

**City of Marshall
ANNUAL 2026 BUDGET**



Adopted Version - 9/25/2025

Last updated 12/02/25

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INTRODUCTION

City of Marshall, Texas

2026 Annual Budget

Budget Cover Page

City Council

Mayor Amy Ware, District 4
Mayor Pro Tem Amanda Abraham, District 6
Council Member Risa Jordan-Anderson, District 1
Council Member Leo Morris, District 2
Council Member Dathaniel Campell, District 3
Council Member Reba Godfrey, District 5
Council Member Micah Fenton, District 7

City Manager

Melissa Byrne Vossmer

This budget will raise more revenue from property taxes than last year's budget by an amount of \$768,357 which is a 9.3% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$74,840.

City Council Recorded Vote

The members of the governing body voted on the budget as follows:

Governing Body	Record Vote
Mayor Amy Ware	Aye
Mayor Pro Tem Amanda Abraham	Aye
Council Member Risa Jordan-Anderson	Aye
Council Member Leo Morris	Aye
Council Member Dathaniel Campbell	Absent
Council Member Reba Godfrey	Aye
Council Member Micah Fenton	Absent

Property Tax Rate Comparison

Tax Rate	2025 Budget	2026 Proposed Budget
Property Tax Rate	\$0.579079/100	\$0.5815183/100
No-New-Revenue Rate	\$0.549042/100	\$0.5318953/100
No-New-Revenue M&O Tax Rate	\$0.466028/100	\$0.461493/100
Voter Approval Rate	\$0.579079/100	\$0.5815183/100
Debt Rate	\$0.088588/100	\$0.092722/100

The total debt obligation for City of Marshall secured by property taxes is \$17,629,762.

This cover page and the information it contains are included with the adopted budget as required by Section 102.007 of the Texas Local Government Code.

In accordance with Section 140.0045 of the Local Government Code, which requires the itemization of certain expenditures by a political subdivision, the City of Marshall is expected to expend for Fiscal Year 2025 and has budgeted for Fiscal Year 2026 the following amounts, respectively: Notices required by law to be published in a newspaper: \$35,334.89 and \$35,350. Lobbying activities: \$0 and \$0.



CITY MANAGER'S BUDGET MESSAGE

Message from Melissa Byrne Vossmer

August 18, 2025

To the Honorable Mayor and Members of the City Council:

In accordance with the Texas Local Government Code, and pursuant to the requirements set forth in the City Charter, I respectfully submit to you the FY2026 (FY26) Proposed Budget for your consideration. The proposed budget has been developed over the last several months, and it is designed to first and foremost bring focus and action to those areas the Council has determined are priorities in the coming fiscal year. The "Focus Areas" provided direction to Staff and included specific activities, projects and services. The proposed FY2026 Budget begins to address those of the highest priority as resources allowed.

Focus Areas

In the Proposed FY26 Budget, we have responded to the City Council's identified focus area as follows:

Improve all Infrastructure.

- Establish strategic plans for infrastructure, facilities and equipment. *
- Development of a FY26 5-Year CIP
- Technology Road Map*
- City Facility Road Map for HVAC*
- Fire Stations Relocation Road Map*
- Fire Equipment Replacement Plan*
- Continued Parks Improvements*
- Water / Wastewater 5-Year CIP
- Investment in Local Roads*

*Projects included in the FY26, 5-Year CIP

Invest in our Workforce

- COLA for all Employees
- Bi-Lingual Pay for direct customer service employees
- On-Call Pay for positions required to be available after hours
- Certification Pay – Heavy Equipment Operator
- No proposed changes to benefits
- Increased the City's overall Training budget in Human Resources
- Fully developed Employee Training Room
- Increased departmental budgets for travel and training

Improve Communications with the Community

- Communications & Community Relations Director with existing resources
- Community Survey

- Outreach
- Consistent and Timely Messages
- Continued Revisions to City's Webpage(s) / Coordination of all City Facebook Pages
- Proactive Messaging
- Support as needed for Town Hall Meetings
- Training for departmental personnel

Improve Communication with and among our Employees

- Every employee has a City email address.
- Automatic Notices to all Employee's email for Employee Handbook updates
- Newly formatted Employee Monthly Newsletter
- Employee Customer Service Committee will continue to provide input into the review and development of the proposed 311 Hybrid System
- Continued and consistent outreach to all Departments
- Scheduled visits to employees in their workplace
- Continued Employee Appreciation programs

Improve Customer Service

- Employee Committee recommendation to research and implementation of a Hybrid 311 System
- Expanded opportunities for Customer Service Training
- Research and implementation of a "Request for Service" Software Management System, Including On-Line Reporting
- Bi-Lingual Pay for front line customer service employees

Improve Community Appearance

- Planned utilization of existing employees to Work in City ROW's
- Continue the Illegal Dump Site Clean-Up Program / Actively Solicit Funds to Support the Program
- Purchase of a new Streetsweeper for continuous roadway cleaning
- Development of a Policy and identification of roles for the demolition of substandard, unsafe buildings
- Strategic code enforcement around the university campuses, business corridors and thoroughfares & collector streets
- Actively work to develop a program to divest of City property that is not sufficient for development purposes

The Council priorities have served as the driving roadmap for the creation of the budget for FY26.

Budget Priorities

After the Council priorities, the emphasis for this year's budget process has been focused on cost containment, organizational efficiency, right sizing budgetary capacity within departments to mirror operational needs, employee compensation, and a year of thoughtful planning and strategic efforts! With limited resources, it underscores the importance of developing road maps in order to efficiently and effectively utilize allocated resources. Most notably, the budget has been crafted in accordance with the following initiatives:

Cost Containment: The budget also encompasses the organizational changes implemented by the City Manager's Office in FY25. These changes have collectively improved the organization's responsiveness to issues, and it has also negated the need to add other resources as no new positions are included in the proposed budget. Further, we have worked with the entire staff to improve our processes, procedures, and overall work flow. Over the coming year, we will continue to look at our organization critically to maximize our value to the community and address known shortfalls. We still have much to do.

Compensation Adjustments: Investing in our valued staff at Marshall continues to be a priority. I have proposed a salary adjustment of 3% for all employees. For each percentage increase, our cost is approximately \$135K. The cost of this 3% adjustment is approximately \$405K, all funds, in the coming fiscal year.

In addition, as another example of investing in our employees, new types of compensation opportunities have been included for those employees that meet the program guidelines. These include: Bi-Lingual Pay for front line customer service positions, On-Call Pay and Certification Pay for Equipment Operators.

Police Department: Significant budgetary allotments have been made to assist the Police Department in being equipped to respond to community needs effectively. Specifically, \$12,500 has been allocated to invest in 2 new DSL cameras for the Crime Scene Unit. Also, conference and training has been made a priority with the hiring of a full patrol staff to meet requirements. Funding for new SWAT gear and replacement of protective equipment for Officers is included. The Police Department also has several projects included in the 5-Year FY26 CIP.

Fire Department Emergency Medical: The proposed budget includes \$108k in annual funding for Fire ambulances out of the ESD budget that thanks to Council, will be online in roughly 9 months from July 2025. Monies for a contract increase for the medical director was funded as was initiating the process to replace self-contained breathing apparatus or SBC. The 5-Year FY26 CIP includes a number of recommended projects in support of the Fire Department mission.

Streets Program: The FY26 Street Program will be a different program. This is the result of a better understanding of the need to carefully consider pavement treatment options with the knowledge that one type of treatment is not the best use of limited resources and should be dependent on the condition of the street. We are working on the incorporation of striping and signage (where applicable) as part of these costs. In addition, for the first time in a long time, the 5-Year CIP includes a contribution to the Street Program of \$600K per year.

Technology: The City is currently working to secure a consultant to assess current systems and work with us to develop a strategic road map (plan) to improve the City's technology. Funds to initiate the strategic road map are available in the FY25 budget. The FY26 proposed CIP includes \$400,000 to begin the implementation of this plan. The request to develop a Council Committee for IT will help this process tremendously and we are ready to move forward.

Budget Summary

The overall FY26 Proposed Budget for all funds is \$50,939,330. and includes 254 in Full Time Equivalent (FTE) positions. A comprehensive summary of the budget is attached in the accompanying Budget Overview section of this document. The key elements of the budget include the following:

The 2025 total proposed tax rate is \$0.581518 / per \$100 of assessed valuation which is 0.002439 / per \$100 assessed value higher than the 2024 tax rate. Of this amount, \$7.28M is provided for maintenance and operations and \$1.38M is provided for debt service. The proposed increase does not exceed the threshold of requiring voter approval.

