



30360 Cougar Bend
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City of Bulverde
FY 2025-26
Proposed Budget

Prepared and filed with the City Secretary on 08/08/2025 in accordance with Section 102.005 of the Texas Local Government Code.

Sandra V. Ham, City Secretary

August 8, 2025

Date

This budget will raise more total property taxes than last year's budget by \$688,430 which is an increase of 20.09%, and of that amount \$214,510 is tax revenue to be raised from new property added to the tax roll this year.

The estimated tax rate required to cover the proposed budget is \$0.259798 per \$100 of valuation

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
GENERAL FUND				
REVENUE				
100-43011	Ad Valorem Taxes	3,020,227.48	3,723,700.00	4,223,700.00
100-43012	Delinquent Collections	(5,104.99)	15,000.00	15,000.00
100-43013	Penalty & Interest	27,456.48	20,000.00	25,000.00
100-43015	Debt Service		-	-
100-43051	Sales Tax	3,482,696.94	3,120,000.00	3,643,800.00
100-43052	Mixed Beverage	42,842.04	30,000.00	39,000.00
100-43101	GVTC Franchise Tax	36,061.43	40,000.00	35,000.00
100-43102	CPS Franchise Tax	208,044.99	150,000.00	218,000.00
100-43103	Pedernales Coop Franchise Tax	100,115.03	75,000.00	108,000.00
100-43104	TW/Charter Franchise Tax	37,418.03	35,000.00	37,000.00
100-43105	Waste Connections	69,987.29	60,000.00	89,000.00
100-43106	Other Franchise Fees	7,504.80	10,000.00	4,000.00
100-43107	Texas Water Company	36,620.65	25,000.00	36,000.00
100-43201	Building Permits 1	858,221.31	600,000.00	301,800.00
100-43202	Driveways	11,317.68	5,000.00	8,000.00
100-43203	Sign Permits	18,603.58	10,000.00	22,000.00
100-43204	Other Permits	132,452.73	50,000.00	70,500.00
100-43205	License Permits	450.00	-	-
100-43206	Health Inspections	15,510.00	10,000.00	14,000.00
100-43210	Special Use Permit	5,250.00	1,000.00	10,000.00
100-43212	Zoning	12,464.00	10,000.00	1,200.00
100-43215	Platting Fees	51,546.54	150,000.00	220,000.00
100-43220	Fire Alarms	200.00	-	-
100-43221	Fire Sprinklers/Alarms/Inspections	7,675.30	1,000.00	6,950.00
100-43222	Fire Inspections	1,071.62	500.00	
100-43225	Tree Preservation	5,170.52		
100-43230	Park Reservations	18,369.67	15,000.00	19,000.00
100-43400	Court Revenues - Other	177,761.58	-	68,000.00
100-43401	Fines Collected	564,835.25	600,000.00	593,000.00
100-43402	Local Jury Fund	75.87	-	300.00
100-43403	Local Youth Diversion	3,736.19		
100-43404	DCS Fees-Admin Fees	1,187.91	15,000.00	3,500.00
100-43405	MC Security Fund		-	
100-43406	MC Technology Fund		-	
100-43407	TFC-Local Traffic Fee	986.42	7,500.00	3,500.00
100-43408	Time Payment Reimbursement Fee	843.00	1,500.00	1,200.00
100-43409	OmniBase Reimbursement Fee-FTA	4,954.26	-	3,500.00
100-43410	State Traffic Fine(STF/Stf2)	869.64	5,000.00	3,500.00
100-43413	Judicial Support Fee - City	35.52	500.00	200.00
100-43414	Indigent Defense Fee - City		100.00	-
100-43415	Civil Justice Fee - City	0.12	-	2.00
100-43417	Local Truancy Prevention & Diversion Fund		15,000.00	-
100-43418	Failure to Appear - FTA - City		3,000.00	-
100-43420	Combined Court Cost		30,000.00	-
100-43421	Municipal Jury Funds	312.76	500.00	60.00
100-43425	Arrest Fees	4,336.65	15,000.00	16,000.00
100-43426	Warrant Fees	10,533.17	35,000.00	67,000.00
100-43427	Youth Admin Fee			

