

This budget will raise more revenue from property taxes than last year's budget by an amount of \$84,553, which is a .06% 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 \$511,192.

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

<b>FOR:</b>	Amir Omar, Mayor	Dan Barrios, Place 3
	Ken Hutchenrider, Mayor Pro Tem, Place 5	Joe Corcoran, Place 4
	Curtis Dorian, Place 1	Arefin Shamsul, Place 6
	Jennifer Justice, Place 2	

**AGAINST:** None

**PRESENT** and not voting: None

**ABSENT:** None

## Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.54218/100	\$0.54218/100
No-New-Revenue Tax Rate:	\$0.52515/100	\$0.50108/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.31636/100	\$0.30866/100
Voter-Approval Tax Rate:	\$0.54522/100	\$0.54218/100
Debt Rate:	\$0.21779/100	\$0.21779/100

## Debt Obligations for City of Richardson

The total amount of outstanding municipal debt obligations secured by property taxes is \$614,239,451 (including principal and scheduled interest payments). Of the total amount of outstanding debt obligations, \$135,481,478 is considered self-supporting. Self-supporting debt is paid through utility charges. In the event utility charges are insufficient to pay future debt service requirements, the City will be required to assess additional property taxes to pay for these debt obligations. Additionally, the City has outstanding debt obligations of \$499,440 which are paid with property taxes. These obligations are not secured by property taxes, and payments must be appropriated each year as part of the budget.

Debt service requirements for FY 2026, including principal and interest and all associated charges, are \$52,056,670 for obligations paid by property taxes and \$11,532,413 for obligations paid by utility charges. Additional detail for the City's debt obligations, including future year's payment requirements, is included later in the budget document.

**CITY OF RICHARDSON**  
*FY 2025 – 2026 BUDGET*

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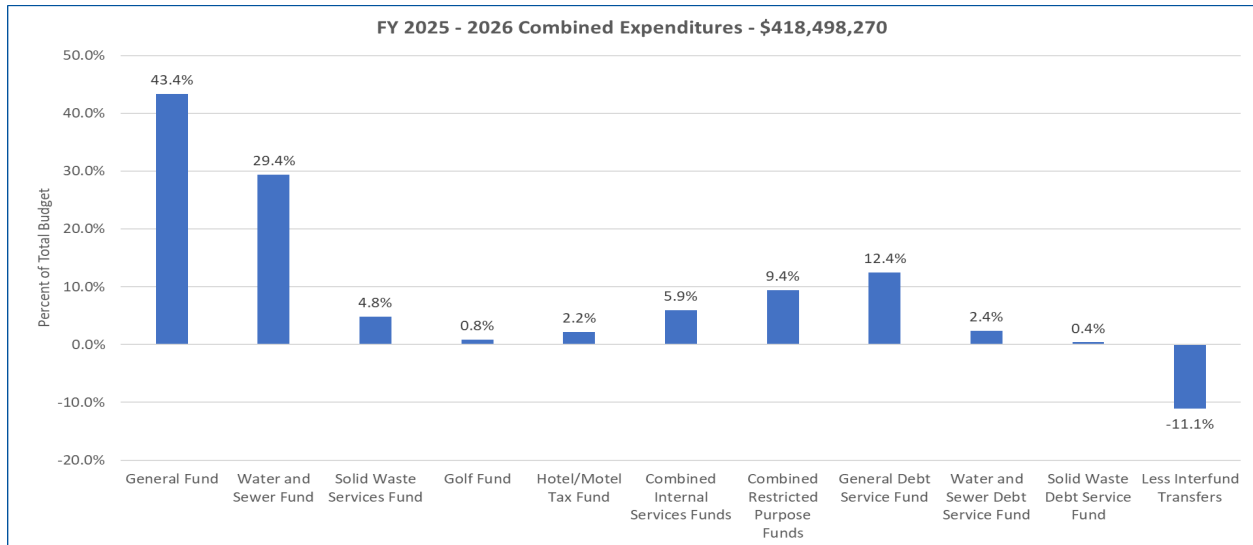


# OVERVIEW

## FY 2025-2026

## FY 2025-2026 OPERATING BUDGET

The combined 2025-2026 Budget for the General Fund, Water and Sewer Fund, Golf Fund, Solid Waste Services Fund, Hotel/Motel Tax Fund, as well as the associated debt service funds, Internal Service funds and Restricted Revenue funds is \$418,498,270. This represents a \$12,419,516 or 3.1% increase from the 2024-2025 Budget of \$406,078,754.



Operating Expenditures	Proposed Budget	Percent of Total
Personnel Services	\$ 163,725,238	39.1%
Professional Services	54,633,240	13.1%
Contracts	87,445,605	20.9%
Maintenance	14,906,218	3.6%
Supplies & Miscellaneous	41,493,754	9.9%
Capital	8,287,425	2.0%
<b>Total Operating Expenditures</b>	<b>\$ 370,491,480</b>	<b>88.5%</b>
<b>Transfers Out</b>	<b>\$ 30,889,903</b>	<b>7.4%</b>
<b>Total Operating Expenditures and Transfers Out</b>	<b>\$ 401,381,383</b>	<b>95.9%</b>
Debt Service Payments	\$ 63,589,083	15.2%
Less Interfund Transfers	\$ (46,472,196)	-11.1%
<b>Net Appropriations</b>	<b>\$ 418,498,270</b>	<b>100.0%</b>

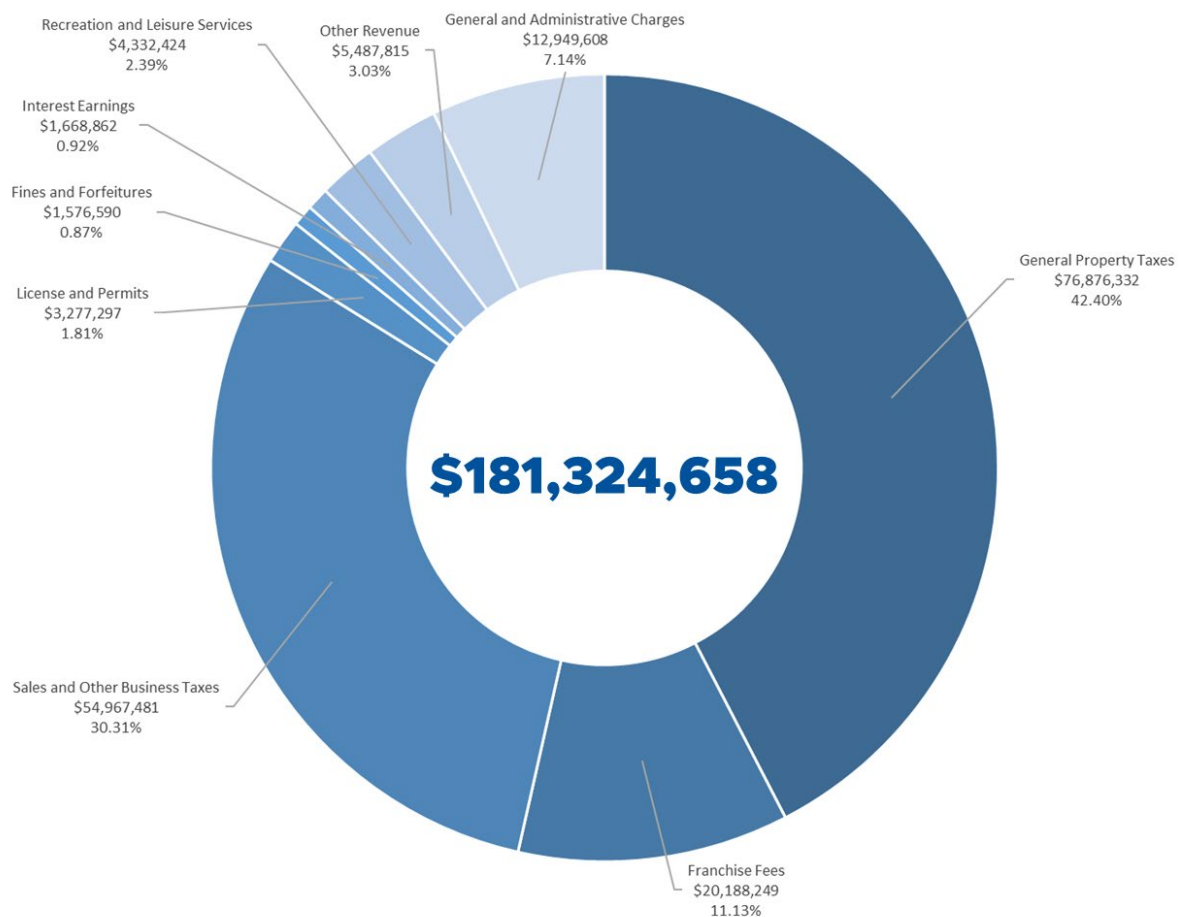
Key focus areas for the FY 2025-2026 budget include Recruitment and Retention, Public Safety, Infrastructure, and Economic Development. Major highlights of the budget include:

- Budget Drivers
  - Revenue Projections
    - Exemptions and errors on abatements by Collin Central Appraisal District in both FY2025 and FY2026 negatively impacted property tax revenue available to the city.
    - Taxable values decline (0.61%) for the General Fund, after excluding the TIF areas and adding in the “values in dispute”
    - Adjusting the FY2024-2025 taxable values for an error made by one of the City’s two appraisal districts and for a major residential development located at the University of Texas at Dallas (UTD) being ruled to be tax exempt after roll certification, taxable values increase 2.4%
    - Sales tax revenue is forecasted to increase 3.3% from the FY 2024-2025 adopted budget, but decline (3.1%) from the FY2024-2025 year-end estimate as the City remains conservative in light of ongoing economic uncertainty
  - Economic Indicators and Outlook
    - Geopolitical risks, trade and tariff considerations and labor market challenges are resulting in slowing revenue growth amid rising costs
    - Richardson is in a strong position to rebound with over \$700,000,000 in new growth in the development pipeline
  - Legislative Impacts
    - Several bills passed in the 89<sup>th</sup> legislative session or that are under consideration in the special session will impact city revenue in the future
      - SB 924 eliminates franchise fees on streaming services which will impact Richardson by approximately (\$260,000) in FY26 and another (\$190,000) reduction in FY27
      - HB9/HJR1 will establish a \$125,000 Business personal property tax exemption on all accounts starting in FY27 if approved by voters in November and will result in (\$1,500,000) reduction in revenue.
      - SB9 in the special session proposed to reduce property tax growth cap from 3.5% to 2.5% which would negatively impact revenue by (\$750,000) annually.
  - Key Focus Areas
    - People:
      - Up to 2.5% merit-based adjustments for all employees in October, with up to an additional 2.0% in April for Sworn Public Safety positions
      - Step increases for those public safety positions on step plans
      - Strategic market-based adjustments for select positions that fall below desired market position.
      - Increases the minimum starting salary for full-time and permanent part-time positions to \$21.00 per hour
    - Public Safety:
      - Continued investment through 5.0% public safety steps, mental health care, and expanded community programming

- Replacement of routine vehicles and equipment, as well as the addition of select equipment to improve the safety and efficiency of our first responders
- Continued funding of community engagement initiatives: UNIDOS, apartment managers' meetings, faith-based conference, senior citizen crime awareness, and citizen and youth citizen academies.
- Projects - Infrastructure:
  - Continued implementation of the 2021 and 2023 GO Bond Program
  - The Street Rehabilitation Program continues for the twenty-seventh year and is funded at \$5,258,694. This funding allows for the continuation of the street maintenance work plan and provides for ongoing repair, street leveling and crack sealing projects
  - The City's commitment to the alley rehabilitation program is funded at \$2,009,613
  - \$623,114 will be dedicated to parks maintenance for the maintenance and repair of capital assets in neighborhood parks
  - Funding for facility maintenance initiatives include the dedication of \$623,114
  - \$225,000 is being dedicated to screening wall, entry feature, and bridge maintenance
  - \$1.7M for Home Improvement Incentive Program tax rebates
- Other highlights include:
  - No change to the City's tax rate
  - Senior tax exemption increased to \$160,000
  - A 6.0% adjustment to the City's Water and Sewer rates is included in this budget to support increases from the City's wholesale water and sewer treatment service providers, the water and sewer infrastructure capital program, as well as the copper and lead system inspection mandate
  - Includes a \$0.50 (plus tax) per month rate increase for residential customers, while maintaining the 26% senior discount, in support of the Solid Waste Master Plan
  - A \$1.00 per month increase to the residential drainage fee, with an equivalent adjustment to commercial drainage fee, to address increased costs of drainage and erosion projects
- For FY 2025-2026, the \$64,145,000 debt issuance consisting of the following:
  - \$25,300,000: 2023 GO Bond Election
  - \$1,875,000: 2021 GO Program
  - \$8,760,000: Downtown Street Improvements
  - \$3,000,000: Land Purchase – Future Fire Department Needs
  - \$1,800,000: Heights Aquatics Center Improvements
  - \$1,065,000: Fire Equipment
  - \$20,140,000: Water & Wastewater Infrastructure
  - \$2,205,000: Solid Waste Equipment
- The targeted fund balances have been maintained in the General Fund (90.99 days), the Water and Sewer Fund (90.99), the Solid Waste Services Fund (90.99 days) and the Golf Fund (60.99)

