

Fund: **Total Government Funds**

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	12,229,996	12,130,872	12,133,259	12,267,121	133,862	1.1%	
	4102	Delinquent Property Tax Income	(7,423)	4,532	3,000	6,000	3,000	100.0%	
	4103	Defined Area Tax	861,716	832,505	766,422	735,746	(30,675)	-4.0%	
	4104	Defined Area Delinquent Taxes	294	(235)	500	500	-	0.0%	
Property Tax Revenue Total			13,084,583	12,967,674	12,903,180	13,009,367	106,187	0.8%	
	4110	Plan Review Income	14,550	17,105	-	1,000	1,000		
	4112	Inspection Fees	32,510	30,065	25,000	25,000	0	0.0%	
	4201	Water Service	4,739,456	4,611,490	5,008,000	4,845,000	(163,000)	-3.3%	
	4202	CRF - Water	68,088	36,663	18,855	2,095	(16,760)	-88.9%	
	4203	WW Service	2,290,734	2,370,493	2,370,000	2,433,000	63,000	2.7%	
	4204	CRF - WW	49,610	27,060	16,236	1,804	(14,432)	-88.9%	
	4211	Water Connection	11,550	4,290	1,000	-	(1,000)	-100.0%	
	4213	WW Connections	2,240	1,020	-	-	-		
	4230	Solid Waste Services	1,398,153	1,554,850	1,606,000	1,603,000	(3,000)	-0.2%	
	4240	Raw Water Sales	102,668	100,844	107,120	102,000	(5,120)	-4.8%	
	4245	Wholesale Water	158,083	142,738	160,000	142,000	(18,000)	-11.3%	
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	153,407	164,347	175,250	430,000	254,750	145.4%	
	4401	Service Charges	43,515	73,580	41,700	65,000	23,300	55.9%	
	4403	Late Charges	50,735	48,455	51,200	50,000	(1,200)	-2.3%	
Utility Program Revenue Total			9,115,298	9,183,000	9,580,361	9,699,899	119,538	1.2%	
	4501	Rental Income - Recreation	208,193	200,735	182,200	208,000	25,800	14.2%	
	4504	Community Events Revenue	16,365	17,117	19,500	20,975	1,475	7.6%	
	4505	Program Revenue Contract	373,862	396,594	335,500	343,490	7,990	2.4%	
	4510	Programming Events Income	78,399	71,210	92,100	73,575	(18,525)	-20.1%	
	4515	Camp Income	344,267	454,992	432,600	460,340	27,740	6.4%	
	4518	Memberships - Short Term	66,956	65,340	55,000	54,000	(1,000)	-1.8%	
	4519	New Memberships	32,230	24,535	25,000	20,000	(5,000)	-20.0%	
	4520	Memberships	628,425	709,158	600,000	650,000	50,000	8.3%	
	4521	Season Passes	70,998	91,017	85,500	88,000	2,500	2.9%	
	4522	Day Passes	101,069	124,218	102,500	100,800	(1,700)	-1.7%	
	4523	Fitness Revenue	489,719	456,816	430,050	455,530	25,480	5.9%	
	4524	Senior Programs	400	520	400	1,250	850	212.5%	
	4525	Child Programs / Child Play	3,695	4,665	4,000	3,500	(500)	-12.5%	
	4145	Parks Maintenance Fee	-	-	360,828	712,000	351,172	97.3%	
Recreational Program Revenue Total			2,414,576	2,616,918	2,725,178	3,191,460	466,282	17.1%	
	4130	Builder Park Fees	37,001	21,161	9,981	1,076	(8,905)	-89.2%	
	4140	Emergency Management and Hazard Mit	-	-	29,655	60,000	30,345	102.3%	
	4402	Donations	-	225	-	-	-		
	4404	Civil Penalties	10,000	1,000	-	1,000	1,000		
	4405	Interest Income	998,425	1,483,828	497,600	690,000	192,400	38.7%	
	4406	Gain/Loss on Investments	463,235	722,082	-	-	-		
	4410	Rental Income - Leases	103,478	93,453	100,425	102,371	1,946	1.9%	
	4500	Other Income	49,022	38,702	22,500	20,720	(1,780)	-7.9%	
	4502	Promotional Materials	1,588	2,323	5,300	6,720	1,420	26.8%	
Investment & Other Revenue Total			1,662,748	2,362,774	665,461	881,887	216,426	32.5%	
Total Revenues			26,277,205	27,130,366	25,874,180	26,782,613	908,433	3.5%	

Fund: **Total Government Funds**

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	4,986,802	5,636,377	6,540,572	6,983,663	443,091	6.8%	
	5012	Overtime	65,283	65,502	83,604	80,460	(3,144)	-3.8%	
	5014	Cell Phone Allowance	11,622	12,568	13,200	13,800	600	4.5%	
	5015	Compensation Other	-	-	27,740	30,670	2,930	10.6%	
	6313	Certification Pay	-	18,694	25,558	39,780	14,222	55.6%	
	6405	Longevity Awards	20,436	21,294	24,196	26,660	2,464	10.2%	
	Salaries Total		5,084,144	5,754,436	6,714,870	7,175,033	460,163	6.9%	
	5013	Director Fees	29,036	36,000	36,000	36,000	-	0.0%	
	Director Fees Total		29,036	36,000	36,000	36,000	-	0.0%	
	5020	FICA / Medicare	383,277	432,995	512,607	548,242	35,635	7.0%	
	5030	Health	484,644	618,594	804,337	826,602	22,265	2.8%	
	5031	Vision Insurance	6,761	7,605	9,369	10,535	1,165	12.4%	
	5032	Dental	28,516	33,833	42,794	43,850	1,057	2.5%	
	5034	Life	6,680	7,294	10,217	11,042	825	8.1%	
	5035	Disability Insurance	22,607	24,947	8,657	29,854	21,197	244.9%	
	5040	Workers Compensation	65,812	61,576	56,534	84,939	28,405	50.2%	
	5050	Unemployment Insurance	1,896	17,318	24,143	13,592	(10,551)	-43.7%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	366,370	428,612	505,705	513,512	7,807	1.5%	
	Benefits Total		1,366,562	1,632,774	1,974,362	2,082,167	107,805	5.5%	
	5201	Airfare	677	1,031	4,650	5,250	600	12.9%	
	5202	Lodging	5,396	9,588	21,650	23,390	1,740	8.0%	
	5204	Cab Fare / local transportation	123	822	1,350	2,400	1,050	77.8%	
	5205	Parking	101	431	1,650	2,345	695	42.1%	
	5206	Travel Meals	1,380	2,482	8,740	8,876	136	1.6%	
	5207	Mileage	2,140	3,340	11,950	16,620	4,670	39.1%	
	Travel Total		9,817	17,694	49,990	58,881	8,891	17.8%	
	6010	Contractual-Legal	170,046	163,060	325,000	348,400	23,400	7.2%	
	6025	Contractual/Auditing	55,950	47,000	86,000	74,400	(11,600)	-13.5%	
	6026	Investment Advisory Services	20,000	20,000	20,000	20,000	(0)	0.0%	
	6032	Contractual Labor Split Programs	262,071	245,196	215,150	233,818	18,668	8.7%	
	6040	Contractual/Network maint/dev.	70,790	183,947	351,900	178,760	(173,140)	-49.2%	
	6045	Contractual/Website	2,100	2,226	3,000	5,000	2,000	66.7%	
	6055	Security	121,346	131,055	169,970	191,344	21,374	12.6%	
	6060	Appraisal Fees	70,157	81,351	75,000	85,000	10,000	13.3%	
	6065	Depository Contract	177,529	199,110	185,600	245,000	59,400	32.0%	
	6070	Maintenance Contracts	751,819	776,348	894,250	979,993	85,743	9.6%	
	6078	Plumbing Inspections	19,975	24,910	20,000	25,000	5,000	25.0%	
	6079	General Engineering and Professional	326,643	26,524	125,000	130,000	5,000	4.0%	
	6080	Contractual/Contract Labor	327,081	302,591	509,700	559,289	49,589	9.7%	
	6085	Projects - Engineering & Prof Fees	-	317,431	364,156	425,000	60,844	16.7%	
	6153	WCRRWL Raw Water Line	956,596	1,019,590	1,036,409	965,284	(71,125)	-6.9%	
	6210	Rental Expense	1,026	1,909	52,344	56,900	4,556	8.7%	
	6250	Solid Waste Service	1,318,212	1,259,223	1,317,000	1,312,000	(5,000)	-0.4%	
	6305	Bill Production Expense	11,107	9,727	7,000	10,200	3,200	45.7%	
	6310	Fees/Dues/Subscription Expense	100,325	64,506	91,901	88,382	(3,519)	-3.8%	
	6311	TCEQ Regulatory Fees	16,620	16,517	17,400	17,900	500	2.9%	

Fund: **Total Government Funds**

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	948,403	1,196,275	1,452,297	1,115,716	(336,581)	-23.2%	
	6314	Professional Development	46,291	42,445	67,615	73,500	5,885	8.7%	
	6315	Lab Fees	11,136	15,840	25,000	25,000	-	0.0%	
	6416	Liability Insurance	164,147	178,835	198,000	216,667	18,667	9.4%	
	Contractual Total		5,949,370	6,325,616	7,609,691	7,382,552	(227,140)	-3.0%	
	6105	Equipment	99,179	105,472	186,098	262,250	76,152	40.9%	
	6115	Materials & Supplies	241,663	285,782	320,340	346,405	26,065	8.1%	
	6120	Chemicals	217,633	186,993	238,800	210,235	(28,565)	-12.0%	
	6121	Lab Supplies	9,476	23,771	25,000	32,000	7,000	28.0%	
	6122	Uniforms	18,300	19,375	22,200	31,705	9,505	42.8%	
	6124	Fuel / Oil	55,306	51,773	56,000	67,070	11,070	19.8%	
	6130	Furniture	16,067	27,155	26,900	29,900	3,000	11.2%	
	6145	Software Expense	71,954	86,033	88,551	266,500	177,949	201.0%	
	6150	Business Meals	4,962	6,993	9,618	10,120	502	5.2%	
	6154	Water Meters	38,993	71,064	100,000	100,800	800	0.8%	
	6156	Pipes and Components	35,856	18,860	52,000	41,500	(10,500)	-20.2%	
	6160	Training Materials	2,201	633	9,000	6,954	(2,047)	-22.7%	
	6180	T-Shirts/Pins/Etc.	68,514	63,028	77,350	88,925	11,575	15.0%	
	6327	Program Meals	9,500	10,715	26,950	23,450	(3,500)	-13.0%	
	Equipment & Supplies Total		889,604	957,649	1,238,807	1,517,813	279,006	22.5%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	22,000	22,000	0	0.0%	
	6213	Vehicle Repairs & Maintenance	46,777	54,150	50,150	74,950	24,800	49.5%	
	6215	Facility Rent Expense	6,913	6,538	8,600	7,500	(1,100)	-12.8%	
	6216	Maint Equipment Rent Expense	44,474	49,549	9,750	10,650	900	9.2%	
	6320	Repairs & Maintenance	206,212	290,310	337,400	432,350	94,950	28.1%	
	6321	Non-recurring Maintenance	-	259,163	233,000	-	(233,000)	-100.0%	
	Maintenance, Repair & Facility Total		304,376	659,711	660,900	547,450	(113,450)	-17.2%	
	6300	Phone/Cable/Cell/Connectivity	89,556	60,653	72,550	66,670	(5,880)	-8.1%	
	6400	Utilities Expense	481,929	512,462	569,700	559,712	(9,988)	-1.8%	
	6430	Streetlights	133,979	147,982	171,400	155,700	(15,700)	-9.2%	
	Utilities Total		705,464	721,097	813,650	782,082	(31,568)	-3.9%	
	6455	Principal - 2016 CC Revenue	465,000	475,000	490,000	500,000	10,000	2.0%	
	6456	Interest - 2016 CC Revenue	106,909	94,680	82,188	69,301	(12,887)	-15.7%	
	6440	Principal - 2019 Refunding	1,385,000	-	200,000	1,900,000	1,700,000	850.0%	
	6441	Interest - 2019 Refunding	123,550	82,000	82,000	76,000	(6,000)	-7.3%	
	6442	Principal - Series 2020 Refunding	870,000	1,770,000	915,000	945,000	30,000	3.3%	
	6443	Interest - Series 2020 Refunding	232,350	206,250	135,450	108,000	(27,450)	-20.3%	
	6444	Principal - Series 2020 Refunding DA	110,000	115,000	120,000	125,000	5,000	4.2%	
	6445	Interest - Series 2020 Refunding DA	38,869	35,569	32,119	28,519	(3,600)	-11.2%	
	6446	Principal - Series 2020	440,000	340,000	135,000	140,000	5,000	3.7%	
	6447	Interest - Series 2020	21,063	16,663	13,263	11,575	(1,688)	-12.7%	
	6451	Principal - 2015 Series DA	120,000	125,000	130,000	135,000	5,000	3.8%	
	6452	Interest - 2015 Series DA	95,706	92,106	88,356	84,456	(3,900)	-4.4%	
	6453	Principal - 2015 Refunding DA	225,000	230,000	240,000	245,000	5,000	2.1%	
	6454	Interest - 2015 Refunding DA	90,900	84,150	77,250	70,050	(7,200)	-9.3%	
	6489	Principal - Series 2021 Refunding DA	125,000	130,000	135,000	140,000	5,000	3.7%	
	6496	Principal - Series 2020A Refunding	-	615,000	1,550,000	-	(1,550,000)	-100.0%	
	6497	Interest - Series 2020A Refunding	163,200	163,200	150,900	119,900	(31,000)	-20.5%	
	6498	Interest - Series 2021 Refunding DA	45,050	41,300	37,400	33,350	(4,050)	-10.8%	

Fund: **Total Government Funds**

		FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
		Actual	Actual	Budget	Budget	to FY2025	to FY2025	
GL Code	GL Title							
Debt Service Total		4,657,597	4,615,918	4,613,925	4,731,151	117,226	2.5%	
6220	Postage/Mailing/Shipping	32,410	34,438	47,046	38,808	(8,238)	-17.5%	
6322	Printing Expense	22,573	19,927	28,470	32,200	3,730	13.1%	
6324	Advertising	2,156	8,347	7,150	28,730	21,580	301.8%	
6325	Recruiting Expense	31,019	18,194	26,000	21,775	(4,225)	-16.3%	
6425	Bad Debt Expense	212	12,809	4,000	15,000	11,000	275.0%	
6461	Fiscal Agent Fees	8,525	8,525	15,000	9,000	(6,000)	-40.0%	
7000	Board Contingency	-	-	660,981	1,336,060	675,079	102.1%	
All Other Total		96,895	102,240	788,647	1,481,573	692,926	87.9%	
Total Expenditures		19,092,865	20,823,134	24,500,843	25,794,702	1,293,858	5.3%	
Revenue Over(Under) Expenditures		7,184,340	6,307,232	1,373,337	987,911	(385,426)	-28.1%	
Capital Outlay								
4910	Reimbursable Projects Revenue	-	321,461	4,300,000	300,000	(4,000,000)	-93.0%	
Reimbursable Capital Project Revenue Total		-	321,461	4,300,000	300,000	(4,000,000)	-93.0%	
5901	Capital Expenditures	4,002,405	1,778,662	9,993,351	11,062,864	1,069,512	10.7%	
5903	Capital Improvements	-	389,648	452,500	-	(452,500)	-100.0%	
7001	Transfer To Fund Balance Reserves	-	-	801,000	814,400		0.0%	
5910	Reimbursable Capital Projects	-	321,461	4,300,000	300,000	(4,000,000)	-93.0%	
Capital Outlay Expenditures Total		4,002,405	2,489,770	15,546,851	12,177,264	(3,369,588)	-21.7%	
TransferS From Fund Balance				8,849,943	9,983,864			
Net Budget Surplus (Deficit)		3,181,935	4,138,922	(1,023,571)	(905,489)	118,083	-11.5%	

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	1,679,100	849,986	4,096,954	727,000	2,630,824	1,079,000
		1,679,100	849,986	4,096,954	727,000	2,630,824	1,079,000

Fund: 110 General Fund

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Revenue & Sources										
	4101	Property Tax Income	110-4101	9,227,468	9,094,850	9,112,459	9,571,655	459,196	5.0%	
	4102	Delinquent Property Tax Income	110-4102	(5,160)	3,462	-	3,000	3,000		
	4103	Defined Area Tax	110-4103	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	110-4104	-	-	-	-	-		
Property Tax Revenue Total				9,222,308	9,098,311	9,112,459	9,574,655	462,196	5.1%	
	4110	Plan Review Income	110-4110	14,550	17,105	-	1,000	1,000		
	4112	Inspection Fees	110-4112	32,510	30,065	25,000	25,000	0	0.0%	
	4201	Water Service	110-4201	4,739,456	4,611,490	5,008,000	4,845,000	(163,000)	-3.3%	
	4202	CRF - Water	110-4202	-	-	-	-	-		
	4203	WW Service	110-4203	2,290,734	2,370,493	2,370,000	2,433,000	63,000	2.7%	
	4204	CRF - WW	110-4204	-	-	-	-	-		
	4211	Water Connection	110-4211	11,550	4,290	1,000	-	(1,000)	-100.0%	
	4213	WW Connections	110-4213	2,240	1,020	-	-	-		
	4230	Solid Waste Services	110-4230	1,398,153	1,554,850	1,606,000	1,603,000	(3,000)	-0.2%	
	4240	Raw Water Sales	110-4240	102,668	100,844	107,120	102,000	(5,120)	-4.8%	
	4245	Wholesale Water	110-4245	158,083	142,738	160,000	142,000	(18,000)	-11.3%	
	4250	Drought Surcharge	110-4250	-	-	-	-	-		
	4301	Regulatory Compliance Fee	110-4301	153,407	164,347	175,250	430,000	254,750	145.4%	
	4401	Service Charges	110-4401	43,515	73,580	41,700	65,000	23,300	55.9%	
	4403	Late Charges	110-4403	50,735	48,455	51,200	50,000	(1,200)	-2.3%	
Utility Program Revenue Total				8,997,600	9,119,277	9,545,270	9,696,000	150,730	1.6%	
	4501	Rental Income - Recreation	110-4501	208,193	200,735	182,200	208,000	25,800	14.2%	
	4504	Community Events Revenue	110-4504	16,365	17,117	19,500	20,975	1,475	7.6%	
	4505	Program Revenue Contract	110-4505	373,862	396,594	335,500	343,490	7,990	2.4%	
	4510	Programming Events Income	110-4510	78,399	71,210	92,100	73,575	(18,525)	-20.1%	
	4515	Camp Income	110-4515	344,267	454,992	432,600	460,340	27,740	6.4%	
	4518	Memberships - Short Term	110-4518	66,956	65,340	55,000	54,000	(1,000)	-1.8%	
	4519	New Memberships	110-4519	32,230	24,535	25,000	20,000	(5,000)	-20.0%	
	4520	Memberships	110-4520	628,425	709,158	600,000	650,000	50,000	8.3%	
	4521	Season Passes	110-4521	70,998	91,017	85,500	88,000	2,500	2.9%	
	4522	Day Passes	110-4522	101,069	124,218	102,500	100,800	(1,700)	-1.7%	
	4523	Fitness Revenue	110-4523	489,719	456,816	430,050	455,530	25,480	5.9%	
	4524	Senior Programs	110-4524	400	520	400	1,250	850	212.5%	
	4525	Child Programs / Child Play	110-4525	3,695	4,665	4,000	3,500	(500)	-12.5%	
	4145	Parks Maintenance Fee	110-4145	-	-	360,828	712,000	351,172	97.3%	
Recreational Program Revenue Total				2,414,576	2,616,918	2,725,178	3,191,460	466,282	17.1%	
	4130	Builder Park Fees	110-4130	37,001	21,161	9,981	1,076	(8,905)	-89.2%	
	4140	Emergency Management and Hazard Mil	110-4140	-	-	29,655	60,000	30,345	102.3%	
	4402	Donations	110-4402	-	225	-	-	-		
	4404	Civil Penalties	110-4404	10,000	1,000	-	1,000	1,000		
	4405	Interest Income	110-4405	635,593	1,063,616	277,600	540,000	262,400	94.5%	
	4406	Gain/Loss on Investments	110-4406	463,235	722,082	-	-	-		
	4410	Rental Income - Leases	110-4410	103,478	93,453	100,425	102,371	1,946	1.9%	
	4500	Other Income	110-4500	49,022	38,702	22,500	20,720	(1,780)	-7.9%	
	4502	Promotional Materials	110-4502	1,588	2,323	5,300	6,720	1,420	26.8%	
Investment & Other Revenue Total				1,299,916	1,942,562	445,461	731,887	286,426	64.3%	
Total Revenues				21,934,401	22,777,068	21,828,367	23,194,001	1,365,634	6.3%	

Fund: 110 General Fund

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures										
	5010	Salary	110-5010	4,986,802	5,636,377	6,540,572	6,983,663	443,091	6.8%	
	5012	Overtime	110-5012	65,283	65,502	83,604	80,460	(3,144)	-3.8%	
	5014	Cell Phone Allowance	110-5014	11,622	12,568	13,200	13,800	600	4.5%	
	5015	Compensation Other	110-5015	-	-	27,740	30,670	2,930	10.6%	
	6313	Certification Pay	110-6313	-	18,694	25,558	39,780	14,222	55.6%	
	6405	Longevity Awards	110-6405	20,436	21,294	24,196	26,660	2,464	10.2%	
	Salaries Total			5,084,144	5,754,436	6,714,870	7,175,033	460,163	6.9%	
	5013	Director Fees	110-5013	29,036	36,000	36,000	36,000	-	0.0%	
	Director Fees Total			29,036	36,000	36,000	36,000	-	0.0%	
	5020	FICA / Medicare	110-5020	383,277	432,995	512,607	548,242	35,635	7.0%	
	5030	Health	110-5030	484,644	618,594	804,337	826,602	22,265	2.8%	
	5031	Vision Insurance	110-5031	6,761	7,605	9,369	10,535	1,165	12.4%	
	5032	Dental	110-5032	28,516	33,833	42,794	43,850	1,057	2.5%	
	5034	Life	110-5034	6,680	7,294	10,217	11,042	825	8.1%	
	5035	Disability Insurance	110-5035	22,607	24,947	8,657	29,854	21,197	244.9%	
	5040	Workers Compensation	110-5040	65,812	61,576	56,534	84,939	28,405	50.2%	
	5050	Unemployment Insurance	110-5050	1,896	17,318	24,143	13,592	(10,551)	-43.7%	
	5065	Education Reimbursement	110-5065	-	-	-	-	-		
	5070	Retirement	110-5070	366,370	428,612	505,705	513,512	7,807	1.5%	
	Benefits Total			1,366,562	1,632,774	1,974,362	2,082,167	107,805	5.5%	
	5201	Airfare	110-5201	677	1,031	4,650	5,250	600	12.9%	
	5202	Lodging	110-5202	5,396	9,588	21,650	23,390	1,740	8.0%	
	5204	Cab Fare / local transportation	110-5204	123	822	1,350	2,400	1,050	77.8%	
	5205	Parking	110-5205	101	431	1,650	2,345	695	42.1%	
	5206	Travel Meals	110-5206	1,380	2,482	8,740	8,876	136	1.6%	
	5207	Mileage	110-5207	2,140	3,340	11,950	16,620	4,670	39.1%	
	Travel Total			9,817	17,694	49,990	58,881	8,891	17.8%	
	6010	Contractual-Legal	110-6010	170,046	163,060	325,000	348,400	23,400	7.2%	
	6025	Contractual/Auditing	110-6025	55,950	47,000	86,000	74,400	(11,600)	-13.5%	
	6026	Investment Advisory Services	110-6026	20,000	20,000	20,000	20,000	(0)	0.0%	
	6032	Contractual Labor Split Programs	110-6032	262,071	245,196	215,150	233,818	18,668	8.7%	
	6040	Contractual/Network maint/dev.	110-6040	70,790	183,947	351,900	178,760	(173,140)	-49.2%	
	6045	Contractual/Website	110-6045	2,100	2,226	3,000	5,000	2,000	66.7%	
	6055	Security	110-6055	121,346	131,055	169,970	191,344	21,374	12.6%	
	6060	Appraisal Fees	110-6060	-	-	-	-	-		
	6065	Depository Contract	110-6065	177,529	199,110	185,600	245,000	59,400	32.0%	
	6070	Maintenance Contracts	110-6070	751,819	776,348	894,250	979,993	85,743	9.6%	
	6078	Plumbing Inspections	110-6078	19,975	24,910	20,000	25,000	5,000	25.0%	
	6079	General Engineering and Professional	110-6079	326,643	26,524	125,000	130,000	5,000	4.0%	
	6080	Contractual/Contract Labor	110-6080	327,081	302,591	509,700	559,289	49,589	9.7%	
	6085	Projects - Engineering & Prof Fees	110-6085	-	317,431	364,156	425,000	60,844	16.7%	
	6153	WCRRWL Raw Water Line	110-6153	956,596	822,296	810,314	770,503	(39,811)	-4.9%	
	6210	Rental Expense	110-6210	1,026	1,909	52,344	56,900	4,556	8.7%	
	6250	Solid Waste Service	110-6250	1,318,212	1,259,223	1,317,000	1,312,000	(5,000)	-0.4%	
	6305	Bill Production Expense	110-6305	11,107	9,727	7,000	10,200	3,200	45.7%	
	6310	Fees/Dues/Subsription Expense	110-6310	100,325	64,506	91,901	88,382	(3,519)	-3.8%	
	6311	TCEWQ Regulatory Fees	110-6311	16,620	16,517	17,400	17,900	500	2.9%	
	6312	BCRWWS Wastewater System	110-6312	948,403	824,626	1,055,397	715,316	(340,081)	-32.2%	
	6314	Professional Development	110-6314	46,291	42,445	67,615	73,500	5,885	8.7%	