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
100-43501	Miscellaneous	38,290.24	15,000.00	10,000.00
100-43502	Animal Control Fines		-	-
100-43503	Child Safety Fund		-	-
100-43504	Donations		-	-
100-43505	Conference Center	25,719.94	25,000.00	25,000.00
100-43506	Insurance Proceeds	14,336.87	-	1,000.00
100-43507	Credit Card Fees	34,459.31	30,000.00	14,000.00
100-43508	Tree Settlement - Belle Oaks		-	
100-43701	MM & Operating Acct Int Income	15,580.09	10,000.00	7,000.00
100-43702	CD Interest Income		-	-
100-43705	Investment Pool Interest	210,819.56	100,000.00	160,000.00
100-43803	LEOSE - Grant		-	
100-43804	Home Land Security		-	
100-43805	Park Fund		-	
100-43806	Grant Revenue		-	
100-43807	Dept Of Justice - Grants		-	
100-43808	Tree Preservation		-	
100-43809	Comal - ISD	168,471.84	400,000.00	350,000.00
100-43810	Fema		-	
100-43811	Waste Water Expansion Fees		-	
100-43812	Canyon Lake Water Easement		-	
100-43813	PD Grant	67,877.06	-	
100-43814	CSLFRF	633,902.64	-	
100-43849	WWTP	-	-	
100-43850	Other Rev/Fin - Lease Purchase	-	-	
100-43852	Sale of Surplus Equipment / Vehicles	-	-	
100-43901	Bank Rec Adj	-	-	
100-43915	Road Fund	-	-	
100-43917	Fund Trans - Tree Prev (350)	-	-	
100-43918	Fund Trans - Drainage (500)	-	-	
100-43921	Park Fund Raising/Donations	-	-	
100-43940	Fund Balance - Undesignated	-	-	
100-43997	Transfer In-Tree Pres Fund	-	-	
100-43998	Transfer In - Hotel/Motel	-	-	
100-43999	Transfers In - Special Rev	-	-	
	Total	\$ 10,182,099.01	\$ 9,464,300.00	\$ 10,473,712.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
ADMINISTRATION				
100-10-54101	Salaries	518,060.69	449,658.61	438,000.00
100-10-54102	FICA	61,626.11	36,082.31	33,428.00
100-10-54103	TMRS	46,625.30	38,768.85	38,737.00
100-10-54104	Merit Increase - Discretionary		-	7,500.00
100-10-54105	TWC	708.45	355.16	189.00
100-10-54107	Group Health	64,376.25	52,321.84	41,000.00
100-10-54108	Uniforms	1,706.33	1,650.00	500.00
100-10-54110	Overtime	1,705.59	234.15	-
100-10-54115	Cell - Phone Rmb	2,250.00	2,190.00	1,560.00
100-10-54220	Office Supplies	4,246.94	5,272.50	7,000.00
100-10-54222	Postage	1,795.60	1,500.00	1,500.00
100-10-54500	Office Equipment	(3,031.39)	1,083.98	1,000.00
100-10-54221	Miscellaneous	202.82		
100-10-54223	Filing Fees	169.64	1,000.00	1,000.00
100-10-54226	Mileage	418.08	-	-
100-10-54346	Technical Support/Repair		-	
100-10-54350	Advertising	2,418.54	2,861.26	4,000.00
100-10-54351	Dues/Subscriptions	5,452.90	4,238.38	4,600.00
100-10-54352	Seminars/Training/Meetings	7,866.84	7,500.00	7,500.00
100-10-54353	Travel/Meals	2,667.57	3,000.00	3,000.00
100-10-54355	Election Costs		10,000.00	10,000.00
100-10-54340	Professional Services	(20,610.67)	1,000.00	-
100-10-54347	Software	4,846.18	6,000.00	6,000.00
100-10-54349	Resource Library	4,133.07	5,583.57	6,000.00
	Total	\$ 707,634.84	\$ 630,300.61	\$ 612,514.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
MAYOR & COUNCIL				
100-15-54220	Office Supplies	2,555.17	1,650.00	1,500.00
100-15-54224	Public Relations	450.00	6,576.23	-
100-15-54346	Technical Support/Repair		-	
100-15-54351	Dues/Subscriptions	1,698.00	1,500.00	1,500.00
100-15-54352	Seminars/Training/Meetings	2,104.18	7,773.77	11,000.00
100-15-54335	Election Cost	3,761.30		
100-15-54380	Mayor/Alderman Expense	378.37		
100-15-54500	Office Equipment	15,043.64		
	Total	25,990.66	17,500.00	14,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
MUNICIPAL COURT				
100-20-54101	Salaries	139,836.91	152,804.00	169,000.00
100-20-54102	FICA	10,956.30	12,261.73	13,000.00
100-20-54103	TMRS	15,380.73	14,530.30	15,000.00
100-20-54104	Merit Increase- Discretionary		-	5,000.00
100-20-54105	TWC	351.00	252.00	189.00
100-20-54107	Group Health	25,642.46	24,652.81	32,000.00