The total proposed revenue for sales tax remains relatively flat. Very little sales tax growth is projected in the budget. No adjustment to the sales tax percentage coming to the City can be made without changing the funding formula. Given the need for additional revenue for the City's annual Streets Program as well as general operations, it is hoped a dialogue will be initiated in the near future on this issue.

Fee Evaluations: The City's Fee Schedule Ordinance will be brought forward to the City Council and includes proposed increases in Solid Waste, Water / Waste Water rates and other assorted increases for such activities as golf course green fees. Increases to golf fees are proposed given the investment already made in the current fiscal year. The FY26 CIP includes continuing the investment in our golf facilities. This will be brought forward once direction is received on revenues during the budget process and we finish some evaluation of rates such as the Convenience Center dumping rates which is also being evaluated.

Water and Wastewater Fund: The Fund and associated revenues / expenditures has initially been presented as a separate item due to the needs of the fund and the recommendations of the water / waste water rate structure. The City Council is very aware of the needs for capital projects in water treatment and distribution as well as wastewater treatment and collections.

The lowest rates presented include \$28M+ in capital projects that are considered absolutely essential to meet identified improvements, assure the development of needed system redundancy, address known violations and plan for the future. These projects will move the City forward but much more needs to be addressed. There is a second tier of capital projects

included for information purposes. Including these projects for funding will necessitate a larger increase to water / waste water rates. The Fund also includes an increase in funding for annual, normal maintenance which has not been sufficiently funded in the past.

The FY26 Proposed Budget has been developed in the context of a five-year financial plan. The purpose of this approach is to ensure that decisions made today are financially sustainable in the future. There are some reductions in fund balance that are proposed, but these are only for one-time purposes as detailed in the budget overview.

I sincerely thank the members of the City Council for their hard work and dedication to the citizens of Marshall. The input of the City Council throughout the current fiscal year has been invaluable in the preparation of the FY26 Proposed Budget. I also appreciate all of the feedback, analysis, and hard work of the Directors for all of their assistance in preparing the recommended budget – with a new process it was a learning year for everyone. It goes without saying the Interim Finance Director and Interim Budget Manager were critical to this process and I am very appreciative of the work it has taken to get us to the submittal stage – though, much of the work is just beginning.

With continued investments in our organization, infrastructure, and community, I am confident that this budget will position the City of Marshall to be successful in the future fiscal year and set strategic plans in place to be successful for future years to come as well. With your continued support, and the commitment by our staff, we will ensure quality services are delivered to our community.

Best regards,

A handwritten signature in black ink, appearing to read "Melissa Byrne Vossmer".

Melissa Byrne Vossmer
City Manager

About Marshall

Ideally situated in the heart of East Texas, just two hours east of Dallas, three hours north of Houston, and 45 minutes west of Shreveport, Marshall is part of the tri-state region — a socio-economic area comprised of 39 counties and parishes in Texas, Louisiana, and Arkansas. With a population of 23,676, it serves as the county seat for Harrison County, which has a population of 66,553.

The Mobilize Marshall Plan of Action was ratified by the City Council in 2019. Developed in conjunction with the citizens of Marshall, the plan includes redeveloping downtown, establishing a historic preservation ethic, supporting museums, exploring possibilities for establishing a cultural arts district, and adding new festivals and cultural programs.

Major employers in the area include Eastman Chemical Company, Trinity Industries, Marshall Independent School District, Christus Good Shepherd Medical Center, and Blue Cross Blue Shield of Texas.

Marshall Independent School District serves over 5,000 Pre-K to 12th-grade students across eight campuses. For those seeking higher education, several colleges and universities are nearby, including East Texas Baptist University, Wiley University, Texas State Technical College, and Panola College-Marshall. Students also commute to Kilgore College in Kilgore, Panola College in Carthage, and Letourneau University and the University of Texas at Tyler, both in nearby Longview.

Designated as a Main Street City, it is also a two-time recipient of the prestigious All-America City Award. The City's downtown area is replete with historic buildings and Texas culture. During the past two decades, the City has allocated millions toward investing in projects and infrastructure in the downtown area, including investment in retail and restaurants as well as streets- caping efforts to beautify the Downtown Corridor. Marshall is currently investing over \$5 million in parks upgrades. Marshall's CIP reflects ongoing investments in roads, utilities and buildings.

Downtown's Memorial City Hall Performance Center opened in late 2019. The home of Marshall's municipal government for more than 50 years, the historic building underwent extensive renovations. It is now a fully restored, state-of-the-art, 550-seat performance center with meeting and conference spaces, as well as a performance stage. The complex also houses a veterans' museum. These investments have served as a catalyst for increased economic development and redevelopment in the area.

Marshall is famous for its Wonderland of Lights festival, held each year during the Christmas season and is one of the largest light festivals in the U.S. The City is also home to a wealth of musical entertainment, including Boogie-Woogie, guitar picking, and electric jam.

About Marshall

Facts and Figures

The population of Marshall is 23,676. It is the county seat for Harrison County, which has a population of 66,583. Marshall is an important part of the tri-state region, a socio-economic area comprised of 39 counties and parishes in Texas, Louisiana and Arkansas.

Major employers in the area include Eastman Chemical Company, Trinity Industries, Marshall Independent School District, Christus Good Shepherd Medical Center and Blue Cross Blue Shield of Texas.

Marshall ISD serves over 5,000 students from Pre-K to Grade 12 across eight campuses. Several colleges and universities are nearby including East Texas Baptist University, Wiley University, Texas State Technical College and Panola College-Marshall. Students also commute to Kilgore College, Panola College in Carthage and Letourneau University and the University of Texas at Tyler, both located in nearby Longview.

29.66

Square Miles

\$49,817

Median Household Income

\$33,847

Per Capita Income

460,000

LaborForce within a 45-minute drive from Marshall

4.9%

Unemployment Rate

32.7

Median Age

269

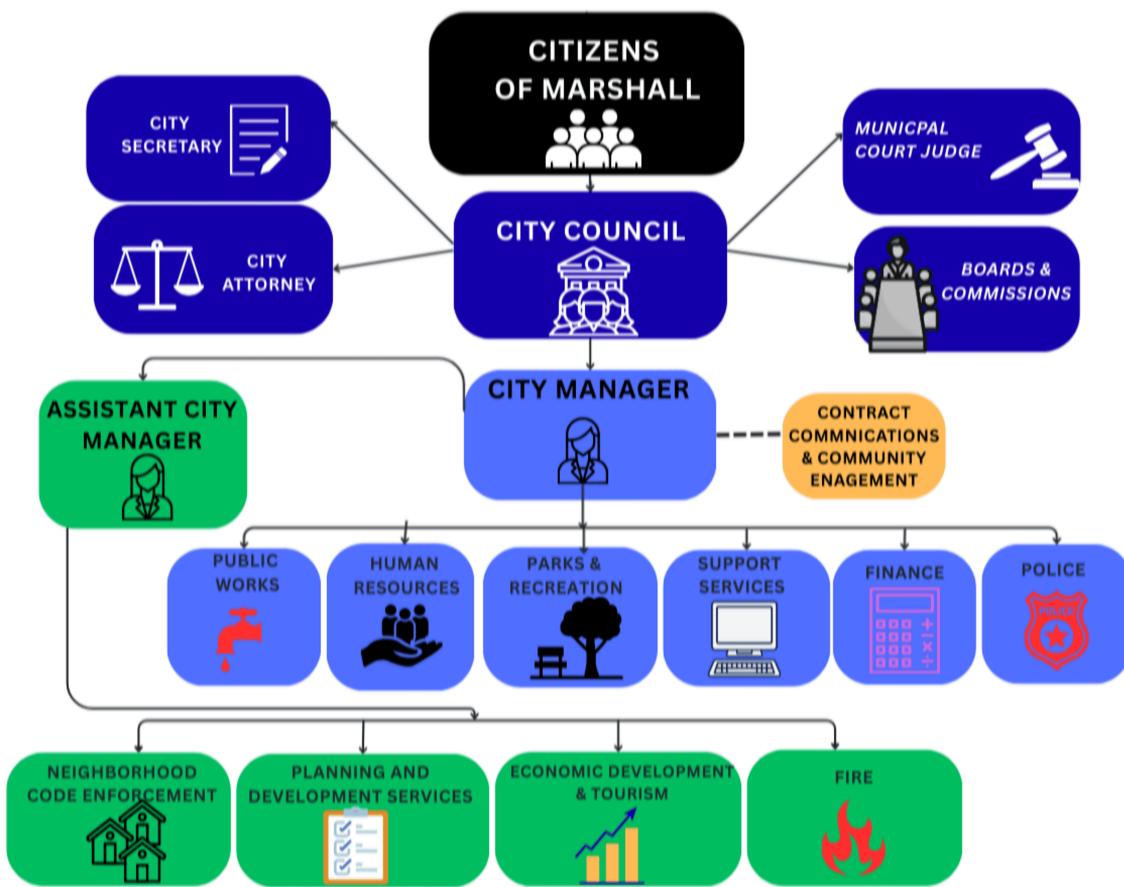
Number of Full-time Equivalents

Municipal Government Employees



Sources: US Bureau of Labor Statistics, Marshall Economic Development Corporation, US Census 2020

