750	\$11,934,000	\$14,602,500	\$34,647,000	\$130,310,025

Account Detail for the Budget

The full revenue and expenditure budget by account number is shown for all budgeted funds. The only exception is for Capital Improvement Funds which are summarized in the Capital Improvement Plan Section.

Revenue by fund will be followed by expenditure by fund.

Revenues by Fund Summary

Revenues by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
General Government					
Property Taxes Current Taxes	100-000-000.3000.010	\$40,355,752	\$45,170,000	\$45,170,000	\$48,049,866
Property Taxes Delinquent Taxes	100-000-000.3000.020	\$70,428	\$350,000	\$216,946	\$231,218
Property Taxes Penalty & Interest	100-000-000.3000.030	\$265,794	-	\$159,311	\$100,000
Property Taxes In Lieu of Property Taxes	100-000-000.3000.040	\$254,344	-	\$248,130	\$258,130
Sales and use taxes Sales Taxes	100-000-000.3100.010	\$30,602,079	\$30,800,000	\$31,200,000	\$32,604,000
Sales and use taxes Mixed Drink Taxes	100-000-000.3100.030	\$412,275	\$426,000	\$440,887	\$440,887
Franchise Fees Gas Franchise Fees	100-000-000.3200.010	\$440,546	\$454,100	\$391,448	\$411,202
Franchise Fees Electric Franchise Fees	100-000-000.3200.020	\$3,701,867	\$3,680,955	\$3,885,100	\$3,799,985
Franchise Fees Telephone Franchise Fees	100-000-000.3200.030	\$74,362	\$70,500	\$70,500	\$67,969
Franchise Fees Cable/Video Franchise Fee	100-000-000.3200.040	\$670,404	\$680,000	\$617,049	\$600,049
Franchise Fees Res Sanitation Franchise	100-000-000.3200.050	\$2,150,153	\$1,843,500	\$1,922,709	\$2,038,381
Interest Earnings Interest	100-000-000.3600.010	\$2,254,503	\$4,593,276	\$4,111,133	\$3,909,359
Interest Earnings Unrealized Gain/Loss	100-000-000.3600.040	\$355,298	-	-	-
Miscellaneous Building Rent	100-000-000.3800.060	\$15,968	\$15,594	\$17,906	\$20,005
Miscellaneous Phone & Fax Reimbursement	100-000-000.3800.080	\$9,323	\$9,000	\$8,880	\$8,181
Miscellaneous Street Light	100-000-000.3800.090	\$15,034	\$20,000	\$25,000	\$25,000
Miscellaneous Other Xerox Copies	100-000-000.3800.130	\$3,140	\$3,000	\$5,944	\$5,944
Miscellaneous Sale Of Property	100-000-000.3800.140	\$26,362	\$23,000	\$297,317	\$26,362
Miscellaneous Miscellaneous	100-000-000.3800.270	\$825,747	\$400,000	\$159,484	\$255,595

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Miscellaneous MUD Annexation	100-000-000.3800.280	-	-	\$1,158,572	-
Miscellaneous FEMA Reimbursement	100-000-000.3800.370	\$272,470	-	-	-
Transfers In	100-000-000.3900	\$4,369,155	\$6,995,692	\$6,995,692	\$7,909,643
Long Term Debt Capital Lease Proceeds	100-000-000.4000.040	\$1,485,812	-	-	-
Miscellaneous Vending Machines	100-120-100.3800.360	\$636	\$600	-	-
Charges for Service Tirz Administration Fees	100-130-100.3500.050	\$15,527,075	\$15,300,000	\$15,300,000	\$15,487,500
Miscellaneous Cash Over/Short	100-130-100.3800.150	-	-	-	-
Miscellaneous Nsf Fees	100-130-100.3800.160	\$744	\$100	\$100	\$100
Interest Earnings Interest Revenue (GASB 87)	100-140-100.3600.100	\$11,987	-	-	-
Miscellaneous Public Record Requests	100-150-100.3800.210	-	-	\$3,285	\$4,236
Charges for Service Arrest Fees	100-200-200.3500.180	\$1,785	\$1,500	\$1,500	\$1,500
Charges for Service Clearance Letter Fee	100-200-200.3500.190	\$230	\$250	\$250	\$250
Charges for Service Subpoena	100-200-200.3500.200	\$66	\$50	\$88	\$110
Charges for Service Accident Report Copies	100-200-200.3500.220	\$2,060	\$1,800	\$1,594	\$1,500
Miscellaneous Public Safety	100-200-200.3800.320	\$32,842	\$2,500	\$15,911	\$20,652
Miscellaneous Public Safety	100-200-215.3800.320	\$6,657	\$7,000	\$7,000	-
Business Permits Alarm Permit	100-200-225.3300.130	\$18,026	\$17,000	\$8,841	\$8,841
Charges for Service False Alarm Fee	100-200-225.3500.170	\$58,470	\$52,000	\$55,850	\$60,000
Charges for Service Sro Personnel	100-200-235.3500.250	\$1,473,560	\$1,511,060	\$1,520,831	\$1,480,000
Miscellaneous Jail Phone	100-200-245.3800.180	\$3,730	\$2,600	\$1,602	\$2,500
Charges for Service Animal Shelter	100-200-250.3500.010	\$29,548	\$31,200	\$25,962	\$31,200
Charges for Service Training Tuition	100-200-255.3500.280	\$27,000	\$54,000	\$35,000	\$35,000
Charges for Service Training Tuition	100-205-230.3500.280	\$25,220	\$20,000	\$60,000	\$40,000
Charges for Service Field Training Rental/Usage	100-205-230.3500.285	\$6,694	\$7,000	\$7,000	\$9,591
Miscellaneous Permits Fire Alarm	100-205-260.3375.010	\$9,997	\$8,500	\$5,356	\$5,356
Miscellaneous Permits Fire Protection	100-205-260.3375.020	\$1,386	\$1,500	\$1,874	\$1,500

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Miscellaneous Permits	100-205-				
Fire Sprinkler	260.3375.030	\$22,262	\$16,500	\$16,500	\$15,000
Miscellaneous Permits	100-205-				
Fire Sprinkler-Alteration	260.3375.040	\$328	\$148	\$148	\$110
Charges for Service	100-205-				
Ambulance Service Fee	260.3500.140	\$3,652,848	\$3,052,090	\$4,146,358	\$3,913,200
Charges for Service	100-205-				
Ambulance Serv Cost	260.3500.145	\$401,878	\$134,000	\$149,117	\$150,793
Charges for Service Mud	100-205-				
Fire/Ems Collections	260.3500.150	\$61,262	\$52,000	\$44,780	\$37,620
Charges for Service Spa -	100-205-				
Fire/Ems	260.3500.160	\$110,150	\$110,189	\$36,946	-
Charges for Service ESD	100-205-				
Fire/EMS	260.3500.165	\$1,479,961	\$1,210,581	\$1,210,581	\$1,579,961
Miscellaneous	100-205-				
Miscellaneous	260.3800.270	\$12,641	-	-	-
Charges for Service Fire	100-205-				
Inspection Fee After	265.3500.075	\$400	-	\$9,484	\$9,484
Charges for Service Traffic	100-300-				
Impact Analysis	305.3500.080	\$6,750	\$6,000	\$3,000	\$3,000
Charges for Service	100-300-				
Engineering Inspect Fee	340.3500.300	\$135,801	\$100,000	\$170,098	\$164,063
Lease Revenue (GASB 87)	100-305-				
	325.3755	\$201,369	-	-	-
Fines & Forfeitures Fines	100-405-				
& Forfeitures	100.3400.010	\$1,978,744	\$1,884,000	\$2,087,519	\$2,087,519
Fines & Forfeitures Child	100-405-				
Safety	100.3400.020	\$7,905	\$7,500	\$8,400	\$8,400
Fines & Forfeitures Child	100-405-				
Safety Harris County	100.3400.030	\$9,876	\$8,300	\$9,475	\$9,059
Fines & Forfeitures	100-405-				
Commercial Carrier	100.3400.040	\$25,109	\$24,000	\$22,346	\$17,467
Fines & Forfeitures Time	100-405-				
Efficiency	100.3400.070	-\$315	-\$515	-\$370	-\$304
Fines & Forfeitures	100-405-				
Omnibase	100.3400.090	\$6,354	\$6,200	\$6,534	\$6,670
Fines & Forfeitures	100-405-				
Service Fee Recoup	100.3400.100	\$58,709	\$55,000	\$55,000	\$55,000
Fines & Forfeitures Bond	100-405-				
Forfeitures	100.3400.130	\$7,955	\$5,000	\$5,805	\$7,428
Fines & Forfeitures	100-405-				
Expungement	100.3400.150	\$900	\$700	\$700	\$700
Miscellaneous Court	100-405-				
Bonds	100.3800.155	\$2,602	\$5,000	-	-
Business Permits	100-410-				
Building Permit	415.3300.010	\$898,563	\$630,000	\$588,810	\$825,648
Business Permits BP Plan	100-410-				
& Zone Adjustment	415.3300.020	\$52,860	\$40,453	\$46,709	\$53,746
Business Permits Platting	100-410-				
Fees	415.3300.030	\$57,022	\$49,526	\$65,529	\$56,769

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Business Permits Beer Permits	100-410-415.3300.040	\$32,815	\$36,420	\$41,293	\$46,090
Business Permits Moving Permits	100-410-415.3300.050	\$2,520	\$2,340	\$360	\$360
Business Permits Peddlers & Solicitors	100-410-415.3300.060	\$2,490	\$1,575	\$2,093	\$2,093
Business Permits Health Certificate Fees	100-410-415.3300.070	\$196,482	\$200,000	\$102,697	\$164,619
Business Permits Wrecker Permits	100-410-415.3300.080	\$4,500	\$4,500	\$6,260	\$6,260
Business Permits Bldg Plan Check Fee	100-410-415.3300.090	\$762,946	\$700,000	\$684,088	\$929,095
Business Permits Occupancy Permit	100-410-415.3300.100	\$185,442	\$192,186	\$159,101	\$192,186
Business Permits Demolition Permit	100-410-415.3300.110	\$1,260	\$1,267	\$1,474	\$1,440
Business Permits Building Site Work Permit	100-410-415.3300.120	\$84,708	\$76,982	\$172,920	\$165,864
Business Permits Sign Permit	100-410-415.3300.160	\$25,536	\$25,000	\$27,242	\$24,064
Business Permits Ambulance Permit	100-410-415.3300.170	\$8,750	\$8,250	\$2,250	\$2,250
Business Permits Recordation & Courier Fee	100-410-415.3300.200	\$8,885	\$8,374	\$6,150	\$5,833
Business Permits Miscellaneous	100-410-415.3300.210	\$3,732	\$3,290	\$3,290	\$2,232
Business Permits Electrical Permit	100-410-415.3300.220	\$58,505	\$49,714	\$57,669	\$65,164
Business Permits Plumbing & Gas Permit	100-410-415.3300.230	\$18,286	\$16,624	\$18,510	\$31,332
Business Permits Mechanical Permit	100-410-415.3300.240	\$17,340	\$16,842	\$16,842	\$13,874
Non Business Permits Non Business / Building Permit	100-410-415.3325.010	\$436,084	\$400,000	\$576,574	\$719,998
Non Business Permits Garage Sale Permit	100-410-415.3325.030	\$29,080	\$29,720	\$27,298	\$27,500
Non Business Permits Mowing Lien	100-410-415.3325.080	-	-	\$519	\$519
Non Business Permits Electrical Permit	100-410-415.3325.220	\$113,791	\$101,084	\$137,226	\$130,000
Non Business Permits Plumbing & Gas Permit	100-410-415.3325.230	\$134,644	\$128,390	\$178,524	\$178,524
Non Business Permits Mechanical Permit	100-410-415.3325.240	\$57,608	\$54,072	\$72,596	\$84,121
Non Business Permits Processing Fee	100-410-415.3325.250	\$199,190	\$189,521	\$244,100	\$250,058
Occupational Permits Reinspect/Inspect License	100-410-415.3350.040	\$18,575	\$18,450	\$16,550	\$18,450
Miscellaneous Permits Dirt Grading Permit	100-410-415.3375.080	\$625	\$643	\$500	\$500



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Miscellaneous Permits	100-410-				
Ambulance Permit Fee	415.3375.090	\$22,500	\$23,000	\$23,000	\$23,000
Charges for Service	100-410-				
Permits Inspection Fee	415.3500.070	\$11,400	\$10,491	\$12,019	\$11,200
Miscellaneous Waiver Of	100-410-				
Encroachment	415.3800.110	\$1,750	\$1,750	\$1,000	\$1,000
Miscellaneous Sign	100-410-				
Revenue	415.3800.230	\$4,275	\$3,273	-	\$3,273
Charges for Service	100-500-				
Facility Rentals	100.3500.020	\$1,950	\$1,200	\$1,200	\$1,200
Miscellaneous Recycle	100-500- 100.3800.100	\$160	-	-	-
Charges for Service Camp	100-500- 510.3500.093	\$162,017	\$255,487	\$275,832	\$306,591
Charges for Service Youth	100-500-				
Development	510.3500.094	\$9,718	\$15,595	\$9,724	\$15,000
Charges for Services	100-500-				
Athletic Programs	510.3500.103	-	-	-	\$3,000
Charges for Services	100-500-				
Athletic Leagues	510.3500.104	-	-	-	\$34,160
Charges for Service	100-500-				
Discounts	510.3500.135	-\$8,919	-\$800	-\$9,000	-\$9,900
Charges for Service	100-500-				
Facility Rentals	520.3500.020	\$267,741	\$310,430	\$267,000	\$267,000
Charges for Service	100-500-				
Hickory Slough Park RSA	520.3500.021	\$23,910	\$5,295	\$8,000	-
Fees					
Charges for Service	100-500-				
Centennial Park RSA Fees	520.3500.022	\$5,140	\$14,000	\$14,000	\$14,000
Charges for Services	100-500-				
Shadow Creek Park RSA	520.3500.023	-	-	-	\$15,000
Fee					
Charges for Service	100-500-				
Hickory Slough Park PA	520.3500.031	-	\$60,000	\$30,000	\$38,000
Fees					
Charges for Service	100-500-				
Shadow Creek Park PA	520.3500.033	-	\$100,000	\$68,000	\$68,000
Fees					
Charges for Service	100-500-				
Athletic Programs	520.3500.103	\$6,341	\$15,450	\$15,450	-
Charges for Service	100-500-				
Athletic Leagues	520.3500.104	\$37,877	\$34,160	\$35,670	-
Charges for Service	100-500-				
Discounts	520.3500.135	-\$1,259	-\$100	-\$800	-\$800
Charges for Service	100-500-				
Facility Rentals	525.3500.020	\$7,005	\$7,500	\$7,500	\$7,500
Charges for Service	100-500-				
Special Event Permit Fees	525.3500.060	\$800	\$700	\$300	\$300
Charges for Service	100-500-				
Events & Programs	525.3500.090	\$18,853	\$20,250	\$20,250	\$20,250
Charges for Service	100-500-				
Miscellaneous	530.3500.040	\$2,214	\$1,500	\$1,500	\$1,500



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Charges for Service Events & Programs	100-500-530.3500.090	\$11,785	\$9,140	\$12,680	\$12,680
Charges for Service Senior Socials & Field Trips	100-500-530.3500.091	\$6,161	\$5,380	\$4,778	\$5,380
Charges for Service Memberships	100-500-530.3500.130	\$22,415	\$15,525	\$15,525	\$15,525
Charges for Service Discounts	100-500-530.3500.135	-\$20	-	-	-
Charges for Service Facility Rentals	100-500-535.3500.020	\$61,431	\$65,000	\$80,789	\$80,000
Charges for Service Events & Programs	100-500-535.3500.090	\$24,649	\$10,000	\$14,442	\$10,000
Charges for Service Swim Lessons	100-500-535.3500.105	\$5,418	\$30,057	\$16,320	\$30,057
Charges for Service Natatorium	100-500-535.3500.110	-\$16,552	\$124,000	\$77,879	\$124,000
Charges for Service Discounts	100-500-535.3500.135	-\$198	-	-\$200	-\$200
Charges for Service Janitorial Services	100-500-535.3500.580	\$2,158	\$4,450	\$2,250	\$4,450
Miscellaneous Parks	100-500-545.3800.340	\$988	\$991	\$991	\$991
Charges for Service Equipment Rental	100-500-550.3500.015	-	\$240	-	-
Charges for Service Facility Rentals	100-500-550.3500.020	\$1,300	\$300	\$300	\$300
Charges for Service Events & Programs	100-500-550.3500.090	\$26,851	\$21,842	\$23,167	\$24,080
Charges for Service Field Trips	100-500-550.3500.101	\$728	\$508	\$610	\$508
Charges for Service Outdoor Recreation Programs	100-500-550.3500.102	\$1,793	\$3,040	\$2,131	\$2,830
Charges for Service Discounts	100-500-550.3500.135	-\$1,124	-	-\$1,000	-\$1,000
Charges for Service Merchandise	100-500-550.3500.570	\$1,799	\$1,000	\$1,000	\$1,200
Charges for Service Equipment Rental	100-500-555.3500.015	\$637	\$600	\$220	\$500
Charges for Service Facility Rentals	100-500-555.3500.020	\$68,884	\$74,000	\$74,000	\$74,000
Charges for Service Miscellaneous	100-500-555.3500.040	-\$16,226	\$376	\$376	\$376
Charges for Service Adult Programs	100-500-555.3500.092	\$6,269	\$9,000	\$4,800	\$5,800
Charges for Service Adult Fitness	100-500-555.3500.096	\$47,314	\$38,400	\$42,000	\$50,400
Charges for Service Pavilion Rentals	100-500-555.3500.115	\$8,190	\$13,000	\$8,000	\$8,000
Charges for Service Memberships	100-500-555.3500.130	\$967,607	\$875,000	\$875,000	\$1,064,883



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Charges for Service Facility Admissions	100-500-555.3500.131	\$1,835	-	\$8	-
Charges for Service Discounts	100-500-555.3500.135	-\$395	-\$400	-\$400	-\$400
Charges for Service Janitorial Services	100-500-555.3500.580	\$18,475	\$15,000	\$15,000	\$15,000
Miscellaneous Cash Over/Short	100-500-555.3800.150	-	\$462	-	\$462
Total General Government		\$119,289,903	\$124,411,285	\$127,444,958	\$132,364,467
Debt Service					
Property Taxes Current Taxes	200-000-000.3000.010	\$39,194,736	\$40,450,000	\$40,450,000	\$38,069,824
Property Taxes Delinquent Taxes	200-000-000.3000.020	\$97,805	\$80,000	\$100,000	\$97,805
Property Taxes Penalty & Interest	200-000-000.3000.030	\$285,733	\$150,000	\$200,439	\$285,733
Interest Earnings Interest	200-000-000.3600.010	\$966,442	-	-	-
Miscellaneous Miscellaneous	200-000-000.3800.270	\$11,920,778	\$14,599,978	\$17,417,255	\$17,635,089
Miscellaneous MUD Annexation	200-000-000.3800.280	-	-	\$1,424,790	-
Transfers In	200-000-000.3900	\$87,519	\$2,656,885	\$2,611,727	\$3,014,369
Miscellaneous Miscellaneous	200-150-900.3800.270	-	-	-	-
Total Debt Service		\$52,553,014	\$57,936,863	\$62,204,211	\$59,102,820
Special Revenue Funds					
Sales and use taxes Hotel/Motel Taxes	305-810-100.3100.040	\$1,876,782	\$1,760,000	\$1,812,800	\$1,812,800
Sales and use taxes Short-Term Rental Taxes	305-810-100.3100.050	\$42,751	\$40,000	\$40,000	\$40,000
Interest Earnings Interest	305-810-100.3600.010	\$401,344	\$383,122	\$377,615	\$381,441
Miscellaneous Shared Advertising	305-810-100.3800.290	\$1,947	\$15,000	-	\$15,000
Fines & Forfeitures Building Security	310-405-100.3400.050	\$41,448	\$36,000	\$44,000	\$44,000
Fines & Forfeitures Time Efficiency	310-405-100.3400.070	\$315	\$500	\$370	\$400
Interest Earnings Interest	310-405-100.3600.010	\$3,022	\$2,200	\$3,395	\$3,479
Interest Earnings Interest	315-000-000.3600.010	\$10,404	\$12,021	\$10,872	\$11,031
Miscellaneous Donations	315-115-000.3800.010	\$1,350	-	-	-
Miscellaneous Donations	315-200-200.3800.010	\$600	\$2,000	-	\$2,000
Miscellaneous Animal Control Donations	315-200-250.3800.030	\$18,693	\$15,000	\$16,000	\$15,000

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Miscellaneous EMS Donations	315-205-260.3800.020	\$20,541	\$30,000	\$18,000	\$18,000
Miscellaneous Library	315-415-100.3800.040	\$11	\$300	-	-
Fines & Forfeitures Court Technology	320-405-100.3400.060	\$34,245	\$45,000	\$37,000	\$38,000
Interest Earnings Interest	320-405-100.3600.010	\$599	\$455	\$877	\$935
Interest Earnings Interest	325-150-100.3600.010	\$2	\$5	-	-
Interest Earnings Interest	330-500-100.3600.010	\$4,486	\$5,628	\$3,577	\$3,663
Miscellaneous Donations	330-500-100.3800.010	\$6	\$50	-	-
Miscellaneous Sponsorships	330-500-100.3800.050	\$124,322	\$206,500	\$206,500	\$255,000
Charges for Service Tree Trust	331-410-100.3500.550	\$155,994	\$2,000	\$51,900	\$2,000
Interest Earnings Interest	331-410-100.3600.010	\$62,872	\$70,519	\$58,551	\$59,187
Interest Earnings Interest	332-500-100.3600.010	\$130	\$125	\$175	\$227
Miscellaneous Donations	332-500-100.3800.010	\$5,000	\$5,000	\$5,000	\$5,000
Interest Earnings Interest	335-200-215.3600.010	\$8,207	\$11,134	\$6,548	\$6,664
Miscellaneous Seized Property	335-200-215.3800.170	\$63,126	-	\$41,386	-
Interest Earnings Interest	336-200-215.3600.010	\$6,085	\$6,824	\$8,020	\$8,151
Miscellaneous Seized Property	336-200-215.3800.170	\$98,908	-	\$7,430	-
Interest Earnings Interest	337-000-000.3600.010	\$6,242	\$8,000	\$1,898	\$1,967
Transfers In	340-150-910.3900	\$234,098	-	-	-
Non Business Permits Parkland Fee	340-500-100.3325.060	\$471,787	\$409,000	\$409,000	\$200,000
Interest Earnings Interest	340-500-100.3600.010	\$39,453	\$37,115	\$56,100	\$56,711
Charges for Service Sidewalk	345-305-310.3500.560	-	\$5,000	\$30,283	\$5,000
Interest Earnings Interest	345-305-310.3600.010	\$3,001	\$3,472	\$3,778	\$3,866
Interfund Reimbursement	346-150-910.3850	\$32,500	-	-	-
Transfers In	346-150-910.3900	\$2,097,958	\$1,600,000	\$1,100,000	\$1,640,724
Interest Earnings Interest	346-305-310.3600.010	\$45,254	\$46,693	\$60,416	\$61,071
Federal Grants	350-000-000.3700	\$140,763	\$164,610	\$178,641	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Federal Grants Pass Thru	350-000-000.3700.020	-	\$213,580	\$213,580	\$23,972
State Grants	350-000-000.3710	\$218,017	-	\$70,953	\$23,158
Federal Grants	351-850-800.3700	\$338,343	\$456,770	\$3,752,350	\$456,770
Federal Grants Pass Thru	352-850-800-3700.020	-	-	\$16,494,344	-
Miscellaneous Miscellaneous	353-000-000.3800.270	-\$4	-	-	-
Miscellaneous TDEM Reimbursement	353-000-000.3800.371	\$2,250	-	-	-
Federal Grants Pass Thru	354-850-810-3700.020	-	-	\$7,155,756	-
Transfers In	355-000-000.3900	-	-	\$1,412,395	-
Federal Grants	356-000-000.3700	-	-	\$2,561,833	-
Interest Earnings Interest	360-300-340.3600.010	\$15,457	\$17,480	\$14,958	\$15,158
Fines & Forfeitures Fines & Forfeitures	365-405-100.3400.010	\$1,098	\$2,000	\$1,170	\$1,200
Fines & Forfeitures Truancy Prev/Diversion	365-405-100.3400.110	\$41,727	\$36,000	\$45,200	\$45,200
Interest Earnings Interest	365-405-100.3600.010	-	-	\$194	\$246
Fines & Forfeitures Fines & Forfeitures	366-405-100.3400.010	\$1,204	\$1,100	\$900	\$1,000
Interest Earnings Interest	366-405-100.3600.010	\$150	\$166	\$195	\$247
Franchise Fees In-Kind Peg Fees	370-400-100.3200.060	\$179,526	\$235,000	\$180,000	\$200,000
Interest Earnings Interest	370-400-100.3600.010	\$25,412	\$24,244	\$26,957	\$27,277
Charges for Service Regional Detention Fees	380-000-000.3500.540	\$7,000	-	\$736	-
Interest Earnings Interest	380-000-000.3600.010	\$9,568	\$10,739	\$9,447	\$9,592
Transfers In	514-150-910.3900	\$1,300,000	\$1,300,000	\$1,554,731	-
Interest Earnings Interest	514-300-345.3600.010	\$42,363	\$65,369	-	-
Total Special Revenue Funds		\$8,236,357	\$7,285,721	\$38,085,831	\$5,495,137
Enterprise Funds					
Interest Earnings Interest	600-000-000.3600.010	\$558,026	\$556,272	\$810,515	\$825,000
Miscellaneous Sale Of Property	600-000-000.3800.140	-\$1,183,581	-	-	-
Miscellaneous Miscellaneous	600-000-000.3800.270	\$15,516	-	\$445	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Miscellaneous FEMA Reimbursement	600-000-000.3800.370	\$86,548	-	-	-
Transfers In	600-000-000.3900	\$522,000	\$522,000	\$522,000	\$550,710
Charges for Service Water Sales	600-130-390.3500.330	\$36,435,181	\$41,059,055	\$39,160,964	\$43,324,045
Charges for Service Sewer Charges	600-130-390.3500.340	\$33,087,554	\$34,746,374	\$34,930,125	\$37,343,656
Charges for Service Water Tap Fee	600-130-390.3500.370	\$70,861	\$62,500	\$28,045	\$28,045
Charges for Service Sewer Tap Fee	600-130-390.3500.380	\$11,750	\$10,000	\$8,417	\$10,000
Charges for Service Late Payment Fee	600-130-390.3500.390	\$907,526	\$758,100	\$963,200	\$1,048,700
Charges for Service Meter Sales	600-130-390.3500.400	\$95,829	\$100,000	\$162,717	\$130,000
Charges for Service Hydrant Meter Rental Fee	600-130-390.3500.405	\$12,421	\$12,000	\$10,399	\$10,200
Charges for Service Processing Fee	600-130-390.3500.420	\$131,600	\$105,000	\$139,150	\$113,500
Charges for Service Grease Trap Fee	600-130-390.3500.430	\$58,510	\$58,510	\$55,300	\$55,300
Charges for Service Miscellaneous	600-130-390.3500.440	\$148,178	\$121,000	\$131,115	\$135,474
Miscellaneous Nsf Fees	600-130-390.3800.160	\$5,225	\$3,394	\$14,075	\$9,650
Miscellaneous Miscellaneous	600-314-100.3800.270	\$16,277	\$12,346	\$12,346	\$2,500
Charges for Service Backflow Test Report Fee	600-314-360.3500.495	\$110,880	\$103,600	\$105,840	\$105,800
Interest Earnings Interest	601-000-000.3600.010	\$680,219	\$519,188	\$436,167	\$453,540
Transfers In	601-000-000.3900	\$35,332,939	\$38,309,945	\$38,041,199	\$44,067,209
Sales and use taxes Sales Tax Discount	610-820-100.3100.020	\$3,876	\$3,500	\$3,989	\$3,500
Charges for Service Trash	610-820-100.3500.320	\$8,241,014	\$8,668,790	\$8,593,462	\$9,075,976
Interest Earnings Interest	610-820-100.3600.010	\$7,898	\$37,442	\$12,998	\$13,178
Total Enterprise Funds		\$115,356,245	\$125,769,016	\$124,142,468	\$137,305,983
Internal Service Funds					
Charges for Service Workers Compensation	700-125-100.3500.506	\$552,826	\$474,000	\$550,000	\$474,000
Interest Earnings Interest	700-125-100.3600.010	\$531	\$435	\$429	\$483
Interest Earnings Interest	700-150-100.3600.010	\$64,332	\$66,471	\$69,604	\$70,350
Miscellaneous Insurance Reimbursements	700-150-100.3800.240	\$146,099	\$360,000	\$250,000	\$300,000



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Transfers In	700-150-100.3900	\$3,663,479	\$3,943,726	\$3,943,726	\$1,456,517
Charges for Service Employee Insurance	702-120-100.3500.500	\$1,689,619	\$1,665,829	\$1,663,785	\$1,820,854
Charges for Service Employer Insurance	702-120-100.3500.505	\$8,307,449	\$8,621,583	\$8,825,085	\$9,653,919
Charges for Service Retiree Insurance	702-120-100.3500.510	\$54,082	\$105,754	\$52,843	\$94,063
Charges for Service Cobra Insurance	702-120-100.3500.520	\$31,804	-	-	-
Interest Earnings Interest	702-120-100.3600.010	\$141,443	\$129,354	\$96,143	\$93,985
Miscellaneous Miscellaneous	702-120-100.3800.270	\$603,902	\$632,123	\$603,109	\$634,097
Interest Earnings Interest	703-000-000.3600.010	\$701,501	\$803,727	\$429,749	\$434,097
Miscellaneous Sale Of Property	703-000-000.3800.140	-	\$50,000	\$70,506	\$50,000
Transfers In Repair & Maintenance	703-150-910.3900.020	\$2,184,553	\$2,282,241	\$2,282,241	\$2,065,037
Transfers In Lease Payments	703-150-910.3900.030	\$3,428,157	\$4,522,369	\$6,154,996	\$5,447,054
Interest Earnings Interest	704-000-000.3600.010	\$51,595	\$61,781	\$52,969	\$53,548
Transfers In	704-000-000.3900	\$3,312,559	-	-	-
Transfers In Facilities	704-000-000.3900.050	-	\$3,284,365	\$3,284,365	\$3,450,065
Interest Earnings Interest	705-000-000.3600.010	\$20,154	\$31,305	\$18,335	\$18,568
Miscellaneous Miscellaneous	705-000-000.3800.270	\$10,000	-	-	-
Transfers In	705-000-000.3900	\$168,515	-	\$410,000	-
Transfers In IT Services	705-000-000.3900.025	\$9,441,705	\$10,837,207	\$10,837,207	\$12,105,367
Transfers In Other	706-140-100.3900.040	-	-	\$500,000	-
Transfers In Lease Payments	706-305-325.3900.030	\$5,390,878	\$2,644,964	\$2,644,964	\$3,960,987
Transfers In Other	706-305-330.3900.040	-	-	\$500,000	-
Total Internal Service Funds		\$39,965,184	\$40,517,234	\$43,240,056	\$42,182,991
Component Unit					
Sales and use taxes Sales Taxes	900-600-100.3100.010	\$15,301,040	\$15,457,502	\$15,843,939	\$16,160,818
Interest Earnings Interest	900-600-100.3600.010	\$1,861,951	\$1,120,175	\$1,800,000	\$1,174,857
Interest Earnings Unrealized Gain/Loss	900-600-100.3600.040	\$219,439	-	-	-



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted
Pearland Municipal Management District	900-600-100.3730	\$15,000	\$12,000	\$12,000	\$12,000
Miscellaneous Miscellaneous	900-600-100.3800.270	\$18,591	\$10,000	\$10,000	\$10,000
Interfund Reimbursement	900-600-100.3850	-	-	\$2,765,000	-
Total Component Unit		\$17,416,021	\$16,599,677	\$20,430,939	\$17,357,675
Total Revenues		\$352,816,723	\$372,519,796	\$415,548,464	\$393,809,073

Expenditures by Department

Expenditures by department shows all expenditures even in special revenue and internal service funds by department. All divisions are also included in the departmental total.

Expenditures by Department

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
000 - Non Departmental						
Transfers Out	337-000-000.5900	\$168,515	-	-	-	-
Office Supplies Furniture	350-000-000.5100.030	-	-	\$3,244	-	-
Parts & Supplies Misc Materials & Supplies	350-000-000.5110.110	-	-	\$43	-	-
Parts & Supplies Hardware	353-000-000.5110.060	\$75	-	-	-	-
Parts & Supplies Misc Materials & Supplies	353-000-000.5110.110	\$1,581	-	-	-	-
Minor Tools & Equipment Miscellaneous	353-000-000.5115.050	\$3,030	-	-	-	-
Wearing Apparel PPE	353-000-000.5145.025	\$475	-	-	-	-
Miscellaneous Food Ice and Drinks	353-000-000.5150.070	\$11,212	-	-	-	-
Buildings & Grounds Miscellaneous	353-000-000.5200.130	\$6,180	-	-	-	-
Professional/Contractual Services Miscellaneous	353-000-000.5400.160	\$3,640,037	-	-	-	-
Rental Equipment Rental	353-000-000.5440.010	\$21,373	-	-	-	-



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Regular Employees	356-000-000-5000.010	-	-	\$37,610	-	-
Employee Benefits Medical Insurance	356-000-000-5005.010	-	-	\$5,238	-	-
Employee Benefits Other Group Insurance	356-000-000-5005.015	-	-	\$281	-	-
Employee Benefits FICA Tax	356-000-000-5005.020	-	-	\$2,840	-	-
Employee Benefits Retirement	356-000-000-5005.030	-	-	\$4,890	-	-
Employee Benefits State Unemployment	356-000-000-5005.050	-	-	\$4	-	-
Employee Benefits Workers' Compensation	356-000-000-5005.060	-	-	\$38	-	-
Buildings & Grounds Miscellaneous	356-000-000.5200.130	\$12,320	-	-	-	-
Capital Outlay Grants	356-000-000.5600.190	-	-	\$42,365	-	-
Transfers Out Lease Payments	356-000-000.5900.030	-	-	\$1,632,627	-	-
Capital Outlay Capital Expense Contra	703-000-000.5600.300	-\$4,300,423	-	-	-	-
Depreciation Expense	703-000-000.5700	\$2,283,650	-	-	-	-
Transfers Out	705-000-000.5900	\$78,250	\$83,052	\$83,052	-	-100.00%
Total 000 - Non Departmental		\$1,926,275	\$83,052	\$1,812,231	-	-100.00%
100 - City Council						
Salary and Wages Part Time Employees	100-100-100.5000.015	\$75,000	\$75,000	\$75,000	\$75,000	0.00%
Employee Benefits FICA Tax	100-100-100.5005.020	\$5,738	\$5,741	\$5,738	\$5,741	0.00%
Employee Benefits State Unemployment	100-100-100.5005.050	\$10	-	-	-	-
Programs and Events Supplies Programs	100-100-100.5140.020	-	\$630	\$530	\$600	-4.76%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Programs and Events Supplies	100-100-100.5140.030	\$1,490	-	-	\$3,150	-
BCCA Expenses						
Wearing Apparel	100-100-100.5145.020	\$556	\$630	\$600	\$640	1.59%
Wearing Apparel						
Miscellaneous	100-100-100.5150.060	\$391	-	-	-	-
Miscellaneous						
Food Ice and Drinks	100-100-100.5150.070	\$16,745	\$17,500	\$17,500	\$18,325	4.71%
Professional/Contractual Services	100-100-100.5400.060	\$300	\$380	\$360	\$380	0.00%
Courier Service						
Professional/Contractual Services	100-100-100.5400.160	\$16,326	\$32,500	\$16,644	\$32,500	0.00%
Miscellaneous						
Other Services	100-100-100.5420.010	\$158	\$420	\$630	\$620	47.62%
Printing						
Professional Development	100-100-100.5430.020	\$13,103	\$21,500	\$21,500	\$19,220	-10.60%
Conferences & Seminar Costs						
Professional Development	100-100-100.5430.030	\$18,431	\$18,450	\$18,550	\$18,650	1.08%
Membership & Dues						
Communications	100-100-100.5445.020	\$660	\$480	\$540	\$540	12.50%
Cellular Communications						
Communications	100-100-100.5445.030	\$1,520	\$3,648	\$2,200	\$2,208	-39.47%
Pc Aircard Charges						
Total 100 - City Council		\$150,427	\$176,879	\$159,792	\$177,574	0.39%
105 - City Manager's Office						
Salary and Wages Regular Employees	100-105-100.5000.010	\$1,110,929	\$1,244,225	\$1,408,228	\$1,498,517	20.44%
Salary and Wages Accruals Paid Out	100-105-100.5000.060	\$33,976	\$19,926	\$20,241	\$144,131	623.33%
Salary and Wages Longevity	100-105-100.5000.090	\$3,504	\$3,536	\$3,760	\$5,540	56.67%
Salary and Wages Auto Allowance	100-105-100.5000.100	\$27,346	\$27,600	\$37,602	\$39,600	43.48%
Salary and Wages Certification Pay	100-105-100.5000.130	\$431	-	\$929	\$900	-