100-20-54108	Uniforms	306.45	150.00	225.00
100-20-54110	Overtime	715.84	500.00	1,000.00
100-20-54111	Court Bailiff			
100-20-54115	Cell - Phone Rmb		-	-
100-20-54220	Office Supplies	6,710.28	4,000.00	6,000.00
100-20-54222	Postage	2,157.29	4,000.00	4,000.00
100-20-54346	Technical Support/Repair		-	-
100-20-54347	Software	722.30	2,400.00	19,000.00
100-20-54349	Resource Library		100.00	300.00
100-20-54351	Dues/Subscriptions	165.00	400.00	400.00
100-20-54352	Seminars/Training/Meetings	1,900.93	2,500.00	2,500.00
100-20-54353	Interpreter		500.00	200.00
100-20-54354	Court Meals	1,609.90	5,000.00	5,000.00
100-20-54355	Travel/Meals	105.49		-
100-20-54386	Judge	23,750.00	33,400.00	28,000.00
100-20-54387	Prosecutor	38,175.83	77,552.26	45,000.00
100-20-54487	Court Refunds	320.00	2,000.00	2,000.00
100-20-54488	Jury		150.00	150.00
100-20-54500	Office Equipment	119.24	2,400.00	1,000.00
100-20-54502	Office Furniture	249.99		-
	Total	269,175.94	339,553.10	348,964.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
NON-DEPARTMENTAL				
100-30-54109	Document Storage/Archive		4,815.00	5,000.00
100-30-54220	Office Supplies	17,552.73	12,688.19	10,000.00
100-30-54221	Employee Retention		-	5,000.00
100-30-54222	Unrec Bank Adj	(669.58)		
100-30-54227	Janitorial		10,720.00	12,000.00
100-30-54228	Banking Fees	2,945.11	2,200.00	2,400.00
100-30-54332	Electric	14,051.32	14,500.00	14,000.00
100-30-54333	Water	2,911.95	1,000.00	1,200.00
100-30-54334	Telephone	9,069.01	15,000.00	16,200.00
100-30-54336	Office Security/Alarm Sys	1,881.30	2,500.00	2,500.00
100-30-54337	Pest Control		2,000.00	2,000.00
100-30-54339	Credit Card Fees	40,418.65	14,000.00	15,000.00
100-30-54343	Building - Repair/Maintenance	98,524.56	-	2,000.00
100-30-54344	Equipment Repair			-
100-30-54345	Equipment Rental	16,584.34	8,500.00	8,000.00
100-30-54346	Technical Support/Repair	57,959.58	115,366.31	121,000.00
100-30-54347	Software	146,970.63	75,000.00	100,000.00
100-30-54349	Resource Library		-	-
100-30-54356	Landscaping Maint	3,269.63	4,000.00	-
100-30-54357	Community Events	6,566.70	5,500.00	5,500.00
100-30-54358	Economic Development Services	15,000.00	15,000.00	-
100-30-54359	Newsletter Publishing/Editing	106,177.13	126,000.00	112,200.00
100-30-54360	SH DEV REFUND	288,969.77	330,000.00	380,000.00
100-30-54390	General Liability Ins	10,405.25	4,300.00	4,800.00
100-30-54391	General Contents Ins	624.00	269.50	300.00
100-30-54392	Errors & Omissions	5,054.00	6,600.00	7,300.00
100-30-54393	Law Enforcement Liab	10,016.00	21,688.00	24,000.00
100-30-54394	Vehicle Liability	23,432.00	26,800.00	30,000.00
100-30-54395	Crime Coverage Fidelity	193.75	221.00	300.00
100-30-54398	Worker's Comp Ins	50,633.00	47,020.00	54,000.00
100-30-54500	Office Equipment	2,559.63		
100-30-54505	Other Machinery & Equip	243.15		
	Total	931,343.61	865,688.00	934,700.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
PUBLIC SAFETY				
100-40-54101	Salaries	1,579,495.43	1,765,039.55	1,943,000.00
100-40-54102	FICA	127,355.02	143,566.21	152,000.00
100-40-54103	TMRS	168,889.99	166,840.97	178,000.00
100-40-54104	Merit Increase - Discretionary		-	52,200.00
100-40-54105	TWC	2,738.45	3,000.00	1,600.00
100-40-54107	Group Health	281,576.89	293,444.38	341,000.00
100-40-54108	Uniforms	13,135.18	12,905.00	12,000.00
100-40-54110	Overtime	27,446.69	42,600.00	35,000.00
100-40-54115	Cell Phone - Rmb	11,350.00	11,520.00	13,000.00
100-40-54116	Night Shift Pay			13,000.00
100-40-54117	Intermediate Certification	3,985.00	5,720.00	10,400.00
100-40-54118	Advanced Certification	11,755.00	12,480.00	16,400.00
100-40-54119	Masters Certification	9,975.00	21,840.00	12,360.00
100-40-54220	Office Supplies	6,373.35	10,000.00	12,000.00
100-40-54221	K-9 Supplies/Maint		1,228.00	-