Brushy Creek MUD
FY2026
Budget Workbook

Fund: 110 General Fund

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6315	Lab Fees	110-6315	11,136	15,840	25,000	25,000	-	0.0%	
	6416	Liability Insurance	110-6416	164,147	178,835	198,000	216,667	18,667	9.4%	
	Contractual Total			5,879,213	5,675,322	6,911,696	6,702,371	(209,325)	-3.0%	
	6105	Equipment	110-6105	99,179	105,472	186,098	262,250	76,152	40.9%	
	6115	Materials & Supplies	110-6115	241,663	285,782	320,340	346,405	26,065	8.1%	
	6120	Chemicals	110-6120	217,633	186,993	238,800	210,235	(28,565)	-12.0%	
	6121	Lab Supplies	110-6121	9,476	23,771	25,000	32,000	7,000	28.0%	
	6122	Uniforms	110-6122	18,300	19,375	22,200	31,705	9,505	42.8%	
	6124	Fuel / Oil	110-6124	55,306	51,773	56,000	67,070	11,070	19.8%	
	6130	Furniture	110-6130	16,067	27,155	26,900	29,900	3,000	11.2%	
	6145	Software Expense	110-6145	71,954	86,033	88,551	266,500	177,949	201.0%	
	6150	Business Meals	110-6150	4,962	6,993	9,618	10,120	502	5.2%	
	6154	Water Meters	110-6154	38,993	71,064	100,000	100,800	800	0.8%	
	6156	Pipes and Components	110-6156	35,856	18,860	52,000	41,500	(10,500)	-20.2%	
	6160	Training Materials	110-6160	2,201	633	9,000	6,954	(2,047)	-22.7%	
	6180	T-Shirts/Pins/Etc.	110-6180	68,514	63,028	77,350	88,925	11,575	15.0%	
	6327	Program Meals	110-6327	9,500	10,715	26,950	23,450	(3,500)	-13.0%	
	Equipment & Supplies Total			889,604	957,649	1,238,807	1,517,813	279,006	22.5%	
	6212	Mobile Equipment Repairs & Maintenance	110-6212	-	-	22,000	22,000	0	0.0%	
	6213	Vehicle Repairs & Maintenance	110-6213	46,777	54,150	50,150	74,950	24,800	49.5%	
	6215	Facility Rent Expense	110-6215	6,913	6,538	8,600	7,500	(1,100)	-12.8%	
	6216	Maint Equipment Rent Expense	110-6216	44,474	49,549	9,750	10,650	900	9.2%	
	6320	Repairs & Maintenance	110-6320	206,212	290,310	337,400	432,350	94,950	28.1%	
	6321	Non-recurring Maintenance	110-6321	-	259,163	233,000	-	(233,000)	-100.0%	
	Maintenance, Repair & Facility Total			304,376	659,711	660,900	547,450	(113,450)	-17.2%	
	6300	Phone/Cable/Cell/Connectivity	110-6300	89,556	60,653	72,550	66,670	(5,880)	-8.1%	
	6400	Utilities Expense	110-6400	481,929	512,462	569,700	559,712	(9,988)	-1.8%	
	6430	Streetlights	110-6430	133,979	147,982	171,400	155,700	(15,700)	-9.2%	
	Utilities Total			705,464	721,097	813,650	782,082	(31,568)	-3.9%	
	6455	Principal - 2016 CC Revenue	110-6455	465,000	475,000	490,000	500,000	10,000	2.0%	
	6456	Interest - 2016 CC Revenue	110-6456	106,909	94,680	82,188	69,301	(12,887)	-15.7%	
	6440	Principal - 2019 Refunding	110-6440	-	-	-	-	-		
	6441	Interest - 2019 Refunding	110-6441	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	110-6442	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	110-6443	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	110-6444	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	110-6445	-	-	-	-	-		
	6446	Principal - Series 2020	110-6446	-	-	-	-	-		
	6447	Interest - Series 2020	110-6447	-	-	-	-	-		
	6451	Principal - 2015 Series DA	110-6451	-	-	-	-	-		
	6452	Interest - 2015 Series DA	110-6452	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	110-6453	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	110-6454	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	110-6489	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	110-6496	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	110-6497	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	110-6498	-	-	-	-	-		
	Debt Service Total			571,909	569,680	572,188	569,301	(2,887)	-0.5%	
	6220	Postage/Mailing/Shipping	110-6220	32,410	34,438	47,046	38,808	(8,238)	-17.5%	

Fund: 110 General Fund

				FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Combo	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
	6322	Printing Expense	110-6322	22,573	19,927	28,470	32,200	3,730	13.1%	
	6324	Advertising	110-6324	2,156	8,347	7,150	28,730	21,580	301.8%	
	6325	Recruiting Expense	110-6325	31,019	18,194	26,000	21,775	(4,225)	-16.3%	
	6425	Bad Debt Expense	110-6425	212	12,809	4,000	15,000	11,000	275.0%	
	6461	Fiscal Agent Fees	110-6461	-	-	-	-	-		
	7000	Board Contingency	110-7000	-	-	660,981	1,336,060	675,079	102.1%	
All Other Total				88,370	93,715	773,647	1,472,573	698,926	90.3%	
Total Expenditures				14,928,496	16,118,077	19,746,111	20,943,672	1,197,561	6.1%	
Revenue Over(Under) Expenditures				7,005,905	6,658,992	2,082,256	2,250,330	168,073	8.1%	
Capital Outlay										
	4910	Reimbursable Projects Revenue	110-4910	-	321,461	4,300,000	300,000	(4,000,000)	-93.0%	
Reimbursable Capital Project Revenue Total				-	321,461	4,300,000	300,000	(4,000,000)	-93.0%	
	5901	Capital Expenditures	110-5901	4,069,695	1,778,449	9,678,700	11,062,864	1,384,164	14.3%	
	5903	Capital Improvements	110-5903	-	389,648	452,500	-	(452,500)	-100.0%	
	7001	Transfer To Fund Balance Reserves	110-7001	-	-	801,000	814,400		0.0%	
	5910	Reimbursable Capital Projects	110-5910	-	321,461	4,300,000	300,000	(4,000,000)	-93.0%	
Capital Outlay Expenditures Total				4,069,695	2,489,558	15,232,200	12,177,264	(3,054,936)	-20.1%	
Transfers From Fund Balance						8,849,943	9,983,864			
Transfers From BPF							-			
Net Budget Surplus (Deficit)				2,936,210	4,490,894	-	356,930	356,930		

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	1,679,100	849,986	4,096,954	727,000	2,630,824	1,079,000
	1,679,100	849,986	4,096,954	727,000	2,630,824	1,079,000

Fund: 610 Debt Service Fund

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	FY2026 Budget Request Notes
Revenue & Sources									
	4101	Property Tax Income	3,002,528	3,036,022	3,020,800	2,695,466	(325,334)	-10.8%	
	4102	Delinquent Property Tax Income	(2,263)	1,071	3,000	3,000	(0)	0.0%	
	4103	Defined Area Tax	861,716	832,505	766,422	735,746	(30,675)	-4.0%	
	4104	Defined Area Delinquent Taxes	294	(235)	500	500	-	0.0%	
	Property Tax Revenue Total		3,862,275	3,869,363	3,790,722	3,434,713	(356,009)	-9.4%	
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mi	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	236,899	272,186	80,000	100,000	20,000	25.0%	
	4406	Gain/Loss on Investments	-	-	-	-	-		

Fund: 610 Debt Service Fund

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	FY2026 Budget Request
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	Notes
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		236,899	272,186	80,000	100,000	20,000	25.0%	
Total Revenues			4,099,174	4,141,548	3,870,722	3,534,713	(336,009)	-8.7%	
Expenditures									
	5010	Salary	-	-	-	-	-		
	5012	Overtime	-	-	-	-	-		
	5015	Compensation Other	-	-	-	-	-		
	5014	Cell Phone Allowance	-	-	-	-	-		
	6313	Certification Pay	-	-	-	-	-		
	6405	Longevity Awards	-	-	-	-	-		
	Salaries Total		-	-	-	-	-		
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	-	-	-	-	-		
	5030	Health	-	-	-	-	-		
	5031	Vision Insurance	-	-	-	-	-		
	5032	Dental	-	-	-	-	-		
	5034	Life	-	-	-	-	-		
	5035	Disability Insurance	-	-	-	-	-		
	5040	Workers Compensation	-	-	-	-	-		
	5050	Unemployment Insurance	-	-	-	-	-		
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	-	-	-	-	-		
	Benefits Total		-	-	-	-	-		
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	-	-	-		
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	-	-	-		
	5207	Mileage	-	-	-	-	-		
	Travel Total		-	-	-	-	-		
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		

Fund: 610 Debt Service Fund

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	FY2026 Budget Request Notes
	6060	Appraisal Fees	70,157	81,351	75,000	85,000	10,000	13.3%	
	6065	Depository Contract	-	-	-	-	-	-	
	6070	Maintenance Contracts	-	-	-	-	-	-	
	6078	Plumbing Inspections	-	-	-	-	-	-	
	6079	General Engineering and Professional	-	-	-	-	-	-	
	6080	Contractual/Contract Labor	-	-	-	-	-	-	
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-	-	
	6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
	6210	Rental Expense	-	-	-	-	-	-	
	6250	Solid Waste Service	-	-	-	-	-	-	
	6305	Bill Production Expense	-	-	-	-	-	-	
	6310	Fees/Dues/Subscription Expense	-	-	-	-	-	-	
	6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
	6312	BCRWWS Wastewater System	-	-	-	-	-	-	
	6314	Professional Development	-	-	-	-	-	-	
	6315	Lab Fees	-	-	-	-	-	-	
	6416	Liability Insurance	-	-	-	-	-	-	
	Contractual Total		70,157	81,351	75,000	85,000	10,000	13.3%	
	6105	Equipment	-	-	-	-	-	-	
	6115	Materials & Supplies	-	-	-	-	-	-	
	6120	Chemicals	-	-	-	-	-	-	
	6121	Lab Supplies	-	-	-	-	-	-	
	6122	Uniforms	-	-	-	-	-	-	
	6124	Fuel / Oil	-	-	-	-	-	-	
	6130	Furniture	-	-	-	-	-	-	
	6145	Software Expense	-	-	-	-	-	-	
	6150	Business Meals	-	-	-	-	-	-	
	6154	Water Meters	-	-	-	-	-	-	
	6156	Pipes and Components	-	-	-	-	-	-	
	6160	Training Materials	-	-	-	-	-	-	
	6327	Program Meals	-	-	-	-	-	-	
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
	Equipment & Supplies Total		-	-	-	-	-	-	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-	-	
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	
	6215	Facility Rent Expense	-	-	-	-	-	-	
	6216	Maint Equipment Rent Expense	-	-	-	-	-	-	
	6321	Non-recurring Maintenance	-	-	-	-	-	-	
	6320	Repairs & Maintenance	-	-	-	-	-	-	
	Maintenance, Repair & Facility Total		-	-	-	-	-	-	
	6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	-	
	6400	Utilities Expense	-	-	-	-	-	-	
	6430	Streetlights	-	-	-	-	-	-	

Fund: 610 Debt Service Fund

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	FY2026 Budget Request Notes
Utilities Total			-	-	-	-	-	-	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	1,385,000	-	200,000	1,900,000	1,700,000	850.0%	
	6441	Interest - 2019 Refunding	123,550	82,000	82,000	76,000	(6,000)	-7.3%	
	6442	Principal - Series 2020 Refunding	870,000	1,770,000	915,000	945,000	30,000	3.3%	
	6443	Interest - Series 2020 Refunding	232,350	206,250	135,450	108,000	(27,450)	-20.3%	
	6444	Principal - Series 2020 Refunding DA	110,000	115,000	120,000	125,000	5,000	4.2%	
	6445	Interest - Series 2020 Refunding DA	38,869	35,569	32,119	28,519	(3,600)	-11.2%	
	6446	Principal - Series 2020	440,000	340,000	135,000	140,000	5,000	3.7%	
	6447	Interest - Series 2020	21,063	16,663	13,263	11,575	(1,688)	-12.7%	
	6451	Principal - 2015 Series DA	120,000	125,000	130,000	135,000	5,000	3.8%	
	6452	Interest - 2015 Series DA	95,706	92,106	88,356	84,456	(3,900)	-4.4%	
	6453	Principal - 2015 Refunding DA	225,000	230,000	240,000	245,000	5,000	2.1%	
	6454	Interest - 2015 Refunding DA	90,900	84,150	77,250	70,050	(7,200)	-9.3%	
	6489	Principal - Series 2021 Refunding DA	125,000	130,000	135,000	140,000	5,000	3.7%	
	6496	Principal - Series 2020A Refunding	-	615,000	1,550,000	-	(1,550,000)	-100.0%	
	6497	Interest - Series 2020A Refunding	163,200	163,200	150,900	119,900	(31,000)	-20.5%	
	6498	Interest - Series 2021 Refunding DA	45,050	41,300	37,400	33,350	(4,050)	-10.8%	
Debt Service Total			4,085,688	4,046,238	4,041,738	4,161,850	120,113	3.0%	
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	-	-	-	-		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	8,525	8,525	15,000	9,000	(6,000)	-40.0%	
	7000	Board Contingency	-	-	-	-	-		
All Other Total			8,525	8,525	15,000	9,000	(6,000)	-40.0%	
Total Expenditures			4,164,370	4,136,113	4,131,738	4,255,850	124,113	3.0%	
Revenue Over(Under) Expenditures			(65,196)	5,435	(261,016)	(721,137)	(460,122)	176.3%	

Fund: 620 Capital Fund

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	FY2026 Budget Request
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	Notes
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	68,088	36,663	18,855	2,095	(16,760)	-88.9%	
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	49,610	27,060	16,236	1,804	(14,432)	-88.9%	
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			117,698	63,723	35,091	3,899	(31,192)	-88.9%	
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mi	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	125,933	148,026	140,000	50,000	(90,000)		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			125,933	148,026	140,000	50,000	(90,000)	-64.3%	

Fund: 620 Capital Fund

		FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	FY2026 Budget Request
		Actual	Actual	Budget	Budget	to FY2025	to FY2025	Notes
GL Code		GL Title						
Total Revenues		243,630	211,749	175,091	53,899	(121,192)	-69.2%	
Expenditures								
	5010	Salary	-	-	-	-	-	
	5012	Overtime	-	-	-	-	-	
	5014	Cell Phone Allowance	-	-	-	-	-	
	5015	Compensation Other	-	-	-	-	-	
	6313	Certification Pay	-	-	-	-	-	
	6405	Longevity Awards	-	-	-	-	-	
Salaries Total		-	-	-	-	-	-	
	5013	Director Fees	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
	5020	FICA / Medicare	-	-	-	-	-	
	5030	Health	-	-	-	-	-	
	5031	Vision Insurance	-	-	-	-	-	
	5032	Dental	-	-	-	-	-	
	5034	Life	-	-	-	-	-	
	5035	Disability Insurance	-	-	-	-	-	
	5040	Workers Compensation	-	-	-	-	-	
	5050	Unemployment Insurance	-	-	-	-	-	
	5065	Education Reimbursement	-	-	-	-	-	Ok to remove?
	5070	Retirement	-	-	-	-	-	
Benefits Total		-	-	-	-	-	-	
	5201	Airfare	-	-	-	-	-	
	5202	Lodging	-	-	-	-	-	
	5204	Cab Fare / local transportation	-	-	-	-	-	
	5205	Parking	-	-	-	-	-	
	5206	Travel Meals	-	-	-	-	-	
	5207	Mileage	-	-	-	-	-	
Travel Total		-	-	-	-	-	-	
	6010	Contractual-Legal	-	-	-	-	-	
	6025	Contractual/Auditing	-	-	-	-	-	
	6026	Investment Advisory Services	-	-	-	-	-	
	6032	Contractual Labor Split Programs	-	-	-	-	-	
	6040	Contractual/Network maint/dev.	-	-	-	-	-	
	6045	Contractual/Website	-	-	-	-	-	
	6055	Security	-	-	-	-	-	
	6060	Appraisal Fees	-	-	-	-	-	
	6065	Depository Contract	-	-	-	-	-	
	6070	Maintenance Contracts	-	-	-	-	-	
	6078	Plumbing Inspections	-	-	-	-	-	
	6079	General Engineering and Professional	-	-	-	-	-	
	6080	Contractual/Contract Labor	-	-	-	-	-	
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
	6153	WCRRWL Raw Water Line	-	197,294	226,095	194,780	(31,315)	-13.9%

Fund: 620 Capital Fund

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	FY2026 Budget Request Notes
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	-	-	-	-	-		
	6311	TCEQ Regulatory Fees	-	-	-	-	-		
	6312	BCRWWS Wastewater System	-	371,650	396,900	400,400	3,500	0.9%	
	6314	Professional Development	-	-	-	-	-		
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		-	568,944	622,995	595,180	(27,815)	-4.5%	
	6105	Equipment	-	-	-	-	-		
	6115	Materials & Supplies	-	-	-	-	-		
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	-	-	-	-		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	-	-	-	-		
	Equipment & Supplies Total		-	-	-	-	-		
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		-	-	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-		
	6400	Utilities Expense	-	-	-	-	-		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		-	-	-	-	-		
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		

Fund: 620 Capital Fund

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	FY2026 Budget Request Notes
	6451	Principal - 2015 Series DA	-	-	-	-	-	-	
	6452	Interest - 2015 Series DA	-	-	-	-	-	-	
	6453	Principal - 2015 Refunding DA	-	-	-	-	-	-	
	6454	Interest - 2015 Refunding DA	-	-	-	-	-	-	
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	-	
	6496	Principal - Series 2020A Refunding	-	-	-	-	-	-	
	6497	Interest - Series 2020A Refunding	-	-	-	-	-	-	
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	-	
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	-	-	-	-	-	-	
	6322	Printing Expense	-	-	-	-	-	-	
	6324	Advertising	-	-	-	-	-	-	
	6325	Recruiting Expense	-	-	-	-	-	-	
	6425	Bad Debt Expense	-	-	-	-	-	-	
	6461	Fiscal Agent Fees	-	-	-	-	-	-	
	7000	Board Contingency	-	-	-	-	-	-	
All Other Total			-	-	-	-	-	-	
Total Expenditures			-	568,944	622,995	595,180	(27,815)	-4.5%	
Revenue Over(Under) Expenditures			243,630	(357,195)	(447,904)	(541,281)	(93,377)	20.8%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-	-	
Reimbursable Capital Project Revenue Total			-	-	-	-	-	-	
	5901	Capital Expenditures	(67,291)	212	314,652	-	(314,652)	-100.0%	
	5903	Capital Improvements	-	-	-	-	-	-	
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-	-	
	5910	Reimbursable Capital Projects	-	-	-	-	-	-	
Capital Outlay Expenditures Total			(67,291)	212	314,652	-	(314,652)	-100.0%	
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			310,921	(357,407)	8,087,388	(541,281)	(8,628,669)	-106.7%	

Department: Public Works

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	14,550	17,105	-	1,000	1,000		
	4112	Inspection Fees	32,510	30,065	25,000	25,000	0	0.0%	
	4201	Water Service	4,739,456	4,611,490	5,008,000	4,845,000	(163,000)	-3.3%	
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	2,290,734	2,370,493	2,370,000	2,433,000	63,000	2.7%	
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	11,550	4,290	1,000	-	(1,000)	-100.0%	
	4213	WW Connections	2,240	1,020	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	102,668	100,844	107,120	102,000	(5,120)	-4.8%	
	4245	Wholesale Water	158,083	142,738	160,000	142,000	(18,000)	-11.3%	
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	153,407	164,347	175,250	430,000	254,750	145.4%	
	4401	Service Charges	-	-	-	65,000	65,000		
	4403	Late Charges	-	-	-	50,000	50,000		
Utility Program Revenue Total			7,505,197	7,442,392	7,846,370	8,093,000	246,630	3.1%	
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	1,000	-	1,000	1,000		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	15,321	13,200	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			15,321	14,200	-	1,000	1,000		
Total Revenues			7,520,518	7,456,592	7,846,370	8,094,000	247,630	3.2%	

Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	805,691	925,321	1,062,098	1,188,844	126,746	11.9%	
	5012	Overtime	24,934	30,780	24,350	25,514	1,165	4.8%	
	5014	Cell Phone Allowance	4,058	4,424	4,245	4,920	675	15.9%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	5,526	5,668	15,548	9,880	174.3%	
	6405	Longevity Awards	4,082	4,460	5,371	5,601	230	4.3%	
	Salaries Total		838,767	970,511	1,101,732	1,240,428	138,696	12.6%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	63,026	72,299	83,958	94,516	10,559	12.6%	
	5030	Health	103,512	112,613	151,109	166,156	15,048	10.0%	
	5031	Vision Insurance	1,385	1,515	1,783	2,134	351	19.7%	
	5032	Dental	5,980	6,883	8,332	9,094	762	9.1%	
	5034	Life	1,631	1,754	2,234	2,276	42	1.9%	
	5035	Disability Insurance	5,351	5,787	1,946	6,300	4,354	223.7%	
	5040	Workers Compensation	10,462	9,809	9,045	14,241	5,196	57.4%	
	5050	Unemployment Insurance	251	2,295	1,837	1,096	(741)	-40.3%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	69,824	81,997	91,777	100,447	8,669	9.4%	
	Benefits Total		261,423	294,952	352,021	396,262	44,240	12.6%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	376	2,262	5,850	6,500	650	11.1%	
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	50	20	650	650	-	0.0%	
	5206	Travel Meals	159	481	2,650	2,890	240	9.1%	
	5207	Mileage	328	329	4,050	3,420	(630)	-15.6%	
	Travel Total		913	3,092	13,200	13,460	260	2.0%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	8,067	10,396	21,500	21,500	(0)	0.0%	
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	64,251	72,461	75,000	97,500	22,500	30.0%	
	6078	Plumbing Inspections	19,975	24,910	20,000	25,000	5,000	25.0%	
	6079	General Engineering and Professional	318,165	18,245	50,000	50,000	(0)	0.0%	
	6080	Contractual/Contract Labor	55,229	65,122	121,500	125,000	3,500	2.9%	
	6085	Projects - Engineering & Prof Fees	-	188,785	159,156	275,000	115,844	72.8%	
	6153	WCRRWL Raw Water Line	956,596	819,912	810,314	770,503	(39,811)	-4.9%	
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	8,324	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	2,537	3,294	3,350	3,820	470	14.0%	
	6311	TCEQ Regulatory Fees	16,620	16,517	17,400	17,900	500	2.9%	

Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	948,403	824,626	1,055,397	715,316	(340,081)	-32.2%	
	6314	Professional Development	13,578	19,423	17,600	21,600	4,000	22.7%	
	6315	Lab Fees	11,136	15,840	25,000	25,000	-	0.0%	
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		2,422,881	2,079,529	2,376,217	2,148,139	(228,078)	-9.6%	
	6105	Equipment	53,317	37,112	69,750	90,750	21,000	30.1%	
	6115	Materials & Supplies	19,969	28,485	26,000	39,000	13,000	50.0%	
	6120	Chemicals	152,257	120,235	163,300	133,300	(30,000)	-18.4%	
	6121	Lab Supplies	9,476	23,771	25,000	32,000	7,000	28.0%	
	6122	Uniforms	4,765	4,426	6,200	8,375	2,175	35.1%	
	6124	Fuel / Oil	28,027	23,930	28,800	37,070	8,270	28.7%	
	6130	Furniture	2,494	2,341	5,500	5,500	-	0.0%	
	6145	Software Expense	1,816	100	1,500	846	(654)	-43.6%	
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	38,993	71,064	100,000	100,800	800	0.8%	
	6156	Pipes and Components	29,272	18,313	37,000	41,500	4,500	12.2%	
	6160	Training Materials	1,941	-	2,000	2,300	300	15.0%	
	6180	T-Shirts/Pins/Etc.	1,307	1,575	2,500	2,500	-	0.0%	
	6327	Program Meals	-	387	1,350	1,800	450	33.3%	
	Equipment & Supplies Total		343,635	331,740	468,900	495,741	26,841	5.7%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	17,500	17,500	0	0.0%	
	6213	Vehicle Repairs & Maintenance	22,212	21,551	25,150	31,350	6,200	24.7%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	3,803	-	6,250	6,250	(0)	0.0%	
	6320	Repairs & Maintenance	59,359	136,716	166,700	182,000	15,300	9.2%	
	6321	Non-recurring Maintenance	-	186,900	185,000	-	(185,000)	-100.0%	
	Maintenance, Repair & Facility Total		85,374	345,166	400,600	237,100	(163,500)	-40.8%	
	6300	Phone/Cable/Cell/Connectivity	29,822	7,940	9,500	19,361	9,861	103.8%	
	6400	Utilities Expense	341,225	330,161	381,200	362,362	(18,838)	-4.9%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		371,047	338,102	390,700	381,723	(8,977)	-2.3%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Department: Public Works