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Medical Insurance	100-105-100.5005.010	\$60,217	\$84,722	\$75,692	\$103,761	22.47%
Employee Benefits Other Group Insurance	100-105-100.5005.015	\$3,760	\$4,608	\$6,087	\$6,567	42.51%
Employee Benefits FICA Tax	100-105-100.5005.020	\$71,342	\$73,031	\$98,789	\$85,144	16.59%
Employee Benefits Retirement	100-105-100.5005.030	\$190,353	\$179,284	\$246,945	\$220,027	22.73%
Employee Benefits State Unemployment	100-105-100.5005.050	\$817	\$873	\$486	\$504	-42.27%
Employee Benefits Workers' Compensation	100-105-100.5005.060	\$1,194	\$2,621	\$1,520	\$1,763	-32.74%
Office Supplies Office Supplies	100-105-100.5100.010	\$1,205	\$1,500	\$1,500	\$1,575	5.00%
Office Supplies Copy Charges	100-105-100.5100.020	\$1,018	\$1,500	\$1,550	\$1,600	6.67%
Office Supplies Furniture	100-105-100.5100.030	-	\$9,000	\$10,600	-	-100.00%
Minor Tools & Equipment Computer Hardware & Software	100-105-100.5115.010	-	\$1,749	\$2,249	-	-100.00%
Programs and Events Supplies Programs	100-105-100.5140.020	-	\$2,000	-	\$250	-87.50%
Wearing Apparel Wearing Apparel	100-105-100.5145.020	-	-	\$500	-	-
Miscellaneous Food Ice and Drinks	100-105-100.5150.070	\$515	\$525	\$1,200	\$2,200	319.05%
Buildings & Grounds Miscellaneous	100-105-100.5200.130	-	-	\$29,700	-	-
Professional/Contractual Services Miscellaneous	100-105-100.5400.160	\$10,480	\$47,900	\$33,678	\$45,000	-6.05%
Other Services Printing	100-105-100.5420.010	\$2,345	\$1,380	\$3,360	\$3,180	130.43%
Other Services Postage	100-105-100.5420.020	\$240	\$180	\$180	\$180	0.00%
Other Services Mileage	100-105-100.5420.030	\$146	\$200	\$150	\$200	0.00%
Professional Development	100-105-100.5430.010	\$154	\$500	\$480	\$500	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Books Periodicals and Subscriptions						
Professional Development Conferences & Seminar Costs	100-105-100.5430.020	\$18,181	\$13,050	\$30,010	\$23,570	80.61%
Professional Development Membership & Dues	100-105-100.5430.030	\$4,291	\$6,900	\$7,355	\$6,935	0.51%
Rental Equipment Rental	100-105-100.5440.010	\$2,776	\$1,968	\$1,968	\$1,968	0.00%
Communications Cellular Communications	100-105-100.5445.020	\$3,735	\$3,300	\$3,864	\$3,864	17.09%
Transfers Out IT Services	100-105-100.5900.025	\$50,422	\$56,252	\$56,252	\$93,204	65.69%
Transfers Out Facilities	100-105-100.5900.050	-	\$21,083	\$21,083	\$40,016	89.80%
Salary and Wages Regular Employees	100-105-105.5000.010	-	-	-	\$263,693	-
Salary and Wages Accruals Paid Out	100-105-105.5000.060	-	-	-	\$3,485	-
Salary and Wages Longevity	100-105-105.5000.090	-	-	-	\$1,824	-
Salary and Wages Auto Allowance	100-105-105.5000.100	-	-	-	\$5,400	-
Employee Benefits Medical Insurance	100-105-105.5005.010	-	-	-	\$42,397	-
Employee Benefits Other Group Insurance	100-105-105.5005.015	-	-	-	\$2,749	-
Employee Benefits FICA Tax	100-105-105.5005.020	-	-	-	\$20,992	-
Employee Benefits Retirement	100-105-105.5005.030	-	-	-	\$40,392	-
Employee Benefits State Unemployment	100-105-105.5005.050	-	-	-	\$252	-
Employee Benefits Workers' Compensation	100-105-105.5005.060	-	-	-	\$287	-
Office Supplies Office Supplies	100-105-105.5100.010	-	-	-	\$750	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Office Supplies	100-105-	-	-	-	\$1,550	-
Copy Charges	105.5100.020	-	-	-	\$1,550	-
Office Supplies	100-105-	-	-	-	\$5,000	-
Furniture	105.5100.030	-	-	-	\$5,000	-
Office Supplies	100-105-	-	-	-	\$400	-
Copy Paper	105.5100.040	-	-	-	\$400	-
Minor Tools & Equipment	100-105-	-	-	-	\$5,997	-
Computer	105.5115.010	-	-	-	\$5,997	-
Hardware & Software						
Wearing Apparel	100-105-	-	-	-	\$650	-
Wearing Apparel	105.5145.020	-	-	-	\$650	-
Miscellaneous	100-105-	-	-	-	\$600	-
Food Ice and Drinks	105.5150.070	-	-	-	\$600	-
Professional Contractual	100-105-	-	-	-	\$32,000	-
Miscellaneous	105.5400.160	-	-	-	\$32,000	-
Other Services	100-105-	-	-	-	\$1,635	-
Printing	105.5420.010	-	-	-	\$1,635	-
Professional Development	100-105-	-	-	-	\$10,400	-
Conferences & Seminar Costs	105.5430.020	-	-	-	\$10,400	-
Communications	100-105-	-	-	-	\$1,080	-
Cellular Communications	105.5445.020	-	-	-	\$1,080	-
Salary and Wages Regular Employees	100-105-115.5000.010	-	\$455,658	\$485,010	\$564,256	23.83%
Salary and Wages Accruals	100-105-115.5000.060	-	\$3,528	\$3,528	\$3,705	5.02%
Salary and Wages Longevity	100-105-115.5000.090	-	\$600	\$600	\$872	45.33%
Salary and Wages Auto Allowance	100-105-115.5000.100	-	-	\$4,213	\$5,400	-
Employee Benefits Medical Insurance	100-105-115.5005.010	-	\$38,712	\$39,414	\$51,796	33.80%
Employee Benefits Other Group Insurance	100-105-115.5005.015	-	\$2,915	\$3,467	\$3,323	14.00%
Employee Benefits FICA Tax	100-105-115.5005.020	-	\$35,175	\$36,927	\$43,929	24.89%
Employee Benefits Retirement	100-105-115.5005.030	-	\$66,872	\$71,556	\$85,324	27.59%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits State Unemployment	100-105-115.5005.050	-	\$585	\$333	\$378	-35.38%
Employee Benefits Workers' Compensation	100-105-115.5005.060	-	\$482	\$511	\$600	24.48%
Office Supplies Office Supplies	100-105-115.5100.010	-	\$2,000	\$2,000	\$2,000	0.00%
Professional/Contractual Services Tax Appraisal District	100-105-115.5400.030	-	\$659,362	\$731,456	\$947,624	43.72%
Professional/Contractual Services Miscellaneous	100-105-115.5400.160	-	\$82,165	\$82,165	\$82,265	0.12%
Other Services Printing	100-105-115.5420.010	-	\$2,700	\$500	\$500	-81.48%
Professional Development Books Periodicals and Subscriptions	100-105-115.5430.010	-	-	\$1,200	\$1,200	-
Professional Development Conferences & Seminar Costs	100-105-115.5430.020	-	\$11,442	\$3,050	\$9,100	-20.47%
Professional Development Membership & Dues	100-105-115.5430.030	-	-	-	\$150	-
Professional Development Certifications & Licenses	100-105-115.5430.040	-	-	\$1,680	\$1,200	-
Communications Cellular Communications	100-105-115.5445.020	\$57	\$417	\$552	\$552	32.37%
Advertising and Promotion Legal\Public Notice	100-105-115.5446.010	-	\$1,000	\$1,000	\$1,000	0.00%
Salary and Wages Regular Employees	100-105-270.5000.010	\$238,800	\$251,047	\$258,098	\$252,571	0.61%
Salary and Wages Part Time Employees	100-105-270.5000.015	-	-	\$2,700	-	-
Salary and Wages Overtime	100-105-270.5000.030	\$609	\$1,678	\$1,346	\$1,315	-21.63%
Salary and Wages Accruals Paid Out	100-105-270.5000.060	\$3,168	\$3,348	\$4,555	\$4,392	31.18%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Longevity	100-105-270.5000.090	\$508	\$604	\$604	\$700	15.89%
Employee Benefits Medical Insurance	100-105-270.5005.010	\$15,139	\$16,656	\$17,480	\$18,798	12.86%
Employee Benefits Other Group Insurance	100-105-270.5005.015	\$1,983	\$2,114	\$5,614	\$1,754	-17.03%
Employee Benefits FICA Tax	100-105-270.5005.020	\$18,441	\$19,636	\$20,900	\$19,812	0.90%
Employee Benefits Retirement	100-105-270.5005.030	\$33,561	\$37,683	\$39,005	\$38,919	3.28%
Employee Benefits State Unemployment	100-105-270.5005.050	\$348	\$351	\$162	\$189	-46.15%
Employee Benefits Workers' Compensation	100-105-270.5005.060	\$242	\$270	\$285	\$271	0.37%
Office Supplies Office Supplies	100-105-270.5100.010	\$3,226	\$3,000	\$4,238	\$3,000	0.00%
Office Supplies Copy Charges	100-105-270.5100.020	\$1,180	\$3,000	\$4,200	\$6,408	113.60%
Office Supplies Furniture	100-105-270.5100.030	\$1,412	\$3,115	\$4,215	\$2,000	-35.79%
Office Supplies Copy Paper	100-105-270.5100.040	-	-	-	\$300	-
Minor Tools & Equipment Miscellaneous	100-105-270.5115.050	\$1,362	\$1,235	\$1,235	\$800	-35.22%
Programs and Events Supplies Programs	100-105-270.5140.020	\$27,403	\$30,118	\$32,118	\$31,625	5.00%
Wearing Apparel Wearing Apparel	100-105-270.5145.020	\$2,430	\$2,400	\$2,400	\$2,100	-12.50%
Wearing Apparel PPE	100-105-270.5145.025	\$98	\$100	\$100	\$100	0.00%
Miscellaneous Food Ice and Drinks	100-105-270.5150.070	\$6,907	\$6,700	\$5,300	\$9,700	44.78%
Repair & Maintenance Fuel Charges	100-105-270.5300.080	\$1,440	\$1,220	\$1,400	\$1,400	14.75%
Professional/Contractual Services Miscellaneous	100-105-270.5400.160	\$28,400	\$35,800	\$38,107	\$35,800	0.00%
Other Services - Printing	100-105-270.5420.010	-	-	-	\$2,800	-
Other Services Mileage	100-105-270.5420.030	\$341	\$500	\$340	\$500	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional Development Conferences & Seminar Costs	100-105-270.5430.020	\$49,154	\$48,600	\$48,600	\$49,600	2.06%
Professional Development Membership & Dues	100-105-270.5430.030	\$897	\$1,050	\$900	\$1,050	0.00%
Professional Development Certifications & Licenses	100-105-270.5430.040	\$1,136	\$1,500	\$900	\$1,500	0.00%
Rental Equipment Rental	100-105-270.5440.010	\$1,163	\$1,680	\$2,680	\$2,664	58.57%
Communications Cellular Communications	100-105-270.5445.020	\$2,597	\$2,400	\$2,759	\$2,760	15.00%
Transfers Out Repair & Maintenance	100-105-270.5900.020	-	\$2,061	\$2,061	\$3,389	64.43%
Transfers Out Lease Payments	100-105-270.5900.030	\$5,556	\$5,556	\$5,556	\$5,778	4.00%
Salary and Wages Regular Employees	350-105-100.5000.010	-	\$19,006	\$19,006	-	-100.00%
Employee Benefits Medical Insurance	350-105-100.5005.010	-	\$2,647	\$2,647	-	-100.00%
Employee Benefits Other Group Insurance	350-105-100.5005.015	-	\$142	\$142	-	-100.00%
Employee Benefits FICA Tax	350-105-100.5005.020	-	\$1,435	\$1,435	-	-100.00%
Employee Benefits Retirement	350-105-100.5005.030	-	\$2,471	\$2,471	-	-100.00%
Employee Benefits State Unemployment	350-105-100.5005.050	-	\$2	\$2	-	-100.00%
Employee Benefits Workers' Compensation	350-105-100.5005.060	-	\$19	\$19	-	-100.00%
Salary and Wages Regular Employees	351-105-100.5000.010	-	\$53,366	\$53,366	\$66,209	24.07%
Employee Benefits Medical Insurance	351-105-100.5005.010	-	\$8,801	\$8,801	\$10,919	24.07%
Employee Benefits Other	351-105-100.5005.015	-	\$253	\$253	\$314	24.11%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Group Insurance						
Employee Benefits FICA Tax	351-105-100.5005.020	-	\$4,101	\$4,101	\$5,088	24.07%
Employee Benefits Retirement	351-105-100.5005.030	-	\$7,047	\$7,047	\$8,743	24.07%
Employee Benefits State Unemployment	351-105-100.5005.050	-	\$11	\$11	\$14	27.27%
Employee Benefits Workers' Compensation	351-105-100.5005.060	-	\$54	\$54	\$67	24.07%
Salary and Wages Regular Employees	352-105-100-5000.010	-	-	\$50,417	-	-
Employee Benefits FICA Tax	352-105-100-5005.020	-	-	\$8,315	-	-
Employee Benefits State Unemployment	352-105-100-5005.050	-	-	\$10	-	-
Employee Benefits Workers' Compensation	352-105-100-5005.060	-	-	\$51	-	-
Total 105 - City Manager's Office		\$2,046,933	\$3,755,803	\$4,241,126	\$5,170,752	37.67%
110 - Legal						
Salary and Wages Regular Employees	100-110-100.5000.010	\$812,188	\$835,363	\$875,626	\$959,035	14.80%
Salary and Wages Part Time Employees	100-110-100.5000.015	\$16,898	\$22,511	\$17,598	-	-100.00%
Salary and Wages Overtime	100-110-100.5000.030	\$2,667	\$695	\$138	\$1,206	73.53%
Salary and Wages Accruals Paid Out	100-110-100.5000.060	\$14,335	\$17,381	\$10,734	\$129,675	646.07%
Salary and Wages Longevity	100-110-100.5000.090	\$4,164	\$4,452	\$4,452	\$4,824	8.36%
Salary and Wages Auto Allowance	100-110-100.5000.100	\$16,800	\$16,800	\$16,338	\$16,800	0.00%
Salary and Wages Certification Pay	100-110-100.5000.130	\$994	\$900	\$1,763	\$900	0.00%
Employee Benefits Medical Insurance	100-110-100.5005.010	\$81,310	\$82,596	\$80,126	\$99,827	20.86%
Employee Benefits Other	100-110-100.5005.015	\$4,228	\$5,043	\$5,083	\$6,191	22.76%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Group Insurance						
Employee Benefits FICA Tax	100-110-100.5005.020	\$58,607	\$61,273	\$63,409	\$66,121	7.91%
Employee Benefits Retirement	100-110-100.5005.030	\$114,725	\$128,570	\$130,893	\$145,324	13.03%
Employee Benefits State Unemployment	100-110-100.5005.050	\$978	\$936	\$432	\$654	-30.13%
Employee Benefits Workers' Compensation	100-110-100.5005.060	\$887	\$941	\$961	\$1,125	19.55%
Office Supplies Office Supplies	100-110-100.5100.010	\$1,682	\$2,847	\$2,847	\$2,847	0.00%
Office Supplies Copy Charges	100-110-100.5100.020	\$81	\$1,400	-	\$1,400	0.00%
Miscellaneous Food Ice and Drinks	100-110-100.5150.070	\$4	-	-	-	-
Professional/Contractual Services Miscellaneous	100-110-100.5400.160	\$6,720	\$25,310	\$25,310	\$25,310	0.00%
Other Services Postage	100-110-100.5420.020	\$378	\$720	\$720	\$720	0.00%
Professional Development Books Periodicals and Subscripti	100-110-100.5430.010	\$3,717	\$4,200	\$4,200	\$4,320	2.86%
Professional Development Conferences & Seminar Costs	100-110-100.5430.020	\$7,164	\$9,099	\$9,099	\$9,099	0.00%
Professional Development Membership & Dues	100-110-100.5430.030	\$2,311	\$2,090	\$2,090	\$2,400	14.83%
Rental Equipment Rental	100-110-100.5440.010	\$1,275	\$900	\$900	\$900	0.00%
Communications Cellular Communications	100-110-100.5445.020	\$1,779	\$2,004	\$2,004	\$2,004	0.00%
Transfers Out IT Services	100-110-100.5900.025	\$38,702	\$42,710	\$42,710	\$50,887	19.15%
Transfers Out Facilities	100-110-100.5900.050	-	\$26,359	\$26,359	\$29,429	11.65%
Total 110 - Legal		\$1,192,594	\$1,295,100	\$1,323,792	\$1,560,998	20.53%

115 - City Secretary's Office


Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Regular Employees	100-115-100.5000.010	\$363,582	\$483,274	\$471,942	\$514,659	6.49%
Salary and Wages Part Time Employees	100-115-100.5000.015	\$41,138	\$25,486	\$22,323	\$26,780	5.08%
Salary and Wages Overtime	100-115-100.5000.030	\$1,701	\$1,612	\$2,652	\$2,018	25.19%
Salary and Wages Accruals Paid Out	100-115-100.5000.060	\$2,635	-	-	-	-
Salary and Wages Longevity	100-115-100.5000.090	\$292	\$584	\$456	\$824	41.10%
Salary and Wages Auto Allowance	100-115-100.5000.100	\$10,800	\$10,800	\$10,503	\$10,800	0.00%
Employee Benefits Medical Insurance	100-115-100.5005.010	\$54,790	\$85,536	\$73,606	\$82,836	-3.16%
Employee Benefits Other Group Insurance	100-115-100.5005.015	\$1,781	\$2,938	\$2,432	\$3,012	2.52%
Employee Benefits FICA Tax	100-115-100.5005.020	\$30,253	\$40,104	\$36,832	\$42,464	5.88%
Employee Benefits Retirement	100-115-100.5005.030	\$54,518	\$75,332	\$73,485	\$81,708	8.46%
Employee Benefits State Unemployment	100-115-100.5005.050	\$834	\$819	\$378	\$441	-46.15%
Employee Benefits Workers' Compensation	100-115-100.5005.060	\$419	\$1,899	\$532	\$580	-69.46%
Office Supplies Office Supplies	100-115-100.5100.010	\$12,744	\$4,000	\$4,000	\$4,000	0.00%
Office Supplies Copy Charges	100-115-100.5100.020	\$1,046	\$2,508	\$1,000	\$2,508	0.00%
Office Supplies Furniture	100-115-100.5100.030	\$6,324	-	\$12,000	-	-
Wearing Apparel Wearing Apparel	100-115-100.5145.020	\$766	\$500	\$500	\$600	20.00%
Miscellaneous Food Ice and Drinks	100-115-100.5150.070	\$770	\$500	\$500	\$500	0.00%
Repair & Maintenance Office and Furniture	100-115-100.5300.010	\$1,397	\$800	\$20,800	\$800	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional/Contractual Services Miscellaneous	100-115-100.5400.160	\$13,918	\$17,000	\$57,144	\$20,500	20.59%
Other Services Printing	100-115-100.5420.010	\$88	\$100	\$100	\$100	0.00%
Other Services Postage	100-115-100.5420.020	\$474	\$552	\$552	\$552	0.00%
Other Services Mileage	100-115-100.5420.030	\$429	\$670	\$670	-	-100.00%
Other Services Election Expense	100-115-100.5420.225	\$61,563	\$115,000	-	\$115,000	0.00%
Professional Development Books Periodicals and Subscriptions	100-115-100.5430.010	\$487	\$800	\$800	\$800	0.00%
Professional Development Conferences & Seminar Costs	100-115-100.5430.020	\$16,326	\$13,000	\$13,000	\$14,000	7.69%
Professional Development Membership & Dues	100-115-100.5430.030	\$2,845	\$4,000	\$4,000	\$4,000	0.00%
Rental Equipment Rental	100-115-100.5440.010	\$2,978	\$2,112	\$2,112	\$2,112	0.00%
Communications Cellular Communications	100-115-100.5445.020	\$1,635	\$1,656	\$1,656	\$1,656	0.00%
Advertising and Promotion Legal\Public Notice	100-115-100.5446.010	\$114	\$1,125	\$500	\$1,125	0.00%
Other Codification Ordinance	100-115-100.5500.140	\$5,064	\$5,800	\$5,658	\$6,500	12.07%
Inventory Items	100-115-100.5550	-	-	\$45,000	-	-
Transfers Out IT Services	100-115-100.5900.025	\$49,570	\$28,474	\$28,474	\$71,102	149.71%
Transfers Out Facilities	100-115-100.5900.050	-	\$17,586	\$17,586	\$25,750	46.42%
Total 115 - City Secretary's Office		\$741,280	\$944,567	\$911,193	\$1,037,727	9.86%
120 - Human Resources						
Salary and Wages Regular Employees	100-120-100.5000.010	\$976,582	\$1,175,425	\$1,305,127	\$1,336,145	13.67%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Part Time Employees	100-120-100.5000.015	\$6,911	\$27,257	\$13,899	-	-100.00%
Salary and Wages Temporary Employees	100-120-100.5000.020	\$15,400	\$35,000	\$35,151	\$40,000	14.29%
Salary and Wages Overtime	100-120-100.5000.030	\$316	-	\$170	\$210	-
Salary and Wages Accruals Paid Out	100-120-100.5000.060	-	-	\$91,201	\$947	-
Salary and Wages Longevity	100-120-100.5000.090	\$970	\$1,782	\$2,058	\$1,878	5.39%
Salary and Wages Auto Allowance	100-120-100.5000.100	\$10,800	\$10,800	\$13,678	\$21,600	100.00%
Salary and Wages Certification Pay	100-120-100.5000.130	\$2,700	\$2,700	\$2,521	\$2,700	0.00%
Salary and Wages Tuition Reimbursement	100-120-100.5000.160	\$36,432	\$45,000	\$45,000	\$40,000	-11.11%
Employee Benefits Medical Insurance	100-120-100.5005.010	\$102,557	\$122,060	\$109,746	\$170,887	40.00%
Employee Benefits Other Group Insurance	100-120-100.5005.015	\$5,759	\$7,172	\$7,878	\$7,886	9.96%
Employee Benefits FICA Tax	100-120-100.5005.020	\$75,377	\$90,910	\$108,277	\$104,307	14.74%
Employee Benefits Retirement	100-120-100.5005.030	\$140,797	\$171,823	\$206,792	\$201,501	17.27%
Employee Benefits State Unemployment	100-120-100.5005.050	\$1,499	\$1,632	\$882	\$914	-44.00%
Employee Benefits Workers' Compensation	100-120-100.5005.060	\$1,233	\$2,086	\$1,377	\$1,424	-31.74%
Office Supplies Office Supplies	100-120-100.5100.010	\$1,330	\$4,355	\$3,100	\$3,655	-16.07%
Office Supplies Copy Charges	100-120-100.5100.020	\$2,095	-	\$600	\$600	-
Office Supplies Copy Paper	100-120-100.5100.040	-	-	\$600	\$600	-
Parts & Supplies Misc Materials & Supplies	100-120-100.5110.110	\$424	-	-	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Wearing Apparel	100-120-100.5145.020	\$251	\$791	\$791	\$855	8.09%
Miscellaneous	100-120-100.5150.030	\$87,688	\$111,505	\$117,405	\$137,505	23.32%
Miscellaneous	100-120-100.5150.060	\$473	-	-	-	-
Miscellaneous	100-120-100.5150.070	\$1,532	\$2,200	\$2,200	\$2,200	0.00%
Miscellaneous	100-120-100.5150.100	\$18,420	\$22,852	\$23,017	\$22,852	0.00%
Repair & Maintenance	100-120-100.5300.010	\$11,612	-	\$43,000	-	-
Repair & Maintenance	100-120-100.5300.090	\$984	\$180	\$180	\$180	0.00%
Professional/Contractual Services	100-120-100.5400.070	\$11,035	\$53,600	\$53,764	\$93,700	74.81%
Professional/Contractual Services	100-120-100.5400.160	\$86,978	\$153,500	\$106,499	\$156,500	1.95%
Insurance Services	100-120-100.5410.170	\$70,088	\$76,700	\$88,200	\$88,200	14.99%
Other Services	100-120-100.5420.010	-	\$400	\$400	\$400	0.00%
Other Services	100-120-100.5420.020	\$592	\$300	\$300	\$300	0.00%
Other Services	100-120-100.5420.030	\$244	\$250	\$250	\$250	0.00%
Other Services	100-120-100.5420.060	\$15,224	\$25,050	\$25,050	\$25,050	0.00%
Other Services	100-120-100.5420.070	\$9,687	\$39,500	\$39,500	\$39,500	0.00%
Other Services	100-120-100.5420.075	\$44,340	\$66,313	\$63,613	\$140,613	112.04%
Professional Development	100-120-100.5430.010	\$260	\$1,100	\$1,100	\$1,100	0.00%
Professional Development	100-120-100.5430.020	\$20,504	\$17,000	\$26,440	\$30,100	77.06%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Conferences & Seminar Costs						
Professional Development Membership & Dues	100-120-100.5430.030	\$2,593	\$2,632	\$2,632	\$2,632	0.00%
Professional Development Certifications & Licenses	100-120-100.5430.040	\$117	\$1,200	\$1,200	\$1,200	0.00%
Rental Equipment Rental	100-120-100.5440.010	\$2,487	\$1,764	\$3,031	\$1,764	0.00%
Communications Cellular Communications	100-120-100.5445.020	\$3,879	\$9,800	\$9,800	\$9,800	0.00%
Advertising and Promotion Legal\Public Notice	100-120-100.5446.010	\$773	-	-	-	-
Inventory Items	100-120-100.5550	-	\$2,500	\$2,500	\$2,500	0.00%
Capital Outlay Building & Grounds	100-120-100.5600.050	-	-	-	\$15,000	-
Transfers Out Repair & Maintenance	100-120-100.5900.020	-	\$305	\$305	-	-100.00%
Transfers Out IT Services	100-120-100.5900.025	\$58,637	\$62,642	\$62,642	\$98,381	57.05%
Transfers Out Facilities	100-120-100.5900.050	-	\$38,670	\$38,670	\$55,179	42.69%
Salary and Wages Regular Employees	700-120-100.5000.010	\$43,474	\$45,318	\$46,295	\$47,584	5.00%
Salary and Wages Longevity	700-120-100.5000.090	\$34	\$58	\$58	\$82	41.38%
Employee Benefits Medical Insurance	700-120-100.5005.010	\$4,199	\$4,290	\$4,446	\$4,872	13.57%
Employee Benefits Other Group Insurance	700-120-100.5005.015	\$296	\$330	\$340	\$367	11.21%
Employee Benefits FICA Tax	700-120-100.5005.020	\$3,300	\$3,472	\$3,543	\$3,647	5.04%
Employee Benefits Retirement	700-120-100.5005.030	\$5,870	\$6,521	\$6,693	\$7,017	7.61%
Employee Benefits State Unemployment	700-120-100.5005.050	\$58	\$59	\$32	\$32	-45.76%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits	700-120-100.5005.060	\$45	\$48	\$49	\$50	4.17%
Workers' Compensation						
Office Supplies	700-120-100.5100.010	\$102	\$150	\$150	\$150	0.00%
Office Supplies						
Minor Tools & Equipment	700-120-100.5115.010	-	\$250	\$250	\$250	0.00%
Computer Hardware & Software						
Wearing Apparel	700-120-100.5145.020	-	\$150	\$150	\$150	0.00%
Wearing Apparel						
Repair & Maintenance	700-120-100.5300.080	\$193	\$100	\$100	\$100	0.00%
Fuel Charges						
Professional/Contractual Services	700-120-100.5400.160	\$16,916	\$39,200	\$32,000	\$32,000	-18.37%
Miscellaneous						
Professional Development	700-120-100.5430.020	\$1,143	\$2,350	\$2,350	\$2,350	0.00%
Conferences & Seminar Costs						
Professional Development	700-120-100.5430.030	\$225	\$755	\$755	\$755	0.00%
Membership & Dues						
Communications	700-120-100.5445.020	\$545	\$550	\$550	\$550	0.00%
Cellular Communications						
Transfers Out	700-120-100.5900.020	-	-	-	\$166	-
Repair & Maintenance						
Professional/Contractual Services	702-120-100.5400.150	\$37,250	\$35,000	\$35,000	\$35,000	0.00%
Consulting						
Insurance Services	702-120-100.5410.170	\$1,648,062	\$1,735,590	\$1,759,138	\$1,533,930	-11.62%
Administration Fees						
Insurance Services	702-120-100.5410.180	\$9,060,190	\$9,549,530	\$9,866,562	\$10,705,712	12.11%
Medical Insurance Claims						
Other	702-120-100.5500	\$19,146	\$22,276	\$22,277	\$22,276	0.00%
Total 120 - Human Resources		\$12,670,628	\$13,834,753	\$14,441,284	\$15,258,055	10.29%
125 - Workers Compensation						
Professional/Contractual Services	700-125-100.5400.160	-	\$39,900	\$39,900	\$39,900	0.00%
Miscellaneous						