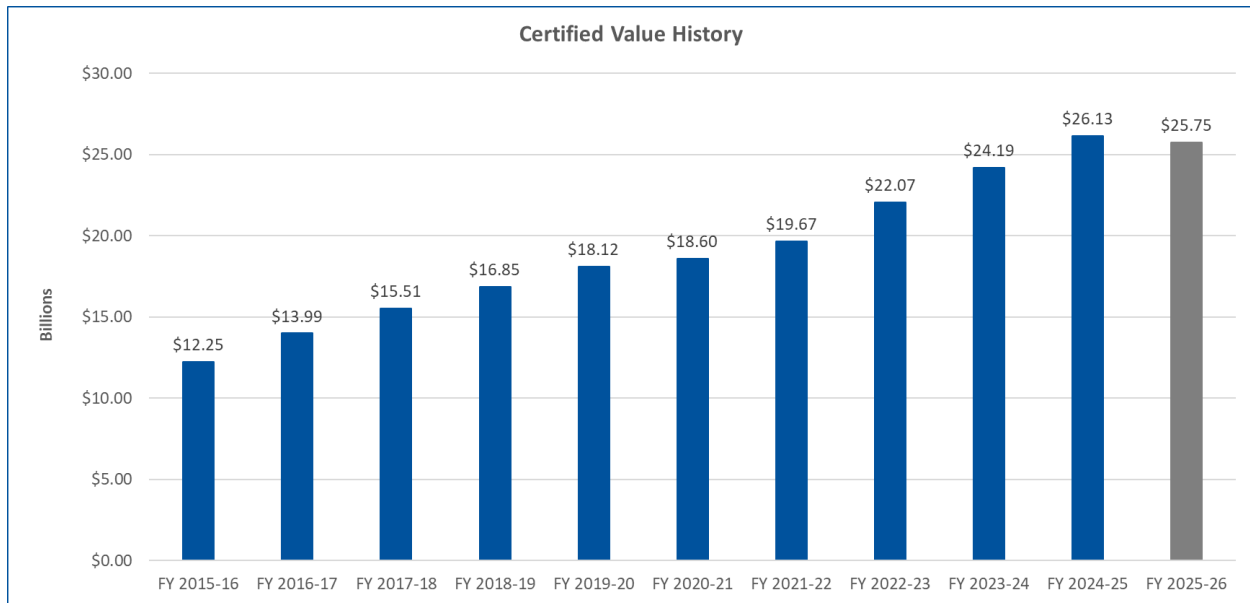
## General Fund

The General Fund is the largest of the City's five operating funds, accounting for most of the City's financial resources except those required for debt or specifically attributable to the enterprise funds. The General Fund provides for basic city services such as public safety, parks, and administration. Resources are generated by Property Taxes, Sales Taxes, Franchise Fees, Fines, Licenses, and fees for city services. Property Tax, Sales Tax and Franchise Fee revenues account for 83.8% of all revenues in the fund.



Based on the information by the Dallas and Collin Central Appraisal Districts, the budget is based on a Certified 2025 Tax Roll of \$25,754,262,936. After adjusting for values in dispute (VID) and property located in the TIF districts, the General and General Debt Service Funds are based on a taxable value of \$23,855,137,845. A combined tax rate of \$0.54218 per \$100 of assessed value is included as part of this budget, which reflects no change from the FY 2024-2025 tax rate. The Operations and Maintenance (O&M) portion of the tax rate which supports the General Fund is \$0.32439 per \$100 of assessed value. This also reflects no change from the FY 2024-2025 O&M tax rate.

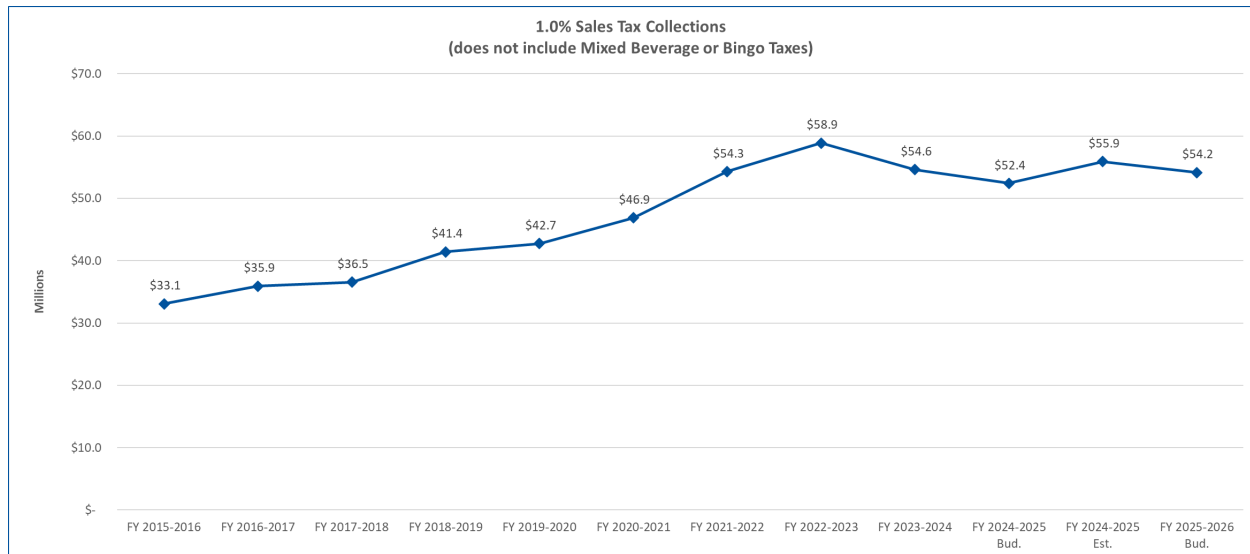
Due to a certification error by the Collin Central Appraisal District, the forecast for revenue from property taxes in the General Fund is being reduced by (\$372,523) to adjust for the error. In total, General Fund revenue from property taxes, including prior year taxes and penalties and interest, totals \$76,876,332 for FY 2025-2026. This is a (1.2%) revenue increase from the FY 2024-2025 budget. This information is summarized in the illustrations on the next page:



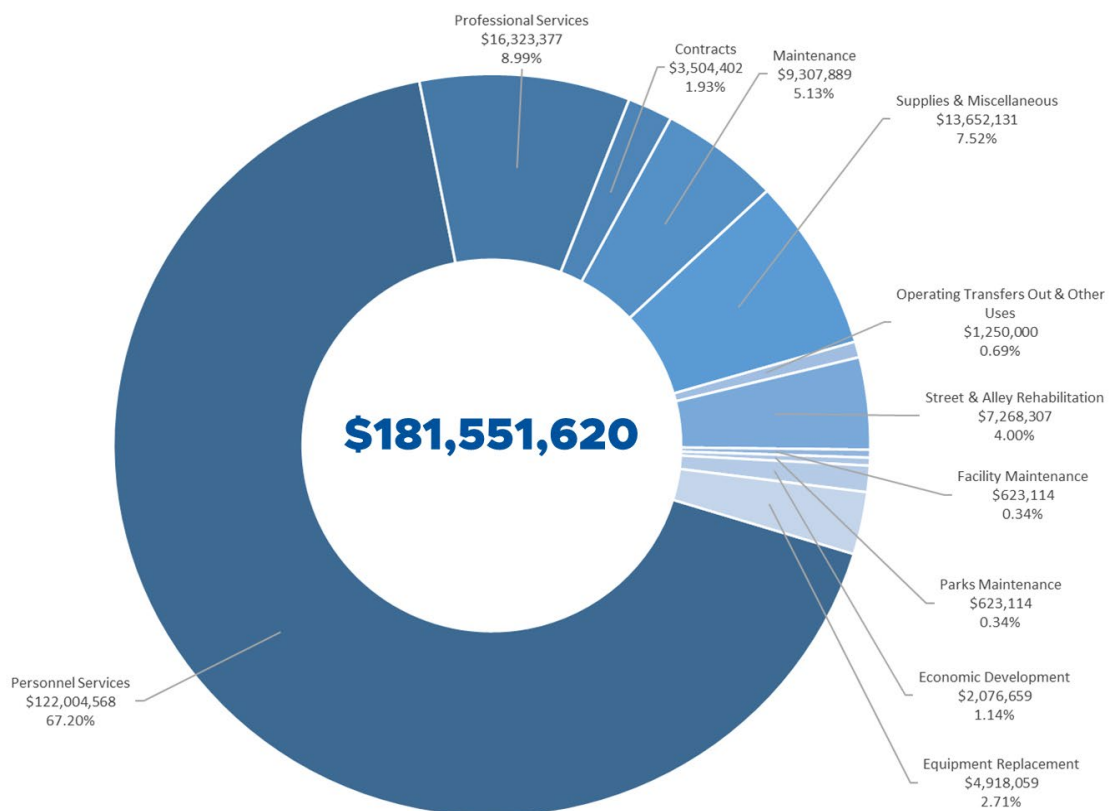
	2024 Tax Year For FY 2024-2025	2025 Tax Year For FY 2025-2026	Variance	% Change
DDAC - Certified Values	\$ 14,918,656,906	\$ 10,713,521,067	\$ (4,205,135,839)	-28.2%
CDAC - Certified Values	11,209,798,691	15,040,741,869	3,830,943,178	34.2%
<b>Total Certified Values</b>	<b>\$ 26,128,455,597</b>	<b>\$ 25,754,262,936</b>	<b>\$ (374,192,661)</b>	<b>-1.4%</b>
Less TIF - District 1	(1,543,518,026)	(1,709,801,578)	(166,283,552)	10.8%
Less TIF - District 2	(867,513,345)	(871,224,660)	(3,711,315)	0.4%
Less TIF - District 3	(184,880,523)	(177,753,979)	7,126,544	-3.9%
Values in Dispute	469,867,479	859,655,126	389,787,647	83.0%
<b>Total Taxable Values for Debt and Operations</b>	<b>\$ 24,002,411,182</b>	<b>\$ 23,855,137,845</b>	<b>\$ (147,273,337)</b>	<b>-0.6%</b>

	Property Tax Rate		
	FY 2024-2025	FY 2025-2026	Variance
Operations and Maintenance (O&M)	\$ 0.32439	\$ 0.32439	\$ -
Debt Service (DS)	0.21779	0.21779	-
<b>Total Tax Rate</b>	<b>\$ 0.54218</b>	<b>\$ 0.54218</b>	<b>\$ -</b>

Sales and Other Business Taxes is the General Fund's second largest revenue category and is projected to be \$54,967,481. This is a \$1,748,898 increase from the FY 2024-2025 original budget.



Operating expenditures provide support for most traditional tax-supported municipal services such as Public Safety, Parks and Recreation, Development Services, Traffic and Transportation, Library, Building Inspection, Finance, Human Resources, Health, and General Administration. Personal Services account for 67.2% of all expenditures in the fund.