100-40-54222	Postage	2,211.77	2,000.00	2,000.00
100-40-54224	Public Relations	426.90	4,500.00	2,000.00
100-40-54227	Janitorial		13,000.00	13,500.00
100-40-54332	Electric	9,431.02	11,000.00	15,000.00
100-40-54333	Water	6,392.46	9,400.00	10,000.00
100-40-54335	Patrol Computers Mdt	78,141.16	27,716.01	20,000.00
100-40-54336	Office Security/Alarm System		2,000.00	2,000.00
100-40-54337	Pest Control		1,800.00	2,000.00
100-40-54341	Fuel	73,528.88	100,000.00	100,000.00
100-40-54342	Vehicle - Repair/Maint	50,876.77	48,742.45	50,000.00
100-40-54343	Building - Repair/Maint	14,024.85	10,747.00	10,000.00
100-40-54344	Equipment Repair	4,013.50	2,500.00	2,500.00
100-40-54345	Equipment Rental	1,602.98	6,972.00	8,000.00
100-40-54346	Technical Support/Repair	11,657.28	2,253.00	2,500.00
100-40-54347	Software	6,660.19	55,333.00	80,000.00
100-40-54350	Travel/Meals	450.74		
100-40-54351	Dues/Subscriptions	8,872.54	10,000.00	16,000.00
100-40-54352	Seminars/Training/Meetings	3,163.19	10,000.00	10,000.00
100-40-54353	Assessment Services	574.27	1,000.00	1,200.00
100-40-54500	Office Equipment	3,422.80	3,000.00	3,000.00
100-40-54502	Office Furniture		500.00	500.00
100-40-54505	Other Machinery & Equip	69,943.82	67,500.00	70,000.00
100-40-54510	Vehicles	3,029.23		
	Total	2,592,500.35	2,880,147.57	3,212,160.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
PUBLIC WORKS				
100-50-54101	Salaries	265,310.58	259,548.17	297,000.00
100-50-54102	FICA	17,876.80	19,225.36	22,000.00
100-50-54103	TMRS	28,184.67	22,341.62	26,000.00
100-50-54104	Merit Increase - Discretionary	-	-	6,900.00
100-50-54105	TWC	629.92	250.00	252.00
100-50-54107	Group Health	36,961.94	41,457.58	66,000.00
100-50-54108	Uniforms	1,280.95	1,500.00	1,500.00
100-50-54110	Overtime	11,468.56	4,369.58	3,000.00
100-50-54115	Cell Phone - Rmb	900.00	2,080.00	2,080.00
100-50-54220	Office Supplies	6,672.17	3,000.00	5,000.00
100-50-54222	Postage	263.47	300.00	200.00
100-50-54330	Storage Rental	6,464.00	5,700.00	6,500.00
100-50-54340	Professional Services	35,751.72	-	
100-50-54341	Fuel	5,149.85	6,000.00	7,000.00
100-50-54342	Vehicle - Repair/Maint	16,423.46	3,000.00	5,000.00
100-50-54343	Repair/Maint Bldg & Grounds PW	42,547.68	25,500.00	15,000.00
100-50-54344	Equipment Repair	-	3,600.00	3,600.00
100-50-54345	Equipment Rental	2,308.69	4,300.00	5,000.00
100-50-54346	Technical Support/Repair	24,196.57	-	
100-50-54347	Software	288.00	306.43	1,100.00
100-50-54349	Resource Library	-	-	
100-50-54350	Advertising	-	500.00	500.00
100-50-54351	Dues/Subscriptions	754.74	500.00	500.00
100-50-54352	Seminars/Training/Meetings	2,968.63	3,500.00	3,500.00
100-50-54357	Community Events	-	-	5,000.00
100-50-54362	Animal Services	35,211.18	35,000.00	45,000.00
100-50-54366	Animal Remains Disposal	3,960.00	-	
100-50-54370	Road Repair & Maint	33,615.69	-	
100-50-54371	Potholes	22,665.86	30,000.00	30,000.00
100-50-54372	Professional Services	10,608.95	-	
100-50-54373	Hardware, Cement Purch	259.94	2,000.00	
100-50-54374	Ditch Repair/Maint	4,768.12	100,000.00	100,000.00
100-50-54375	Row Maintenance	8.50	45,000.00	45,000.00
100-50-54376	Signage	4,006.44	11,000.00	11,000.00
100-50-54377	Drainage - Repair/Maint	12,582.00	-	
100-50-54379	Lewis Creek Maintenance	-	1,960.64	
100-50-54500	Office Equipment	595.23	-	
100-50-54505	Other Machinery & Equip	1,470.64	8,000.00	20,000.00
100-50-54510	Vehicles	25.25	-	
	Total	636,180.20	639,939.38	733,632.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
PARKS & RECREATION				
100-55-54101	Salaries	-	-	-
100-55-54102	FICA	-	-	-
100-55-54103	TMRS	-	-	-
100-55-54104	Merit Increase - Discretionary	-	-	-
100-55-54105	TWC	-	-	-
100-55-54107	Group Health	-	-	-
100-55-54108	Uniforms	208.55	-	