CITY OF MARSHALL ORGANIZATIONAL CHART



CITY OF MARSHALL CITY COUNCIL AND COUNCIL FOCUS AREAS



LEFT TO RIGHT: MICAH FENTON, DISTRICT 7; RISA JORDAN-ANDERSON, DISTRICT 1
AMY WARE, MAYOR, DISTRICT 4; REBA GODFREY, DISTRICT 5; DATHANIEL CAMPBELL, DISTRICT 3
AMANDA ABRAHAM, MAYOR PRO TEM, DISTRICT 6; LEO MORRIS, DISTRICT 2

CITY COUNCIL FOCUS AREAS



IMPROVE
CUSTOMER SERVICE



IMPROVE ALL
INFRASTRUCTURE



IMPROVE COMMUNITY
APPEARANCE



IMPROVE
COMMUNICATIONS WITH
AND AMONG CITY
EMPLOYEES



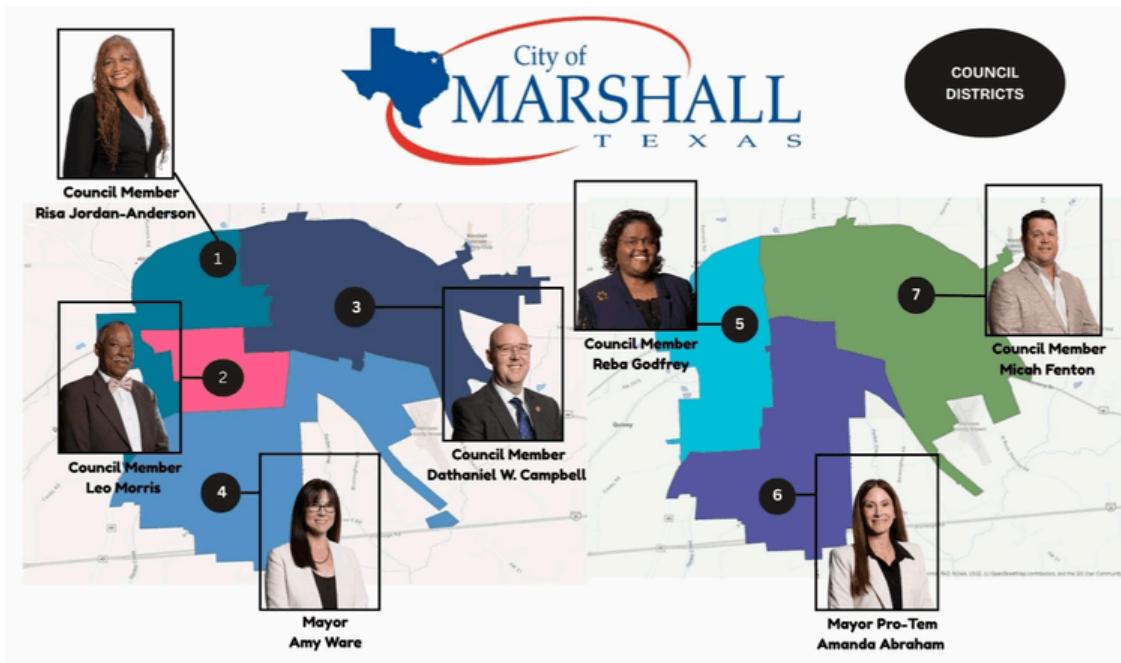
IMPROVE
COMMUNICATIONS WITH
THE COMMUNITY



INVEST IN OUR
WORKFORCE



Council Districts



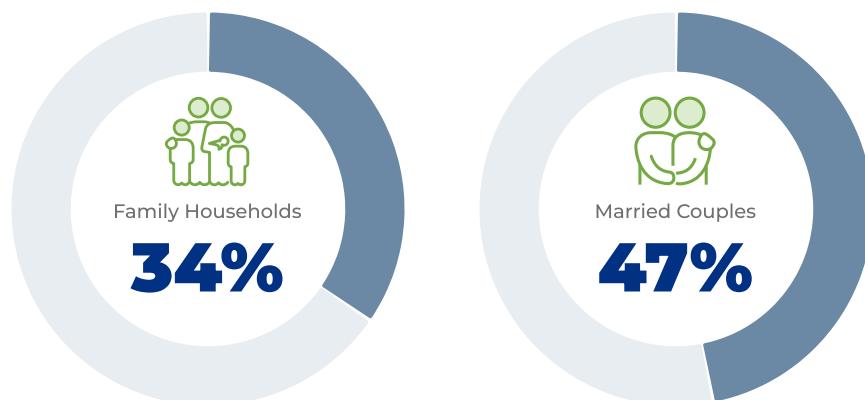
CITY COUNCIL MEETINGS
2nd and 4th Thursdays at 6 pm
Jean Birmingham Council Chambers in City Hall
401 S Alamo Blvd.

Household Analysis

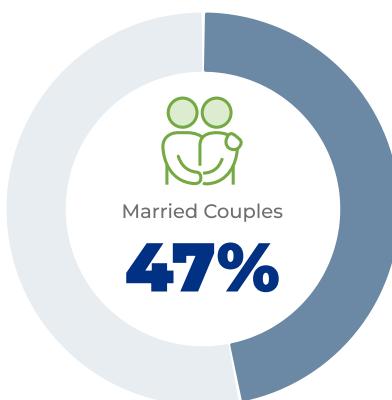
TOTAL HOUSEHOLDS

8,272

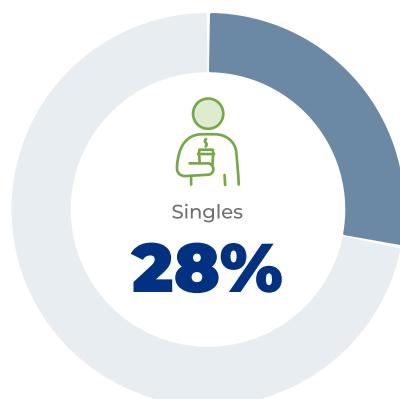
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▼ 30%
lower than state average