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	458	689	710	750	40	5.6%	
	6322	Printing Expense	1,798	1,146	4,000	4,250	250	6.3%	
	6324	Advertising	-	236	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	252	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			2,508	2,071	4,710	5,000	290	6.2%	
Total Expenditures			4,326,548	4,365,162	5,108,080	4,917,852	(190,227)	-3.7%	4,511,070
Revenue Over(Under) Expenditures			3,193,971	3,091,430	2,738,290	3,176,148	437,857	16.0%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	321,461	4,000,000	-	(4,000,000)	-100.0%	
Reimbursable Capital Project Revenue Total			-	321,461	4,000,000	-	(4,000,000)	-100.0%	
	5901	Capital Expenditures	1,744,630	438,142	5,431,147	8,418,477	2,987,330	55.0%	
	5903	Capital Improvements	-	66,187	70,000	-	(70,000)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	510,000	520,200		0.0%	
	5910	Reimbursable Capital Projects	-	321,461	4,000,000	-	(4,000,000)	-100.0%	
Capital Outlay Expenditures Total			1,744,630	825,790	10,011,147	8,938,677	(1,072,470)	-10.7%	
Transfer\$ From Fund Balance					8,849,943	7,888,477			
Net Budget Surplus (Deficit)			1,449,341	2,587,101	5,577,086	2,125,948	(3,451,139)	-61.9%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	1,679,100	761,277	2,358,048	675,000	2,415,052	530,000
	1,679,100	761,277	2,358,048	675,000	2,415,052	530,000

Department: Parks & Recreation

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	4,736,861	4,736,861		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	4,736,861	4,736,861		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	-	-	-		
	4501	Rental Income - Recreation	208,193	200,735	182,200	208,000	25,800	14.2%	
	4504	Community Events Revenue	16,365	17,117	19,500	20,975	1,475	7.6%	
	4505	Program Revenue Contract	373,862	396,594	335,500	343,490	7,990	2.4%	
	4510	Programming Events Income	78,399	71,210	92,100	73,575	(18,525)	-20.1%	
	4515	Camp Income	344,267	454,992	432,600	460,340	27,740	6.4%	
	4518	Memberships - Short Term	66,956	65,340	55,000	54,000	(1,000)	-1.8%	
	4519	New Memberships	32,230	24,535	25,000	20,000	(5,000)	-20.0%	
	4520	Memberships	628,425	709,158	600,000	650,000	50,000	8.3%	
	4521	Season Passes	70,998	91,017	85,500	88,000	2,500	2.9%	
	4522	Day Passes	101,069	124,218	102,500	100,800	(1,700)	-1.7%	
	4523	Fitness Revenue	489,719	456,816	430,050	455,530	25,480	5.9%	
	4524	Senior Programs	400	520	400	1,250	850	212.5%	
	4525	Child Programs / Child Play	3,695	4,665	4,000	3,500	(500)	-12.5%	
	4145	Parks Maintenance Fee	-	-	360,828	712,000	351,172	97.3%	
Recreational Program Revenue Total			2,414,576	2,616,918	2,725,178	3,191,460	466,282	17.1%	
	4130	Builder Park Fees	37,001	21,161	9,981	1,076	(8,905)	-89.2%	
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	43,392	50,558	27,600	40,000	12,400	44.9%	
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	33,010	21,826	22,500	20,720	(1,780)	-7.9%	
	4502	Promotional Materials	867	1,605	4,000	6,000	2,000	50.0%	
Investment & Other Revenue Total			114,269	95,149	64,081	67,796	3,715	5.8%	
Total Revenues			2,528,846	2,712,068	2,789,259	7,996,117	5,206,858	186.7%	

Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	2,622,095	2,842,501	3,322,316	3,570,608	248,292	7.5%	
	5012	Overtime	30,580	26,779	38,805	32,665	(6,140)	-15.8%	
	5014	Cell Phone Allowance	4,621	4,808	5,280	5,805	525	9.9%	
	5015	Compensation Other	-	-	27,740	30,670	2,930	10.6%	
	6313	Certification Pay	-	11,837	17,550	21,892	4,342	24.7%	
	6405	Longevity Awards	12,220	12,125	12,822	15,199	2,377	18.5%	
	Salaries Total		2,669,515	2,898,050	3,424,513	3,676,838	252,326	7.4%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	201,683	217,160	258,747	278,488	19,741	7.6%	
	5030	Health	215,780	271,207	368,602	364,136	(4,466)	-1.2%	
	5031	Vision Insurance	3,062	3,316	4,320	4,655	334	7.7%	
	5032	Dental	12,888	14,592	19,467	19,266	(201)	-1.0%	
	5034	Life	2,741	2,790	3,973	4,809	837	21.1%	
	5035	Disability Insurance	8,957	9,319	3,270	11,861	8,590	262.7%	
	5040	Workers Compensation	32,909	31,081	28,588	43,247	14,659	51.3%	
	5050	Unemployment Insurance	1,118	10,213	18,707	10,338	(8,369)	-44.7%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	165,511	186,848	231,211	229,758	(1,452)	-0.6%	
	Benefits Total		644,649	746,525	936,886	966,557	29,671	3.2%	
	5201	Airfare	-	1,031	1,550	1,750	200	12.9%	
	5202	Lodging	1,852	2,260	4,450	5,750	1,300	29.2%	
	5204	Cab Fare / local transportation	-	822	500	1,450	950	190.0%	
	5205	Parking	-	236	350	800	450	128.6%	
	5206	Travel Meals	669	1,058	2,050	2,820	770	37.6%	
	5207	Mileage	903	1,014	3,500	5,260	1,760	50.3%	
	Travel Total		3,425	6,421	12,400	17,830	5,430	43.8%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	262,071	245,196	215,150	233,818	18,668	8.7%	
	6040	Contractual/Network maint/dev.	-	-	30,000	-	(30,000)	-100.0%	
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	9,928	9,379	14,800	12,545	(2,255)	-15.2%	
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	56,206	60,253	60,000	65,000	5,000	8.3%	
	6070	Maintenance Contracts	643,306	654,041	707,650	755,608	47,958	6.8%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	2,943	8,279	-	25,000	25,000		
	6080	Contractual/Contract Labor	269,170	207,691	317,400	290,839	(26,561)	-8.4%	
	6085	Projects - Engineering & Prof Fees	-	91,365	150,000	150,000	-	0.0%	
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	31	-	38,500	41,800	3,300	8.6%	
	6250	Solid Waste Service	9,514	-	-	-	-		
	6305	Bill Production Expense	1,110	-	7,000	-	(7,000)	-100.0%	
	6310	Fees/Dues/Subsription Expense	77,457	49,732	73,485	73,332	(153)	-0.2%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	15,911	13,040	18,000	20,260	2,260	12.6%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		1,347,646	1,338,977	1,631,985	1,668,202	36,217	2.2%	
	6105	Equipment	33,417	41,753	89,700	89,100	(600)	-0.7%	
	6115	Materials & Supplies	200,863	237,256	260,200	275,595	15,395	5.9%	
	6120	Chemicals	65,376	66,759	75,500	76,935	1,435	1.9%	
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	10,856	14,276	13,800	20,300	6,500	47.1%	
	6124	Fuel / Oil	18,150	18,234	18,000	20,000	2,000	11.1%	
	6130	Furniture	8,999	16,389	15,000	16,000	1,000	6.7%	
	6145	Software Expense	2,573	3,217	3,000	7,696	4,696	156.5%	
	6150	Business Meals	-	138	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	6,584	547	15,000	-	(15,000)	-100.0%	
	6160	Training Materials	200	633	3,000	750	(2,250)	-75.0%	
	6180	T-Shirts/Pins/Etc.	65,004	59,954	70,050	79,025	8,975	12.8%	
	6327	Program Meals	759	1,445	3,000	3,200	200	6.7%	
	Equipment & Supplies Total		412,779	460,602	566,250	588,601	22,351	3.9%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	4,500	4,500	-	0.0%	
	6213	Vehicle Repairs & Maintenance	21,861	29,588	19,000	37,400	18,400	96.8%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	27,039	35,790	3,500	4,400	900	25.7%	
	6320	Repairs & Maintenance	145,017	153,594	168,200	248,150	79,950	47.5%	
	6321	Non-recurring Maintenance	-	72,263	48,000	-	(48,000)	-100.0%	
	Maintenance, Repair & Facility Total		193,916	291,236	243,200	294,450	51,250	21.1%	
	6300	Phone/Cable/Cell/Connectivity	14,693	8,798	13,400	33,479	20,079	149.8%	
	6400	Utilities Expense	135,353	175,240	181,200	178,460	(2,740)	-1.5%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		150,046	184,038	194,600	211,939	17,339	8.9%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Department: Parks & Recreation

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	4,067	4,533	7,200	1,150	(6,050)	-84.0%	
	6322	Printing Expense	15,062	17,122	18,350	19,250	900	4.9%	
	6324	Advertising	1,237	303	250	2,300	2,050	820.0%	
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			20,365	21,958	25,800	22,700	(3,100)	-12.0%	
Total Expenditures			5,442,341	5,947,807	7,035,633	7,447,117	411,484	5.8%	
Revenue Over(Under) Expenditures			(2,913,496)	(3,235,739)	(4,246,375)	549,000	4,795,375	-112.9%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	300,000	300,000	-	0.0%	
Reimbursable Capital Project Revenue Total			-	-	300,000	300,000	-	0.0%	
	5901	Capital Expenditures	2,030,791	1,261,160	3,657,552	1,814,191	(1,843,362)	-50.4%	
	5903	Capital Improvements	-	263,117	252,500	-	(252,500)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	181,000	173,400		0.0%	
	5910	Reimbursable Capital Projects	-	-	300,000	300,000	-	0.0%	
Capital Outlay Expenditures Total			2,030,791	1,524,277	4,391,052	2,287,591	(2,103,462)	-47.9%	
Transfer\$ From Fund Balance					8,849,943	1,265,191			
Net Budget Surplus (Deficit)			(4,944,287)	(4,760,016)	512,516	(173,400)	(685,916)	-133.8%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	88,709	1,099,482	52,000	25,000	549,000
	-	88,709	1,099,482	52,000	25,000	549,000

Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Revenue & Sources									
	4101	Property Tax Income	9,227,468	9,094,850	9,112,459	4,834,793	(4,277,665)	-46.9%	
	4102	Delinquent Property Tax Income	(5,160)	3,462	-	3,000	3,000		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			9,222,308	9,098,311	9,112,459	4,837,793	(4,274,665)	-46.9%	
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	1,398,153	1,554,850	1,606,000	1,603,000	(3,000)	-0.2%	
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	43,515	73,580	41,700	-	(41,700)	-100.0%	
	4403	Late Charges	50,735	48,455	51,200	-	(51,200)	-100.0%	
Utility Program Revenue Total			1,492,403	1,676,885	1,698,900	1,603,000	(95,900)	-5.6%	
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mit	-	-	29,655	60,000	30,345	102.3%	
	4402	Donations	-	225	-	-	-		
	4404	Civil Penalties	10,000	-	-	-	-		
	4405	Interest Income	588,364	1,013,058	250,000	500,000	250,000	100.0%	
	4406	Gain/Loss on Investments	463,235	722,082	-	-	-		
	4410	Rental Income - Leases	103,478	93,453	100,425	102,371	1,946	1.9%	
	4500	Other Income	691	3,676	-	-	-		
	4502	Promotional Materials	721	718	1,300	720	(580)	-44.6%	
Investment & Other Revenue Total			1,166,489	1,833,212	381,380	663,091	281,711	73.9%	
Total Revenues			11,881,200	12,608,408	11,192,738	7,103,884	(4,088,854)	-36.5%	

Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	1,559,016	1,868,555	2,156,158	2,224,211	68,053	3.2%	
	5012	Overtime	9,769	7,943	20,449	22,281	1,831	9.0%	
	5014	Cell Phone Allowance	2,943	3,337	3,675	3,075	(600)	-16.3%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	1,331	2,340	2,340	(0)	0.0%	
	6405	Longevity Awards	4,134	4,709	6,004	5,860	(144)	-2.4%	
	Salaries Total		1,575,862	1,885,875	2,188,626	2,257,767	69,141	3.2%	
	5013	Director Fees	29,036	36,000	36,000	36,000	-	0.0%	
	Director Fees Total		29,036	36,000	36,000	36,000	-	0.0%	
	5020	FICA / Medicare	118,568	143,536	169,903	175,238	5,335	3.1%	
	5030	Health	165,352	234,774	284,626	296,310	11,684	4.1%	
	5031	Vision Insurance	2,313	2,773	3,266	3,746	480	14.7%	
	5032	Dental	9,648	12,358	14,994	15,491	496	3.3%	
	5034	Life	2,308	2,751	4,010	3,957	(53)	-1.3%	
	5035	Disability Insurance	8,298	9,842	3,440	11,693	8,252	239.9%	
	5040	Workers Compensation	22,441	20,686	18,900	27,451	8,550	45.2%	
	5050	Unemployment Insurance	527	4,811	3,599	2,158	(1,441)	-40.0%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	131,034	159,767	182,717	183,306	590	0.3%	
	Benefits Total		460,490	591,297	685,455	719,349	33,893	4.9%	
	5201	Airfare	677	-	3,100	3,500	400	12.9%	
	5202	Lodging	3,168	5,067	11,350	11,140	(210)	-1.9%	
	5204	Cab Fare / local transportation	123	-	850	950	100	11.8%	
	5205	Parking	51	175	650	895	245	37.7%	
	5206	Travel Meals	552	943	4,040	3,166	(874)	-21.6%	
	5207	Mileage	908	1,997	4,400	7,940	3,540	80.4%	
	Travel Total		5,479	8,181	24,390	27,591	3,201	13.1%	
	6010	Contractual-Legal	170,046	163,060	325,000	348,400	23,400	7.2%	
	6025	Contractual/Auditing	55,950	47,000	86,000	74,400	(11,600)	-13.5%	
	6026	Investment Advisory Services	20,000	20,000	20,000	20,000	(0)	0.0%	
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	62,723	173,551	300,400	157,260	(143,140)	-47.6%	
	6045	Contractual/Website	2,100	2,226	3,000	5,000	2,000	66.7%	
	6055	Security	111,419	121,676	155,170	178,799	23,629	15.2%	
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	121,324	138,856	125,600	180,000	54,400	43.3%	
	6070	Maintenance Contracts	44,262	49,845	111,600	126,885	15,285	13.7%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	5,535	-	75,000	55,000	(20,000)	-26.7%	
	6080	Contractual/Contract Labor	2,683	29,779	70,800	143,450	72,650	102.6%	
	6085	Projects - Engineering & Prof Fees	-	37,281	55,000	-	(55,000)	-100.0%	
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	995	1,909	13,844	15,100	1,256	9.1%	
	6250	Solid Waste Service	1,308,698	1,259,223	1,317,000	1,312,000	(5,000)	-0.4%	
	6305	Bill Production Expense	1,673	9,727	-	10,200	10,200		
	6310	Fees/Dues/Subscription Expense	20,331	11,481	15,066	11,230	(3,836)	-25.5%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	16,802	9,982	32,015	31,640	(375)	-1.2%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	164,147	178,835	198,000	216,667	18,667	9.4%	
	Contractual Total		2,108,687	2,254,431	2,903,494	2,886,030	(17,464)	-0.6%	
	6105	Equipment	12,445	26,608	26,648	82,400	55,752	209.2%	
	6115	Materials & Supplies	20,831	20,042	34,140	31,810	(2,330)	-6.8%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	2,679	673	2,200	3,030	830	37.7%	
	6124	Fuel / Oil	9,129	9,609	9,200	10,000	800	8.7%	
	6130	Furniture	4,574	8,424	6,400	8,400	2,000	31.3%	
	6145	Software Expense	67,566	82,715	84,051	257,958	173,907	206.9%	
	6150	Business Meals	4,962	6,855	9,618	10,120	502	5.2%	
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	60	-	4,000	3,904	(96)	-2.4%	
	6180	T-Shirts/Pins/Etc.	2,203	1,499	4,800	7,400	2,600	54.2%	
	6327	Program Meals	8,741	8,883	22,600	18,450	(4,150)	-18.4%	
	Equipment & Supplies Total		133,190	165,307	203,657	433,471	229,814	112.8%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	2,705	3,011	6,000	6,200	200	3.3%	
	6215	Facility Rent Expense	6,913	6,538	8,600	7,500	(1,100)	-12.8%	
	6216	Maint Equipment Rent Expense	13,632	13,759	-	-	-		
	6320	Repairs & Maintenance	1,836	-	2,500	2,200	(300)	-12.0%	
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		25,087	23,308	17,100	15,900	(1,200)	-7.0%	
	6300	Phone/Cable/Cell/Connectivity	45,041	43,915	49,650	13,830	(35,820)	-72.1%	
	6400	Utilities Expense	5,351	7,061	7,300	18,890	11,590	158.8%	
	6430	Streetlights	133,979	147,982	171,400	155,700	(15,700)	-9.2%	
	Utilities Total		184,370	198,958	228,350	188,420	(39,930)	-17.5%	
	6455	Principal - 2016 CC Revenue	465,000	475,000	490,000	500,000	10,000	2.0%	
	6456	Interest - 2016 CC Revenue	106,909	94,680	82,188	69,301	(12,887)	-15.7%	
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Department: Shared Services

		FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Debt Service Total		571,909	569,680	572,188	569,301	(2,887)	-0.5%	
6220	Postage/Mailing/Shipping	27,885	29,216	39,136	36,908	(2,228)	-5.7%	
6322	Printing Expense	5,713	1,659	6,120	8,700	2,580	42.2%	
6324	Advertising	919	7,809	6,900	26,430	19,530	283.0%	
6325	Recruiting Expense	31,019	18,194	26,000	21,775	(4,225)	-16.3%	
6425	Bad Debt Expense	(39)	12,809	4,000	15,000	11,000	275.0%	
6461	Fiscal Agent Fees	-	-	-	-	-		
7000	Board Contingency	-	-	660,981	1,336,060	675,079	102.1%	
All Other Total		65,496	69,686	743,137	1,444,873	701,736	94.4%	
Total Expenditures		5,159,607	5,802,724	7,602,398	8,578,702	976,304	12.8%	
Revenue Over(Under) Expenditures		6,721,593	6,805,685	3,590,341	(1,474,818)	(5,065,158)	-141.1%	
Capital Outlay								
4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total		-	-	-	-	-		
5901	Capital Expenditures	294,275	79,148	590,000	830,196	240,196	40.7%	
5903	Capital Improvements	-	60,343	130,000	-	(130,000)	-100.0%	
7001	Transfer To Fund Balance Reserves	-	-	110,000	120,800		0.0%	
5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total		294,275	139,491	830,000	950,996	120,996	14.6%	
TransferS From Fund Balance				8,849,943	830,196			
Net Budget Surplus (Deficit)		6,427,318	6,666,194	11,610,284	(1,595,618)	(13,205,901)	-113.7%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	639,424	-	190,772	-
	-	-	639,424	-	190,772	-

Cost Center: 110 Executive
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	29,655	60,000	30,345	102.3%	
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			-	-	29,655	60,000	30,345	102.3%	
Total Revenues			-	-	29,655	60,000	30,345	102.3%	

Cost Center: 110 Executive
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	-	-	-	-	-		
	5012	Overtime	-	-	-	-	-		
	5014	Cell Phone Allowance	-	-	-	-	-		
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	-	-	-	-		
	6405	Longevity Awards	-	-	-	-	-		
	Salaries Total		-	-	-	-	-		
	5013	Director Fees	29,036	36,000	36,000	36,000	-	0.0%	
	Director Fees Total		29,036	36,000	36,000	36,000	-	0.0%	
	5020	FICA / Medicare	2,161	2,987	2,754	2,754	-	0.0%	
	5030	Health	-	-	-	-	-		
	5031	Vision Insurance	-	-	-	-	-		
	5032	Dental	-	-	-	-	-		
	5034	Life	-	-	-	-	-		
	5035	Disability Insurance	-	-	-	-	-		
	5040	Workers Compensation	689	471	310	437	127	40.9%	
	5050	Unemployment Insurance	23	210	36	252	216	600.0%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	-	-	-	-	-		
	Benefits Total		2,873	3,668	3,100	3,443	343	11.1%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	-	-	-		
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	-	-	-		
	5207	Mileage	-	-	-	-	-		
	Travel Total		-	-	-	-	-		
	6010	Contractual-Legal	149,070	143,460	310,000	348,400	38,400	12.4%	HR related legal expense moved from cost center 140
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	4,431	4,653	27,000	5,400	(21,600)	-80.0%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	-	-	30,000	90,000	60,000	200.0%	\$30K Election Costs, \$30K PR Firm,
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	1,373	1,800	3,180	2,110	(1,070)	-33.6%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 110 Executive
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	2,338	-	2,800	2,950	150	5.4%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		157,212	149,912	372,980	448,860	75,880	20.3%	
	6105	Equipment	1,176	-	2,300	4,000	1,700	73.9%	
	6115	Materials & Supplies	1,251	1,568	3,860	3,410	(450)	-11.7%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	-	-	-	-		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	4,962	6,717	9,318	9,500	182	2.0%	
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	463	-	-	800	800		Advisory Committee Tshirts
	6327	Program Meals	1,845	906	6,200	4,300	(1,900)	-30.6%	
	Equipment & Supplies Total		9,697	9,192	21,678	22,010	332	1.5%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		-	-	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-		
	6400	Utilities Expense	-	-	-	-	-		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		-	-	-	-	-		
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 110 Executive
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	2,056	-	8,990	7,800	(1,190)	-13.2%	
	6322	Printing Expense	4,994	1,111	5,000	5,150	150	3.0%	
	6324	Advertising	-	-	700	-	(700)	-100.0%	
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	660,981	1,336,060	675,079	102.1%	
All Other Total			7,050	1,111	675,671	1,349,010	673,339	99.7%	
Total Expenditures			205,868	199,883	1,109,429	1,859,324	749,894	67.6%	
Revenue Over(Under) Expenditures			(205,868)	(199,883)	(1,079,774)	(1,799,324)	(719,549)	66.6%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	-	-	-	-		
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	50,000	59,600	9,600	19.2%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	-	50,000	59,600	9,600	19.2%	
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(205,868)	(199,883)	7,720,169	(1,858,924)	(9,579,092)	-124.1%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 120 Administration
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	9,227,468	9,094,850	9,112,459	4,834,793	(4,277,665)	-46.9%	
	4102	Delinquent Property Tax Income	(5,160)	3,462	-	3,000	3,000		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			9,222,308	9,098,311	9,112,459	4,837,793	(4,274,665)	-46.9%	Property Tax M&O allocated to PARD cost centers
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	43,515	73,580	41,700	-	(41,700)	-100.0%	
	4403	Late Charges	50,735	48,455	51,200	-	(51,200)	-100.0%	
Utility Program Revenue Total			94,250	122,035	92,900	-	(92,900)	-100.0%	Service and Late charges moved to cost center 500
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	225	-	-	-		
	4404	Civil Penalties	10,000	-	-	-	-		
	4405	Interest Income	588,364	1,013,058	250,000	500,000	250,000	100.0%	Conservative assumption
	4406	Gain/Loss on Investments	463,235	722,082	-	-	-		Mark to market entry and year end
	4410	Rental Income - Leases	103,478	93,453	100,425	102,371	1,946	1.9%	
	4500	Other Income	691	3,676	-	-	-		
	4502	Promotional Materials	721	718	1,300	720	(580)	-44.6%	
Investment & Other Revenue Total			1,166,489	1,833,212	351,725	603,091	251,366	71.5%	
Total Revenues			10,483,047	11,053,558	9,557,083	5,440,884	(4,116,199)	-43.1%	