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Insurance Services	700-125-100.5410.200	\$179,322	\$206,510	\$162,770	\$206,510	0.00%
Insurance Miscellaneous						
Insurance Services Claims	700-125-100.5410.250	\$470,875	\$233,000	\$233,000	\$233,000	0.00%
Miscellaneous						
Total 125 - Workers Compensation		\$650,197	\$479,410	\$435,670	\$479,410	0.00%
130 - Finance						
Salary and Wages Regular Employees	100-130-100.5000.010	\$1,229,790	\$1,074,795	\$947,899	\$1,475,957	37.32%
Salary and Wages Part Time Employees	100-130-100.5000.015	\$17,131	\$41,192	\$17,911	\$23,192	-43.70%
Salary and Wages Overtime	100-130-100.5000.030	\$1,368	\$2,609	\$976	\$1,552	-40.51%
Salary and Wages Accruals Paid Out	100-130-100.5000.060	\$62,651	\$2,426	\$46,812	\$615	-74.65%
Salary and Wages Longevity	100-130-100.5000.090	\$2,156	\$1,144	\$1,142	\$966	-15.56%
Salary and Wages Auto Allowance	100-130-100.5000.100	\$5,504	\$6,750	\$6,409	\$20,250	200.00%
Salary and Wages Certification Pay	100-130-100.5000.130	\$1,800	\$1,800	\$1,229	\$900	-50.00%
Employee Benefits Medical Insurance	100-130-100.5005.010	\$117,785	\$96,048	\$91,898	\$151,661	57.90%
Employee Benefits Other Group Insurance	100-130-100.5005.015	\$6,374	\$5,422	\$5,033	\$7,978	47.14%
Employee Benefits FICA Tax	100-130-100.5005.020	\$98,658	\$86,509	\$76,281	\$114,351	32.18%
Employee Benefits Retirement	100-130-100.5005.030	\$178,260	\$158,962	\$143,659	\$217,347	36.73%
Employee Benefits State Unemployment	100-130-100.5005.050	\$2,442	\$1,815	\$1,078	\$1,056	-41.82%
Employee Benefits Workers' Compensation	100-130-100.5005.060	\$1,370	\$1,188	\$1,060	\$2,934	146.97%
Office Supplies	100-130-100.5100.010	\$9,103	\$6,500	\$10,000	\$10,100	55.38%
Office Supplies	100-130-100.5100.020	\$18,651	\$4,000	\$4,000	\$4,000	0.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Office Supplies Furniture	100-130-100.5100.030	\$490	\$620	\$10,000	\$10,000	1,512.90%
Office Supplies Copy Paper	100-130-100.5100.040	-	-	\$1,800	\$1,800	-
Wearing Apparel Wearing Apparel	100-130-100.5145.020	-	-	\$3,000	\$2,400	-
Miscellaneous Miscellaneous	100-130-100.5150.060	\$169	-	-	-	-
Miscellaneous Food Ice and Drinks	100-130-100.5150.070	\$446	\$200	\$2,150	\$2,450	1,125.00%
Repair & Maintenance	100-130-100.5300.010	-	-	\$35,000	-	-
Professional/Contractual Services Tax Appraisal District	100-130-100.5400.030	\$696,181	-	-	-	-
Professional/Contractual Services Accounting Services	100-130-100.5400.050	\$257,530	\$266,000	\$218,100	\$223,530	-15.97%
Professional/Contractual Services Consulting	100-130-100.5400.150	\$13,765	\$50,000	\$45,000	\$45,000	-10.00%
Professional/Contractual Services Miscellaneous	100-130-100.5400.160	\$94,984	\$12,200	\$56,225	\$157,815	1,193.57%
Other Services Printing	100-130-100.5420.010	\$4,694	\$3,620	\$8,810	\$14,568	302.43%
Other Services Postage	100-130-100.5420.020	\$3,245	\$2,800	\$2,800	\$2,800	0.00%
Other Services Mileage	100-130-100.5420.030	-	\$150	\$1,000	\$1,000	566.67%
Other Services Temporary Staffing	100-130-100.5420.065	-	-	\$65,000	-	-
Other Services Recruitment Costs	100-130-100.5420.070	-	\$3,642	-	-	-100.00%
Professional Development Books Periodicals and Subscripti	100-130-100.5430.010	\$2,259	\$2,185	\$5,185	\$5,885	169.34%
Professional Development Conferences & Seminar Costs	100-130-100.5430.020	\$26,954	\$13,987	\$17,780	\$32,372	131.44%
Professional Development	100-130-100.5430.030	\$6,315	\$2,563	\$2,890	\$7,930	209.40%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Membership & Dues						
Professional Development Certifications & Licenses	100-130-100.5430.040	\$2,945	\$33,154	\$9,494	\$29,269	-11.72%
Rental Equipment Rental	100-130-100.5440.010	\$2,743	\$2,000	\$3,361	\$2,000	0.00%
Communications Cellular Communications	100-130-100.5445.020	\$2,533	\$2,085	\$2,084	\$4,433	112.61%
Communications Pc Aircard Charges	100-130-100.5445.030	\$1,172	\$1,000	-	-	-100.00%
Advertising and Promotion Legal\Public Notice	100-130-100.5446.010	\$7,605	\$6,000	\$10,000	\$10,000	66.67%
Inventory Items	100-130-100.5550	-	-	-	\$5,208	-
Transfers Out IT Services	100-130-100.5900.025	\$116,557	\$124,200	\$124,200	\$124,559	0.29%
Transfers Out Facilities	100-130-100.5900.050	-	\$30,093	\$30,093	\$33,872	12.56%
Salary and Wages Regular Employees	600-130-390.5000.010	\$1,205,953	\$1,323,319	\$1,225,180	\$1,230,368	-7.02%
Salary and Wages Part Time Employees	600-130-390.5000.015	\$10,592	\$21,144	\$15,565	-	-100.00%
Salary and Wages Overtime	600-130-390.5000.030	\$40,910	\$51,874	\$63,653	\$49,917	-3.77%
Salary and Wages Accruals Paid Out	600-130-390.5000.060	\$60,953	\$4,234	\$14,548	\$4,545	7.35%
Salary and Wages Longevity	600-130-390.5000.090	\$5,723	\$3,136	\$3,033	\$3,722	18.69%
Salary and Wages Auto Allowance	600-130-390.5000.100	\$5,608	\$4,050	\$3,887	\$1,350	-66.67%
Salary and Wages Certification Pay	600-130-390.5000.130	\$5,419	\$5,400	\$7,379	\$7,200	33.33%
Employee Benefits Medical Insurance	600-130-390.5005.010	\$219,162	\$224,028	\$219,501	\$253,386	13.10%
Employee Benefits Other Group Insurance	600-130-390.5005.015	\$10,259	\$10,585	\$11,410	\$10,628	0.41%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits FICA Tax	600-130-390.5005.020	\$111,835	\$108,116	\$98,096	\$99,078	-8.36%
Employee Benefits Retirement	600-130-390.5005.030	\$205,978	\$206,270	\$194,210	\$192,601	-6.63%
Employee Benefits State Unemployment	600-130-390.5005.050	\$4,809	\$3,102	\$1,874	\$1,591	-48.71%
Employee Benefits Workers' Compensation	600-130-390.5005.060	\$5,537	\$5,577	\$5,038	\$5,271	-5.49%
Office Supplies Office Supplies	600-130-390.5100.010	\$6,118	\$10,000	\$5,000	\$5,000	-50.00%
Office Supplies Copy Charges	600-130-390.5100.020	\$2,203	\$2,500	\$2,500	\$2,500	0.00%
Office Supplies Furniture	600-130-390.5100.030	-	-	\$13,808	\$20,000	-
Office Supplies Copy Paper	600-130-390.5100.040	-	-	\$1,800	\$3,600	-
Parts & Supplies Hardware	600-130-390.5110.060	\$3,888	\$10,000	\$26,000	\$26,150	161.50%
Parts & Supplies Misc Materials & Supplies	600-130-390.5110.110	\$17,121	\$25,000	\$10,200	\$10,200	-59.20%
Minor Tools & Equipment Miscellaneous	600-130-390.5115.050	\$3,104	\$7,500	\$7,500	\$7,500	0.00%
Programs & Events Supplies Program	600-130-390.5140.020	-	-	\$6,000	\$6,000	-
Wearing Apparel Wearing Apparel	600-130-390.5145.020	\$7,648	\$15,030	\$17,925	\$19,310	28.48%
Miscellaneous Food Ice and Drinks	600-130-390.5150.070	\$926	\$1,440	\$4,560	\$4,560	216.67%
Water Meters Meter Sales	600-130-390.5175.030	\$364,968	\$332,545	\$571,845	\$342,522	3.00%
Water Meters Meter Maintenance	600-130-390.5175.040	-	\$250,000	\$250,000	\$250,000	0.00%
Repair & Maintenance Fuel Charges	600-130-390.5300.080	\$18,485	\$25,400	\$25,400	\$25,404	0.02%
Professional/Contractual Services Consulting	600-130-390.5400.150	-	-	\$30,000	\$30,000	-
Professional/Contractual Services Miscellaneous	600-130-390.5400.160	\$59,786	\$66,000	\$94,688	\$66,000	0.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other Services Printing	600-130-390.5420.010	\$2,098	\$78,000	\$80,000	\$88,004	12.83%
Other Services Postage	600-130-390.5420.020	\$270,030	\$318,600	\$336,600	\$354,000	11.11%
Other Services Mileage	600-130-390.5420.030	\$21	\$100	\$300	\$600	500.00%
Other Services Temporary Staffing	600-130-390.5420.065	\$6,794	-	-	-	-
Professional Development Books Periodicals and Subscriptions	600-130-390.5430.010	-	\$300	\$300	\$500	66.67%
Professional Development Conferences & Seminar Costs	600-130-390.5430.020	\$3,000	\$7,306	\$9,900	\$9,900	35.51%
Professional Development Membership & Dues	600-130-390.5430.030	-	\$680	\$955	\$955	40.44%
Professional Development Certifications & Licenses	600-130-390.5430.040	-	\$3,222	\$5,400	\$5,400	67.60%
Rental Equipment Rental	600-130-390.5440.010	\$4,738	\$1,680	\$1,680	\$1,680	0.00%
Rental Building/Facility Rental	600-130-390.5440.020	\$1,105	\$1,820	\$1,820	\$440	-75.82%
Communications Cellular Communications	600-130-390.5445.020	\$24,959	\$16,200	\$16,200	\$30,000	85.19%
Communications Pc Aircard Charges	600-130-390.5445.030	\$12,917	\$4,800	-	-	-100.00%
Communications Internet	600-130-390.5445.050	\$31,793	\$109,800	\$65,000	\$65,004	-40.80%
Utility Services Electricity	600-130-390.5450.030	\$2,168	\$2,700	\$2,945	\$3,038	12.52%
Transfers Out Repair & Maintenance	600-130-390.5900.020	\$24,228	\$15,214	\$15,214	\$15,857	4.23%
Transfers Out IT Services	600-130-390.5900.025	\$783,902	\$1,002,144	\$1,002,144	\$978,343	-2.38%
Transfers Out Lease Payments	600-130-390.5900.030	\$72,224	\$77,780	\$77,780	\$27,781	-64.28%
Transfers Out Facilities	600-130-390.5900.050	-	\$54,337	\$54,337	\$53,983	-0.65%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total 130 - Finance		\$6,610,593	\$6,458,592	\$6,610,534	\$7,063,638	9.37%
140 - Information Technology						
Repair & Maintenance	100-140-100.5300.092	\$60	-	-	-	-
Software Annual Maintenance						
Salary and Wages Regular Employees	705-140-100.5000.010	\$1,356,075	\$1,988,948	\$2,011,472	\$2,181,527	9.68%
Salary and Wages Part Time Employees	705-140-100.5000.015	-	-	\$1,169	-	-
Salary and Wages Overtime	705-140-100.5000.030	\$30,573	\$30,599	\$21,007	\$28,250	-7.68%
Salary and Wages Accruals Paid Out	705-140-100.5000.060	\$30,475	\$31,106	\$31,235	\$32,771	5.35%
Salary and Wages Longevity	705-140-100.5000.090	\$7,745	\$8,940	\$8,308	\$10,300	15.21%
Salary and Wages Auto Allowance	705-140-100.5000.100	\$7,685	\$10,800	\$10,503	\$10,800	0.00%
Salary and Wages Certification Pay	705-140-100.5000.130	\$975	\$900	\$1,840	\$1,800	100.00%
Employee Benefits Medical Insurance	705-140-100.5005.010	\$203,904	\$231,376	\$234,439	\$283,158	22.38%
Employee Benefits Other Group Insurance	705-140-100.5005.015	\$10,377	\$12,326	\$14,520	\$14,958	21.35%
Employee Benefits FICA Tax	705-140-100.5005.020	\$133,978	\$157,228	\$155,140	\$170,863	8.67%
Employee Benefits Retirement	705-140-100.5005.030	\$244,243	\$298,485	\$301,959	\$332,146	11.28%
Employee Benefits State Unemployment	705-140-100.5005.050	\$2,558	\$2,526	\$1,449	\$1,481	-41.37%
Employee Benefits Workers' Compensation	705-140-100.5005.060	\$3,985	\$6,990	\$4,654	\$6,029	-13.75%
Compensated Absences General Government	705-140-100.5020.010	\$392,268	-	-	-	-
Office Supplies Office Supplies	705-140-100.5100.010	\$1,972	\$2,245	\$2,245	\$2,245	0.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Office Supplies	705-140-					
Copy Charges	100.5100.020	\$315	\$6,000	\$6,000	\$3,000	-50.00%
Office Supplies	705-140-					
Furniture	100.5100.030	-	\$710	\$710	\$710	0.00%
Office Supplies	705-140-					
Copy Paper	100.5100.040	-	-	-	\$500	-
Parts & Supplies	705-140-					
Hardware	100.5110.060	\$9,529	\$18,000	\$18,000	\$10,000	-44.44%
Parts & Supplies	705-140-					
Misc Materials & Supplies	100.5110.110	\$3,172	\$11,000	\$11,000	\$11,000	0.00%
Minor Tools & Equipment	705-140-					
Computer Hardware & Software	100.5115.010	\$20,341	\$28,100	\$28,100	\$20,100	-28.47%
Minor Tools & Equipment	705-140-					
Miscellaneous	100.5115.050	-	\$1,200	\$500	\$500	-58.33%
Wearing Apparel	705-140-					
Wearing Apparel	100.5145.020	\$628	\$1,400	\$1,400	\$1,400	0.00%
Miscellaneous	705-140-					
Food Ice and Drinks	100.5150.070	\$277	\$500	\$500	\$500	0.00%
Repair & Maintenance	705-140-					
Special/Miscellaneous	100.5300.060	-	\$6,500	\$1,000	\$1,000	-84.62%
Repair & Maintenance	705-140-					
Fuel Charges	100.5300.080	\$1,586	\$1,800	\$1,800	\$1,800	0.00%
Repair & Maintenance	705-140-					
Software Licenses	100.5300.090	\$168,991	\$220,200	\$220,200	\$81,510	-62.98%
Repair & Maintenance	705-140-					
Software Annual Maintenance	100.5300.092	\$1,856,722	\$5,249,272	\$5,105,075	\$5,427,173	3.39%
Repair & Maintenance	705-140-					
Systems Hardware Repairs	100.5300.095	\$534,634	\$563,000	\$563,000	\$563,000	0.00%
Professional/Contractual Services	705-140-					
Consulting	100.5400.150	\$17,390	-	-	-	-
Professional/Contractual Services	705-140-					
Miscellaneous	100.5400.160	\$120,477	\$80,000	\$80,000	\$80,000	0.00%
Other Services	705-140-					
Postage	100.5420.020	\$51	\$500	\$500	\$500	0.00%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other Services Mileage	705-140-100.5420.030	-	\$500	\$500	\$500	0.00%
Professional Development Conferences & Seminar Costs	705-140-100.5430.020	\$38,029	\$64,900	\$88,300	\$91,900	41.60%
Professional Development Membership & Dues	705-140-100.5430.030	\$175	\$2,500	\$2,500	\$2,500	0.00%
Rental Equipment Rental	705-140-100.5440.010	\$2,369	\$1,656	\$3,252	\$3,252	96.38%
Communications Telephone	705-140-100.5445.010	\$135,323	\$155,000	\$185,000	\$185,000	19.35%
Communications Cellular Communications	705-140-100.5445.020	\$22,762	\$14,028	\$13,548	\$13,548	-3.42%
Communications Pc Aircard Charges	705-140-100.5445.030	\$32,815	\$36,000	\$36,000	-	-100.00%
Communications Internet	705-140-100.5445.050	\$225,725	\$239,900	\$239,900	\$275,768	14.95%
Inventory Items	705-140-100.5550	\$635,572	\$1,095,300	\$1,095,300	\$1,098,300	0.27%
Capital Outlay Computer Hardware	705-140-100.5600.170	\$275,000	\$341,000	\$341,000	\$400,000	17.30%
Capital Outlay Computer Software	705-140-100.5600.180	\$466	-	-	-	-
Amortization Expense Amortization Expense (GASB 96)	705-140-100.5710.020	\$3,096,169	-	-	-	-
Debt Service Interest Interest Expense (GASB 96)	705-140-100.5850.305	\$97,786	-	-	-	-
Debt Service Interest Sub Interest Expense (GASB 96)	705-140-100.5850.400	\$186,208	-	-	-	-
Transfers Out Repair & Maintenance	705-140-100.5900.020	-	\$456	\$456	\$89,195	19,460.31%
Transfers Out Lease Payments	705-140-100.5900.030	\$9,000	\$9,000	\$9,000	\$6,112	-32.09%
Total 140 - Information		\$9,918,386	\$10,930,891	\$10,852,481	\$11,445,096	4.70%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Technology						
150 - Other Requirements						
Salary and Wages Salary Adjustment	100-150-100.5000.170	-	-\$320,000	-\$200,000	-\$340,000	6.25%
Miscellaneous Miscellaneous	100-150-100.5150.060	\$8,692	\$11,000	\$10,000	\$11,000	0.00%
Repair & Maintenance Radio and Radar	100-150-100.5300.030	\$321,046	\$310,984	\$381,300	\$375,000	20.58%
Professional/Contractual Services Miscellaneous	100-150-100.5400.160	\$312,343	\$400,000	\$975,000	\$350,000	-12.50%
Other Services Postage	100-150-100.5420.020	-\$7,739	\$500	\$500	\$500	0.00%
Other Services Bank/Credit Card Charges	100-150-100.5420.090	\$169,534	\$225,000	\$200,000	\$250,000	11.11%
Other Services Sales Tax Incentives	100-150-100.5420.130	\$41,492	-	-	-	-
Rental Equipment Rental	100-150-100.5440.010	\$4,568	\$4,980	\$15,180	\$15,180	204.82%
Other Recording Fees	100-150-100.5500.150	\$12,000	\$6,000	\$12,000	\$6,000	0.00%
Other Contingencies	100-150-100.5500.190	-	\$200,000	\$151,744	\$200,000	0.00%
Debt Service Principal Capital Lease Principal	100-150-100.5800.100	-	-	\$124,002	-	-
Debt Service Principal Lease Financing Prin (GASB 87)	100-150-100.5800.210	\$829	-	-	-	-
Debt Service Interest Capital Lease Interest	100-150-100.5850.200	-	-	\$7,999	-	-
Debt Service Interest Interest Expense (GASB 87)	100-150-100.5850.300	\$1	-	-	-	-
Miscellaneous Food Ice and Drinks	100-150-261.5150.070	\$133	-	-	-	-
Transfers Out	100-150-910.5900	\$5,538,030	\$3,085,421	\$5,986,532	\$1,374,946	-55.44%
Other MUD Rebate - MUD 17	200-150-900.5500.020	\$1,059,034	\$1,175,385	\$1,120,459	\$1,205,134	2.53%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other MUD Rebate - MUD 18	200-150-900.5500.030	\$847,068	\$943,396	\$907,447	\$954,444	1.17%
Other MUD Rebate - MUD 19	200-150-900.5500.040	\$1,079,174	\$1,166,287	\$1,148,452	\$1,216,879	4.34%
Other MUD Rebate - MUD 23	200-150-900.5500.050	\$523,952	\$560,363	\$556,582	\$587,424	4.83%
Other Other MUD Rebate - MUD 69	200-150-900.5500.096	\$7,230	\$24,727	\$53,591	\$221,745	796.77%
Debt Service Principal Principal	200-150-900.5800.010	\$24,615,000	\$27,370,000	\$27,060,000	\$28,930,000	5.70%
Debt Service Interest Interest	200-150-900.5850.010	\$15,203,893	\$17,026,661	\$17,080,524	\$16,865,509	-0.95%
Bond Issuance Costs Issuance Costs	200-150-900.5875.010	\$9,838	-	-	-	-
Other Debt Service Debt Defeasance Arbitrage Fees	200-150-900.5890.010	\$1,900	\$60,000	\$323,251	\$60,000	0.00%
Other Debt Service Debt Defeasance Fiscal Agent Fees/Arbitrage	200-150-900.5890.020	\$13,275	\$30,000	\$30,000	\$30,000	0.00%
Other Debt Service Debt Defeasance Debt Defeasance	200-150-900.5890.050	\$11,128,851	\$11,553,128	\$12,635,000	\$11,420,000	-1.15%
Transfers Out	340-150-910.5900	-	-	\$616,154	-	-
Communications Cellular Communications	350-150-100.5445.020	\$1,500	\$1,320	\$1,320	-	-100.00%
Other Services Bank/Credit Card Charges	600-150-100.5420.090	\$594,298	\$450,000	\$638,170	\$650,000	44.44%
Other Uncollectible Accts Receivable	600-150-100.5500.100	-	\$5,000	\$5,000	\$5,000	0.00%
Other Contingencies	600-150-100.5500.190	-	\$100,000	\$100,000	\$100,000	0.00%
Capital Outlay Miscellaneous	600-150-100.5600.130	\$467,034	\$918,001	\$918,002	-	-100.00%
Transfers Out	600-150-910.5900	\$29,759,028	\$36,739,608	\$36,425,704	\$46,355,251	26.17%
Debt Service Principal Principal	601-150-900.5800.010	\$23,205,000	\$23,105,000	\$23,105,000	\$23,525,000	1.82%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Debt Service Interest Interest	601-150-900.5850.010	\$11,323,233	\$15,204,946	\$14,936,199	\$20,542,210	35.10%
Bond Issuance Costs Issuance Costs	601-150-900.5875.010	\$804,706	-	-	-	-
Other Debt Service Debt Defeasance Arbitrage Fees	601-150-900.5890.010	\$62,105	\$15,000	\$15,000	\$15,000	0.00%
Other Debt Service Debt Defeasance Fiscal Agent Fees/Arbitrage	601-150-900.5890.020	\$14,425	\$15,000	\$15,000	\$15,000	0.00%
Professional/Contractual Services Miscellaneous	700-150-100.5400.160	-	\$58,056	\$47,000	\$47,000	-19.04%
Insurance Services General Liability Insurance	700-150-100.5410.010	\$53,339	\$61,737	\$61,737	\$62,971	2.00%
Insurance Services Errors And Omissions Ins	700-150-100.5410.020	\$74,685	\$75,970	\$75,970	\$77,489	2.00%
Insurance Services Public Emp Dishonesty Ins	700-150-100.5410.030	\$1,376	\$1,590	\$1,590	\$1,621	1.95%
Insurance Services Animal Mortality Ins	700-150-100.5410.040	\$2,117	\$2,444	\$2,444	\$2,500	2.29%
Insurance Services Law Enforcement Liability	700-150-100.5410.050	\$110,030	\$113,420	\$113,420	\$115,689	2.00%
Insurance Services Real & Pp Property	700-150-100.5410.070	\$299,445	\$290,297	\$290,297	\$296,103	2.00%
Insurance Services Windstorm Damage Ins	700-150-100.5410.080	\$1,645,154	\$2,650,858	\$1,767,359	\$2,000,000	-24.55%
Insurance Services Automobile Liability	700-150-100.5410.090	\$190,031	\$151,199	\$151,199	\$155,034	2.54%
Insurance Services Auto Damage	700-150-100.5410.100	\$217,097	\$195,000	\$195,000	\$199,999	2.56%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Insurance Services Mobile Equipment	700-150-100.5410.120	\$20,949	\$24,150	\$24,150	\$24,150	0.00%
Insurance Services Pollution Liability	700-150-100.5410.140	\$2,100	\$2,300	\$2,300	\$2,300	0.00%
Insurance Services Insurance Miscellaneous	700-150-100.5410.200	\$33,942	\$185,350	\$185,350	\$185,350	0.00%
Insurance Services Sewage Back-Up	700-150-100.5410.210	\$16,644	\$18,000	\$18,000	\$18,360	2.00%
Insurance Services Rain Out - Parks	700-150-100.5410.230	-	\$6,900	\$6,900	\$6,900	0.00%
Insurance Services Claims Miscellaneous	700-150-100.5410.250	\$172,252	\$375,000	\$375,000	\$382,500	2.00%
Insurance Services Flood	700-150-100.5410.280	\$33,127	\$87,550	\$87,550	\$89,301	2.00%
Insurance Services Cyber Security	700-150-100.5410.290	\$15,578	\$45,150	\$45,150	\$46,053	2.00%
Other Contingencies	700-150-100.5500.190	-	\$110,000	\$110,000	\$110,000	0.00%
Transfers Out	703-150-910.5900	\$36,144	-	-	-	-
Transfers Out Lease Payments	703-150-910.5900.030	\$5,390,878	\$2,644,959	\$2,644,959	\$3,960,987	49.76%
Total 150 - Other Requirements		\$135,436,361	\$147,487,637	\$151,560,487	\$162,725,530	10.33%
200 - Police						
Salary and Wages Regular Employees	100-200-100.5000.010	\$1,561,011	\$1,729,743	\$1,660,958	\$1,752,655	1.32%
Salary and Wages Overtime	100-200-100.5000.030	\$25,186	\$32,667	\$19,642	\$26,390	-19.22%
Salary and Wages Accruals Paid Out	100-200-100.5000.060	\$85,360	\$39,094	\$137,268	\$148,333	279.43%
Salary and Wages Longevity	100-200-100.5000.090	\$13,107	\$12,852	\$12,480	\$12,608	-1.90%
Salary and Wages Auto Allowance	100-200-100.5000.100	\$31,361	\$43,200	\$28,750	\$37,800	-12.50%
Salary and Wages Clothing Allowance	100-200-100.5000.110	\$8,000	\$5,000	\$8,000	\$4,000	-20.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Certification Pay	100-200-100.5000.130	\$3,500	\$7,812	\$3,508	\$2,608	-66.62%
Salary and Wages Physical Fitness Stipends	100-200-100.5000.150	\$1,200	\$1,200	\$1,200	\$1,600	33.33%
Employee Benefits Medical Insurance	100-200-100.5005.010	\$167,803	\$147,696	\$186,026	\$178,302	20.72%
Employee Benefits Other Group Insurance	100-200-100.5005.015	\$8,079	\$8,957	\$9,255	\$10,146	13.27%
Employee Benefits FICA Tax	100-200-100.5005.020	\$122,061	\$134,641	\$131,552	\$122,488	-9.03%
Employee Benefits Retirement	100-200-100.5005.030	\$233,180	\$268,139	\$266,744	\$243,244	-9.28%
Employee Benefits State Unemployment	100-200-100.5005.050	\$1,501	\$1,404	\$819	\$693	-50.64%
Employee Benefits Workers' Compensation	100-200-100.5005.060	\$15,110	\$16,866	\$16,072	\$15,575	-7.65%
Office Supplies Furniture	100-200-100.5100.030	\$2,039	\$3,700	\$2,200	\$1,500	-59.46%
Parts & Supplies Misc Materials & Supplies	100-200-100.5110.110	\$1,025	\$2,050	\$2,050	\$2,050	0.00%
Minor Tools & Equipment Computer Hardware & Software	100-200-100.5115.010	\$6,752	\$2,200	\$7,700	\$5,500	150.00%
Minor Tools & Equipment Miscellaneous	100-200-100.5115.050	\$6,235	\$2,750	\$7,070	\$1,750	-36.36%
Programs and Events Supplies Programs	100-200-100.5140.020	\$2,137	\$3,250	\$3,250	\$3,250	0.00%
Programs and Events Supplies Awards	100-200-100.5140.040	\$11,466	\$14,000	\$12,100	\$14,000	0.00%
Miscellaneous Miscellaneous	100-200-100.5150.060	\$668	-	-	-	-
Miscellaneous Food Ice and Drinks	100-200-100.5150.070	\$6,869	\$8,150	\$8,150	\$8,150	0.00%
Repair & Maintenance Office and Furniture	100-200-100.5300.010	-	\$1,000	\$1,000	\$1,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Repair & Maintenance Security Systems	100-200-100.5300.040	\$1,194	\$4,000	\$3,000	\$4,000	0.00%
Repair & Maintenance Fuel Charges	100-200-100.5300.080	\$373	-	-	-	-
Insurance Services Notary	100-200-100.5410.220	\$1,122	\$1,674	\$1,674	\$1,674	0.00%
Other Services Printing	100-200-100.5420.010	\$5,131	\$7,750	\$7,750	\$7,750	0.00%
Other Services Postage	100-200-100.5420.020	\$8,846	\$9,000	\$9,000	\$9,000	0.00%
Other Services Mileage	100-200-100.5420.030	\$134	\$400	\$400	\$400	0.00%
Other Services Recruitment Costs	100-200-100.5420.070	\$9,391	\$10,000	\$10,000	\$6,500	-35.00%
Other Services Applicant Polygraphs	100-200-100.5420.110	-	\$1,800	\$800	\$450	-75.00%
Professional Development Books Periodicals and Subscripti	100-200-100.5430.010	\$3,489	\$3,600	\$3,600	\$1,600	-55.56%
Communications Cellular Communications	100-200-100.5445.020	\$90,561	\$57,000	\$137,000	\$130,673	129.25%
Communications Pc Aircard Charges	100-200-100.5445.030	\$83,550	\$111,600	-	-	-100.00%
Utility Services Utilities	100-200-100.5450.020	\$150,734	\$177,704	\$175,631	\$150,000	-15.59%
Debt Service Principal Lease Financing Prin (GASB 87)	100-200-100.5800.210	\$829	-	-	-	-
Debt Service Interest Interest Expense (GASB 87)	100-200-100.5850.300	\$1	-	-	-	-
Transfers Out Repair & Maintenance	100-200-100.5900.020	\$11,759	\$18,616	\$18,616	\$25,624	37.65%
Transfers Out IT Services	100-200-100.5900.025	\$2,215,017	\$2,592,300	\$2,592,300	\$2,891,061	11.52%
Transfers Out Lease Payments	100-200-100.5900.030	-	\$13,334	\$13,334	\$14,334	7.50%
Transfers Out Facilities	100-200-100.5900.050	-	\$329,943	\$329,943	\$446,572	35.35%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Regular Employees	100-200-200.50000.010	\$10,529,193	\$11,514,708	\$12,022,301	\$12,113,969	5.20%
Salary and Wages Overtime	100-200-200.50000.030	\$2,177,403	\$1,923,053	\$1,720,414	\$1,981,798	3.05%
Salary and Wages Accruals Paid Out	100-200-200.50000.060	\$259,376	\$127,843	\$163,535	\$108,791	-14.90%
Salary and Wages Longevity	100-200-200.50000.090	\$52,015	\$53,312	\$52,712	\$55,256	3.65%
Salary and Wages Clothing Allowance	100-200-200.50000.110	\$1,400	-	\$1,000	-	-
Salary and Wages Certification Pay	100-200-200.50000.130	\$10,625	\$57,324	\$12,648	\$5,215	-90.90%
Salary and Wages Physical Fitness Stipends	100-200-200.50000.150	\$16,800	\$16,800	\$18,000	\$17,500	4.17%
Employee Benefits Medical Insurance	100-200-200.5005.010	\$1,324,270	\$1,481,284	\$1,377,831	\$1,574,563	6.30%
Employee Benefits Other Group Insurance	100-200-200.5005.015	\$61,147	\$76,122	\$70,098	\$85,273	12.02%
Employee Benefits FICA Tax	100-200-200.5005.020	\$963,731	\$1,005,050	\$1,007,025	\$1,092,420	8.69%
Employee Benefits Retirement	100-200-200.5005.030	\$1,764,939	\$1,925,782	\$1,976,418	\$2,107,380	9.43%
Employee Benefits State Unemployment	100-200-200.5005.050	\$14,515	\$13,738	\$6,768	\$7,623	-44.51%
Employee Benefits Workers' Compensation	100-200-200.5005.060	\$129,561	\$136,160	\$136,840	\$143,650	5.50%
Office Supplies Office Supplies	100-200-200.5100.010	-	\$75	-	-	-100.00%
Office Supplies Furniture	100-200-200.5100.030	\$9,484	-	-	-	-
Parts & Supplies Photography	100-200-200.5110.010	\$5,228	\$9,000	\$9,000	\$9,000	0.00%
Parts & Supplies Chemicals	100-200-200.5110.040	\$2,879	\$2,500	\$2,500	\$2,500	0.00%
Parts & Supplies Hardware	100-200-200.5110.060	\$2,864	\$3,000	\$3,000	\$3,000	0.00%
Parts & Supplies Misc Materials & Supplies	100-200-200.5110.110	\$42,140	\$41,150	\$40,230	\$29,000	-29.53%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Minor Tools & Equipment						
Computer Hardware & Software	100-200-200.5115.010	\$13,933	\$8,350	\$8,350	\$8,950	7.19%
Minor Tools & Equipment Radio's/Radar	100-200-200.5115.020	\$49	-	-	-	-
Minor Tools & Equipment SWAT	100-200-200.5115.030	\$40,340	\$38,053	\$38,053	\$34,980	-8.08%
Minor Tools & Equipment Bicycles	100-200-200.5115.040	\$13,916	\$9,359	\$9,359	\$6,275	-32.95%
Minor Tools & Equipment Miscellaneous	100-200-200.5115.050	\$35,018	\$30,875	\$28,875	\$28,268	-8.44%
Minor Tools & Equipment K9	100-200-200.5115.060	\$8,785	\$16,620	\$10,620	\$9,420	-43.32%
Minor Tools & Equipment Honor Guard	100-200-200.5115.070	\$973	\$1,000	\$1,000	\$1,000	0.00%
Medical Supplies	100-200-200.5130	\$1,101	\$3,000	\$3,000	\$3,000	0.00%
Wearing Apparel Bullet Proof Vests	100-200-200.5145.010	\$34,787	\$51,025	\$57,380	\$78,590	54.02%
Wearing Apparel Wearing Apparel	100-200-200.5145.020	\$183,334	\$239,620	\$222,835	\$224,200	-6.44%
Miscellaneous Miscellaneous	100-200-200.5150.060	\$1,436	-	-	-	-
Miscellaneous Animal Food	100-200-200.5150.080	\$7,303	\$8,500	\$7,500	\$7,500	-11.76%
Repair & Maintenance Fleet Charges	100-200-200.5300.070	\$12,720	\$22,500	\$20,400	\$15,000	-33.33%
Repair & Maintenance Fuel Charges	100-200-200.5300.080	\$357,971	\$393,900	\$356,400	\$354,000	-10.13%
Professional/Contractual Services Veterinary	100-200-200.5400.040	\$8,842	\$10,500	\$9,000	\$7,350	-30.00%
Professional/Contractual Services Miscellaneous	100-200-200.5400.160	\$22,999	\$2,000	\$2,000	\$2,000	0.00%
Professional Development Conferences & Seminar Costs	100-200-200.5430.020	-	\$8,100	-	-	-100.00%
Inventory Items	100-200-200.5550	\$21,818	\$6,630	\$6,630	\$9,500	43.29%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay	100-200-200.5600.080	\$81,218	\$15,000	\$15,000	-	-100.00%
Special Equipment						
Capital Outlay Vehicles	100-200-200.5600.110	-	-	\$13,649	-	-
Capital Outlay Radio & Radar Equipment	100-200-200.5600.120	\$1,500,533	\$26,976	\$372,976	\$346,000	1,182.62%
Debt Service Principal Capital Lease Principal	100-200-200.5800.100	\$267,671	-	-	-	-
Debt Service Interest Capital Lease Interest	100-200-200.5850.200	\$77,708	-	-	-	-
Transfers Out Repair & Maintenance	100-200-200.5900.020	\$998,312	\$647,247	\$647,247	\$581,400	-10.17%
Transfers Out Lease Payments	100-200-200.5900.030	\$607,342	\$967,499	\$967,499	\$1,110,251	14.75%
Salary and Wages Regular Employees	100-200-205.5000.010	\$195,356	\$198,350	\$210,811	\$216,214	9.01%
Salary and Wages Overtime	100-200-205.5000.030	\$11,187	\$19,888	\$17,559	\$18,294	-8.01%
Salary and Wages Accruals Paid Out	100-200-205.5000.060	-	\$2,792	-	\$3,049	9.20%
Salary and Wages Longevity	100-200-205.5000.090	\$1,812	\$1,908	\$1,908	\$2,004	5.03%
Salary and Wages Physical Fitness Stipends	100-200-205.5000.150	-	\$400	-	-	-100.00%
Employee Benefits Medical Insurance	100-200-205.5005.010	\$26,415	\$27,048	\$26,756	\$29,619	9.51%
Employee Benefits Other Group Insurance	100-200-205.5005.015	\$952	\$1,192	\$1,031	\$1,228	3.02%
Employee Benefits FICA Tax	100-200-205.5005.020	\$15,346	\$17,056	\$16,581	\$18,327	7.45%
Employee Benefits Retirement	100-200-205.5005.030	\$27,916	\$32,037	\$32,340	\$35,264	10.07%
Employee Benefits State Unemployment	100-200-205.5005.050	\$231	\$234	\$126	\$126	-46.15%
Employee Benefits Workers' Compensation	100-200-205.5005.060	\$2,090	\$2,251	\$2,270	\$2,418	7.42%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Office Supplies	100-200-205.5100.010	\$308	\$500	\$500	\$500	0.00%
Parts & Supplies	100-200-205.5110.010	-	\$100	\$100	\$100	0.00%
Parts & Supplies	100-200-205.5110.060	-	\$50	\$50	\$50	0.00%
Parts & Supplies	100-200-205.5110.110	\$190	\$500	\$500	\$500	0.00%
Wearing Apparel	100-200-205.5145.020	\$2,383	\$2,400	\$2,600	\$2,600	8.33%
Repair & Maintenance	100-200-205.5300.080	\$5,715	\$7,000	\$5,500	\$5,000	-28.57%
Professional/Contractual Services	100-200-205.5400.160	-	\$1,200	\$1,200	\$1,200	0.00%
Miscellaneous						
Other Services	100-200-205.5420.010	-	\$1,000	\$500	\$1,000	0.00%
Professional Development	100-200-205.5430.010	-	\$240	\$240	\$240	0.00%
Books Periodicals and Subscriptions						
Professional Development	100-200-205.5430.020	-	\$2,000	\$2,000	\$2,000	0.00%
Conferences & Seminar Costs						
Professional Development	100-200-205.5430.030	-	\$600	\$600	\$600	0.00%
Transfers Out	100-200-205.5900.020	\$4,963	\$1,032	\$1,032	\$14,076	1,263.95%
Repair & Maintenance						
Transfers Out	100-200-205.5900.030	\$22,334	\$22,384	\$22,384	\$32,334	44.45%
Salary and Wages Regular Employees	100-200-215.5000.010	\$2,905,488	\$3,154,217	\$3,105,832	\$3,336,175	5.77%
Salary and Wages Overtime	100-200-215.5000.030	\$273,356	\$233,126	\$218,366	\$244,134	4.72%
Salary and Wages Accruals Paid Out	100-200-215.5000.060	\$72,566	\$44,213	\$112,192	\$51,240	15.89%
Salary and Wages Longevity	100-200-215.5000.090	\$17,935	\$19,820	\$19,408	\$21,256	7.25%
Salary and Wages Clothing Allowance	100-200-215.5000.110	\$27,000	\$2,000	\$29,000	\$22,000	1,000.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Certification Pay	100-200-215.5000.130	\$70,488	\$60,119	\$68,224	\$62,572	4.08%
Salary and Wages Physical Fitness Stipends	100-200-215.5000.150	\$5,200	\$5,200	\$3,200	\$3,600	-30.77%
Employee Benefits Medical Insurance	100-200-215.5005.010	\$334,261	\$361,474	\$344,903	\$388,366	7.44%
Employee Benefits Other Group Insurance	100-200-215.5005.015	\$16,570	\$20,226	\$23,510	\$21,557	6.58%
Employee Benefits FICA Tax	100-200-215.5005.020	\$250,267	\$258,300	\$267,221	\$286,185	10.80%
Employee Benefits Retirement	100-200-215.5005.030	\$457,557	\$485,616	\$519,601	\$553,859	14.05%
Employee Benefits State Unemployment	100-200-215.5005.050	\$3,706	\$3,809	\$2,025	\$2,142	-43.76%
Employee Benefits Workers' Compensation	100-200-215.5005.060	\$29,048	\$30,204	\$30,943	\$30,743	1.78%
Office Supplies Office Supplies	100-200-215.5100.010	-	\$50	-	-	-100.00%
Office Supplies Furniture	100-200-215.5100.030	-	\$10,000	\$8,000	-	-100.00%
Parts & Supplies Photography	100-200-215.5110.010	\$2,212	\$3,000	\$3,000	\$3,000	0.00%
Parts & Supplies Chemicals	100-200-215.5110.040	\$4,741	\$4,750	\$4,750	\$4,750	0.00%
Parts & Supplies Misc Materials & Supplies	100-200-215.5110.110	\$8,050	\$9,200	\$9,200	\$9,200	0.00%
Minor Tools & Equipment Computer Hardware & Software	100-200-215.5115.010	\$8,085	\$15,200	\$15,200	\$7,000	-53.95%
Minor Tools & Equipment Miscellaneous	100-200-215.5115.050	\$10,747	\$7,500	\$8,206	\$7,425	-1.00%
Programs and Events Supplies Programs	100-200-215.5140.020	\$2,838	\$3,000	\$3,000	\$3,000	0.00%
Wearing Apparel Wearing Apparel	100-200-215.5145.020	-	\$875	-	-	-100.00%
Miscellaneous Miscellaneous	100-200-215.5150.060	\$2,008	-	-	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Miscellaneous						
Food Ice and Drinks	100-200-215.5150.070	\$162	\$500	\$500	\$500	0.00%
Repair & Maintenance Fleet Charges	100-200-215.5300.070	\$40,000	\$42,500	\$50,000	\$88,000	107.06%
Repair & Maintenance Fuel Charges	100-200-215.5300.080	\$58,471	\$63,100	\$54,600	\$54,204	-14.10%
Professional/Contractual Services	100-200-215.5400.160	\$35,961	\$36,540	\$32,040	\$36,540	0.00%
Miscellaneous						
Other Services Investigative Costs	100-200-215.5420.120	\$38,142	\$26,000	\$21,000	\$23,500	-9.62%
Professional Development Conferences & Seminar Costs	100-200-215.5430.020	-	\$6,000	-	-	-100.00%
Communications Cellular Communications	100-200-215.5445.020	-	\$780	-	-	-100.00%
Inventory Items	100-200-215.5550	\$9,166	-	-	-	-
Capital Outlay Special Equipment	100-200-215.5600.080	-	\$8,500	\$8,500	-	-100.00%
Transfers Out Repair & Maintenance	100-200-215.5900.020	\$18,865	\$14,968	\$14,968	\$33,576	124.32%
Transfers Out Lease Payments	100-200-215.5900.030	\$102,507	\$195,028	\$195,028	\$120,060	-38.44%
Salary and Wages Regular Employees	100-200-225.5000.010	\$904,188	\$1,001,122	\$933,284	\$888,968	-11.20%
Salary and Wages Overtime	100-200-225.5000.030	\$140,814	\$101,702	\$106,804	\$125,342	23.24%
Salary and Wages Accruals Paid Out	100-200-225.5000.060	\$19,624	\$20,118	\$20,826	\$18,814	-6.48%
Salary and Wages Longevity	100-200-225.5000.090	\$7,568	\$8,168	\$8,000	\$7,464	-8.62%
Salary and Wages Clothing Allowance	100-200-225.5000.110	\$1,000	-	\$500	-	-
Salary and Wages Certification Pay	100-200-225.5000.130	\$881	-	\$929	-	-
Salary and Wages Physical Fitness Stipends	100-200-225.5000.150	\$1,600	\$800	\$1,600	\$1,760	120.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Medical Insurance	100-200-225.5005.010	\$137,927	\$162,288	\$122,226	\$126,953	-21.77%
Employee Benefits Other Group Insurance	100-200-225.5005.015	\$5,473	\$8,313	\$5,777	\$6,496	-21.86%
Employee Benefits FICA Tax	100-200-225.5005.020	\$77,758	\$88,102	\$75,030	\$79,740	-9.49%
Employee Benefits Retirement	100-200-225.5005.030	\$144,926	\$165,488	\$148,139	\$153,434	-7.28%
Employee Benefits State Unemployment	100-200-225.5005.050	\$1,039	\$1,170	\$432	\$504	-56.92%
Employee Benefits Workers' Compensation	100-200-225.5005.060	\$10,669	\$11,626	\$10,202	\$10,520	-9.51%
Parts & Supplies Photography	100-200-225.5110.010	\$41	\$800	\$800	\$800	0.00%
Parts & Supplies Misc Materials & Supplies	100-200-225.5110.110	\$15	\$1,500	\$1,500	\$1,500	0.00%
Programs and Events Supplies Programs	100-200-225.5140.020	\$7,428	\$7,500	\$7,500	\$7,500	0.00%
Programs and Events Supplies Youth Programs	100-200-225.5140.060	\$4,968	\$4,000	\$4,000	\$4,000	0.00%
Miscellaneous Miscellaneous	100-200-225.5150.060	\$459	-	-	-	-
Miscellaneous Food Ice and Drinks	100-200-225.5150.070	-	\$750	\$750	\$750	0.00%
Repair & Maintenance Fuel Charges	100-200-225.5300.080	\$8,628	\$8,400	\$6,500	\$5,856	-30.29%
Professional/Contractual Services Miscellaneous	100-200-225.5400.160	-	\$3,000	\$3,000	\$3,000	0.00%
Transfers Out Repair & Maintenance	100-200-225.5900.020	\$5,283	\$6,216	\$6,216	\$6,510	4.73%
Transfers Out Lease Payments	100-200-225.5900.030	\$5,556	\$5,556	\$5,556	\$6,112	10.01%
Office Supplies Office Supplies	100-200-230.5100.010	-\$654	-	-	-	-
Office Supplies Furniture	100-200-230.5100.030	\$201	\$1,500	\$1,500	\$1,000	-33.33%
Parts & Supplies Ammunition	100-200-230.5110.020	\$82,055	\$135,500	\$191,178	\$110,880	-18.17%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Parts & Supplies						
Tasers	100-200-230.5110.030	\$47,359	\$25,610	\$25,610	\$40,000	56.19%
Parts & Supplies						
Misc Materials & Supplies	100-200-230.5110.110	\$16,695	\$13,350	\$14,850	\$13,350	0.00%
Minor Tools & Equipment						
Miscellaneous	100-200-230.5115.050	\$15,403	\$16,875	\$24,525	\$14,555	-13.75%
Miscellaneous						
Miscellaneous	100-200-230.5150.060	\$3,499	-	-	-	-
Miscellaneous						
Food Ice and Drinks	100-200-230.5150.070	\$902	\$1,500	\$1,500	\$1,500	0.00%
Professional/Contractual Services						
Miscellaneous	100-200-230.5400.160	\$18,594	\$17,000	\$19,500	\$19,500	14.71%
Professional Development						
Conferences & Seminar Costs	100-200-230.5430.020	\$174,215	\$137,000	\$162,000	\$166,030	21.19%
Professional Development						
Membership & Dues	100-200-230.5430.030	\$6,288	\$8,155	\$7,880	\$7,880	-3.37%
Professional Development						
Certifications & Licenses	100-200-230.5430.040	\$63,345	\$101,950	\$86,950	\$83,500	-18.10%
Transfers Out						
Repair & Maintenance	100-200-230.5900.020	\$20,706	-	-	-	-
Salary and Wages						
Regular Employees	100-200-235.5000.010	\$1,198,160	\$1,247,168	\$1,258,425	\$1,340,542	7.49%
Salary and Wages						
Overtime	100-200-235.5000.030	\$30,185	\$34,890	\$26,500	\$33,158	-4.96%
Salary and Wages						
Accruals Paid Out	100-200-235.5000.060	\$19,399	\$17,227	\$18,551	\$21,862	26.91%
Salary and Wages						
Longevity	100-200-235.5000.090	\$10,672	\$11,248	\$11,248	\$11,824	5.12%
Salary and Wages						
Certification Pay	100-200-235.5000.130	\$3,650	\$3,600	\$3,718	-	-100.00%
Salary and Wages						
Physical Fitness Stipends	100-200-235.5000.150	\$1,600	\$800	\$1,600	\$804	0.50%
Employee Benefits						
Medical Insurance	100-200-235.5005.010	\$164,645	\$176,256	\$156,153	\$177,360	0.63%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Other Group Insurance	100-200-235.5005.015	\$8,156	\$8,939	\$12,557	\$10,068	12.63%
Employee Benefits FICA Tax	100-200-235.5005.020	\$91,164	\$99,293	\$95,341	\$107,727	8.49%
Employee Benefits Retirement	100-200-235.5005.030	\$171,326	\$186,509	\$189,718	\$208,083	11.57%
Employee Benefits State Unemployment	100-200-235.5005.050	\$1,385	\$1,404	\$648	\$756	-46.15%
Employee Benefits Workers' Compensation	100-200-235.5005.060	\$12,511	\$13,102	\$13,067	\$14,212	8.47%
Office Supplies Office Supplies	100-200-235.5100.010	-	\$25	-	-	-100.00%
Parts & Supplies Misc Materials & Supplies	100-200-235.5110.110	-	\$500	\$500	\$500	0.00%
Minor Tools & Equipment Miscellaneous	100-200-235.5115.050	\$1,749	-	-	-	-
Wearing Apparel Wearing Apparel	100-200-235.5145.020	\$5,000	\$7,200	\$7,200	\$7,200	0.00%
Repair & Maintenance Fuel Charges	100-200-235.5300.080	\$8,828	\$27,420	\$12,222	\$15,600	-43.11%
Professional Development Conferences & Seminar Costs	100-200-235.5430.020	\$19,865	\$15,500	\$15,500	\$15,500	0.00%
Communications Cellular Communications	100-200-235.5445.020	\$2,120	\$2,580	\$2,580	\$2,580	0.00%
Transfers Out Repair & Maintenance	100-200-235.5900.020	\$23,122	-	\$8,698	\$12,640	-
Transfers Out Lease Payments	100-200-235.5900.030	\$42,950	\$15,000	\$15,000	\$16,167	7.78%
Salary and Wages Regular Employees	100-200-240.5000.010	\$1,679,624	\$1,750,957	\$1,878,527	\$1,885,996	7.71%
Salary and Wages Part Time Employees	100-200-240.5000.015	\$89,506	\$102,342	\$89,421	\$47,865	-53.23%
Salary and Wages Overtime	100-200-240.5000.030	\$329,586	\$302,001	\$203,700	\$275,849	-8.66%
Salary and Wages Accruals Paid Out	100-200-240.5000.060	\$26,269	\$3,233	-	\$1,523	-52.89%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Longevity	100-200-240.5000.090	\$9,680	\$12,692	\$9,676	\$13,608	7.22%
Salary and Wages Certification Pay	100-200-240.5000.130	\$28,100	\$1,502	\$32,683	\$25,270	1,582.42%
Employee Benefits Medical Insurance	100-200-240.5005.010	\$267,737	\$285,444	\$261,326	\$305,109	6.89%
Employee Benefits Other Group Insurance	100-200-240.5005.015	\$12,295	\$19,648	\$16,999	\$17,281	-12.05%
Employee Benefits FICA Tax	100-200-240.5005.020	\$160,834	\$166,225	\$160,567	\$172,134	3.55%
Employee Benefits Retirement	100-200-240.5005.030	\$288,008	\$306,292	\$306,955	\$331,693	8.29%
Employee Benefits State Unemployment	100-200-240.5005.050	\$4,626	\$4,329	\$2,061	\$2,268	-47.61%
Employee Benefits Workers' Compensation	100-200-240.5005.060	\$2,240	\$2,287	\$2,252	\$2,350	2.75%
Office Supplies Office Supplies	100-200-240.5100.010	\$35,539	\$37,000	\$37,125	\$29,000	-21.62%
Office Supplies Copy Charges	100-200-240.5100.020	\$14,969	\$20,000	\$20,000	\$20,000	0.00%
Office Supplies Furniture	100-200-240.5100.030	\$1,339	\$1,600	\$1,600	\$1,600	0.00%
Office Supplies Copy Paper	100-200-240.5100.040	-	-	-	\$5,400	-
Parts & Supplies Misc Materials & Supplies	100-200-240.5110.110	\$625	\$2,535	\$2,535	\$2,535	0.00%
Minor Tools & Equipment Computer Hardware & Software	100-200-240.5115.010	-	\$3,295	\$3,295	\$10,315	213.05%
Minor Tools & Equipment Miscellaneous	100-200-240.5115.050	-	-	-	\$2,800	-
Miscellaneous Miscellaneous	100-200-240.5150.060	\$690	-	-	-	-
Repair & Maintenance Radio and Radar	100-200-240.5300.030	\$9,301	\$51,500	\$51,500	\$51,500	0.00%
Repair & Maintenance Special/Miscellaneous	100-200-240.5300.060	\$4,200	\$4,700	\$4,700	\$3,200	-31.91%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional/Contractual Services Miscellaneous	100-200-240.5400.160	\$19,414	\$320	\$41,906	\$320	0.00%
Rental Equipment Rental	100-200-240.5440.010	\$17,151	\$16,800	\$16,800	\$16,800	0.00%
Communications Telephone	100-200-240.5445.010	\$1,823	\$2,580	\$2,580	\$2,580	0.00%
Inventory Items	100-200-240.5550	\$2,243	-	-	-	-
Capital Outlay Furniture & Office Equipment	100-200-240.5600.070	-	\$15,050	\$13,345	-	-100.00%
Salary and Wages Regular Employees	100-200-245.5000.010	\$1,329,262	\$1,341,687	\$1,342,896	\$1,389,195	3.54%
Salary and Wages Overtime	100-200-245.5000.030	\$146,191	\$149,254	\$100,000	\$121,685	-18.47%
Salary and Wages Accruals Paid Out	100-200-245.5000.060	\$21,591	\$20,696	\$44,904	\$15,094	-27.07%
Salary and Wages Longevity	100-200-245.5000.090	\$10,537	\$11,502	\$11,777	\$10,003	-13.03%
Salary and Wages Certification Pay	100-200-245.5000.130	\$1,744	\$900	\$506	-	-100.00%
Salary and Wages Physical Fitness Stipends	100-200-245.5000.150	\$400	\$400	-	\$800	100.00%
Employee Benefits Medical Insurance	100-200-245.5005.010	\$165,649	\$178,656	\$172,924	\$210,161	17.63%
Employee Benefits Other Group Insurance	100-200-245.5005.015	\$9,033	\$11,984	\$13,821	\$10,814	-9.76%
Employee Benefits FICA Tax	100-200-245.5005.020	\$112,852	\$116,069	\$109,730	\$117,564	1.29%
Employee Benefits Retirement	100-200-245.5005.030	\$205,881	\$218,018	\$212,384	\$228,222	4.68%
Employee Benefits State Unemployment	100-200-245.5005.050	\$2,475	\$2,401	\$1,386	\$1,293	-46.15%
Employee Benefits Workers' Compensation	100-200-245.5005.060	\$14,315	\$14,629	\$13,530	\$14,739	0.75%
Office Supplies Copy Charges	100-200-245.5100.020	\$2,546	\$1,960	\$2,938	\$2,938	49.90%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Parts & Supplies	100-200-					
Misc Materials & Supplies	245.5110.110	\$4,003	\$7,500	\$7,500	\$7,000	-6.67%
Minor Tools & Equipment	100-200-					
Computer Hardware & Software	245.5115.010	-	-	-	\$1,600	-
Minor Tools & Equipment	100-200-					
Miscellaneous	245.5115.050	\$39	\$500	\$500	\$500	0.00%
Medical Supplies	100-200-					
	245.5130	\$989	\$8,000	\$8,000	\$8,000	0.00%
Miscellaneous	100-200-					
Jail Food	245.5150.090	\$7,120	\$6,263	\$6,013	\$6,075	-3.00%
Buildings & Grounds	100-200-					
Jail Repair	245.5200.050	\$1,426	\$2,000	\$2,000	\$2,000	0.00%
Professional/Contractual Services	100-200-					
Lab/Testing	245.5400.130	\$12,500	\$12,500	\$12,500	\$12,500	0.00%
Rental Equipment	100-200-					
Rental	245.5440.010	\$2,369	\$1,680	\$3,360	\$1,680	0.00%
Salary and Wages	100-200-					
Regular Employees	250.5000.010	\$532,388	\$685,206	\$605,778	\$684,983	-0.03%
Salary and Wages	100-200-					
Part Time Employees	250.5000.015	-	\$52,000	\$114,949	\$112,432	116.22%
Salary and Wages	100-200-					
Overtime	250.5000.030	\$66,327	\$54,586	\$52,300	\$59,141	8.34%
Salary and Wages	100-200-					
Accruals Paid Out	250.5000.060	\$38,160	\$2,878	\$1,011	-	-100.00%
Salary and Wages	100-200-					
Longevity	250.5000.090	\$769	\$704	\$260	\$708	0.57%
Salary and Wages	100-200-					
Certification Pay	250.5000.130	\$844	\$1,351	\$929	\$900	-33.38%
Employee Benefits	100-200-					
Medical Insurance	250.5005.010	\$92,955	\$114,151	\$138,963	\$169,730	48.69%
Employee Benefits	100-200-					
Other Group Insurance	250.5005.015	\$3,467	\$4,809	\$4,707	\$5,569	15.80%
Employee Benefits	100-200-					
FICA Tax	250.5005.020	\$47,237	\$58,960	\$55,222	\$65,581	11.23%
Employee Benefits	100-200-					
Retirement	250.5005.030	\$87,314	\$105,062	\$109,502	\$126,190	20.11%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits State Unemployment	100-200-250.5005.050	\$1,700	\$1,210	\$882	\$882	-27.11%
Employee Benefits Workers' Compensation	100-200-250.5005.060	\$9,163	\$11,504	\$10,678	\$12,431	8.06%
Office Supplies Office Supplies	100-200-250.5100.010	\$3,088	\$4,050	\$4,050	\$4,050	0.00%
Office Supplies Copy Charges	100-200-250.5100.020	\$1,569	\$1,786	\$1,800	\$3,110	74.13%
Office Supplies Furniture	100-200-250.5100.030	-	\$500	\$500	\$500	0.00%
Parts & Supplies Photography	100-200-250.5110.010	\$78	\$250	\$250	\$250	0.00%
Parts & Supplies Chemicals	100-200-250.5110.040	\$4,023	\$12,500	\$11,750	\$10,750	-14.00%
Parts & Supplies Hardware	100-200-250.5110.060	\$205	-	-	-	-
Parts & Supplies Misc Materials & Supplies	100-200-250.5110.110	\$22,281	\$35,000	\$35,000	\$31,500	-10.00%
Minor Tools & Equipment Computer Hardware & Software	100-200-250.5115.010	\$2,095	\$2,600	\$2,600	-	-100.00%
Minor Tools & Equipment Miscellaneous	100-200-250.5115.050	\$3,691	\$4,125	\$4,125	\$3,375	-18.18%
Janitorial Supplies	100-200-250.5120	\$3,573	\$3,000	\$3,000	\$3,000	0.00%
Programs and Events Supplies Programs	100-200-250.5140.020	\$3,963	\$4,000	\$3,750	\$3,750	-6.25%
Wearing Apparel Wearing Apparel	100-200-250.5145.020	-	\$900	-	-	-100.00%
Miscellaneous Miscellaneous	100-200-250.5150.060	\$2,249	-	-	-	-
Miscellaneous Food Ice and Drinks	100-200-250.5150.070	-	\$1,700	\$1,700	\$1,700	0.00%
Miscellaneous Animal Food	100-200-250.5150.080	\$23,652	\$20,000	\$22,500	\$22,500	12.50%
Buildings & Grounds Miscellaneous	100-200-250.5200.130	-	\$1,000	\$2,000	-	-100.00%
Repair & Maintenance Fleet Charges	100-200-250.5300.070	\$1,045	\$3,050	\$2,050	\$550	-81.97%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Repair & Maintenance	100-200-250.5300.080	\$7,809	\$23,500	\$13,500	\$14,000	-40.43%
Fuel Charges						
Professional/Contractual Services	100-200-250.5400.040	\$85,485	\$110,000	\$62,500	\$25,000	-77.27%
Veterinary						
Professional/Contractual Services	100-200-250.5400.160	\$93,795	\$147,250	\$77,650	\$75,250	-48.90%
Miscellaneous						
Other Services	100-200-250.5420.010	-	\$400	\$400	\$400	0.00%
Printing						
Other Services	100-200-250.5420.020	-	\$50	\$50	\$50	0.00%
Postage						
Other Services	100-200-250.5420.075	\$6,738	\$7,450	\$7,450	\$7,450	0.00%
Medical Exams						
Professional Development	100-200-250.5430.020	-	\$700	-	-	-100.00%
Conferences & Seminar Costs						
Rental Equipment Rental	100-200-250.5440.010	\$2,232	\$1,584	\$1,584	\$1,584	0.00%
Communications						
Cellular Communications	100-200-250.5445.020	\$7,465	\$6,900	\$9,900	\$9,960	44.35%
Communications						
Pc Aircard Charges	100-200-250.5445.030	\$2,027	\$2,580	-	-	-100.00%
Utility Services						
Utilities	100-200-250.5450.020	\$60,641	\$62,707	\$69,921	\$72,013	14.84%
Inventory Items	100-200-250.5550	-	\$2,000	\$2,000	-	-100.00%
Capital Outlay						
Radio & Radar Equipment	100-200-250.5600.120	-	\$8,500	\$8,500	-	-100.00%
Transfers Out						
Repair & Maintenance	100-200-250.5900.020	\$12,135	\$9,719	\$9,719	\$15,732	61.87%
Transfers Out						
Lease Payments	100-200-250.5900.030	\$9,167	\$113,867	\$113,867	\$25,668	-77.46%
Salary and Wages						
Regular Employees	100-200-255.5000.010	\$202,999	\$204,646	\$211,752	\$218,024	6.54%
Salary and Wages						
Overtime	100-200-255.5000.030	\$14,600	\$13,956	\$12,186	\$15,245	9.24%
Salary and Wages						
Accruals Paid Out	100-200-255.5000.060	\$5,475	\$5,491	\$5,774	\$6,098	11.05%
Salary and Wages						
Longevity	100-200-255.5000.090	\$2,180	\$2,148	\$2,276	\$2,372	10.43%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Physical Fitness Stipends	100-200-255.5000.150	\$800	-	\$800	\$400	-
Employee Benefits Medical Insurance	100-200-255.5005.010	\$29,498	\$31,440	\$30,536	\$34,420	9.48%
Employee Benefits Other Group Insurance	100-200-255.5005.015	\$1,318	\$1,521	\$1,512	\$1,715	12.75%
Employee Benefits FICA Tax	100-200-255.5005.020	\$16,139	\$17,308	\$16,886	\$18,524	7.03%
Employee Benefits Retirement	100-200-255.5005.030	\$30,505	\$32,511	\$33,572	\$35,643	9.63%
Employee Benefits State Unemployment	100-200-255.5005.050	\$231	\$234	\$108	\$126	-46.15%
Employee Benefits Workers' Compensation	100-200-255.5005.060	\$2,211	\$2,285	\$2,300	\$2,444	6.96%
Office Supplies Copy Charges	100-200-255.5100.020	-	\$2,500	\$1,250	\$2,500	0.00%
Parts & Supplies Misc Materials & Supplies	100-200-255.5110.110	\$776	\$2,000	\$2,000	\$2,000	0.00%
Miscellaneous Food Ice and Drinks	100-200-255.5150.070	-	\$500	\$500	\$500	0.00%
Professional Development Books Periodicals and Subscripti	100-200-255.5430.010	\$1,753	\$2,250	\$2,250	\$2,250	0.00%
Rental Equipment Rental	100-200-255.5440.010	-	\$2,400	\$3,129	\$3,132	30.50%
Inventory Items	100-200-255.5550	-	\$4,000	\$8,100	\$3,240	-19.00%
Minor Tools & Equipment K9	315-200-200.5115.060	\$1,500	\$1,500	\$1,500	\$1,500	0.00%
Parts & Supplies Misc Materials & Supplies	315-200-250.5110.110	\$11,348	\$20,000	\$5,000	\$65,000	225.00%
Professional/Contractual Services Veterinary	315-200-250.5400.040	\$15,096	\$32,000	\$20,000	\$35,000	9.38%
Parts & Supplies Misc Materials & Supplies	335-200-215.5110.110	\$1,200	\$16,200	\$16,200	\$1,200	-92.59%
Miscellaneous Miscellaneous	335-200-215.5150.060	-	\$15,000	-	\$15,000	0.00%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Rental Equipment Rental	335-200-215.5440.010	\$21,489	-	-	\$25,000	-
Capital Outlay Furniture & Office Equipment	335-200-215.5600.070	\$6,949	-	-	-	-
Capital Outlay Special Equipment	335-200-215.5600.080	-	-	\$100,000	-	-
Capital Outlay Computer Hardware	335-200-215.5600.170	\$98,611	-	-	-	-
Capital Outlay Special Equipment	336-200-200.5600.080	\$68,348	-	-	-	-
Parts & Supplies Misc Materials & Supplies	336-200-215.5110.110	-	\$50,000	\$15,000	-	-100.00%
Rental Equipment Rental	336-200-215.5440.010	-	\$25,200	\$25,200	-	-100.00%
Capital Outlay Furniture & Office Equipment	336-200-215.5600.070	\$14,999	-	-	-	-
Capital Outlay Public Safety	336-200-215.5600.220	-	-	\$150,000	-	-
Salary and Wages Regular Employees	350-200-100.5000.010	-	\$36,876	\$36,876	-	-100.00%
Salary and Wages Longevity	350-200-100.5000.090	-	\$2,985	\$2,985	-	-100.00%
Employee Benefits Medical Insurance	350-200-100.5005.010	-	\$160	\$160	-	-100.00%
Employee Benefits Other Group Insurance	350-200-100.5005.015	-	\$1,618	\$1,618	-	-100.00%
Employee Benefits FICA Tax	350-200-100.5005.020	-	\$2,787	\$2,787	-	-100.00%
Employee Benefits Retirement	350-200-100.5005.030	-	\$2	\$2	-	-100.00%
Employee Benefits State Unemployment	350-200-100.5005.050	-	\$21	\$21	-	-100.00%
Professional/Contractual Services Miscellaneous	350-200-200-5400.160	\$5,346	-	-	-	-
Salary and Wages Overtime	350-200-200.5000.030	\$15,451	-	\$53,618	\$23,972	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Medical Insurance	350-200-200.5005.010	\$1,354	-	\$1,517	-	-
Employee Benefits Other Group Insurance	350-200-200.5005.015	\$67	-	\$86	-	-
Employee Benefits FICA Tax	350-200-200.5005.020	\$1,153	-	\$1,247	-	-
Employee Benefits Retirement	350-200-200.5005.030	\$2,127	-	\$2,374	-	-
Employee Benefits State Unemployment	350-200-200.5005.050	\$4	-	\$24	-	-
Employee Benefits Workers' Compensation	350-200-200.5005.060	-	-	\$8	-	-
Capital Outlay Special Equipment	350-200-200.5600.080	\$241,583	-	-	-	-
Salary and Wages Regular Employees	350-200-215.5000.010	\$53,311	\$59,173	\$59,173	-	-100.00%
Salary and Wages Overtime	350-200-215.5000.030	\$1,320	-	\$1,265	-	-
Salary and Wages Accruals Paid Out	350-200-215.5000.060	-	\$1,802	\$1,802	-	-100.00%
Salary and Wages Longevity	350-200-215.5000.090	\$56	\$80	\$80	-	-100.00%
Employee Benefits Medical Insurance	350-200-215.5005.010	\$10,428	\$11,604	\$11,604	-	-100.00%
Employee Benefits Other Group Insurance	350-200-215.5005.015	\$251	\$292	\$292	-	-100.00%
Employee Benefits FICA Tax	350-200-215.5005.020	\$3,998	\$4,733	\$4,733	-	-100.00%
Employee Benefits Retirement	350-200-215.5005.030	\$7,382	\$8,888	\$8,888	-	-100.00%
Employee Benefits State Unemployment	350-200-215.5005.050	\$118	\$118	\$118	-	-100.00%
Employee Benefits Workers' Compensation	350-200-215.5005.060	\$57	\$65	\$65	-	-100.00%
Capital Outlay Special Equipment	350-200-215.5600.080	\$58,930	-	-	-	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional Development T.C.O.L.E. Training	350-200-230.5430.070	\$23,158	\$13,000	\$13,000	\$23,158	78.14%
Total 200 - Police		\$42,705,156	\$43,652,758	\$44,285,924	\$45,658,041	4.59%
205 - Fire						
Salary and Wages Regular Employees	100-205-100.5000.010	\$997,378	\$1,031,408	\$1,023,451	\$1,249,607	21.16%
Salary and Wages Part Time Employees	100-205-100.5000.015	\$51,536	\$55,561	\$33,127	\$58,398	5.11%
Salary and Wages Overtime	100-205-100.5000.030	\$14,145	\$17,340	\$17,000	\$17,178	-0.93%
Salary and Wages Accruals Paid Out	100-205-100.5000.060	\$11,106	\$10,089	\$41,049	\$21,382	111.93%
Salary and Wages Longevity	100-205-100.5000.090	\$3,644	\$4,044	\$4,280	\$4,268	5.54%
Salary and Wages Auto Allowance	100-205-100.5000.100	\$1,900	\$1,901	\$1,848	\$1,900	-0.05%
Salary and Wages Certification Pay	100-205-100.5000.130	\$8,143	\$8,122	\$7,580	\$6,095	-24.96%
Employee Benefits Medical Insurance	100-205-100.5005.010	\$111,408	\$118,788	\$93,016	\$128,148	7.88%
Employee Benefits Other Group Insurance	100-205-100.5005.015	\$4,969	\$6,138	\$5,690	\$7,841	27.75%
Employee Benefits FICA Tax	100-205-100.5005.020	\$79,755	\$83,207	\$82,361	\$100,213	20.44%
Employee Benefits Retirement	100-205-100.5005.030	\$144,782	\$156,042	\$160,228	\$196,523	25.94%
Employee Benefits State Unemployment	100-205-100.5005.050	\$1,916	\$1,521	\$1,071	\$882	-42.01%
Employee Benefits Workers' Compensation	100-205-100.5005.060	\$7,087	\$7,423	\$7,799	\$9,934	33.83%
Office Supplies Office Supplies	100-205-100.5100.010	\$5,294	\$5,880	\$5,880	\$4,500	-23.47%
Office Supplies Copy Charges	100-205-100.5100.020	\$3,923	\$3,350	\$5,150	\$4,500	34.33%
Office Supplies Furniture	100-205-100.5100.030	\$9,334	\$1,000	\$7,500	\$3,000	200.00%
Office Supplies Copy Paper	100-205-100.5100.040	-	-	-	\$2,140	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Programs and Events Supplies Programs	100-205-100.5140.020	\$21,125	\$43,808	\$43,808	\$48,808	11.41%
Wearing Apparel Wearing Apparel	100-205-100.5145.020	\$18,236	\$33,381	\$30,223	\$20,421	-38.82%
Miscellaneous Miscellaneous	100-205-100.5150.060	\$270	-	-	-	-
Miscellaneous Food Ice and Drinks	100-205-100.5150.070	\$5,547	\$6,500	\$6,500	\$6,500	0.00%
Repair & Maintenance Fleet Charges	100-205-100.5300.070	\$47	-	\$2,520	\$3,520	-
Repair & Maintenance Fuel Charges	100-205-100.5300.080	\$10,013	\$5,000	\$11,000	\$12,000	140.00%
Professional/Contractual Services Miscellaneous	100-205-100.5400.160	\$15,628	\$14,500	-	-	-100.00%
Other Services Printing	100-205-100.5420.010	\$1,639	\$1,600	\$1,600	\$1,700	6.25%
Other Services Postage	100-205-100.5420.020	\$340	\$1,000	\$1,000	\$1,000	0.00%
Other Services Temporary Staffing	100-205-100.5420.065	\$19,706	\$161,694	\$110,000	\$110,000	-31.97%
Professional Development Books Periodicals and Subscripti	100-205-100.5430.010	\$183	-	-	-	-
Professional Development Conferences & Seminar Costs	100-205-100.5430.020	\$11,294	-	-	-	-
Professional Development Membership & Dues	100-205-100.5430.030	\$144	-	-	-	-
Rental Equipment Rental	100-205-100.5440.010	\$4,974	\$3,528	\$6,278	\$3,528	0.00%
Communications Cellular Communications	100-205-100.5445.020	\$12,791	\$6,545	\$22,000	\$22,000	236.13%
Communications Pc Aircard Charges	100-205-100.5445.030	\$7,628	\$5,900	-	-	-100.00%
Transfers Out Repair & Maintenance	100-205-100.5900.020	\$4,537	\$3,455	\$3,455	\$7,092	105.27%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Transfers Out IT Services	100-205-100.5900.025	\$1,231,614	\$1,334,513	\$1,334,513	\$1,610,122	20.65%
Transfers Out Lease Payments	100-205-100.5900.030	\$8,889	\$51,668	\$51,668	\$61,335	18.71%
Transfers Out Facilities	100-205-100.5900.050	-	\$705,124	\$705,124	\$910,423	29.12%
Salary and Wages Regular Employees	100-205-230.5000.010	\$292,857	\$296,927	\$312,012	\$335,601	13.02%
Salary and Wages Overtime	100-205-230.5000.030	\$11,844	\$9,467	\$9,400	\$9,559	0.97%
Salary and Wages Accruals Paid Out	100-205-230.5000.060	\$3,200	\$7,241	\$21,618	\$8,395	15.94%
Salary and Wages Longevity	100-205-230.5000.090	\$1,116	\$1,384	\$1,260	\$1,140	-17.63%
Salary and Wages Certification Pay	100-205-230.5000.130	\$14,399	\$10,231	\$10,819	\$10,832	5.87%
Employee Benefits Medical Insurance	100-205-230.5005.010	\$17,624	\$18,468	\$26,366	\$29,619	60.38%
Employee Benefits Other Group Insurance	100-205-230.5005.015	\$1,020	\$1,196	\$1,499	\$1,908	59.53%
Employee Benefits FICA Tax	100-205-230.5005.020	\$24,014	\$24,883	\$26,246	\$27,135	9.05%
Employee Benefits Retirement	100-205-230.5005.030	\$45,152	\$48,333	\$51,389	\$53,008	9.67%
Employee Benefits State Unemployment	100-205-230.5005.050	\$346	\$351	\$162	\$189	-46.15%
Employee Benefits Workers' Compensation	100-205-230.5005.060	\$3,021	\$3,085	\$3,236	\$3,359	8.88%
Office Supplies Office Supplies	100-205-230.5100.010	\$2,925	\$4,500	\$2,500	\$2,500	-44.44%
Miscellaneous Training Materials	100-205-230.5150.050	\$96,457	\$69,500	\$96,692	\$54,500	-21.58%
Miscellaneous Food Ice and Drinks	100-205-230.5150.070	\$3,401	\$5,200	\$4,500	\$4,500	-13.46%
Buildings & Grounds Miscellaneous	100-205-230.5200.130	\$7,173	\$13,000	\$29,857	\$13,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional Development Books Periodicals and Subscriptions	100-205-230.5430.010	\$15,056	\$18,747	\$18,747	\$18,747	0.00%
Professional Development Conferences & Seminar Costs	100-205-230.5430.020	\$204,714	\$261,799	\$261,670	\$261,670	-0.05%
Professional Development Membership & Dues	100-205-230.5430.030	\$12,270	\$18,342	\$18,342	\$18,467	0.68%
Professional Development Certifications & Licenses	100-205-230.5430.040	\$68,433	\$170,701	\$170,701	\$170,701	0.00%
Professional Development T.C.O.L.E. Training	100-205-230.5430.070	\$76	\$3,800	\$3,800	\$3,800	0.00%
Inventory Items	100-205-230.5550	-	\$10,500	\$48,460	\$25,500	142.86%
Capital Outlay Building & Grounds	100-205-230.5600.050	\$2,087	\$24,525	\$24,525	-	-100.00%
Salary and Wages Regular Employees	100-205-260.5000.010	\$10,992,836	\$11,537,071	\$12,690,778	\$13,176,833	14.21%
Salary and Wages Part Time Employees	100-205-260.5000.015	\$300,625	\$375,000	\$232,151	\$294,437	-21.48%
Salary and Wages Overtime	100-205-260.5000.030	\$3,315,032	\$2,635,550	\$2,422,103	\$2,701,039	2.48%
Salary and Wages Accruals Paid Out	100-205-260.5000.060	\$162,664	\$102,323	\$132,656	\$125,351	22.51%
Salary and Wages Longevity	100-205-260.5000.090	\$39,387	\$42,184	\$41,071	\$49,708	17.84%
Salary and Wages Certification Pay	100-205-260.5000.130	\$711,037	\$575,943	\$616,944	\$591,622	2.72%
Employee Benefits Medical Insurance	100-205-260.5005.010	\$1,571,172	\$1,635,204	\$1,595,718	\$1,778,740	8.78%
Employee Benefits Other Group Insurance	100-205-260.5005.015	\$63,766	\$84,995	\$77,435	\$89,705	5.54%
Employee Benefits FICA Tax	100-205-260.5005.020	\$1,137,024	\$1,138,071	\$1,223,834	\$1,241,028	9.05%
Employee Benefits Retirement	100-205-260.5005.030	\$2,090,507	\$2,179,045	\$2,339,730	\$2,415,716	10.86%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits State Unemployment	100-205-260.5005.050	\$19,148	\$15,597	\$8,208	\$8,820	-43.45%
Employee Benefits Workers' Compensation	100-205-260.5005.060	\$166,702	\$166,984	\$180,862	\$177,994	6.59%
Office Supplies Office Supplies	100-205-260.5100.010	\$3,910	\$10,500	\$5,500	\$5,500	-47.62%
Parts & Supplies Electrical Parts & Supplies	100-205-260.5110.050	\$35,679	\$19,000	\$26,700	\$35,000	84.21%
Parts & Supplies Hardware	100-205-260.5110.060	\$4,963	\$5,000	\$5,000	\$5,300	6.00%
Parts & Supplies Oxygen & Welding Supplies	100-205-260.5110.070	\$9,639	\$11,550	\$11,550	\$11,550	0.00%
Parts & Supplies Hose & Connections	100-205-260.5110.090	\$30,473	\$45,100	\$67,553	\$60,000	33.04%
Parts & Supplies Misc Materials & Supplies	100-205-260.5110.110	\$24,980	\$14,500	\$14,500	\$25,000	72.41%
Minor Tools & Equipment Computer Hardware & Software	100-205-260.5115.010	-	\$2,425	\$10,525	-	-100.00%
Minor Tools & Equipment Radio's/Radar	100-205-260.5115.020	\$9,467	\$4,500	\$4,500	\$4,500	0.00%
Minor Tools & Equipment Miscellaneous	100-205-260.5115.050	\$109,563	\$91,550	\$91,550	\$110,000	20.15%
Janitorial Supplies	100-205-260.5120	\$29,267	\$40,950	\$40,950	\$40,950	0.00%
Medical Supplies	100-205-260.5130	\$459,023	\$434,133	\$451,059	\$452,000	4.12%
Wearing Apparel Wearing Apparel	100-205-260.5145.020	\$262,843	\$366,684	\$401,113	\$262,813	-28.33%
Wearing Apparel PPE	100-205-260.5145.025	\$387,284	\$445,778	\$881,545	\$445,778	0.00%
Miscellaneous Miscellaneous	100-205-260.5150.060	\$1,311	-	-	-	-
Miscellaneous Food Ice and Drinks	100-205-260.5150.070	\$8,854	\$8,400	\$8,400	\$9,000	7.14%
Buildings & Grounds Miscellaneous	100-205-260.5200.130	\$24,866	\$27,000	\$27,000	\$27,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Repair & Maintenance	100-205-260.5300.010	\$14,321	\$15,000	\$25,000	\$25,000	66.67%
Office and Furniture						
Repair & Maintenance	100-205-260.5300.030	\$5,717	\$11,000	\$11,000	\$11,000	0.00%
Radio and Radar						
Repair & Maintenance	100-205-260.5300.060	\$311,239	\$333,440	\$355,693	\$213,438	-35.99%
Special/Miscellaneous						
Repair & Maintenance	100-205-260.5300.070	\$12,001	\$10,000	\$10,000	\$10,000	0.00%
Fleet Charges						
Repair & Maintenance	100-205-260.5300.080	\$183,000	\$200,000	\$200,000	\$185,000	-7.50%
Fuel Charges						
Professional/Contractual Services	100-205-260.5400.010	\$30,571	-	\$760	-	-
EMS Billing Service						
Professional/Contractual Services	100-205-260.5400.160	\$544,797	\$445,050	\$466,242	\$499,520	12.24%
Miscellaneous						
Insurance Services	100-205-260.5410.200	\$540	\$2,000	\$600	\$600	-70.00%
Insurance						
Miscellaneous						
Other Services	100-205-260.5420.020	\$70	-	-	-	-
Postage						
Other Services	100-205-260.5420.070	\$24,351	\$45,640	\$45,640	\$45,640	0.00%
Recruitment Costs						
Professional Development	100-205-260.5430.020	\$1,562	-	\$5	-	-
Conferences & Seminar Costs						
Rental Equipment	100-205-260.5440.010	\$18,431	\$26,700	\$26,700	\$26,700	0.00%
Rental						
Communications	100-205-260.5445.020	\$17,124	\$10,210	\$37,650	\$32,650	219.78%
Cellular Communications						
Communications	100-205-260.5445.030	\$15,919	\$17,650	-	-	-100.00%
Pc Aircard Charges						
Utility Services	100-205-260.5450.020	\$147,861	\$144,885	\$169,121	\$114,189	-21.19%
Utilities						
Inventory Items	100-205-260.5550	\$33,734	\$73,390	\$88,466	\$73,390	0.00%
Capital Outlay						
Special Equipment	100-205-260.5600.080	\$329,097	\$1,000,000	\$1,095,852	\$1,000,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay						
Radio & Radar Equipment	100-205-260.5600.120	\$16,308	-	\$198,787	-	-
Transfers Out						
Repair & Maintenance	100-205-260.5900.020	\$466,056	\$889,637	\$889,637	\$517,102	-41.87%
Transfers Out						
Lease Payments	100-205-260.5900.030	\$563,432	\$675,815	\$675,815	\$1,530,797	126.51%
Salary and Wages Regular Employees	100-205-265.5000.010	\$447,497	\$589,485	\$626,863	\$703,561	19.35%
Salary and Wages Part Time Employees	100-205-265.5000.015	\$32,129	\$46,949	\$260	-	-100.00%
Salary and Wages Overtime	100-205-265.5000.030	\$32,880	\$32,612	\$34,370	\$35,046	7.46%
Salary and Wages Accruals Paid Out	100-205-265.5000.060	\$29,202	\$12,195	-	-	-100.00%
Salary and Wages Longevity	100-205-265.5000.090	\$1,353	\$1,092	\$320	\$596	-45.42%
Salary and Wages Certification Pay	100-205-265.5000.130	\$11,751	\$3,661	\$9,490	\$3,016	-17.62%
Employee Benefits Medical Insurance	100-205-265.5005.010	\$45,772	\$53,340	\$56,946	\$66,684	25.02%
Employee Benefits Other Group Insurance	100-205-265.5005.015	\$2,104	\$2,542	\$3,166	\$4,010	57.75%
Employee Benefits FICA Tax	100-205-265.5005.020	\$41,611	\$48,890	\$49,561	\$53,868	10.18%
Employee Benefits Retirement	100-205-265.5005.030	\$71,389	\$91,835	\$95,709	\$103,652	12.87%
Employee Benefits State Unemployment	100-205-265.5005.050	\$1,132	\$819	\$378	\$378	-53.85%
Employee Benefits Workers' Compensation	100-205-265.5005.060	\$2,481	\$2,654	\$2,865	\$2,916	9.87%
Office Supplies						
Office Supplies	100-205-265.5100.010	\$1,500	\$2,100	\$2,100	\$2,100	0.00%
Parts & Supplies						
Photography	100-205-265.5110.010	\$8,537	\$21,327	\$21,327	\$21,327	0.00%
Parts & Supplies						
Ammunition	100-205-265.5110.020	\$2,774	\$4,200	\$3,200	\$3,200	-23.81%
Parts & Supplies						
Tasers	100-205-265.5110.030	\$6,510	\$6,510	\$6,510	\$6,510	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Parts & Supplies						
Misc Materials & Supplies	100-205-265.5110.110	\$734	\$2,150	\$9,100	\$2,610	21.40%
Minor Tools & Equipment	100-205-265.5115.050	\$9,084	\$7,000	\$7,000	\$4,000	-42.86%
Miscellaneous						
Programs and Events Supplies	100-205-265.5140.020	\$10,890	-	-	-	-
Programs						
Wearing Apparel	100-205-265.5145.020	\$15,067	\$21,674	\$24,305	\$15,325	-29.29%
Wearing Apparel						
Miscellaneous	100-205-265.5150.060	\$617	-	-	-	-
Miscellaneous						
Food Ice and Drinks	100-205-265.5150.070	\$798	-	\$275	\$500	-
Miscellaneous						
Animal Food	100-205-265.5150.080	\$500	\$1,000	-	\$2,100	110.00%
Repair & Maintenance	100-205-265.5300.020	\$400	-	-	-	-
Motor Vehicle						
Repair & Maintenance	100-205-265.5300.060	\$14	-	-	-	-
Special/Miscellaneous						
Repair & Maintenance	100-205-265.5300.070	\$3,718	-	\$720	\$720	-
Fleet Charges						
Repair & Maintenance	100-205-265.5300.080	\$8,550	\$16,000	\$16,000	\$16,000	0.00%
Fuel Charges						
Professional/Contractual Services	100-205-265.5400.040	\$1,565	\$3,500	\$5,500	\$4,500	28.57%
Veterinary						
Professional/Contractual Services	100-205-265.5400.160	\$3,292	\$4,020	\$3,520	\$3,520	-12.44%
Miscellaneous						
Other Services	100-205-265.5420.010	\$268	\$1,315	\$1,315	\$1,315	0.00%
Printing						
Other Services	100-205-265.5420.020	\$1,176	\$1,300	\$1,300	\$1,300	0.00%
Postage						
Professional Development	100-205-265.5430.020	\$245	-	-	-	-
Conferences & Seminar Costs						
Professional Development	100-205-265.5430.030	\$50	-	-	-	-
Membership & Dues						
Communications	100-205-265.5445.020	\$10,540	\$4,800	\$20,500	\$22,000	358.33%
Cellular Communications						