▼ 7%
lower than state average



▲ 11%
higher than state average



▲ 7%
higher than state average

* Data Source: American Community Survey 5-year estimates

Population Overview



TOTAL POPULATION

23,646

▲ **.6%**
vs. 2022

GROWTH RANK
588 out of **1222**
Municipalities in Texas



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



DAYTIME POPULATION

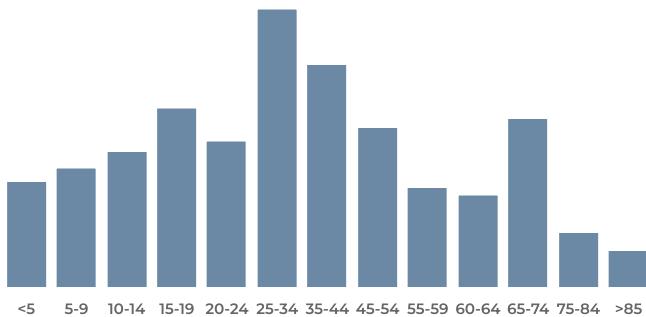
27,092

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates



POPULATION BY AGE GROUP

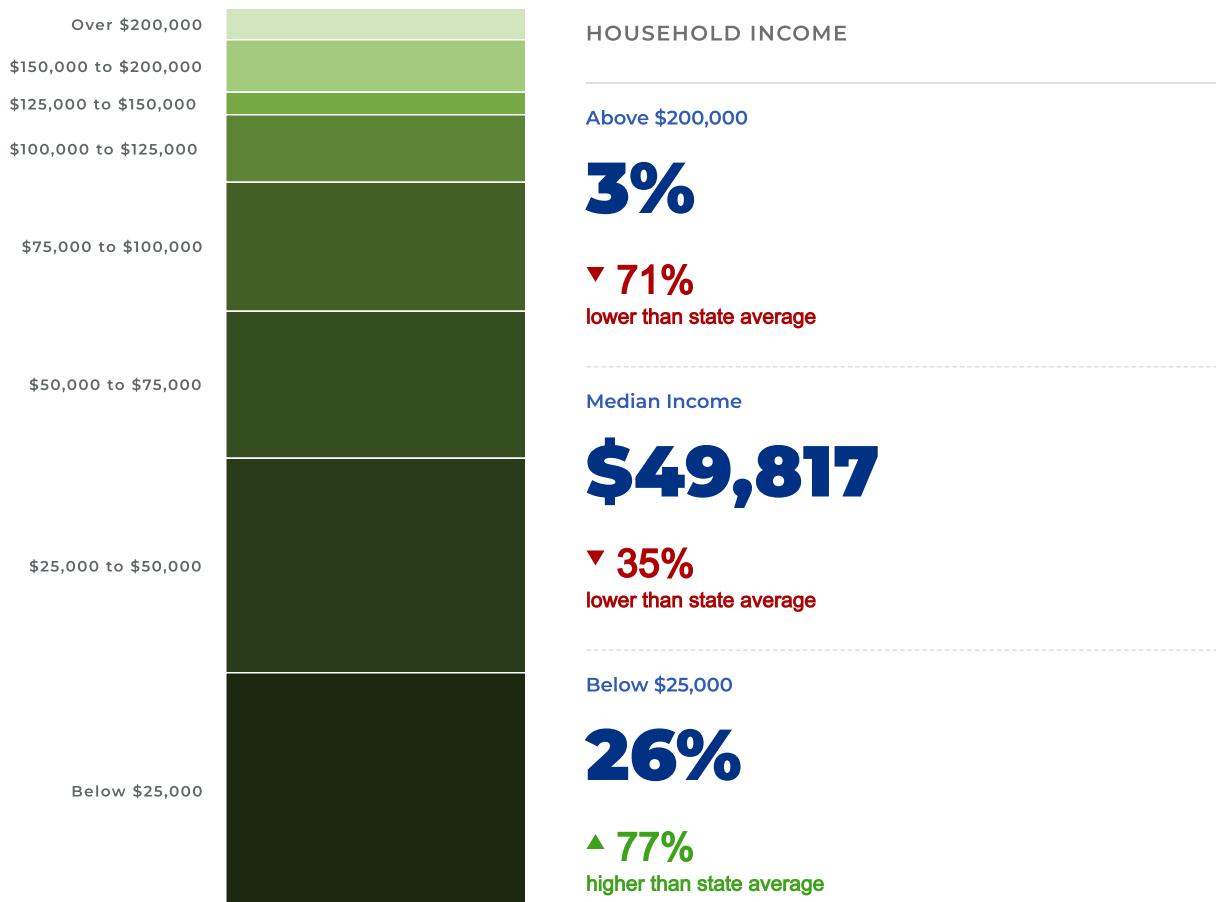


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



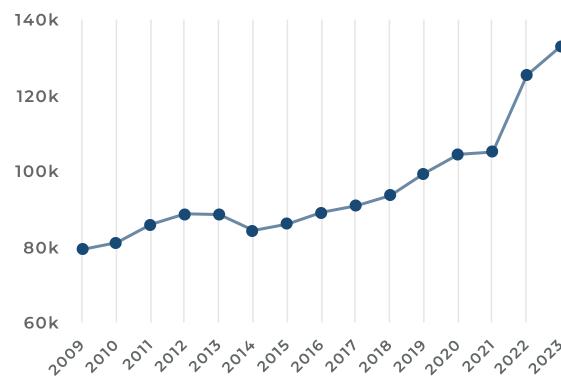
* Data Source: American Community Survey 5-year estimates

Housing Overview



2023 MEDIAN HOME VALUE

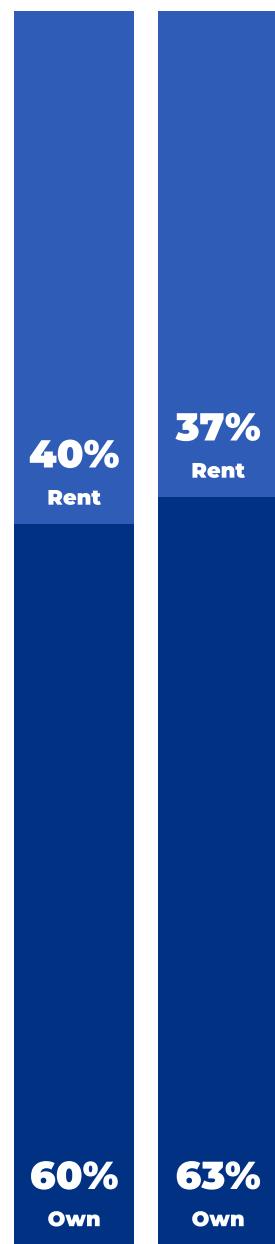
\$133,000



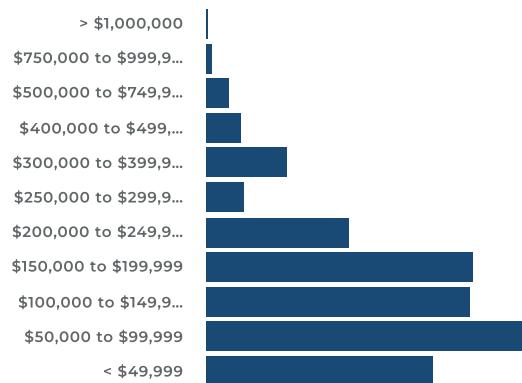
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Marshall State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

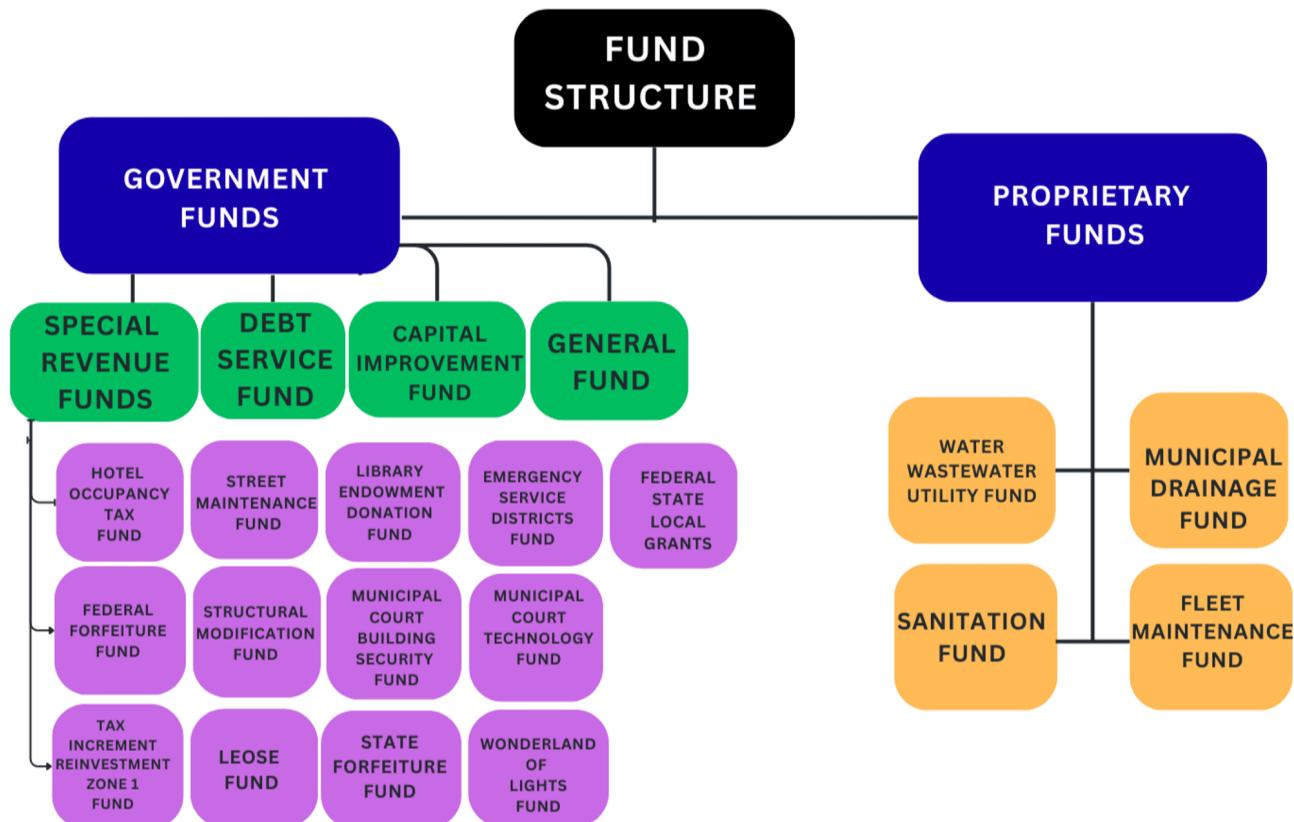
Fund Structure and Basis of Budgeting

The City of Marshall employs a fund accounting system, organizing accounts by fund, with each treated as a separate accounting entity. This approach ensures clarity and accountability in managing public resources. All funds, including governmental, proprietary, enterprise, special revenue, debt service, and capital improvement funds, are subject to appropriation, reflecting the City's commitment to sound financial management.