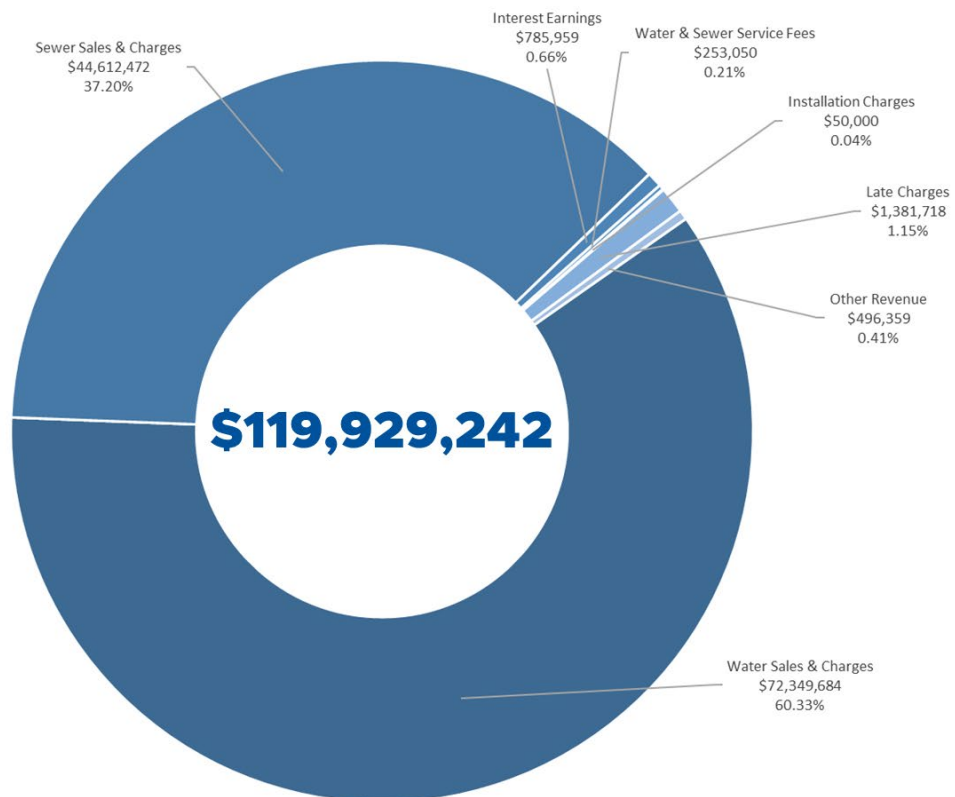
Other major expenses in this fund include funding of the City's street and alley rehabilitation program at a combined \$7,268,307, \$2,076,659 for economic development initiatives, and \$623,114 each for maintenance of neighborhood parks and City facilities. Funds will be dedicated for IT and Traffic technology upgrades in the amount of \$1,250,000 as part of a multi-year approach to replacing existing legacy systems. Also included in the General Fund budget is \$3,438,243 that will be transferred to the Capital Replacement fund in support of a pay-as-you-go strategy for the replacement of General Fund related vehicles and equipment. An additional \$1,479,816 will be transferred to the Capital Replacement Fund for the replacement of computer hardware.

In total, the aggregate General Fund budget is 0.7% higher than the original FY 2024-2025 budget. The budget is programmed to end the year 90.99 days, or 0.99 days over the Council prescribed 90.00 days of fund balance.

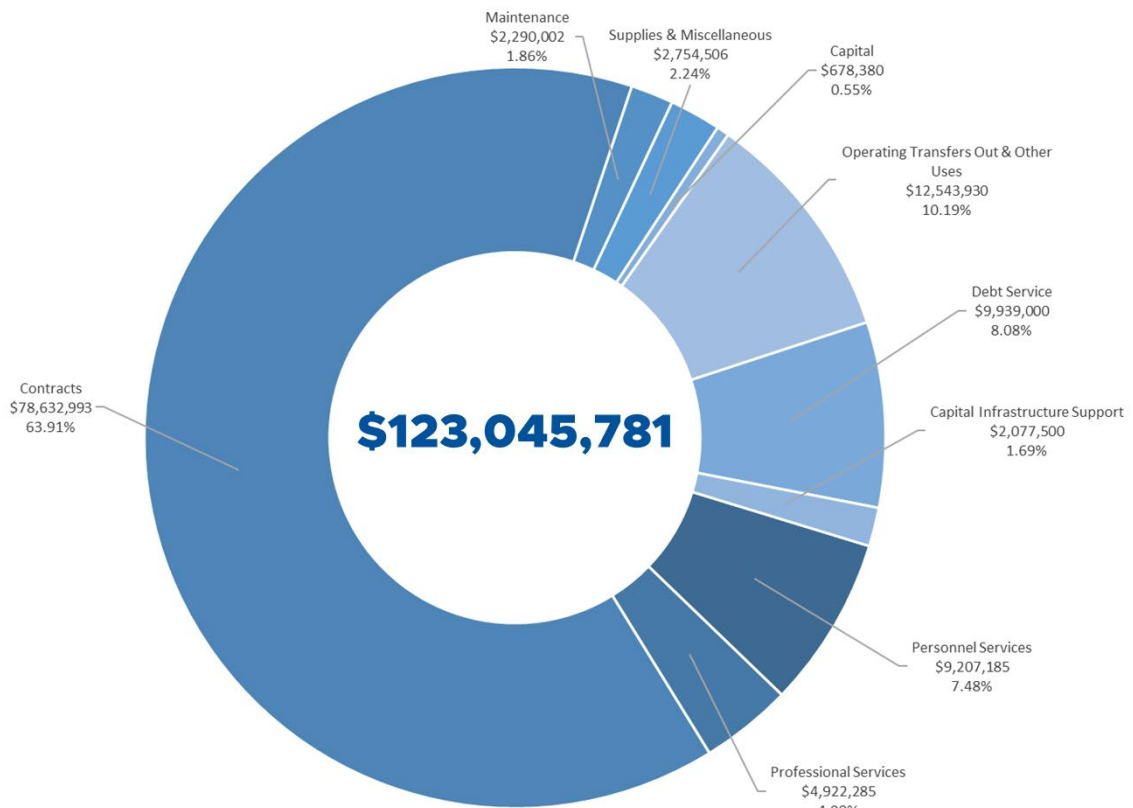
## Water and Sewer Services Fund

The Water and Sewer Fund, an enterprise fund and the City's second largest operating fund, provides for the administration, operation and maintenance of the City's water and wastewater system, as well as the City's billing and collection activities.

The services provided by the Water and Sewer Fund are financed through user fees charged to residential and commercial customers. Water and Sewer rates are periodically reviewed and adjusted to assure that revenues collected are enough to fund the expenditures related to providing water and wastewater services. Based on the fund's current expenditure expectations, the projected revenues for FY 2025-2026 are based on a 6.0% adjustment to the City's Water and Sewer rates and conservative growth assumptions.



Water and Sewer Fund expenditures provide for the purchase of water and for sewer treatment services, as well as for daily operations and infrastructure maintenance and renewal. The purchase of water from the North Texas Municipal Water District (NTMWD) and sewer services from the NTMWD, the City of Dallas and the City of Garland account for 63.6% of the fund's total expenditures. The next two largest expenses for the fund are personal expenditures of \$9,207,185 and the transfer to debt service of \$9,938,000, which total 15.6% of the fund's total expenditures.

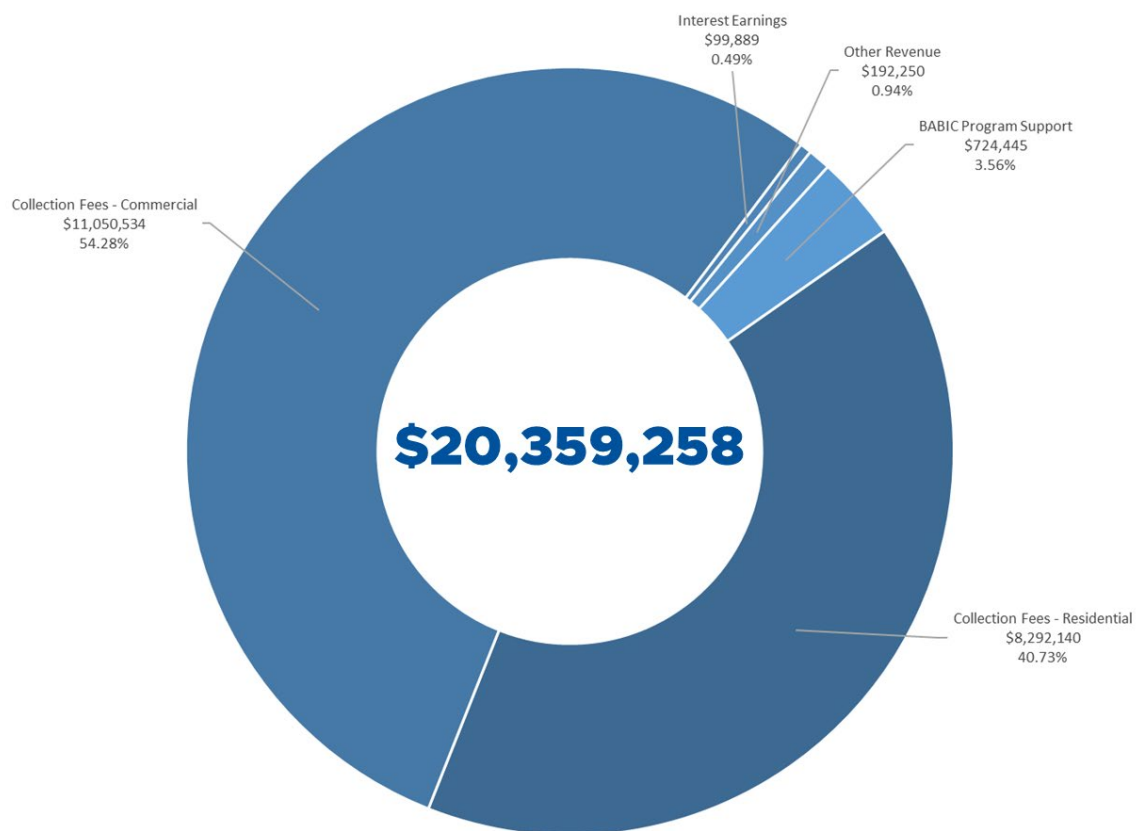


Fund Balance is projected at 90.99 days, 0.99 days above the City Council approved policy of 90.00 days.

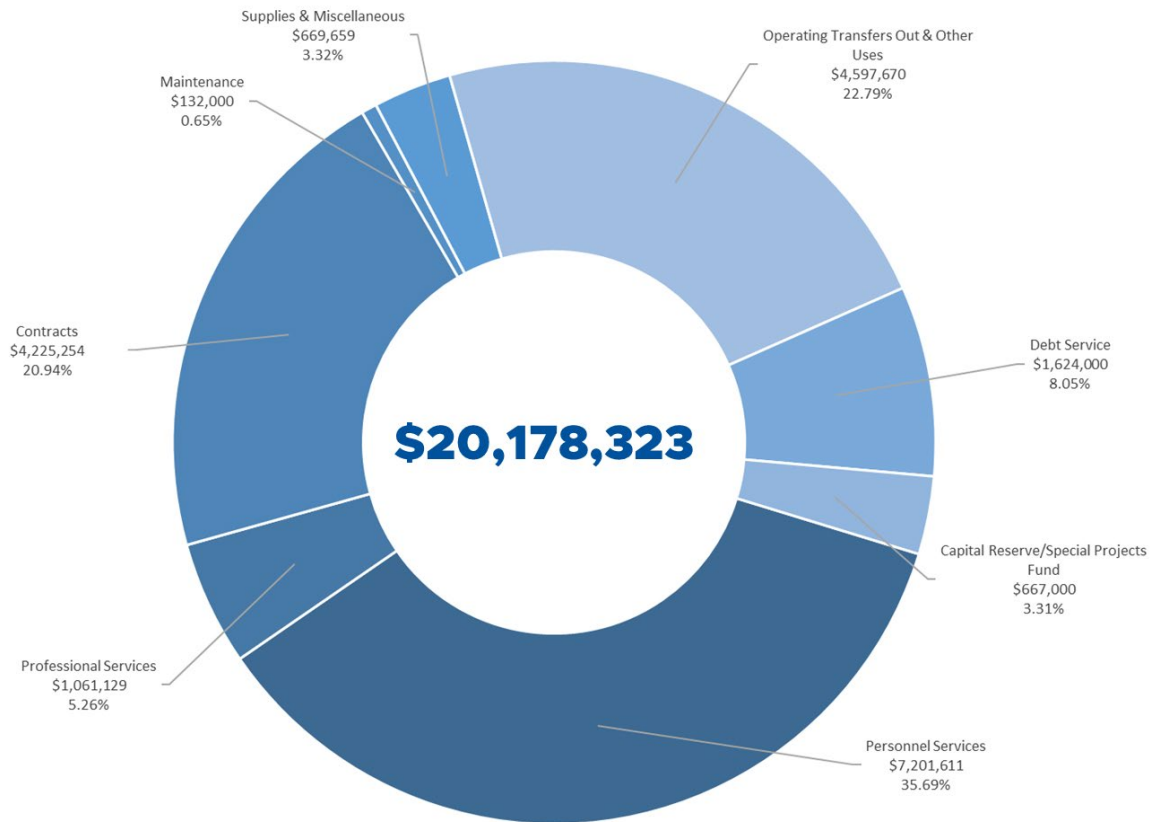
## Solid Waste Services Fund

The Solid Waste Services Fund, an enterprise fund, provides for residential and commercial solid waste collection services, including recycling and brush and bulky item collection.

Monthly service fees charged to residential and commercial customers provide the revenue for the fund. Rates are reviewed annually to confirm that enough revenues are generated to fund the anticipated expenses related to solid waste services. A \$0.50 per month (plus sales tax) residential rate increase is included for FY 2025-2026, while maintaining the 26% senior discount.