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Communications						
Pc Aircard Charges	100-205-265.5445.030	\$8,373	\$4,300	-	-	-100.00%
Transfers Out Repair & Maintenance	100-205-265.5900.020	\$42,879	\$14,232	\$14,232	\$44,697	214.06%
Transfers Out Lease Payments	100-205-265.5900.030	\$5,556	\$11,112	\$11,112	\$12,224	10.01%
Salary and Wages Regular Employees	100-205-275.5000.010	\$386,589	\$445,688	\$366,108	\$436,686	-2.02%
Salary and Wages Overtime	100-205-275.5000.030	\$10,279	\$1,786	\$10,000	\$10,481	486.84%
Salary and Wages Accruals Paid Out	100-205-275.5000.060	\$935	\$8,538	\$2,905	-	-100.00%
Salary and Wages Longevity	100-205-275.5000.090	\$2,730	\$2,472	\$1,724	\$2,028	-17.96%
Salary and Wages Certification Pay	100-205-275.5000.130	\$2,756	\$2,700	\$2,470	\$2,400	-11.11%
Employee Benefits Medical Insurance	100-205-275.5005.010	\$85,448	\$105,984	\$91,047	\$101,836	-3.91%
Employee Benefits Other Group Insurance	100-205-275.5005.015	\$3,342	\$4,499	\$2,974	\$3,847	-14.49%
Employee Benefits FICA Tax	100-205-275.5005.020	\$28,878	\$35,284	\$26,886	\$34,364	-2.61%
Employee Benefits Retirement	100-205-275.5005.030	\$54,512	\$66,276	\$54,722	\$66,919	0.97%
Employee Benefits State Unemployment	100-205-275.5005.050	\$808	\$936	\$432	\$504	-46.15%
Employee Benefits Workers' Compensation	100-205-275.5005.060	\$949	\$1,096	\$898	\$1,063	-3.01%
Office Supplies						
Office Supplies	100-205-275.5100.010	\$372	\$840	\$1,229	\$840	0.00%
Parts & Supplies						
Photography	100-205-275.5110.010	-	-	-	\$2,000	-
Parts & Supplies						
Hardware	100-205-275.5110.060	\$110	-	-	-	-
Parts & Supplies						
Misc Materials & Supplies	100-205-275.5110.110	-	\$1,315	\$1,315	\$1,000	-23.95%
Minor Tools & Equipment						
Miscellaneous	100-205-275.5115.050	\$28,275	\$2,480	\$7,711	\$3,800	53.23%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Wearing Apparel	100-205-275.5145.020	\$3,993	\$19,978	\$23,397	\$11,157	-44.15%
Miscellaneous	100-205-275.5150.060	\$150	-	-	-	-
Miscellaneous	100-205-275.5150.070	-	-	\$200	\$400	-
Repair & Maintenance	100-205-275.5300.070	-	-	\$12,306	\$2,460	-
Fleet Charges						
Repair & Maintenance	100-205-275.5300.080	\$5,440	\$7,400	\$7,400	\$8,400	13.51%
Other Services	100-205-275.5420.010	\$2,917	\$4,460	\$4,460	\$4,460	0.00%
Printing						
Other Services	100-205-275.5420.020	\$1,360	\$1,600	\$1,600	\$1,600	0.00%
Postage						
Other Services	100-205-275.5420.030	-	\$400	-	-	-100.00%
Mileage						
Other Services	100-205-275.5420.100	\$28,013	\$71,500	\$22,000	\$72,000	0.70%
Clean Up						
Other Services	100-205-275.5420.105	\$660	\$12,000	\$14,500	\$12,000	0.00%
Force Mow						
Professional Development	100-205-275.5430.020	\$540	-	-	-	-
Conferences & Seminar Costs						
Professional Development	100-205-275.5430.040	\$75	-	-	-	-
Certifications & Licenses						
Communications	100-205-275.5445.020	\$243	\$3,500	\$8,500	\$9,000	157.14%
Cellular Communications						
Communications	100-205-275.5445.030	-	\$3,000	-	-	-100.00%
Pc Aircard Charges						
Transfers Out	100-205-275.5900.020	\$53,276	\$5,344	\$5,344	\$11,103	107.77%
Repair & Maintenance						
Transfers Out	100-205-275.5900.030	-	-	-	\$7,223	-
Lease Payments						
Minor Tools & Equipment	315-205-260.5115.050	-	\$18,000	\$69,576	\$69,576	286.53%
Miscellaneous						
Professional/Contractual Services	350-205-260-5400.160	-	-	\$24,300	-	-
Miscellaneous						

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional/Contractual Services Miscellaneous	350-205-260.5400.160	-	\$24,300	-	-	-100.00%
Advertising and Promotion Legal\Public Notice	350-205-260.5446.010	-\$96	-	\$108	-	-
Total 205 - Fire		\$29,931,755	\$32,691,654	\$34,668,479	\$36,134,320	10.53%
300 - PW Engineering & Capital Projects						
Other Services Postage	100-300-100.5420.020	\$30	-	-	-	-
Capital Outlay Special Equipment	100-300-305-5600.080	-	-	\$337,500	-	-
Salary and Wages Regular Employees	100-300-305.5000.010	\$358,010	\$516,448	\$544,510	\$538,756	4.32%
Salary and Wages Overtime	100-300-305.5000.030	\$18,908	\$50,029	\$19,760	\$30,087	-39.86%
Salary and Wages Accruals Paid Out	100-300-305.5000.060	-	-	-	\$1,008	-
Salary and Wages Longevity	100-300-305.5000.090	\$552	\$1,008	\$1,064	\$1,448	43.65%
Salary and Wages Certification Pay	100-300-305.5000.130	\$900	\$900	\$929	\$900	0.00%
Employee Benefits Medical Insurance	100-300-305.5005.010	\$45,476	\$82,764	\$85,315	\$91,202	10.20%
Employee Benefits Other Group Insurance	100-300-305.5005.015	\$2,142	\$3,535	\$4,337	\$4,216	19.26%
Employee Benefits FICA Tax	100-300-305.5005.020	\$28,536	\$43,486	\$42,646	\$43,774	0.66%
Employee Benefits Retirement	100-300-305.5005.030	\$50,959	\$81,679	\$81,993	\$84,228	3.12%
Employee Benefits State Unemployment	100-300-305.5005.050	\$677	\$1,053	\$486	\$567	-46.15%
Employee Benefits Workers' Compensation	100-300-305.5005.060	\$4,207	\$7,704	\$7,261	\$7,350	-4.60%
Parts & Supplies Chemicals	100-300-305.5110.040	\$44	\$480	\$480	\$480	0.00%
Parts & Supplies Hardware	100-300-305.5110.060	\$81,917	\$65,230	\$100,230	\$95,230	45.99%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Parts & Supplies						
Misc Materials & Supplies	100-300-305.5110.110	\$834,243	\$633,050	\$310,095	\$270,850	-57.22%
Minor Tools & Equipment						
Computer Hardware & Software	100-300-305.5115.010	\$174	\$220	\$220	\$220	0.00%
Minor Tools & Equipment						
Miscellaneous	100-300-305.5115.050	\$8,554	\$11,500	\$11,500	\$11,500	0.00%
Medical Supplies	100-300-305.5130	\$607	\$480	\$480	\$480	0.00%
Wearing Apparel						
Wearing Apparel	100-300-305.5145.020	\$7,578	\$10,929	\$10,929	\$11,585	6.00%
Miscellaneous						
Food Ice and Drinks	100-300-305.5150.070	\$1,100	\$930	\$980	\$980	5.38%
Repair & Maintenance						
Special/Miscellaneous	100-300-305.5300.060	\$27,360	\$64,500	\$87,246	\$47,475	-26.40%
Repair & Maintenance						
Fuel Charges	100-300-305.5300.080	\$10,279	\$12,900	\$12,900	\$12,900	0.00%
Professional/Contractual Services						
Miscellaneous	100-300-305.5400.160	\$240,923	\$562,500	\$888,539	\$500,000	-11.11%
Other Services						
Printing	100-300-305.5420.010	\$43	\$50	\$50	\$50	0.00%
Professional Development						
Books Periodicals and Subscripti	100-300-305.5430.010	-	-	-	\$500	-
Professional Development						
Membership & Dues	100-300-305.5430.030	\$125	\$1,085	\$1,090	\$1,110	2.30%
Professional Development						
Certifications & Licenses	100-300-305.5430.040	\$3,802	\$15,428	\$15,428	\$15,828	2.59%
Communications						
Cellular Communications	100-300-305.5445.020	\$7,119	\$3,500	\$16,430	\$21,480	513.71%
Communications						
Pc Aircard Charges	100-300-305.5445.030	\$1,674	\$3,700	-	-	-100.00%
Utility Services						
Utilities	100-300-305.5450.020	\$74,572	\$66,549	\$82,042	\$84,506	26.98%
Inventory Items	100-300-305.5550	\$2,798	-	-	-	-



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Transfers Out						
Repair & Maintenance	100-300-305.5900.020	\$164	\$12,399	\$12,399	\$21,316	71.92%
Transfers Out						
Lease Payments	100-300-305.5900.030	\$13,167	\$13,167	\$13,167	\$16,200	23.03%
Salary and Wages Regular Employees	100-300-340.5000.010	\$837,390	\$925,255	\$940,370	\$981,647	6.09%
Salary and Wages Overtime	100-300-340.5000.030	\$16,455	\$18,007	\$13,020	\$19,013	5.59%
Salary and Wages Accruals Paid Out	100-300-340.5000.060	\$9,472	\$8,701	\$6,516	\$9,694	11.41%
Salary and Wages Longevity	100-300-340.5000.090	\$3,474	\$4,152	\$4,056	\$4,584	10.40%
Salary and Wages Auto Allowance	100-300-340.5000.100	\$5,400	\$5,400	\$5,252	\$5,400	0.00%
Employee Benefits Medical Insurance	100-300-340.5005.010	\$114,991	\$128,988	\$129,988	\$141,242	9.50%
Employee Benefits Other Group Insurance	100-300-340.5005.015	\$6,895	\$8,073	\$11,686	\$8,824	9.30%
Employee Benefits FICA Tax	100-300-340.5005.020	\$64,476	\$73,562	\$72,234	\$77,794	5.75%
Employee Benefits Retirement	100-300-340.5005.030	\$118,507	\$138,971	\$140,954	\$150,486	8.29%
Employee Benefits State Unemployment	100-300-340.5005.050	\$1,288	\$1,404	\$702	\$804	-42.74%
Employee Benefits Workers' Compensation	100-300-340.5005.060	\$1,813	\$1,995	\$2,002	\$2,104	5.46%
Parts & Supplies Chemicals	100-300-340.5110.040	\$96	-	-	-	-
Parts & Supplies Misc Materials & Supplies	100-300-340.5110.110	\$262	\$2,400	\$2,400	\$2,400	0.00%
Minor Tools & Equipment						
Computer Hardware & Software	100-300-340.5115.010	\$227	\$530	\$530	\$530	0.00%
Minor Tools & Equipment						
Miscellaneous	100-300-340.5115.050	\$226	\$425	\$425	\$425	0.00%
Wearing Apparel						
Wearing Apparel	100-300-340.5145.020	\$1,082	\$3,720	\$3,720	\$3,720	0.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Miscellaneous	100-300-340.5150.060	\$547	-	-	-	-
Miscellaneous	100-300-340.5150.070	\$202	\$300	\$300	\$300	0.00%
Food Ice and Drinks	100-300-340.5300.080	\$11,954	\$10,800	\$10,800	\$10,800	0.00%
Repair & Maintenance	100-300-340.5400.150	\$94,432	\$148,000	\$188,033	\$103,110	-30.33%
Fuel Charges	100-300-340.5420.010	\$5,211	\$4,100	\$4,100	\$4,100	0.00%
Professional/Contractual Services	100-300-340.5420.020	\$711	\$700	\$700	\$700	0.00%
Consulting	100-300-340.5430.010	\$163	\$200	\$200	\$200	0.00%
Other Services	100-300-340.5430.020	\$9,760	\$16,920	\$9,250	\$9,250	-45.33%
Printing	100-300-340.5430.040	\$14,046	\$18,180	\$17,930	\$18,230	0.28%
Professional Development	100-300-340.5445.020	\$8,066	\$7,843	\$10,591	\$10,591	35.04%
Books Periodicals and Subscripti	100-300-340.5445.030	\$1,688	\$2,748	-	-	-100.00%
and Subscripti	100-300-340.5550	\$1,399	-	-	-	-
Professional Development	100-300-340.5900.020	\$16,475	\$15,467	\$15,467	\$15,951	3.13%
Conferences & Seminar Costs	100-300-340.5900.030	\$22,224	\$27,780	\$27,780	\$30,560	10.01%
Professional Development	100-300-345.5000.010	\$1,024,630	\$1,587,187	\$1,094,224	\$1,566,043	-1.33%
Certifications & Licenses	100-300-345.5000.030	\$2,471	\$7,194	\$4,235	\$1,079	-85.00%
Communications	100-300-345.5000.060	\$91,125	\$8,227	\$44,513	\$3,085	-62.50%
Cellular Communications	100-300-345.5000.090	\$4,045	\$3,296	\$2,393	\$2,020	-38.71%
Pc Aircard Charges						
Inventory Items						
Transfers Out						
Repair & Maintenance						
Transfers Out						
Lease Payments						
Salary and Wages Regular Employees						
Salary and Wages Overtime						
Salary and Wages Accruals Paid Out						
Salary and Wages Longevity						



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Auto Allowance	100-300-345.5000.100	\$3,323	\$5,400	\$5,252	\$5,400	0.00%
Salary and Wages Certification Pay	100-300-345.5000.130	\$3,094	\$2,700	\$731	-	-100.00%
Employee Benefits Medical Insurance	100-300-345.5005.010	\$132,384	\$179,682	\$138,422	\$192,720	7.26%
Employee Benefits Other Group Insurance	100-300-345.5005.015	\$6,304	\$9,444	\$7,742	\$9,577	1.41%
Employee Benefits FICA Tax	100-300-345.5005.020	\$84,148	\$116,633	\$85,353	\$120,951	3.70%
Employee Benefits Retirement	100-300-345.5005.030	\$152,344	\$231,106	\$163,019	\$233,528	1.05%
Employee Benefits State Unemployment	100-300-345.5005.050	\$1,875	\$1,697	\$1,467	\$1,071	-36.89%
Employee Benefits Workers' Compensation	100-300-345.5005.060	\$1,894	\$5,951	\$1,883	\$2,746	-53.86%
Office Supplies Office Supplies	100-300-345.5100.010	-	\$300	\$300	-	-100.00%
Office Supplies Furniture	100-300-345.5100.030	-	\$300	\$300	-	-100.00%
Minor Tools & Equipment Computer Hardware & Software	100-300-345.5115.010	\$279	\$6,300	\$6,300	-	-100.00%
Minor Tools & Equipment Miscellaneous	100-300-345.5115.050	\$448	\$750	\$750	\$450	-40.00%
Wearing Apparel Wearing Apparel	100-300-345.5145.020	\$2,377	\$4,815	\$4,815	\$7,270	50.99%
Miscellaneous Miscellaneous	100-300-345.5150.060	\$157	-	-	-	-
Miscellaneous Food Ice and Drinks	100-300-345.5150.070	-	\$500	\$500	\$500	0.00%
Repair & Maintenance Fuel Charges	100-300-345.5300.080	\$2,658	\$7,500	\$7,500	\$7,500	0.00%
Professional/Contractual Services Miscellaneous	100-300-345.5400.160	\$14,060	\$64,000	\$136,008	\$14,000	-78.13%
Other Services Printing	100-300-345.5420.010	\$170	\$250	\$400	\$250	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other Services Postage	100-300-345.5420.020	\$88	\$100	\$200	\$200	100.00%
Professional Development Books, Periodicals	100-300-345.5430.010	-	-	\$2,000	-	-
Professional Development Conferences & Seminar Costs	100-300-345.5430.020	\$9,472	\$11,960	\$13,240	\$9,540	-20.23%
Professional Development Membership & Dues	100-300-345.5430.030	\$200	\$3,490	\$3,505	\$5,175	48.28%
Professional Development Certifications & Licenses	100-300-345.5430.040	\$8,901	\$15,755	\$7,125	\$7,335	-53.44%
Communications Cellular Communications	100-300-345.5445.020	\$7,506	\$11,900	\$11,900	\$10,700	-10.08%
Communications Pc Aircard Charges	100-300-345.5445.030	\$458	-	-	-	-
Transfers Out Repair & Maintenance	100-300-345.5900.020	\$284	\$5,342	\$5,342	\$4,178	-21.79%
Transfers Out Lease Payments	100-300-345.5900.030	\$22,224	\$144,626	\$144,626	\$55,838	-61.39%
Capital Outlay Land Acquisition	354-300-345.5600.030	\$261,675	-	-	-	-
Professional/Contractual Services Miscellaneous	360-300-340.5400.160	-	\$214,920	-	\$214,920	0.00%
Total 300 - PW Engineering & Capital Projects		\$5,034,163	\$6,493,149	\$6,203,057	\$6,004,761	-7.52%
305 - Public Works						
Salary and Wages Regular Employees	100-305-100.5000.010	\$788,009	\$915,171	\$756,134	\$988,579	8.02%
Salary and Wages Overtime	100-305-100.5000.030	\$3,727	\$5,187	\$5,132	\$4,776	-7.92%
Salary and Wages Accruals Paid Out	100-305-100.5000.060	\$7,238	\$5,992	\$16,094	\$10,625	77.32%
Salary and Wages Longevity	100-305-100.5000.090	\$2,412	\$3,024	\$2,998	\$3,860	27.65%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Auto Allowance	100-305-100.5000.100	\$16,200	\$16,200	\$15,755	\$16,200	0.00%
Salary and Wages Certification Pay	100-305-100.5000.130	\$2,653	\$2,700	\$1,211	\$900	-66.67%
Employee Benefits Medical Insurance	100-305-100.5005.010	\$134,288	\$150,393	\$111,964	\$149,903	-0.33%
Employee Benefits Other Group Insurance	100-305-100.5005.015	\$4,551	\$5,773	\$4,675	\$5,915	2.46%
Employee Benefits FICA Tax	100-305-100.5005.020	\$59,216	\$72,079	\$58,600	\$74,209	2.96%
Employee Benefits Retirement	100-305-100.5005.030	\$110,718	\$136,271	\$115,028	\$143,842	5.56%
Employee Benefits State Unemployment	100-305-100.5005.050	\$1,271	\$1,317	\$945	\$825	-37.36%
Employee Benefits Workers' Compensation	100-305-100.5005.060	\$1,129	\$1,206	\$1,010	\$1,007	-16.50%
Office Supplies Office Supplies	100-305-100.5100.010	\$7,871	\$12,500	\$13,119	\$10,000	-20.00%
Office Supplies Copy Charges	100-305-100.5100.020	\$5,068	\$13,200	\$6,500	\$6,500	-50.76%
Parts & Supplies Hardware	100-305-100.5110.060	\$580	\$600	\$600	\$600	0.00%
Minor Tools & Equipment Miscellaneous	100-305-100.5115.050	\$472	\$500	\$500	\$500	0.00%
Medical Supplies	100-305-100.5130	\$293	\$300	-	\$300	0.00%
Wearing Apparel Wearing Apparel	100-305-100.5145.020	\$6,936	\$8,930	\$9,230	\$9,080	1.68%
Miscellaneous Miscellaneous	100-305-100.5150.060	\$547	-	-	-	-
Miscellaneous Food Ice and Drinks	100-305-100.5150.070	\$4,704	\$6,775	\$6,775	\$6,775	0.00%
Repair & Maintenance Fuel Charges	100-305-100.5300.080	\$1,003	\$1,200	\$1,200	\$1,200	0.00%
Repair & Maintenance Software Licenses	100-305-100.5300.090	\$3,375	\$6,000	\$6,000	\$6,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional/Contractual Services Miscellaneous	100-305-100.5400.160	\$6,626	\$7,500	\$7,500	\$7,500	0.00%
Other Services Printing	100-305-100.5420.010	\$300	\$2,150	\$2,150	\$2,225	3.49%
Other Services Postage	100-305-100.5420.020	\$67	\$1,250	\$250	\$250	-80.00%
Professional Development Books Periodicals and Subscriptions	100-305-100.5430.010	\$145	\$200	\$200	\$200	0.00%
Professional Development Conferences & Seminar Costs	100-305-100.5430.020	\$7,752	\$16,400	\$14,950	\$13,400	-18.29%
Professional Development Membership & Dues	100-305-100.5430.030	\$2,303	\$1,715	\$1,615	\$1,715	0.00%
Professional Development Certifications & Licenses	100-305-100.5430.040	\$150	\$150	\$350	\$150	0.00%
Rental Equipment Rental	100-305-100.5440.010	\$4,856	\$2,700	\$7,870	\$4,200	55.56%
Communications Cellular Communications	100-305-100.5445.020	\$30,004	\$45,898	\$39,698	\$13,610	-70.35%
Communications Pc Aircard Charges	100-305-100.5445.030	\$2,619	\$3,700	-	-	-100.00%
Transfers Out Repair & Maintenance	100-305-100.5900.020	-	\$985	\$985	-	-100.00%
Transfers Out IT Services	100-305-100.5900.025	\$617,848	\$825,323	\$825,323	\$718,149	-12.99%
Transfers Out Facilities	100-305-100.5900.050	-	\$320,137	\$320,137	\$427,522	33.54%
Communications Pc Aircard Charges	100-305-305.5445.030	\$6,123	-	-	-	-
Salary and Wages Regular Employees	100-305-310.5000.010	\$4,327	-	-	-	-
Salary and Wages Overtime	100-305-310.5000.030	\$2,395	-	-	-	-
Salary and Wages Longevity	100-305-310.5000.090	\$364	-	-	-	-
Employee Benefits Medical	100-305-310.5005.010	\$2,363	-	-	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Insurance						
Employee Benefits Other Group Insurance	100-305-310.5005.015	\$35	-	-	-	-
Employee Benefits FICA Tax	100-305-310.5005.020	\$503	-	-	-	-
Employee Benefits Retirement	100-305-310.5005.030	\$1,017	-	-	-	-
Employee Benefits Workers' Compensation	100-305-310.5005.060	\$70	-	-	-	-
Repair & Maintenance Fuel Charges	100-305-310.5300.080	\$3,210	-	-	-	-
Transfers Out	100-305-310.5900	\$2,097,958	\$1,600,000	\$1,100,000	\$1,640,724	2.55%
Transfers Out Repair & Maintenance	100-305-310.5900.020	-	-	-	\$528	-
Salary and Wages Regular Employees	100-305-311.5000.010	\$343,705	\$549,603	\$522,193	\$654,461	19.08%
Salary and Wages Overtime	100-305-311.5000.030	\$67,073	\$58,113	\$54,897	\$70,795	21.82%
Salary and Wages Accruals Paid Out	100-305-311.5000.060	\$10,551	\$1,643	\$1,643	\$1,727	5.11%
Salary and Wages Longevity	100-305-311.5000.090	\$916	\$1,296	\$1,296	\$1,664	28.40%
Salary and Wages Certification Pay	100-305-311.5000.130	\$6,083	\$1,304	\$13,616	\$17,325	1,228.60%
Employee Benefits Medical Insurance	100-305-311.5005.010	\$77,050	\$104,648	\$86,201	\$132,657	26.76%
Employee Benefits Other Group Insurance	100-305-311.5005.015	\$3,155	\$5,325	\$4,902	\$5,588	4.94%
Employee Benefits FICA Tax	100-305-311.5005.020	\$31,112	\$48,537	\$44,191	\$57,067	17.57%
Employee Benefits Retirement	100-305-311.5005.030	\$57,857	\$92,363	\$86,485	\$111,401	20.61%
Employee Benefits State Unemployment	100-305-311.5005.050	\$812	\$1,112	\$1,071	\$882	-20.68%
Employee Benefits Workers' Compensation	100-305-311.5005.060	\$7,653	\$11,516	\$9,249	\$13,336	15.80%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Parts & Supplies Chemicals	100-305-311.5110.040	\$322	\$327	\$327	\$327	0.00%
Parts & Supplies Hardware	100-305-311.5110.060	\$790	\$820	\$820	\$820	0.00%
Parts & Supplies Paving Supplies	100-305-311.5110.080	\$6,582	\$6,750	\$6,750	\$6,750	0.00%
Parts & Supplies Misc Materials & Supplies	100-305-311.5110.110	\$1,090	\$1,090	\$1,090	\$1,090	0.00%
Minor Tools & Equipment	100-305-311.5115.050	\$4,144	\$6,175	\$6,175	\$6,175	0.00%
Miscellaneous	Wearing Apparel	100-305-311.5145.020	\$5,238	\$11,200	\$12,000	7.14%
Miscellaneous	Food Ice and Drinks	100-305-311.5150.070	\$554	\$615	\$615	0.00%
Building and Grounds	Pavement	100-305-311.5200.020	-	-	\$2,334,818	-
Repair & Maintenance	Fuel Charges	100-305-311.5300.080	\$22,236	\$26,520	\$19,980	-24.66%
Professional/Contractual Services	Miscellaneous	100-305-311.5400.160	\$20,690	\$18,500	\$18,500	0.00%
Professional Development	Conferences & Seminar Costs	100-305-311.5430.020	\$1,825	\$4,200	\$4,200	0.00%
Professional Development	Certifications & Licenses	100-305-311.5430.040	\$2,072	\$6,680	\$6,730	0.75%
Rental Equipment	Rental	100-305-311.5440.010	\$2,400	\$13,140	\$8,000	-39.12%
Communications	Cellular Communications	100-305-311.5445.020	-	-	\$7,560	-
Utility Services	Street Lighting	100-305-311.5450.010	\$1,741,062	\$1,680,806	\$1,916,947	17.47%
Transfers Out		100-305-311.5900	\$1,300,000	\$1,300,000	\$1,554,731	-100.00%
Transfers Out	Repair & Maintenance	100-305-311.5900.020	\$6,129	\$2,114	\$45,415	2,048.30%
Transfers Out	Lease Payments	100-305-311.5900.030	\$101,038	\$220,650	\$108,294	-50.92%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Regular Employees	100-305-315.5000.010	\$291,972	\$287,280	\$222,057	\$189,167	-34.15%
Salary and Wages Overtime	100-305-315.5000.030	\$18,423	\$13,318	\$4,525	\$14,591	9.56%
Salary and Wages Accruals Paid Out	100-305-315.5000.060	\$4,738	\$2,499	\$3,018	\$1,177	-52.90%
Salary and Wages Longevity	100-305-315.5000.090	\$1,886	\$1,774	\$1,773	\$1,601	-9.75%
Employee Benefits Medical Insurance	100-305-315.5005.010	\$59,721	\$43,152	\$43,845	\$46,613	8.02%
Employee Benefits Other Group Insurance	100-305-315.5005.015	\$2,139	\$2,517	\$1,633	\$2,217	-11.92%
Employee Benefits FICA Tax	100-305-315.5005.020	\$23,337	\$19,177	\$17,178	\$19,454	1.44%
Employee Benefits Retirement	100-305-315.5005.030	\$42,831	\$36,018	\$33,795	\$37,432	3.93%
Employee Benefits State Unemployment	100-305-315.5005.050	\$751	\$474	\$324	\$254	-46.41%
Employee Benefits Workers' Compensation	100-305-315.5005.060	\$5,008	\$4,106	\$3,700	\$3,774	-8.09%
Parts & Supplies Chemicals	100-305-315.5110.040	\$150	\$150	\$150	\$150	0.00%
Parts & Supplies Hardware	100-305-315.5110.060	\$253	\$300	\$323	\$300	0.00%
Parts & Supplies Misc Materials & Supplies	100-305-315.5110.110	\$11,224	-	-	-	-
Minor Tools & Equipment Miscellaneous	100-305-315.5115.050	\$1,322	\$1,750	\$1,750	\$1,750	0.00%
Wearing Apparel Wearing Apparel	100-305-315.5145.020	\$2,048	\$4,550	\$4,550	\$4,550	0.00%
Miscellaneous Food Ice and Drinks	100-305-315.5150.070	\$430	\$450	\$450	\$450	0.00%
Buildings & Grounds Pavement	100-305-315.5200.020	\$212,849	-	-	-	-
Buildings & Grounds Miscellaneous	100-305-315.5200.130	\$19,993	\$21,500	\$11,500	\$21,500	0.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Repair & Maintenance Fleet Charges	100-305-315.5300.070	\$374	\$1,650	\$1,650	\$1,650	0.00%
Repair & Maintenance Fuel Charges	100-305-315.5300.080	\$11,380	\$11,040	\$11,000	\$11,040	0.00%
Professional/Contractual Services Landscaping	100-305-315.5400.090	\$1,699,040	\$2,086,380	\$1,717,504	\$2,300,699	10.27%
Professional/Contractual Services Miscellaneous	100-305-315.5400.160	\$44,695	\$115,000	\$139,900	\$134,900	17.30%
Professional Development Certifications & Licenses	100-305-315.5430.040	\$272	\$1,385	\$1,385	\$1,410	1.81%
Communications Cellular Communications	100-305-315.5445.020	-	-	\$60	\$5,100	-
Communications Pc Aircard Charges	100-305-315.5445.030	-	\$60	-	-	-100.00%
Utility Services Utilities	100-305-315.5450.020	\$5,288	\$5,436	\$6,092	\$6,278	15.49%
Transfers Out Repair & Maintenance	100-305-315.5900.020	\$49,887	\$47,746	\$47,746	\$28,247	-40.84%
Transfers Out Lease Payments	100-305-315.5900.030	\$5,556	\$17,224	\$17,224	\$18,669	8.39%
Miscellaneous Miscellaneous	100-305-325.5150.060	\$200	-	-	-	-
Repair & Maintenance Fuel Charges	100-305-325.5300.080	\$7	-	-	-	-
Professional Development Conferences & Seminar Costs	100-305-325.5430.020	\$141	-	-	-	-
Buildings & Grounds Miscellaneous	100-305-330.5200.130	-\$353	-	-	-	-
Salary and Wages Regular Employees	346-305-310.5000.010	-\$1,852	-	-	-	-
Salary and Wages Overtime	346-305-310.5000.030	\$1,908	-	-	-	-
Employee Benefits Medical Insurance	346-305-310.5005.010	\$99	-	-	-	-
Employee Benefits Other	346-305-310.5005.015	\$3	-	-	-	-