The basis of accounting is tailored to the type of fund:

- **Governmental Funds**, including **Special Revenue Funds**, **Debt Service Funds**, and **Capital Improvement Funds**, use the modified accrual basis of accounting.
 - **Special Revenue Funds** account for revenue sources legally restricted or committed to specific purposes, such as grants or dedicated taxes.
 - **Debt Service Funds** are used to account for resources set aside to pay the principal and interest on general long-term debt.
 - **Capital Improvement Funds** track financial resources allocated for acquiring or constructing major capital assets, such as infrastructure or public facilities.
- Revenues for these funds are recognized when they are measurable and available, while expenditures are recorded in the period when liabilities are incurred.
- **Proprietary Funds**, including **Enterprise Funds**, use the full-accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recorded when incurred, regardless of the timing of cash flows. Enterprise Funds specifically account for operations that are financed and operated like private businesses, where the costs of providing goods or services are primarily recovered through user charges.

This comprehensive structure ensures accurate financial reporting and effective resource management across all City operations.



FUND SUMMARIES

General Fund

General Fund Comprehensive Summary

Name	FY2025 Adopted	FY 2026 Draft
Beginning Fund Balance:	N/A	N/A
Revenues		
Taxes	\$17,766,362	\$18,222,048
Licenses & Permits	\$275,150	\$232,150
Intergovernmental Revenue	\$154,775	\$154,775
Fees	\$2,164,100	\$2,103,350
Fines & Forfeitures	\$301,205	\$413,362
Interest Revenue	\$736,000	\$1,334,800
Sale of Assets	\$5,000	\$5,000
Other Revenue	\$9,000	\$9,200
Sales	\$12,500	\$12,500
Use of Fund Balance	\$1,243,912	\$0
Transfer In	\$3,303,851	\$3,894,766
Total Revenues:	\$25,971,855	\$26,381,951
Expenditures		
Personnel	\$17,720,443	\$17,381,034
Supplies & Materials	\$964,003	\$961,274
Services & Charges	\$3,855,112	\$4,014,980
Capital Outlay	\$1,652,971	\$1,623,366
Community Initiatives	\$50,000	\$20,123
Contingency	\$40,943	\$925,291
Annual Allocations	\$154,440	\$86,940
TIRZ Allocation	\$38,000	\$67,000
Interfund Transfers Out	\$1,501,943	\$1,301,943
Total Expenditures:	\$25,977,855	\$26,381,951
Total Revenues Less Expenditures:	-\$6,000	\$0
Ending Fund Balance:	N/A	N/A

Water & Wastewater Utility Fund

Water & Wastewater Utility Fund Comprehensive Summary

Name	FY2025 Adopted	FY 2026 Draft
Beginning Fund Balance:	N/A	N/A
Revenues		
Licenses & Permits	\$1,200	\$1,200
Water & Sewer Charges	\$10,632,600	\$12,746,393
Fees	\$48,000	\$48,000
Interest Revenue	\$35,000	\$100,000
Other Revenue	\$5,000	\$5,000
Use of Fund Balance	\$68,458	\$0
Total Revenues:	\$10,790,258	\$12,900,593
Expenditures		
Personnel	\$3,443,601	\$3,537,542
Supplies & Materials	\$1,031,135	\$1,113,772
Services & Charges	\$1,715,240	\$1,971,703
Capital Outlay	\$1,121,570	\$860,521
Debt Service	\$0	\$1,256,397
Contingency	\$0	\$221,678
Interfund Transfers Out	\$3,478,712	\$3,938,980
Total Expenditures:	\$10,790,258	\$12,900,593
Ending Fund Balance:	N/A	N/A

All Other Funds

All Other Funds Comprehensive Summary

Name	FY2025 Adopted	FY 2026 Draft
Beginning Fund Balance:	N/A	N/A
Revenues		
Taxes	\$3,278,479	\$3,436,410
Intergovernmental Revenue	\$541,625	\$5,650
Fees	\$4,385,000	\$4,599,000
Fines & Forfeitures	\$14,490	\$7,200
Interest Revenue	\$28,500	\$28,800
Sale of Assets	\$25,000	\$500,000
Other Revenue	\$108,375	\$84,500
Seasonal Revenue	\$114,000	\$110,500
Use of Fund Balance	\$3,952,814	\$61,100
Transfer In	\$2,981,495	\$2,823,626
Total Revenues:	\$15,429,778	\$11,656,786
Expenditures		
Personnel	\$462,786	\$430,567
Supplies & Materials	\$521,485	\$487,815
Services & Charges	\$5,351,235	\$5,557,539
Capital Outlay	\$4,491,665	\$1,282,256
Debt Service	\$3,215,294	\$2,421,140
Interfund Transfers Out	\$1,355,075	\$1,477,469
Total Expenditures:	\$15,397,540	\$11,656,786
Total Revenues Less Expenditures:	\$32,238	\$0
Ending Fund Balance:	N/A	N/A

All Other Funds - Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
Structural Modifications	\$45,000	\$0
Hotel Occupancy Tax Fund	\$1,154,500	\$1,135,000
Muni Court Technology Fund	\$8,490	\$0
Bldg Security Fund-Mc	\$9,000	\$10,500
Litter Control Fund	\$3,840,000	\$4,056,000
Library Endowments/Donations	\$33,000	\$31,000
Wonderland of Lights	\$279,000	\$272,000
Leose Funds - Police & Fd	\$5,650	\$5,650
Federal Forfeiture-Pd	\$5,600	\$5,600
Debt Service	\$3,123,207	\$2,421,140
Fleet Management	\$2,235,177	\$2,235,177
Capital Improvement Plan	\$2,697,085	\$0
Marshall Pet Adoption Center	\$2,875	\$0
Grants - Federal	\$535,975	\$0
Street Maintenance Fund	\$827,219	\$827,219
EMS - ESD	\$200,000	\$200,500
State Forfeitures	\$40,000	\$40,000
Muni Drainage Utility	\$350,000	\$350,000
Tax Increment Reinvest Zone 1	\$38,000	\$67,000
Total:	\$15,429,778	\$11,656,786

All Other Funds- Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
Structural Modifications	\$45,000	\$0
Hotel Occupancy Tax Fund	\$1,154,500	\$1,135,000
Muni Court Technology Fund	\$8,490	\$0
Bldg Security Fund-Mc	\$9,000	\$10,500
Litter Control Fund	\$3,840,000	\$4,056,000
Library Endowments/Donations	\$33,000	\$31,000
Wonderland of Lights	\$279,000	\$272,000
Leose Funds - Police & Fd	\$5,650	\$5,650
Federal Forfeiture-Pd	\$5,600	\$5,600
Debt Service	\$3,123,207	\$2,421,140
Fleet Management	\$2,235,177	\$2,235,177
Capital Improvement Plan	\$2,697,085	\$0
Marshall Pet Adoption Center	\$2,875	\$0
Grants - Federal	\$503,737	\$0
Street Maintenance Fund	\$827,219	\$827,219
EMS - ESD	\$200,000	\$200,500
State Forfeitures	\$40,000	\$40,000
Muni Drainage Utility	\$350,000	\$350,000
Tax Increment Reinvest Zone 1	\$38,000	\$67,000