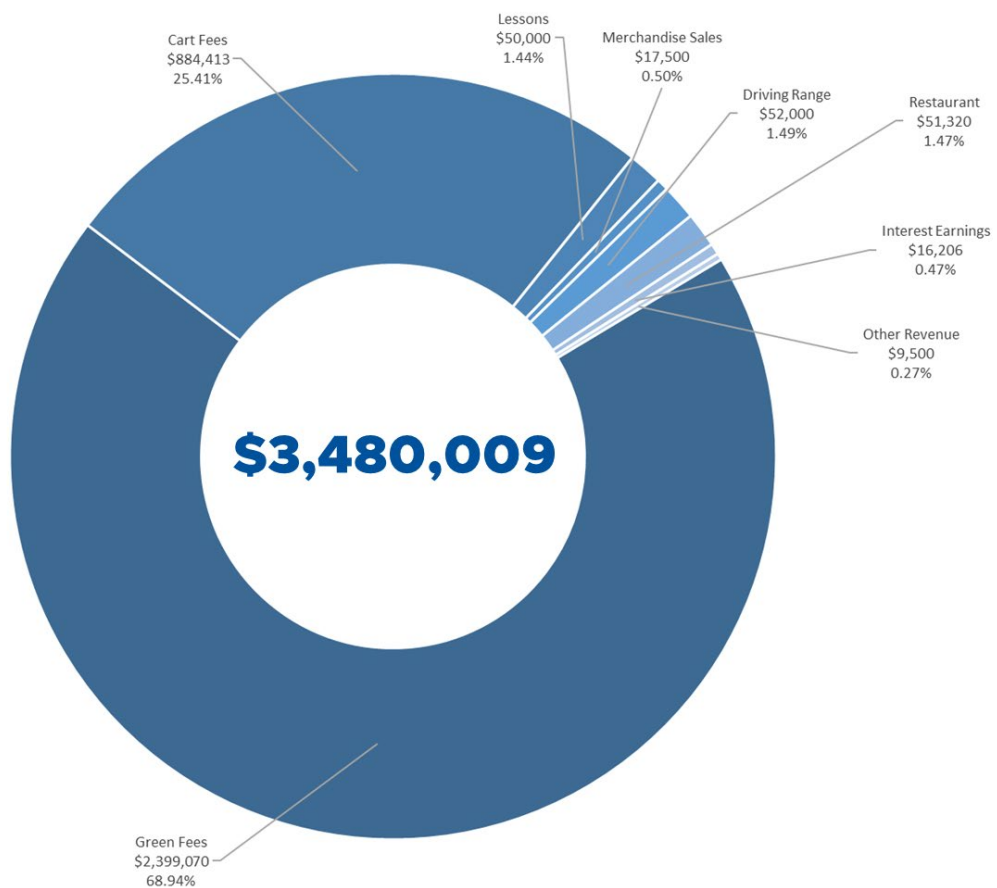
Expenditures for daily operations and disposal fees charged by the North Texas Municipal Water District (NTMWD) are hosted in the Solid Waste Services Fund. Disposal fees comprise 19.8% of the overall expenditures of the fund.



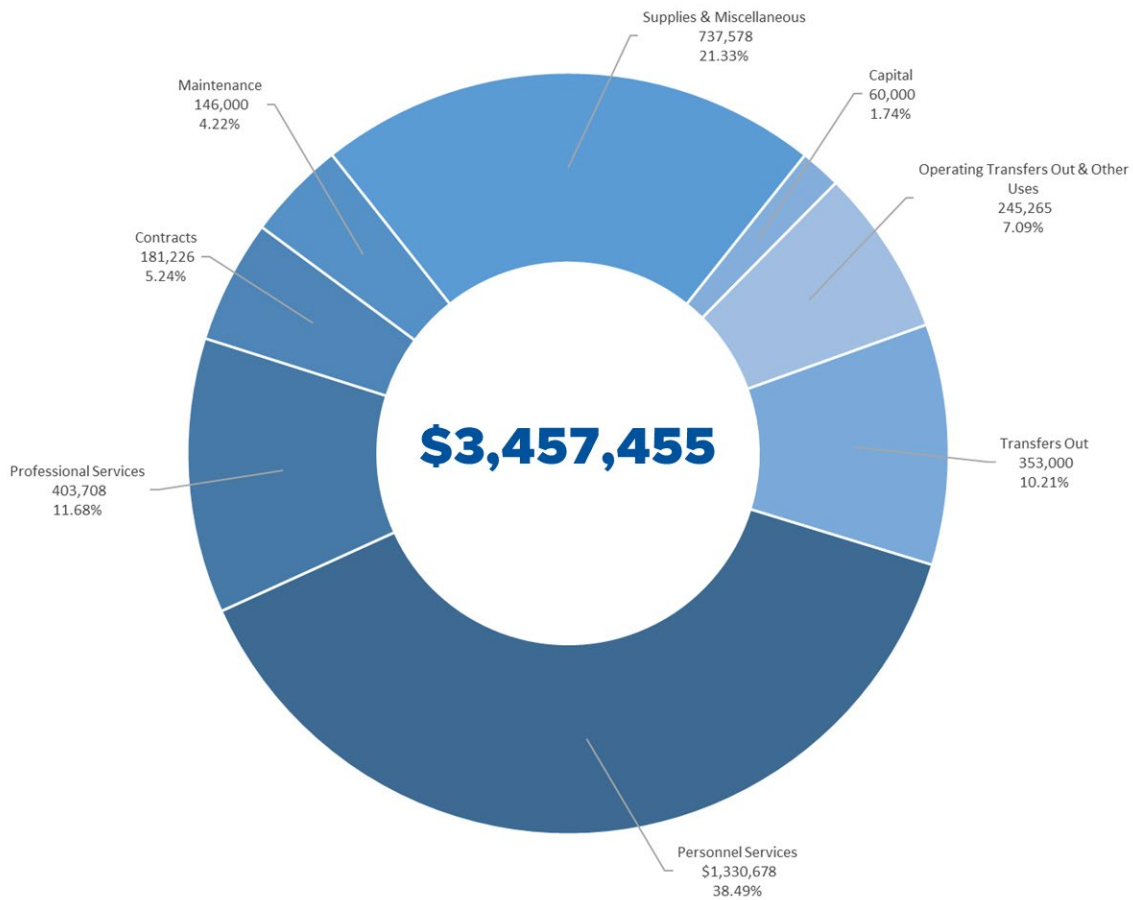
Fund Balance is projected at 90.99 days, 0.99 days above the City Council approved policy of 90.00 days.

## Golf Fund

The Golf Fund accounts for the administration, operations, maintenance, and periodic renovation of Sherrill Park Golf Course. Revenues for the Golf Fund are generated through golf fees charged to patrons. The number of rounds of golf played on an annual basis drive the revenues of the fund. The number of rounds played is affected by weather as well as by competition in the regional golf market.



Expenditures include expenses related to daily operations, course maintenance, fleet maintenance and replacement, as well as special projects. Personal Services account for 38.9% of all expenditures in the Golf Fund.

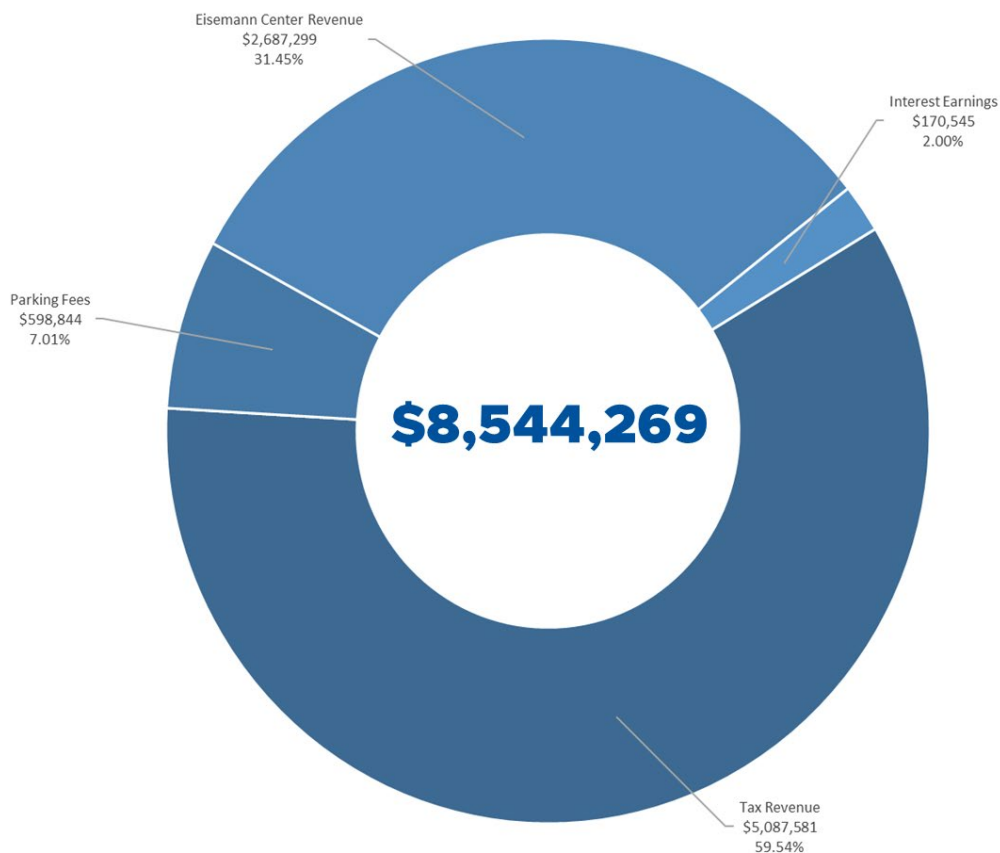


The fund balance should end the year with 60.99 days. This achieves the goal established in the adopted financial policy of “30.00 days building towards 60.00”.

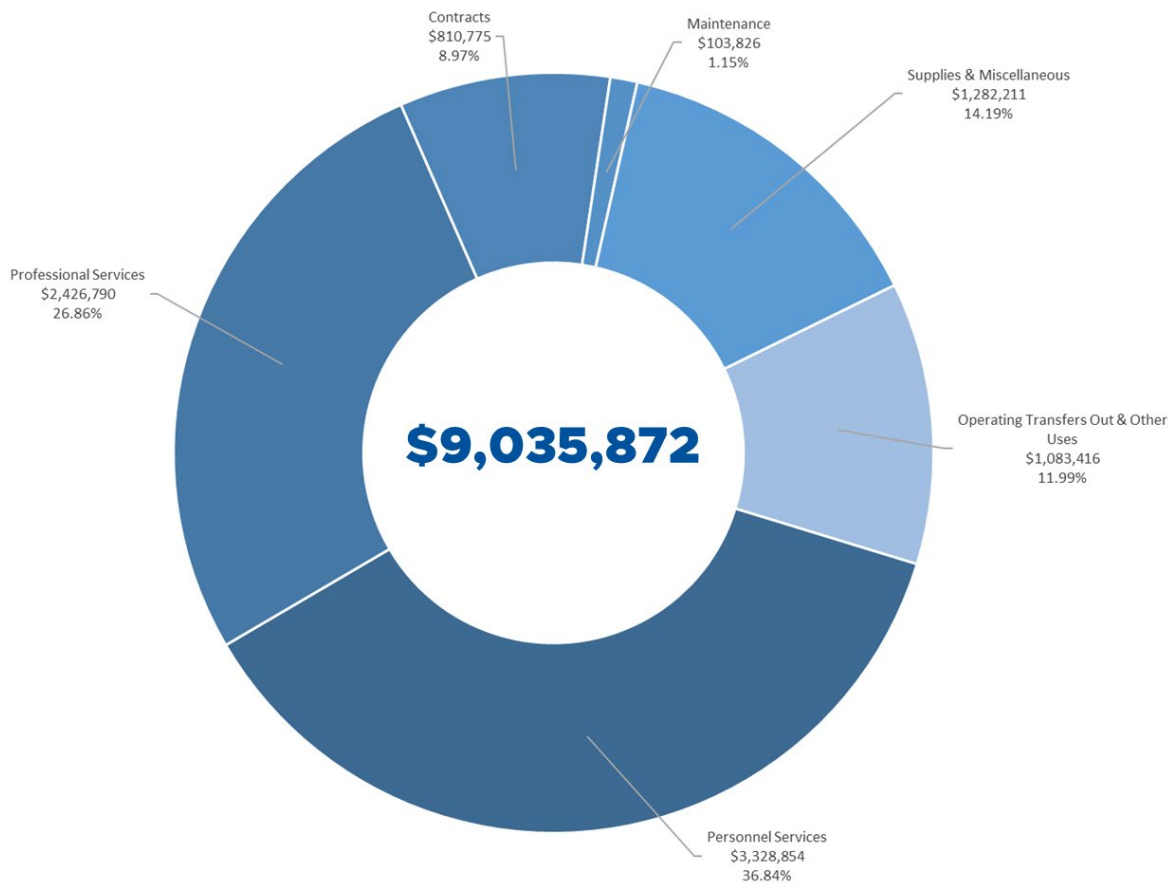
## Hotel / Motel Tax Fund

The Hotel Motel Tax Fund accounts for the administration, operations, and maintenance of the Charles W. Eisemann Center, parking garage, Convention and Visitors Bureau and annual grants to local arts organizations.