100-55-54110	Overtime	-	-	-
100-55-54220	Office Supplies		500.00	
100-55-54221	Misc - Hardware/Materials	401.00	8,500.00	8,500.00
100-55-54227	Janitorial		24,000.00	25,000.00
100-55-54332	Electric	2,234.71	3,000.00	3,000.00
100-55-54333	Water	25,308.70	33,000.00	33,000.00
100-55-54334	Telephone	232.47	1,500.00	1,600.00
100-55-54340	Professional Services	125.00		
100-55-54343	Repair/Maint - Bldg/Grounds PARKS & REC	424,911.75	88,330.85	20,000.00
100-55-54356	Landscaping	63,856.80	19,669.15	-
100-55-54357	Community Events	2,174.88	-	
100-55-54505	Other Machinery & Equip			3,500.00
100-55-54520	Building		5,000.00	-
	Total	519,453.86	183,500.00	94,600.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
PLANNING & DEVELOPMENT				
100-60-54101	Salaries	214,635.80	300,212.03	392,000.00
100-60-54102	FICA	21,234.14	23,734.10	30,200.00
100-60-54103	TMRS	21,077.53	27,581.19	35,300.00
100-60-54104	Merit Increase - Discretionary		-	5,500.00
100-60-54105	TWC	591.39	252.00	315.00
100-60-54107	Group Health	31,325.77	45,353.04	65,000.00
100-60-54108	Uniforms		134.42	375.00
100-60-54110	Overtime	15.87	-	500.00
100-60-54115	Cell Phone	530.00	1,920.00	2,080.00
100-60-54220	Office Supplies	5,404.40	1,500.00	1,500.00
100-60-54222	Postage	676.06	500.00	1,000.00
100-60-54341	Fuel	-	-	2,000.00
100-60-54342	Vehicle - Repair/Maint		-	1,500.00
100-60-54345	Equipment Rental	2,096.53	6,252.26	-
100-60-54346	Technical Support/Repair	2,990.00	-	-
100-60-54347	Software	7,925.17	8,950.00	9,000.00
100-60-54349	Resource Library			500.00
100-60-54350	Advertising	2,794.55	3,200.00	2,600.00
100-60-54351	Dues/Subscriptions	1,642.81	2,000.00	2,200.00
100-60-54352	Seminars/Training/Meetings	1,252.65	1,000.00	7,000.00
100-60-54500	Office Equipment	7,602.25	-	
	Total	321,794.92	422,589.04	558,570.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
VISITOR CENTER / EVENT CENTER				
100-65-54220	Supplies-Office/Kitchen	314.07	1,000.00	1,000.00
100-65-54332	Electric		1,000.00	-
	Total	314.07	2,000.00	1,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
PROFESSIONAL & CONTRACTUAL SERVICES				
100-90-54400	Attorney	98,299.57	102,500.00	130,000.00
100-90-54410	Auditor	13,900.00	15,000.00	17,000.00
100-90-54420	Engineering Services	850,984.62	530,000.00	550,000.00
100-90-54430	Inspections	394,940.03	400,000.00	400,000.00
100-90-54440	Comal County Appraisal Dist.	30,594.59	37,650.00	45,000.00
100-90-54441	Comal County Collection Fee	466.03	500.00	-
100-90-54481	Child Safety	716.16	-	
	Total	1,389,901.00	1,085,650.00	1,142,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
TRANSFER TO OTHER FUNDS				
100-99-54901	Transfers Out-Capital Funds	1,997,240.59	2,315,000.00	2,424,054.00
	Total	1,997,240.59	2,315,000.00	2,424,054.00
Fund 100	Total Revenue	10,182,099.01	9,464,300.00	10,473,712.00
Fund 100	Total Expense	9,391,530.04	9,381,867.70	10,076,194.00
Fund 100	Surplus/Deficit	790,568.97	82,432.30	397,518.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
CAPITAL EXPENDITURES				
150-43508	Capital Contribution	-	1,915,000.00	1,780,000.00
10-43999	Transfers In	1,997,240.59	-	
	Total	1,997,240.59	1,915,000.00	1,780,000.00
150-00-54500	Police Vehicles	208,597.05	290,700.00	240,000.00
150-00-54503	2022 PD Building Project	659,402.05	-	
150-00-54504	Annual Road & Drainage Projects	1,429,128.30	1,500,000.00	1,500,000.00
150-00-54506	Public Works Vehicle	91,839.77	-	-
	Public Works Yard			40,000.00
150-00-54507	Parks & Recreation	-	175,000.00	
	Total	2,388,967.17	1,965,700.00	1,780,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
RIGHT OF WAY ACQUISITION				
160-43508	Capital Contribution		400,000.00	400,000.00
	Total	-	400,000.00	400,000.00
160-00-54510	Right of Way Acquisition	-	-	-
	Total	-	-	-