Name	FY2025 Adopted	FY 2026 Draft
Total:	\$15,397,540	\$11,656,786

DEPARTMENTS

General Government



GENERAL GOVERNMENT

CITY COUNCIL

CITY MANAGER'S
OFFICE

CITY ATTORNEY

CITY SECRETARY

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
General Fund		
Personnel	\$399,452.00	\$491,970.00
Supplies & Materials	\$2,200.00	\$6,966.00
Services & Charges	\$193,023.00	\$191,725.00
Capital Outlay	\$10,200.00	\$10,200.00
Contingency	\$25,000.00	\$80,000.00
Annual Allocations	\$57,500.00	\$57,500.00
Total General Fund:	\$687,375.00	\$838,361.00

Expenditures by Function

Name	FY2025 Adopted	FY 2026 Draft
Expenditures		
General Government		
City Council		
Supplies & Materials	\$0.00	\$2,377.00
Services & Charges	\$24,258.00	\$45,352.00
Capital Outlay	\$4,200.00	\$4,200.00
Total City Council:	\$28,458.00	\$51,929.00
City Attorney		
Supplies & Materials	\$1,000.00	\$1,000.00
Services & Charges	\$97,000.00	\$105,954.00
Total City Attorney:	\$98,000.00	\$106,954.00
City Manager		
Personnel	\$309,481.00	\$388,560.00
Supplies & Materials	\$700.00	\$3,287.00
Services & Charges	\$63,390.00	\$37,194.00
Contingency	\$25,000.00	\$80,000.00
Annual Allocations	\$57,500.00	\$57,500.00
Total City Manager:	\$456,071.00	\$566,541.00
City Secretary		
Personnel	\$89,971.00	\$103,410.00
Supplies & Materials	\$500.00	\$302.00
Services & Charges	\$8,375.00	\$3,225.00
Capital Outlay	\$6,000.00	\$6,000.00
Total City Secretary:	\$104,846.00	\$112,937.00
Total General Government:	\$687,375.00	\$838,361.00
Total Expenditures:	\$687,375.00	\$838,361.00

Revenues by Source

Name	FY2025 Adopted	FY 2026 Draft
Revenue Source		
Fees	\$2,000	\$2,000
Total Revenue Source:	\$2,000	\$2,000

Revenue by Department

Name	FY2025 Adopted	FY 2026 Draft
Revenue		
General Government		
City Attorney	\$2,000.00	\$2,000.00
Total General Government:	\$2,000.00	\$2,000.00
Total Revenue:	\$2,000.00	\$2,000.00

DEPARTMENTS



FINANCE DEPARTMENT



Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$515,952.00	\$536,829.00
Supplies & Materials	\$9,282.00	\$6,071.00
Services & Charges	\$288,213.00	\$322,346.00
Capital Outlay	\$103,175.00	\$148,936.00
TIRZ Allocation	\$38,000.00	\$67,000.00
Total General Fund:	\$954,622.00	\$1,081,182.00
Water & Sewer Fund		
Personnel	\$523,337.00	\$344,966.00
Supplies & Materials	\$9,200.00	\$0.00
Services & Charges	\$140,180.00	\$0.00
Capital Outlay	\$2,320.00	\$0.00
Total Water & Sewer Fund:	\$675,037.00	\$344,966.00
Debt Service		
Debt Service	\$3,123,207.00	\$2,421,140.00
Total Debt Service:	\$3,123,207.00	\$2,421,140.00
Total All Funds:	\$4,752,866.00	\$3,847,288.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Interest Revenue	\$56,000.00	\$54,800.00
Other Revenue	\$2,000.00	\$2,200.00
Total General Fund:	\$58,000.00	\$57,000.00
Water & Sewer Fund		
Water & Sewer Charges	\$10,614,600.00	\$12,728,393.00
Total Water & Sewer Fund:	\$10,614,600.00	\$12,728,393.00
Debt Service		
Taxes	\$1,262,260.00	\$1,410,691.00
Interest Revenue	\$17,000.00	\$17,000.00
Use of Fund Balance	\$992,629.00	\$0.00
Transfer In	\$851,318.00	\$993,449.00
Total Debt Service:	\$3,123,207.00	\$2,421,140.00
Total All Funds:	\$13,795,807.00	\$15,206,533.00

DEPARTMENTS



POLICE DEPARTMENT CHIEF CLIFF CARRUTH

PATROL

CRIMINAL
INVESTIGATIONS

SPECIAL
SERVICES

ANIMAL
CONTROL

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
General Fund		
Personnel	\$6,697,772.00	\$6,672,755.00
Supplies & Materials	\$206,947.00	\$266,178.00
Services & Charges	\$341,814.00	\$187,186.00
Capital Outlay	\$95,326.00	\$197,635.29
Annual Allocations	\$28,000.00	\$29,440.00
Total General Fund:	\$7,369,859.00	\$7,353,194.29
Leose Funds - Police & Fd		
Services & Charges	\$5,000.00	\$5,000.00
Total Leose Funds - Police & Fd:	\$5,000.00	\$5,000.00
Federal Forfeiture-Pd		
Services & Charges	\$5,600.00	\$5,600.00
Total Federal Forfeiture-Pd:	\$5,600.00	\$5,600.00
Marshall Pet Adoption Center		
Supplies & Materials	\$1,000.00	\$0.00
Services & Charges	\$1,875.00	\$0.00
Total Marshall Pet Adoption Center:	\$2,875.00	\$0.00

Name	FY2025 Adopted	FY 2026 Draft
State Forfeitures		
Supplies & Materials	\$35,000.00	\$35,000.00
Capital Outlay	\$5,000.00	\$5,000.00
Total State Forfeitures:	\$40,000.00	\$40,000.00
Total:	\$7,423,334.00	\$7,403,794.29

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
General Fund		
Intergovernmental Revenue	\$67,100.00	\$67,100.00
Fees	\$30,500.00	\$30,750.00
Total General Fund:	\$97,600.00	\$97,850.00
Leose Funds - Police & Fd		
Intergovernmental Revenue	\$5,000.00	\$5,000.00
Total Leose Funds - Police & Fd:	\$5,000.00	\$5,000.00
Federal Forfeiture-Pd		
Use of Fund Balance	\$5,600.00	\$5,600.00
Total Federal Forfeiture-Pd:	\$5,600.00	\$5,600.00
Marshall Pet Adoption Center		
Other Revenue	\$2,875.00	\$0.00
Total Marshall Pet Adoption Center:	\$2,875.00	\$0.00
State Forfeitures		
Use of Fund Balance	\$40,000.00	\$40,000.00
Total State Forfeitures:	\$40,000.00	\$40,000.00
Total:	\$151,075.00	\$148,450.00

Departments



FIRE DEPARTMENT CHIEF DAVID RAINWATER

PREVENTION

SUPPRESSION

EMERGENCY
MEDICAL
SERVICES

EMERGENCY
MANAGEMENT

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$5,369,759.00	\$5,304,734.00
Supplies & Materials	\$348,946.00	\$231,909.00
Services & Charges	\$373,697.00	\$408,880.00
Capital Outlay	\$8,000.00	\$42,120.00
Total General Fund:	\$6,100,402.00	\$5,987,643.00
Leose Funds - Police & Fd		
Services & Charges	\$650.00	\$650.00
Total Leose Funds - Police & Fd:	\$650.00	\$650.00
EMS - ESD		
Services & Charges	\$50,000.00	\$148,000.00
Capital Outlay	\$150,000.00	\$52,500.00
Total EMS - ESD:	\$200,000.00	\$200,500.00
Total All Funds:	\$6,301,052.00	\$6,188,793.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Licenses & Permits	\$13,000.00	\$0.00
Intergovernmental Revenue	\$7,675.00	\$7,675.00
Fees	\$1,523,200.00	\$1,514,200.00
Total General Fund:	\$1,543,875.00	\$1,521,875.00
Leose Funds - Police & Fd		
Intergovernmental Revenue	\$650.00	\$650.00
Total Leose Funds - Police & Fd:	\$650.00	\$650.00
EMS - ESD		
Fees	\$200,000.00	\$200,500.00
Total EMS - ESD:	\$200,000.00	\$200,500.00
Total All Funds:	\$1,744,525.00	\$1,723,025.00