The fund is supported by the Hotel/Motel Occupancy Tax, which is restricted by State law to tourism promotion, capital construction, the operation of meeting facilities and the funding of cultural activities. The fund also hosts the operating revenues received from user fees charged for the use of the Eisemann Center and the Parking Garage.



Daily operations at the Eisemann Center and the Parking Garage, as well as for the Eisemann Center Presents Series, account for 53.1% of the expenditures in the Hotel Motel Tax Fund. Resources for the Convention and Visitors Bureau and local arts grants are also allocated in the Hotel Motel Tax Fund.



The Fund Balance is projected to end the year at \$3,792,364.

## IN CLOSING

This budget will maintain and protect the fiscal strength of the City while continuing to provide both residential and corporate citizens of our community the high level of service they expect at the most reasonable cost possible. The city's budget development for this upcoming fiscal year is heavily influenced by resetting of certified values after errors by one of the City's two appraisal districts, conservative approach to sales tax revenues, continued employee recruitment and retention issues, and economic development challenges. The 2025-2026 budget is mindful of the multi-year aspects of these challenges, with key decisions made with future years in mind.

The Fund Summary section of this document contains summary data associated with each fund in the City, while the line-item detail for each department is also located in the document. The final section of this document includes information on the City's debt service requirements.

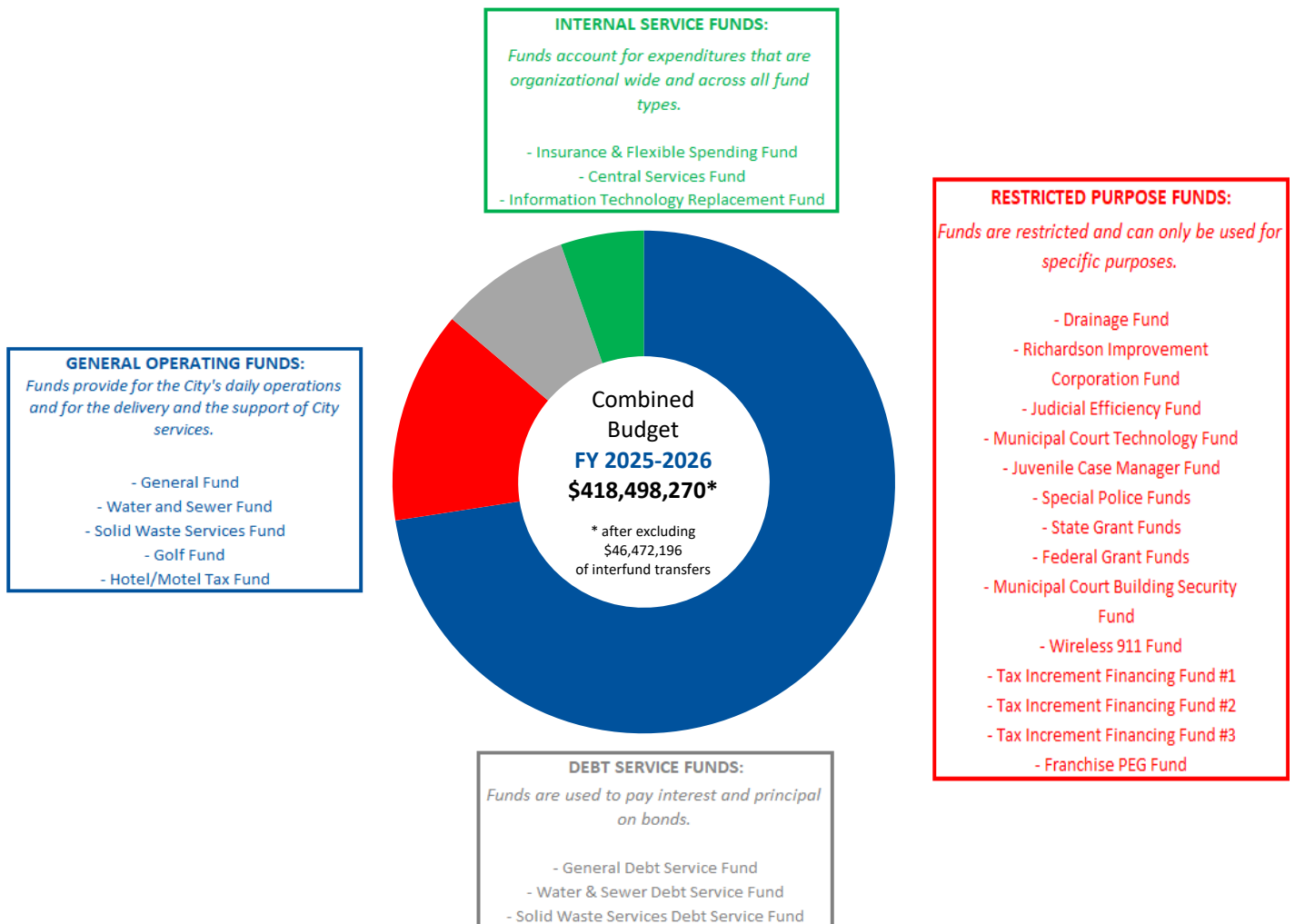


# **COMBINED FUND SUMMARIES**

## **FY 2025-2026**

## CONSOLIDATED FUND SUMMARY FY 2025-2026

	Beginning Fund Balance	Revenues	Total Available Funds	Expenditures	Ending Fund Balance	Revenue Over/(Under)
<b>General Operating Funds</b>						
GENERAL FUND	\$ 45,483,483	\$ 181,324,658	\$ 226,808,141	\$ 181,551,620	\$ 45,256,521	\$ (226,962)
WATER AND SEWER FUND	33,789,081	119,929,242	153,718,323	123,045,781	30,672,542	(3,116,539)
SOLID WASTE SERVICES FUND	4,849,036	20,359,258	25,208,294	20,178,323	5,029,971	180,935
GOLF FUND	555,187	3,480,009	4,035,196	3,457,455	577,741	22,554
HOTEL/MOTEL TAX FUND	4,283,967	8,544,269	12,828,236	9,035,872	3,792,364	(491,603)
<b>Internal Service Funds</b>	\$ 17,104,614	\$ 20,600,893	\$ 37,705,507	\$ 24,877,450	\$ 12,828,057	\$ (4,276,557)
<b>Restricted Purpose Funds</b>	\$ 24,796,263	\$ 25,513,559	\$ 50,309,821	\$ 39,234,882	\$ 11,074,939	\$ (13,721,323)
<b>Debt Service Funds</b>						
GENERAL DEBT SERVICE FUND	\$ 4,509,595	\$ 51,831,044	\$ 56,340,639	\$ 52,056,670	\$ 4,283,969	\$ (225,626)
WATER AND SEWER DEBT SERVICE FUND	761,593	9,949,814	10,711,407	9,896,455	814,952	53,359
SOLID WASTE DEBT SERVICE FUND	144,602	1,625,944	1,770,546	1,635,958	134,588	(10,014)
<b>Less Interfund Transfers</b>	-	(\$46,472,196)	(\$46,472,196)	(\$46,472,196)	-	-
<b>Grand Total</b>	<b>\$ 136,277,420</b>	<b>\$396,686,494</b>	<b>\$ 532,963,914</b>	<b>\$ 418,498,270</b>	<b>\$ 114,465,644</b>	<b>\$ (21,811,776)</b>



## Consolidated Funds

The Consolidated Fund presentation provides a summary of the entire budget. The following narrative lays out the City's fund structure and includes a brief description of each of the individual funds.

## Operating Funds

These are the funds that make up the City's annual operating budget or the City's primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

## General Operating Funds

- **General Fund** - The main operating fund of the City and is used to account for all the financial resources that are not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.
- **Water and Sewer Fund** - Used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, billing and collection activities, and the operations, maintenance, and construction of the water and sewer systems. The fund also provides support for the payment of long-term principal and interest for water and sewer debt. Water and sewer sales and charges are the largest source of revenue for the fund, with rates reviewed regularly and adjusted if necessary to ensure the integrity of the system.
- **Solid Waste Services Fund** - Used to account for the operations of solid waste collection and disposal and recycling services provided to both commercial and residential customers in the City. The fund also provides support for the payment of long-term principal and interest for solid waste debt. Commercial and residential charges for service are the largest source of revenue for the fund.
- **Golf Fund** - Accounts for the administration, operations, maintenance, and periodic renovation of Sherrill Park Golf Course.
- **Hotel/Motel Tax Fund** - Used to account for the hotel/motel room tax and the operations of the Eisemann Center for the Performing Arts and Corporate Presentations. State law requires that hotel/motel room tax revenues be utilized for advertising and promotion of the City and other specified activities.

## Debt Service

- **Debt Service Funds** – Debt service funds are funds established to account for the accumulation of resources for, and the payment of, the City’s long-term debt principal and interest obligations. The City of Richardson has three debt service funds: the General Debt Service Fund, the Water and Sewer Debt Service Fund and the Solid Waste Services Debt Service Fund.

## Internal Services Funds

Internal Service Funds are funds that account for expenditures that are organizational wide and across all fund types.

- **Insurance and Flexible Spending Fund** – Used to account for the health insurance program provided by the City to its employees and to their dependents on a subsidized basis. Additionally, employee contributions to the flexible benefits plan and related expenditures are accounted for within this fund.
- **Central Services Fund** – Used to account for the warehouse, mail, and records management operations of the City on a cost-reimbursement basis.
- **Information Technology Replacement Fund** - Used to account for costs of replacing information technology hardware and software. The fund was created in Fiscal Year 2019-2020 to account for the costs of replacing legacy ERP and traffic systems.

## Restricted Purpose Funds

Restricted Purpose Funds are funds that are used to account for specific revenue sources that are to be reserved for specific purposes or are required by law to be accounted for separately.

- **Drainage Fund** – Established by the City Council’s adoption of an ordinance in November 2011. It is used to account for drainage fee revenues collected. The committed funds are used to provide storm drainage services to all real property.
- **Richardson Improvement Corporation Fund** – A legally separate entity that acts, in essence, as a department of the City. The Corporation is a nonprofit entity that serves the citizens of the City by improving municipal parks and recreational functions, facilitating real estate transactions, and serving as an independent foundation for acceptance of corporate donations.
- **Judicial Efficiency Fund** – Used to account for the restricted proceeds received from Municipal Court fees as specified by law. The fund receives a \$15.00 time payment fee when fines are paid on or after the 31st day after the judgement is entered and is used to improve the efficiency of the administration of justice.
- **Municipal Court Technology Fund** – Used to account for the restricted proceeds received from Municipal Court fees as specified by law. The fund receives \$4.00 per conviction.

- **Municipal Court Jury Fund** – Used to account for the restricted proceeds received from municipal court fees as specified by law. These funds may only be used by the municipality to fund juror reimbursements and other jury services. The fund receives \$0.10 per conviction.
- **Juvenile Case Manager Fund** - Used to account for the restricted proceeds received from municipal court fees as specified by law. These funds may only be used to fund expenses relating to the position of juvenile case manager. The fund receives \$5.00 per conviction.
- **Special Police Funds** – Used to account for the restricted proceeds received from seizures and confiscations awarded to the City by the Judicial system, as well as court costs from traffic violations in school crossing zones. Funds are to be utilized by the Chief of Police in accordance with state law.
- **State Grant Funds** – Used to account for restricted proceeds received from the State for various purposes. Funds are to be utilized in accordance with the respective requirements for each program.
- **Federal Grant Funds** – Used to account for restricted proceeds received from federal agencies for various purposes. Funds are to be utilized in accordance with the respective requirements for each program.
- **Municipal Court Building Security Fund** – Used to account for the restricted proceeds received from Municipal Court fees as specified by law. Currently, the fund receives a \$4.90 fee per conviction. The primary expenditure of this fund is the cost of providing bailiffs at the Municipal Court.
- **Wireless 911 Fund** – Used to account for the restricted proceeds received from cellular provider fees as specified by state law. Funds are to be spent in accordance with state law.
- **Tax Increment Financing Fund #1** – Established in 2006 and is used to record the financial transactions related to TIF Zone 1. Ad valorem taxes on incremental growth in real property values in the Zone are used to contribute to development in the Zone.
- **Tax Increment Financing Fund #2** – Established in 2011 and is used to record the financial transactions related to TIF Zone 2. Ad valorem taxes on incremental growth in real property values in the Zone are used to contribute to development in the Zone.
- **Tax Increment Financing Fund #3** – Established in 2011 and is used to record the financial transactions related to TIF Zone 3. Ad valorem taxes on incremental growth in real property values in the Zone are used to contribute to development in the Zone.
- **Franchise PEG Fund** – Used to account for restricted revenues received from state-issued cable/video franchises under the Texas Utilities Code. Public, Educational, and Governmental Access Channel (PEG) fees may be spent on capital cost items for PEG facilities that have a useful life of more than one year and are used in the production of programming for the PEG access channels.
- **The Ann and Charles Eisemann Edge Endowment Fund** – Established in Fiscal Year 2018-2019 to stimulate further growth of tech-based arts in the region. This initiative builds on a strong partnership between the Eisemann Center and UT Dallas to provide opportunities for students to learn about different artistic offerings.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### COMBINED FUNDS - SUMMARY

#### SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
<b>Total Beginning Fund Balance</b>	<b>\$ 136,544,674</b>	<b>\$ 133,911,843</b>	<b>\$ 142,734,930</b>	<b>\$ 136,277,420</b>	<b>\$ 2,365,578</b>	<b>1.77%</b>
<b>Revenues and Transfers In</b>						
<b>Operating Funds</b>						
GENERAL FUND	\$ 178,280,242	\$ 180,746,827	\$ 182,174,759	\$ 181,324,658	\$ 577,831	0.32%
WATER AND SEWER FUND	109,804,574	113,453,615	115,092,841	119,929,242	6,475,627	5.71%
SOLID WASTE SERVICES FUND	18,739,567	19,427,277	19,723,574	20,359,258	931,981	4.80%
GOLF FUND	2,659,028	3,294,680	3,181,400	3,480,009	185,329	5.63%
HOTEL/MOTEL TAX FUND	8,245,802	9,819,288	8,497,926	8,544,269	(1,275,019)	-12.98%
COMBINED INTERNAL SERVICES FUNDS	22,756,466	19,873,205	20,152,086	20,600,893	727,688	3.66%
COMBINED RESTRICTED PURPOSE FUNDS	29,191,307	23,765,076	26,484,921	25,513,559	1,748,483	7.36%
<b>Total Operating Funds</b>	<b>\$ 369,676,986</b>	<b>\$ 370,379,968</b>	<b>\$ 375,307,507</b>	<b>\$ 379,751,888</b>	<b>\$ 9,371,920</b>	<b>2.53%</b>
<b>Debt Service Funds</b>						
GENERAL DEBT SERVICE FUND	\$ 47,250,586	\$ 52,445,734	\$ 52,598,751	\$ 51,831,044	\$ (614,690)	-1.17%
WATER AND SEWER DEBT SERVICE FUND	8,216,534	9,032,000	9,036,418	9,949,814	917,814	10.16%
SOLID WASTE DEBT SERVICE FUND	1,599,731	1,667,000	1,667,592	1,625,944	(41,056)	-2.46%
<b>Total Debt Service Funds</b>	<b>\$ 57,066,851</b>	<b>\$ 63,144,734</b>	<b>\$ 63,302,761</b>	<b>\$ 63,406,802</b>	<b>\$ 262,068</b>	<b>0.42%</b>
<b>Total Revenues and Transfers In</b>	<b>\$ 426,743,836</b>	<b>\$ 433,524,702</b>	<b>\$ 438,610,268</b>	<b>\$ 443,158,690</b>	<b>\$ 9,633,988</b>	<b>2.22%</b>
<b>Less Interfund Transfers</b>	<b>\$ (44,059,119)</b>	<b>\$ (44,654,331)</b>	<b>\$ (44,680,091)</b>	<b>\$ (46,472,196)</b>	<b>\$ (1,817,865)</b>	<b>4.07%</b>
<b>Net Revenues</b>	<b>\$ 382,684,718</b>	<b>\$ 388,870,371</b>	<b>\$ 393,930,177</b>	<b>\$ 396,686,494</b>	<b>\$ 7,816,123</b>	<b>2.01%</b>
<b>Total Available Funds</b>	<b>\$ 519,229,392</b>	<b>\$ 522,782,214</b>	<b>\$ 536,665,106</b>	<b>\$ 532,963,914</b>	<b>\$ 10,181,700</b>	<b>1.95%</b>
<b>Expenditures and Transfers Out</b>						
<b>Operating Funds</b>						
GENERAL FUND	\$ 176,873,496	\$ 180,346,044	\$ 182,446,458	\$ 181,551,620	\$ 1,205,576	0.67%
WATER AND SEWER FUND	108,125,090	112,704,076	110,860,135	123,045,781	10,341,705	9.18%
SOLID WASTE SERVICES FUND	18,474,809	19,211,479	19,450,642	20,178,323	966,844	5.03%
GOLF FUND	3,074,653	3,252,606	3,322,350	3,457,455	204,849	6.30%
HOTEL/MOTEL TAX FUND	10,416,067	9,756,082	9,554,209	9,035,872	(720,210)	-7.38%
COMBINED INTERNAL SERVICES FUNDS	21,868,043	22,605,219	23,221,132	24,877,450	2,272,231	10.05%
COMBINED RESTRICTED PURPOSE FUNDS	24,462,043	40,411,399	33,757,703	39,234,882	(1,176,517)	-2.91%
<b>Total Operating Funds</b>	<b>\$ 363,294,202</b>	<b>\$ 388,286,905</b>	<b>\$ 382,612,629</b>	<b>\$ 401,381,383</b>	<b>\$ 13,094,478</b>	<b>3.37%</b>
<b>Debt Service Funds</b>						
GENERAL DEBT SERVICE FUND	\$ 47,519,568	\$ 51,711,529	\$ 51,719,101	\$ 52,056,670	\$ 345,141	0.67%
WATER AND SEWER DEBT SERVICE FUND	8,154,798	9,059,798	9,061,194	9,896,455	836,657	9.23%
SOLID WASTE DEBT SERVICE FUND	1,585,013	1,674,853	1,674,853	1,635,958	(38,895)	-2.32%
<b>Total Debt Service Funds</b>	<b>\$ 57,259,378</b>	<b>\$ 62,446,180</b>	<b>\$ 62,455,148</b>	<b>\$ 63,589,083</b>	<b>\$ 1,142,903</b>	<b>1.83%</b>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 420,553,581</b>	<b>\$ 450,733,085</b>	<b>\$ 445,067,777</b>	<b>\$ 464,970,466</b>	<b>\$ 14,237,381</b>	<b>3.16%</b>
<b>Less Interfund Transfers</b>	<b>\$ (44,059,119)</b>	<b>\$ (44,654,331)</b>	<b>\$ (44,680,091)</b>	<b>\$ (46,472,196)</b>	<b>\$ (1,817,865)</b>	<b>4.07%</b>
<b>Net Expenditures</b>	<b>\$ 376,494,462</b>	<b>\$ 406,078,754</b>	<b>\$ 400,387,686</b>	<b>\$ 418,498,270</b>	<b>\$ 12,419,516</b>	<b>3.06%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 6,190,256</b>	<b>\$ (17,208,383)</b>	<b>\$ (6,457,509)</b>	<b>\$ (21,811,776)</b>	<b>\$ (4,603,393)</b>	<b>26.75%</b>
<b>Ending Fund Balance</b>	<b>\$ 142,734,930</b>	<b>\$ 116,703,460</b>	<b>\$ 136,277,420</b>	<b>\$ 114,465,644</b>	<b>\$ (2,237,816)</b>	<b>-1.92%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## CONSOLIDATED EXPENDITURES SUMMARY BY DEPARTMENT

DETAILED EXPENDITURES BY DEPARTMENT	GENERAL FUND	HOTEL / MOTEL FUND	WATER & SEWER FUND	SOLID WASTE FUND	GOLF FUND	DEBT FUNDS	INTERNAL SERVICE FUNDS	RESTRICTED PURPOSE FUNDS	GRAND TOTAL
<b>Budget &amp; Research Office</b>	\$ 377,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377,851
<b>Building Inspection</b>	2,048,710	-	-	-	-	-	-	-	2,048,710
<b>City Secretary</b>									
City Secretary - Mayor/Council	515,439	-	-	-	-	-	-	-	515,439
Records Management	-	-	-	-	-	-	229,574	-	229,574
<b>Communications</b>	2,180,204	-	-	-	-	-	-	60,000	2,240,204
<b>Community Services</b>	3,806,505	-	-	-	-	-	-	-	3,806,505
<b>Convention &amp; Visitors Bureau</b>	-	483,746	-	-	-	-	-	-	483,746
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Development Services</b>									
Development & Engineering	-	-	-	-	-	-	-	-	-
Planning	1,780,377	-	-	-	-	-	-	-	1,780,377
<b>Economic Development</b>	600,475	-	-	-	-	-	-	-	600,475
<b>Eisemann Center</b>									
Eisemann Center	-	4,508,716	-	-	-	-	-	-	4,508,716
Eisemann Center Presents	-	992,419	-	-	-	-	-	-	992,419
Parking Garage	-	699,190	-	-	-	-	-	-	699,190
Parking Garage / Capital Renewal	-	-	-	-	-	-	-	-	-
Eisemann Center / Capital Renewal	-	-	-	-	-	-	-	-	-
<b>Emergency Management</b>	732,665	-	-	-	-	-	-	-	732,665
<b>Engineering</b>									
Capital Projects Engineering	3,978,243	-	-	-	-	-	-	5,457,878	9,436,121
CMOM	-	-	3,367,005	-	-	-	-	-	3,367,005
Drainage	-	-	-	-	-	-	-	-	-
<b>Facilities and Fleet</b>									
Custodial Services	2,306,237	-	-	-	-	-	-	-	2,306,237
Facility Maintenance	4,363,847	-	-	-	-	-	-	-	4,363,847
Fleet Services	7,092,569	-	-	-	-	-	-	-	7,092,569
Warehouse	-	-	-	-	-	-	147,701	-	147,701
<b>Finance</b>									
Accounting	1,803,703	-	-	-	-	-	-	-	1,803,703
Customer Service	-	-	1,572,521	-	-	-	-	-	1,572,521
Finance Administration	734,148	-	-	-	-	63,589,083	-	30,825,750	95,148,981
Mail Service	-	-	-	-	-	-	72,820	-	72,820
Municipal Court	1,157,297	-	-	-	-	-	-	122,374	1,279,671
Purchasing	552,088	-	-	-	-	-	-	-	552,088
Stationary	-	-	-	-	-	-	89,000	-	89,000
Tax	1,005,293	-	-	-	-	-	-	-	1,005,293
<b>Fire Department</b>	32,838,230	-	-	-	-	-	-	-	32,838,230
<b>General Government</b>	2,285,433	-	-	-	-	-	-	-	2,285,433
<b>Golf</b>	-	-	-	-	2,645,483	-	-	-	2,645,483
<b>Health</b>									
Animal Services	1,457,481	-	-	-	-	-	-	-	1,457,481
CMOM	-	-	194,029	-	-	-	-	-	194,029
Health	1,045,411	-	-	-	-	-	-	-	1,045,411
Sewer Treatment (Water Quality)	-	-	642,105	-	-	-	-	-	642,105
<b>Human Resources</b>	1,177,875	-	-	-	-	-	21,231,096	-	22,408,971
<b>Information Technology</b>									
GIS	-	-	697,673	-	-	-	-	-	697,673
Information Services	7,471,386	-	-	-	-	-	2,738,081	-	10,209,467
<b>Library</b>	4,110,935	-	-	-	-	-	-	-	4,110,935
<b>Non-Departmental</b>	12,653,218	2,351,801	14,719,022	5,773,014	458,972	-	31,827	1,548,864	37,536,718
<b>Recreation and Leisure</b>									
Community Events	2,263,048	-	-	-	-	-	-	-	2,263,048
Administration	1,766,542	-	-	-	-	-	-	350	1,766,892
Gymnastics	701,698	-	-	-	-	-	-	-	701,698
Heights	907,716	-	-	-	-	-	-	-	907,716
Huffhines	694,649	-	-	-	-	-	-	-	694,649
Maintenance	8,145,257	-	-	-	-	-	-	-	8,145,257
Older Adults	640,819	-	-	-	-	-	-	-	640,819
Pools	979,070	-	-	-	-	-	-	-	979,070
Recreation	547,376	-	-	-	-	-	-	-	547,376
Tennis	527,310	-	-	-	-	-	-	-	527,310
<b>Police Department</b>									
Administration	3,512,506	-	-	-	-	-	-	499,516	4,012,022
Communications	3,551,346	-	-	-	-	-	-	-	3,551,346
Community Relations	1,514,937	-	-	-	-	-	-	-	1,514,937
Detention	2,435,471	-	-	-	-	-	-	-	2,435,471
Investigations	9,174,046	-	-	-	-	-	-	-	9,174,046
Patrol Operations	17,926,182	-	-	-	-	-	-	-	17,926,182
Professional Standards	1,827,969	-	-	-	-	-	-	-	1,827,969
Special Events	280,102	-	-	-	-	-	-	-	280,102
Tactical Operations	152,830	-	-	-	-	-	-	-	152,830
<b>Public Services</b>									
Administration	-	-	476,019	-	-	-	-	-	476,019
Construction	-	-	1,625,550	-	-	-	-	-	1,625,550
Meter Shop	-	-	862,162	-	-	-	-	-	862,162
Sewer Collection	-	-	1,210,474	-	-	-	-	-	1,210,474
Sewer Treatment	-	-	34,316,705	-	-	-	-	-	34,316,705
Solid Waste - BABIC	-	-	-	1,448,890	-	-	-	-	1,448,890
Solid Waste - Commercial	-	-	-	4,128,980	-	-	-	-	4,128,980
Solid Waste - Recycling	-	-	-	1,768,261	-	-	-	-	1,768,261
Solid Waste - Residential	-	-	-	4,768,178	-	-	-	-	4,768,178
Streets	3,236,731	-	-	-	-	-	-	-	3,236,731
Water CIP	-	-	-	-	-	-	-	-	-
Water Operations	-	-	2,447,685	-	-	-	-	-	2,447,685
Water Production	-	-	48,898,331	-	-	-	-	-	48,898,331
<b>Transportation &amp; Mobility</b>	7,181,142	-	-	-	-	-	337,351	-	7,518,493
<b>Total Departmental Expenditures</b>	<b>\$ 166,042,367</b>	<b>\$ 9,035,872</b>	<b>\$ 111,029,281</b>	<b>\$ 17,887,323</b>	<b>\$ 3,104,455</b>	<b>\$ 63,589,083</b>	<b>\$ 24,877,450</b>	<b>\$ 38,514,732</b>	<b>\$ 434,080,563</b>
<b>Transfers Out</b>	<b>\$ 15,509,253</b>	<b>\$ -</b>	<b>\$ 12,016,500</b>	<b>\$ 2,291,000</b>	<b>\$ 353,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 720,150</b>	<b>\$ 30,889,903</b>
<b>Less Interfund Transfers</b>									<b>\$ (46,472,196)</b>
<b>Total</b>	<b>\$ 181,551,620</b>	<b>\$ 9,035,872</b>	<b>\$ 123,045,781</b>	<b>\$ 20,178,323</b>	<b>\$ 3,457,455</b>	<b>\$ 63,589,083</b>	<b>\$ 24,877,450</b>	<b>\$ 39,234,882</b>	<b>\$ 418,498,270</b>