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Group Insurance						
Employee Benefits FICA Tax	346-305-310.5005.020	\$28	-	-	-	-
Employee Benefits Retirement	346-305-310.5005.030	\$53	-	-	-	-
Employee Benefits Workers' Compensation	346-305-310.5005.060	\$7	-	-	-	-
Building & Grounds Miscellaneous	346-305-312-5200.130	-	-	\$8,000	\$8,000	-
Salary and Wages Regular Employees	346-305-312.5000.010	\$502,704	\$722,291	\$635,992	\$764,408	5.83%
Salary and Wages Overtime	346-305-312.5000.030	\$48,092	\$57,768	\$11,878	\$60,137	4.10%
Salary and Wages Accruals Paid Out	346-305-312.5000.060	\$11,083	\$1,477	\$11,690	\$2,138	44.75%
Salary and Wages Longevity	346-305-312.5000.090	\$899	\$1,544	\$1,487	\$1,576	2.07%
Salary and Wages Certification Pay	346-305-312.5000.130	\$7,959	\$12,492	\$8,978	\$5,997	-51.99%
Employee Benefits Medical Insurance	346-305-312.5005.010	\$104,159	\$146,821	\$110,350	\$156,900	6.86%
Employee Benefits Other Group Insurance	346-305-312.5005.015	\$4,139	\$6,342	\$5,668	\$5,792	-8.67%
Employee Benefits FICA Tax	346-305-312.5005.020	\$41,628	\$59,534	\$47,693	\$63,821	7.20%
Employee Benefits Retirement	346-305-312.5005.030	\$77,362	\$113,050	\$91,721	\$124,396	10.04%
Employee Benefits State Unemployment	346-305-312.5005.050	\$1,645	\$1,702	\$945	\$945	-44.48%
Employee Benefits Workers' Compensation	346-305-312.5005.060	\$10,233	\$15,325	\$10,277	\$16,210	5.77%
Parts & Supplies Chemicals	346-305-312.5110.040	\$456	\$475	\$475	\$475	0.00%
Parts & Supplies Hardware	346-305-312.5110.060	\$1,054	\$1,180	\$1,180	\$1,180	0.00%
Parts & Supplies Paving Supplies	346-305-312.5110.080	\$6,423	\$6,900	\$6,900	\$6,900	0.00%
Parts & Supplies Misc Materials &	346-305-312.5110.110	\$1,209	\$1,225	\$1,225	\$1,225	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Supplies						
Minor Tools & Equipment	346-305-312.5115.010	-	\$954	\$7,854	\$6,900	623.27%
Computer Hardware & Software						
Minor Tools & Equipment	346-305-312.5115.050	\$5,555	\$6,490	\$7,490	\$8,490	30.82%
Miscellaneous						
Wearing Apparel	346-305-312.5145.020	\$6,270	\$11,430	\$12,330	\$11,430	0.00%
Miscellaneous						
Food Ice and Drinks	346-305-312.5150.070	\$589	\$890	\$890	\$890	0.00%
Building & Grounds	346-305-312.5200.130	-	-	\$8,000	\$8,000	-
Miscellaneous						
Repair & Maintenance	346-305-312.5300.080	\$8,190	\$24,672	\$22,775	\$24,000	-2.72%
Fuel Charges						
Professional/Contractual Services	346-305-312.5400.160	\$163,190	\$565,000	\$565,000	\$565,000	0.00%
Miscellaneous						
Professional Development	346-305-312.5430.020	\$1,229	\$3,800	\$3,800	\$4,800	26.32%
Conferences & Seminar Costs						
Professional Development Certifications & Licenses	346-305-312.5430.040	\$4,948	\$6,620	\$13,340	\$6,830	3.17%
Rental Equipment	346-305-312.5440.010	\$4,841	\$19,227	\$12,327	\$19,227	0.00%
Rental						
Communications	346-305-312.5445.020	-	\$7,210	\$7,210	\$3,600	-50.07%
Cellular Communications						
Transfers Out	346-305-312.5900.020	\$126,626	\$65,209	\$65,209	\$62,821	-3.66%
Repair & Maintenance						
Transfers Out	346-305-312.5900.030	\$155,341	\$356,821	\$356,821	\$115,603	-67.60%
Lease Payments						
Buildings & Grounds	514-305-310.5200.020	\$1,295,777	-	-	-	-
Pavement						
Capital Outlay	514-305-310.5600.060	\$49,000	-	-	-	-
Sidewalk						
Buildings & Grounds	514-305-311.5200.020	\$1,048,589	\$1,129,858	\$1,527,141	-	-100.00%
Pavement						

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay Sidewalk	514-305-311.5600.060	\$652,740	\$704,960	\$307,677	-	-100.00%
Salary and Wages Regular Employees	600-305-100.5000.010	\$3,368	-	-	-	-
Salary and Wages Overtime	600-305-100.5000.030	\$73	-	-	-	-
Salary and Wages Certification Pay	600-305-100.5000.130	\$47	-	-	-	-
Employee Benefits Medical Insurance	600-305-100.5005.010	\$839	-	-	-	-
Employee Benefits Other Group Insurance	600-305-100.5005.015	\$18	-	-	-	-
Employee Benefits FICA Tax	600-305-100.5005.020	\$277	-	-	-	-
Employee Benefits Retirement	600-305-100.5005.030	\$504	-	-	-	-
Employee Benefits Workers' Compensation	600-305-100.5005.060	\$4	-	-	-	-
Professional Development Conferences & Seminar Costs	600-305-100.5430.020	-\$2,600	-	-	-	-
Communications Cellular Communications	600-305-100.5445.020	-	-	-	-	-
Salary and Wages Regular Employees	600-305-315.5000.010	\$328,740	\$331,430	\$448,239	\$399,297	20.48%
Salary and Wages Overtime	600-305-315.5000.030	\$35,582	\$38,265	\$17,633	\$28,530	-25.44%
Salary and Wages Accruals Paid Out	600-305-315.5000.060	\$29,409	\$1,690	\$1,972	\$634	-62.49%
Salary and Wages Longevity	600-305-315.5000.090	\$3,433	\$1,985	\$1,983	\$2,120	6.80%
Salary and Wages Certification Pay	600-305-315.5000.130	-	-	\$733	-	-
Employee Benefits Medical Insurance	600-305-315.5005.010	\$67,514	\$71,557	\$73,843	\$81,842	14.37%
Employee Benefits Other Group Insurance	600-305-315.5005.015	\$2,988	\$3,298	\$3,804	\$6,886	108.79%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits FICA Tax	600-305-315.5005.020	\$33,101	\$32,467	\$34,586	\$32,940	1.46%
Employee Benefits Retirement	600-305-315.5005.030	\$60,037	\$57,736	\$66,378	\$60,441	4.69%
Employee Benefits State Unemployment	600-305-315.5005.050	\$1,040	\$818	\$252	\$440	-46.21%
Employee Benefits Workers' Compensation	600-305-315.5005.060	\$5,942	\$5,989	\$6,128	\$6,024	0.58%
Parts & Supplies Chemicals	600-305-315.5110.040	\$280	\$280	\$280	\$280	0.00%
Parts & Supplies Hardware	600-305-315.5110.060	-	\$800	\$800	\$800	0.00%
Minor Tools & Equipment Computer Hardware & Software	600-305-315.5115.010	-	-	\$8,000	\$8,000	-
Minor Tools & Equipment Miscellaneous	600-305-315.5115.050	\$4,918	\$7,243	\$7,243	\$7,243	0.00%
Wearing Apparel Wearing Apparel	600-305-315.5145.020	\$4,001	\$3,970	\$3,970	\$3,970	0.00%
Buildings & Grounds Miscellaneous	600-305-315.5200.130	\$6,369	\$7,350	\$7,350	\$7,350	0.00%
Repair & Maintenance Special/Miscellaneous	600-305-315.5300.060	\$911	\$1,300	\$1,300	\$1,300	0.00%
Repair & Maintenance Fleet Charges	600-305-315.5300.070	\$719	\$2,160	\$2,160	\$2,160	0.00%
Repair & Maintenance Fuel Charges	600-305-315.5300.080	\$8,903	\$10,000	\$10,000	\$10,000	0.00%
Professional/Contractual Services Landscaping	600-305-315.5400.090	\$87,671	\$110,085	\$121,431	\$110,085	0.00%
Professional Development Certifications & Licenses	600-305-315.5430.040	-	\$1,120	-	\$1,120	0.00%
Communications Cellular Communications	600-305-315.5445.020	-	-	\$4,029	\$8,409	-
Communications Pc Aircard Charges	600-305-315.5445.030	\$5,567	\$2,748	-	-	-100.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Transfers Out						
Repair & Maintenance	600-305-315.5900.020	\$1,594	\$10,034	\$10,034	\$15,192	51.41%
Transfers Out IT Services	600-305-315.5900.025	-	\$339,818	\$339,818	\$139,868	-58.84%
Transfers Out Lease Payments	600-305-315.5900.030	\$87,280	\$102,280	\$102,280	\$35,626	-65.17%
Salary and Wages Regular Employees	600-305-350.5000.010	-\$9,686	-	-	-	-
Salary and Wages Overtime	600-305-350.5000.030	\$1,934	-	-	-	-
Employee Benefits Medical Insurance	600-305-350.5005.010	\$79	-	-	-	-
Employee Benefits Other Group Insurance	600-305-350.5005.015	\$5	-	-	-	-
Employee Benefits FICA Tax	600-305-350.5005.020	\$48	-	-	-	-
Employee Benefits Retirement	600-305-350.5005.030	\$84	-	-	-	-
Employee Benefits Workers' Compensation	600-305-350.5005.060	\$5	-	-	-	-
Salary and Wages Regular Employees	600-305-355.5000.010	\$2,521	-	-	-	-
Salary and Wages Overtime	600-305-355.5000.030	\$3,336	-	-	-	-
Employee Benefits Medical Insurance	600-305-355.5005.010	\$461	-	-	-	-
Employee Benefits Other Group Insurance	600-305-355.5005.015	\$27	-	-	-	-
Employee Benefits FICA Tax	600-305-355.5005.020	\$257	-	-	-	-
Employee Benefits Retirement	600-305-355.5005.030	\$451	-	-	-	-
Employee Benefits State Unemployment	600-305-355.5005.050	\$2	-	-	-	-
Employee Benefits Workers' Compensation	600-305-355.5005.060	\$40	-	-	-	-
Salary and Wages Overtime	600-305-360.5000.030	\$356	-	-	-	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Medical Insurance	600-305-360.5005.010	\$8	-	-	-	-
Employee Benefits Other Group Insurance	600-305-360.5005.015	-	-	-	-	-
Employee Benefits FICA Tax	600-305-360.5005.020	\$1	-	-	-	-
Employee Benefits Retirement	600-305-360.5005.030	\$2	-	-	-	-
Employee Benefits Workers' Compensation	600-305-360.5005.060	-	-	-	-	-
Salary and Wages Regular Employees	600-305-365.5000.010	\$546	-	-	-	-
Salary and Wages Overtime	600-305-365.5000.030	\$4,994	-	-	-	-
Employee Benefits Medical Insurance	600-305-365.5005.010	\$171	-	-	-	-
Employee Benefits Other Group Insurance	600-305-365.5005.015	\$6	-	-	-	-
Employee Benefits FICA Tax	600-305-365.5005.020	\$87	-	-	-	-
Employee Benefits Retirement	600-305-365.5005.030	\$153	-	-	-	-
Employee Benefits Workers' Compensation	600-305-365.5005.060	\$14	-	-	-	-
Salary and Wages Regular Employees	600-305-370.5000.010	\$1,108	-	-	-	-
Salary and Wages Overtime	600-305-370.5000.030	\$17,615	-	-	-	-
Employee Benefits Medical Insurance	600-305-370.5005.010	\$352	-	-	-	-
Employee Benefits Other Group Insurance	600-305-370.5005.015	\$8	-	-	-	-
Employee Benefits FICA Tax	600-305-370.5005.020	\$182	-	-	-	-
Employee Benefits Retirement	600-305-370.5005.030	\$327	-	-	-	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Workers' Compensation	600-305-370.5005.060	\$35	-	-	-	-
Salary and Wages Overtime	600-305-380.5000.030	\$113	-	-	-	-
Employee Benefits Medical Insurance	600-305-395.5005.010	\$15	-	-	-	-
Employee Benefits Other Group Insurance	600-305-395.5005.015	-	-	-	-	-
Employee Benefits FICA Tax	600-305-395.5005.020	\$3	-	-	-	-
Employee Benefits Retirement	600-305-395.5005.030	\$5	-	-	-	-
Employee Benefits Workers' Compensation	600-305-395.5005.060	-	-	-	-	-
Communications Cellular Communications	703-305-325-5445.020	-	-	-	\$3,600	-
Salary and Wages Regular Employees	703-305-325.5000.010	\$331,608	\$437,684	\$443,793	\$441,906	0.96%
Salary and Wages Overtime	703-305-325.5000.030	\$15,937	\$20,403	\$48,572	\$28,949	41.89%
Salary and Wages Accruals Paid Out	703-305-325.5000.060	-	-	-	\$784	-
Salary and Wages Longevity	703-305-325.5000.090	\$572	\$892	\$892	\$1,180	32.29%
Employee Benefits Medical Insurance	703-305-325.5005.010	\$70,822	\$81,528	\$85,623	\$96,936	18.90%
Employee Benefits Other Group Insurance	703-305-325.5005.015	\$1,921	\$2,528	\$2,586	\$2,979	17.84%
Employee Benefits FICA Tax	703-305-325.5005.020	\$28,593	\$34,977	\$34,218	\$36,171	3.41%
Employee Benefits Retirement	703-305-325.5005.030	\$53,320	\$65,699	\$68,002	\$69,599	5.94%
Employee Benefits State Unemployment	703-305-325.5005.050	\$693	\$819	\$441	\$441	-46.15%
Employee Benefits Workers' Compensation	703-305-325.5005.060	\$7,178	\$8,391	\$8,639	\$8,677	3.41%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Compensated Absences Public Works	703-305-325.5020.040	\$45,018	-	-	-	-
Office Supplies Office Supplies	703-305-325.5100.010	\$247	\$250	\$245	\$250	0.00%
Parts & Supplies Hardware	703-305-325.5110.060	\$5,600	\$5,000	\$5,000	\$5,000	0.00%
Minor Tools & Equipment Miscellaneous	703-305-325.5115.050	\$9,995	\$10,000	\$10,000	\$10,000	0.00%
Wearing Apparel Wearing Apparel	703-305-325.5145.020	\$3,998	\$5,790	\$5,790	\$5,850	1.04%
Miscellaneous Food Ice and Drinks	703-305-325.5150.070	\$250	\$250	\$250	\$250	0.00%
Repair & Maintenance Special/Miscellaneous	703-305-325.5300.060	-\$30,250	-	-	-	-
Repair & Maintenance Fleet Charges	703-305-325.5300.070	\$1,179,948	\$1,346,750	\$1,739,056	\$1,942,175	44.21%
Repair & Maintenance Fuel Charges	703-305-325.5300.080	\$4,310	\$5,000	\$5,000	\$5,000	0.00%
Professional/Contractual Services Miscellaneous	703-305-325.5400.160	\$1,442	\$10,000	\$17,472	\$20,000	100.00%
Other Services Printing	703-305-325.5420.010	\$469	\$23,000	\$44,970	\$25,000	8.70%
Professional Development Books Periodicals and Subscriptions	703-305-325.5430.010	\$4,169	\$4,000	\$4,000	\$4,000	0.00%
Professional Development Conferences & Seminar Costs	703-305-325.5430.020	\$4,034	\$12,400	\$12,400	\$12,400	0.00%
Professional Development Membership & Dues	703-305-325.5430.030	\$430	\$500	\$500	\$500	0.00%
Professional Development Certifications & Licenses	703-305-325.5430.040	-	\$530	\$530	\$530	0.00%
Rental Equipment Rental	703-305-325.5440.010	\$33,000	\$60,000	\$60,000	\$60,000	0.00%
Inventory Items	703-305-325.5550	\$57,994	-	\$1,300	\$7,860	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay	703-305-					
Special Equipment	325.5600.080	\$119,616	\$702,000	\$1,133,749	\$127,000	-81.91%
Capital Outlay	703-305-					
Construction Equipment	325.5600.100	-	\$47,000	-	-	-100.00%
Capital Outlay	703-305-					
Vehicles	325.5600.110	\$4,501,787	\$7,370,677	\$15,948,603	\$2,686,577	-63.55%
Capital Outlay	703-305-					
Grants	325.5600.190	\$85,895	-	\$2,558,168	-	-
Amortization Expense	703-305-					
Amortization Expense (GASB 87)	325.5710.010	\$30,379	-	-	-	-
Debt Service Interest	703-305-					
Interest Expense (GASB 87)	325.5850.300	\$2,681	-	-	-	-
Transfers Out	703-305-					
Repair & Maintenance	325.5900.020	\$11,505	\$935	\$935	\$66,975	7,063.10%
Transfers Out	703-305-					
IT Services	325.5900.025	\$119,778	\$108,937	\$108,937	\$123,229	13.12%
Transfers Out	703-305-					
Lease Payments	325.5900.030	\$6,112	\$6,112	\$6,117	\$6,445	5.45%
Salary and Wages	704-305-					
Regular Employees	330.5000.010	\$408,329	\$492,635	\$507,131	\$523,321	6.23%
Salary and Wages	704-305-					
Overtime	330.5000.030	\$54,379	\$30,600	\$90,787	\$58,691	91.80%
Salary and Wages	704-305-					
Accruals Paid Out	330.5000.060	\$3,451	\$4,693	\$27,008	\$3,810	-18.82%
Salary and Wages	704-305-					
Longevity	330.5000.090	\$3,468	\$3,484	\$3,948	\$4,008	15.04%
Employee Benefits	704-305-					
Medical Insurance	330.5005.010	\$117,217	\$115,030	\$113,845	\$133,188	15.79%
Employee Benefits	704-305-					
Other Group Insurance	330.5005.015	\$4,436	\$4,242	\$4,666	\$5,141	21.19%
Employee Benefits	704-305-					
FICA Tax	330.5005.020	\$41,553	\$40,704	\$45,197	\$45,122	10.85%
Employee Benefits	704-305-					
Retirement	330.5005.030	\$77,754	\$71,330	\$89,059	\$86,823	21.72%
Employee Benefits	704-305-					
State Unemployment	330.5005.050	\$1,137	\$81	\$630	\$567	600.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Workers' Compensation	704-305-330.5005.060	\$7,263	\$6,305	\$7,589	\$7,554	19.81%
Compensated Absences Public Works	704-305-330.5020.040	\$106,777	-	-	-	-
Parts & Supplies Hardware	704-305-330.5110.060	\$7,463	\$13,500	\$5,800	\$13,500	0.00%
Parts & Supplies Misc Materials & Supplies	704-305-330.5110.110	-	\$535	\$535	\$535	0.00%
Minor Tools & Equipment Miscellaneous	704-305-330.5115.050	\$2,489	\$3,960	\$3,960	\$3,960	0.00%
Janitorial Supplies	704-305-330.5120	\$25,557	\$18,780	\$27,405	\$18,780	0.00%
Wearing Apparel	704-305-330.5145.020	\$4,543	\$5,950	\$4,950	\$5,950	0.00%
Buildings & Grounds HVAC	704-305-330.5200.030	\$585,090	\$750,380	\$966,304	\$815,590	8.69%
Buildings & Grounds Exterminator	704-305-330.5200.040	\$22,176	\$26,360	\$26,360	\$28,280	7.28%
Buildings & Grounds Elevator	704-305-330.5200.060	\$27,722	\$40,980	\$69,484	\$49,880	21.72%
Buildings & Grounds Miscellaneous	704-305-330.5200.130	\$432,498	\$516,800	\$603,429	\$449,175	-13.09%
Repair & Maintenance Special/Miscellaneous	704-305-330.5300.060	\$189,101	\$282,440	\$340,276	\$309,182	9.47%
Repair & Maintenance Fuel Charges	704-305-330.5300.080	\$61,649	\$64,400	\$64,400	\$64,400	0.00%
Professional/Contractual Services Miscellaneous	704-305-330.5400.160	\$634,187	\$838,373	\$865,093	\$790,000	-5.77%
Professional Development Conferences & Seminar Costs	704-305-330.5430.020	-	\$360	\$360	\$360	0.00%
Professional Development Certifications & Licenses	704-305-330.5430.040	-	\$900	\$900	\$900	0.00%
Rental Equipment Rental	704-305-330.5440.010	\$768	\$2,000	\$2,000	\$2,000	0.00%
Communications Cellular Communications	704-305-330.5445.020	-	-	-	\$3,200	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Utility Services	704-305-330.5450.020	\$126,800	\$100,000	\$150,288	\$154,799	54.80%
Utilities						
Capital Outlay	704-305-330.5600.050	\$149,251	-	\$89,735	\$98,250	-
Building & Grounds						
Transfers Out	704-305-330.5900.020	\$22,554	\$8,099	\$8,099	\$7,127	-12.00%
Repair & Maintenance						
Transfers Out	704-305-330.5900.030	\$50,000	-	-	-	-
Lease Payments						
Transfers Out	706-305-325.5900.030	-	\$435,000	\$435,000	\$1,029,857	136.75%
Lease Payments						
Total 305 - Public Works		\$25,314,034	\$30,539,072	\$42,408,768	\$26,289,832	-13.91%
314 - Utilities Department						
Salary and Wages Regular Employees	600-314-100.5000.010	\$692,146	\$996,737	\$990,678	\$810,415	-18.69%
Salary and Wages Overtime	600-314-100.5000.030	\$757	\$1,544	\$3,493	\$969	-37.24%
Salary and Wages Accruals Paid Out	600-314-100.5000.060	\$4,292	\$4,508	\$4,507	\$5,019	11.34%
Salary and Wages Longevity	600-314-100.5000.090	\$1,112	\$1,532	\$1,624	\$2,032	32.64%
Salary and Wages Auto Allowance	600-314-100.5000.100	\$10,800	\$12,308	\$10,503	\$16,200	31.62%
Salary and Wages Certification Pay	600-314-100.5000.130	\$900	\$995	\$929	-	-100.00%
Employee Benefits Medical Insurance	600-314-100.5005.010	\$102,110	\$128,090	\$125,989	\$96,384	-24.75%
Employee Benefits Other Group Insurance	600-314-100.5005.015	\$4,758	\$6,675	\$7,842	\$5,015	-24.87%
Employee Benefits FICA Tax	600-314-100.5005.020	\$58,325	\$75,644	\$74,842	\$62,865	-16.89%
Employee Benefits Retirement	600-314-100.5005.030	\$106,754	\$145,536	\$147,828	\$124,452	-14.49%
Employee Benefits State Unemployment	600-314-100.5005.050	\$1,280	\$1,315	\$819	\$567	-56.88%
Employee Benefits Workers' Compensation	600-314-100.5005.060	\$969	\$5,605	\$1,225	\$1,805	-67.80%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Compensated Absences Public Works	600-314-100.5020.040	\$239,825	-	-	-	-
Office Supplies Office Supplies	600-314-100.5100.010	\$11,998	\$16,300	\$16,300	\$16,725	2.61%
Office Supplies Copy Charges	600-314-100.5100.020	\$1,365	\$3,120	\$2,500	\$2,400	-23.08%
Minor Tools & Equipment Computer Hardware & Software	600-314-100.5115.010	-	\$3,998	\$3,998	\$5,349	33.79%
Medical Supplies	600-314-100.5130	\$239	\$500	\$500	\$500	0.00%
Wearing Apparel Wearing Apparel	600-314-100.5145.020	\$5,676	\$9,660	\$9,585	\$9,125	-5.54%
Miscellaneous Miscellaneous	600-314-100.5150.060	\$1,448	-	-	-	-
Miscellaneous Food Ice and Drinks	600-314-100.5150.070	\$8,040	\$9,900	\$9,900	\$10,420	5.25%
Repair & Maintenance Fuel Charges	600-314-100.5300.080	-	\$500	\$500	\$500	0.00%
Repair & Maintenance Software Licenses	600-314-100.5300.090	\$2,500	\$6,000	\$6,000	\$6,000	0.00%
Professional/Contractual Services Consulting	600-314-100.5400.150	\$49,220	\$100,000	\$80,000	-	-100.00%
Professional/Contractual Services Miscellaneous	600-314-100.5400.160	\$29,892	\$7,500	\$7,500	\$12,396	65.28%
Other Services Printing	600-314-100.5420.010	\$1,020	\$1,025	\$1,025	\$1,075	4.88%
Other Services Postage	600-314-100.5420.020	-	\$275	\$275	\$275	0.00%
Professional Development Books Periodicals and Subscriptions	600-314-100.5430.010	-	\$120	\$120	\$200	66.67%
Professional Development Conferences & Seminar Costs	600-314-100.5430.020	\$1,470	\$17,955	\$17,955	\$19,540	8.83%
Professional Development Membership & Dues	600-314-100.5430.030	\$772	\$2,316	\$2,316	\$1,689	-27.07%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional Development Certifications & Licenses	600-314-100.5430.040	\$392	\$3,548	\$3,548	\$5,322	50.00%
Rental Equipment Rental	600-314-100.5440.010	\$2,369	\$1,680	\$1,680	-	-100.00%
Communications Cellular Communications	600-314-100.5445.020	\$49,922	\$63,820	\$6,600	\$4,706	-92.63%
Transfers Out IT Services	600-314-100.5900.025	\$3,108,165	\$3,212,083	\$3,212,083	\$3,937,682	22.59%
Transfers Out Lease Payments	600-314-100.5900.030	\$22,000	\$40,566	\$40,566	\$3,667	-90.96%
Transfers Out Facilities	600-314-100.5900.050	-	\$311,760	\$311,760	\$268,125	-14.00%
Salary and Wages Regular Employees	600-314-350.5000.010	\$305,321	\$361,954	\$379,568	\$287,772	-20.49%
Salary and Wages Overtime	600-314-350.5000.030	\$60,834	\$68,291	\$80,812	\$38,744	-43.27%
Salary and Wages Accruals Paid Out	600-314-350.5000.060	\$13,105	-	-	-	-
Salary and Wages Longevity	600-314-350.5000.090	\$653	\$488	\$488	\$632	29.51%
Employee Benefits Medical Insurance	600-314-350.5005.010	\$45,978	\$55,368	\$50,180	\$50,928	-8.02%
Employee Benefits Other Group Insurance	600-314-350.5005.015	\$2,557	\$3,506	\$3,854	\$2,649	-24.44%
Employee Benefits FICA Tax	600-314-350.5005.020	\$28,692	\$32,954	\$37,738	\$25,027	-24.05%
Employee Benefits Retirement	600-314-350.5005.030	\$52,409	\$62,696	\$73,154	\$48,953	-21.92%
Employee Benefits State Unemployment	600-314-350.5005.050	\$1,087	\$819	\$567	\$315	-61.54%
Employee Benefits Workers' Compensation	600-314-350.5005.060	\$4,069	\$4,529	\$5,411	\$3,752	-17.16%
Compensated Absences Public Works	600-314-350.5020.040	\$14,634	-	-	-	-
Parts & Supplies Chemicals	600-314-350.5110.040	\$80	\$10,500	\$5,000	\$5,000	-52.38%
Parts & Supplies Hardware	600-314-350.5110.060	\$815	\$3,700	\$3,700	\$3,700	0.00%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Parts & Supplies						
Misc Materials & Supplies	600-314-350.5110.110	\$7,948	\$8,800	\$8,800	\$12,175	38.35%
Minor Tools & Equipment	600-314-350.5115.050	\$5,910	\$6,900	\$6,900	\$8,900	28.99%
Miscellaneous						
Wearing Apparel	600-314-350.5145.020	\$4,753	\$10,235	\$10,235	\$8,760	-14.41%
Buildings & Grounds	600-314-350.5200.130	\$1,970	\$15,000	\$10,000	\$10,000	-33.33%
Miscellaneous						
Repair & Maintenance	600-314-350.5300.080	\$14,407	\$20,040	\$20,040	\$20,040	0.00%
Fuel Charges						
Repair & Maintenance	600-314-350.5300.105	\$278,189	\$370,000	\$666,335	\$121,300	-67.22%
Sewer Plants & Lift Stations						
Professional/Contractual Services	600-314-350.5400.160	\$174,505	\$237,400	\$237,400	\$231,200	-2.61%
Miscellaneous						
Professional Development	600-314-350.5430.030	-	\$1,260	\$1,260	\$1,260	0.00%
Membership & Dues						
Professional Development	600-314-350.5430.040	\$4,777	\$7,977	\$7,977	\$4,977	-37.61%
Certifications & Licenses						
Rental Equipment	600-314-350.5440.010	\$3,443	\$2,500	\$25,000	\$20,000	700.00%
Rental						
Communications	600-314-350.5445.020	\$3,574	-	\$26,280	\$35,040	-
Cellular Communications						
Communications	600-314-350.5445.030	\$22,612	\$10,800	-	-	-100.00%
Pc Aircard Charges						
Utility Services	600-314-350.5450.020	\$161,498	\$128,973	\$160,813	\$165,633	28.42%
Utilities						
Inventory Items	600-314-350.5550	\$1,632	-	-	-	-
Transfers Out						
Repair & Maintenance	600-314-350.5900.020	\$19,739	\$24,577	\$24,577	\$30,182	22.81%
Transfers Out						
Lease Payments	600-314-350.5900.030	\$240,670	\$51,782	\$51,782	\$54,938	6.09%
Salary and Wages						
Regular Employees	600-314-355.5000.010	\$526,581	\$934,106	\$691,601	\$854,601	-8.51%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Overtime	600-314-355.5000.030	\$100,696	\$126,072	\$171,315	\$122,660	-2.71%
Salary and Wages Accruals Paid Out	600-314-355.5000.060	\$27,915	-	-	-	-
Salary and Wages Longevity	600-314-355.5000.090	\$1,640	\$612	\$132	\$600	-1.96%
Employee Benefits Medical Insurance	600-314-355.5005.010	\$88,716	\$131,433	\$115,605	\$173,016	31.64%
Employee Benefits Other Group Insurance	600-314-355.5005.015	\$3,532	\$5,858	\$7,256	\$6,703	14.42%
Employee Benefits FICA Tax	600-314-355.5005.020	\$53,258	\$79,851	\$69,439	\$74,807	-6.32%
Employee Benefits Retirement	600-314-355.5005.030	\$97,349	\$151,901	\$133,040	\$144,738	-4.72%
Employee Benefits State Unemployment	600-314-355.5005.050	\$1,829	\$1,452	\$1,449	\$882	-39.26%
Employee Benefits Workers' Compensation	600-314-355.5005.060	\$7,679	\$13,773	\$8,808	\$10,699	-22.32%
Compensated Absences Public Works	600-314-355.5020.040	\$11,981	-	-	-	-
Office Supplies Office Supplies	600-314-355.5100.010	-	\$75	-	-	-100.00%
Office Supplies Copy Charges	600-314-355.5100.020	\$105	\$250	\$400	\$250	0.00%
Parts & Supplies Chemicals	600-314-355.5110.040	\$400,314	\$573,000	\$479,000	\$479,000	-16.40%
Parts & Supplies Hardware	600-314-355.5110.060	\$33,972	\$89,500	\$89,500	\$11,000	-87.71%
Parts & Supplies Misc Materials & Supplies	600-314-355.5110.110	\$13,874	\$15,000	\$15,000	\$10,800	-28.00%
Minor Tools & Equipment Miscellaneous	600-314-355.5115.050	\$33,169	\$29,000	\$25,000	\$29,000	0.00%
Janitorial Supplies	600-314-355.5120	\$1,342	\$6,000	\$3,000	\$6,000	0.00%
Medical Supplies	600-314-355.5130	-	\$1,200	\$800	\$1,200	0.00%
Wearing Apparel	600-314-355.5145.020	\$9,154	\$16,738	\$10,000	\$17,781	6.23%
Miscellaneous Food Ice and Drinks	600-314-355.5150.070	-	\$1,000	\$900	\$1,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Buildings & Grounds	600-314-355.5200.130	-	\$2,000	-	\$90,000	4,400.00%
Repair & Maintenance	600-314-355.5300.080	\$19,529	\$16,000	\$16,000	\$16,000	0.00%
Fuel Charges						
Repair & Maintenance	600-314-355.5300.105	\$441,523	\$544,500	\$599,000	\$120,366	-77.89%
Sewer Plants & Lift Stations						
Professional/Contractual Services	600-314-355.5400.070	\$23,454	\$26,306	\$26,000	\$26,306	0.00%
Legal Expense						
Professional/Contractual Services	600-314-355.5400.160	\$1,625,388	\$2,802,746	\$6,308,250	\$3,902,546	39.24%
Miscellaneous						
Professional Development	600-314-355.5430.020	\$395	\$3,425	-	\$13,600	297.08%
Conferences & Seminar Costs						
Professional Development	600-314-355.5430.030	\$425	\$2,520	\$600	\$2,520	0.00%
Membership & Dues						
Professional Development	600-314-355.5430.040	\$6,340	\$8,955	\$8,955	\$11,310	26.30%
Certifications & Licenses						
Rental Equipment	600-314-355.5440.010	\$43,841	\$34,680	\$81,000	\$34,680	0.00%
Rental						
Communications	600-314-355.5445.020	\$1,045	\$1,270	\$22,070	\$22,080	1,638.58%
Cellular Communications						
Communications	600-314-355.5445.030	\$9,641	\$10,500	-	-	-100.00%
Pc Aircard Charges						
Advertising and Promotion	600-314-355.5446.010	\$2,373	\$50,000	\$5,000	\$5,000	-90.00%
Legal\Public Notice						
Utility Services	600-314-355.5450.020	\$790,703	\$744,420	\$758,803	\$781,572	4.99%
Utilities						
Inventory Items	600-314-355.5550	\$5,253	-	\$8,000	-	-
Transfers Out						
Repair & Maintenance	600-314-355.5900.020	\$24,997	\$11,589	\$11,589	\$51,670	345.85%
Transfers Out						
Lease Payments	600-314-355.5900.030	\$36,003	\$208,959	\$208,959	\$107,918	-48.35%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Regular Employees	600-314-360.50000.010	\$314,157	\$394,622	\$374,550	\$421,286	6.76%
Salary and Wages Overtime	600-314-360.50000.030	\$14,253	\$17,898	\$23,262	\$25,381	41.81%
Salary and Wages Accruals Paid Out	600-314-360.50000.060	\$2,660	\$2,794	\$8,191	\$5,799	107.55%
Salary and Wages Longevity	600-314-360.50000.090	\$1,264	\$1,600	\$1,634	\$516	-67.75%
Salary and Wages Certification Pay	600-314-360.50000.130	\$900	\$900	\$929	\$900	0.00%
Employee Benefits Medical Insurance	600-314-360.5005.010	\$73,279	\$75,648	\$74,891	\$91,884	21.46%
Employee Benefits Other Group Insurance	600-314-360.5005.015	\$2,598	\$3,106	\$2,795	\$3,318	6.83%
Employee Benefits FICA Tax	600-314-360.5005.020	\$29,914	\$32,096	\$30,186	\$34,722	8.18%
Employee Benefits Retirement	600-314-360.5005.030	\$56,382	\$61,083	\$60,102	\$66,313	8.56%
Employee Benefits State Unemployment	600-314-360.5005.050	\$808	\$819	\$441	\$441	-46.15%
Employee Benefits Workers' Compensation	600-314-360.5005.060	\$3,238	\$3,402	\$3,265	\$3,644	7.11%
Compensated Absences Public Works	600-314-360.5020.040	\$61,854	-	-	-	-
Office Supplies Furniture	600-314-360.5100.030	\$120	-	-	-	-
Parts & Supplies Chemicals	600-314-360.5110.040	\$404	\$200	\$200	\$200	0.00%
Parts & Supplies Misc Materials & Supplies	600-314-360.5110.110	\$4,468	\$5,600	\$5,000	\$5,600	0.00%
Minor Tools & Equipment Miscellaneous	600-314-360.5115.050	\$3,430	\$2,500	\$3,100	\$2,500	0.00%
Wearing Apparel	600-314-360.5145.020	\$3,521	\$4,985	\$4,985	\$4,985	0.00%
Miscellaneous Food Ice and Drinks	600-314-360.5150.070	\$315	\$500	\$500	\$500	0.00%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Repair & Maintenance	600-314-360.5300.080	\$5,732	\$5,520	\$5,520	\$5,520	0.00%
Fuel Charges						
Professional/Contractual Services	600-314-360.5400.160	\$10,596	\$27,000	\$11,925	\$17,800	-34.07%
Miscellaneous						
Other Services	600-314-360.5420.010	\$11,782	\$9,850	\$11,700	\$9,850	0.00%
Printing						
Professional Development	600-314-360.5430.020	\$3,629	\$1,200	\$1,276	\$1,200	0.00%
Conferences & Seminar Costs						
Professional Development	600-314-360.5430.030	\$229	\$610	\$534	\$635	4.10%
Membership & Dues						
Professional Development	600-314-360.5430.040	\$9,047	\$12,458	\$12,458	\$12,080	-3.03%
Certifications & Licenses						
Communications	600-314-360.5445.020	\$542	-	\$6,360	\$6,360	-
Cellular Communications						
Communications	600-314-360.5445.030	\$1,472	\$1,500	-	-	-100.00%
Pc Aircard Charges						
Inventory Items	600-314-360.5550	\$4,564	\$1,850	\$1,850	-	-100.00%
Transfers Out	600-314-360.5900.020	\$11,448	\$1,709	\$1,709	\$6,771	296.20%
Repair & Maintenance						
Transfers Out	600-314-360.5900.030	\$22,224	\$22,224	\$22,224	\$23,780	7.00%
Lease Payments						
Salary and Wages Regular Employees	600-314-365.5000.010	\$871,154	\$1,110,753	\$1,171,676	\$1,180,633	6.29%
Salary and Wages Overtime	600-314-365.5000.030	\$122,623	\$162,733	\$143,326	\$158,434	-2.64%
Salary and Wages Accruals Paid Out	600-314-365.5000.060	\$16,167	\$4,501	\$5,369	\$1,793	-60.16%
Salary and Wages Longevity	600-314-365.5000.090	\$3,614	\$4,128	\$4,155	\$4,080	-1.16%
Employee Benefits Medical Insurance	600-314-365.5005.010	\$149,599	\$188,496	\$161,318	\$211,133	12.01%
Employee Benefits Other Group Insurance	600-314-365.5005.015	\$7,074	\$9,213	\$9,723	\$9,417	2.21%
Employee Benefits FICA Tax	600-314-365.5005.020	\$83,809	\$97,829	\$91,788	\$102,386	4.66%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Retirement	600-314-365.5005.030	\$153,322	\$184,556	\$176,863	\$198,156	7.37%
Employee Benefits State Unemployment	600-314-365.5005.050	\$2,506	\$2,223	\$1,449	\$1,290	-41.97%
Employee Benefits Workers' Compensation	600-314-365.5005.060	\$12,872	\$14,826	\$13,616	\$15,886	7.15%
Compensated Absences Public Works	600-314-365.5020.040	\$102,786	-	-	-	-
Office Supplies Furniture	600-314-365.5100.030	\$4,009	-	-	-	-
Parts & Supplies Chemicals	600-314-365.5110.040	\$1,054,098	\$1,629,000	\$1,340,000	\$1,145,000	-29.71%
Parts & Supplies Hardware	600-314-365.5110.060	\$12,274	\$6,889	\$9,239	\$3,443	-50.02%
Parts & Supplies Misc Materials & Supplies	600-314-365.5110.110	\$4,059	\$4,380	\$4,380	\$4,380	0.00%
Minor Tools & Equipment Miscellaneous	600-314-365.5115.050	\$14,803	\$9,412	\$9,412	\$9,412	0.00%
Janitorial Supplies	600-314-365.5120	\$1,099	\$2,500	\$2,500	\$2,500	0.00%
Medical Supplies	600-314-365.5130	\$553	\$1,400	\$1,400	\$1,400	0.00%
Wearing Apparel	600-314-365.5145.020	\$18,612	\$25,615	\$25,615	\$25,980	1.42%
Miscellaneous Food Ice and Drinks	600-314-365.5150.070	\$821	\$1,000	\$2,000	\$2,000	100.00%
Purchase of Water FM 521	600-314-365.5170.010	\$4,121,100	\$2,400,000	\$2,900,000	\$2,208,000	-8.00%
Purchase of Water Alice	600-314-365.5170.020	\$1,717,182	\$2,400,000	\$2,000,000	\$1,956,000	-18.50%
Buildings & Grounds Miscellaneous	600-314-365.5200.130	\$219,381	\$114,150	\$182,150	\$114,150	0.00%
Repair & Maintenance Fuel Charges	600-314-365.5300.080	\$40,673	\$43,200	\$43,200	\$43,700	1.16%
Repair & Maintenance Water Wells	600-314-365.5300.100	\$633,265	\$743,600	\$874,280	\$154,000	-79.29%
Professional/Contractual Services Miscellaneous	600-314-365.5400.160	\$1,619,826	\$1,336,800	\$1,598,705	\$1,286,800	-3.74%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other Services						
Printing	600-314-365.5420.010	\$2,475	\$2,500	\$2,500	\$2,500	0.00%
Professional Development						
Conferences & Seminar Costs	600-314-365.5430.020	\$11,151	\$9,700	\$9,700	\$9,700	0.00%
Professional Development						
Membership & Dues	600-314-365.5430.030	\$1,607	\$2,307	\$2,307	\$2,307	0.00%
Professional Development						
Certifications & Licenses	600-314-365.5430.040	\$14,347	\$21,120	\$21,120	\$22,120	4.73%
Communications						
Cellular Communications	600-314-365.5445.020	\$2,124	-	\$19,500	\$19,526	-
Communications						
Pc Aircard Charges	600-314-365.5445.030	\$9,878	\$7,320	-	-	-100.00%
Utility Services						
Utilities	600-314-365.5450.020	\$626,588	\$574,338	\$673,956	\$694,168	20.86%
Inventory Items						
	600-314-365.5550	\$37,369	-	\$28,577	\$1,310	-
Capital Outlay						
Building & Grounds	600-314-365.5600.050	\$198,783	-	-	-	-
Transfers Out						
Repair & Maintenance	600-314-365.5900.020	\$51,416	\$26,721	\$26,721	\$63,391	137.23%
Transfers Out						
Lease Payments	600-314-365.5900.030	\$400,004	\$117,228	\$117,228	\$198,043	68.94%
Salary and Wages						
Regular Employees	600-314-370.5000.010	\$1,632,164	\$1,997,943	\$2,233,337	\$2,162,221	8.22%
Salary and Wages						
Overtime	600-314-370.5000.030	\$451,316	\$479,653	\$419,577	\$475,148	-0.94%
Salary and Wages						
Accruals Paid Out	600-314-370.5000.060	\$23,959	\$15,804	\$21,050	\$15,428	-2.38%
Salary and Wages						
Longevity	600-314-370.5000.090	\$10,491	\$11,484	\$11,272	\$11,776	2.54%
Salary and Wages						
Certification Pay	600-314-370.5000.130	\$11,096	\$12,479	\$14,615	\$19,949	59.86%
Employee Benefits						
Medical Insurance	600-314-370.5005.010	\$406,883	\$432,588	\$416,491	\$519,784	20.16%
Employee Benefits						
Other Group Insurance	600-314-370.5005.015	\$13,537	\$17,580	\$16,007	\$18,570	5.63%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits FICA Tax	600-314-370.5005.020	\$172,491	\$192,592	\$196,585	\$204,157	6.00%
Employee Benefits Retirement	600-314-370.5005.030	\$322,667	\$364,144	\$386,615	\$401,042	10.13%
Employee Benefits State Unemployment	600-314-370.5005.050	\$4,870	\$4,563	\$2,835	\$3,115	-31.73%
Employee Benefits Workers' Compensation	600-314-370.5005.060	\$33,128	\$35,613	\$37,633	\$39,063	9.69%
Compensated Absences Public Works	600-314-370.5020.040	\$324,402	-	-	-	-
Office Supplies Furniture	600-314-370.5100.030	-	-	\$4,000	\$4,000	-
Parts & Supplies Chemicals	600-314-370.5110.040	\$8,041	\$8,600	\$8,600	\$8,600	0.00%
Parts & Supplies Hardware	600-314-370.5110.060	\$25,839	\$23,000	\$24,000	\$24,000	4.35%
Parts & Supplies Misc Materials & Supplies	600-314-370.5110.110	\$296,811	\$387,000	\$350,000	\$422,337	9.13%
Minor Tools & Equipment Miscellaneous	600-314-370.5115.050	\$24,291	\$25,500	\$25,500	\$29,500	15.69%
Medical Supplies	600-314-370.5130	-	\$100	\$100	\$1,500	1,400.00%
Wearing Apparel	600-314-370.5145.020	\$33,246	\$41,125	\$41,125	\$46,220	12.39%
Miscellaneous Food Ice and Drinks	600-314-370.5150.070	\$3,349	\$4,000	\$4,000	\$4,000	0.00%
Repair & Maintenance Special/Miscellaneous	600-314-370.5300.060	\$53,700	\$48,000	\$48,000	\$48,000	0.00%
Repair & Maintenance Fuel Charges	600-314-370.5300.080	\$102,264	\$96,000	\$96,000	\$96,500	0.52%
Repair & Maintenance Water & Sewer Line	600-314-370.5300.115	-	\$301,000	\$301,000	\$331,000	9.97%
Professional/Contractual Services Miscellaneous	600-314-370.5400.160	\$237,256	\$225,150	\$335,150	\$245,150	8.88%
Other Services Printing	600-314-370.5420.010	\$826	\$1,000	\$1,000	\$1,000	0.00%
Professional Development	600-314-370.5430.020	\$5,824	\$6,450	\$6,450	\$6,450	0.00%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Conferences & Seminar Costs						
Professional Development Membership & Dues	600-314-370.5430.030	\$1,545	\$2,210	\$2,210	\$2,210	0.00%
Professional Development Certifications & Licenses	600-314-370.5430.040	\$34,938	\$42,450	\$42,450	\$42,389	-0.14%
Rental Equipment Rental	600-314-370.5440.010	\$9,200	\$9,500	\$9,500	\$9,500	0.00%
Communications Cellular Communications	600-314-370.5445.020	\$2,833	-	\$23,563	\$30,378	-
Communications Pc Aircard Charges	600-314-370.5445.030	\$7,653	\$4,680	-	-	-100.00%
Inventory Items	600-314-370.5550	\$21,002	\$13,000	\$18,000	\$29,360	125.85%
Capital Outlay Special Equipment	600-314-370.5600.080	-	\$27,000	\$27,000	\$54,000	100.00%
Transfers Out Repair & Maintenance	600-314-370.5900.020	\$52,326	\$376,180	\$376,180	\$235,765	-37.33%
Transfers Out Lease Payments	600-314-370.5900.030	\$651,128	\$484,076	\$484,076	\$517,990	7.01%
Salary and Wages Regular Employees	600-314-380.5000.010	-\$10,708	-	-	-	-
Salary and Wages Regular Employees	600-314-395.5000.010	\$544,739	\$804,685	\$753,861	\$633,516	-21.27%
Salary and Wages Overtime	600-314-395.5000.030	\$6,622	\$65,383	\$89,356	\$22,938	-64.92%
Salary and Wages Accruals Paid Out	600-314-395.5000.060	\$5,970	-	\$498	-	-
Salary and Wages Longevity	600-314-395.5000.090	\$324	\$732	\$775	\$724	-1.09%
Employee Benefits Medical Insurance	600-314-395.5005.010	\$100,622	\$122,232	\$95,610	\$106,857	-12.58%
Employee Benefits Other Group Insurance	600-314-395.5005.015	\$3,972	\$5,844	\$5,815	\$5,053	-13.54%
Employee Benefits FICA Tax	600-314-395.5005.020	\$44,001	\$66,622	\$60,710	\$49,261	-26.06%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Retirement	600-314-395.5005.030	\$81,974	\$125,936	\$117,845	\$94,691	-24.81%
Employee Benefits State Unemployment	600-314-395.5005.050	\$1,389	\$1,521	\$882	\$564	-62.92%
Employee Benefits Workers' Compensation	600-314-395.5005.060	\$5,548	\$8,970	-	\$7,515	-16.22%
Compensated Absences Public Works	600-314-395.5020.040	\$37,281	-	\$7,842	-	-
Office Supplies Office Supplies	600-314-395.5100.010	-	-	\$3,000	-	-
Office Supplies Copy Charges	600-314-395.5100.020	-	\$2,000	\$2,000	\$2,000	0.00%
Office Supplies Furniture	600-314-395.5100.030	\$1,754	-	-	-	-
Parts & Supplies Chemicals	600-314-395.5110.040	\$165,660	\$1,435,300	\$881,560	\$900,000	-37.30%
Parts & Supplies Hardware	600-314-395.5110.060	\$1,204	\$4,000	\$4,000	\$1,000	-75.00%
Parts & Supplies Oxygen & Welding Supplies	600-314-395.5110.070	\$423	-	\$2,000	-	-
Parts & Supplies Misc Materials & Supplies	600-314-395.5110.110	\$7,874	\$9,000	\$7,000	\$2,000	-77.78%
Minor Tools & Equipment Miscellaneous	600-314-395.5115.050	\$13,947	\$7,000	\$22,000	\$4,500	-35.71%
Janitorial Supplies	600-314-395.5120	\$3,947	\$6,000	\$3,000	\$6,000	0.00%
Medical Supplies	600-314-395.5130	-	\$3,000	\$1,000	\$3,000	0.00%
Wearing Apparel Wearing Apparel	600-314-395.5145.020	\$7,609	\$9,540	\$9,540	\$6,975	-26.89%
Wearing Apparel PPE	600-314-395.5145.025	\$611	\$4,150	\$4,150	\$4,200	1.20%
Miscellaneous Food Ice and Drinks	600-314-395.5150.070	\$225	\$300	\$300	\$600	100.00%
Purchase of Water American Canal	600-314-395.5170.050	\$1,025,965	\$1,200,000	\$1,100,000	\$1,210,000	0.83%
Buildings & Grounds Miscellaneous	600-314-395.5200.130	-	\$3,000	\$3,000	\$3,000	0.00%
Repair & Maintenance	600-314-395.5300.060	-	\$52,000	\$52,000	-	-100.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Special/Miscellaneous						
Repair & Maintenance	600-314-395.5300.080	\$3,354	\$12,500	\$12,500	\$9,500	-24.00%
Fuel Charges						
Repair & Maintenance	600-314-395.5300.090	-	-	\$100,000	-	-
Software Licenses						
Professional/Contractual Services W/WW Permits/Licensing	600-314-395.5400.100	-	-	\$500	\$500	-
Professional/Contractual Services Miscellaneous	600-314-395.5400.160	\$54,147	\$173,500	\$288,971	\$464,735	167.86%
Other Services Printing	600-314-395.5420.010	-	\$1,000	\$1,000	\$1,000	0.00%
Other Services Postage	600-314-395.5420.020	-	\$3,500	\$2,200	\$2,200	-37.14%
Professional Development Books Periodicals and Subscripti	600-314-395.5430.010	\$229	\$500	\$500	\$500	0.00%
Professional Development Conferences & Seminar Costs	600-314-395.5430.020	\$1,550	\$10,000	\$10,000	\$9,500	-5.00%
Professional Development Membership & Dues	600-314-395.5430.030	-	\$3,576	\$3,576	\$2,904	-18.79%
Professional Development Certifications & Licenses	600-314-395.5430.040	\$8,797	\$12,444	\$12,444	\$12,444	0.00%
Rental Equipment Rental	600-314-395.5440.010	\$1,517	\$16,000	\$16,000	\$3,000	-81.25%
Communications Cellular Communications	600-314-395.5445.020	\$504	-	\$5,160	\$7,012	-
Utility Services Utilities	600-314-395.5450.020	\$49,503	\$900,000	\$72,912	\$75,098	-91.66%
Inventory Items	600-314-395.5550	\$9,269	\$2,500	\$2,500	-	-100.00%
Transfers Out Repair & Maintenance	600-314-395.5900.020	-	\$1,489	\$1,489	\$967	-35.06%
Transfers Out Lease Payments	600-314-395.5900.030	\$11,112	\$45,004	\$45,004	\$41,894	-6.91%
Salary and Wages Regular	600-314-397.5000.010	-	-	-	\$703,276	-