Cost Center: 120 Administration
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	543,069	611,711	460,479	479,240	18,762	4.1%	
	5012	Overtime	1,165	1,427	4,118	8,807	4,690	113.9%	
	5014	Cell Phone Allowance	1,231	1,218	675	675	-	0.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	1,048	1,040	-	(1,040)	-100.0%	
	6405	Longevity Awards	1,044	794	1,000	1,395	395	39.5%	
	Salaries Total		546,508	616,198	467,311	490,118	22,806	4.9%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	39,282	45,651	35,698	37,442	1,745	4.9%	
	5030	Health	42,902	63,088	41,066	51,192	10,125	24.7%	
	5031	Vision Insurance	617	740	481	639	158	32.8%	
	5032	Dental	2,514	3,306	2,195	2,632	437	19.9%	
	5034	Life	553	631	635	687	52	8.2%	
	5035	Disability Insurance	2,075	2,318	578	1,994	1,415	244.8%	
	5040	Workers Compensation	6,933	6,706	3,970	5,820	1,850	46.6%	
	5050	Unemployment Insurance	123	1,126	614	331	(283)	-46.2%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	45,506	52,459	39,022	39,792	769	2.0%	
	Benefits Total		140,505	176,026	124,260	140,528	16,268	13.1%	
	5201	Airfare	-	-	1,600	1,600	-	0.0%	
	5202	Lodging	694	2,899	6,300	4,100	(2,200)	-34.9%	
	5204	Cab Fare / local transportation	-	-	400	400	-	0.0%	
	5205	Parking	-	40	200	400	200	100.0%	
	5206	Travel Meals	224	526	2,560	1,260	(1,300)	-50.8%	
	5207	Mileage	788	1,399	2,300	2,780	480	20.9%	
	Travel Total		1,706	4,863	13,360	10,540	(2,820)	-21.1%	
	6010	Contractual-Legal	945	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	-	-	-	7,046	7,046		FileHold Plus
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	5,535	-	-	-	-		
	6080	Contractual/Contract Labor	1,025	15,605	10,800	19,800	9,000	83.3%	
	6085	Projects - Engineering & Prof Fees	-	-	35,000	-	(35,000)	-100.0%	
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	995	1,909	10,844	12,000	1,156	10.7%	
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	894	1,534	3,236	1,790	(1,446)	-44.7%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		
	6312	BCRWWS Wastewater System	-	-	-	-	-		

Cost Center: 120 Administration
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6314	Professional Development	1,108	4,561	6,630	8,350	1,720	25.9%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	164,147	178,835	198,000	216,667	18,667	9.4%	
	Contractual Total		174,649	202,444	264,510	265,653	1,143	0.4%	
	6105	Equipment	535	-	1,500	1,500	-	0.0%	
	6115	Materials & Supplies	8,671	6,120	12,600	12,600	-	0.0%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	133	-	200	200		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	2,675	217	3,000	3,000	-	0.0%	
	6145	Software Expense	3,286	3,422	15,251	7,980	(7,271)	-47.7%	
	6150	Business Meals	-	138	300	520	220	73.3%	
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	60	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	1,643	1,441	4,200	6,400	2,200	52.4%	
	6327	Program Meals	-	-	2,440	1,500	(940)	-38.5%	
	Equipment & Supplies Total		16,870	11,470	39,291	33,700	(5,591)	-14.2%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	6,913	6,538	8,600	7,500	(1,100)	-12.8%	
	6216	Maint Equipment Rent Expense	10,884	10,968	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		17,797	17,506	8,600	7,500	(1,100)	-12.8%	
	6300	Phone/Cable/Cell/Connectivity	38,335	36,207	39,000	2,006	(36,994)	-94.9%	Phone/Cable/Cell Expense allocated across cost centers
	6400	Utilities Expense	5,351	7,061	7,300	4,530	(2,770)	-37.9%	
	6430	Streetlights	133,979	147,982	-	-	-		
	Utilities Total		177,664	191,250	46,300	6,536	(39,764)	-85.9%	
	6455	Principal - 2016 CC Revenue	465,000	475,000	490,000	500,000	10,000	2.0%	
	6456	Interest - 2016 CC Revenue	106,909	94,680	82,188	69,301	(12,887)	-15.7%	
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 120 Administration
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Debt Service Total			571,909	569,680	572,188	569,301	(2,887)	-0.5%	
	6220	Postage/Mailing/Shipping	47	-	50	-	(50)	-100.0%	\$20K BC Life and .gov communication plans
	6322	Printing Expense	-	96	200	-	(200)	-100.0%	
	6324	Advertising	919	819	1,200	21,430	20,230	1685.8%	
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			966	915	1,450	21,430	19,980	1377.9%	
Total Expenditures			1,648,574	1,790,353	1,537,269	1,545,305	8,036	0.5%	
Revenue Over(Under) Expenditures			8,834,473	9,263,205	8,019,814	3,895,579	(4,124,235)	-51.4%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	49,199	590,000	691,696	101,696	17.2%	
	5903	Capital Improvements	-	27,996	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	50,000	51,000	1,000	2.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	77,195	640,000	742,696	102,696	16.0%	
Transfer\$ From Fund Balance					8,849,943	691,696			
Net Budget Surplus (Deficit)			8,834,473	9,186,010	16,229,757	3,844,579	(12,385,178)	-76.3%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	590,924	-	100,772	-
	-	-	590,924	-	100,772	-

Cost Center: 125 Safety and Security Services
Department: Shared Services

			FY2023	FY2024	FY2025				
	GL Code	GL Title	Actual	Actual	Budget	FY2026	\$ Variance	% Variance	Notes
						Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			-	-	-	-	-		

Cost Center: 125 Safety and Security Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	155,782	191,233	257,224	330,917	73,693	28.6%	
	5012	Overtime	3,731	3,645	6,437	5,154	(1,283)	-19.9%	
	5014	Cell Phone Allowance	1,132	1,209	1,500	1,500	-	0.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	-	-	1,040	1,040		
	6405	Longevity Awards	513	465	725	1,018	293	40.3%	
	Salaries Total		161,158	196,552	265,886	339,628	73,743	27.7%	HR allocation included in FY26
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	12,214	14,924	20,226	25,867	5,641	27.9%	
	5030	Health	14,476	26,412	48,313	50,808	2,495	5.2%	
	5031	Vision Insurance	245	321	566	657	91	16.1%	
	5032	Dental	1,030	1,421	2,582	2,768	186	7.2%	
	5034	Life	268	398	730	687	(44)	-6.0%	
	5035	Disability Insurance	986	1,391	564	1,909	1,345	238.4%	
	5040	Workers Compensation	2,089	2,284	2,218	4,019	1,801	81.2%	
	5050	Unemployment Insurance	19	177	585	331	(254)	-43.5%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	13,334	16,645	22,109	27,490	5,381	24.3%	
	Benefits Total		44,662	63,973	97,894	114,536	16,642	17.0%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	-	-	-		
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	-	60	60		
	5207	Mileage	-	-	-	2,100	2,100		
	Travel Total		-	-	-	2,160	2,160		
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	5,000	5,000		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	111,419	121,676	155,170	178,799	23,629	15.2%	Increased Sheriff's hours
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	-	-	-	5,000	5,000		Security Camera Maintenance
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	-	-	-	16,150	16,150		Safety Training
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	-	8	400	400	0	0.0%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 125 Safety and Security Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	60	-	3,000	4,890	1,890	63.0%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		111,479	121,683	158,570	210,239	51,669	32.6%	
	6105	Equipment	240	2,058	1,000	39,400	38,400	3840.0%	Various safety equipment
	6115	Materials & Supplies	269	897	1,600	2,650	1,050	65.6%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	2,679	264	2,200	2,480	280	12.7%	
	6124	Fuel / Oil	9,129	9,609	9,200	10,000	800	8.7%	
	6130	Furniture	220	278	-	1,000	1,000		
	6145	Software Expense	-	-	-	1,150	1,150		Security Camera software
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	53	300	1,300	1,000	333.3%	
	Equipment & Supplies Total		12,537	13,159	14,300	57,980	43,680	305.5%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	2,705	3,011	6,000	6,200	200	3.3%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	1,836	-	2,500	2,200	(300)	-12.0%	
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		4,541	3,011	8,500	8,400	(100)	-1.2%	
	6300	Phone/Cable/Cell/Connectivity	648	125	-	1,957	1,957		
	6400	Utilities Expense	-	-	-	1,190	1,190		
	6430	Streetlights	-	-	171,400	155,700	(15,700)	-9.2%	Projection based on FY25 actuals
	Utilities Total		648	125	171,400	158,847	(12,553)	-7.3%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 125 Safety and Security Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	-	-	-	100	100		
	6322	Printing Expense	-	-	-	-	-		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			-	-	-	100	100		
Total Expenditures			335,024	398,504	716,549	891,890	175,341	24.5%	
Revenue Over(Under) Expenditures			(335,024)	(398,504)	(716,549)	(891,890)	(175,341)	24.5%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	67,918	24,251	-	80,000	80,000		
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-		
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			67,918	24,251	-	80,000	80,000		
Transfer\$ From Fund Balance					8,849,943	80,000			
Net Budget Surplus (Deficit)			(402,942)	(422,755)	8,133,394	(891,890)	(9,025,284)	-111.0%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	80,000	-
	-	-	-	-	80,000	-

Cost Center: 575 Waste Management Services
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	1,606,000	1,603,000	(3,000)	-0.2%	
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	1,606,000	1,603,000	(3,000)	-0.2%	
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			-	-	-	-	-		
Total Revenues			-	-	1,606,000	1,603,000	(3,000)	-0.2%	

Cost Center: 575 Waste Management Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	-	-	-	-	-		
	5012	Overtime	-	-	-	-	-		
	5014	Cell Phone Allowance	-	-	-	-	-		
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	-	-	-	-		
	6405	Longevity Awards	-	-	-	-	-		
	Salaries Total		-	-	-	-	-		
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	-	-	-	-	-		
	5030	Health	-	-	-	-	-		
	5031	Vision Insurance	-	-	-	-	-		
	5032	Dental	-	-	-	-	-		
	5034	Life	-	-	-	-	-		
	5035	Disability Insurance	-	-	-	-	-		
	5040	Workers Compensation	-	-	-	-	-		
	5050	Unemployment Insurance	-	-	-	-	-		
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	-	-	-	-	-		
	Benefits Total		-	-	-	-	-		
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	-	-	-		
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	-	-	-		
	5207	Mileage	-	-	-	-	-		
	Travel Total		-	-	-	-	-		
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	-	-	-	-	-		
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	-	-	-	-	-		
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	1,317,000	1,312,000	(5,000)	-0.4%	
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	-	-	-	-	-		
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 575 Waste Management Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	-	-	-	-	-		
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		-	-	1,317,000	1,312,000	(5,000)	-0.4%	
	6105	Equipment	-	-	-	-	-		
	6115	Materials & Supplies	-	-	-	-	-		
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	-	-	-	-		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	-	-	-	-		
	Equipment & Supplies Total		-	-	-	-	-		
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		-	-	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-		
	6400	Utilities Expense	-	-	-	-	-		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		-	-	-	-	-		
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 575 Waste Management Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	-	-	-	-		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			-	-	-	-	-		
Total Expenditures			-	-	1,317,000	1,312,000	(5,000)	-0.4%	
Revenue Over(Under) Expenditures			-	-	289,000	291,000	2,000	0.7%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	-	-	-	-		
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-		
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	-	-	-	-		
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			-	-	9,138,943	291,000	(8,847,943)	-96.8%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 130 Customer Service
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	1,398,153	1,554,850	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			1,398,153	1,554,850	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	0	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			-	0	-	-	-		
Total Revenues			1,398,153	1,554,850	-	-	-		

Cost Center: 130 Customer Service
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	221,195	334,287	316,323	324,489	8,167	2.6%	
	5012	Overtime	1,372	911	2,685	2,737	52	1.9%	
	5014	Cell Phone Allowance	277	304	300	300	-	0.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	-	-	-	-		
	6405	Longevity Awards	890	1,322	1,460	640	(820)	-56.2%	
	Salaries Total		223,734	336,823	320,768	328,166	7,399	2.3%	FY26 includes late FY25 wage adjustments
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	16,985	25,513	24,516	25,082	566	2.3%	
	5030	Health	31,399	55,725	57,976	57,304	(672)	-1.2%	
	5031	Vision Insurance	439	673	680	748	68	10.1%	
	5032	Dental	1,851	2,991	3,098	2,998	(101)	-3.3%	
	5034	Life	469	675	882	785	(97)	-11.0%	
	5035	Disability Insurance	1,632	2,263	678	1,971	1,292	190.5%	
	5040	Workers Compensation	3,218	3,364	2,727	3,941	1,214	44.5%	
	5050	Unemployment Insurance	104	952	702	378	(324)	-46.2%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	18,584	27,999	26,799	26,656	(144)	-0.5%	
	Benefits Total		74,681	120,154	118,058	119,862	1,804	1.5%	
	5201	Airfare	-	-	400	400	-	0.0%	
	5202	Lodging	-	1,694	900	900	-	0.0%	
	5204	Cab Fare / local transportation	-	-	150	150	-	0.0%	
	5205	Parking	-	135	-	135	135		
	5206	Travel Meals	-	324	200	360	160	80.0%	
	5207	Mileage	-	232	50	380	330	659.4%	
	Travel Total		-	2,385	1,700	2,325	625	36.8%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	130,318	-	-	-		
	6070	Maintenance Contracts	-	20,641	2,300	-	(2,300)	-100.0%	Cost moved to cost center 145
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	-	-	-	-	-		
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	1,308,698	1,259,223	-	-	-		
	6305	Bill Production Expense	1,673	9,727	-	-	-		
	6310	Fees/Dues/Subscription Expense	2,066	190	-	-	-		
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 130 Customer Service
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	75	3,575	3,365	3,500	135	4.0%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		1,312,512	1,423,675	5,665	3,500	(2,165)	-38.2%	
	6105	Equipment	1,097	315	1,200	1,000	(200)	-16.7%	
	6115	Materials & Supplies	2,172	2,159	2,200	2,200	0	0.0%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	277	-	350	350		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	329	-	400	400	-	0.0%	
	6145	Software Expense	1,628	265	-	1,088	1,088		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	320	635	400	600	200	50.0%	
	Equipment & Supplies Total		5,546	3,651	4,200	5,638	1,438	34.2%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	2,791	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		-	2,791	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	405	418	500	2,784	2,284	456.8%	
	6400	Utilities Expense	-	-	-	5,610	5,610		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		405	418	500	8,394	7,894	1578.7%	FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 130 Customer Service
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	3,009	29,152	3,000	1,000	(2,000)	-66.7%	New resident packets and postcards
	6322	Printing Expense	260	356	420	3,450	3,030	721.4%	
	6324	Advertising	-	6,990	5,000	5,000	(0)	0.0%	
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	11,610	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			3,268	48,107	8,420	9,450	1,030	12.2%	
Total Expenditures			1,620,146	1,938,005	459,311	477,335	18,024	3.9%	
Revenue Over(Under) Expenditures			(221,993)	(383,154)	(459,311)	(477,335)	(18,024)	3.9%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	-	-	-	-		
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-		
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	-	-	-	-		
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(221,993)	(383,154)	8,390,632	(477,335)	(8,867,967)	-105.7%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 135 Information Technology
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			-	-	-	-	-		

Cost Center: 135 Information Technology
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	117,302	126,313	134,691	138,695	4,004	3.0%	
	5012	Overtime	133	1,371	170	175	6	3.2%	
	5014	Cell Phone Allowance	302	304	300	300	-	0.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	283	260	260	(0)	0.0%	
	6405	Longevity Awards	220	340	460	600	140	30.4%	
	Salaries Total		117,957	128,611	135,881	140,031	4,149	3.1%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	8,946	9,722	10,372	10,689	317	3.1%	
	5030	Health	15,228	17,681	19,325	18,260	(1,065)	-5.5%	
	5031	Vision Insurance	212	215	227	235	8	3.6%	
	5032	Dental	893	954	1,033	976	(57)	-5.5%	
	5034	Life	233	236	288	262	(26)	-9.2%	
	5035	Disability Insurance	718	729	248	648	399	160.8%	
	5040	Workers Compensation	1,196	1,261	1,161	1,684	523	45.1%	
	5050	Unemployment Insurance	38	346	234	126	(108)	-46.2%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	9,807	10,934	11,338	11,360	22	0.2%	
	Benefits Total		37,271	42,078	44,226	44,240	14	0.0%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	750	750	-	0.0%	
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	180	460	280	155.6%	
	5207	Mileage	96	-	350	630	280	80.0%	
	Travel Total		96	-	1,280	1,840	560	43.7%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	62,723	173,551	300,400	152,260	(148,140)	-49.3%	
	6045	Contractual/Website	2,100	2,226	3,000	5,000	2,000	66.7%	
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	7,528	7,872	20,500	30,004	9,504	46.4%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	1,523	13,574	15,000	12,000	(3,000)	-20.0%	
	6085	Projects - Engineering & Prof Fees	-	37,281	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	648	3,595	2,600	2,600	-	0.0%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 135 Information Technology
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	5,403	(21)	1,000	-	(1,000)	-100.0%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		79,925	238,077	342,500	201,864	(140,636)	-41.1%	
	6105	Equipment	8,255	23,472	15,848	36,000	20,152	127.2%	
	6115	Materials & Supplies	4,065	4,220	4,000	4,200	200	5.0%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	-	-	-	-		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	7,371	1,500	1,500	-	0.0%	
	6145	Software Expense	53,107	68,850	66,900	233,060	166,160	248.4%	
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	4,000	3,904	(96)	-2.4%	
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	-	-	-	-		
	Equipment & Supplies Total		65,426	103,913	92,248	278,664	186,415	202.1%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		-	-	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	5,653	7,165	10,150	3,292	(6,858)	-67.6%	
	6400	Utilities Expense	-	-	-	1,190	1,190		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		5,653	7,165	10,150	4,482	(5,668)	-55.8%	FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 135 Information Technology
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	-	-	-	-		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			-	-	-	-	-		
Total Expenditures			306,328	519,843	626,285	671,120	44,834	7.2%	
Revenue Over(Under) Expenditures			(306,328)	(519,843)	(626,285)	(671,120)	(44,834)	7.2%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	226,357	5,697	-	-	-		
	5903	Capital Improvements	-	32,348	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	10,000	10,200	200	2.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			226,357	38,045	10,000	10,200	200	2.0%	
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(532,685)	(557,888)	8,213,658	(681,320)	(8,894,977)	-108.3%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 140 Human Resources
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			-	-	-	-	-		

Cost Center: 140 Human Resources
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	153,413	164,543	182,778	162,040	(20,738)	-11.3%	
	5012	Overtime	373	5	5,212	3,206	(2,006)	-38.5%	
	5014	Cell Phone Allowance	-	-	-	-	-		
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	-	-	-	-		
	6405	Longevity Awards	68	218	323	453	130	40.3%	
	Salaries Total		153,854	164,766	188,313	165,698	(22,614)	-12.0%	Cost partially allocated to cost center 125
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	11,747	12,533	14,406	12,676	(1,730)	-12.0%	
	5030	Health	18,188	18,098	19,325	15,978	(3,348)	-17.3%	
	5031	Vision Insurance	215	215	227	226	(1)	-0.2%	
	5032	Dental	906	955	1,033	854	(179)	-17.3%	
	5034	Life	135	142	299	229	(70)	-23.4%	
	5035	Disability Insurance	605	630	286	865	580	203.0%	
	5040	Workers Compensation	1,921	1,730	1,576	1,968	392	24.9%	
	5050	Unemployment Insurance	59	538	234	110	(124)	-52.9%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	12,815	14,041	15,748	13,471	(2,276)	-14.5%	
	Benefits Total		46,590	48,883	53,132	46,377	(6,755)	-12.7%	
	5201	Airfare	458	-	600	-	(600)	-100.0%	
	5202	Lodging	1,601	474	1,000	1,000	-	0.0%	
	5204	Cab Fare / local transportation	57	-	200	300	100	50.0%	
	5205	Parking	-	-	100	100	-	0.0%	
	5206	Travel Meals	328	93	500	360	(140)	-28.0%	
	5207	Mileage	-	298	500	780	280	56.0%	
	Travel Total		2,443	864	2,900	2,540	(360)	-12.4%	
	6010	Contractual-Legal	20,031	19,600	15,000	-	(15,000)	-100.0%	Cost moved to cost center 110
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	1,384	-	13,000	-	(13,000)	-100.0%	Cost under GL 6145
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	-	600	9,000	3,500	(5,500)	-61.1%	
	6085	Projects - Engineering & Prof Fees	-	-	20,000	-	(20,000)	-100.0%	No projects planned for FY26
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	14,892	3,094	4,300	1,660	(2,640)	-61.4%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 140 Human Resources
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	6,158	630	4,645	6,450	1,805	38.9%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		42,464	23,924	65,945	11,610	(54,335)	-82.4%	
	6105	Equipment	209	-	500	-	(500)	-100.0%	
	6115	Materials & Supplies	2,490	1,872	4,900	3,400	(1,500)	-30.6%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	-	-	-	-		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	159	-	1,000	1,000		
	6145	Software Expense	9,402	9,612	1,500	11,998	10,498	699.8%	Cost moved from GL 6070
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	97	58	600	200	(400)	-66.7%	
	6327	Program Meals	6,576	7,256	12,500	10,000	(2,500)	-20.0%	
	Equipment & Supplies Total		18,775	18,957	20,000	26,598	6,598	33.0%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		-	-	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	-	-	-	1,039	1,039		
	6400	Utilities Expense	-	-	-	1,190	1,190		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		-	-	-	2,229	2,229		FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 140 Human Resources
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	-	500	-	(500)	-100.0%	
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	31,019	18,194	26,000	21,775	(4,225)	-16.3%	
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			31,019	18,194	26,500	21,775	(4,725)	-17.8%	
Total Expenditures			295,144	275,588	356,790	276,827	(79,963)	-22.4%	
Revenue Over(Under) Expenditures			(295,144)	(275,588)	(356,790)	(276,827)	79,963	-22.4%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	-	-	-	-		
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-		
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	-	-	-	-		
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(295,144)	(275,588)	8,493,153	(276,827)	(8,769,980)	-103.3%	

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
		-	-	-	-	-	-

Cost Center: 145 Financial Services
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mit	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			-	-	-	-	-		
Total Revenues			-	-	-	-	-		

Cost Center: 145 Financial Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	368,254	440,468	518,412	600,215	81,803	15.8%	
	5012	Overtime	2,995	583	1,629	1,381	(248)	-15.2%	
	5014	Cell Phone Allowance	2	304	300	-	(300)	-100.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	-	-	-	-		
	6405	Longevity Awards	1,400	1,571	1,808	1,415	(393)	-21.7%	
	Salaries Total		372,651	442,925	522,148	603,010	80,862	15.5%	One new position
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	27,233	32,206	39,921	46,130	6,209	15.6%	
	5030	Health	43,161	53,770	66,960	84,507	17,547	26.2%	
	5031	Vision Insurance	585	609	745	1,006	260	34.9%	
	5032	Dental	2,454	2,731	3,431	4,289	858	25.0%	
	5034	Life	650	668	878	1,046	168	19.2%	
	5035	Disability Insurance	2,283	2,511	800	3,375	2,575	321.8%	
	5040	Workers Compensation	6,396	4,870	4,470	7,290	2,820	63.1%	
	5050	Unemployment Insurance	160	1,461	819	504	(315)	-38.5%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	30,988	37,689	43,640	49,025	5,385	12.3%	
	Benefits Total		113,909	136,516	161,665	197,171	35,507	22.0%	
	5201	Airfare	219	-	500	1,500	1,000	200.0%	
	5202	Lodging	874	-	600	2,500	1,900	316.7%	
	5204	Cab Fare / local transportation	66	-	100	100	-	0.0%	
	5205	Parking	51	-	100	100	-	0.0%	
	5206	Travel Meals	-	-	-	60	60		
	5207	Mileage	24	68	500	480	(20)	-4.0%	
	Travel Total		1,235	68	1,800	4,740	2,940	163.3%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	55,950	47,000	86,000	74,400	(11,600)	-13.5%	
	6026	Investment Advisory Services	20,000	20,000	20,000	20,000	(0)	0.0%	
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	121,324	8,538	125,600	180,000	54,400	43.3%	Increased credit card fees
	6070	Maintenance Contracts	30,919	16,680	42,800	46,035	3,235	7.6%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	135	-	6,000	2,000	(4,000)	-66.7%	
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	3,000	3,100	100	3.3%	
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	10,200	10,200		
	6310	Fees/Dues/Subsription Expense	458	1,261	600	1,740	1,140	190.0%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 145 Financial Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	1,661	1,237	8,000	4,300	(3,700)	-46.3%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		230,447	94,715	292,000	341,775	49,775	17.0%	
	6105	Equipment	933	763	400	500	100	25.0%	
	6115	Materials & Supplies	1,912	3,205	4,500	3,000	(1,500)	-33.3%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	-	-	-	-		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	1,350	399	1,500	1,500	-	0.0%	
	6145	Software Expense	144	565	400	2,254	1,854	463.5%	
	6150	Business Meals	-	-	-	100	100		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	32	500	250	(250)	-50.0%	
	Equipment & Supplies Total		4,340	4,964	7,300	7,604	304	4.2%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	2,748	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		2,748	-	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	-	-	-	1,957	1,957		
	6400	Utilities Expense	-	-	-	4,530	4,530		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		-	-	-	6,487	6,487		FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 145 Financial Services
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	22,774	64	27,096	28,008	912	3.4%	
	6322	Printing Expense	459	96	-	100	100		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	(39)	1,199	4,000	15,000	11,000	275.0%	
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			23,194	1,359	31,096	43,108	12,012	38.6%	
Total Expenditures			748,523	680,548	1,016,009	1,203,895	187,887	18.5%	
Revenue Over(Under) Expenditures			(748,523)	(680,548)	(1,016,009)	(1,203,895)	(187,887)	18.5%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	-	-	-	-		
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-		
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	-	-	-	-		
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(748,523)	(680,548)	7,833,934	(1,203,895)	(9,037,830)	-115.4%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 150 Engineering and GIS
Department: Shared Services