Departments



ECONOMIC DEVELOPMENT AND STRATEGIC INITIATIVES ALEX AGNOR

TOURISM

MAIN STREET

WONDERLAND
OF LIGHTS

CONVENTION
CENTER

MEMORIAL CITY
HALL

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$826,182.00	\$813,727.00
Supplies & Materials	\$48,928.00	\$30,714.00
Services & Charges	\$493,782.00	\$438,736.00
Capital Outlay	\$64,000.00	\$40,735.00
Community Initiatives	\$50,000.00	\$20,123.00
Total General Fund:	\$1,482,892.00	\$1,344,035.00
Hotel Occupancy Tax Fund		
Personnel	\$244,797.00	\$248,405.00
Supplies & Materials	\$3,000.00	\$500.00
Services & Charges	\$243,800.00	\$240,463.00
Capital Outlay	\$20,000.00	\$0.00
Interfund Transfers Out	\$642,903.00	\$645,632.00
Total Hotel Occupancy Tax Fund:	\$1,154,500.00	\$1,135,000.00
Wonderland of Lights		
Personnel	\$29,686.00	\$0.00
Supplies & Materials	\$36,250.00	\$24,140.00
Services & Charges	\$213,064.00	\$247,860.00

Name	FY2025 Adopted	FY 2026 Draft
Total Wonderland of Lights:	\$279,000.00	\$272,000.00
Tax Increment Reinvest Zone 1		
Services & Charges	\$38,000.00	\$67,000.00
Total Tax Increment Reinvest Zone 1:	\$38,000.00	\$67,000.00
Total All Funds:	\$2,954,392.00	\$2,818,035.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Licenses & Permits	\$186,150.00	\$186,150.00
Fees	\$341,000.00	\$341,000.00
Other Revenue	\$5,000.00	\$5,000.00
Total General Fund:	\$532,150.00	\$532,150.00
Hotel Occupancy Tax Fund		
Taxes	\$1,151,000.00	\$1,131,500.00
Interest Revenue	\$3,500.00	\$3,500.00
Total Hotel Occupancy Tax Fund:	\$1,154,500.00	\$1,135,000.00
Wonderland of Lights		
Fees	\$2,000.00	\$1,500.00
Other Revenue	\$68,000.00	\$65,000.00
Seasonal Revenue	\$114,000.00	\$110,500.00
Transfer In	\$95,000.00	\$95,000.00
Total Wonderland of Lights:	\$279,000.00	\$272,000.00
Tax Increment Reinvest Zone 1		
Taxes	\$38,000.00	\$67,000.00
Total Tax Increment Reinvest Zone 1:	\$38,000.00	\$67,000.00
Total All Funds:	\$2,003,650.00	\$2,006,150.00

Departments



HUMAN RESOURCES CHRISTOL HALL

CIVIL
SERVICE

RISK
MANAGEMENT

EMPLOYEE
BENEFITS

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
General Fund		
Personnel	\$194,539.00	\$193,561.00
Supplies & Materials	\$33,700.00	\$29,460.00
Services & Charges	\$84,480.00	\$148,897.00
Capital Outlay	\$28,000.00	\$34,000.00
Total General Fund:	\$340,719.00	\$405,918.00

Departments



PARKS AND RECREATION MARINA GARCIA-HEREDIA

COMMUNITY
CENTERS

CEMETERIES

GOLF COURSE

ARENA

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
General Fund		
Personnel	\$992,259.00	\$987,232.00
Supplies & Materials	\$66,750.00	\$88,627.00
Services & Charges	\$185,850.00	\$180,315.00
Capital Outlay	\$235,700.00	\$198,852.50
Total General Fund:	\$1,480,559.00	\$1,455,026.50

Expenditures by Function

Name	FY2025 Adopted	FY 2026 Draft
Expenditures		
Parks & Recreation		
Parks & Recreation		
Personnel	\$701,975.00	\$689,101.00
Supplies & Materials	\$32,000.00	\$55,187.00
Services & Charges	\$145,100.00	\$133,672.00
Capital Outlay	\$169,800.00	\$106,000.00
Total Parks & Recreation:	\$1,048,875.00	\$983,960.00
Arena		
Personnel	\$136,157.00	\$120,566.00
Supplies & Materials	\$18,600.00	\$18,625.00

Name	FY2025 Adopted	FY 2026 Draft
Services & Charges	\$13,750.00	\$14,456.00
Capital Outlay	\$35,500.00	\$43,000.00
Total Arena:	\$204,007.00	\$196,647.00
Golf Course		
Personnel	\$154,127.00	\$177,565.00
Supplies & Materials	\$16,150.00	\$14,815.00
Services & Charges	\$27,000.00	\$32,187.00
Capital Outlay	\$30,400.00	\$49,852.50
Total Golf Course:	\$227,677.00	\$274,419.50
Total Parks & Recreation:	\$1,480,559.00	\$1,455,026.50
Total Expenditures:	\$1,480,559.00	\$1,455,026.50

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
General Fund		
Fees	\$234,500.00	\$182,500.00
Sales	\$12,500.00	\$12,500.00
Total General Fund:	\$247,000.00	\$195,000.00

Revenue by Department

Name	FY2025 Adopted	FY 2026 Draft
Revenue		
Parks & Recreation		
Parks & Recreation		
Fees	\$4,000.00	\$4,000.00
Total Parks & Recreation:	\$4,000.00	\$4,000.00
Arena		
Fees	\$62,500.00	\$0.00
Total Arena:	\$62,500.00	\$0.00
Golf Course		
Fees	\$168,000.00	\$178,500.00
Sales	\$12,500.00	\$12,500.00
Total Golf Course:	\$180,500.00	\$191,000.00
Total Parks & Recreation:	\$247,000.00	\$195,000.00
Total Revenue:	\$247,000.00	\$195,000.00

Department



NEIGHBORHOOD CODE ENFORCEMENT REGGIE COOPER



Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$542,723.00	\$608,520.00
Supplies & Materials	\$51,850.00	\$42,661.00
Services & Charges	\$637,551.00	\$605,009.00
Capital Outlay	\$61,000.00	\$43,294.00
Total General Fund:	\$1,293,124.00	\$1,299,484.00
Structural Modifications		
Services & Charges	\$45,000.00	\$0.00
Total Structural Modifications:	\$45,000.00	\$0.00
Total All Funds:	\$1,338,124.00	\$1,299,484.00

Expenditures by Function

Name	FY2025 Adopted	FY 2026 Draft
Expenditures		
Planning & Development Svcs		
Planning		
Personnel	\$119,455.00	\$87,911.00
Supplies & Materials	\$3,200.00	\$0.00
Services & Charges	\$15,950.00	\$0.00
Capital Outlay	\$7,500.00	\$0.00
Total Planning:	\$146,105.00	\$87,911.00
Code Enforcement		
Personnel	\$182,723.00	\$220,378.00
Supplies & Materials	\$5,700.00	\$2,506.00
Services & Charges	\$48,250.00	\$11,761.00
Capital Outlay	\$2,500.00	\$23,500.00
Total Code Enforcement:	\$239,173.00	\$258,145.00
Health		
Personnel	\$69,029.00	\$70,559.00
Supplies & Materials	\$1,250.00	\$875.00
Services & Charges	\$4,314.00	\$5,350.00
Capital Outlay	\$15,000.00	\$3,750.00
Total Health:	\$89,593.00	\$80,534.00
Total Planning & Development Svcs:	\$474,871.00	\$426,590.00
Support Services		
Facilities Maintenance		
Personnel	\$171,516.00	\$229,672.00
Supplies & Materials	\$41,700.00	\$39,280.00
Services & Charges	\$614,037.00	\$587,898.00
Capital Outlay	\$36,000.00	\$16,044.00
Total Facilities Maintenance:	\$863,253.00	\$872,894.00
Total Support Services:	\$863,253.00	\$872,894.00
Total Expenditures:	\$1,338,124.00	\$1,299,484.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Licenses & Permits	\$76,000.00	\$46,000.00
Total General Fund:	\$76,000.00	\$46,000.00
Structural Modifications		
Fees	\$5,000.00	\$0.00
Sale of Assets	\$25,000.00	\$0.00
Other Revenue	\$15,000.00	\$0.00
Total Structural Modifications:	\$45,000.00	\$0.00
Total All Funds:	\$121,000.00	\$46,000.00

Revenue by Department

Name	FY2025 Adopted	FY 2026 Draft
Revenue		
Planning & Development Svcs		
Code Enforcement		
Fees	\$5,000.00	\$0.00
Sale of Assets	\$25,000.00	\$0.00
Other Revenue	\$15,000.00	\$0.00
Total Code Enforcement:	\$45,000.00	\$0.00
Health		
Licenses & Permits	\$76,000.00	\$46,000.00
Total Health:	\$76,000.00	\$46,000.00
Total Planning & Development Svcs:	\$121,000.00	\$46,000.00
Total Revenue:	\$121,000.00	\$46,000.00