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employees						
Salary and Wages Overtime	600-314-397.5000.030	-	-	-	\$135,083	-
Salary and Wages Longevity	600-314-397.5000.090	-	-	-	\$324	-
Employee Benefits Medical Insurance	600-314-397.5005.010	-	-	-	\$100,884	-
Employee Benefits Other Group Insurance	600-314-397.5005.015	-	-	-	\$4,742	-
Employee Benefits FICA Tax	600-314-397.5005.020	-	-	-	\$64,160	-
Employee Benefits Retirement	600-314-397.5005.030	-	-	-	\$125,048	-
Employee Benefits state Unemployment	600-314-397.5005.050	-	-	-	\$693	-
Employee Benefits Workers' Compensation	600-314-397.5005.060	-	-	-	\$6,288	-
Parts & Supplies Chemicals	600-314-397.5110.040	-	-	-	\$5,100	-
Parts & Supplies Hardware	600-314-397.5110.060	-	-	-	\$85,500	-
Parts & Supplies Oxygen & Welding Supplies	600-314-397.5110.070	-	-	-	\$2,000	-
Parts & Supplies Misc Materials & Supplies	600-314-397.5110.110	-	-	-	\$46,400	-
Minor Tools & Equipment Miscellaneous	600-314-397.5115.050	-	-	-	\$75,000	-
Medical Supplies	600-314-397.5130	-	-	-	\$900	-
Wearing Apparel	600-314-397.5145.020	-	-	-	\$5,190	-
Wearing Apparel - PPE	600-314-397.5145.025	-	-	-	\$5,400	-
Miscellaneous Food Ice and Drinks	600-314-397.5150.070	-	-	-	\$2,000	-
Buildings & Grounds Miscellaneous	600-314-397.5200.130	-	-	-	\$10,000	-
Repair & Maintenance Special/Miscellaneous	600-314-397.5300.060	-	-	-	\$2,051,500	-



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Repair & Maintenance Fuel Charges	600-314-397.5300.080	-	-	-	\$9,500	-
Repair & Maintenance Water Wells	600-314-397.5300.100	-	-	-	\$173,600	-
Repair & Maintenance Sewer Plants and Lift Stations	600-314-397.5300.105	-	-	-	\$3,064,316	-
Professional/Contractual Services Miscellaneous	600-314-397.5400.160	-	-	-	\$374,400	-
Professional Development - Books, Periodicals and Subscriptions	600-314-397.5430.010	-	-	-	\$4,500	-
Professional Development Conferences & Seminar Costs	600-314-397.5430.020	-	-	-	\$12,000	-
Professional Development Membership & Dues	600-314-397.5430.030	-	-	-	\$3,042	-
Professional Development Certifications & Licenses	600-314-397.5430.040	-	-	-	\$10,800	-
Rental Equipment Rental	600-314-397.5440.010	-	-	-	\$61,000	-
Communications Cellular Charges	600-314-397.5445.020	-	-	-	\$5,400	-
Inventory Items	600-314-397.5550	-	-	-	\$17,850	-
Transfers Out Lease Payments (703)	600-314-397.5900.030	-	-	-	\$35,010	-
Total 314 - Utilities Department		\$30,608,252	\$36,098,659	\$39,009,113	\$41,315,280	14.45%
400 - Communications						
Salary and Wages Regular Employees	100-400-100.5000.010	\$504,809	\$516,382	\$543,464	\$563,283	9.08%
Salary and Wages Overtime	100-400-100.5000.030	\$21,842	\$20,049	\$15,824	\$20,075	0.13%
Salary and Wages Accruals	100-400-100.5000.060	\$5,796	\$6,036	\$11,071	\$4,559	-24.47%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Paid Out						
Salary and Wages Longevity	100-400-100.5000.090	\$2,056	\$2,432	\$2,392	\$1,700	-30.10%
Salary and Wages Auto Allowance	100-400-100.5000.100	\$16,500	\$3,800	\$15,947	\$14,600	284.21%
Employee Benefits Medical Insurance	100-400-100.5005.010	\$73,326	\$68,724	\$79,151	\$84,646	23.17%
Employee Benefits Other Group Insurance	100-400-100.5005.015	\$3,692	\$4,508	\$4,155	\$4,625	2.60%
Employee Benefits FICA Tax	100-400-100.5005.020	\$40,381	\$41,978	\$42,983	\$46,223	10.11%
Employee Benefits Retirement	100-400-100.5005.030	\$75,881	\$80,444	\$85,007	\$90,534	12.54%
Employee Benefits State Unemployment	100-400-100.5005.050	\$808	\$819	\$378	\$441	-46.15%
Employee Benefits Workers' Compensation	100-400-100.5005.060	\$565	\$576	\$610	\$631	9.55%
Office Supplies Office Supplies	100-400-100.5100.010	\$825	\$1,000	\$1,000	\$1,000	0.00%
Programs and Events Supplies Programs	100-400-100.5140.020	\$2,513	\$17,700	\$11,450	\$10,000	-43.50%
Wearing Apparel Wearing Apparel	100-400-100.5145.020	\$158	\$610	\$610	\$420	-31.15%
Miscellaneous Food Ice and Drinks	100-400-100.5150.070	\$77	\$300	\$300	\$300	0.00%
Repair & Maintenance Fuel Charges	100-400-100.5300.080	-	\$1,000	\$1,000	\$1,000	0.00%
Repair & Maintenance Software Licenses	100-400-100.5300.090	\$32,225	\$27,568	\$36,931	\$39,575	43.55%
Professional/Contractual Services Miscellaneous	100-400-100.5400.160	\$20,221	\$21,220	\$10,020	\$7,120	-66.45%
Other Services Printing	100-400-100.5420.010	\$53,317	\$67,580	\$60,580	\$8,720	-87.10%
Other Services Postage	100-400-100.5420.020	\$16,053	\$16,430	\$16,430	-	-100.00%
Professional Development Books Periodicals and Subscriptions	100-400-100.5430.010	\$131	\$350	\$350	\$350	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional Development Conferences & Seminar Costs	100-400-100.5430.020	\$10,970	\$8,950	\$7,945	\$10,150	13.41%
Professional Development Membership & Dues	100-400-100.5430.030	\$465	\$1,385	\$1,385	\$1,385	0.00%
Communications Cellular Communications	100-400-100.5445.020	\$3,413	\$5,400	\$5,400	\$5,400	0.00%
Communications Pc Aircard Charges	100-400-100.5445.030	\$478	\$468	\$468	\$468	0.00%
Advertising and Promotion Marketing Programs/Promo	100-400-100.5446.030	\$10	-	-	-	-
Advertising and Promotion Advertising	100-400-100.5446.040	\$668	\$14,628	\$10,000	\$5,000	-65.82%
Transfers Out Repair & Maintenance	100-400-100.5900.020	-	\$179	\$179	-	-100.00%
Transfers Out IT Services	100-400-100.5900.025	\$64,649	\$69,863	\$69,863	\$77,494	10.92%
Transfers Out Lease Payments	100-400-100.5900.030	\$16,667	\$16,667	\$16,667	\$16,934	1.60%
Transfers Out Facilities	100-400-100.5900.050	-	\$24,601	\$24,601	\$26,532	7.85%
Parts & Supplies Misc Materials & Supplies	370-400-100.5110.110	\$1,765	\$10,000	\$10,000	\$12,500	25.00%
Minor Tools & Equipment Miscellaneous	370-400-100.5115.050	-	\$9,000	\$9,000	\$9,000	0.00%
Miscellaneous Miscellaneous	370-400-100.5150.060	-	\$2,500	\$1,800	-	-100.00%
Repair & Maintenance Special/Miscellaneous	370-400-100.5300.060	-	\$3,500	\$3,500	\$3,500	0.00%
Repair & Maintenance Software Annual Maintenance	370-400-100.5300.092	-	\$1,000	\$1,000	\$1,000	0.00%
Professional/Contractual Services Miscellaneous	370-400-100.5400.160	-	\$10,000	\$10,000	\$10,000	0.00%
Inventory Items	370-400-100.5550	\$13,910	\$65,000	\$45,000	\$65,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay	370-400-					
Miscellaneous	100.5600.130	\$150,424	-	-	-	-
Capital Outlay	370-400-					
Computer	100.5600.170	-	-	-	\$500,000	-
Total 400 - Communications		\$1,134,595	\$1,142,647	\$1,156,461	\$1,644,165	43.89%
405 - Municipal Court						
Salary and Wages Regular Employees	100-405-100.5000.010	\$489,850	\$553,254	\$513,843	\$659,480	19.20%
Salary and Wages Part Time Employees	100-405-100.5000.015	\$37,820	\$30,000	\$23,085	\$30,000	0.00%
Salary and Wages Overtime	100-405-100.5000.030	\$1,383	\$2,018	\$1,200	\$797	-60.51%
Salary and Wages Accruals Paid Out	100-405-100.5000.060	\$8,190	\$4,636	\$5,340	\$4,868	5.00%
Salary and Wages Longevity	100-405-100.5000.090	\$2,037	\$3,210	\$2,140	\$2,153	-32.93%
Salary and Wages Certification Pay	100-405-100.5000.130	\$2,419	\$900	\$3,718	\$2,700	200.00%
Employee Benefits Medical Insurance	100-405-100.5005.010	\$66,756	\$75,489	\$69,242	\$73,045	-3.24%
Employee Benefits Other Group Insurance	100-405-100.5005.015	\$3,357	\$4,522	\$3,496	\$3,837	-15.15%
Employee Benefits FICA Tax	100-405-100.5005.020	\$40,531	\$46,128	\$41,148	\$51,177	10.95%
Employee Benefits Retirement	100-405-100.5005.030	\$70,952	\$89,830	\$78,178	\$100,114	11.45%
Employee Benefits State Unemployment	100-405-100.5005.050	\$2,088	\$1,258	\$756	\$567	-54.93%
Employee Benefits Workers' Compensation	100-405-100.5005.060	\$558	\$635	\$571	\$699	10.08%
Office Supplies	100-405-					
Office Supplies	100.5100.010	\$3,241	\$6,587	\$6,587	\$4,655	-29.33%
Office Supplies	100-405-					
Furniture	100.5100.030	\$271	\$1,536	\$1,400	\$1,536	0.00%
Minor Tools & Equipment	100-405-					
Computer	100.5115.010	\$405	-	-	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Hardware & Software						
Wearing Apparel	100-405-100.5145.020	\$527	\$578	\$550	\$580	0.35%
Miscellaneous						
Food Ice and Drinks	100-405-100.5150.070	\$766	\$890	\$890	\$890	0.00%
Professional/Contractual Services	100-405-100.5400.160	\$15,377	\$21,276	\$25,140	\$24,600	15.62%
Miscellaneous						
Other Services						
Printing	100-405-100.5420.010	\$5,686	\$11,914	\$9,134	\$9,092	-23.69%
Other Services						
Postage	100-405-100.5420.020	\$15,249	\$18,796	\$18,736	\$18,796	0.00%
Professional Development						
Conferences & Seminar Costs	100-405-100.5430.020	\$4,968	\$9,195	\$9,125	\$9,195	0.00%
Professional Development						
Membership & Dues	100-405-100.5430.030	\$515	\$515	\$570	\$660	28.16%
Professional Development						
Certifications & Licenses	100-405-100.5430.040	\$75	\$675	\$675	\$675	0.00%
Communications						
Cellular Communications	100-405-100.5445.020	\$545	\$543	\$680	\$684	25.97%
Communications						
Computer Access	100-405-100.5445.040	\$904	\$600	\$900	\$900	50.00%
Debt Service						
Principal Lease						
Financing Prin (GASB 87)	100-405-100.5800.210	\$829	-	-	-	-
Debt Service						
Interest						
Interest Expense (GASB 87)	100-405-100.5850.300	\$1	-	-	-	-
Transfers Out						
IT Services	100-405-100.5900.025	\$126,697	\$173,343	\$173,343	\$185,334	6.92%
Salary and Wages						
Regular Employees	310-405-100.5000.010	\$23,040	\$23,148	\$24,493	\$24,321	5.07%
Salary and Wages						
Overtime	310-405-100.5000.030	\$189	\$2,219	\$360	\$2,797	26.05%
Salary and Wages						
Longevity	310-405-100.5000.090	\$184	\$227	\$207	\$250	10.13%
Employee Benefits						
Other	310-405-100.5005.015	\$188	\$520	\$379	\$341	-34.42%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Group Insurance						
Employee Benefits FICA Tax	310-405-100.5005.020	\$1,779	\$2,128	\$1,922	\$2,094	-1.60%
Employee Benefits Retirement	310-405-100.5005.030	\$3,521	\$3,997	\$4,010	\$4,411	10.36%
Employee Benefits State Unemployment	310-405-100.5005.050	\$55	\$57	\$63	\$31	-45.61%
Employee Benefits Workers' Compensation	310-405-100.5005.060	\$24	\$30	\$26	\$29	-3.33%
Minor Tools & Equipment Miscellaneous	310-405-100.5115.050	-	-	-	\$5,000	-
Office Supplies Office Supplies	320-405-100.5100.010	\$678	\$1,920	\$1,920	\$1,200	-37.50%
Office Supplies Copy Charges	320-405-100.5100.020	\$1,250	\$3,000	\$1,260	\$1,260	-58.00%
Professional Development Conferences & Seminar Costs	320-405-100.5430.020	-	\$5,890	\$5,890	\$5,890	0.00%
Rental Equipment Rental	320-405-100.5440.010	\$5,326	\$3,660	-	\$3,660	0.00%
Communications Computer Access	320-405-100.5445.040	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Transfers Out IT Services	320-405-100.5900.025	\$13,770	\$24,300	\$24,300	\$24,300	0.00%
Salary and Wages Regular Employees	365-405-100.5000.010	\$27,957	\$12,168	\$12,367	\$12,785	5.07%
Salary and Wages Overtime	365-405-100.5000.030	\$114	\$83	\$24	\$80	-3.61%
Salary and Wages Longevity	365-405-100.5000.090	\$149	\$74	\$74	\$86	16.22%
Employee Benefits Medical Insurance	365-405-100.5005.010	\$7,594	\$3,243	\$3,187	\$3,732	15.08%
Employee Benefits Other Group Insurance	365-405-100.5005.015	\$149	\$168	\$63	\$70	-58.33%
Employee Benefits FICA Tax	365-405-100.5005.020	\$1,996	\$943	\$900	\$991	5.09%
Employee Benefits Retirement	365-405-100.5005.030	\$3,819	\$1,771	\$1,819	\$1,922	8.53%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits State Unemployment	365-405-100.5005.050	\$69	\$30	\$63	-	-100.00%
Employee Benefits Workers' Compensation	365-405-100.5005.060	\$29	\$13	\$13	\$14	7.69%
Office Supplies Office Supplies	365-405-100.5100.010	-	\$75	-	\$75	0.00%
Parts & Supplies Misc Materials & Supplies	365-405-100.5110.110	-	\$350	\$350	-	-100.00%
Other Services Printing	365-405-100.5420.010	-	\$200	\$200	\$200	0.00%
Professional Development Conferences & Seminar Costs	365-405-100.5430.020	\$1,842	\$1,962	\$1,752	\$1,962	0.00%
Professional Development Membership & Dues	365-405-100.5430.030	\$55	\$187	\$55	\$65	-65.24%
Other Municipal Court	366-405-100.5500.180	\$420	\$1,000	\$960	\$960	-4.00%
Total 405 - Municipal Court		\$999,195	\$1,154,691	\$1,080,104	\$1,288,560	11.59%
410 - Community Development						
Salary and Wages Regular Employees	100-410-100.5000.010	\$315,682	\$334,995	\$341,602	\$363,566	8.53%
Salary and Wages Overtime	100-410-100.5000.030	\$1,182	\$1,205	\$1,862	-	-100.00%
Salary and Wages Accruals Paid Out	100-410-100.5000.060	-	\$4,136	-	-	-100.00%
Salary and Wages Longevity	100-410-100.5000.090	\$216	\$720	\$720	\$864	20.00%
Salary and Wages Auto Allowance	100-410-100.5000.100	\$10,592	\$10,800	\$10,503	\$10,800	0.00%
Employee Benefits Medical Insurance	100-410-100.5005.010	\$37,523	\$40,020	\$38,220	\$43,818	9.49%
Employee Benefits Other Group Insurance	100-410-100.5005.015	\$1,239	\$1,638	\$1,406	\$1,697	3.60%
Employee Benefits FICA Tax	100-410-100.5005.020	\$24,028	\$26,601	\$26,164	\$28,706	7.91%
Employee Benefits	100-410-100.5005.030	\$44,179	\$49,968	\$51,259	\$55,234	10.54%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Retirement						
Employee Benefits State Unemployment	100-410-100.5005.050	\$666	\$351	\$189	\$189	-46.15%
Employee Benefits Workers' Compensation	100-410-100.5005.060	\$452	\$365	\$501	\$392	7.40%
Office Supplies Office Supplies	100-410-100.5100.010	\$2,641	\$3,000	\$3,000	\$3,000	0.00%
Office Supplies Copy Charges	100-410-100.5100.020	-	\$2,100	\$600	\$2,100	0.00%
Minor Tools & Equipment						
Computer Hardware & Software	100-410-100.5115.010	\$2,966	-	-	-	-
Wearing Apparel Wearing Apparel	100-410-100.5145.020	\$173	\$290	\$290	\$305	5.17%
Miscellaneous Food Ice and Drinks	100-410-100.5150.070	-	-	\$400	\$250	-
Professional/Contractual Services						
Miscellaneous	100-410-100.5400.160	\$16,632	\$25,000	\$15,000	\$25,000	0.00%
Other Services Printing	100-410-100.5420.010	-	-	\$400	-	-
Professional Development Books Periodicals and Subscriptions	100-410-100.5430.010	\$362	\$525	\$525	\$525	0.00%
Professional Development Conferences & Seminar Costs	100-410-100.5430.020	\$5,818	\$15,700	\$14,500	\$18,850	20.06%
Professional Development Membership & Dues	100-410-100.5430.030	\$730	\$3,755	\$3,755	\$4,235	12.78%
Rental Equipment Rental	100-410-100.5440.010	-	\$3,642	\$766	\$3,648	0.16%
Rental Building/Facility Rental	100-410-100.5440.020	-	-	\$400	\$1,000	-
Communications Cellular Communications	100-410-100.5445.020	\$1,411	\$2,160	\$2,160	\$2,160	0.00%
Advertising and Promotion Legal\Public Notice	100-410-100.5446.010	-	\$1,000	\$1,000	\$1,000	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Transfers Out IT Services	100-410-100.5900.025	\$239,505	\$159,453	\$159,453	\$176,408	10.63%
Transfers Out Facilities	100-410-100.5900.050	-	\$44,342	\$44,342	\$55,042	24.13%
Salary and Wages Regular Employees	100-410-415.5000.010	\$530,445	\$562,902	\$591,112	\$623,379	10.74%
Salary and Wages Overtime	100-410-415.5000.030	\$13,088	\$19,632	\$11,000	\$14,909	-24.06%
Salary and Wages Accruals Paid Out	100-410-415.5000.060	\$943	-	\$7	-	-
Salary and Wages Longevity	100-410-415.5000.090	\$1,118	\$1,480	\$1,240	\$1,876	26.76%
Salary and Wages Auto Allowance	100-410-415.5000.100	-	\$5,400	-	-	-100.00%
Salary and Wages Clothing Allowance	100-410-415.5000.110	-	\$800	-	-	-100.00%
Salary and Wages Certification Pay	100-410-415.5000.130	\$2,700	\$13,038	\$2,788	\$2,700	-79.29%
Employee Benefits Medical Insurance	100-410-415.5005.010	\$69,873	\$86,664	\$86,055	\$94,335	8.85%
Employee Benefits Other Group Insurance	100-410-415.5005.015	\$3,167	\$3,942	\$4,497	\$4,983	26.41%
Employee Benefits FICA Tax	100-410-415.5005.020	\$40,969	\$45,679	\$45,314	\$49,179	7.66%
Employee Benefits Retirement	100-410-415.5005.030	\$75,564	\$86,597	\$87,906	\$91,838	6.05%
Employee Benefits State Unemployment	100-410-415.5005.050	\$1,595	\$1,170	\$630	\$630	-46.15%
Employee Benefits Workers' Compensation	100-410-415.5005.060	\$919	\$995	\$1,008	\$1,010	1.51%
Office Supplies Copy Charges	100-410-415.5100.020	\$848	-	\$1,546	-	-
Minor Tools & Equipment Miscellaneous	100-410-415.5115.050	-	\$500	\$500	\$500	0.00%
Wearing Apparel	100-410-415.5145.020	\$1,327	\$2,368	\$2,368	\$2,570	8.53%
Repair & Maintenance Fuel Charges	100-410-415.5300.080	\$8,280	\$9,500	\$7,500	\$7,000	-26.32%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional/Contractual Services Miscellaneous	100-410-415.5400.160	\$47,925	\$55,000	\$45,000	\$55,000	0.00%
Other Services Printing	100-410-415.5420.010	\$13,297	\$18,220	\$18,220	\$19,130	4.99%
Other Services Postage	100-410-415.5420.020	\$6	\$50	\$50	\$50	0.00%
Professional Development Books Periodicals and Subscriptions	100-410-415.5430.010	\$1,670	\$5,450	\$5,450	\$4,500	-17.43%
Professional Development Conferences & Seminar Costs	100-410-415.5430.020	-	\$2,000	\$2,000	\$2,000	0.00%
Professional Development Membership & Dues	100-410-415.5430.030	\$373	\$1,410	\$1,410	\$456	-67.66%
Professional Development Certifications & Licenses	100-410-415.5430.040	\$17,599	\$30,000	\$30,720	\$33,955	13.18%
Rental Equipment Rental	100-410-415.5440.010	\$2,604	-	\$2,357	-	-
Communications Cellular Communications	100-410-415.5445.020	\$3,627	\$2,350	\$2,350	\$6,050	157.45%
Communications Pc Aircard Charges	100-410-415.5445.030	\$1,670	\$3,700	\$3,700	-	-100.00%
Transfers Out Repair & Maintenance	100-410-415.5900.020	\$12,261	\$8,642	\$8,642	\$20,313	135.05%
Salary and Wages Regular Employees	100-410-420.5000.010	\$298,898	\$400,345	\$397,353	\$431,877	7.88%
Salary and Wages Part Time Employees	100-410-420.5000.015	\$6,451	-	-	-	-
Salary and Wages Overtime	100-410-420.5000.030	\$9,468	\$8,352	\$6,358	\$9,836	17.77%
Salary and Wages Accruals Paid Out	100-410-420.5000.060	-	\$1,629	\$13,662	-	-100.00%
Salary and Wages Longevity	100-410-420.5000.090	\$1,156	\$392	\$865	\$416	6.12%
Salary and Wages Auto Allowance	100-410-420.5000.100	\$1,662	\$5,400	\$5,252	\$5,400	0.00%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Clothing Allowance	100-410-420.5000.110	-	\$2,400	-	-	-100.00%
Employee Benefits Medical Insurance	100-410-420.5005.010	\$69,118	\$62,712	\$75,441	\$73,826	17.72%
Employee Benefits Other Group Insurance	100-410-420.5005.015	\$2,340	\$3,125	\$3,282	\$3,473	11.14%
Employee Benefits FICA Tax	100-410-420.5005.020	\$22,128	\$67,807	\$30,737	\$34,236	-49.51%
Employee Benefits Retirement	100-410-420.5005.030	\$41,941	\$7,273	\$60,445	\$65,877	805.77%
Employee Benefits State Unemployment	100-410-420.5005.050	\$752	\$585	\$441	\$378	-35.38%
Employee Benefits Workers' Compensation	100-410-420.5005.060	\$1,166	\$714	\$1,362	\$1,340	87.68%
Office Supplies Copy Charges	100-410-420.5100.020	\$616	-	\$1,674	-	-
Parts & Supplies Hardware	100-410-420.5110.060	\$202	\$200	\$200	\$200	0.00%
Parts & Supplies Misc Materials & Supplies	100-410-420.5110.110	\$280	\$350	\$350	\$350	0.00%
Minor Tools & Equipment Miscellaneous	100-410-420.5115.050	\$399	\$2,650	\$2,650	\$2,650	0.00%
Wearing Apparel Wearing Apparel	100-410-420.5145.020	\$924	\$1,562	\$1,562	\$2,040	30.60%
Miscellaneous Training & Conferences	100-410-420.5150.030	\$95	\$2,657	\$2,657	\$2,657	0.00%
Miscellaneous Miscellaneous	100-410-420.5150.060	\$67	-	-	-	-
Miscellaneous Food Ice and Drinks	100-410-420.5150.070	\$5,928	\$6,300	\$6,300	\$8,075	28.17%
Repair & Maintenance Fleet Charges	100-410-420.5300.070	\$22	-	-	-	-
Repair & Maintenance Fuel Charges	100-410-420.5300.080	\$317	\$2,400	\$2,400	\$1,500	-37.50%
Professional/Contractual Services Miscellaneous	100-410-420.5400.160	\$148,325	\$185,782	\$445,632	\$13,000	-93.00%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Other Services Printing	100-410-420.5420.010	\$570	\$775	\$775	\$1,305	68.39%
Other Services Postage	100-410-420.5420.020	\$1,389	\$1,300	\$1,300	\$1,400	7.69%
Professional Development Books Periodicals and Subscripti	100-410-420.5430.010	\$250	\$250	\$250	\$250	0.00%
Professional Development Conferences & Seminar Costs	100-410-420.5430.020	\$7,773	\$11,000	\$13,312	\$18,500	68.18%
Professional Development Membership & Dues	100-410-420.5430.030	\$3,289	\$1,060	\$1,060	\$1,060	0.00%
Professional Development Certifications & Licenses	100-410-420.5430.040	\$3,682	\$3,850	\$3,850	\$3,950	2.60%
Rental Equipment Rental	100-410-420.5440.010	\$2,487	-	\$2,161	-	-
Communications Cellular Communications	100-410-420.5445.020	\$680	\$500	\$500	\$1,500	200.00%
Communications Pc Aircard Charges	100-410-420.5445.030	\$668	\$1,000	\$1,000	-	-100.00%
Advertising and Promotion Legal\Public Notice	100-410-420.5446.010	\$4,575	\$4,000	\$4,000	\$5,500	37.50%
Other Recording Fees	100-410-420.5500.150	-	\$1,000	\$1,000	\$1,000	0.00%
Inventory Items	100-410-420.5550	-	-	-	\$1,500	-
Transfers Out Repair & Maintenance	100-410-420.5900.020	-	\$179	\$179	-	-100.00%
Salary and Wages Regular Employees	100-410-425.5000.010	\$309,004	\$376,608	\$378,338	\$412,161	9.44%
Salary and Wages Overtime	100-410-425.5000.030	\$1,503	\$1,475	\$4,822	\$2,374	60.95%
Salary and Wages Accruals Paid Out	100-410-425.5000.060	\$12	-	-	-	-
Salary and Wages Longevity	100-410-425.5000.090	\$1,220	\$1,508	\$1,364	\$1,604	6.37%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages	100-410-425.5000.130	\$900	\$900	\$929	-	-100.00%
Certification Pay						
Employee Benefits Medical Insurance	100-410-425.5005.010	\$50,217	\$58,836	\$71,270	\$78,627	33.64%
Employee Benefits Other Group Insurance	100-410-425.5005.015	\$2,432	\$3,305	\$3,798	\$4,168	26.11%
Employee Benefits FICA Tax	100-410-425.5005.020	\$22,606	\$29,042	\$28,030	\$31,835	9.62%
Employee Benefits Retirement	100-410-425.5005.030	\$43,615	\$56,941	\$56,552	\$62,053	8.98%
Employee Benefits State Unemployment	100-410-425.5005.050	\$693	\$819	\$441	\$441	-46.15%
Employee Benefits Workers' Compensation	100-410-425.5005.060	\$382	\$459	\$469	\$502	9.37%
Wearing Apparel	100-410-425.5145.020	\$301	\$348	\$348	\$380	9.20%
Wearing Apparel						
Miscellaneous Food Ice and Drinks	100-410-425.5150.070	\$157	\$575	\$574	\$575	0.00%
Repair & Maintenance	100-410-425.5300.090	\$169,708	-	\$68,382	-	-
Software Licenses						
Other Services	100-410-425.5420.010	\$170	\$275	\$275	\$550	100.00%
Printing						
Professional Development Books Periodicals and Subscriptions	100-410-425.5430.010	\$250	\$500	\$500	\$500	0.00%
Professional Development Conferences & Seminar Costs	100-410-425.5430.020	\$5,383	\$3,200	\$3,200	\$3,200	0.00%
Professional Development Certifications & Licenses	100-410-425.5430.040	-	\$6,525	\$5,805	\$9,350	43.30%
Communications Cellular Communications	100-410-425.5445.020	-	\$1,080	\$1,080	\$1,080	0.00%
Buildings & Grounds	331-410-100.5200.130	\$34,168	\$42,500	\$42,500	\$37,500	-11.76%
Miscellaneous						
Professional/Contractor Services	131-410-100.5400.160	\$30,000	\$25,000	\$25,000	\$25,000	0.00%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Miscellaneous						
Capital Outlay Building & Grounds	331-410-100.5600.050	\$86,505	\$366,250	\$1,169,995	\$175,000	-52.22%
Capital Outlay Special Equipment	331-410-100.5600.080	\$9,456	\$1,000	\$1,000	\$1,000	0.00%
Salary and Wages Regular Employees	351-410-420.5000.010	\$5,392	-	-	-	-
Salary and Wages Accruals Paid Out	351-410-420.5000.060	\$6,677	-	-	-	-
Salary and Wages Longevity	351-410-420.5000.090	\$244	-	-	-	-
Salary and Wages Certification Pay	351-410-420.5000.130	\$94	-	-	-	-
Employee Benefits Other Group Insurance	351-410-420.5005.015	\$13	-	-	-	-
Employee Benefits FICA Tax	351-410-420.5005.020	\$952	-	-	-	-
Employee Benefits Retirement	351-410-420.5005.030	\$1,740	-	-	-	-
Employee Benefits Workers' Compensation	351-410-420.5005.060	\$115	-	-	-	-
Total 410 - Community Development		\$2,979,387	\$3,463,950	\$4,635,069	\$3,376,148	-2.53%
415 - Library						
Office Supplies	100-415-100.5100.010	-	\$1,000	-	\$1,000	0.00%
Office Supplies	100-415-100.5100.020	\$167	\$600	\$2,046	\$600	0.00%
Office Supplies	100-415-100.5100.030	\$18,952	\$12,553	\$18,432	\$9,081	-27.66%
Minor Tools & Equipment	100-415-100.5115.050	\$372	-	-	-	-
Professional/Contractual Services	100-415-100.5400.160	-	\$8,000	\$2,844	-	-100.00%
Miscellaneous						
Rental Equipment	100-415-100.5440.010	\$1,182	\$835	\$1,670	\$1,670	100.00%
Utility Services	100-415-100.5450.020	\$87,788	\$80,438	\$99,650	\$102,641	27.60%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay						
Furniture & Office Equipment	100-415-100.5600.070	\$6,930	-	-	-	-
Transfers Out						
Facilities	100-415-100.5900.050	-	\$67,116	\$67,116	\$88,266	31.51%
Total 415 - Library		\$115,392	\$170,542	\$191,758	\$203,258	19.18%
500 - Parks & Recreation						
Salary and Wages Regular Employees	100-500-100.5000.010	\$765,160	\$923,975	\$891,089	\$909,313	-1.59%
Salary and Wages Overtime	100-500-100.5000.030	\$4,166	\$5,541	\$6,780	\$7,347	32.59%
Salary and Wages Accruals Paid Out	100-500-100.5000.060	\$6,972	\$11,317	\$11,316	\$11,140	-1.56%
Salary and Wages Longevity	100-500-100.5000.090	\$2,652	\$3,884	\$3,616	\$4,172	7.42%
Salary and Wages Auto Allowance	100-500-100.5000.100	\$12,046	\$5,400	\$15,755	\$16,200	200.00%
Employee Benefits Medical Insurance	100-500-100.5005.010	\$99,868	\$124,248	\$121,240	\$131,454	5.80%
Employee Benefits Other Group Insurance	100-500-100.5005.015	\$3,271	\$4,710	\$4,298	\$4,430	-5.94%
Employee Benefits FICA Tax	100-500-100.5005.020	\$58,096	\$74,322	\$68,415	\$71,778	-3.42%
Employee Benefits Retirement	100-500-100.5005.030	\$107,494	\$137,332	\$134,794	\$140,368	2.21%
Employee Benefits State Unemployment	100-500-100.5005.050	\$923	\$1,287	\$630	\$630	-51.05%
Employee Benefits Workers' Compensation	100-500-100.5005.060	\$5,001	\$5,874	\$5,886	\$6,041	2.84%
Office Supplies						
Office Supplies	100-500-100.5100.010	\$9,956	\$9,600	\$9,534	\$7,534	-21.52%
Office Supplies						
Copy Charges	100-500-100.5100.020	\$7,490	\$10,860	\$10,860	\$10,860	0.00%
Office Supplies						
Copy Paper	100-500-100.5100.040	-	-	-	\$2,000	-
Programs and Events Supplies						
Programs	100-500-100.5140.020	-	\$1,550	\$1,550	\$1,550	0.00%
Wearing Apparel						
Wearing Apparel	100-500-100.5145.020	\$496	\$530	\$530	\$675	27.36%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Miscellaneous	100-500-100.5150.060	\$3,824	-	-	-	-
Miscellaneous	100-500-100.5150.070	-	\$2,300	\$3,230	\$2,300	0.00%
Repair & Maintenance	100-500-100.5300.090	\$112	\$120	\$120	\$120	0.00%
Software Licenses	100-500-100.5400.160	\$6,893	\$23,844	\$23,844	\$19,615	-17.74%
Other Services	100-500-100.5420.010	\$85	\$90	\$90	\$90	0.00%
Other Services Postage	100-500-100.5420.020	\$366	\$300	\$366	\$366	22.00%
Other Services Mileage	100-500-100.5420.030	\$36	\$200	\$200	\$200	0.00%
Professional Development Books Periodicals and Subscripti	100-500-100.5430.010	\$71	-	-	-	-
Professional Development Conferences & Seminar Costs	100-500-100.5430.020	\$32,259	\$10,236	\$10,236	\$10,236	0.00%
Professional Development Membership & Dues	100-500-100.5430.030	\$6,739	\$6,739	\$6,389	\$7,230	7.29%
Professional Development Certifications & Licenses	100-500-100.5430.040	\$4,069	\$7,544	\$6,701	\$10,625	40.84%
Rental Equipment Rental	100-500-100.5440.010	\$12,574	\$9,142	\$19,958	\$9,142	0.00%
Communications Cellular Communications	100-500-100.5445.020	\$23,502	\$17,400	\$20,592	\$26,700	53.45%
Communications Pc Aircard Charges	100-500-100.5445.030	\$2,339	\$3,192	-	-	-100.00%
Advertising and Promotion Marketing Programs/Promo	100-500-100.5446.030	-	\$3,300	\$2,370	\$3,300	0.00%
Transfers Out IT Services	100-500-100.5900.025	\$547,094	\$619,915	\$619,915	\$730,015	17.76%
Transfers Out Facilities	100-500-100.5900.050	-	\$637,743	\$637,743	\$903,435	41.66%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Regular Employees	100-500-510.5000.010	\$130,758	\$140,117	\$143,444	\$254,487	81.62%
Salary and Wages Part Time Employees	100-500-510.5000.015	\$79,641	\$156,179	\$156,179	\$185,980	19.08%
Salary and Wages Overtime	100-500-510.5000.030	\$13,003	\$18,450	\$23,106	\$30,470	65.15%
Salary and Wages Accruals Paid Out	100-500-510.5000.060	-	\$1,746	\$1,711	\$1,763	0.97%
Salary and Wages Longevity	100-500-510.5000.090	\$884	\$980	\$980	\$1,640	67.35%
Employee Benefits Medical Insurance	100-500-510.5005.010	\$16,795	\$17,160	\$23,360	\$44,208	157.62%
Employee Benefits Other Group Insurance	100-500-510.5005.015	\$833	\$1,014	\$943	\$1,996	96.84%
Employee Benefits FICA Tax	100-500-510.5005.020	\$16,841	\$27,924	\$24,895	\$36,287	29.95%
Employee Benefits Retirement	100-500-510.5005.030	\$19,083	\$21,834	\$21,298	\$41,231	88.84%
Employee Benefits State Unemployment	100-500-510.5005.050	\$1,348	\$610	\$1,575	\$378	-38.03%
Employee Benefits Workers' Compensation	100-500-510.5005.060	\$2,075	\$3,802	\$1,659	\$4,402	15.78%
Medical Supplies	100-500-510.5130	\$419	\$675	\$675	\$948	40.44%
Programs and Events Supplies Programs	100-500-510.5140.020	\$47,544	\$66,926	\$66,926	\$127,395	90.35%
Wearing Apparel	100-500-510.5145.020	\$255	\$1,799	\$1,799	\$2,273	26.35%
Other Services Mileage	100-500-510.5420.030	\$453	\$434	\$1,406	\$2,700	522.12%
Other Services Temporary Staffing	100-500-510.5420.065	\$15,093	\$30,160	\$26,448	\$72,169	139.29%
Professional Development Conferences & Seminar Costs	100-500-510.5430.020	\$1,896	\$2,400	\$1,081	\$3,855	60.63%
Professional Development Membership & Dues	100-500-510.5430.030	\$210	\$210	\$210	\$960	357.14%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional Development Certifications & Licenses	100-500-510.5430.040	\$3,463	\$7,000	\$7,325	\$3,685	-47.36%
Communications Telephone	100-500-510.5445.010	-	\$770	\$770	-	-100.00%
Salary and Wages Regular Employees	100-500-520.5000.010	\$139,080	\$156,067	\$164,668	\$596,314	282.09%
Salary and Wages Part Time Employees	100-500-520.5000.015	\$50,884	\$139,122	\$96,666	\$142,016	2.08%
Salary and Wages Overtime	100-500-520.5000.030	\$7,434	\$6,685	\$6,324	\$90,887	1,259.57%
Salary and Wages Accruals Paid Out	100-500-520.5000.060	\$8,874	-	-	-	-
Salary and Wages Longevity	100-500-520.5000.090	\$1,248	\$468	\$468	\$3,256	595.73%
Salary and Wages Certification Pay	100-500-520.5000.130	\$1,369	\$900	\$1,859	-	-100.00%
Employee Benefits Medical Insurance	100-500-520.5005.010	\$23,672	\$25,740	\$26,676	\$148,628	477.42%
Employee Benefits Other Group Insurance	100-500-520.5005.015	\$1,159	\$1,552	\$1,826	\$5,702	267.40%
Employee Benefits FICA Tax	100-500-520.5005.020	\$15,869	\$22,084	\$17,661	\$63,684	188.37%
Employee Benefits Retirement	100-500-520.5005.030	\$21,515	\$23,304	\$25,023	\$100,806	332.57%
Employee Benefits State Unemployment	100-500-520.5005.050	\$1,034	\$526	\$819	\$882	67.68%
Employee Benefits Workers' Compensation	100-500-520.5005.060	\$1,930	\$3,111	\$2,142	\$9,199	195.69%
Parts & Supplies Chemicals	100-500-520.5110.040	-	-	-	\$16,350	-
Parts & Supplies Hardware	100-500-520.5110.060	-	-	-	\$1,900	-
Minor Tools & Equipment Computer Hardware & Software	100-500-520.5115.010	-	-	-	\$4,429	-
Minor Tools & Equipment Miscellaneous	100-500-520.5115.050	\$300	\$300	\$300	\$8,600	2,766.67%



Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Janitorial Supplies	100-500-520.5120	-	-	-	\$12,225	-
Medical Supplies	100-500-520.5130	\$249	\$250	\$250	\$665	166.00%
Programs and Events Supplies Programs	100-500-520.5140.020	\$46,971	\$51,781	\$51,781	-	-100.00%
Wearing Apparel	100-500-520.5145.020	\$885	\$1,720	\$1,720	\$11,360	560.47%
Food Ice & Drinks	100-500-520.5150.070	-	-	-	\$750	-
Building & Grounds Fertilizer	100-500-520.5200.080	-	-	-	\$35,117	-
Buildings & Grounds Miscellaneous	100-500-520.5200.130	\$475	\$475	\$475	\$128,791	27,013.89%
Repair & Maintenance Special Miscellaneous	100-500-520.5300.060	-	-	-	\$21,000	-
Repair & Maintenance Fuel Charges	100-500-520.5300.080	-	-	-	\$20,000	-
Professional/Contractual Services Landscaping	100-500-520.5400.090	-	-	-	\$3,500	-
Professional/Contractual Services Miscellaneous	100-500-520.5400.160	\$39,121	-	-	\$500	-
Other Services Mileage	100-500-520.5420.030	\$1,479	\$1,200	\$1,200	\$400	-66.67%
Other Services Temporary Staffing	100-500-520.5420.065	\$18,728	\$29,758	\$38,470	-	-100.00%
Professional Development Conferences & Seminar Costs	100-500-520.5430.020	\$3,002	\$4,000	\$2,750	\$5,325	33.13%
Professional Development Membership & Dues	100-500-520.5430.030	\$750	\$750	\$750	\$360	-52.00%
Professional Development Certifications & Licenses	100-500-520.5430.040	\$2,688	\$2,585	\$2,585	\$1,280	-50.48%
Rental Equipment Rental	100-500-520.5440.010	-	-	-	\$3,400	-



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay	100-500-					
Special Equipment	520.5600.080	-	-	-	\$14,500	-
Salary and Wages Regular Employees	100-500-525.5000.010	\$177,543	\$183,620	\$186,933	\$193,934	5.62%
Salary and Wages Overtime	100-500-525.5000.030	\$81,276	\$110,000	\$85,375	\$116,594	5.99%
Salary and Wages Accruals Paid Out	100-500-525.5000.060	\$1,966	\$2,064	\$2,025	\$2,199	6.54%
Salary and Wages Longevity	100-500-525.5000.090	\$812	\$960	\$908	\$1,152	20.00%
Employee Benefits Medical Insurance	100-500-525.5005.010	\$26,964	\$25,740	\$26,153	\$28,197	9.55%
Employee Benefits Other Group Insurance	100-500-525.5005.015	\$1,306	\$1,886	\$1,509	\$1,905	1.01%
Employee Benefits FICA Tax	100-500-525.5005.020	\$19,648	\$23,230	\$21,056	\$24,012	3.37%
Employee Benefits Retirement	100-500-525.5005.030	\$35,279	\$43,634	\$27,701	\$46,203	5.89%
Employee Benefits State Unemployment	100-500-525.5005.050	\$36	\$351	\$189	\$189	-46.15%
Employee Benefits Workers' Compensation	100-500-525.5005.060	\$2,465	\$2,819	\$1,777	\$2,913	3.33%
Parts & Supplies Hardware	100-500-525.5110.060	\$1,209	\$817	\$817	\$817	0.00%
Minor Tools & Equipment Miscellaneous	100-500-525.5115.050	\$450	\$450	\$450	\$450	0.00%
Medical Supplies	100-500-525.5130	\$194	\$200	\$200	\$200	0.00%
Programs and Events Supplies Programs	100-500-525.5140.020	\$191,581	\$209,974	\$213,753	\$216,974	3.33%
Wearing Apparel	100-500-					
Wearing Apparel	525.5145.020	\$1,590	\$1,590	\$1,590	\$1,590	0.00%
Repair & Maintenance	100-500-					
Fuel Charges	525.5300.080	\$1,537	\$2,000	\$2,000	\$2,000	0.00%
Other Services	100-500-					
Printing	525.5420.010	\$1,103	\$1,275	\$1,275	\$1,275	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional Development Conferences & Seminar Costs	100-500-525.5430.020	\$5,242	\$7,100	\$7,541	\$8,695	22.46%
Professional Development Membership & Dues	100-500-525.5430.030	\$367	\$375	\$365	\$365	-2.67%
Rental Equipment Rental	100-500-525.5440.010	\$15,455	\$20,875	\$20,875	\$20,875	0.00%
Inventory Items	100-500-525.5550	\$21,551	\$22,517	\$15,020	\$4,000	-82.24%
Capital Outlay Vehicles	100-500-525.5600.110	-	-	\$566	-	-
Transfers Out Repair & Maintenance	100-500-525.5900.020	\$31,999	\$566	\$566	\$3,264	476.68%
Salary and Wages Regular Employees	100-500-530.5000.010	\$163,955	\$175,939	\$162,921	\$166,914	-5.13%
Salary and Wages Part Time Employees	100-500-530.5000.015	\$39,570	\$41,642	\$38,941	\$29,257	-29.74%
Salary and Wages Overtime	100-500-530.5000.030	\$2,572	\$5,307	\$5,307	\$5,370	1.19%
Salary and Wages Accruals Paid Out	100-500-530.5000.060	\$14,324	\$5,077	\$19,844	\$1,523	-70.00%
Salary and Wages Longevity	100-500-530.5000.090	\$2,225	\$2,188	\$1,835	\$916	-58.14%
Employee Benefits Medical Insurance	100-500-530.5005.010	\$33,227	\$35,178	\$27,722	\$27,645	-21.41%
Employee Benefits Other Group Insurance	100-500-530.5005.015	\$1,332	\$1,341	\$1,441	\$1,573	17.30%
Employee Benefits FICA Tax	100-500-530.5005.020	\$16,367	\$17,608	\$17,089	\$15,605	-11.38%
Employee Benefits Retirement	100-500-530.5005.030	\$24,734	\$26,739	\$27,044	\$25,420	-4.93%
Employee Benefits State Unemployment	100-500-530.5005.050	\$830	\$702	\$504	\$315	-55.13%
Employee Benefits Workers' Compensation	100-500-530.5005.060	\$1,849	\$1,967	\$1,957	\$1,660	-15.61%
Medical Supplies	100-500-530.5130	\$58	\$250	\$250	\$250	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Programs and Events Supplies Programs	100-500-530.5140.020	\$39,199	\$43,970	\$45,695	\$55,098	25.31%
Wearing Apparel Wearing Apparel	100-500-530.5145.020	\$334	\$450	\$681	\$450	0.00%
Miscellaneous Miscellaneous	100-500-530.5150.060	\$5,623	-	-	-	-
Miscellaneous Food Ice and Drinks	100-500-530.5150.070	\$8,200	\$7,920	\$5,920	\$7,920	0.00%
Buildings & Grounds Miscellaneous	100-500-530.5200.130	-	\$7,700	\$7,720	\$38,708	402.70%
Repair & Maintenance Fuel Charges	100-500-530.5300.080	\$896	\$2,500	\$2,500	\$2,500	0.00%
Other Services Printing	100-500-530.5420.010	\$146	\$290	\$290	\$290	0.00%
Other Services Mileage	100-500-530.5420.030	-	-	-	\$650	-
Other Services Temporary Staffing	100-500-530.5420.065	\$26,404	\$32,364	\$27,364	\$32,760	1.22%
Professional Development Conferences & Seminar Costs	100-500-530.5430.020	\$1,369	\$3,212	\$1,918	\$2,780	-13.45%
Utility Services Utilities	100-500-530.5450.020	\$11,016	\$10,692	\$13,299	\$13,702	28.15%
Utility Services Electricity	100-500-530.5450.030	\$67	-	-	-	-
Transfers Out Repair & Maintenance	100-500-530.5900.020	\$1,671	\$749	\$749	\$1,412	88.52%
Salary and Wages Regular Employees	100-500-535.5000.010	\$272,490	\$327,453	\$315,054	\$337,960	3.21%
Salary and Wages Part Time Employees	100-500-535.5000.015	\$186,570	\$243,609	\$217,785	\$257,233	5.59%
Salary and Wages Overtime	100-500-535.5000.030	\$6,344	\$12,245	\$12,245	\$12,671	3.48%
Salaries and Wages Accruals Paid Out	100-500-535.5000.060	-	-	\$12,642	-	-
Salary and Wages Longevity	100-500-535.5000.090	\$384	\$588	\$575	\$736	25.17%
Employee Benefits Medical Insurance	100-500-535.5005.010	\$45,319	\$52,788	\$35,603	\$49,806	-5.65%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Other Group Insurance	100-500-535.5005.015	\$2,274	\$3,000	\$2,476	\$1,914	-36.20%
Employee Benefits FICA Tax	100-500-535.5005.020	\$35,230	\$42,178	\$42,380	\$43,619	3.42%
Employee Benefits Retirement	100-500-535.5005.030	\$38,778	\$50,126	\$45,154	\$41,539	-17.13%
Employee Benefits State Unemployment	100-500-535.5005.050	\$3,331	\$1,053	\$1,638	\$504	-52.14%
Employee Benefits Workers' Compensation	100-500-535.5005.060	\$4,308	\$5,526	\$5,001	\$5,648	2.21%
Office Supplies Furniture	100-500-535.5100.030	\$2,447	\$2,400	\$2,400	\$2,400	0.00%
Parts & Supplies Chemicals	100-500-535.5110.040	\$26,028	\$51,910	\$51,910	\$57,107	10.01%
Parts & Supplies Hardware	100-500-535.5110.060	\$642	\$2,005	\$2,005	\$2,005	0.00%
Medical Supplies	100-500-535.5130	\$1,365	\$2,027	\$2,027	\$2,027	0.00%
Programs and Events Supplies Programs	100-500-535.5140.020	\$5,196	\$5,461	\$5,461	\$5,820	6.57%
Wearing Apparel	100-500-535.5145.020	\$3,956	\$2,450	\$2,450	\$2,450	0.00%
Buildings & Grounds Miscellaneous	100-500-535.5200.130	\$43,774	\$26,400	\$22,718	\$50,050	89.58%
Professional/Contractual Services Miscellaneous	100-500-535.5400.160	\$5,275	\$5,868	\$5,868	\$6,259	6.66%
Other Services Mileage	100-500-535.5420.030	-	\$1,000	\$1,000	-	-100.00%
Professional Development Conferences & Seminar Costs	100-500-535.5430.020	\$1,357	\$5,720	\$5,720	\$7,018	22.69%
Professional Development Membership & Dues	100-500-535.5430.030	\$104	\$120	\$110	\$350	191.67%
Professional Development Certifications & Licenses	100-500-535.5430.040	\$4,125	\$3,673	\$3,673	\$4,318	17.56%
Inventory Items	100-500-535.5550	-	-	\$6,530	-	-



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay Building & Grounds	100-500-535.5600.050	-	-	\$30,249	-	-
Salary and Wages Regular Employees	100-500-540.5000.010	\$1,011,507	\$1,231,612	\$1,265,578	\$692,398	-43.78%
Salary and Wages Overtime	100-500-540.5000.030	\$123,226	\$109,893	\$114,078	\$55,883	-49.15%
Salary and Wages Accruals Paid Out	100-500-540.5000.060	\$14,249	\$2,542	\$1,613	\$2,163	-14.91%
Salary and Wages Longevity	100-500-540.5000.090	\$6,364	\$5,020	\$5,020	\$1,932	-61.51%
Salary and Wages Certification Pay	100-500-540.5000.130	\$900	\$900	\$929	-	-100.00%
Employee Benefits Medical Insurance	100-500-540.5005.010	\$195,368	\$218,976	\$229,285	\$130,219	-40.53%
Employee Benefits Other Group Insurance	100-500-540.5005.015	\$7,155	\$8,590	\$9,942	\$4,784	-44.31%
Employee Benefits FICA Tax	100-500-540.5005.020	\$86,405	\$100,192	\$107,776	\$57,557	-42.55%
Employee Benefits Retirement	100-500-540.5005.030	\$158,234	\$197,055	\$211,242	\$113,937	-42.18%
Employee Benefits State Unemployment	100-500-540.5005.050	\$3,693	\$3,042	\$1,890	\$1,008	-66.86%
Employee Benefits Workers' Compensation	100-500-540.5005.060	\$14,042	\$16,318	\$17,465	\$9,552	-41.46%
Parts & Supplies Chemicals	100-500-540.5110.040	\$19,367	\$19,366	\$19,366	\$3,000	-84.51%
Parts & Supplies Hardware	100-500-540.5110.060	\$8,397	\$8,400	\$8,400	\$6,500	-22.62%
Minor Tools & Equipment Computer Hardware & Software	100-500-540.5115.010	\$3,250	\$2,650	\$6,516	\$2,650	0.00%
Minor Tools & Equipment Miscellaneous	100-500-540.5115.050	\$18,498	\$17,300	\$17,300	\$8,700	-49.71%
Janitorial Supplies	100-500-540.5120	\$26,034	\$20,667	\$20,667	\$10,225	-50.52%
Medical Supplies	100-500-540.5130	\$1,855	\$1,856	\$1,856	\$1,190	-35.88%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Wearing Apparel	100-500-540.5145.020	\$19,946	\$21,890	\$21,890	\$11,710	-46.51%
Miscellaneous	100-500-540.5150.070	\$3,819	\$3,817	\$3,817	\$3,068	-19.62%
Buildings & Grounds	100-500-540.5200.080	\$38,108	\$38,117	\$38,117	\$3,000	-92.13%
Fertilizer						
Buildings & Grounds	100-500-540.5200.130	\$253,045	\$291,967	\$350,707	\$175,586	-39.86%
Miscellaneous						
Repair & Maintenance	100-500-540.5300.060	\$30,869	\$53,000	\$55,332	\$33,500	-36.79%
Special/Miscellaneous						
Repair & Maintenance	100-500-540.5300.070	-	\$500	\$500	-	-100.00%
Fleet Charges						
Repair & Maintenance	100-500-540.5300.080	\$43,279	\$41,000	\$41,000	\$21,500	-47.56%
Fuel Charges						
Professional/Contractual Services	100-500-540.5400.090	\$28,852	\$26,000	\$26,000	\$26,000	0.00%
Landscaping						
Professional/Contractual Services	100-500-540.5400.160	-	\$500	\$42,470	\$500	0.00%
Miscellaneous						
Professional Development	100-500-540.5430.020	\$7,597	\$10,950	\$10,950	\$4,625	-57.76%
Conferences & Seminar Costs						
Professional Development	100-500-540.5430.030	\$430	\$430	\$430	\$70	-83.72%
Membership & Dues						
Professional Development	100-500-540.5430.040	\$1,208	\$560	\$560	\$280	-50.00%
Certifications & Licenses						
Rental Equipment	100-500-540.5440.010	-	\$6,400	\$6,400	\$3,000	-53.13%
Rental						
Communications	100-500-540.5445.060	\$136	\$120	\$7	-	-100.00%
Cable TV						
Utility Services	100-500-540.5450.020	\$82,999	\$76,826	\$85,359	\$87,916	14.44%
Utilities						
Utility Services	100-500-540.5450.030	\$27,267	\$28,582	\$33,651	\$34,658	21.26%
Electricity						
Capital Outlay	100-500-540.5600.050	-	-	\$48,404	\$3,700	-
Building & Grounds						

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Capital Outlay	100-500-					
Special Equipment	540.5600.080	\$78,191	-	\$7,000	\$14,500	-
Transfers Out	100-500-					
Repair & Maintenance	540.5900.020	\$45,852	\$21,178	\$21,178	\$82,191	288.10%
Transfers Out	100-500-					
Lease Payments	540.5900.030	\$110,894	\$18,044	\$48,604	\$53,612	197.12%
Utility Services	100-500-					
Utilities	545.5450.020	\$3,192	\$3,603	\$5,255	\$5,410	50.15%
Salary and Wages Regular Employees	100-500-550.5000.010	\$163,013	\$170,964	\$173,015	\$179,572	5.03%
Salary and Wages Part Time Employees	100-500-550.5000.015	\$37,942	\$49,914	\$49,000	\$56,346	12.89%
Salary and Wages Overtime	100-500-550.5000.030	\$5,674	\$5,533	\$5,337	\$5,598	1.17%
Salary and Wages Accruals Paid Out	100-500-550.5000.060	\$1,883	\$5,360	\$3,381	\$3,552	-33.73%
Salary and Wages Longevity	100-500-550.5000.090	\$872	\$1,016	\$1,016	\$1,160	14.17%
Employee Benefits Medical Insurance	100-500-550.5005.010	\$16,795	\$17,160	\$18,737	\$18,798	9.55%
Employee Benefits Other Group Insurance	100-500-550.5005.015	\$1,418	\$2,152	\$1,709	\$1,633	-24.12%
Employee Benefits FICA Tax	100-500-550.5005.020	\$16,098	\$17,661	\$17,729	\$18,837	6.66%
Employee Benefits Retirement	100-500-550.5005.030	\$23,919	\$26,422	\$26,573	\$29,060	9.98%
Employee Benefits State Unemployment	100-500-550.5005.050	\$852	\$702	\$630	\$378	-46.15%
Employee Benefits Workers' Compensation	100-500-550.5005.060	\$1,923	\$2,145	\$1,897	\$1,594	-25.69%
Parts & Supplies Chemicals	100-500-550.5110.040	\$980	\$980	\$980	\$980	0.00%
Parts & Supplies Hardware	100-500-550.5110.060	\$1,125	\$1,125	\$1,125	\$1,125	0.00%
Parts & Supplies Misc Materials & Supplies	100-500-550.5110.110	\$4,380	\$12,000	\$12,000	\$12,000	0.00%
Minor Tools & Equipment Miscellaneous	100-500-550.5115.050	\$1,425	\$1,425	\$1,425	\$1,425	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Medical Supplies	100-500-550.5130	\$267	\$275	\$275	\$275	0.00%
Programs and Events Supplies Programs	100-500-550.5140.020	\$13,625	\$15,748	\$15,748	\$15,748	0.00%
Wearing Apparel	100-500-550.5145.020	\$1,360	\$1,360	\$1,360	\$1,360	0.00%
Miscellaneous	100-500-550.5150.060	\$12,000	-	-	-	-
Buildings & Grounds	100-500-550.5200.130	\$28,390	\$23,865	\$23,865	\$23,865	0.00%
Repair & Maintenance	100-500-550.5300.080	\$736	\$1,200	\$992	\$1,200	0.00%
Fuel Charges						
Professional/Contractual Services	100-500-550.5400.160	\$10,570	\$15,900	\$15,900	\$123,500	676.73%
Miscellaneous						
Other Services	100-500-550.5420.065	\$128	-	-	-	-
Temporary Staffing						
Professional Development	100-500-550.5430.020	\$2,497	\$4,850	\$4,850	\$3,975	-18.04%
Conferences & Seminar Costs						
Professional Development Membership & Dues	100-500-550.5430.030	\$150	\$350	\$339	\$466	33.14%
Professional Development Certifications & Licenses	100-500-550.5430.040	\$440	\$140	\$140	\$390	178.57%
Advertising and Promotion	100-500-550.5446.030	\$1,347	\$1,600	\$1,600	\$1,600	0.00%
Marketing Programs/Promo						
Utility Services	100-500-550.5450.020	\$21,936	\$17,199	\$27,141	\$22,962	33.51%
Utilities						
Transfers Out	100-500-550.5900.020	\$11,505	\$2,953	\$2,953	\$7,810	164.48%
Repair & Maintenance						
Salary and Wages Regular Employees	100-500-555.5000.010	\$347,355	\$279,317	\$321,039	\$324,229	16.08%
Salary and Wages Part Time Employees	100-500-555.5000.015	\$235,512	\$237,098	\$267,774	\$286,163	20.69%
Salary and Wages Overtime	100-500-555.5000.030	\$10,035	\$7,337	\$6,000	\$5,846	-20.32%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Salary and Wages Accruals Paid Out	100-500-555.5000.060	\$2,187	\$2,297	\$3,479	\$2,068	-9.97%
Salary and Wages Longevity	100-500-555.5000.090	\$1,148	\$872	\$852	\$1,240	42.20%
Employee Benefits Medical Insurance	100-500-555.5005.010	\$56,228	\$42,900	\$43,162	\$46,995	9.55%
Employee Benefits Other Group Insurance	100-500-555.5005.015	\$3,501	\$4,854	\$4,242	\$3,708	-23.61%
Employee Benefits FICA Tax	100-500-555.5005.020	\$45,296	\$40,312	\$45,715	\$46,993	16.57%
Employee Benefits Retirement	100-500-555.5005.030	\$49,464	\$41,408	\$48,776	\$50,478	21.90%
Employee Benefits State Unemployment	100-500-555.5005.050	\$3,968	\$936	\$1,890	\$567	-39.42%
Employee Benefits Workers' Compensation	100-500-555.5005.060	\$4,760	\$5,102	\$5,370	\$5,617	10.09%
Office Supplies Furniture	100-500-555.5100.030	\$6,367	\$8,502	\$8,502	\$8,500	-0.02%
Parts & Supplies Hardware	100-500-555.5110.060	\$2,681	\$3,950	\$3,950	\$3,950	0.00%
Minor Tools & Equipment Computer Hardware & Software	100-500-555.5115.010	\$1,040	\$8,153	\$10,622	\$12,350	51.48%
Minor Tools & Equipment Miscellaneous	100-500-555.5115.050	\$2,350	\$2,350	\$2,350	\$2,350	0.00%
Janitorial Supplies	100-500-555.5120	\$8,310	\$10,300	\$10,300	\$10,700	3.88%
Medical Supplies	100-500-555.5130	\$1,192	\$3,225	\$3,225	\$3,225	0.00%
Programs and Events Supplies Programs	100-500-555.5140.020	\$10,119	\$11,600	\$9,600	\$10,930	-5.78%
Wearing Apparel	100-500-555.5145.020	\$3,709	\$3,830	\$3,830	\$3,850	0.52%
Miscellaneous Food Ice and Drinks	100-500-555.5150.070	\$3,144	\$3,500	\$3,500	\$3,500	0.00%
Buildings & Grounds Miscellaneous	100-500-555.5200.130	\$51,393	\$49,000	\$57,702	\$49,000	0.00%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Professional/Contractual Services	100-500-555.5400.160	\$34,429	\$36,000	\$42,044	\$44,500	23.61%
Miscellaneous						
Other Services	100-500-555.5420.010	\$1,000	\$1,000	\$531	\$1,000	0.00%
Printing						
Other Services	100-500-555.5420.030	\$457	\$500	\$500	\$500	0.00%
Mileage						
Other Services	100-500-555.5420.065	\$101,976	\$102,960	\$105,003	\$112,000	8.78%
Temporary Staffing						
Professional Development	100-500-555.5430.020	\$6,503	\$10,700	\$9,674	\$7,560	-29.35%
Conferences & Seminar Costs						
Professional Development	100-500-555.5430.030	\$70	\$70	\$70	-	-100.00%
Membership & Dues						
Professional Development	100-500-555.5430.040	\$455	\$1,490	\$1,490	\$1,490	0.00%
Certifications & Licenses						
Advertising and Promotion	100-500-555.5446.010	\$550	\$550	\$550	\$550	0.00%
Legal\Public Notice						
Utility Services	100-500-555.5450.020	\$367,058	\$370,689	\$404,612	\$376,749	1.63%
Utilities						
Other Uncollectible Accts Receivable	100-500-555.5500.100	\$17,732	-	-	-	-
Inventory Items	100-500-555.5550	\$3,490	-	-	-	-
Capital Outlay	100-500-555.5600.080	-	\$66,000	-	\$66,000	0.00%
Special Equipment						
Transfers Out	100-500-555.5900.030	-	\$30,560	-	-	-100.00%
Lease Payments						
Programs and Events Supplies	330-500-100.5140.020	\$15,114	\$81,200	\$65,568	\$87,500	7.76%
Programs						
Programs and Events Supplies	330-500-510.5140.020	-	-	-	\$6,000	-
Programs						
Programs and Events Supplies	330-500-520.5140.020	\$2,768	-	\$5,632	-	-
Programs						
Programs and Events Supplies	330-500-525.5140.020	\$136,958	\$167,300	\$167,300	\$155,000	-7.35%
Programs						

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Programs and Events Supplies Programs	330-500-530.5140.020	\$674	\$1,500	\$1,500	\$1,500	0.00%
Programs and Events Supplies Programs	330-500-535.5140.020	\$2,521	-	-	-	-
Programs and Events Supplies Programs	330-500-550.5140.020	\$5,000	-	\$10,000	\$5,000	-
Programs and Events Supplies Programs	332-500-100.5140.020	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
Capital Outlay Building & Grounds	340-500-100.5600.050	-	\$900,000	\$900,000	\$450,000	-50.00%
Transfers Out	350-500-540.5900	\$88,665	-	-	-	-
Capital Outlay Special Equipment	350-500-545.5600.080	-	-	\$70,953	-	-
Total 500 - Parks & Recreation		\$8,665,364	\$11,118,715	\$11,399,137	\$11,723,814	5.44%
600 - Pearland Econ Dev Corp						
Salary and Wages Regular Employees	900-600-100.5000.010	\$852,695	\$982,309	\$950,080	\$1,080,330	9.98%
Salary and Wages Overtime	900-600-100.5000.030	\$527	-	-	-	-
Salary and Wages Accruals Paid Out	900-600-100.5000.060	\$13,878	\$13,446	\$76,959	\$11,216	-16.58%
Salary and Wages Longevity	900-600-100.5000.090	\$2,272	\$2,616	\$2,648	\$2,116	-19.11%
Salary and Wages Auto Allowance	900-600-100.5000.100	\$21,600	\$21,600	\$21,689	\$27,000	25.00%
Salary and Wages Cellphone Allowance	900-600-100.5000.120	\$6,293	\$6,320	\$5,601	\$6,318	-0.03%
Employee Benefits Medical Insurance	900-600-100.5005.010	\$86,255	\$101,752	\$92,191	\$109,896	8.00%
Employee Benefits Other Group Insurance	900-600-100.5005.015	\$4,508	\$2,814	\$4,554	\$5,374	90.97%
Employee Benefits FICA Tax	900-600-100.5005.020	\$62,569	\$70,477	\$75,268	\$79,220	12.41%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits Retirement	900-600-100.5005.030	\$121,121	\$132,220	\$152,536	\$163,041	23.31%
Employee Benefits State Unemployment	900-600-100.5005.050	\$808	\$882	\$693	\$504	-42.86%
Employee Benefits Workers' Compensation	900-600-100.5005.060	\$918	\$2,501	\$1,049	\$61	-97.56%
Office Supplies Office Supplies	900-600-100.5100.010	\$4,609	\$5,000	\$5,000	\$5,000	0.00%
Office Supplies Copy Charges	900-600-100.5100.020	\$4,246	\$5,000	\$5,000	\$5,000	0.00%
Minor Tools & Equipment Miscellaneous	900-600-100.5115.050	\$506	\$1,100	\$1,100	\$1,100	0.00%
Miscellaneous Food Ice and Drinks	900-600-100.5150.070	\$6,875	\$8,000	\$8,000	\$8,000	0.00%
Buildings & Grounds Miscellaneous	900-600-100.5200.130	\$9,045	\$7,800	\$20,000	\$20,000	156.41%
Repair & Maintenance Office and Furniture	900-600-100.5300.010	-	\$2,000	\$24,000	\$2,000	0.00%
Repair & Maintenance Motor Vehicle	900-600-100.5300.020	\$545	\$1,000	\$1,000	\$1,000	0.00%
Repair & Maintenance Fleet Charges	900-600-100.5300.070	-	\$750	\$750	\$750	0.00%
Repair & Maintenance Fuel Charges	900-600-100.5300.080	\$1,467	\$3,000	\$3,000	\$3,000	0.00%
Professional/Contractual Services Courier Service	900-600-100.5400.060	\$1,409	\$2,000	\$2,000	\$2,000	0.00%
Professional/Contractual Services Miscellaneous	900-600-100.5400.160	\$190,858	\$327,116	\$328,116	\$305,356	-6.65%
Professional/Contractual Services Retention Services	900-600-100.5400.180	\$135,000	\$140,000	\$140,000	\$145,000	3.57%
Professional/Contractual Services Strategic Plan Implementation	900-600-100.5400.190	\$46,106	\$250,000	\$250,000	\$250,000	0.00%
Professional/Contractual Services Strategic	900-600-100.5400.300	\$193	-	-	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Plan						
Professional/Contractual Services Planning	900-600-100.5400.310	\$85,517	-	-	-	-
Professional/Contractual Services Entryway & Corridor	900-600-100.5400.320	\$560,304	\$741,000	\$816,000	\$816,000	10.12%
Maintenance						
Professional/Contractual Services Entrepreneur Services	900-600-100.5400.360	\$329,910	\$482,000	\$482,000	\$482,000	0.00%
Professional/Contractual Services Work Force Development	900-600-100.5400.370	\$63,720	\$154,000	\$154,000	\$254,000	64.94%
Other Services Printing	900-600-100.5420.010	\$898	\$1,000	\$1,000	\$1,000	0.00%
Other Services Postage	900-600-100.5420.020	\$486	\$1,500	\$1,500	\$1,500	0.00%
Industry Recruitment Campaigns	900-600-100.5423.015	\$106,437	\$190,500	\$190,500	\$190,500	0.00%
Industry Recruitment Events	900-600-100.5423.025	\$7,866	\$10,500	\$12,000	\$10,000	-4.76%
Industry Recruitment Travel Entertainment	900-600-100.5423.100	\$12,135	\$12,000	\$12,000	\$12,000	0.00%
Industry Recruitment Miscellaneous	900-600-100.5423.120	\$48,994	\$65,000	\$65,000	\$65,000	0.00%
Professional Development Books Periodicals and Subscriptions	900-600-100.5430.010	\$427	\$750	\$750	\$750	0.00%
Professional Development Conferences & Seminar Costs	900-600-100.5430.020	\$5,513	\$9,000	\$9,000	\$9,000	0.00%
Professional Development Membership & Dues	900-600-100.5430.030	\$2,219	\$5,000	\$5,000	\$5,000	0.00%
Professional Development Miscellaneous Travel	900-600-100.5430.240	\$2,452	\$10,000	\$10,000	\$10,000	0.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Rental Equipment Rental	900-600-100.5440.010	\$2,978	\$3,000	\$3,000	\$3,000	0.00%
Communications Pc Aircard Charges	900-600-100.5445.030	\$915	\$1,900	\$1,900	\$1,900	0.00%
Advertising and Promotion Legal\Public Notice	900-600-100.5446.010	\$108	\$250	\$650	\$650	160.00%
Marketing/Demographics Website Hosting	900-600-100.5448.010	\$2,310	\$14,000	\$14,000	\$20,000	42.86%
Marketing/Demographics Website Development	900-600-100.5448.020	\$16,150	\$40,000	\$40,000	\$12,000	-70.00%
Marketing/Demographics Collateral Materials	900-600-100.5448.030	\$22,396	\$30,000	\$30,000	\$30,000	0.00%
Marketing/Demographics Newsletters, Annual Report	900-600-100.5448.050	\$8,500	\$24,000	\$24,000	\$24,000	0.00%
Marketing/Demographics Print Advertising	900-600-100.5448.070	\$256,519	\$340,000	\$340,000	\$350,000	2.94%
Marketing/Demographics Image Marketing	900-600-100.5448.080	\$159,164	\$200,000	\$200,000	\$200,000	0.00%
Utility Services Utilities	900-600-100.5450.020	\$58,743	\$18,000	\$18,000	\$18,000	0.00%
Inventory Items	900-600-100.5550	-	\$5,000	\$5,000	\$5,000	0.00%
Capital Outlay Miscellaneous	900-600-100.5600.130	\$2,101,351	\$4,135,305	\$2,760,305	\$4,845,000	17.16%
Interfund Reimbursement	900-600-100.5650	\$5,646,323	\$32,666,219	\$12,652,100	\$25,269,632	-22.64%
Debt Service Principal Principal	900-600-100.5800.010	\$250,000	\$250,000	\$250,000	\$252,950	1.18%
Debt Service Interest Interest	900-600-100.5850.010	\$17,700	\$11,800	\$11,800	\$2,950	-75.00%
Transfers Out	900-600-100.5900	\$210,257	\$220,770	\$220,770	\$231,809	5.00%
Other Services Sales Tax Incentives	900-600-605.5420.130	\$20,746	-	-	-	-
Other Services New Industry Incentives	900-600-605.5420.150	\$921,500	\$695,500	\$330,000	\$1,378,000	98.13%
Other Services Pending Future Projects	900-600-605.5420.240	-	\$250,000	-	\$250,000	0.00%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total 600 -						
Pearland Econ Dev Corp		\$12,496,841	\$42,677,697	\$20,831,509	\$36,984,923	-13.34%
700 - Government Wide						
Pension Expense General Government	700-700-100.5025.010	-\$1,048	-	-	-	-
OPEB Expense General Government	700-700-100.5050.010	-\$565	-	-	-	-
Pension Expense Public Works	703-700-100.5025.040	-\$14,483	-	-	-	-
OPEB Expense Public Works	703-700-100.5050.040	-\$7,382	-	-	-	-
Total 700 -		-\$23,478				
800 - Convention & Visitors Bureau						
Salary and Wages Regular Employees	305-800-100.5000.010	\$254,736	\$277,474	\$285,283	\$337,354	21.58%
Salary and Wages Part Time Employees	305-800-100.5000.015	\$16,064	\$17,451	\$14,399	-	-100.00%
Salary and Wages Accruals Paid Out	305-800-100.5000.060	\$3,704	\$3,890	\$3,889	\$4,084	4.99%
Salary and Wages Longevity	305-800-100.5000.090	\$736	\$880	\$880	\$1,024	16.36%
Salary and Wages Auto Allowance	305-800-100.5000.100	\$9,600	\$229	\$10,597	\$10,950	4,681.66%
Salary and Wages Certification Pay	305-800-100.5000.130	\$94	-	\$131	-	-
Employee Benefits Medical Insurance	305-800-100.5005.010	\$35,926	\$38,222	\$42,341	\$57,252	49.79%
Employee Benefits Other Group Insurance	305-800-100.5005.015	\$1,245	\$1,225	\$1,387	\$2,211	80.49%
Employee Benefits FICA Tax	305-800-100.5005.020	\$20,994	\$22,816	\$23,219	\$27,036	18.50%
Employee Benefits Retirement	305-800-100.5005.030	\$36,278	\$40,410	\$43,493	\$52,023	28.74%
Employee Benefits State Unemployment	305-800-100.5005.050	\$516	\$477	\$236	\$268	-43.82%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Employee Benefits	305-800-100.5005.060	\$292	\$458	\$327	\$369	-19.43%
Workers' Compensation						
Office Supplies	305-800-100.5100.010	\$1,332	\$1,500	\$1,500	\$1,500	0.00%
Office Supplies	305-800-100.5100.020	\$506	\$750	\$1,200	\$1,200	60.00%
Copy Charges						
Programs and Events	305-800-100.5140.020	\$107,813	\$170,000	\$160,000	\$170,000	0.00%
Supplies						
Programs						
Miscellaneous	305-800-100.5150.060	\$7,972	-	-	-	-
Miscellaneous						
Food	305-800-100.5150.070	\$1,004	\$1,200	\$1,200	\$1,200	0.00%
Ice and Drinks						
Professional/Contractual Services	305-800-100.5400.160	-\$1,166	\$45,400	\$55,400	\$47,629	4.91%
Miscellaneous						
Other Services	305-800-100.5420.010	\$27,018	\$26,500	\$26,500	\$26,500	0.00%
Printing						
Other Services	305-800-100.5420.020	\$1,866	\$4,000	\$3,000	\$4,000	0.00%
Postage						
Other Services	305-800-100.5420.030	-	\$500	\$200	\$500	0.00%
Mileage						
Other Services	305-800-100.5420.180	-	\$9,500	\$9,500	\$9,500	0.00%
Marketing/Demographic						
Other Services	305-800-100.5420.190	\$12,924	\$18,500	\$18,500	\$18,500	0.00%
Recruitment - Tradeshow						
Professional Development	305-800-100.5430.010	\$240	\$250	\$250	\$250	0.00%
Books Periodicals and Subscriptions						
Professional Development	305-800-100.5430.020	\$13,437	\$13,500	\$13,500	\$13,500	0.00%
Conferences & Seminar Costs						
Professional Development	305-800-100.5430.030	\$11,945	\$13,500	\$13,500	\$13,500	0.00%
Membership & Dues						
Rental Equipment	305-800-100.5440.010	\$4,127	\$2,616	-	\$2,616	0.00%
Rental						
Rental Building/Facility	305-800-100.5440.020	\$41,818	\$69,615	\$69,615	\$71,703	3.00%
Rental						
Communications	305-800-100.5445.020	\$1,575	\$1,800	\$1,800	\$1,800	0.00%
Cellular Communications						

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Advertising and Promotion Advertising	305-800-100.5446.040	\$158,035	\$165,000	\$165,000	\$165,000	0.00%
Capital Outlay Building and Grounds	305-800-100.5600.050	-	\$600,000	\$600,000	\$3,000,000	400.00%
Debt Service Principal Lease Financing Prin (GASB 87)	305-800-100.5800.210	\$21,185	-	-	-	-
Debt Service Interest Interest Expense (GASB 87)	305-800-100.5850.300	\$150	-	-	-	-
Transfers Out	305-800-100.5900	\$636,221	\$39,438	\$39,438	\$18,065	-54.19%
Transfers Out IT Services	305-800-100.5900.025	\$59,778	\$60,937	\$60,937	\$75,229	23.45%
Transfers Out Facilities	305-800-100.5900.050	-	\$22,065	\$22,065	\$1,311	-94.06%
Salary and Wages Regular Employees	305-800-720.5000.010	-	\$33,082	\$31,475	\$52,763	59.49%
Salary and Wages Auto Allowance	305-800-720.5000.100	-	\$687	\$2,537	\$4,050	489.52%
Employee Benefits Medical Insurance	305-800-720.5005.010	-	\$4,144	\$8,182	\$15,048	263.13%
Employee Benefits Other Group Insurance	305-800-720.5005.015	-	\$196	\$127	\$254	29.59%
Employee Benefits FICA Tax	305-800-720.5005.020	-	\$2,196	\$2,230	\$4,347	97.95%
Employee Benefits Retirement	305-800-720.5005.030	-	\$4,304	\$4,969	\$8,363	94.31%
Employee Benefits State Unemployment	305-800-720.5005.050	-	\$27	\$47	\$48	77.78%
Employee Benefits Workers' Compensation	305-800-720.5005.060	-	\$461	\$36	\$60	-86.98%
Office Supplies Office Supplies	305-800-720.5100.010	-	-	-	\$750	-
Office Supplies Furniture	305-800-720.5100.030	-	\$5,600	\$5,600	-	-100.00%
Minor Tools & Equipment Computer	305-800-720.5115.010	-	\$1,100	\$1,100	\$750	-31.82%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Hardware & Software						
Professional/Contractual Services	305-800-720.5400.160	\$164,092	\$261,000	\$261,000	\$266,250	2.01%
Miscellaneous						
Communications	305-800-720.5445.020	-	\$1,260	\$1,260	\$1,260	0.00%
Cellular Communications						
Other Services	305-800-730.5420.220	\$8,985	\$255,000	\$255,000	\$255,000	0.00%
Historic Preservation						
Total 800 - Convention & Visitors Bureau		\$1,661,043	\$2,239,160	\$2,262,850	\$4,745,017	111.91%
820 - Solid Waste						
Professional/Contractual Services	610-820-100.5400.160	\$8,187,340	\$8,593,462	\$8,593,462	\$8,863,300	3.14%
Miscellaneous						
Total 820 - Solid Waste		\$8,187,340	\$8,593,462	\$8,593,462	\$8,863,300	3.14%
850 - Grants						
Other Miscellaneous Reimbursement	337-850-810.5500.120	\$18,700	-	-	-	-
Professional/Contractual Services CDBG	351-850-800-5400.330	-	-	\$70,000	-	-
Housing Program						
Relocation						
Professional/Contractual Services Consulting	351-850-800.5400.150	\$17,273	-	\$73,400	\$70,000	-
Miscellaneous						
Professional/Contractual Services	351-850-800.5400.160	-	\$5,000	\$11,282	-	-100.00%
Miscellaneous						
Professional/Contractual Services CDBG Rehab	351-850-800.5400.170	\$1,840	-	\$7,000	-	-
Rehab						
Other Services Postage	351-850-800.5420.020	-	\$100	\$519	-	-100.00%
Postage						
Other Services Mileage	351-850-800.5420.030	-	\$500	\$1,000	-	-100.00%
Mileage						
Other Services Administrative Fee	351-850-800.5420.080	-	\$3,500	\$7,000	-	-100.00%
Administrative Fee						
Other Services Social Services	351-850-800.5420.140	\$40,018	\$69,924	\$98,346	\$68,515	-2.02%
Social Services						
Professional Development	351-850-800.5430.020	-	\$7,500	\$12,343	-	-100.00%

Budget Detail

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Conferences & Seminar Costs						
Professional Development	351-850-800.5430.030	-	\$2,000	\$3,545	-	-100.00%
Membership & Dues						
Advertising and Promotion	351-850-800.5446.010	\$486	\$1,000	\$1,562	-	-100.00%
Legal\Public Notice						
Other	351-850-800.5500	\$1,285	-	-	-	-
Other Construction	351-850-800.5500.110	\$389,882	-	\$23,491	\$226,901	-
Capital Outlay Construction	351-850-800.5600.040	-	\$293,613	\$3,491,435	-	-100.00%
Other Services Administrative Fee	352-850-800-5420.080	-	-	\$961,689	-	-
Capital Outlay Construction	352-850-800-5600.040	-	-	\$13,178,871	-	-
Advertising and Promotion	352-850-800.5446.010	\$648	-	-	-	-
Legal\Public Notice						
Other	352-850-800.5500	-	-	\$620,000	-	-
Capital Outlay Engineering	352-850-800.5600.010	\$37,925	-	\$1,664,248	-	-
Capital Outlay Land Acquisition	352-850-800.5600.030	\$15,726	-	\$15,726	-	-
Capital Outlay Construction	354-850-800-5600.040	-	-	\$2,104,938	-	-
Professional/Contractual Services						
CDBG Housing Program	354-850-810-5400.330	-	-	\$78,210	-	-
Relocation						
Advertising and Promotion	354-850-810-5446.010	-	-	\$1,039	-	-
Legal\Public Notice						
Other	354-850-810-5500.110	-	-	\$1,398,890	\$1,398,890	-
Professional/Contractual Services	354-850-810.5400.160	\$9,900	-	\$919,315	-	-
Miscellaneous						
Capital Outlay Land Acquisition	354-850-810.5600.030	\$47,179	-	\$2,653,364	-	-
Total 850 - Grants		\$580,862	\$383,137	\$27,397,214	\$1,764,306	360.49%



Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Adopted Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures		\$341,733,574	\$405,865,977	\$436,471,494	\$430,914,505	6.17%



Appendix

Included here are multiple attachments that support the FY26 Proposed Budget.