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mit	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			-	-	-	-	-		

Cost Center: 150 Engineering and GIS
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	-	-	286,252	188,615	(97,638)	-34.1%	
	5012	Overtime	-	-	199	821	622	313.1%	
	5014	Cell Phone Allowance	-	-	600	300	(300)	-50.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	-	1,040	1,040	(0)	0.0%	
	6405	Longevity Awards	-	-	229	340	111	48.6%	
	Salaries Total		-	-	288,320	191,116	(97,204)	-33.7%	FY26 Project Manager allocated to PARD
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	-	-	22,011	14,597	(7,413)	-33.7%	
	5030	Health	-	-	31,659	18,260	(13,399)	-42.3%	
	5031	Vision Insurance	-	-	340	235	(105)	-30.9%	
	5032	Dental	-	-	1,623	976	(647)	-39.9%	
	5034	Life	-	-	299	262	(37)	-12.4%	
	5035	Disability Insurance	-	-	286	931	646	226.2%	
	5040	Workers Compensation	-	-	2,468	2,291	(177)	-7.2%	
	5050	Unemployment Insurance	-	-	374	126	(248)	-66.3%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	-	-	24,061	15,513	(8,547)	-35.5%	
	Benefits Total		-	-	83,120	53,191	(29,929)	-36.0%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	1,800	1,890	90	5.0%	
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	250	160	(90)	-36.0%	
	5206	Travel Meals	-	-	600	606	6	1.0%	
	5207	Mileage	-	-	700	790	90	12.9%	
	Travel Total		-	-	3,350	3,446	96	2.9%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	-	-	6,000	33,400	27,400	456.7%	Novotx
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	75,000	55,000	(20,000)	-26.7%	
	6080	Contractual/Contract Labor	-	-	-	-	-		
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	-	-	750	930	180	24.0%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 150 Engineering and GIS
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	-	-	2,575	1,200	(1,375)	-53.4%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		-	-	84,325	90,530	6,205	7.4%	
	6105	Equipment	-	-	3,900	-	(3,900)	-100.0%	
	6115	Materials & Supplies	-	-	480	350	(130)	-27.1%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	-	-	-	-		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	428	428		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	-	260	500	240	92.3%	
	Equipment & Supplies Total		-	-	4,640	1,278	(3,362)	-72.5%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		-	-	-	-	-		
	6300	Phone/Cable/Cell/Connectivity	-	-	-	795	795		
	6400	Utilities Expense	-	-	-	650	650		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		-	-	-	1,445	1,445		FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 150 Engineering and GIS
Department: Shared Services

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	-	-	-	-		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			-	-	-	-	-		
Total Expenditures			-	-	463,755	341,006	(122,749)	-26.5%	
Revenue Over(Under) Expenditures			-	-	(463,755)	(341,006)	122,749	-26.5%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	-	-	58,500	58,500		
	5903	Capital Improvements	-	-	130,000	-	(130,000)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-		
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	-	130,000	58,500	(71,500)	-55.0%	
Transfer\$ From Fund Balance					8,849,943	58,500			
Net Budget Surplus (Deficit)			-	-	8,256,188	(341,006)	(8,597,194)	-104.1%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	48,500	-	10,000	-
	-	-	48,500	-	10,000	-

Cost Center: 225 Builders Park Fees
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Revenue & Sources										
	4101	Property Tax Income	110-4101-225	-	-	-	-	-		
	4102	Delinquent Property Tax Income	110-4102-225	-	-	-	-	-		
	4103	Defined Area Tax	110-4103-225	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	110-4104-225	-	-	-	-	-		
Property Tax Revenue Total				-	-	-	-	-		
	4110	Plan Review Income	110-4110-225	-	-	-	-	-		
	4112	Inspection Fees	110-4112-225	-	-	-	-	-		
	4201	Water Service	110-4201-225	-	-	-	-	-		
	4202	CRF - Water	110-4202-225	-	-	-	-	-		
	4203	WW Service	110-4203-225	-	-	-	-	-		
	4204	CRF - WW	110-4204-225	-	-	-	-	-		
	4211	Water Connection	110-4211-225	-	-	-	-	-		
	4213	WW Connections	110-4213-225	-	-	-	-	-		
	4230	Solid Waste Services	110-4230-225	-	-	-	-	-		
	4240	Raw Water Sales	110-4240-225	-	-	-	-	-		
	4245	Wholesale Water	110-4245-225	-	-	-	-	-		
	4250	Drought Surcharge	110-4250-225	-	-	-	-	-		
	4301	Regulatory Compliance Fee	110-4301-225	-	-	-	-	-		
	4401	Service Charges	110-4401-225	-	-	-	-	-		
	4403	Late Charges	110-4403-225	-	-	-	-	-		
Utility Program Revenue Total				-	-	-	-	-		
	4501	Rental Income - Recreation	110-4501-225	-	-	-	-	-		
	4504	Community Events Revenue	110-4504-225	-	-	-	-	-		
	4505	Program Revenue Contract	110-4505-225	-	-	-	-	-		
	4510	Programming Events Income	110-4510-225	-	-	-	-	-		
	4515	Camp Income	110-4515-225	-	-	-	-	-		
	4518	Memberships - Short Term	110-4518-225	-	-	-	-	-		
	4519	New Memberships	110-4519-225	-	-	-	-	-		
	4520	Memberships	110-4520-225	-	-	-	-	-		
	4521	Season Passes	110-4521-225	-	-	-	-	-		
	4522	Day Passes	110-4522-225	-	-	-	-	-		
	4523	Fitness Revenue	110-4523-225	-	-	-	-	-		
	4524	Senior Programs	110-4524-225	-	-	-	-	-		
	4525	Child Programs / Child Play	110-4525-225	-	-	-	-	-		
	4145	Parks Maintenance Fee	110-4145-225	-	-	-	-	-		
Recreational Program Revenue Total				-	-	-	-	-		
	4130	Builder Park Fees	110-4130-225	37,001	21,161	9,981	1,076	(8,905)	-89.2%	
	4140	Emergency Management and Hazard Mit	110-4140-225	-	-	-	-	-		
	4402	Donations	110-4402-225	-	-	-	-	-		
	4404	Civil Penalties	110-4404-225	-	-	-	-	-		
	4405	Interest Income	110-4405-225	43,392	50,558	27,600	40,000	12,400	44.9%	
	4406	Gain/Loss on Investments	110-4406-225	-	-	-	-	-		
	4410	Rental Income - Leases	110-4410-225	-	-	-	-	-		
	4500	Other Income	110-4500-225	-	-	-	-	-		
	4502	Promotional Materials	110-4502-225	-	-	-	-	-		
Investment & Other Revenue Total				80,393	71,718	37,581	41,076	3,495	9.3%	
Total Revenues				80,393	71,718	37,581	41,076	3,495	9.3%	

Cost Center: 225 Builders Park Fees
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures										
	5010	Salary	110-5010-225	-	-	-	-	-		
	5012	Overtime	110-5012-225	-	-	-	-	-		
	5014	Cell Phone Allowance	110-5014-225	-	-	-	-	-		
	5015	Compensation Other	110-5015-225	-	-	-	-	-		
	6313	Certification Pay	110-6313-225	-	-	-	-	-		
	6405	Longevity Awards	110-6405-225	-	-	-	-	-		
	Salaries Total			-	-	-	-	-		
	5013	Director Fees	110-5013-225	-	-	-	-	-		
	Director Fees Total			-	-	-	-	-		
	5020	FICA / Medicare	110-5020-225	-	-	-	-	-		
	5030	Health	110-5030-225	-	-	-	-	-		
	5031	Vision Insurance	110-5031-225	-	-	-	-	-		
	5032	Dental	110-5032-225	-	-	-	-	-		
	5034	Life	110-5034-225	-	-	-	-	-		
	5035	Disability Insurance	110-5035-225	-	-	-	-	-		
	5040	Workers Compensation	110-5040-225	-	-	-	-	-		
	5050	Unemployment Insurance	110-5050-225	-	-	-	-	-		
	5065	Education Reimbursement	110-5065-225	-	-	-	-	-		
	5070	Retirement	110-5070-225	-	-	-	-	-		
	Benefits Total			-	-	-	-	-		
	5201	Airfare	110-5201-225	-	-	-	-	-		
	5202	Lodging	110-5202-225	-	-	-	-	-		
	5204	Cab Fare / local transportation	110-5204-225	-	-	-	-	-		
	5205	Parking	110-5205-225	-	-	-	-	-		
	5206	Travel Meals	110-5206-225	-	-	-	-	-		
	5207	Mileage	110-5207-225	-	-	-	-	-		
	Travel Total			-	-	-	-	-		
	6010	Contractual-Legal	110-6010-225	-	-	-	-	-		
	6025	Contractual/Auditing	110-6025-225	-	-	-	-	-		
	6026	Investment Advisory Services	110-6026-225	-	-	-	-	-		
	6032	Contractual Labor Split Programs	110-6032-225	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	110-6040-225	-	-	-	-	-		
	6045	Contractual/Website	110-6045-225	-	-	-	-	-		
	6055	Security	110-6055-225	-	-	-	-	-		
	6060	Appraisal Fees	110-6060-225	-	-	-	-	-		
	6065	Depository Contract	110-6065-225	-	-	-	-	-		
	6070	Maintenance Contracts	110-6070-225	-	-	-	-	-		
	6078	Plumbing Inspections	110-6078-225	-	-	-	-	-		
	6079	General Engineering and Professional	110-6079-225	-	-	-	-	-		
	6080	Contractual/Contract Labor	110-6080-225	-	-	-	-	-		
	6085	Projects - Engineering & Prof Fees	110-6085-225	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	110-6153-225	-	-	-	-	-		
	6210	Rental Expense	110-6210-225	-	-	-	-	-		
	6250	Solid Waste Service	110-6250-225	-	-	-	-	-		
	6305	Bill Production Expense	110-6305-225	-	-	-	-	-		
	6310	Fees/Dues/Subsription Expense	110-6310-225	-	-	-	-	-		
	6311	TCEQ Regulatory Fees	110-6311-225	-	-	-	-	-		
	6312	BCRWWS Wastewater System	110-6312-225	-	-	-	-	-		
	6314	Professional Development	110-6314-225	-	-	-	-	-		

Cost Center: 225 Builders Park Fees
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6315	Lab Fees	110-6315-225	-	-	-	-	-	-	
	6416	Liability Insurance	110-6416-225	-	-	-	-	-	-	
	Contractual Total			-	-	-	-	-	-	
	6105	Equipment	110-6105-225	-	-	-	-	-	-	
	6115	Materials & Supplies	110-6115-225	-	-	-	-	-	-	
	6120	Chemicals	110-6120-225	-	-	-	-	-	-	
	6121	Lab Supplies	110-6121-225	-	-	-	-	-	-	
	6122	Uniforms	110-6122-225	-	-	-	-	-	-	
	6124	Fuel / Oil	110-6124-225	-	-	-	-	-	-	
	6130	Furniture	110-6130-225	-	-	-	-	-	-	
	6145	Software Expense	110-6145-225	-	-	-	-	-	-	
	6150	Business Meals	110-6150-225	-	-	-	-	-	-	
	6154	Water Meters	110-6154-225	-	-	-	-	-	-	
	6156	Pipes and Components	110-6156-225	-	-	-	-	-	-	
	6160	Training Materials	110-6160-225	-	-	-	-	-	-	
	6180	T-Shirts/Pins/Etc.	110-6180-225	-	-	-	-	-	-	
	6327	Program Meals	110-6327-225	-	-	-	-	-	-	
	Equipment & Supplies Total			-	-	-	-	-	-	
	6212	Mobile Equipment Repairs & Maintenance	110-6212-225	-	-	-	-	-	-	
	6213	Vehicle Repairs & Maintenance	110-6213-225	-	-	-	-	-	-	
	6215	Facility Rent Expense	110-6215-225	-	-	-	-	-	-	
	6216	Maint Equipment Rent Expense	110-6216-225	-	-	-	-	-	-	
	6320	Repairs & Maintenance	110-6320-225	-	-	-	-	-	-	
	6321	Non-recurring Maintenance	110-6321-225	-	-	-	-	-	-	
	Maintenance, Repair & Facility Total			-	-	-	-	-	-	
	6300	Phone/Cable/Cell/Connectivity	110-6300-225	-	-	-	-	-	-	
	6400	Utilities Expense	110-6400-225	-	-	-	-	-	-	
	6430	Streetlights	110-6430-225	-	-	-	-	-	-	
	Utilities Total			-	-	-	-	-	-	
	6455	Principal - 2016 CC Revenue	110-6455-225	-	-	-	-	-	-	
	6456	Interest - 2016 CC Revenue	110-6456-225	-	-	-	-	-	-	
	6440	Principal - 2019 Refunding	110-6440-225	-	-	-	-	-	-	
	6441	Interest - 2019 Refunding	110-6441-225	-	-	-	-	-	-	
	6442	Principal - Series 2020 Refunding	110-6442-225	-	-	-	-	-	-	
	6443	Interest - Series 2020 Refunding	110-6443-225	-	-	-	-	-	-	
	6444	Principal - Series 2020 Refunding DA	110-6444-225	-	-	-	-	-	-	
	6445	Interest - Series 2020 Refunding DA	110-6445-225	-	-	-	-	-	-	
	6446	Principal - Series 2020	110-6446-225	-	-	-	-	-	-	
	6447	Interest - Series 2020	110-6447-225	-	-	-	-	-	-	
	6451	Principal - 2015 Series DA	110-6451-225	-	-	-	-	-	-	
	6452	Interest - 2015 Series DA	110-6452-225	-	-	-	-	-	-	
	6453	Principal - 2015 Refunding DA	110-6453-225	-	-	-	-	-	-	
	6454	Interest - 2015 Refunding DA	110-6454-225	-	-	-	-	-	-	
	6489	Principal - Series 2021 Refunding DA	110-6489-225	-	-	-	-	-	-	
	6496	Principal - Series 2020A Refunding	110-6496-225	-	-	-	-	-	-	
	6497	Interest - Series 2020A Refunding	110-6497-225	-	-	-	-	-	-	
	6498	Interest - Series 2021 Refunding DA	110-6498-225	-	-	-	-	-	-	
	Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	110-6220-225	-	-	-	-	-	-	

Cost Center: 225 Builders Park Fees
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6322	Printing Expense	110-6322-225	-	-	-	-	-		
	6324	Advertising	110-6324-225	-	-	-	-	-		
	6325	Recruiting Expense	110-6325-225	-	-	-	-	-		
	6425	Bad Debt Expense	110-6425-225	-	-	-	-	-		
	6461	Fiscal Agent Fees	110-6461-225	-	-	-	-	-		
	7000	Board Contingency	110-7000-225	-	-	-	-	-		
All Other Total				-	-	-	-	-		
Total Expenditures				-	-	-	-	-		
Revenue Over(Under) Expenditures				80,393	71,718	37,581	41,076	3,495	9.3%	
Capital Outlay										
	4910	Reimbursable Projects Revenue	110-4910-225	-	-	-	-	-		
Reimbursable Capital Project Revenue Total				-	-	-	-	-		
	5901	Capital Expenditures	110-5901-225	78,347	50,529	-	-	-		
	5903	Capital Improvements	110-5903-225	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	110-7001-225	-	-	-	-	-		
	5910	Reimbursable Capital Projects	110-5910-225	-	-	-	-	-		
Capital Outlay Expenditures Total				78,347	50,529	-	-	-		
	7050	Transfer From/To Builder Park Fees	110-7050-225	-	-	-	-	-		
Transfer\$ From Fund Balance						8,849,943	-			
Net Budget Surplus (Deficit)				2,046	21,189	8,887,524	41,076	(8,846,448)	-99.5%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements 110-5903-225	-	-	-	-	-	-
5901 Capital Expenditures 110-5901-225	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 200 Parks Programs
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Revenue & Sources										
	4101	Property Tax Income	110-4101-200	-	-	-	502,735	502,735		
	4102	Delinquent Property Tax Income	110-4102-200	-	-	-	-	-		
	4103	Defined Area Tax	110-4103-200	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	110-4104-200	-	-	-	-	-		
Property Tax Revenue Total				-	-	-	502,735	502,735		Allocated M&O Tax
	4110	Plan Review Income	110-4110-200	-	-	-	-	-		
	4112	Inspection Fees	110-4112-200	-	-	-	-	-		
	4201	Water Service	110-4201-200	-	-	-	-	-		
	4202	CRF - Water	110-4202-200	-	-	-	-	-		
	4203	WW Service	110-4203-200	-	-	-	-	-		
	4204	CRF - WW	110-4204-200	-	-	-	-	-		
	4211	Water Connection	110-4211-200	-	-	-	-	-		
	4213	WW Connections	110-4213-200	-	-	-	-	-		
	4230	Solid Waste Services	110-4230-200	-	-	-	-	-		
	4240	Raw Water Sales	110-4240-200	-	-	-	-	-		
	4245	Wholesale Water	110-4245-200	-	-	-	-	-		
	4250	Drought Surcharge	110-4250-200	-	-	-	-	-		
	4301	Regulatory Compliance Fee	110-4301-200	-	-	-	-	-		
	4401	Service Charges	110-4401-200	-	-	-	-	-		
	4403	Late Charges	110-4403-200	-	-	-	-	-		
Utility Program Revenue Total				-	-	-	-	-		
	4501	Rental Income - Recreation	110-4501-200	12,245	17,315	19,000	20,000	1,000	5.3%	
	4504	Community Events Revenue	110-4504-200	16,365	17,117	19,500	20,975	1,475	7.6%	
	4505	Program Revenue Contract	110-4505-200	49,822	49,929	52,000	50,000	(2,000)	-3.8%	
	4510	Programming Events Income	110-4510-200	1,955	2,155	1,500	1,200	(300)	-20.0%	
	4515	Camp Income	110-4515-200	-	-	-	-	-		
	4518	Memberships - Short Term	110-4518-200	-	-	-	-	-		
	4519	New Memberships	110-4519-200	-	-	-	-	-		
	4520	Memberships	110-4520-200	-	-	-	-	-		
	4521	Season Passes	110-4521-200	4,675	5,747	5,500	5,500	0	0.0%	
	4522	Day Passes	110-4522-200	-	-	-	-	-		
	4523	Fitness Revenue	110-4523-200	157,890	99,406	103,180	107,240	4,060	3.9%	
	4524	Senior Programs	110-4524-200	-	-	-	-	-		
	4525	Child Programs / Child Play	110-4525-200	-	-	-	-	-		
	4145	Parks Maintenance Fee	110-4145-200	-	-	-	-	-		
Recreational Program Revenue Total				242,952	191,669	200,680	204,915	4,235	2.1%	
	4130	Builder Park Fees	110-4130-200	-	-	-	-	-		
	4140	Emergency Management and Hazard Mit	110-4140-200	-	-	-	-	-		
	4402	Donations	110-4402-200	-	-	-	-	-		
	4404	Civil Penalties	110-4404-200	-	-	-	-	-		
	4405	Interest Income	110-4405-200	-	-	-	-	-		
	4406	Gain/Loss on Investments	110-4406-200	-	-	-	-	-		
	4410	Rental Income - Leases	110-4410-200	-	-	-	-	-		
	4500	Other Income	110-4500-200	-	-	-	-	-		
	4502	Promotional Materials	110-4502-200	867	1,605	4,000	6,000	2,000	50.0%	
Investment & Other Revenue Total				867	1,605	4,000	6,000	2,000	50.0%	
Total Revenues				243,819	193,274	204,680	713,650	508,970	248.7%	

Cost Center: 200 Parks Programs
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures										
	5010	Salary	110-5010-200	217,592	256,680	262,278	267,975	5,696	2.2%	
	5012	Overtime	110-5012-200	2,230	2,397	4,017	4,555	538	13.4%	
	5014	Cell Phone Allowance	110-5014-200	456	724	726	684	(42)	-5.8%	
	5015	Compensation Other	110-5015-200	-	-	-	-	-		
	6313	Certification Pay	110-6313-200	-	654	611	647	36	6.0%	
	6405	Longevity Awards	110-6405-200	1,127	1,148	1,411	1,633	222	15.7%	
	Salaries Total			221,404	261,602	269,043	275,494	6,451	2.4%	
	5013	Director Fees	110-5013-200	-	-	-	-	-		
	Director Fees Total			-	-	-	-	-		
	5020	FICA / Medicare	110-5020-200	16,645	19,551	20,526	21,023	497	2.4%	
	5030	Health	110-5030-200	21,915	33,455	38,254	34,119	(4,136)	-10.8%	
	5031	Vision Insurance	110-5031-200	304	402	441	431	(10)	-2.2%	
	5032	Dental	110-5032-200	1,269	1,761	1,990	1,778	(212)	-10.6%	
	5034	Life	110-5034-200	312	377	459	459	0	0.0%	
	5035	Disability Insurance	110-5035-200	1,002	1,240	389	1,103	714	183.8%	
	5040	Workers Compensation	110-5040-200	2,594	2,560	2,259	3,249	990	43.8%	
	5050	Unemployment Insurance	110-5050-200	82	746	847	482	(366)	-43.2%	
	5065	Education Reimbursement	110-5065-200	-	-	-	-	-		
	5070	Retirement	110-5070-200	17,537	21,400	22,438	21,867	(571)	-2.5%	
	Benefits Total			61,659	81,492	87,602	84,511	(3,092)	-3.5%	
	5201	Airfare	110-5201-200	-	-	-	-	-		
	5202	Lodging	110-5202-200	297	-	400	400	-	0.0%	
	5204	Cab Fare / local transportation	110-5204-200	-	-	-	-	-		
	5205	Parking	110-5205-200	-	-	-	-	-		
	5206	Travel Meals	110-5206-200	-	-	-	60	60		
	5207	Mileage	110-5207-200	101	125	50	330	280	559.5%	
	Travel Total			398	125	450	790	340	75.5%	
	6010	Contractual-Legal	110-6010-200	-	-	-	-	-		
	6025	Contractual/Auditing	110-6025-200	-	-	-	-	-		
	6026	Investment Advisory Services	110-6026-200	-	-	-	-	-		
	6032	Contractual Labor Split Programs	110-6032-200	38,322	34,899	38,000	35,000	(3,000)	-7.9%	
	6040	Contractual/Network maint/dev.	110-6040-200	-	-	-	-	-		
	6045	Contractual/Website	110-6045-200	-	-	-	-	-		
	6055	Security	110-6055-200	7,480	8,114	11,000	8,645	(2,355)	-21.4%	
	6060	Appraisal Fees	110-6060-200	-	-	-	-	-		
	6065	Depository Contract	110-6065-200	-	-	-	-	-		
	6070	Maintenance Contracts	110-6070-200	-	-	-	-	-		
	6078	Plumbing Inspections	110-6078-200	-	-	-	-	-		
	6079	General Engineering and Professional	110-6079-200	2,943	8,279	-	5,000	5,000		
	6080	Contractual/Contract Labor	110-6080-200	62,427	37,509	43,600	40,850	(2,750)	-6.3%	
	6085	Projects - Engineering & Prof Fees	110-6085-200	-	(608)	100,000	150,000	50,000	50.0%	
	6153	WCRRWL Raw Water Line	110-6153-200	-	-	-	-	-		
	6210	Rental Expense	110-6210-200	-	-	38,500	41,800	3,300	8.6%	
	6250	Solid Waste Service	110-6250-200	-	-	-	-	-		
	6305	Bill Production Expense	110-6305-200	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	110-6310-200	7,015	2,187	1,205	1,448	243	20.2%	
	6311	TCEQ Regulatory Fees	110-6311-200	-	-	-	-	-		
	6312	BCRWWS Wastewater System	110-6312-200	-	-	-	-	-		
	6314	Professional Development	110-6314-200	283	(40)	-	400	400		