FY 2025-2026 Adopted Budget



# GENERAL FUND

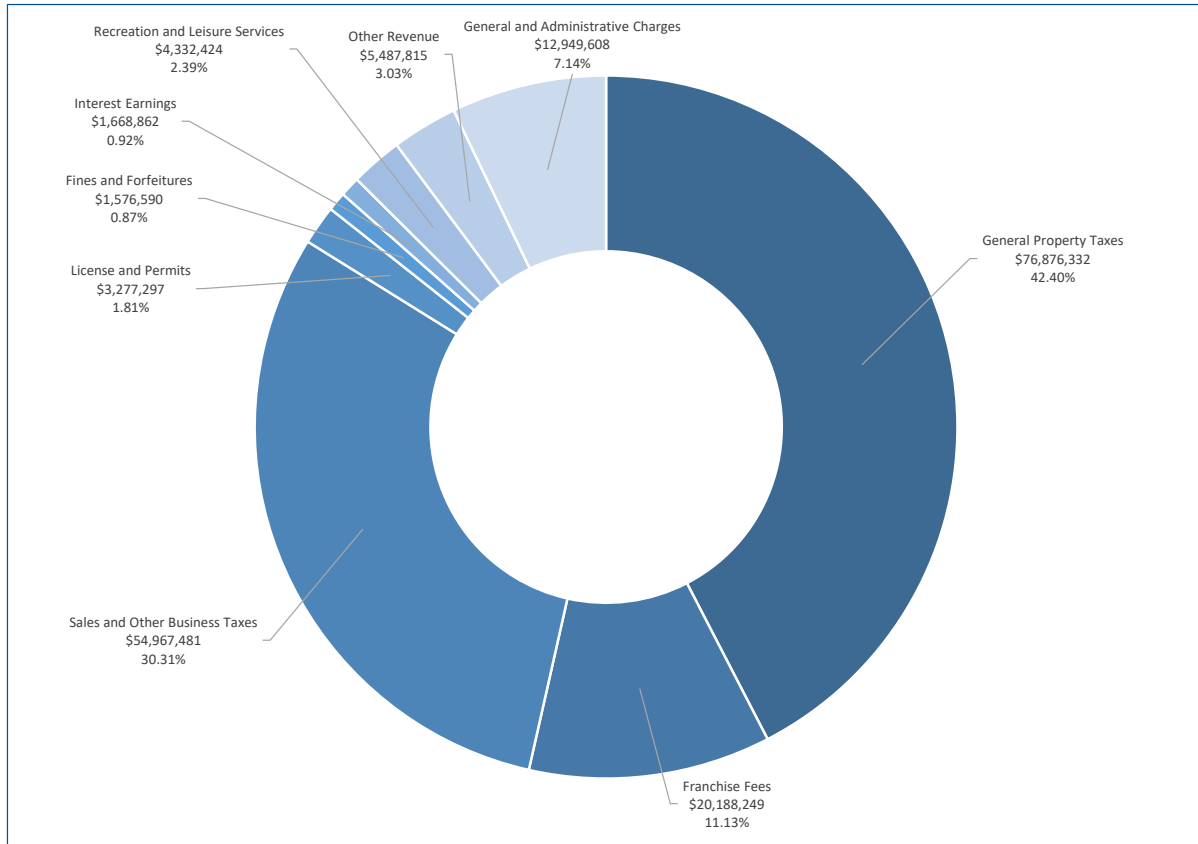
## FY 2025-2026

FUND OVERVIEW  
FUND SUMMARY  
TAX LEVY ANALYSIS  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES  
GENERAL DEBT SERVICE FUND SUMMARY

# CITY OF RICHARDSON, TX FY 2025-2026

## GENERAL FUND FY 2025-2026 REVENUES \$181,324,658

The General Fund, is the largest of the City's five operating funds, accounting for most of the City's financial resources except those required for debt or specifically attributable to the enterprise funds. The General Fund provides for basic city services such as public safety, parks and administration.



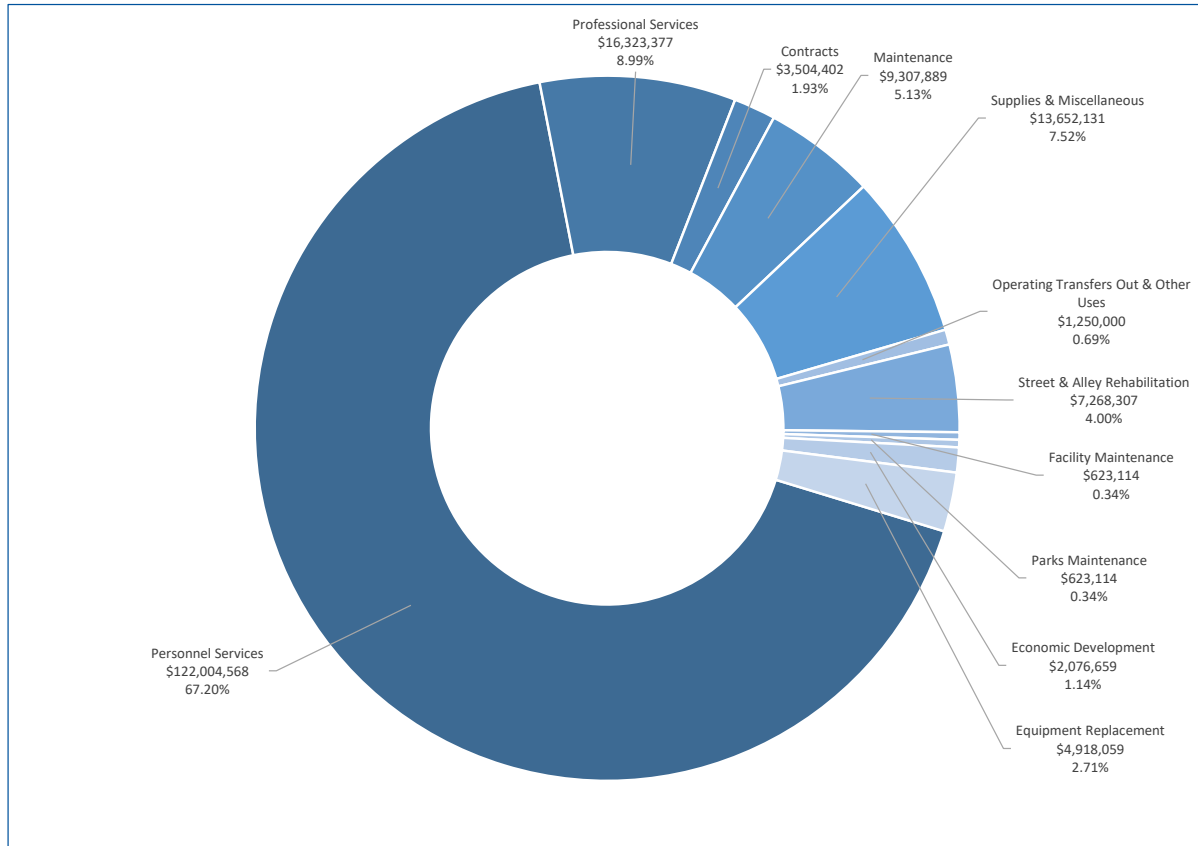
Resources are generated by Property Taxes, Sales Taxes, Franchise Fees, Fines, Licenses, and fees for city services. Property Tax, Sales Tax and Franchise Fee revenues account for **83.85%** of all revenues in the fund.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
General Property Taxes	\$ 73,961,817	\$ 77,773,089	\$ 74,773,096	\$ 76,876,332	42.40%
Franchise Fees	19,293,216	19,884,683	20,032,683	20,188,249	11.13%
Sales and Other Business Taxes	55,451,130	53,218,583	56,715,965	54,967,481	30.31%
License and Permits	3,412,951	3,130,433	3,348,983	3,277,297	1.81%
Fines and Forfeitures	1,809,641	1,690,258	1,577,610	1,576,590	0.87%
Interest Earnings	2,819,090	2,413,750	2,225,032	1,668,862	0.92%
Recreation and Leisure Services	4,382,798	4,303,399	4,279,634	4,332,424	2.39%
Other Revenue	6,305,626	5,821,897	6,715,246	5,487,815	3.03%
General and Administrative Charges	10,843,972	12,510,735	12,506,510	12,949,608	7.14%
<b>Total Revenues</b>	<b>\$ 178,280,242</b>	<b>\$ 180,746,827</b>	<b>\$ 182,174,759</b>	<b>\$ 181,324,658</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## GENERAL FUND FY 2025-2026 EXPENDITURES \$181,551,620

The General Fund, is the largest of the City's five operating funds, accounting for most of the City's financial resources except those required for debt or specifically attributable to the enterprise funds. The General Fund provides for basic city services such as public safety, parks and administration.