Departments



SUPPORT SERVICES RANDY PRITCHARD

FLEET

INFORMATION
TECHNOLOGY

MUNICIPAL
COURT

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$634,749.00	\$582,065.00
Supplies & Materials	\$13,900.00	\$7,608.00
Services & Charges	\$88,300.00	\$176,098.00
Capital Outlay	\$127,100.00	\$93,207.00
Total General Fund:	\$864,049.00	\$858,978.00
Muni Court Technology Fund		
Capital Outlay	\$8,490.00	\$0.00
Total Muni Court Technology Fund:	\$8,490.00	\$0.00
Bldg Security Fund-Mc		
Services & Charges	\$9,000.00	\$10,500.00
Total Bldg Security Fund-Mc:	\$9,000.00	\$10,500.00
Litter Control Fund		

Name	FY2025 Adopted	FY 2026 Draft
Services & Charges	\$9,000.00	\$10,500.00
Total Litter Control Fund:	\$9,000.00	\$10,500.00
Fleet Management		
Supplies & Materials	\$398,934.00	\$386,845.00
Services & Charges	\$1,463,201.00	\$1,475,290.00
Capital Outlay	\$373,042.00	\$373,042.00
Total Fleet Management:	\$2,235,177.00	\$2,235,177.00
Total All Funds:	\$3,125,716.00	\$3,115,155.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Fines & Forfeitures	\$301,205.00	\$413,362.00
Total General Fund:	\$301,205.00	\$413,362.00
Muni Court Technology Fund		
Fines & Forfeitures	\$8,490.00	\$0.00
Total Muni Court Technology Fund:	\$8,490.00	\$0.00
Bldg Security Fund-Mc		
Fines & Forfeitures	\$6,000.00	\$7,200.00
Interest Revenue	\$3,000.00	\$3,300.00
Total Bldg Security Fund-Mc:	\$9,000.00	\$10,500.00
Litter Control Fund		
Other Revenue	\$9,000.00	\$8,250.00
Total Litter Control Fund:	\$9,000.00	\$8,250.00
Fleet Management		
Sale of Assets	\$0.00	\$500,000.00
Use of Fund Balance	\$200,000.00	\$0.00
Transfer In	\$2,035,177.00	\$1,735,177.00
Total Fleet Management:	\$2,235,177.00	\$2,235,177.00
Total All Funds:	\$2,562,872.00	\$2,667,289.00

Departments



PUBLIC WORKS DECK SHAVER

ENGINEERING

STREETS AND
DRAINAGE

WATER

DESIGN AND
CONSTRUCTION

WASTEWATER

GIS

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$738,501.00	\$711,520.00
Supplies & Materials	\$101,500.00	\$96,498.00
Services & Charges	\$379,700.00	\$389,606.00
Capital Outlay	\$893,020.00	\$814,386.00
Total General Fund:	\$2,112,721.00	\$2,012,010.00
Litter Control Fund		
Services & Charges	\$3,203,000.00	\$3,301,010.00
Interfund Transfers Out	\$625,000.00	\$744,490.00
Total Litter Control Fund:	\$3,828,000.00	\$4,045,500.00
Water & Sewer Fund		
Personnel	\$2,920,264.00	\$3,192,576.00
Supplies & Materials	\$1,021,935.00	\$1,113,772.00
Services & Charges	\$1,575,060.00	\$1,971,703.00
Capital Outlay	\$1,119,250.00	\$860,521.00
Debt Service	\$0.00	\$1,256,397.00
Contingency	\$0.00	\$221,678.00
Interfund Transfers Out	\$3,478,712.00	\$3,938,980.00
Total Water & Sewer Fund:	\$10,115,221.00	\$12,555,627.00

Name	FY2025 Adopted	FY 2026 Draft
Street Maintenance Fund		
Capital Outlay	\$827,219.00	\$827,219.00
Total Street Maintenance Fund:	\$827,219.00	\$827,219.00
Muni Drainage Utility		
Personnel	\$188,303.00	\$182,162.00
Supplies & Materials	\$16,200.00	\$12,330.00
Services & Charges	\$31,886.00	\$43,666.00
Capital Outlay	\$26,439.00	\$24,495.00
Interfund Transfers Out	\$87,172.00	\$87,347.00
Total Muni Drainage Utility:	\$350,000.00	\$350,000.00
Total All Funds:	\$17,233,161.00	\$19,790,356.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
General Fund		
Fees	\$8,000.00	\$8,000.00
Total General Fund:	\$8,000.00	\$8,000.00
Litter Control Fund		
Fees	\$3,828,000.00	\$4,047,000.00
Total Litter Control Fund:	\$3,828,000.00	\$4,047,000.00
Water & Sewer Fund		
Licenses & Permits	\$1,200.00	\$1,200.00
Water & Sewer Charges	\$18,000.00	\$18,000.00
Fees	\$48,000.00	\$48,000.00
Interest Revenue	\$35,000.00	\$100,000.00
Other Revenue	\$5,000.00	\$5,000.00
Use of Fund Balance	\$68,458.00	\$0.00
Total Water & Sewer Fund:	\$175,658.00	\$172,200.00
Street Maintenance Fund		
Taxes	\$827,219.00	\$827,219.00
Total Street Maintenance Fund:	\$827,219.00	\$827,219.00
Muni Drainage Utility		
Fees	\$350,000.00	\$350,000.00
Total Muni Drainage Utility:	\$350,000.00	\$350,000.00
Total:	\$5,188,877.00	\$5,404,419.00

Departments



COMMUNICATIONS AND COMMUNITY ENGAGEMENT

COMMUNICATIONS

COMMUNITY
ENGAGEMENT

LIBRARY

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$586,354.00	\$566,032.00
Supplies & Materials	\$83,200.00	\$72,409.00
Services & Charges	\$77,216.00	\$51,245.00
Capital Outlay	\$34,950.00	\$0.00
Total General Fund:	\$781,720.00	\$689,686.00
Litter Control Fund		
Services & Charges	\$3,000.00	\$0.00
Total Litter Control Fund:	\$3,000.00	\$0.00
Library Endowments/Donations		
Supplies & Materials	\$31,000.00	\$29,000.00
Services & Charges	\$2,000.00	\$2,000.00
Total Library Endowments/Donations:	\$33,000.00	\$31,000.00

Name	FY2025 Adopted	FY 2026 Draft
Grants - Federal		
Supplies & Materials	\$101.02	\$0.00
Services & Charges	\$27,158.89	\$0.00
Capital Outlay	\$476,477.40	\$0.00
Total Grants - Federal:	\$503,737.31	\$0.00
Total All Funds:	\$1,321,457.31	\$720,686.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Intergovernmental Revenue	\$80,000.00	\$80,000.00
Fees	\$11,100.00	\$11,100.00
Total General Fund:	\$91,100.00	\$91,100.00
Litter Control Fund		
Other Revenue	\$3,000.00	\$750.00
Total Litter Control Fund:	\$3,000.00	\$750.00
Library Endowments/Donations		
Interest Revenue	\$5,000.00	\$5,000.00
Other Revenue	\$10,500.00	\$10,500.00
Use of Fund Balance	\$17,500.00	\$15,500.00
Total Library Endowments/Donations:	\$33,000.00	\$31,000.00
Grants - Federal		
Intergovernmental Revenue	\$535,975.09	\$0.00
Total Grants - Federal:	\$535,975.09	\$0.00
Total All Funds:	\$663,075.09	\$122,850.00

Non-Departmental

Expenditures by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Personnel	\$341,656.00	\$0.00
Supplies & Materials	\$0.00	\$82,173.00
Services & Charges	\$727,436.00	\$914,937.00
Contingency	\$15,943.00	\$845,291.00
Annual Allocations	\$68,940.00	\$0.00
Interfund Transfers Out	\$1,501,943.00	\$1,301,943.00
Total General Fund:	\$2,655,918.00	\$3,144,344.00
Total All Funds:	\$2,655,918.00	\$3,144,344.00

Revenue by Fund

Name	FY2025 Adopted	FY 2026 Draft
All Funds		
General Fund		
Taxes	\$17,766,362.00	\$18,222,048.00
Fees	\$13,800.00	\$13,800.00
Interest Revenue	\$680,000.00	\$1,280,000.00
Sale of Assets	\$5,000.00	\$5,000.00
Other Revenue	\$2,000.00	\$2,000.00
Use of Fund Balance	\$1,243,912.00	\$0.00
Transfer In	\$3,303,851.00	\$3,894,766.00
Total General Fund:	\$23,014,925.00	\$23,417,614.00
Total All Funds:	\$23,014,925.00	\$23,417,614.00