Cost Center: 200 Parks Programs
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6315	Lab Fees	110-6315-200	-	-	-	-	-		
	6416	Liability Insurance	110-6416-200	-	-	-	-	-		
	Contractual Total			118,469	90,341	232,305	283,143	50,838	21.9%	
	6105	Equipment	110-6105-200	-	-	-	-	-		
	6115	Materials & Supplies	110-6115-200	36,609	31,630	35,250	29,325	(5,925)	-16.8%	
	6120	Chemicals	110-6120-200	-	-	-	-	-		
	6121	Lab Supplies	110-6121-200	-	-	-	-	-		
	6122	Uniforms	110-6122-200	-	-	-	1,340	1,340		
	6124	Fuel / Oil	110-6124-200	-	-	-	-	-		
	6130	Furniture	110-6130-200	-	-	-	-	-		
	6145	Software Expense	110-6145-200	-	-	-	-	-		
	6150	Business Meals	110-6150-200	-	138	-	-	-		
	6154	Water Meters	110-6154-200	-	-	-	-	-		
	6156	Pipes and Components	110-6156-200	-	-	-	-	-		
	6160	Training Materials	110-6160-200	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	110-6180-200	24,599	19,942	27,200	31,655	4,455	16.4%	
	6327	Program Meals	110-6327-200	231	73	500	300	(200)	-40.0%	
	Equipment & Supplies Total			61,439	51,783	62,950	62,620	(330)	-0.5%	
	6212	Mobile Equipment Repairs & Maintenance	110-6212-200	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	110-6213-200	-	-	-	-	-		
	6215	Facility Rent Expense	110-6215-200	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	110-6216-200	15,473	35,465	-	-	-		
	6320	Repairs & Maintenance	110-6320-200	-	-	700	700	-	0.0%	
	6321	Non-recurring Maintenance	110-6321-200	-	-	-	-	-		
	Maintenance, Repair & Facility Total			15,473	35,465	700	700	-	0.0%	
	6300	Phone/Cable/Cell/Connectivity	110-6300-200	-	-	-	1,242	1,242		
	6400	Utilities Expense	110-6400-200	-	-	-	3,350	3,350		
	6430	Streetlights	110-6430-200	-	-	-	-	-		
	Utilities Total			-	-	-	4,592	4,592		FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	110-6455-200	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	110-6456-200	-	-	-	-	-		
	6440	Principal - 2019 Refunding	110-6440-200	-	-	-	-	-		
	6441	Interest - 2019 Refunding	110-6441-200	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	110-6442-200	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	110-6443-200	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	110-6444-200	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	110-6445-200	-	-	-	-	-		
	6446	Principal - Series 2020	110-6446-200	-	-	-	-	-		
	6447	Interest - Series 2020	110-6447-200	-	-	-	-	-		
	6451	Principal - 2015 Series DA	110-6451-200	-	-	-	-	-		
	6452	Interest - 2015 Series DA	110-6452-200	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	110-6453-200	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	110-6454-200	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	110-6489-200	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	110-6496-200	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	110-6497-200	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	110-6498-200	-	-	-	-	-		
	Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	110-6220-200	26	-	200	-	(200)	-100.0%	

Cost Center: 200 Parks Programs
Department: Parks & Recreation

	GL Code	GL Title	Combo	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6322	Printing Expense	110-6322-200	226	-	150	-	(150)	-100.0%	
	6324	Advertising	110-6324-200	305	-	250	1,800	1,550	620.0%	
	6325	Recruiting Expense	110-6325-200	-	-	-	-	-		
	6425	Bad Debt Expense	110-6425-200	-	-	-	-	-		
	6461	Fiscal Agent Fees	110-6461-200	-	-	-	-	-		
	7000	Board Contingency	110-7000-200	-	-	-	-	-		
	All Other Total			557	-	600	1,800	1,200	200.0%	
Total Expenditures				479,399	520,807	653,651	713,650	59,999	9.2%	
Revenue Over(Under) Expenditures				(235,580)	(327,533)	(448,971)	-	448,971	-100.0%	
Capital Outlay										
	4910	Reimbursable Projects Revenue	110-4910-200	-	-	300,000	300,000	-	0.0%	
	Reimbursable Capital Project Revenue Total			-	-	300,000	300,000	-	0.0%	
	5901	Capital Expenditures	110-5901-200	23,119	168,062	1,199,152	132,000	(1,067,152)	-89.0%	
	5903	Capital Improvements	110-5903-200	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	110-7001-200	-	-	50,000	51,000	1,000	2.0%	
	5910	Reimbursable Capital Projects	110-5910-200	-	-	300,000	300,000	-	0.0%	
	Capital Outlay Expenditures Total			23,119	168,062	1,549,152	483,000	(1,066,152)	-68.8%	
	7050	Transfer From/To Builder Park Fees	110-7050-200	-	-	-	-	-		
	Transfer\$ From Fund Balance					8,849,943	132,000			
Net Budget Surplus (Deficit)				(258,699)	(495,595)	7,151,820	(51,000)	(7,202,820)	-100.7%	

Capital Outlay by Funding Source:

			Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	110-5903-200	-	-	-	-	-	-
5901	Capital Expenditures	110-5901-200	-	-	80,000	52,000	-	-
Total			-	-	80,000	52,000	-	-

Project	Project	Type	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
4th of July	2744	Revenue	525	975	1,000	1,025
		Expense	8,064	10,938	9,000	10,920
5K Trail Series	5343	Revenue	685	525	600	500
		Expense	159	26	550	800
Bat Fest	2721	Revenue	100		-	-
BBQ Cook-Off	2775	Revenue	8,350	7,575	8,500	8,000
		Expense	44,159	38,383	42,100	39,925
BC Life Event	2750	Expense	184		-	-
BC METS Programs	5248	Expense	22		-	-
Color Run	5333	Revenue	530	1,010	500	800
		Expense	633	221	700	920
Combination Summer Camp	5338	Revenue	70,235		-	-
		Expense	7,939		-	-
Community Campout	5232	Revenue	1,655	2,155	1,500	1,200
		Expense	3,492	2,460	4,000	3,450
Daddy/Daughter Dance	5256	Expense	8		-	-
Disc Golf Tournament	5334	Revenue	100		-	-
		Expense	404		-	-
Doggy 4K Play Day	2718	Revenue	925	1,125	1,000	1,050
		Expense	1,149	1,950	2,700	2,950
Egg Hunt	2743	Revenue	400	550	1,000	1,025
		Expense	7,141	6,468	9,750	10,900
Flag Football League - Adult	5346	Revenue			2,000	1,020
		Expense		435	1,100	500
Flag Football League-Youth	5363	Revenue	9,255	15,740	11,000	15,225
		Expense	4,252	3,815	4,425	4,371
Hairy Man 5K Race	5367	Revenue	2,045	1,625	1,800	1,350
		Expense	1,184	262	1,700	2,100
Hairy Man Festival	2735	Revenue	5,765	6,217	7,500	7,375
		Expense	21,704	26,752	35,800	37,265
	2422	Expense	2,188	3,589	-	-
Hairy Man Trail	2730	Expense	9,083		-	-
Holiday in the Park	2701	Revenue	300	(275)	500	2,500
		Expense	12,987	12,906	13,000	11,650
Kickball League - Parks	5306	Revenue	1,640	990	2,000	1,020
		Expense	614	241	785	784
Kid Fit Tennis	5302	Revenue	49,822	49,929	52,000	50,000
		Expense	38,322	34,899	38,000	35,000

CostCenter	200
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Project	Project	Type	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Little Hitters	5307	Revenue	235	490	280	280
Mud Run	5220	Revenue	300		-	-
		Expense	2,396		-	-
Operating	1000	Revenue	16,814	23,062	24,500	453,235
		Expense	290,699	351,594	1,705,848	421,437
PARD: Community Park Trail Design C	7158	Revenue			300,000	300,000
		Expense			300,000	300,000
PARD: Shirley McDonald Park, Add C	7075	Expense		25,833	-	-
Park: Pepper Rock Phase II	7003	Expense	11,865	60,101	-	-
Park: Sendero Park Playscape Repla	7011	Expense	3,223	82,128	-	-
Pocket Park Play Day	2714	Expense	123		-	-
Sand Volleyball League Adult	5309	Revenue	2,245	1,430	5,000	3,570
		Expense	2,836	1,951	4,770	3,162
Sendero Pool Party	2708	Expense	906		-	-
Soccer League Adult	5352	Revenue	600	200	-	-
		Expense	656		-	-
Soccer League Youth	5379	Revenue	60,585	67,696	70,000	73,500
		Expense	8,140	14,616	13,550	14,585
Southern Cross Pond Trail	7000	Expense	8,031		-	-
Summer Kick-Off Night Out at CH	2725	Expense	959	1,925	2,250	2,500
Tee Ball League	5374	Revenue	9,735	9,700	10,000	9,975
		Expense	3,395	2,655	4,275	4,056
T-Shirts - BBQ Cook Off	5502	Revenue	805	1,052	2,000	3,000
		Expense			3,000	3,000
T-Shirts - BC Life	5504	Revenue	168		-	-
T-shirts - Hairy Man Festival	5501	Revenue		1,503	2,000	3,000
		Expense	2,969	3,152	3,000	3,000
Underwater Egg Hunt	5410	Expense	688		-	-
Volleyball League Youth	5361	Expense	1,948		-	-
Grand Total			746,336	880,573	2,704,983	1,851,924

Cost Center: 250 Aquatics
Department: Parks & Recreation

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	760,598	760,598		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	760,598	760,598		Allocated M&O Tax
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	71,491	80,228	57,200	74,000	16,800	29.4%	
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	61,756	54,718	75,600	56,625	(18,975)	-25.1%	
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	66,323	85,270	80,000	82,500	2,500	3.1%	
	4522	Day Passes	25,511	35,585	37,500	28,000	(9,500)	-25.3%	
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		225,081	255,801	250,300	241,125	(9,175)	-3.7%	
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			225,081	255,801	250,300	1,001,723	751,423	300.2%	

Cost Center: 250 Aquatics
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	601,320	603,082	709,434	691,384	(18,050)	-2.5%	
	5012	Overtime	1,993	2,823	3,792	1,972	(1,820)	-48.0%	
	5014	Cell Phone Allowance	419	390	564	774	210	37.3%	
	5015	Compensation Other	-	-	11,000	14,050	3,050	27.7%	
	6313	Certification Pay	-	5,032	7,388	14,297	6,909	93.5%	
	6405	Longevity Awards	343	319	319	679	360	112.8%	
	Salaries Total		604,076	611,646	732,497	723,156	(9,341)	-1.3%	Allocations updated due to org chart updates
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	46,411	46,113	54,903	54,187	(715)	-1.3%	
	5030	Health	18,292	12,619	30,583	27,401	(3,182)	-10.4%	
	5031	Vision Insurance	256	179	405	370	(36)	-8.8%	
	5032	Dental	1,079	750	1,700	1,443	(257)	-15.1%	
	5034	Life	310	207	342	381	38	11.1%	
	5035	Disability Insurance	982	755	316	1,196	881	278.9%	
	5040	Workers Compensation	8,881	7,125	5,807	8,397	2,590	44.6%	
	5050	Unemployment Insurance	203	1,853	4,759	3,089	(1,670)	-35.1%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	12,985	9,947	19,320	18,350	(970)	-5.0%	
	Benefits Total		89,399	79,549	118,134	114,815	(3,320)	-2.8%	
	5201	Airfare	-	-	550	750	200	36.4%	
	5202	Lodging	1,103	-	1,800	1,400	(400)	-22.2%	
	5204	Cab Fare / local transportation	-	-	300	300	-	0.0%	
	5205	Parking	-	-	150	150	-	0.0%	
	5206	Travel Meals	479	-	550	560	10	1.8%	
	5207	Mileage	325	29	1,000	1,280	280	28.0%	
	Travel Total		1,907	29	4,350	4,440	90	2.1%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	-	-	-	-	-		
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	-	2,105	4,000	4,750	750	18.8%	
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	8,544	5,371	20,000	18,000	(2,000)	-10.0%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 250 Aquatics
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	7,430	3,117	3,750	5,060	1,310	34.9%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		15,974	10,593	27,750	27,810	60	0.2%	
	6105	Equipment	1,821	7,381	8,000	10,600	2,600	32.5%	
	6115	Materials & Supplies	4,988	9,575	9,970	16,000	6,030	60.5%	
	6120	Chemicals	208	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	1,902	3,680	2,500	4,040	1,540	61.6%	
	6124	Fuel / Oil	2,755	904	2,800	1,000	(1,800)	-64.3%	
	6130	Furniture	4,422	2,474	13,000	13,000	-	0.0%	
	6145	Software Expense	2,067	1,446	3,000	3,288	288	9.6%	
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	200	633	3,000	750	(2,250)	-75.0%	
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	509	500	500	-	0.0%	
	Equipment & Supplies Total		18,364	26,602	42,770	49,178	6,408	15.0%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	3,643	2,894	5,316	6,000	684	12.9%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	-	-	-	-	-		
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		3,643	2,894	5,316	6,000	684	12.9%	
	6300	Phone/Cable/Cell/Connectivity	6,683	6,654	9,900	13,184	3,284	33.2%	
	6400	Utilities Expense	-	-	-	62,890	62,890		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		6,683	6,654	9,900	76,074	66,174	668.4%	Utilities expense moved from maintenance to programs
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 250 Aquatics
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	184	200	250	50	25.0%	
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			-	184	200	250	50	25.0%	
Total Expenditures			740,045	738,152	940,918	1,001,723	60,805	6.5%	
Revenue Over(Under) Expenditures			(514,964)	(482,350)	(690,618)	-	690,618	-100.0%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	6,399	-	-	-	-		
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-		
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			6,399	-	-	-	-		
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(521,363)	(482,350)	8,159,325	-	(8,159,325)	-100.0%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 300 Community Center Programs
Department: Parks & Recreation

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	875,683	875,683		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	875,683	875,683		Allocated M&O Tax
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	-	-	-		
	4501	Rental Income - Recreation	124,457	103,192	100,000	108,000	8,000	8.0%	
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	324,041	346,665	283,500	293,490	9,990	3.5%	
	4510	Programming Events Income	14,688	14,337	15,000	15,750	750	5.0%	
	4515	Camp Income	344,267	454,992	432,600	460,340	27,740	6.4%	
	4518	Memberships - Short Term	66,956	65,340	55,000	54,000	(1,000)	-1.8%	
	4519	New Memberships	32,230	24,535	25,000	20,000	(5,000)	-20.0%	
	4520	Memberships	628,425	709,158	600,000	650,000	50,000	8.3%	
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	75,558	88,633	65,000	72,800	7,800	12.0%	
	4523	Fitness Revenue	331,829	357,410	326,870	348,290	21,420	6.6%	
	4524	Senior Programs	400	520	400	1,250	850	212.5%	
	4525	Child Programs / Child Play	3,695	4,665	4,000	3,500	(500)	-12.5%	
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			1,946,544	2,169,448	1,907,370	2,027,420	120,050	6.3%	
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	5,641	3,388	4,000	2,220	(1,780)	-44.5%	
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			5,641	3,388	4,000	2,220	(1,780)	-44.5%	
Total Revenues			1,952,184	2,172,836	1,911,370	2,905,323	993,953	52.0%	

Cost Center: 300 Community Center Programs
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	1,304,659	1,410,447	1,608,106	1,624,075	15,970	1.0%	
	5012	Overtime	5,875	4,333	10,176	6,829	(3,347)	-32.9%	
	5014	Cell Phone Allowance	916	859	849	987	138	16.3%	
	5015	Compensation Other	-	-	16,740	16,620	(120)	-0.7%	
	6313	Certification Pay	-	2,041	2,132	1,591	(541)	-25.4%	
	6405	Longevity Awards	7,398	7,473	7,394	9,434	2,040	27.6%	
	Salaries Total		1,318,848	1,425,153	1,645,396	1,659,537	14,140	0.9%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	99,973	107,483	124,527	125,608	1,080	0.9%	
	5030	Health	91,403	125,110	153,942	142,673	(11,269)	-7.3%	
	5031	Vision Insurance	1,292	1,534	1,825	1,823	(3)	-0.2%	
	5032	Dental	5,378	6,770	8,327	7,541	(785)	-9.4%	
	5034	Life	1,086	1,139	1,401	1,874	473	33.8%	
	5035	Disability Insurance	3,497	3,672	1,179	4,042	2,863	242.9%	
	5040	Workers Compensation	15,761	15,300	13,865	19,725	5,860	42.3%	
	5050	Unemployment Insurance	614	5,610	10,538	5,747	(4,791)	-45.5%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	91,291	105,334	120,470	106,998	(13,472)	-11.2%	
	Benefits Total		310,295	371,952	436,074	416,030	(20,044)	-4.6%	Reduction in allocation and PT30+ position
	5201	Airfare	-	1,031	1,000	1,000	-	0.0%	
	5202	Lodging	-	1,344	1,250	1,850	600	48.0%	
	5204	Cab Fare / local transportation	-	822	-	750	750		
	5205	Parking	-	231	-	250	250		
	5206	Travel Meals	-	704	500	760	260	52.0%	
	5207	Mileage	349	576	950	1,030	80	8.4%	
	Travel Total		349	4,707	3,700	5,640	1,940	52.4%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	223,750	210,298	177,150	198,818	21,668	12.2%	
	6040	Contractual/Network maint/dev.	-	-	30,000	-	(30,000)	-100.0%	FY25 had placer AI Traffic and webtrac app
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	2,448	1,265	3,800	3,900	100	2.6%	
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	56,206	60,253	60,000	65,000	5,000	8.3%	
	6070	Maintenance Contracts	27,512	28,152	27,000	35,000	8,000	29.6%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	80,324	88,983	90,800	95,239	4,439	4.9%	
	6085	Projects - Engineering & Prof Fees	-	-	50,000	-	(50,000)	-100.0%	FY25 had Master Plan
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	1,110	-	7,000	-	(7,000)	-100.0%	Bill inserts are discontinued
	6310	Fees/Dues/Subsription Expense	49,801	41,157	51,280	52,884	1,604	3.1%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 300 Community Center Programs
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	2,936	6,062	8,000	8,000	(0)	0.0%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		444,085	436,170	505,030	458,841	(46,189)	-9.1%	
	6105	Equipment	12,690	8,487	11,200	40,000	28,800	257.1%	Various replacements
	6115	Materials & Supplies	75,511	83,116	90,850	98,060	7,210	7.9%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	5,343	6,391	7,000	6,870	(130)	-1.9%	
	6124	Fuel / Oil	365	442	400	1,000	600	150.0%	
	6130	Furniture	4,577	13,915	2,000	3,000	1,000	50.0%	
	6145	Software Expense	506	1,772	-	4,408	4,408		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	40,405	40,013	42,850	42,370	(480)	-1.1%	
	6327	Program Meals	172	439	1,500	1,500	(0)	0.0%	
	Equipment & Supplies Total		139,568	154,574	155,800	197,208	41,408	26.6%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	294	122	500	500	(0)	0.0%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	2,275	-	-	-	-		
	6320	Repairs & Maintenance	7,179	6,829	6,000	6,000	-	0.0%	
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		9,748	6,951	6,500	6,500	(0)	0.0%	
	6300	Phone/Cable/Cell/Connectivity	1,878	690	1,000	11,307	10,307	1030.7%	
	6400	Utilities Expense	80,933	106,898	107,900	94,760	(13,140)	-12.2%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		82,812	107,588	108,900	106,067	(2,833)	-2.6%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 300 Community Center Programs
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	4,041	4,533	7,000	1,000	(6,000)	-85.7%	Catalogs no longer mailed.
	6322	Printing Expense	10,829	16,046	15,000	15,000	0	0.0%	
	6324	Advertising	-	-	-	500	500		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			14,870	20,578	22,000	16,500	(5,500)	-25.0%	
Total Expenditures			2,320,575	2,527,674	2,883,401	2,866,323	(17,078)	-0.6%	
Revenue Over(Under) Expenditures			(368,390)	(354,838)	(972,031)	39,000	1,011,031	-104.0%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	53,927	-	-	39,000	39,000		
	5903	Capital Improvements	-	94,480	70,000	-	(70,000)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	11,000	-	(11,000)	-100.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			53,927	94,480	81,000	39,000	(42,000)	-51.9%	
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(422,318)	(449,318)	7,796,912	-	(7,796,912)	-100.0%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	39,000
	-	-	-	-	-	39,000

Project	Project Type	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
4th of July	2744 Expense	608		-	-
Adult Cooking Classes	5223 Revenue	(45)		-	-
Afterschool Program	5235 Revenue	113,710	132,601	136,500	140,000
	Expense	16,355	17,620	18,750	17,225
Amazing Athletes	5331 Revenue	592	2,137	1,500	1,040
	Expense	358	1,308	1,050	728
Art Classes	5211 Revenue	1,088		-	-
	Expense	706		-	-
ATX Elite Hoops	5337 Revenue	4,936	(50)	-	-
	Expense	3,308		-	-
Austin Spurs Camp	5354 Revenue	21,117	18,712	15,000	18,750
	Expense	15,310	12,776	10,500	25,125
Back to School Bash	5218 Revenue	1,357	1,112	1,000	1,000
	Expense	352	542	750	750
Badminton Classes	5325 Revenue	5,873	18,987	5,000	18,000
	Expense	3,885	9,833	3,500	12,600
Barre	5391 Revenue	1,091	971	700	-
Basketball Skills Class	5353 Revenue	4,890	5,245	3,600	3,960
Bball League-Adult	5351 Revenue	15,605	20,880	17,500	24,500
	Expense	17,901	18,321	18,050	22,804
BBall League-Youth	5350 Revenue	129,872	171,757	150,000	174,600
	Expense	59,809	59,777	66,000	54,115
BC Got Talent	5230 Revenue	5		-	-
BC METS Programs	5248 Revenue	164	25	500	2,750
	Expense	3,390	3,511	4,000	4,670
BP BASKETBALL CAMP	5390 Revenue	35,627	30,152	34,000	30,000
	Expense	16,198	12,236	15,000	15,000
Brushy Creek Teen Council	2367 Expense		84	500	500
Camp CIT	5214 Revenue			10,000	10,890
	Expense	187		2,750	1,670
Camp Foxtail	5264 Revenue	187,847	281,846	264,000	281,325
	Expense	42,828	53,102	63,500	67,278
Camp Frozen Fox	5266 Revenue	15,470	18,760	3,600	7,000
	Expense	1,802	6,874	1,250	4,328
Camp Spring Fox	5265 Revenue	10,464	12,425	12,000	12,375
	Expense	2,947	2,835	3,750	4,178
CC: Pavilion Enclosure Curtains	7036 Expense	26,556		-	-
Child Play	5253 Revenue			4,000	-
	Expense			500	1,200

Project	Project	Type	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Coach 'Em Up VB Indoor	5364	Revenue	13,055	8,555	11,000	-
		Expense	8,903	5,600	5,600	-
Coach Myles Basketball	5356	Revenue		2,720	-	-
		Expense		1,785	-	-
Coffee Service	2160	Expense	11,856	7,865	9,000	9,000
Combination Summer Camp	5338	Revenue				-
Daddy/Daughter Dance	5256	Revenue	2,269	1,735	2,000	2,000
		Expense	2,633	2,267	2,150	2,310
Doggy 4K Play Day	2718	Expense		84	-	-
Fitness Assessment	5315	Revenue	10	45	50	50
Flag Football League - Adult	5346	Expense		231	-	-
Flag Football League-Youth	5363	Expense		44	-	-
Guitar Classes	5249	Revenue	17,736	13,859	15,000	13,200
		Expense	11,529	9,051	10,500	9,240
Indoor Soccer Academy	5381	Revenue	845		-	-
Kinder Classes	5201	Revenue	8,388	8,869	5,000	6,500
		Expense	6,029	6,047	4,000	4,550
Little Dribblers	5308	Revenue	1,050	985	520	540
Maintenance	1500	Expense	1,640	2,675	-	-
Member Socials	2155	Expense	5,737	2,039	2,250	3,000
Mother & Son Dance	5242	Revenue	2,238	2,045	2,000	2,000
		Expense	2,931	2,467	2,150	2,310
Night Out at the Rec	5357	Revenue	290		-	-
		Expense	297		-	-
No Limits Strength	5393	Revenue	2,221	880	1,900	-
Open House	2709	Expense	231		-	-
Operating	1000	Revenue	937,361	999,431	849,400	1,787,453
		Expense	1,854,491	2,073,795	2,535,720	2,391,542
OTX Becomers	5378	Revenue	10,220	8,545	16,000	-
		Expense	6,527	5,628	6,500	-
PARD: Weight Room CapEx Replace	7022	Expense	27,371	78,311	-	10,000
Parent Child Event	5224	Revenue	173		-	-
		Expense	20		-	-
Parent's Night Out	5215	Revenue	7,290	8,370	8,500	7,000
		Expense	1,678	1,958	3,750	3,750
Parent's Shopping Day	5212	Revenue	400		-	-