Civil Service Pay Plan 10.1.2025

FY 2026

Civil Service Pay Plan (Sworn)

Effective: October 1, 2025

City Proposed effective first pay period after 10-01-2025

Class	Grade	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Police Officer	PO	\$75,600.00	\$77,868.00	\$80,204.04	\$82,610.16	\$85,088.47	\$87,641.12	\$90,270.35	\$92,978.46	\$95,767.82	\$98,640.85	\$101,600.08
145*		\$36.35	\$37.44	\$38.56	\$39.72	\$40.91	\$42.14	\$43.40	\$44.70	\$46.04	\$47.42	\$48.85
Sergeant	SG	\$105,664.08	\$108,834.00	\$112,099.02	\$115,461.99	\$118,925.85	\$122,493.63					
23*		\$50.80	\$52.32	\$53.89	\$55.51	\$57.18	\$58.89					
Lieutenant	LT	\$127,393.38	\$131,215.18	\$135,151.63	\$139,206.18							
7*		\$61.25	\$63.08	\$64.98	\$66.93							
Captain	CP	\$143,382.37	\$147,683.84	\$152,114.35								
4*		\$68.93	\$71.00	\$73.13								

Additional Police Officer Compensation

Longevity Pay - LGC 141.032

In accordance with Local Government Code (LGC) 141.032, \$4 a month for each year of service in the department, up to 25 years paid annually. The city further provides all employees (including police officers) with longevity pay, \$4 a month for each year of service to the City beyond 25 years.

Certification Pay - LGC 143.044

TCOLE BASIC CERTIFICATE \$.0000 hourly
TCOLE INTERMEDIATE CERTIFICATE \$.5800 hourly
TCOLE ADVANCED CERTIFICATE \$.8700 hourly
TCOLE MASTER PEACE CERTIFICATE \$ 1.1600 hourly

Education Incentive Pay - LGC 143.044

All college degrees must be issued by an approved institution of higher education which is duly accredited by one of the regional accreditation agencies, no mail order degree will be approved.

ASSOCIATE DEGREE \$.5800 hourly
BACHELORS DEGREE \$.8700 hourly
MASTERS DEGREE \$1.1500 hourly

Overtime

All overtime for any classification shall be paid in accordance with applicable State and Federal Law, classified employees may accumulate up to 120 hours of Compensatory Time.

Shift Differential Pay - LGC 143.047

When Classified employee is eligible, shift differential pay is \$1.0750 hourly.

Physical Fitness Pay - LGC 143.044

Those officers who have completed their probationary year and meet the requirements of Policy 203 of the Pearland Police Department are eligible for an incentive up to \$400 each fiscal year.

Detective Assignment Pay - LGC 143.042

Those Police Officers and Sergeants who are assigned as Detectives to Professional Standards or the Criminal Investigations Division will receive \$1.2500 hourly assignment pay for the duration of the assignment. Assignments are at the discretion of the Chief of Police.

Field Training Officer Assignment Pay - LGC 143.043

Those Police Officers who are assigned as field training officers will receive pay in an amount equal to 1/2 hour of overtime for every 4 hours of field training provided.

Bilingual Assignment Pay - LGC 143.042

Any sworn employee who meets the requirements set forth by the City are eligible for \$4327 hourly.

Sick Buy Back

Officers with a minimum of 5 years of service and 480 hours of sick leave in their accrual bank as of 10/1/2025 will be eligible to sell up to 60 hours of additional sick leave, over the 480 hours, back to the City for FY26.

A one step progression occurs on the officer's anniversary date, not at the beginning of the fiscal year.



Civil Service Pay Plan 4.1.2026

City Proposed effective first pay period after 04-01-2026

Class	Grade	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
Police Officer	PO	\$77,112.00	\$79,425.36	\$81,808.12	\$84,262.36	\$86,790.24	\$89,393.94	\$92,075.76	\$94,838.03	\$97,683.17	\$100,613.67	\$103,632.08	\$106,741.04
145*		\$37.07	\$38.19	\$39.33	\$40.51	\$41.73	\$42.98	\$44.27	\$45.60	\$46.96	\$48.37	\$49.82	\$51.32
Sergeant	SG	\$111,010.68	\$114,341.00	\$117,771.23	\$121,304.37	\$124,943.50							
23*		\$53.37	\$54.97	\$56.62	\$58.32	\$60.07							
Lieutenant	LT	\$129,941.24	\$133,839.48	\$137,854.66	\$141,990.30								
7*		\$62.47	\$64.35	\$66.28	\$68.26								
Captain	CP	\$146,250.01	\$150,637.51	\$155,156.64	\$159,811.34								
4*		\$70.31	\$72.42	\$74.59	\$76.83								

Additional Police Officer Compensation

Longevity Pay - LGC 141.032

In accordance with Local Government Code (LGC) 141.032, \$4 a month for each year of service in the department, up to 25 years paid annually. The city further provides all employees (including police officers) with longevity pay, \$4 a month for each year of service to the City beyond 25 years.

Certification Pay - LGC 143.044

TCOLE BASIC CERTIFICATE \$.00/hr.
TCOLE INTERMEDIATE CERTIFICATE \$.58/hr.
TCOLE ADVANCED CERTIFICATE \$.87/hr.
TCOLE MASTER PEACE CERTIFICATE \$ 1.16/hr.

Education Incentive Pay - LGC 143.044

All college degrees must be issued by an approved institution of higher education which is duly accredited by one of the regional accreditation agencies, no mail order degree will be approved.

ASSOCIATE DEGREE \$.58/hr.
BACHELORS DEGREE \$.87/hr.
MASTERS DEGREE \$1.15/hr.

Overtime

All overtime for any classification shall be paid in accordance with applicable State and Federal Law, classified employees may accumulate up to 120 hours of Compensatory Time.

Shift Differential Pay - LGC 143.047

When Classified employee is eligible, shift differential pay is \$1.075 hourly for 12 hour shifts and \$1.00 hourly for 8/10 hour shifts.

Physical Fitness Pay - LGC 143.044

Those officers who have completed their probationary year and meet the requirements of Policy 203 of the Pearland Police Department are eligible for an incentive up to \$400 each fiscal year.

Detective Assignment Pay - LGC 143.042

Those Police Officers and Sergeants who are assigned as Detectives to Professional Standards or the Criminal Investigations Division will receive \$1.25 hourly assignment pay for the duration of the assignment. Assignments are at the discretion of the Chief of Police.

Field Training Officer Assignment Pay - LGC 143.043

Those Police Officers who are assigned as field training officers will receive pay in an amount equal to 1/2 hour of overtime for every 4 hours of field training provided.

Bilingual Assignment Pay - LGC 143.042

Any sworn employee who meets the requirements set forth by the City are eligible for \$4327 hourly.

Sick Buy Back

Officers with a minimum of 5 years of service and 480 hours of sick leave in their accrual bank as of 10/1/2024 will be eligible to sell up to 60 hours of additional sick leave, over the 480 hours, back to the City for FY25.

A one step progression occurs on the officer's anniversary date, not at the beginning of the fiscal year.

April 1, 2026



Fire Marshal Pay Plan

FY 2026

Fire Marshal Office Pay Plan

Effective : October 1, 2025

Classification	Grade	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Fire Specialist	FMO1	\$ 78,099.32	\$ 80,442.30	\$ 82,855.57	\$ 85,341.24	\$ 87,901.47	\$ 90,538.52	\$ 93,254.67	\$ 96,052.31	\$ 98,933.88
	*2080 hours	\$ 37,547.8	\$ 38,674.2	\$ 39,834.4	\$ 41,029.4	\$ 42,260.3	\$ 43,528.1	\$ 44,834.0	\$ 46,179.0	\$ 47,564.4
Fire Inspector / Investigator	FMO2	\$ 103,880.58	\$ 106,996.99	\$ 110,206.90	\$ 113,513.11	\$ 116,918.50	\$ 120,426.06			
	*2080 hours	\$ 49,942.6	\$ 51,440.9	\$ 52,984.1	\$ 54,573.6	\$ 56,210.8	\$ 57,897.1			
Assistant Fire Marshal	FMO3	\$ 125,243.10	\$ 129,000.39	\$ 132,870.41	\$ 136,856.52					
	*2080 hours	\$ 60,213.0	\$ 62,019.4	\$ 63,880.0	\$ 65,796.4					
Fire Marshal	FMO4	\$ 142,330.78	\$ 146,600.70	\$ 150,998.72	\$ 155,528.68					
	*2080 hours	\$ 68,428.3	\$ 70,481.1	\$ 72,595.5	\$ 74,773.4					

Certification Pay - FMO		Additional Fire Marshal's Office Compensation								
TCOLE Master		Longevity Pay The city provides \$4 a month for each year of service.								
TCOLE Advanced		Sick Buy Back Employees with a minimum of 5 years of service and 480 hours of sick leave in their accrual bank as of 10/1/2025 will be eligible to sell up to 60 hours of additional sick leave, over the 480 hours, back to the City for FY26.								
TCOLE Intermediate		Step Progression Step progression occurs at the beginning of fiscal year for employees in good standing (No PIP, No DML or Level II Warnings)								
Fire Inspector/Investigator Master		Hiring Fire Specialist or Fire Inspector/ Investigator with experience can be hired up to step 3 (refer to hiring matrix)								
Fire Inspector/Investigator Advanced		Overtime All overtime for any classification shall be paid in accordance with applicable State and Federal Law, full time non-exempt employees may accumulate up to 120 hours of Compensatory Time.								
Fire Inspector/Investigator Intermediate										
Education Pay - FMO										
Associate Degree (2080)										
Bachelor's Degree (2080)										
Masters Degree (2080)										
Doctors Degree (2080)										
Bilingual Assignment Pay										
Bilingual (2080)										
K9 Assignment Pay										
Assigned K9		45 minutes per day								



Fire Operations Pay Plan

FY 2026

Fire Operations Pay Plan

Effective : October 1, 2025

Classification	Grade	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Fire Fighters	F1	\$ 73,609.24	\$ 75,817.52	\$ 78,092.05	\$ 80,434.81	\$ 82,847.85	\$ 85,333.29	\$ 87,893.29	\$ 90,530.09	\$ 93,245.99
	*2080 hours	\$ 35,389.1	\$ 36,450.7	\$ 37,544.3	\$ 38,670.6	\$ 39,830.7	\$ 41,025.6	\$ 42,256.4	\$ 43,524.1	\$ 44,829.6
	*2912 hours	\$ 25,277.9	\$ 26,036.2	\$ 26,817.3	\$ 27,621.8	\$ 28,450.5	\$ 29,304.0	\$ 30,183.1	\$ 31,088.6	\$ 32,021.3
Driver Operator	F2	\$ 96,975.83	\$ 99,885.10	\$ 102,881.66	\$ 105,968.11					
	*2080 hours	\$ 46,623.0	\$ 48,021.7	\$ 49,462.3	\$ 50,946.2					
	*2912 hours	\$ 33,302.1	\$ 34,301.2	\$ 35,330.2	\$ 36,390.1					
Fire Lieutenant	F3	\$ 110,206.83	\$ 113,513.04	\$ 116,918.43	\$ 120,425.98					
	*2080 hours	\$ 52,984.1	\$ 54,573.6	\$ 56,210.8	\$ 57,897.1					
	*2912 hours	\$ 37,845.8	\$ 38,981.1	\$ 40,150.6	\$ 41,355.1					
Fire Captain	F4	\$ 125,243.02	\$ 129,000.31	\$ 132,870.32	\$ 136,856.43					
EMS Clinical Manager		\$ 60,213.0	\$ 62,019.4	\$ 63,880.0	\$ 65,796.4					
Senior Training Officers		\$ 43,009.3	\$ 44,299.6	\$ 45,626.5	\$ 46,997.4					
Battalion Chief	F5	\$ 142,330.68	\$ 146,500.61	\$ 150,998.62	\$ 155,528.58					
Division Chief Health and Training		\$ 68,426.2	\$ 70,481.1	\$ 72,595.5	\$ 74,773.4					
Division Chief EMS		\$ 48,877.3	\$ 50,343.6	\$ 51,853.9	\$ 53,409.5					

Certification Pay		Additional Fire Operations Compensation								
EMT-Paramedic (Fire Ops-2912)		Sick Buy Back								
EMT- Advanced (Fire Ops-2912)		2912 Members with a minimum of 5 years of service and 636 hours of sick leave in their accrual bank as of 10/1/2025 will be eligible to sell up to 84 hours of additional sick leave, over the 636 hours, back to the City for FY26. 2080 members with a minimum of 5 years of service and 480 hours of sick leave in their accrual bank as of 10/1/2025 will be eligible to sell up to 60 hours of additional leave, over the 480 hours, back to the City for FY26.								
TCFP Master		Step Progression								
TCFP Advanced (2912)		Step progression occurs at the beginning of fiscal year for employees in good standing (No PIP, No DML or Level II Warnings)								
TCFP Intermediate (2912)		Hiring								
TCFP Master (2080)		Certified Fire Fighters / EMTs with experience can be hired up to step 3 (refer to hiring matrix)								
TCFP Advanced (2080)		Promotion								
TCFP Intermediate (2080)		FF promoted to DO will start at step 0 of F2.								
Education Pay		DO promoted to LT will start at step 0 of F3.								
Associate Degree (2080)		LTs promoted to CP will start at step 0 of F4.								
Bachelors Degree (2080)		CPT promoted to BC will start at step 0 of F5.								
Masters Degree (2080)		Ride Up Pay & Field Training Officer								
Doctors Degree (2080)		FF riding up as DO will start at Step 0 of F2. FF riding up as FTO will start at Step 0.								
Associate Degree (2912)		DO riding up as LT will start at Step 0 of F3.								
Bachelors Degree (2912)		LT riding up as CP will start at Step 0 of F4.								
Masters Degree (2912)		CP riding up as BC will start at Step 0 of F5.								
Doctors Degree (2912)		**Refer to Procedure 708 Operations Staffing Standards								
Assignment Pay		FLSA & Overtime								
Inspector / Invgt (Fire Ops)		Fire Ops 2912 Personnel are assigned to a 14/106 FLSA work period. All overtime for any classification shall be paid in accordance with applicable State and Federal Law, full time non-exempt employees may accumulate up to 120 hours of Compensatory Time.								
QA/ QI Review (Fire Ops)		Longevity Pay								
Bilingual Assignment Pay		The city provides \$4 a month for each year of service.								
Bilingual (2080)										
Bilingual (2912)										



Non-Exempt Steps

FY 2026

Non-Exempt
Step Pay Plan

Effective : October 1, 2025

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16
NE1	\$24,079.83	\$24,561.43	\$25,052.66	\$25,553.71	\$26,064.86	\$26,586.08	\$27,117.00	\$27,660.16	\$28,213.36	\$28,777.63	\$29,353.18	\$29,940.24	\$30,539.05	\$31,149.83	\$31,772.83	\$32,408.50
	\$11.58	\$11.81	\$12.04	\$12.29	\$12.53	\$12.78	\$13.04	\$13.30	\$13.56	\$13.84	\$14.11	\$14.39	\$14.68	\$14.98	\$15.28	\$15.58
NE2	\$25,283.82	\$25,789.50	\$26,305.29	\$26,831.40	\$27,348.03	\$27,915.39	\$28,473.69	\$29,043.17	\$29,624.03	\$30,216.51	\$30,820.84	\$31,437.26	\$32,066.00	\$32,707.32	\$33,361.47	\$34,028.70
	\$12.16	\$12.40	\$12.65	\$12.90	\$13.16	\$13.42	\$13.69	\$13.96	\$14.24	\$14.53	\$14.82	\$15.11	\$15.42	\$15.72	\$16.04	\$16.36
NE3	\$26,548.29	\$27,079.26	\$27,620.84	\$28,173.26	\$28,736.72	\$29,311.46	\$29,897.69	\$30,495.64	\$31,105.55	\$31,727.66	\$32,362.22	\$33,009.46	\$33,669.65	\$34,343.04	\$35,029.91	\$35,730.50
	\$12.76	\$13.02	\$13.28	\$13.54	\$13.82	\$14.09	\$14.37	\$14.66	\$14.95	\$15.25	\$15.56	\$15.87	\$16.19	\$16.51	\$16.84	\$17.18
NE4	\$27,875.41	\$28,432.92	\$29,001.58	\$29,581.61	\$30,173.24	\$30,776.71	\$31,392.24	\$32,020.08	\$32,660.49	\$33,313.70	\$34,979.97	\$34,659.57	\$35,352.76	\$36,059.82	\$36,781.01	\$37,516.63
	\$13.40	\$13.67	\$13.94	\$14.22	\$14.51	\$14.80	\$15.09	\$15.39	\$15.70	\$16.02	\$16.34	\$16.66	\$17.00	\$17.34	\$17.68	\$18.04
NE5	\$29,269.18	\$29,854.56	\$30,451.65	\$31,060.69	\$31,681.90	\$32,315.54	\$32,961.85	\$33,621.09	\$34,293.51	\$34,979.38	\$35,678.97	\$36,392.55	\$37,120.40	\$37,862.81	\$38,620.06	\$39,392.46
	\$14.07	\$14.35	\$14.64	\$14.93	\$15.23	\$15.54	\$15.85	\$16.16	\$16.49	\$16.82	\$17.15	\$17.50	\$17.85	\$18.20	\$18.57	\$18.94
NE6	\$30,732.64	\$31,347.29	\$31,974.24	\$32,613.72	\$33,266.00	\$33,931.32	\$34,609.94	\$35,302.14	\$36,008.19	\$36,728.35	\$37,462.92	\$38,212.18	\$38,976.42	\$39,755.95	\$40,551.07	\$41,362.09
	\$14.78	\$15.07	\$15.37	\$15.68	\$15.99	\$16.31	\$16.64	\$16.97	\$17.31	\$17.66	\$18.01	\$18.37	\$18.74	\$19.11	\$19.50	\$19.89
NE7	\$32,269.21	\$32,914.59	\$33,572.89	\$34,244.84	\$34,929.23	\$35,627.82	\$36,340.37	\$37,067.18	\$37,808.52	\$38,564.69	\$39,335.99	\$40,122.71	\$40,925.16	\$41,743.66	\$42,578.54	\$43,430.11
	\$15.51	\$15.82	\$16.14	\$16.46	\$16.79	\$17.13	\$17.47	\$17.82	\$18.18	\$18.54	\$18.91	\$19.29	\$19.68	\$20.07	\$20.47	\$20.88
NE8	\$33,882.74	\$34,560.39	\$35,251.60	\$35,956.63	\$36,675.77	\$37,409.28	\$38,157.47	\$38,920.62	\$39,699.03	\$40,493.01	\$41,302.87	\$42,128.93	\$42,971.51	\$43,830.94	\$44,707.56	\$45,601.71
	\$16.29	\$16.62	\$16.95	\$17.29	\$17.63	\$17.99	\$18.34	\$18.71	\$19.09	\$19.47	\$19.86	\$20.25	\$20.66	\$21.07	\$21.49	\$21.92
NE9	\$35,576.88	\$36,288.42	\$37,018.19	\$37,754.74	\$38,509.56	\$39,279.75	\$40,065.85	\$40,866.65	\$41,683.99	\$42,517.66	\$43,368.02	\$44,235.38	\$45,120.09	\$46,022.49	\$46,942.94	\$47,881.00
	\$17.10	\$17.45	\$17.80	\$18.15	\$18.51	\$18.88	\$19.26	\$19.65	\$20.04	\$20.44	\$20.85	\$21.27	\$21.69	\$22.13	\$22.57	\$23.02
NE10	\$37,355.72	\$38,102.83	\$38,864.89	\$39,642.19	\$40,435.03	\$41,243.73	\$42,068.61	\$42,909.98	\$43,768.18	\$44,643.54	\$45,536.41	\$46,447.14	\$47,376.09	\$48,323.61	\$49,290.08	\$50,257.88
	\$17.96	\$18.32	\$18.69	\$19.06	\$19.44	\$19.83	\$20.23	\$20.63	\$21.04	\$21.46	\$21.89	\$22.31	\$22.78	\$23.23	\$23.70	\$24.17
NE11	\$39,223.50	\$40,007.97	\$40,808.13	\$41,624.29	\$42,456.78	\$43,305.91	\$44,172.03	\$45,015.47	\$45,956.58	\$46,879.71	\$47,813.23	\$48,769.49	\$49,744.88	\$50,739.78	\$51,754.58	\$52,789.67
	\$18.86	\$19.23	\$19.62	\$20.01	\$20.41	\$20.82	\$21.24	\$21.66	\$22.09	\$22.54	\$22.99	\$23.45	\$24.39	\$25.28	\$26.18	\$27.08
NE12	\$41,184.69	\$42,008.38	\$42,848.55	\$43,705.52	\$44,579.63	\$45,471.23	\$46,380.65	\$47,308.26	\$48,254.43	\$49,219.52	\$50,203.91	\$51,207.99	\$52,232.15	\$53,276.79	\$54,342.32	\$55,429.17
	\$19.80	\$20.20	\$20.60	\$21.01	\$21.41	\$21.86	\$22.30	\$22.74	\$23.20	\$23.66	\$24.14	\$24.62	\$25.11	\$25.61	\$26.13	\$26.65
NE13	\$43,243.92	\$44,108.80	\$45,990.97	\$46,890.79	\$47,808.61	\$48,744.78	\$49,689.68	\$50,673.67	\$51,667.14	\$52,680.49	\$53,724.10	\$54,768.38	\$55,843.75	\$56,940.62	\$57,059.43	\$58,200.62
	\$20.79	\$21.21	\$21.63	\$22.06	\$22.50	\$22.95	\$23.41	\$23.88	\$24.36	\$24.85	\$25.34	\$25.85	\$26.37	\$26.89	\$27.43	\$27.98
NE14	\$45,406.12	\$46,314.24	\$47,240.53	\$48,185.34	\$49,149.04	\$50,132.03	\$51,134.67	\$52,157.36	\$53,200.51	\$54,264.52	\$55,349.81	\$56,456.80	\$57,585.94	\$58,737.66	\$59,912.41	\$61,110.66
	\$21.83	\$22.27	\$22.71	\$23.17	\$23.63	\$24.10	\$24.58	\$25.08	\$25.58	\$26.09	\$26.61	\$27.14	\$27.69	\$28.24	\$28.80	\$29.38
NE15	\$47,674.42	\$48,629.95	\$49,602.55	\$50,598.60	\$51,606.49	\$52,638.62	\$53,691.39	\$54,765.22	\$55,860.52	\$56,977.74	\$58,117.29	\$59,279.64	\$60,465.23	\$61,674.51	\$62,908.02	\$64,166.18
	\$22.92	\$23.38	\$23.85	\$24.32	\$24.81	\$25.31	\$25.81	\$26.33	\$26.86	\$27.39	\$28.50	\$29.07	\$30.20	\$31.38	\$32.56	\$33.85
NE16	\$50,060.24	\$51,061.44	\$52,082.67	\$53,124.33	\$54,186.81	\$55,270.55	\$56,375.96	\$57,503.48	\$58,653.55	\$59,826.62	\$61,023.15	\$62,243.62	\$63,488.49	\$64,758.26	\$66,053.42	\$67,374.49
	\$24.07	\$24.55	\$25.04	\$25.54	\$26.05	\$26.57	\$27.10	\$27.65	\$28.20	\$28.76	\$29.34	\$29.92	\$30.50	\$31.13	\$31.76	\$32.39
NE17	\$52,543.25	\$53,614.52	\$54,686.81	\$55,780.54	\$56,846.15	\$58,004.08	\$59,194.76	\$60,378.65	\$61,562.22	\$62,717.95	\$64,074.31	\$65,395.79	\$66,662.91	\$67,996.17	\$69,356.09	\$70,743.21
	\$25.27	\$25.78	\$26.29	\$26.82	\$27.35	\$27.90	\$28.46	\$29.03	\$29.61	\$30.20	\$30.80	\$31.42	\$32.05	\$32.69	\$33.34	\$34.01
NE18	\$55,191.41	\$56,256.24	\$57,421.14	\$58,569.57	\$59,740.96	\$60,935.78	\$61,154.49	\$63,397.58	\$64,665.53	\$65,958.84	\$67,278.02	\$68,623.58	\$69,996.05	\$71,395.97	\$72,823.89	\$74,280.37
	\$26.53	\$27.07	\$27.61	\$28.16	\$28.72	\$29.30	\$29.88	\$30.48	\$31.09	\$31.71	\$32.35	\$33.05	\$33.65	\$34.32	\$35.01	\$35.71
NE19	\$57,950.98	\$59,110.00	\$60,292.20	\$61,498.04	\$62,728.00	\$63,982.56	\$65,262.22	\$66,567.46	\$67,898.81	\$68,256.79	\$69,641.92	\$70,504.76	\$71,495.85	\$72,465.09	\$73,994.39	\$77,599.27
	\$27.86	\$28.42	\$28.99	\$30.16	\$30.76	\$31.38	\$32.00	\$32.64	\$33.30	\$34.04	\$34.64	\$35.33	\$36.04	\$36.76	\$37.50	\$38.26
NE20	\$60,848.51	\$62,045.48	\$63,306.79	\$64,572.93	\$65,864.38	\$67,181.67	\$68,525.31	\$69,895.81	\$71,293.73	\$72,719.60	\$74,173.99	\$75,657.47	\$77,170.62	\$78,714.04	\$80,288.32	\$81,894.08
	\$29.25	\$29.84	\$30.44	\$31.04	\$31.67	\$32.30	\$32.94	\$33.60	\$34.28	\$34.96	\$35.66	\$36.37	\$37.10	\$37.84	\$38.60	\$39.37
NE21	\$63,889.96	\$65,168.78	\$66,472.15	\$67,801.60	\$68,157.63	\$70,540.78	\$71,951.60	\$73,390.63	\$74,858.44	\$76,355.61	\$77,882.72	\$79,440.38	\$81,029.19	\$82,649.77	\$84,302.76	\$85,988.82
	\$30.72	\$31.33	\$31.96	\$32.60	\$33.25	\$33.91	\$34.59	\$35.28	\$35.99	\$36.71	\$38.19	\$38.96	\$39.74	\$40.51	\$41.34	\$42.21
NE22	\$67,085.51	\$68,427.22	\$69,795.76	\$71,191.68	\$72,615.51	\$74,067.82	\$75,549.18	\$77,060.16	\$78,601.37	\$80,173.39	\$81,716.86	\$83,412.40	\$85,080.65	\$86,782.26	\$88,517.91	\$90,288.26
	\$32.35	\$33.56	\$34.23	\$34.91	\$35.61	\$36.32	\$37.05	\$37.79	\$38.54	\$39.32	\$40.10	\$40.90	\$41.72	\$42.56	\$43.41	\$44.31
NE23	\$70,439.79	\$71,848.59	\$73,285.56	\$74,751.72	\$76,246.30	\$77,771.22	\$79,326.65	\$80,913.18	\$82,531.44	\$84,182.07	\$85,865.71	\$87,583.03	\$89,334.69	\$91,121.38	\$92,943.81	\$94,802.69
	\$33.87	\$34.54	\$35.23	\$35.94	\$36.66	\$37.39	\$38.14	\$38.90	\$39.68	\$40.47	\$41.28	\$42.				

FY26 All Grade Pay Plans



FY 2026

COP Pay Plan
All Positions
(excluding Civil Service)

Effective : October 1, 2025

Recommended Title	Grade	Minimum	Midpoint	Maximum
Benefits & Wellness Coordinator	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Budget Analyst	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Business Administrator	E 004	\$61,921.87	\$78,950.39	\$95,978.91
EHS Compliance Coordinator	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Executive Assistant, Senior	E 004	\$61,921.87	\$78,950.39	\$95,978.91
GIS Analyst	E 004	\$61,921.87	\$78,950.39	\$95,978.91
HR Generalist	E 004	\$61,921.87	\$78,950.39	\$95,978.91
HSE Compliance Coordinator	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Natural Resources Manager	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Planner I	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Purchasing Business Partner	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Risk & Safety Coordinator	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Sales Manager	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Senior Accountant	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Senior Center Coordinator	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Special Events Coordinator	E 004	\$61,921.87	\$78,950.39	\$95,978.91
Deputy Emergency Management Coordinator	E 005	\$65,017.97	\$82,897.91	\$100,777.85
GIS Specialist	E 005	\$65,017.97	\$82,897.91	\$100,777.85
HR Business Partner	E 005	\$65,017.97	\$82,897.91	\$100,777.85
Planner II	E 005	\$65,017.97	\$82,897.91	\$100,777.85
Records Manager	E 005	\$65,017.97	\$82,897.91	\$100,777.85
Water B&C Assistant Manager	E 005	\$65,017.97	\$82,897.91	\$100,777.85
Chief Construction Inspector	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Engineer I	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Instrumentation and Controls Coordinator	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Maintenance Coordinator	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Operations Coordinator	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Planner, Senior	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Resource Development Coordinator	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Stormwater and Floodplain Supervisor	E 006	\$68,268.87	\$87,042.80	\$105,816.74
Aquatics Manager	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Asset Manager	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Associate Engineer	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Code Administrator	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Communications Manager	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Development Services Manager	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Grants Manager	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Jail Division Manager	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Manager, Operations	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Recreation Athletics Manager	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Senior HR Business Partner	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Training & Development Coordinator	E 007	\$71,682.31	\$91,394.94	\$111,107.59
Construction Manager	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Deputy City Secretary	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Management Assistant	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Payroll Manager	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Project Manager	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Senior Capital Analyst	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Superintendent, Parks & Nat Reso	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Superintendent, Public Works	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Treasury Manager	E 008	\$75,266.43	\$95,964.70	\$116,662.96
Acquisition Manager	E009	\$79,029.74	\$100,762.92	\$122,496.11

FY 2026

COP Pay Plan
All Positions
(excluding Civil Service)

Effective : October 1, 2025

Recommended Title	Grade	Minimum	Midpoint	Maximum
Asset Reliability Manager	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Cyber Risk & Intelligence Spc.	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Database Administrator	E 009	\$79,029.74	\$100,762.92	\$122,496.11
IT Infrastructure Architect	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Manager Animal Services	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Manager, Surface Water Plant	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Manager, Water Billing & Collect	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Marketing Director	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Municipal Court Prosecutor	E 009	\$79,029.74	\$100,762.92	\$122,496.11
Facilities Service Manager	E 010	\$82,981.23	\$105,801.07	\$128,620.91
Finance and Compliance Administrator	E 010	\$82,981.23	\$105,801.07	\$128,620.91
Parks & Recreation Administrator	E 010	\$82,981.23	\$105,801.07	\$128,620.91
Planning Manager	E 010	\$82,981.23	\$105,801.07	\$128,620.91
Special Events & Development Manager	E 010	\$87,130.29	\$111,091.12	\$135,051.96
Assistant Director, Communications	E 011	\$87,130.29	\$111,091.12	\$135,051.96
Emergency Management Coordinator	E 011	\$87,130.29	\$111,091.12	\$135,051.96
Financial Analyst	E 011	\$87,130.29	\$111,091.12	\$135,051.96
Senior Construction Manager	E 011	\$87,130.29	\$111,091.12	\$135,051.96
Senior Project Manager	E 011	\$87,130.29	\$111,091.12	\$135,051.96
Assistant City Engineer	E 012	\$91,486.80	\$116,645.68	\$141,804.55
IT Manager	E 012	\$91,486.80	\$116,645.68	\$141,804.55
Manager, GIS	E 012	\$91,486.80	\$116,645.68	\$141,804.55
Municipal Court Administrator	E 012	\$91,486.80	\$116,645.68	\$141,804.55
Organizational Development Manager	E 012	\$91,486.80	\$116,645.68	\$141,804.55
Risk Manager	E 012	\$91,486.80	\$116,645.68	\$141,804.55
Assistant City Attorney	E 013	\$96,061.14	\$122,477.96	\$148,894.78
Assistant Director, HR	E 013	\$96,061.14	\$122,477.96	\$148,894.78
Chief Customer Experience Officer	E 013	\$96,061.14	\$122,477.96	\$148,894.78
Chief of Staff	E 013	\$96,061.14	\$122,477.96	\$148,894.78
Controller	E 013	\$96,061.14	\$122,477.96	\$148,894.78
Procurement Manager	E 013	\$96,061.14	\$122,477.96	\$148,894.78
Assistant Director, P & R	E 014	\$100,864.20	\$128,601.87	\$156,339.52
Assistant Director, Public Works	E 014	\$100,864.20	\$128,601.87	\$156,339.52
Assistant Director, Utilities	E 014	\$100,864.20	\$128,601.87	\$156,339.52
Deputy Director, Utilities	E 014	\$100,864.20	\$128,601.87	\$156,339.52
Vice President- EDC	E 014	\$100,864.20	\$128,601.87	\$156,339.52
Assistant Director, Engineering	E 015	\$105,907.42	\$135,031.96	\$164,156.50
Deputy Director, Community Development	E 015	\$105,907.42	\$135,031.96	\$164,156.50
Head of External Affairs	E 015	\$105,907.42	\$135,031.96	\$164,156.50
Head of OMB (Office Management & Budget)	E 015	\$105,907.42	\$135,031.96	\$164,156.50
Senior Vice President, PEDC	E 016	\$111,202.78	\$141,783.56	\$172,364.33
Deputy City Attorney	E 017	\$116,762.93	\$148,872.74	\$180,982.54
Deputy Finance Director	E 017	\$116,762.93	\$148,872.74	\$180,982.54
Assistant Fire Chief	E 018	\$122,601.08	\$156,316.38	\$190,031.66
Assistant Police Chief	E 019	\$128,731.05	\$164,131.92	\$199,532.69
Firefighter	F1	\$73,609.24	\$83,427.62	\$93,245.99
Firefighter-PT	F1	\$73,609.24	\$83,427.62	\$93,245.99
Firefighter-Safer	F1	\$73,609.24	\$83,427.62	\$93,245.99
Driver/Operator	F2	\$96,975.83	\$101,471.97	\$105,968.11
Fire Field Training Officer	F2	\$96,975.83	\$101,471.97	\$105,968.11
Fire Lieutenant	F3	\$110,206.83	\$115,316.41	\$120,425.98
Fire Captain	F4	\$125,243.02	\$131,049.73	\$136,856.43

FY 2026

COP Pay Plan
All Positions
(excluding Civil Service)

Effective : October 1, 2025

Recommended Title	Grade	Minimum	Midpoint	Maximum
EMS Clinical Manager	F4 (2080)	\$125,243.02	\$131,049.73	\$136,856.43
Sr. Training Officer	F4 (2080)	\$125,243.02	\$131,049.73	\$136,856.43
Division Chief - EMS	F5 (2080)	\$142,330.68	\$148,929.63	\$155,528.58
Division Chief - Training	F5 (2080)	\$142,330.68	\$148,929.63	\$155,528.58
Battalion Chief - Fire	F5(2756)	\$142,330.68	\$148,929.63	\$155,528.58
Fire Inspector	FMO1	\$78,099.32	\$88,516.60	\$98,933.88
Arson Investigator	FMO2	\$103,880.58	\$112,153.32	\$120,426.06
Assistant Fire Marshal	FMO3	\$125,243.10	\$131,049.81	\$136,856.52
Fire Marshal	FMO4	\$142,330.78	\$148,929.73	\$155,528.68
PT-Recreation Attendant	NE4	\$27,875.41	\$32,696.04	\$37,516.64
Recreation Attendant	NE4	\$27,875.41	\$32,696.04	\$37,516.64
Summer Camp Counselor	NE4	\$27,875.41	\$32,696.04	\$37,516.64
Custodian	NE5	\$29,269.18	\$34,330.83	\$39,392.47
Custodian-PT	NE5	\$29,269.18	\$34,330.83	\$39,392.47
Lifeguard	NE5	\$29,269.18	\$34,330.83	\$39,392.47
PT-Lifeguard	NE5	\$29,269.18	\$34,330.83	\$39,392.47
Facility Attendant	NE6	\$30,732.64	\$36,047.38	\$41,362.09
PT-Facility Attendant	NE6	\$30,732.64	\$36,047.38	\$41,362.09
Water Safety Instructor	NE6	\$30,732.64	\$36,047.38	\$41,362.09
Head Lifeguard	NE7	\$32,269.21	\$37,067.19	\$43,430.22
PT-Head Lifeguard	NE7	\$32,269.21	\$37,067.19	\$43,430.22
Camp Coordinator	NE8	\$33,882.74	\$39,742.23	\$45,601.70
Nature Education Instructor	NE8	\$33,882.74	\$39,742.23	\$45,601.70
Office Assistant	NE8	\$33,882.74	\$39,742.23	\$45,601.70
PT-Office Assistant	NE8	\$33,882.74	\$39,742.23	\$45,601.70
Summer Camp Coordinator	NE8	\$33,882.74	\$39,742.23	\$45,601.70
Customer Service Representative	NE9	\$35,576.88	\$41,729.33	\$47,881.79
Park Maintenance Worker	NE9	\$35,576.88	\$41,729.33	\$47,881.79
Permit Tech	NE9	\$35,576.88	\$41,729.33	\$47,881.79
PT Customer Service Rep	NE9	\$35,576.88	\$41,729.33	\$47,881.79
Sign Technician	NE9	\$35,576.88	\$41,729.33	\$47,881.79
Custodial Crew Leader	NE10	\$37,355.72	\$43,815.81	\$50,275.89
Customer Service Rep II	NE10	\$37,355.72	\$43,815.81	\$50,275.89
Permit Tech II	NE10	\$37,355.72	\$43,815.81	\$50,275.89
Police Records Clerk	NE10	\$37,355.72	\$43,815.81	\$50,275.89
PT-Records Clerk	NE10	\$37,355.72	\$43,815.81	\$50,275.89
Office Assistant, Senior	NE11	\$39,223.50	\$46,006.59	\$52,789.67
PT-Office Assistant, Senior	NE11	\$39,223.50	\$46,006.59	\$52,789.67
Utility Field Service Tech	NE11	\$39,223.50	\$46,006.59	\$52,789.67
Utility Maintenance Worker	NE11	\$39,223.50	\$46,006.59	\$52,789.67
Accounts Payable Clerk	NE12	\$41,184.69	\$48,306.91	\$55,429.16
Administrative Assistant	NE12	\$41,184.69	\$48,306.91	\$55,429.16
Administrative Assistant-PT	NE12	\$41,184.69	\$48,306.91	\$55,429.16
Custodian Of Records	NE12	\$41,184.69	\$48,306.91	\$55,429.16
Customer Experience Specialist	NE12	\$41,184.69	\$48,306.91	\$55,429.16
Deputy Court Clerk	NE12	\$41,184.69	\$48,306.91	\$55,429.16
PT Accounts Payable Clerk	NE12	\$41,184.69	\$48,306.91	\$55,429.16
ROW Equipment Operator	NE12	\$41,184.69	\$48,306.91	\$55,429.16
Billing and Collections Specialist	NE13	\$43,243.92	\$50,722.27	\$58,200.61
Court Security Officer	NE13	\$43,243.92	\$50,722.27	\$58,200.61
Heavy Equipment Operator	NE13	\$43,243.92	\$50,722.27	\$58,200.61
Jailer	NE13	\$43,243.92	\$50,722.27	\$58,200.61



FY 2026

COP Pay Plan
All Positions
(excluding Civil Service)

Effective : October 1, 2025

Recommended Title	Grade	Minimum	Midpoint	Maximum
Telecommunications Operator-Basic-PT	NE13	\$43,243.92	\$50,722.27	\$58,200.61
Animal Control Officer	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Backflow Inspector	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Building Maintenance Tech	NE14	\$45,406.12	\$53,258.38	\$61,110.64
CCTV Technician	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Code Enforcement/Health Officer	NE14	\$45,406.12	\$53,258.38	\$61,110.64
CRR Specialist	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Development Technician	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Mechanic	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Open Government Analyst	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Park Maintenance Crew Leader	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Park Naturalist	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Pre-Treatment Technician	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Records Analyst	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Recreation Specialist	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Senior Customer Experience Specialist	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Stormwater Inspector	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Treatment Plant Operator I	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Utility Maint. Technician	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Utility Mechanic	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Youth Development Coordinator	NE14	\$45,406.12	\$53,258.38	\$61,110.64
Billing and Collections Lead Specialist	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Fire-Fire Cadet	NE15	\$47,676.42	\$55,921.30	\$64,166.18
IT Support Specialist	NE15	\$47,676.42	\$55,921.30	\$64,166.18
PT-Quartermaster	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Quartermaster	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Records Clerk, Lead	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Row Inspector	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Social Media Coordinator	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Telecommunications Operator	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Traffic Signal Technician	NE15	\$47,676.42	\$55,921.30	\$64,166.18
Adaptive Recreation Specialist	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Animal Control Outreach Coordinator	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Athletics Coordinator	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Communications Specialist	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Crew Leader	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Development Liaison	NE16	\$50,060.24	\$58,717.37	\$67,374.49
GIS Technician	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Housing Rehabilitation Coordinator	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Lead Jailer	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Maintenance Crew Leader	NE16	\$50,060.24	\$58,717.37	\$67,374.49
OEM Outreach Coordinator	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Planning Technician	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Treatment Plant Operator II	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Utility Field Serv Tech Lead	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Senior Utility Maint. Technician	NE16	\$50,060.24	\$58,717.37	\$67,374.49
Aquatics Technician	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Construction Inspector	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Customer Service Supervisor	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Engineering Technician	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Facility Supervisor	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Instrumentation and Controls Specialist	NE17	\$52,563.25	\$61,653.24	\$70,743.22

FY 2026

COP Pay Plan
All Positions
(excluding Civil Service)

Effective : October 1, 2025

Recommended Title	Grade	Minimum	Midpoint	Maximum
Juvenile Case Manager	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Payroll Coordinator	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Plans Examiner	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Telecommunications Operator-Team Leader	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Utilities Electrician	NE17	\$52,563.25	\$61,653.24	\$70,743.22
Accounts Payable Supervisor	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Asset Coordinator	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Backflow Compliance Program Coord	NE18	\$55,191.41	\$64,735.90	\$74,280.38
CIP Coordinator	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Community Engagement Coordinator	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Crime Victim Liaison	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Development Analyst	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Executive Assistant	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Pre-Treatment Coordinator	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Sr Code Enforcement Officer	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Staff Accountant	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Lead Treatment Plant Operator	NE18	\$55,191.41	\$64,735.90	\$74,280.38
PT - Paramedic	NE18	\$55,191.41	\$64,735.90	\$74,280.38
Animal Services Supervisor	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Assistant Manager-Permits & Insp	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Billing and Collections Supervisor	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Building Inspector	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Meter Services Supervisor	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Park Supervisor	NE19	\$57,950.98	\$67,972.69	\$77,994.40
PD -Police Cadet	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Urban Forester	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Videographer/Editor	NE19	\$57,950.98	\$67,972.69	\$77,994.40
Application Specialist	NE20	\$60,848.51	\$71,371.32	\$81,894.12
Building Inspector, Senior	NE20	\$60,848.51	\$71,371.32	\$81,894.12
Communications Specialist, Lead	NE20	\$60,848.51	\$71,371.32	\$81,894.12
Communications Supervisor	NE20	\$60,848.51	\$71,371.32	\$81,894.12
Crime Scene Investigator	NE20	\$60,848.51	\$71,371.32	\$81,894.12
CRR Outreach and Recruitment Supervisor	NE20	\$60,848.51	\$71,371.32	\$81,894.12
Lead Communication Specialist	NE20	\$60,848.51	\$71,371.32	\$81,894.12
Municipal Court Supervisor	NE20	\$60,848.51	\$71,371.32	\$81,894.12
Maintenance Supervisor	NE21	\$63,890.96	\$74,939.90	\$85,988.82
Treatment Plant Supervisor	NE21	\$63,890.96	\$74,939.90	\$85,988.82
Building Maintenance Supervisor	NE22	\$67,085.51	\$78,686.88	\$90,288.27
Crime Analyst	NE22	\$67,085.51	\$78,686.88	\$90,288.27
Data Analyst	NE22	\$67,085.51	\$78,686.88	\$90,288.27
Shop Foreman	NE22	\$67,085.51	\$78,686.88	\$90,288.27
Supervisor, Health & Env Serv	NE22	\$67,085.51	\$78,686.88	\$90,288.27
Municipal Court Prosecutor-PT	NE25	\$77,659.86	\$91,089.90	\$104,519.95
Veterinarian	NESP			