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
POLICE SEIZURE FUND (RESTRICTED)				
300-43701	Interest-PD SEIZED MM	219.30	-	240.00
300-43810	Police Seizure	-	-	-
300-43850	Seized Funds Received	3,380.49	-	-
300-43999	Transfers In - General Fund	-	-	-
	Total	3,599.79	-	240.00
300-00-54221	Miscellaneous	-	582.00	1,000.00
300-00-54228	Banking Fees	25.00		
	Total	25.00	582.00	1,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
HOTEL/MOTEL FUND (RESTRICTED)				
310-43055	Hotel/Motel Tax	204,834.44	200,000.00	200,000.00
310-43702	Interest Income	1,073.50	500.00	1,000.00
	Total	205,907.94	200,500.00	201,000.00
310-00-54450	Conference Center Lease	192,396.20	200,000.00	200,000.00
	Total	192,396.20	200,000.00	200,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
COURT CHILD SAFETY FUND (RESTRICTED)				
320-43503	Child Safety Fees (CSF)	9,770.60	10,000.00	14,000.00
320-43702	Interest	4,473.13	2,500.00	3,900.00
	Total	14,243.73	12,500.00	17,900.00
320-00-54220	Supplies-Meeting	60.00	2,307.29	17,900.00
	Total	60.00	2,307.29	17,900.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
COURT SECURITY FUND (RESTRICTED)				
330-43405	MC Security Fees	19,934.61	15,000.00	18,000.00
330-43702	Interest Income	7,157.00	3,000.00	6,000.00
	Total	27,091.61	18,000.00	24,000.00
300-00-54102	FICA			
300-00-54103	TMRS	54.08		
330-00-54110	Court Bailiff		2,400.00	24,000.00
300-00-54343	Building - Repair/Maint			
	Total	54.08	2,400.00	24,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
COURT LOCAL YOUTH DIVERSION FUND (RESTRICTED)				
335-43403	Local Youth Diversion		-	14,000.00
	Total			14,000.00
	Local Youth Diversion Activities			14,000.00
	Total			14,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
COURT TECHNOLOGY FUND (RESTRICTED)				
340-43406	MC Technology Fees	16,771.55	15,000.00	15,500.00
340-43702	Interest Income	10,139.02	500.00	8,900.00
	Total	26,910.57	15,500.00	24,400.00
340-00-54334	Telephone	5,358.42	-	24,400.00
340-00-54333	Building Repair/Maint	6,683.44		
340-00-54346	Technical Support/Repair	54,309.89		
340-00-54347	Software	20,734.48		
340-00-54500	Office Equipment	8,924.30		
340-00-54505	Other Machinery & Equip	55.00		
	Total	96,065.53	-	24,400.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
TREE PREVENTION FUND				
10-43255	Tree Preservation Fee		-	3,000.00
	Total	-	-	3,000.00
00-54343	Ground Maint	7,298.71		
	Total	7,298.71	-	-