Project	Project	Type	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Park: Replacement of Volleyball Sta	7006	Expense	10,675		-	-
Personal Training	5326	Revenue	104,795	73,024	80,000	74,925
Pickleball	2742	Expense			1,000	1,260
	5394	Revenue	590	1,160	1,000	1,005
		Expense	160	444	-	1,325
Pre K Play Day	5328	Revenue	71		-	-
Replace Red Gym Wall Pads	7091	Expense		18,050	-	-
Rock Climbing Class	5305	Revenue	7,460	6,645	7,000	6,900
		Expense		43	500	500
Round Rock Fencing Club	5314	Revenue	114,341	96,475	96,000	96,000
		Expense	85,052	62,375	60,000	67,200
Sand Volleyball League Adult	5309	Expense	125	148	-	-
Snow Ball	5240	Revenue	792	1,050	1,000	1,000
		Expense	172	678	1,000	500
Soccer League Youth	5379	Revenue		56	-	-
		Expense	205		-	-
TaeKwonDo (Brushy Creek ATA)	5339	Revenue	101,332	146,251	95,000	110,000
		Expense	81,255	96,435	60,000	77,000
Tiny Fox Toddler Time	5252	Revenue	9,230	1,930	-	-
		Expense	330	14	-	-
TRX Training Class	5362	Revenue	1,039	888	1,000	-
		Expense			100	-
Vacation Day Camps	5219	Revenue	7,545	7,430	6,500	8,750
		Expense	14	267	500	500
VBall League - Adult	5360	Revenue	17,075	22,200	14,000	16,960
		Expense	8,232	10,654	9,950	10,804
Volleyball League Youth	5361	Revenue	31,790	42,210	38,000	43,050
		Expense	14,549	16,080	16,280	13,531
Volleyball Skill Builder	5313	Revenue	810		-	-
Weight Room	2150	Expense	19,110	18,224	20,100	22,330
Weight Room Orientation Teen	5340	Revenue	1,985	1,920	1,600	1,800
Yoga & Meditation	5321	Revenue				-
		Expense	250	75	-	-
Youth Yoga - Comm. Center	5349	Revenue	120		-	-
Grand Total			4,326,686	4,794,991	4,872,271	5,768,145

Cost Center: 275 Parks Maintenance
Department: Parks & Recreation

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	1,415,808	1,415,808		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	1,415,808	1,415,808		Allocated M&O Tax
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	360,828	712,000	351,172	97.3%	
Recreational Program Revenue Total			-	-	360,828	712,000	351,172	97.3%	
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	27,369	18,438	18,500	18,500	-	0.0%	
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			27,369	18,438	18,500	18,500	-	0.0%	
Total Revenues			27,369	18,438	379,328	2,146,308	1,766,980	465.8%	

Cost Center: 275 Parks Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	278,165	313,124	419,946	475,856	55,910	13.3%	
	5012	Overtime	12,038	9,130	14,946	14,442	(504)	-3.4%	
	5014	Cell Phone Allowance	1,672	1,795	1,941	2,115	174	9.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	2,198	5,500	2,938	(2,562)	-46.6%	
	6405	Longevity Awards	1,515	1,575	1,891	1,530	(361)	-19.1%	
	Salaries Total		293,391	327,822	444,224	496,881	52,657	11.9%	FY26 Project Manager allocated to PARD
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	21,641	24,007	33,567	37,850	4,283	12.8%	
	5030	Health	46,994	57,953	80,721	80,283	(437)	-0.5%	
	5031	Vision Insurance	660	702	913	1,035	122	13.3%	
	5032	Dental	2,825	3,115	4,168	4,350	183	4.4%	
	5034	Life	526	593	1,041	1,050	9	0.8%	
	5035	Disability Insurance	1,800	2,019	778	2,663	1,885	242.2%	
	5040	Workers Compensation	2,662	3,070	3,576	5,685	2,109	59.0%	
	5050	Unemployment Insurance	115	1,048	962	510	(451)	-46.9%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	24,463	27,412	36,693	40,224	3,531	9.6%	
	Benefits Total		101,685	119,919	162,419	173,651	11,231	6.9%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	453	916	1,000	2,100	1,100	110.0%	
	5204	Cab Fare / local transportation	-	-	200	400	200	100.0%	
	5205	Parking	-	5	200	400	200	100.0%	
	5206	Travel Meals	190	354	1,000	1,260	260	26.0%	
	5207	Mileage	128	284	1,000	1,280	280	28.0%	
	Travel Total		771	1,559	3,400	5,440	2,040	60.0%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	513,442	521,452	584,550	622,000	37,450	6.4%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	20,000	20,000		
	6080	Contractual/Contract Labor	103,198	77,875	179,000	150,000	(29,000)	-16.2%	
	6085	Projects - Engineering & Prof Fees	-	59,293	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	9,514	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	11,438	311	1,000	1,000	-	0.0%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 275 Parks Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	3,796	3,818	4,000	4,250	250	6.3%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		641,388	662,749	768,550	797,250	28,700	3.7%	
	6105	Equipment	12,122	8,934	46,000	11,000	(35,000)	-76.1%	
	6115	Materials & Supplies	40,617	60,689	67,000	71,950	4,950	7.4%	
	6120	Chemicals	63	-	1,500	1,500	-	0.0%	
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	3,311	2,740	4,000	5,200	1,200	30.0%	
	6124	Fuel / Oil	14,791	15,520	14,800	16,000	1,200	8.1%	
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	6,253	547	10,000	-	(10,000)	-100.0%	Moved to GL 6320 or 6115
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	356	424	500	900	400	80.0%	
	Equipment & Supplies Total		77,514	88,854	143,800	106,550	(37,250)	-25.9%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	16,427	24,307	10,000	22,500	12,500	125.0%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	8,729	200	1,500	3,000	1,500	100.0%	
	6320	Repairs & Maintenance	41,637	61,554	46,000	118,000	72,000	156.5%	
	6321	Non-recurring Maintenance	-	387	18,000	-	(18,000)	-100.0%	
	Maintenance, Repair & Facility Total		66,792	86,448	75,500	143,500	68,000	90.1%	
	6300	Phone/Cable/Cell/Connectivity	5,532	1,369	2,500	5,252	2,752	110.1%	
	6400	Utilities Expense	8,970	15,981	13,000	15,360	2,360	18.2%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		14,502	17,350	15,500	20,612	5,112	33.0%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 275 Parks Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	-	-	-	-	-	-	
	6322	Printing Expense	3,959	665	2,500	3,500	1,000	40.0%	
	6324	Advertising	932	303	-	-	-	-	
	6325	Recruiting Expense	-	-	-	-	-	-	
	6425	Bad Debt Expense	-	-	-	-	-	-	
	6461	Fiscal Agent Fees	-	-	-	-	-	-	
	7000	Board Contingency	-	-	-	-	-	-	
All Other Total			4,891	968	2,500	3,500	1,000	40.0%	
Total Expenditures			1,200,935	1,305,670	1,615,893	1,747,384	131,491	8.1%	
Revenue Over(Under) Expenditures			(1,173,566)	(1,287,232)	(1,236,565)	398,924	1,635,489	-132.3%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-	-	
Reimbursable Capital Project Revenue Total			-	-	-	-	-	-	
	5901	Capital Expenditures	648,113	831,248	1,151,900	970,278	(181,622)	-15.8%	
	5903	Capital Improvements	-	114,705	50,000	-	(50,000)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	50,000	51,000	1,000	2.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-	-	
Capital Outlay Expenditures Total			648,113	945,953	1,251,900	1,021,278	(230,622)	-18.4%	
TransferS From Fund Balance					8,849,943	530,278			
Net Budget Surplus (Deficit)			(1,821,679)	(2,233,186)	6,361,478	(92,076)	(6,453,554)	-101.4%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	37,909	467,369	-	25,000	440,000
	-	37,909	467,369	-	25,000	440,000

Cost Center: 350 Community Center Garden
Department: Parks & Recreation

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	252,313	252,313		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	252,313	252,313		Allocated M&O Tax
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	6,000	6,000	-	0.0%	
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	6,000	6,000	-	0.0%	
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			-	-	6,000	258,313	252,313	4205.2%	

Cost Center: 350 Community Center Garden
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	49,910	73,493	106,761	154,762	48,001	45.0%	
	5012	Overtime	975	939	246	225	(21)	-8.7%	
	5014	Cell Phone Allowance	100	82	81	105	24	29.6%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	131	130	442	312	240.1%	
	6405	Longevity Awards	1,017	1,024	1,095	1,197	102	9.3%	
	Salaries Total		52,003	75,668	108,313	156,731	48,418	44.7%	Cost center allocation updates
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	3,941	5,720	8,280	11,982	3,702	44.7%	
	5030	Health	8,097	11,390	15,343	26,195	10,852	70.7%	
	5031	Vision Insurance	145	138	179	332	153	85.5%	
	5032	Dental	615	612	818	1,384	566	69.1%	
	5034	Life	149	123	234	364	130	55.6%	
	5035	Disability Insurance	483	474	187	894	707	378.2%	
	5040	Workers Compensation	715	781	920	1,880	959	104.2%	
	5050	Unemployment Insurance	32	290	225	176	(48)	-21.5%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	4,308	6,214	9,051	12,734	3,683	40.7%	
	Benefits Total		18,484	25,743	35,237	55,941	20,704	58.8%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	-	-	-		
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	-	60	60		
	5207	Mileage	-	-	-	280	280		
	Travel Total		-	-	-	340	340		
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	-	-	-	-	-		
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	-	-	-	-	-		
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	-	-	-	-	-		
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 350 Community Center Garden
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	73	-	-	750	750		
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		73	-	-	750	750		
	6105	Equipment	-	887	2,000	2,000	-	0.0%	
	6115	Materials & Supplies	2,798	6,086	13,000	15,000	2,000	15.4%	
	6120	Chemicals	541	38	9,500	9,000	(500)	-5.3%	
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	-	125	-	1,550	1,550		
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	66	-	5,000	-	(5,000)	-100.0%	Moved to 6320 or 6115
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	5,000	5,000		Educational materials
	6327	Program Meals	-	-	-	-	-		
	Equipment & Supplies Total		3,404	7,137	29,500	32,550	3,050	10.3%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	-	-	-	-	-		
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	1,000	900	(100)	-10.0%	
	6320	Repairs & Maintenance	2,285	966	5,000	10,000	5,000	100.0%	
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		2,285	966	6,000	10,900	4,900	81.7%	
	6300	Phone/Cable/Cell/Connectivity	-	-	-	731	731		
	6400	Utilities Expense	-	-	-	370	370		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		-	-	-	1,101	1,101		FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 350 Community Center Garden
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	-	-	-	-		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			-	-	-	-	-		
Total Expenditures			76,249	109,514	179,050	258,313	79,263	44.3%	
Revenue Over(Under) Expenditures			(76,249)	(109,514)	(173,050)	-	173,050	-100.0%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	77,814	22,931	689,500	135,000	(554,500)	-80.4%	
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	20,000	20,400	400	2.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			77,814	22,931	709,500	155,400	(554,100)	-78.1%	
Transfer\$ From Fund Balance					8,849,943	135,000			
Net Budget Surplus (Deficit)			(154,063)	(132,445)	7,967,393	(20,400)	(7,987,793)	-100.3%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	25,069	109,931	-	-	-
	-	25,069	109,931	-	-	-

Cost Center: 400 Facilities Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Revenue & Sources									
	4101	Property Tax Income	-	-	-	581,175	581,175		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	581,175	581,175		Allocated M&O Tax
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			-	-	-	581,175	581,175		

Cost Center: 400 Facilities Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	64,513	119,234	137,635	203,069	65,434	47.5%	
	5012	Overtime	2,824	5,254	3,069	2,513	(556)	-18.1%	
	5014	Cell Phone Allowance	382	603	606	735	129	21.3%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	1,262	1,027	1,040	13	1.3%	
	6405	Longevity Awards	209	329	455	342	(113)	-24.8%	
	Salaries Total		67,929	126,682	142,792	207,699	64,907	45.5%	Cost center allocation updates
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	4,892	9,191	10,877	15,833	4,955	45.6%	
	5030	Health	11,250	19,848	23,508	28,981	5,472	23.3%	
	5031	Vision Insurance	149	230	262	355	94	35.8%	
	5032	Dental	619	1,010	1,164	1,475	311	26.8%	
	5034	Life	144	231	296	359	63	21.4%	
	5035	Disability Insurance	465	745	249	1,110	860	345.3%	
	5040	Workers Compensation	848	1,046	1,184	2,460	1,276	107.8%	
	5050	Unemployment Insurance	25	226	248	176	(72)	-28.9%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	5,642	10,697	11,890	16,826	4,936	41.5%	
	Benefits Total		24,032	43,223	49,678	67,575	17,897	36.0%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	-	-	-		
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	-	60	60		
	5207	Mileage	-	-	500	780	280	56.0%	
	Travel Total		-	-	500	840	340	68.0%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	100,099	102,059	87,600	90,230	2,630	3.0%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	23,045	1,219	-	-	-		
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	660	705	-	-	-		
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 400 Facilities Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	1,009	27	1,000	1,000	0	0.0%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		124,813	104,009	88,600	91,230	2,630	3.0%	
	6105	Equipment	3,861	2,201	7,500	7,500	-	0.0%	
	6115	Materials & Supplies	33,629	39,889	37,600	38,730	1,130	3.0%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	299	898	-	1,000	1,000		
	6124	Fuel / Oil	239	1,367	-	2,000	2,000		
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	265	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	-	-	-	-		
	Equipment & Supplies Total		38,294	44,356	45,100	49,230	4,130	9.2%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	4,500	4,500	-	0.0%	
	6213	Vehicle Repairs & Maintenance	41	804	500	2,400	1,900	380.0%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	125	1,000	500	(500)	-50.0%	
	6320	Repairs & Maintenance	85,129	54,587	85,500	84,500	(1,000)	-1.2%	
	6321	Non-recurring Maintenance	-	61,830	30,000	-	(30,000)	-100.0%	
	Maintenance, Repair & Facility Total		85,170	117,346	121,500	91,900	(29,600)	-24.4%	
	6300	Phone/Cable/Cell/Connectivity	200	85	-	1,111	1,111		
	6400	Utilities Expense	-	-	-	940	940		
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		200	85	-	2,051	2,051		FY26 cost allocation based on usage or FTE count
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 400 Facilities Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	-	-	-	150	150		
	6322	Printing Expense	48	48	500	500	(0)	0.0%	
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			48	48	500	650	150	30.0%	
Total Expenditures			340,485	435,749	448,670	511,175	62,505	13.9%	
Revenue Over(Under) Expenditures			(340,485)	(435,749)	(448,670)	70,000	518,670	-115.6%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	83,955	56,285	-	537,912	537,912		
	5903	Capital Improvements	-	53,932	85,000	-	(85,000)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	50,000	51,000	1,000	2.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			83,955	110,217	135,000	588,912	453,912	336.2%	
Transfer\$ From Fund Balance					8,849,943	467,912			
Net Budget Surplus (Deficit)			(424,440)	(545,966)	8,266,273	(51,000)	(8,317,273)	-100.6%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	25,730	442,182	-	-	70,000
	-	25,730	442,182	-	-	70,000

Cost Center: 450 Aquatics Maintenance
Department: Parks & Recreation

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	348,551	348,551		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	348,551	348,551		Allocated M&O Tax
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mit	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			-	-	-	-	-		
Total Revenues			-	-	-	348,551	348,551		

Cost Center: 450 Aquatics Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	105,936	66,439	78,156	153,486	75,331	96.4%	
	5012	Overtime	4,644	1,905	2,559	2,129	(430)	-16.8%	
	5014	Cell Phone Allowance	674	355	513	405	(108)	-21.1%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	519	762	936	174	22.8%	
	6405	Longevity Awards	611	258	258	384	126	49.1%	
	Salaries Total		111,865	69,476	82,247	157,340	75,093	91.3%	Cost center allocation updates
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	8,180	5,096	6,067	12,006	5,939	97.9%	
	5030	Health	17,829	10,831	26,251	24,484	(1,767)	-6.7%	
	5031	Vision Insurance	258	130	295	308	14	4.7%	
	5032	Dental	1,104	574	1,301	1,294	(7)	-0.5%	
	5034	Life	214	120	199	322	123	61.8%	
	5035	Disability Insurance	727	414	173	852	679	392.7%	
	5040	Workers Compensation	1,449	1,200	978	1,852	874	89.4%	
	5050	Unemployment Insurance	48	439	1,129	158	(971)	-86.0%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	9,286	5,843	11,349	12,759	1,410	12.4%	
	Benefits Total		39,095	24,648	47,741	54,035	6,294	13.2%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	-	-	-		
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	-	-	-		
	5206	Travel Meals	-	-	-	60	60		
	5207	Mileage	-	-	-	280	280		
	Travel Total		-	-	-	340	340		
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	2,254	2,379	8,500	8,378	(122)	-1.4%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	-	-	-	-	-		
	6080	Contractual/Contract Labor	175	-	-	-	-		
	6085	Projects - Engineering & Prof Fees	-	32,680	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	31	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	-	-	-	-	-		
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 450 Aquatics Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	383	56	1,250	800	(450)	-36.0%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		2,843	35,115	9,750	9,178	(572)	-5.9%	
	6105	Equipment	2,922	13,863	15,000	18,000	3,000	20.0%	
	6115	Materials & Supplies	6,710	6,271	6,530	6,530	0	0.0%	
	6120	Chemicals	64,563	66,720	64,500	66,435	1,935	3.0%	
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	0	442	300	300	(0)	-0.1%	
	6124	Fuel / Oil	-	-	-	-	-		
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	-	-	-	-		
	Equipment & Supplies Total		74,196	87,296	86,330	91,265	4,935	5.7%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-		
	6213	Vehicle Repairs & Maintenance	1,457	1,461	2,684	6,000	3,316	123.6%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	562	-	-	-	-		
	6320	Repairs & Maintenance	8,787	29,659	25,000	28,950	3,950	15.8%	
	6321	Non-recurring Maintenance	-	10,046	-	-	-		
	Maintenance, Repair & Facility Total		10,806	41,166	27,684	34,950	7,266	26.2%	
	6300	Phone/Cable/Cell/Connectivity	400	-	-	652	652		
	6400	Utilities Expense	45,450	52,361	60,300	790	(59,510)	-98.7%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		45,850	52,361	60,300	1,442	(58,858)	-97.6%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 450 Aquatics Maintenance
Department: Parks & Recreation

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	-	-	-	-	-	-	
	6322	Printing Expense	-	180	-	-	-	-	
	6324	Advertising	-	-	-	-	-	-	
	6325	Recruiting Expense	-	-	-	-	-	-	
	6425	Bad Debt Expense	-	-	-	-	-	-	
	6461	Fiscal Agent Fees	-	-	-	-	-	-	
	7000	Board Contingency	-	-	-	-	-	-	
All Other Total			-	180	-	-	-	-	
Total Expenditures			284,654	310,241	314,052	348,551	34,499	11.0%	
Revenue Over(Under) Expenditures			(284,654)	(310,241)	(314,052)	-	314,052	-100.0%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-	-	
Reimbursable Capital Project Revenue Total			-	-	-	-	-	-	
	5901	Capital Expenditures	1,059,117	132,105	617,000	-	(617,000)	-100.0%	
	5903	Capital Improvements	-	-	47,500	-	(47,500)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	-	-	-	-	
	5910	Reimbursable Capital Projects	-	-	-	-	-	-	
Capital Outlay Expenditures Total			1,059,117	132,105	664,500	-	(664,500)	-100.0%	
Transfer\$ From Fund Balance					8,849,943	-			
Net Budget Surplus (Deficit)			(1,343,771)	(442,346)	7,871,391	-	(7,871,391)	-100.0%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	-	-	-	-
	-	-	-	-	-	-

Cost Center: 500 Water Transmission
Department: Public Works

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	14,550	17,105	-	1,000	1,000		
	4112	Inspection Fees	32,510	30,065	25,000	25,000	0	0.0%	
	4201	Water Service	4,739,456	4,611,490	5,008,000	4,845,000	(163,000)	-3.3%	Projection based on rolling 12 month actuals
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	11,550	4,290	1,000	-	(1,000)	-100.0%	
	4213	WW Connections	150	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	102,668	100,844	107,120	102,000	(5,120)	-4.8%	
	4245	Wholesale Water	158,083	142,738	160,000	142,000	(18,000)	-11.3%	
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	65,000	65,000		
	4403	Late Charges	-	-	-	50,000	50,000		
Utility Program Revenue Total			5,058,966	4,906,532	5,301,120	5,230,000	(71,120)	-1.3%	
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	1,000	-	1,000	1,000		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	15,321	13,200	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			15,321	14,200	-	1,000	1,000		
Total Revenues			5,074,287	4,920,732	5,301,120	5,231,000	(70,120)	-1.3%	

Cost Center: 500 Water Transmission
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	152,173	243,587	286,128	338,171	52,043	18.2%	
	5012	Overtime	9,790	10,756	7,537	8,424	887	11.8%	
	5014	Cell Phone Allowance	1,126	1,303	1,260	1,440	180	14.3%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	1,206	936	3,536	2,600	277.8%	
	6405	Longevity Awards	747	1,247	1,534	1,966	432	28.2%	
	Salaries Total		163,836	258,099	297,395	353,538	56,142	18.9%	One new position
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	14,887	19,261	22,654	26,935	4,281	18.9%	
	5030	Health	30,537	31,343	41,618	48,780	7,162	17.2%	
	5031	Vision Insurance	401	457	493	630	137	27.8%	
	5032	Dental	1,709	2,083	2,332	2,728	397	17.0%	
	5034	Life	404	472	613	680	67	10.9%	
	5035	Disability Insurance	1,311	1,546	512	1,747	1,236	241.6%	
	5040	Workers Compensation	2,678	2,634	2,439	4,028	1,589	65.2%	
	5050	Unemployment Insurance	59	542	515	328	(187)	-36.4%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	16,675	21,835	24,764	28,626	3,861	15.6%	
	Benefits Total		68,661	80,173	95,939	114,483	18,543	19.3%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	376	1,708	2,000	2,500	500	25.0%	
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	50	20	150	150	-	0.0%	
	5206	Travel Meals	159	250	850	910	60	7.1%	
	5207	Mileage	224	236	500	780	280	56.0%	
	Travel Total		809	2,214	3,500	4,340	840	24.0%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	8,685	8,955	10,000	10,000	0	0.0%	
	6078	Plumbing Inspections	19,975	24,910	20,000	25,000	5,000	25.0%	
	6079	General Engineering and Professional	148,003	630	-	-	-		
	6080	Contractual/Contract Labor	(269)	13,253	6,500	10,000	3,500	53.8%	
	6085	Projects - Engineering & Prof Fees	-	78,856	25,000	100,000	75,000	300.0%	
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	2,976	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	1,669	2,795	2,500	2,820	320	12.8%	
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 500 Water Transmission
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	5,434	7,867	9,000	10,000	1,000	11.1%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		186,473	137,265	73,000	157,820	84,820	116.2%	
	6105	Equipment	8,787	18,395	29,000	30,000	1,000	3.4%	
	6115	Materials & Supplies	12,956	16,621	11,500	20,000	8,500	73.9%	
	6120	Chemicals	30	-	300	300	-	0.0%	
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	3,644	1,907	4,000	5,500	1,500	37.5%	
	6124	Fuel / Oil	18,455	14,193	18,500	15,000	(3,500)	-18.9%	
	6130	Furniture	2,222	-	5,000	5,000	-	0.0%	
	6145	Software Expense	1,800	100	1,500	846	(654)	-43.6%	
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	38,993	71,064	100,000	100,800	800	0.8%	
	6156	Pipes and Components	21,732	11,267	27,500	30,000	2,500	9.1%	
	6160	Training Materials	-	-	500	500	(0)	0.0%	
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	308	850	1,000	150	17.7%	
	Equipment & Supplies Total		108,620	133,855	198,650	208,946	10,296	5.2%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	2,200	3,000	800	36.4%	
	6213	Vehicle Repairs & Maintenance	14,718	12,938	17,800	20,000	2,200	12.4%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	1,250	1,250	(0)	0.0%	
	6320	Repairs & Maintenance	6,531	8,550	22,000	22,000	0	0.0%	
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		21,249	21,488	43,250	46,250	3,000	6.9%	
	6300	Phone/Cable/Cell/Connectivity	4,611	1,527	2,500	6,510	4,010	160.4%	
	6400	Utilities Expense	2,522	2,671	2,900	2,640	(260)	-9.0%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		7,133	4,198	5,400	9,150	3,750	69.4%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 500 Water Transmission
Department: Public Works