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
LAW ENFORCEMENT GRANTS				
360-43803	LEOSE - Grant	3,481.35	1,000.00	3,000.00
	Total	3,481.35	1,000.00	3,000.00
360-00-54102	FICA			
360-00-54103	TMRS			
360-00-54352	Seminars/Training/Meetings		1,000.00	3,000.00
	Total	-	1,000.00	3,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
POLICE DONATION FUND				
370-00-43504	Police Donations	10,806.00	-	-
	Total	10,806.00	-	-
370-00-54444	Police Donations	6,158.26	-	-
	Total	6,158.26	-	-

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
OPERATING RESERVES				
400-43701	Interest	11,928.27	5,000.00	10,000.00
	Total	11,928.27	5,000.00	10,000.00
400-43999	Transfer in			399,054.00
	Total	-	-	399,054.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
LEWIS CREEK DRAINAGE SETTLEMENT FUND (RESTRICTED)				
500-43701	Interest - DRAINAGE FUND	11,928.27	5,000.00	10,000.00
	Total	11,928.27	5,000.00	10,000.00

Account #	Account Description	2023-2024 Actual	2024-2025 Adopted	2025-2026 Proposed
WASTEWATER TREATMENT PLANT				
600-43851	Waste Water User Fees - WWTP	587,110.21	764,000.00	400,000.00
	Total	587,110.21	764,000.00	400,000.00
600-00-54221	Miscellaneous Fees		100.00	100.00
600-00-54332	Electric	45,830.76	50,000.00	45,000.00
600-00-54333	Water	6,967.76	30,000.00	15,000.00
600-00-54334	Telecommunications	2,629.68	3,000.00	3,500.00
600-00-54340	Operational Expense	513,223.63	647,425.00	714,658.00
600-00-54341	Insurance	17,157.00	30,000.00	40,000.00
600-00-54343	Further Expansion Fees	300.00	-	
600-00-54344	Further Expansion	44,833.25	-	
600-00-54350	Advertising	129.56	-	
600-00-54359	Permits	1,301.38	2,500.00	2,500.00
600-00-54900	Depreciation	305,132.38	-	
	Total	937,505.40	763,025.00	820,758.00
				(420,758.00)
	Total Revenue	11,073,178.48	10,480,800.00	11,181,252.00
	Total Expense	10,631,093.22	10,351,181.99	11,181,252.00
	Surplus/Deficit	442,085.26	129,618.01	-