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	239	156	350	350	-	0.0%	
	6322	Printing Expense	938	-	3,000	3,000	-	0.0%	
	6324	Advertising	-	236	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	252	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			1,428	391	3,350	3,350	-	0.0%	
Total Expenditures			558,208	637,683	720,485	897,876	177,391	24.6%	
Revenue Over(Under) Expenditures			4,516,079	4,283,049	4,580,635	4,333,124	(247,511)	-5.4%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	39,759	8,345	1,000,000	3,542,000	2,542,000	254.2%	
	5903	Capital Improvements	-	39,227	70,000	-	(70,000)	-100.0%	
	7001	Transfer To Fund Balance Reserves	-	-	150,000	153,000	3,000	2.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			39,759	47,572	1,220,000	3,695,000	2,475,000	202.9%	
Transfer\$ From Fund Balance					8,849,943	3,512,000			
Net Budget Surplus (Deficit)			4,476,320	4,235,477	12,210,578	4,150,124	(8,060,455)	-66.0%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	501,600	-	1,000,000	240,000	1,770,400	30,000
	501,600	-	1,000,000	240,000	1,770,400	30,000

Cost Center: 525 Water Treatment
Department: Public Works

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			-	-	-	-	-		
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			-	-	-	-	-		
Total Revenues			-	-	-	-	-		

Cost Center: 525 Water Treatment
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	361,515	361,664	403,061	415,608	12,547	3.1%	
	5012	Overtime	2,937	7,353	6,487	5,646	(841)	-13.0%	
	5014	Cell Phone Allowance	1,474	1,469	1,380	1,680	300	21.7%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	3,000	3,692	8,372	4,680	126.8%	
	6405	Longevity Awards	2,352	1,678	1,949	1,165	(784)	-40.2%	
	Salaries Total		368,278	375,164	416,569	432,471	15,902	3.8%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	28,002	27,784	31,762	32,955	1,194	3.8%	
	5030	Health	41,442	48,670	56,588	56,402	(187)	-0.3%	
	5031	Vision Insurance	571	589	666	720	54	8.0%	
	5032	Dental	2,504	2,648	3,056	2,986	(71)	-2.3%	
	5034	Life	675	661	836	746	(91)	-10.9%	
	5035	Disability Insurance	2,261	2,209	760	2,308	1,548	203.8%	
	5040	Workers Compensation	3,923	3,563	3,419	5,008	1,589	46.5%	
	5050	Unemployment Insurance	101	921	667	359	(308)	-46.2%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	30,718	31,620	34,720	35,023	303	0.9%	
	Benefits Total		110,197	118,664	132,475	136,506	4,031	3.0%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	554	2,350	2,500	150	6.4%	
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	300	300	-	0.0%	
	5206	Travel Meals	-	231	1,050	1,110	60	5.7%	
	5207	Mileage	104	93	2,750	1,280	(1,470)	-53.5%	
	Travel Total		104	877	6,450	5,190	(1,260)	-19.5%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	7,729	10,396	20,000	20,000	(0)	0.0%	
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	19,362	26,442	25,000	38,500	13,500	54.0%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	70,335	-	-	-	-		
	6080	Contractual/Contract Labor	10,308	25,160	50,000	50,000	(0)	0.0%	
	6085	Projects - Engineering & Prof Fees	-	39,994	134,156	-	(134,156)	-100.0%	FY25 included the water and wastewater master plan
	6153	WCRRWL Raw Water Line	956,596	819,912	810,314	770,503	(39,811)	-4.9%	
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	-	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	849	435	850	1,000	150	17.6%	
	6311	TCEQ Regulatory Fees	16,417	16,417	17,000	17,500	500	2.9%	
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	5,188	8,956	5,000	8,000	3,000	60.0%	

Cost Center: 525 Water Treatment
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6315	Lab Fees	11,136	15,840	25,000	25,000	-	0.0%	
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		1,097,921	963,550	1,087,320	930,503	(156,817)	-14.4%	
	6105	Equipment	36,368	15,658	30,000	50,000	20,000	66.7%	
	6115	Materials & Supplies	4,563	7,865	9,000	12,500	3,500	38.9%	
	6120	Chemicals	152,227	119,184	160,000	130,000	(30,000)	-18.7%	
	6121	Lab Supplies	9,476	23,771	25,000	32,000	7,000	28.0%	
	6122	Uniforms	568	1,851	1,825	2,500	675	37.0%	
	6124	Fuel / Oil	5,540	6,129	5,600	15,670	10,070	179.8%	
	6130	Furniture	272	2,341	500	500	-	0.0%	
	6145	Software Expense	16	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	2,852	2,989	3,000	5,000	2,000	66.7%	
	6160	Training Materials	-	-	1,000	1,000	0	0.0%	
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
	6327	Program Meals	-	12	500	800	300	60.0%	
	Equipment & Supplies Total		211,883	179,800	236,425	249,970	13,545	5.7%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	7,000	7,000	0	0.0%	
	6213	Vehicle Repairs & Maintenance	956	2,687	3,750	3,750	-	0.0%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	34	-	-	-	-		
	6320	Repairs & Maintenance	34,624	106,762	70,000	120,000	50,000	71.4%	
	6321	Non-recurring Maintenance	-	186,900	185,000	-	(185,000)	-100.0%	
	Maintenance, Repair & Facility Total		35,614	296,348	265,750	130,750	(135,000)	-50.8%	FY25 included \$150K replace PLCs and \$3K replace recycle pump.
	6300	Phone/Cable/Cell/Connectivity	21,390	6,099	6,500	10,929	4,429	68.1%	
	6400	Utilities Expense	310,899	296,414	339,800	326,170	(13,630)	-4.0%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		332,289	302,513	346,300	337,099	(9,201)	-2.7%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		
	Debt Service Total		-	-	-	-	-		

Cost Center: 525 Water Treatment
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6220	Postage/Mailing/Shipping	191	403	260	300	40	15.4%	
	6322	Printing Expense	186	48	-	250	250		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
	All Other Total		377	451	260	550	290	111.5%	
Total Expenditures			2,156,663	2,237,368	2,491,549	2,223,039	(268,510)	-10.8%	
Revenue Over(Under) Expenditures			(2,156,663)	(2,237,368)	(2,491,549)	(2,223,039)	268,510	-10.8%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	41,593	1,800,000	-	(1,800,000)	-100.0%	
	Reimbursable Capital Project Revenue Total		-	41,593	1,800,000	-	(1,800,000)	-100.0%	
	5901	Capital Expenditures	1,382,946	287,787	2,780,271	3,104,477	324,206	11.7%	
	5903	Capital Improvements	-	26,960	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	210,000	214,200	4,200	2.0%	
	5910	Reimbursable Capital Projects	-	41,593	1,800,000	-	(1,800,000)	-100.0%	
	Capital Outlay Expenditures Total		1,382,946	356,339	4,790,271	3,318,677	(1,471,594)	-30.7%	
	Transfer\$ From Fund Balance				8,849,943	2,604,477			
Net Budget Surplus (Deficit)			(3,539,609)	(2,552,115)	3,368,123	(2,937,239)	(6,305,362)	-187.2%	

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	450,000	761,277	663,548	335,000	394,652	500,000
		450,000	761,277	663,548	335,000	394,652	500,000

Cost Center: 550 Wastewater
Department: Public Works

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
Property Tax Revenue Total			-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	2,290,734	2,370,493	2,370,000	2,433,000	63,000	2.7%	
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	2,090	1,020	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	-	-	-	-	-		
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
Utility Program Revenue Total			2,292,824	2,371,513	2,370,000	2,433,000	63,000	2.7%	
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
Recreational Program Revenue Total			-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
Investment & Other Revenue Total			-	-	-	-	-		
Total Revenues			2,292,824	2,371,513	2,370,000	2,433,000	63,000	2.7%	

Cost Center: 550 Wastewater
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	204,561	237,217	274,298	338,171	63,873	23.3%	
	5012	Overtime	9,583	10,439	7,045	8,424	1,380	19.6%	
	5014	Cell Phone Allowance	1,110	1,272	1,230	1,440	210	17.1%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	1,206	936	3,536	2,600	277.8%	
	6405	Longevity Awards	747	1,147	1,438	1,966	529	36.8%	
	Salaries Total		216,001	251,283	284,946	353,538	68,591	24.1%	One new position
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	14,676	18,795	21,704	26,935	5,231	24.1%	
	5030	Health	29,982	30,142	40,307	48,780	8,473	21.0%	
	5031	Vision Insurance	394	443	479	630	151	31.5%	
	5032	Dental	1,679	2,022	2,265	2,728	463	20.4%	
	5034	Life	397	458	598	680	82	13.7%	
	5035	Disability Insurance	1,290	1,506	499	1,747	1,249	250.4%	
	5040	Workers Compensation	2,671	2,597	2,337	4,028	1,691	72.4%	
	5050	Unemployment Insurance	59	542	491	328	(164)	-33.3%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	16,424	21,276	23,726	28,626	4,900	20.7%	
	Benefits Total		67,572	77,780	92,406	114,483	22,076	23.9%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	1,000	1,000	-	0.0%	
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	100	100	-	0.0%	
	5206	Travel Meals	-	-	500	560	60	12.0%	
	5207	Mileage	-	-	550	830	280	50.9%	
	Travel Total		-	-	2,150	2,490	340	15.8%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	338	-	1,500	1,500	-	0.0%	
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	-	-	-	4,000	4,000		Generator Maintenance
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	46,124	14,298	50,000	50,000	(0)	0.0%	
	6080	Contractual/Contract Labor	45,190	66,402	65,000	65,000	(0)	0.0%	
	6085	Projects - Engineering & Prof Fees	-	-	-	-	-		
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	4,230	-	-	-	-		
	6310	Fees/Dues/Subscription Expense	15	64	-	-	-		
	6311	TCEQ Regulatory Fees	-	-	-	-	-		

Cost Center: 550 Wastewater
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	948,403	824,626	1,055,397	715,316	(340,081)	-32.2%	
	6314	Professional Development	2,781	1,557	1,600	1,600	0	0.0%	
	6315	Lab Fees	-	-	-	-	-	-	
	6416	Liability Insurance	-	-	-	-	-	-	
	Contractual Total		1,047,081	906,946	1,173,497	837,416	(336,081)	-28.6%	
	6105	Equipment	7,462	3,059	10,000	10,000	-	0.0%	
	6115	Materials & Supplies	2,006	2,559	4,000	5,000	1,000	25.0%	
	6120	Chemicals	-	1,050	3,000	3,000	-	0.0%	
	6121	Lab Supplies	-	-	-	-	-	-	
	6122	Uniforms	402	624	-	-	-	-	
	6124	Fuel / Oil	2,824	2,662	2,900	5,400	2,500	86.2%	
	6130	Furniture	-	-	-	-	-	-	
	6145	Software Expense	-	-	-	-	-	-	
	6150	Business Meals	-	-	-	-	-	-	
	6154	Water Meters	-	-	-	-	-	-	
	6156	Pipes and Components	4,688	4,057	6,500	6,500	-	0.0%	
	6160	Training Materials	1,941	-	500	800	300	60.0%	
	6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
	6327	Program Meals	-	67	-	-	-	-	
	Equipment & Supplies Total		19,323	14,079	26,900	30,700	3,800	14.1%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	7,300	7,500	200	2.7%	
	6213	Vehicle Repairs & Maintenance	5,533	5,331	2,000	6,000	4,000	200.0%	
	6215	Facility Rent Expense	-	-	-	-	-	-	
	6216	Maint Equipment Rent Expense	3,769	-	5,000	5,000	(0)	0.0%	
	6320	Repairs & Maintenance	11,566	21,191	65,700	30,000	(35,700)	-54.3%	
	6321	Non-recurring Maintenance	-	-	-	-	-	-	
	Maintenance, Repair & Facility Total		20,869	26,522	80,000	48,500	(31,500)	-39.4%	
	6300	Phone/Cable/Cell/Connectivity	3,764	284	500	1,448	948	189.6%	
	6400	Utilities Expense	21,570	28,800	32,000	28,742	(3,258)	-10.2%	
	6430	Streetlights	-	-	-	-	-	-	
	Utilities Total		25,333	29,084	32,500	30,190	(2,310)	-7.1%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
	6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
	6440	Principal - 2019 Refunding	-	-	-	-	-	-	
	6441	Interest - 2019 Refunding	-	-	-	-	-	-	
	6442	Principal - Series 2020 Refunding	-	-	-	-	-	-	
	6443	Interest - Series 2020 Refunding	-	-	-	-	-	-	
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	-	
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	-	
	6446	Principal - Series 2020	-	-	-	-	-	-	
	6447	Interest - Series 2020	-	-	-	-	-	-	
	6451	Principal - 2015 Series DA	-	-	-	-	-	-	
	6452	Interest - 2015 Series DA	-	-	-	-	-	-	
	6453	Principal - 2015 Refunding DA	-	-	-	-	-	-	
	6454	Interest - 2015 Refunding DA	-	-	-	-	-	-	
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	-	
	6496	Principal - Series 2020A Refunding	-	-	-	-	-	-	
	6497	Interest - Series 2020A Refunding	-	-	-	-	-	-	
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	-	

Cost Center: 550 Wastewater
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	-	-	-	-	-		
	6322	Printing Expense	-	48	-	-	-		
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			-	48	-	-	-	-	
Total Expenditures			1,396,178	1,305,742	1,692,399	1,417,316	(275,083)	-16.3%	
Revenue Over(Under) Expenditures			896,646	1,065,771	677,601	1,015,684	338,083	49.9%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	279,868	2,200,000	-	(2,200,000)	-100.0%	
Reimbursable Capital Project Revenue Total			-	279,868	2,200,000	-	(2,200,000)	-100.0%	
	5901	Capital Expenditures	321,925	142,010	1,464,876	1,615,000	150,124	10.2%	
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	100,000	102,000	2,000	2.0%	
	5910	Reimbursable Capital Projects	-	279,868	2,200,000	-	(2,200,000)	-100.0%	
Capital Outlay Expenditures Total			321,925	421,878	3,764,876	1,717,000	(2,047,876)	-54.4%	
Transfer\$ From Fund Balance					8,849,943	1,615,000			
Net Budget Surplus (Deficit)			574,721	923,761	7,962,668	913,684	(7,048,984)	-88.5%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	727,500	-	637,500	-	250,000	-
	727,500	-	637,500	-	250,000	-

Cost Center: 540 Stormwater
Department: Public Works

			FY2023	FY2024	FY2025	FY2026	\$ Variance	% Variance	Notes
	GL Code	GL Title	Actual	Actual	Budget	Budget	to FY2025	to FY2025	
Revenue & Sources									
	4101	Property Tax Income	-	-	-	-	-		
	4102	Delinquent Property Tax Income	-	-	-	-	-		
	4103	Defined Area Tax	-	-	-	-	-		
	4104	Defined Area Delinquent Taxes	-	-	-	-	-		
	Property Tax Revenue Total		-	-	-	-	-		
	4110	Plan Review Income	-	-	-	-	-		
	4112	Inspection Fees	-	-	-	-	-		
	4201	Water Service	-	-	-	-	-		
	4202	CRF - Water	-	-	-	-	-		
	4203	WW Service	-	-	-	-	-		
	4204	CRF - WW	-	-	-	-	-		
	4211	Water Connection	-	-	-	-	-		
	4213	WW Connections	-	-	-	-	-		
	4230	Solid Waste Services	-	-	-	-	-		
	4240	Raw Water Sales	-	-	-	-	-		
	4245	Wholesale Water	-	-	-	-	-		
	4250	Drought Surcharge	-	-	-	-	-		
	4301	Regulatory Compliance Fee	153,407	164,347	175,250	430,000	254,750	145.4%	Assumes \$5 Fee
	4401	Service Charges	-	-	-	-	-		
	4403	Late Charges	-	-	-	-	-		
	Utility Program Revenue Total		153,407	164,347	175,250	430,000	254,750	145.4%	
	4501	Rental Income - Recreation	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	-	-	-	-	-		
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	-	-	-	-	-		
	4522	Day Passes	-	-	-	-	-		
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	4145	Parks Maintenance Fee	-	-	-	-	-		
	Recreational Program Revenue Total		-	-	-	-	-		
	4130	Builder Park Fees	-	-	-	-	-		
	4140	Emergency Management and Hazard Mil	-	-	-	-	-		
	4402	Donations	-	-	-	-	-		
	4404	Civil Penalties	-	-	-	-	-		
	4405	Interest Income	-	-	-	-	-		
	4406	Gain/Loss on Investments	-	-	-	-	-		
	4410	Rental Income - Leases	-	-	-	-	-		
	4500	Other Income	-	-	-	-	-		
	4502	Promotional Materials	-	-	-	-	-		
	Investment & Other Revenue Total		-	-	-	-	-		
Total Revenues			153,407	164,347	175,250	430,000	254,750	145.4%	

Cost Center: 540 Stormwater
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Expenditures									
	5010	Salary	87,443	82,853	98,611	96,894	(1,717)	-1.7%	
	5012	Overtime	2,624	2,232	3,281	3,020	(261)	-7.9%	
	5014	Cell Phone Allowance	348	379	375	360	(15)	-4.0%	
	5015	Compensation Other	-	-	-	-	-		
	6313	Certification Pay	-	113	104	104	(0)	0.0%	
	6405	Longevity Awards	237	389	450	504	54	11.9%	
	Salaries Total		90,652	85,966	102,821	100,882	(1,939)	-1.9%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	5,461	6,459	7,837	7,690	(147)	-1.9%	
	5030	Health	1,551	2,458	12,596	12,195	(401)	-3.2%	
	5031	Vision Insurance	19	27	145	155	10	6.8%	
	5032	Dental	89	130	679	652	(27)	-4.0%	
	5034	Life	154	163	187	170	(17)	-8.9%	
	5035	Disability Insurance	490	526	176	498	322	182.4%	
	5040	Workers Compensation	1,190	1,016	850	1,177	327	38.4%	
	5050	Unemployment Insurance	32	290	164	82	(82)	-50.0%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	6,008	7,266	8,567	8,172	(395)	-4.6%	
	Benefits Total		14,993	18,335	31,201	30,791	(410)	-1.3%	
	5201	Airfare	-	-	-	-	-		
	5202	Lodging	-	-	500	500	-	0.0%	
	5204	Cab Fare / local transportation	-	-	-	-	-		
	5205	Parking	-	-	100	100	-	0.0%	
	5206	Travel Meals	-	-	250	310	60	24.0%	
	5207	Mileage	-	-	250	530	280	112.0%	
	Travel Total		-	-	1,100	1,440	340	30.9%	
	6010	Contractual-Legal	-	-	-	-	-		
	6025	Contractual/Auditing	-	-	-	-	-		
	6026	Investment Advisory Services	-	-	-	-	-		
	6032	Contractual Labor Split Programs	-	-	-	-	-		
	6040	Contractual/Network maint/dev.	-	-	-	-	-		
	6045	Contractual/Website	-	-	-	-	-		
	6055	Security	-	-	-	-	-		
	6060	Appraisal Fees	-	-	-	-	-		
	6065	Depository Contract	-	-	-	-	-		
	6070	Maintenance Contracts	36,204	37,065	40,000	45,000	5,000	12.5%	
	6078	Plumbing Inspections	-	-	-	-	-		
	6079	General Engineering and Professional	53,703	3,317	-	-	-		
	6080	Contractual/Contract Labor	-	(39,693)	-	-	-		
	6085	Projects - Engineering & Prof Fees	-	69,935	-	175,000	175,000		Drainage vegetation Maintenance
	6153	WCRRWL Raw Water Line	-	-	-	-	-		
	6210	Rental Expense	-	-	-	-	-		
	6250	Solid Waste Service	-	-	-	-	-		
	6305	Bill Production Expense	1,119	-	-	-	-		
	6310	Fees/Dues/Subsription Expense	4	-	-	-	-		
	6311	TCEQ Regulatory Fees	203	100	400	400	-	0.0%	

Cost Center: 540 Stormwater
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
	6312	BCRWWS Wastewater System	-	-	-	-	-		
	6314	Professional Development	174	1,043	2,000	2,000	(0)	0.0%	
	6315	Lab Fees	-	-	-	-	-		
	6416	Liability Insurance	-	-	-	-	-		
	Contractual Total		91,406	71,768	42,400	222,400	180,000	424.5%	
	6105	Equipment	700	-	750	750	-	0.0%	
	6115	Materials & Supplies	444	1,441	1,500	1,500	(0)	0.0%	
	6120	Chemicals	-	-	-	-	-		
	6121	Lab Supplies	-	-	-	-	-		
	6122	Uniforms	151	44	375	375	-	0.0%	
	6124	Fuel / Oil	1,208	946	1,800	1,000	(800)	-44.4%	
	6130	Furniture	-	-	-	-	-		
	6145	Software Expense	-	-	-	-	-		
	6150	Business Meals	-	-	-	-	-		
	6154	Water Meters	-	-	-	-	-		
	6156	Pipes and Components	-	-	-	-	-		
	6160	Training Materials	-	-	-	-	-		
	6180	T-Shirts/Pins/Etc.	1,307	1,575	2,500	2,500	-	0.0%	
	6327	Program Meals	-	-	-	-	-		
	Equipment & Supplies Total		3,810	4,006	6,925	6,125	(800)	-11.6%	
	6212	Mobile Equipment Repairs & Maintenance	-	-	1,000	-	(1,000)	-100.0%	
	6213	Vehicle Repairs & Maintenance	1,005	595	1,600	1,600	0	0.0%	
	6215	Facility Rent Expense	-	-	-	-	-		
	6216	Maint Equipment Rent Expense	-	-	-	-	-		
	6320	Repairs & Maintenance	6,638	213	9,000	10,000	1,000	11.1%	
	6321	Non-recurring Maintenance	-	-	-	-	-		
	Maintenance, Repair & Facility Total		7,642	808	11,600	11,600	0	0.0%	
	6300	Phone/Cable/Cell/Connectivity	58	30	-	474	474		
	6400	Utilities Expense	6,234	2,276	6,500	4,810	(1,690)	-26.0%	
	6430	Streetlights	-	-	-	-	-		
	Utilities Total		6,292	2,306	6,500	5,284	(1,216)	-18.7%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-		
	6456	Interest - 2016 CC Revenue	-	-	-	-	-		
	6440	Principal - 2019 Refunding	-	-	-	-	-		
	6441	Interest - 2019 Refunding	-	-	-	-	-		
	6442	Principal - Series 2020 Refunding	-	-	-	-	-		
	6443	Interest - Series 2020 Refunding	-	-	-	-	-		
	6444	Principal - Series 2020 Refunding DA	-	-	-	-	-		
	6445	Interest - Series 2020 Refunding DA	-	-	-	-	-		
	6446	Principal - Series 2020	-	-	-	-	-		
	6447	Interest - Series 2020	-	-	-	-	-		
	6451	Principal - 2015 Series DA	-	-	-	-	-		
	6452	Interest - 2015 Series DA	-	-	-	-	-		
	6453	Principal - 2015 Refunding DA	-	-	-	-	-		
	6454	Interest - 2015 Refunding DA	-	-	-	-	-		
	6489	Principal - Series 2021 Refunding DA	-	-	-	-	-		
	6496	Principal - Series 2020A Refunding	-	-	-	-	-		
	6497	Interest - Series 2020A Refunding	-	-	-	-	-		
	6498	Interest - Series 2021 Refunding DA	-	-	-	-	-		

Cost Center: 540 Stormwater
Department: Public Works

	GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	\$ Variance to FY2025	% Variance to FY2025	Notes
Debt Service Total			-	-	-	-	-		
	6220	Postage/Mailing/Shipping	29	130	100	100	0	0.0%	
	6322	Printing Expense	675	1,050	1,000	1,000	-	0.0%	
	6324	Advertising	-	-	-	-	-		
	6325	Recruiting Expense	-	-	-	-	-		
	6425	Bad Debt Expense	-	-	-	-	-		
	6461	Fiscal Agent Fees	-	-	-	-	-		
	7000	Board Contingency	-	-	-	-	-		
All Other Total			703	1,180	1,100	1,100	0	0.0%	
Total Expenditures			215,499	184,369	203,647	379,622	175,975	86.4%	
Revenue Over(Under) Expenditures			(62,091)	(20,022)	(28,396)	50,378	78,775	-277.4%	
Capital Outlay									
	4910	Reimbursable Projects Revenue	-	-	-	-	-		
Reimbursable Capital Project Revenue Total			-	-	-	-	-		
	5901	Capital Expenditures	-	-	186,000	157,000	(29,000)	-15.6%	
	5903	Capital Improvements	-	-	-	-	-		
	7001	Transfer To Fund Balance Reserves	-	-	50,000	51,000	1,000	2.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
Capital Outlay Expenditures Total			-	-	236,000	208,000	(28,000)	-11.9%	
Transfer\$ From Fund Balance					8,849,943	157,000			
Net Budget Surplus (Deficit)			(62,091)	(20,022)	8,585,547	(622)	(8,586,168)	-100.0%	

Capital Outlay by Funding Source:

	Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903 Capital Improvements	-	-	-	-	-	-
5901 Capital Expenditures	-	-	57,000	100,000	-	-
	-	-	57,000	100,000	-	-