Operating expenditures provide support for most traditional tax-supported municipal services such as Public Safety, Parks and Recreation, Development Services, Traffic and Transportation, Library, Building Inspection, Finance, Human Resources, Health and General Administration. Personnel Services account for **67.20%** of all expenditures in the fund.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Personnel Services	\$ 117,849,885	\$ 120,933,211	\$ 119,898,058	\$ 122,004,568	67.20%
Professional Services	15,079,275	16,089,660	16,803,791	16,323,377	8.99%
Contracts	2,878,038	3,031,156	3,282,519	3,504,402	1.93%
Maintenance	8,072,006	8,730,478	9,722,282	9,307,889	5.13%
Supplies & Miscellaneous	12,255,357	14,321,032	13,422,147	13,652,131	7.52%
Capital	28,417	-	66,154	-	0.00%
Operating Transfers Out & Other Uses	1,850,000	1,250,000	1,250,000	1,250,000	0.69%
Street & Alley Rehabilitation	7,692,182	7,268,307	7,268,307	7,268,307	4.00%
Facility Maintenance	599,442	623,114	623,114	623,114	0.34%
Parks Maintenance	599,442	623,114	623,114	623,114	0.34%
Economic Development	1,997,766	2,076,659	2,076,659	2,076,659	1.14%
Equipment Replacement	5,194,192	5,399,313	5,399,313	4,918,059	2.71%
Bond Program Support	2,775,000	-	-	-	0.00%
Grant Support	2,495	-	-	-	0.00%
General Debt Service Fund Support	-	-	2,011,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 176,873,496</b>	<b>\$ 180,346,044</b>	<b>\$ 182,446,458</b>	<b>\$ 181,551,620</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 43,351,561	\$ 44,556,956	\$ 44,519,066	\$ 45,483,483	\$ 926,527	2.08%
Reserve for Encumbrances	996,875	-	1,236,116	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 44,348,436</b>	<b>\$ 44,556,956</b>	<b>\$ 45,755,182</b>	<b>\$ 45,483,483</b>	<b>\$ 926,527</b>	<b>2.08%</b>
<b>Revenues</b>						
General Property Taxes	\$ 73,961,817	\$ 77,773,089	\$ 74,773,096	\$ 76,876,332	\$ (896,757)	-1.15%
Franchise Fees	19,293,216	19,884,683	20,032,683	20,188,249	303,566	1.53%
Sales and Other Business Taxes	55,451,130	53,218,583	56,715,965	54,967,481	1,748,898	3.29%
License and Permits	3,412,951	3,130,433	3,348,983	3,277,297	146,864	4.69%
Fines and Forfeitures	1,809,641	1,690,258	1,577,610	1,576,590	(113,668)	-6.72%
Interest Earnings	2,819,090	2,413,750	2,225,032	1,668,862	(744,888)	-30.86%
Recreation and Leisure Services	4,382,798	4,303,399	4,279,634	4,332,424	29,025	0.67%
Other Revenue	6,305,626	5,821,897	6,715,246	5,487,815	(334,082)	-5.74%
General and Administrative Charges	10,843,972	12,510,735	12,506,510	12,949,608	438,873	3.51%
<b>Total Revenues</b>	<b>\$ 178,280,242</b>	<b>\$ 180,746,827</b>	<b>\$ 182,174,759</b>	<b>\$ 181,324,658</b>	<b>\$ 577,831</b>	<b>0.32%</b>
<b>Total Available Funds</b>	<b>\$ 222,628,678</b>	<b>\$ 225,303,783</b>	<b>\$ 227,929,941</b>	<b>\$ 226,808,141</b>	<b>\$ 1,504,358</b>	<b>0.67%</b>
<b>Expenditures</b>						
Personnel Services	\$ 117,849,885	\$ 120,933,211	\$ 119,898,058	\$ 122,004,568	\$ 1,071,357	0.89%
Professional Services	15,079,275	16,089,660	16,803,791	16,323,377	233,717	1.45%
Contracts	2,878,038	3,031,156	3,282,519	3,504,402	473,246	15.61%
Maintenance	8,072,006	8,730,478	9,722,282	9,307,889	577,411	6.61%
Supplies & Miscellaneous	12,255,357	14,321,032	13,422,147	13,652,131	(668,901)	-4.67%
Capital	28,417	-	66,154	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 156,162,977</b>	<b>\$ 163,105,537</b>	<b>\$ 163,194,951</b>	<b>\$ 164,792,367</b>	<b>\$ 1,686,830</b>	<b>1.03%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Information & Traffic Tech Initiatives	\$ 1,850,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ -	0.00%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 1,850,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 158,012,977</b>	<b>\$ 164,355,537</b>	<b>\$ 164,444,951</b>	<b>\$ 166,042,367</b>	<b>\$ 1,686,830</b>	<b>1.03%</b>
<b>Transfers Out</b>						
Street & Alley Rehabilitation	\$ 7,692,182	\$ 7,268,307	\$ 7,268,307	\$ 7,268,307	\$ -	0.00%
Facility Maintenance	599,442	623,114	623,114	623,114	-	0.00%
Parks Maintenance	599,442	623,114	623,114	623,114	-	0.00%
Economic Development	1,997,766	2,076,659	2,076,659	2,076,659	-	0.00%
Equipment Replacement	5,194,192	5,399,313	5,399,313	4,918,059	(481,254)	-8.91%
Bond Program Support	2,775,000	-	-	-	-	N/A
Grant Support	2,495	-	-	-	-	N/A
General Debt Service Fund Support	-	-	2,011,000	-	-	N/A
<b>Total Transfers Out</b>	<b>\$ 18,860,519</b>	<b>\$ 15,990,507</b>	<b>\$ 18,001,507</b>	<b>\$ 15,509,253</b>	<b>\$ (481,254)</b>	<b>-3.01%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 176,873,496</b>	<b>\$ 180,346,044</b>	<b>\$ 182,446,458</b>	<b>\$ 181,551,620</b>	<b>\$ 1,205,576</b>	<b>0.67%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 1,406,746</b>	<b>\$ 400,783</b>	<b>\$ (271,699)</b>	<b>\$ (226,962)</b>	<b>(627,745)</b>	<b>-156.63%</b>
Reserve for Encumbrances	1,236,116	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 44,519,066</b>	<b>\$ 44,957,739</b>	<b>\$ 45,483,483</b>	<b>\$ 45,256,521</b>	<b>\$ 298,782</b>	<b>0.66%</b>
<b>Days of Fund Balance</b>	<b>91.87</b>	<b>90.99</b>	<b>90.99</b>	<b>90.99</b>	<b>(0.00)</b>	<b>0.00%</b>

**Fund Description:** The main operating fund of the City and is used to account for all the financial resources that are not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.



## Certified Tax Levy Analysis Fiscal Year 2025-2026

### Market Value

Improvement Value	\$19,371,763,606
Land Value	\$7,078,150,381
Business Personal Property Value	\$6,483,583,087
Market Value Totals	\$32,933,497,074

	Exemption Amount		No. of Accounts	
	2024	2025	2024	2025
Abatement Exemption	\$1,691,840,513	\$2,304,543,423	12	14
Agricultural 1D1 Loss Value	\$41,079,405	\$42,766,338	7	7
Chodo LIH Exemption	\$3,879,044	\$4,250,000	1	1
Disabled Person Exemption	\$41,769,252	\$42,954,053	298	276
Disabled Person Spouse Exemption	\$0	\$0	0	0
Disabled Veteran Exemption	\$47,224,952	\$56,963,112	385	373
Disabled Veteran Spouse Exemption	\$926,967	\$994,051	25	27
Homestead Capped Value Diff	\$1,099,084,653	\$449,793,392	18,452	11,200
Non-homestead Capped Value Diff	\$107,419,747	\$98,352,773	1,503	673
Leased Vehicle Exemption	\$0	\$0	0	0
Over 65 Exemption	\$1,164,344,728	\$1,244,946,141	8,144	7,886
Over 65 Spouse Exemption	\$81,138,096	\$91,129,893	563	572
Personal Property Vehicle Exemption	\$21,815	\$21,815	1	1
Pollution Control Exemption	\$5,215,849	\$4,995,384	34	32
Solar Exemption	\$192,507	\$176,804	9	10
Childcare Facility Exemption	\$0	\$0	0	0
Totally Exempt Exemption	\$2,468,742,700	\$2,836,394,801	650	668
Under 2500 Exemption	\$908,937	\$859,671	794	732
Exemption Totals	\$6,564,304,355	\$6,988,664,934	29,375	21,799

**Certified Roll** - Taxable Value Prior to Adjustment for Values in Dispute (VID)

**25,754,262,936**

**Plus Taxable Values in Dispute (VID) in Dallas CAD and Collin CAD**

\$859,655,126

**Less TIF (Captured Value from Base Years to Current. Participation percentage applies)**

TIF 1 - Dallas - Base Year 2006 - 100% Participation

(\$1,709,801,578)

TIF 2 - Collin - Base Year 2011 - 66.67% Participation

(\$871,224,660)

TIF 3 - Collin - Base Year 2011 - 66.67% Participation

(\$177,753,979)

**Total Taxable Value**

**\$23,855,137,845**

Rate per \$100.00 of taxable value

0.5421800

**Total Tax Levy** (After Values in Dispute are settled. Net of TIF Increment)

**\$129,337,786**

### Tax Levy Allocation

	Percent	Rate	Amount
Debt Service (I&S)	40.17%	\$0.21779	\$51,954,105
Operation & Maintenance (O&M)	59.83%	\$0.32439	\$77,383,682
Totals	100.00%	\$0.54218	\$129,337,786

# CITY OF RICHARDSON, TX FY 2025-2026

## GENERAL FUND REVENUE BY DETAIL

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
General Property Taxes						
Current Taxes	\$ 74,415,337	\$ 77,861,422	\$ 74,596,297	\$ 77,383,682	\$ (477,740)	-0.61%
Current Taxes - Adj. for Certification Error	-	-	-	(372,523)	(372,523)	N/A
Prior Taxes	(710,140)	(350,000)	(389,691)	(403,330)	(53,330)	15.24%
Penalties and Interest	256,621	261,667	566,490	268,503	6,836	2.61%
Sub-Total	\$ 73,961,817	\$ 77,773,089	\$ 74,773,096	\$ 76,876,332	\$ (896,757)	-1.15%
Franchise Fees						
Electric	\$ 9,215,683	\$ 9,573,043	\$ 9,531,697	\$ 9,674,672	\$ 101,629	1.06%
Telecommunications	1,581,742	1,585,238	1,594,156	1,602,127	16,889	1.07%
Natural Gas	1,819,303	1,820,730	1,945,285	1,887,896	67,166	3.69%
Cable	492,634	466,677	425,902	208,312	(258,365)	-55.36%
Water and Sewer	5,292,476	5,515,801	5,598,448	5,848,108	332,307	6.02%
Solid Waste	891,378	923,194	937,195	967,134	43,940	4.76%
Other	-	-	-	-	-	N/A
Sub-Total	\$ 19,293,216	\$ 19,884,683	\$ 20,032,683	\$ 20,188,249	\$ 303,566	1.53%
Sales and Other Business Taxes						
Sales Tax	\$ 54,639,982	\$ 52,414,112	\$ 55,905,043	\$ 54,156,112	\$ 1,742,000	3.32%
Mixed Beverage Tax	745,980	755,735	740,686	742,538	(13,197)	-1.75%
Bingo Tax	65,169	48,736	70,236	68,831	20,095	41.23%
Sub-Total	\$ 55,451,130	\$ 53,218,583	\$ 56,715,965	\$ 54,967,481	\$ 1,748,898	3.29%
License and Permits						
Building Permits	\$ 1,957,317	\$ 1,779,755	\$ 1,975,726	\$ 1,827,246	\$ 47,491	2.67%
Food Establishment Permits	255,225	260,389	258,849	265,701	5,312	2.04%
Animal License & Shelter Fees	29,552	32,310	27,097	51,266	18,956	58.67%
Alarm System Permits	155,948	165,207	161,212	166,048	841	0.51%
Apartment Inspection Fees	244,985	255,912	245,155	283,575	27,663	10.81%
Rental Registrations	251,679	248,426	238,725	257,850	9,424	3.79%
Construction Inspection Fees	63,599	46,350	91,962	60,650	14,300	30.85%
Contractor Registration Fees	122,300	118,877	117,828	118,738	(139)	-0.12%
Other License and Permits	332,346	223,207	232,429	246,223	23,016	10.31%
Sub-Total	\$ 3,412,951	\$ 3,130,433	\$ 3,348,983	\$ 3,277,297	\$ 146,864	4.69%
Fines and Forfeitures						
Municipal Court	\$ 1,793,395	\$ 1,673,262	\$ 1,563,000	\$ 1,563,000	\$ (110,262)	-6.59%
Library Fines	16,246	16,996	14,610	13,590	(3,406)	-20.04%
Sub-Total	\$ 1,809,641	\$ 1,690,258	\$ 1,577,610	\$ 1,576,590	\$ (113,668)	-6.72%
Interest Earnings						
Interest	\$ 2,818,822	\$ 2,411,250	\$ 2,221,816	\$ 1,666,362	\$ (744,888)	-30.89%
Mowing Lien Interest	267	2,500	3,216	2,500	-	0.00%
Sub-Total	\$ 2,819,090	\$ 2,413,750	\$ 2,225,032	\$ 1,668,862	\$ (744,888)	-30.86%
Recreation and Leisure Services						
Season Swim Passes	\$ 37,268	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	0.00%
Pool Gate Fees	171,574	160,000	173,000	173,000	13,000	8.13%
Swim Program	111,127	119,700	85,745	86,900	(32,800)	-27.40%
Tennis	362,889	370,395	366,650	386,969	16,574	4.47%
Class/Entrance	1,134,432	1,233,351	1,164,800	1,189,800	(43,551)	-3.53%
Athletic Fees	268,215	302,160	292,250	305,410	3,250	1.08%
Gymnastics	699,003	685,500	706,600	761,800	76,300	11.13%
Wildflower!	726,387	592,000	613,419	667,000	75,000	12.67%
Older Adults	375,673	328,373	362,000	248,425	(79,948)	-24.35%
Arts Festivals	416,604	392,000	392,000	392,000	-	0.00%
Miscellaneous	79,626	81,920	85,170	83,120	1,200	1.46%
Sub-Total	\$ 4,382,798	\$ 4,303,399	\$ 4,279,634	\$ 4,332,424	\$ 29,025	0.67%
Other Revenue						
Ambulance Revenue	\$ 2,780,516	\$ 3,515,317	\$ 2,880,363	\$ 2,901,366	\$ (613,951)	-17.47%
RISD Participation	901,256	881,891	839,380	861,778	(20,113)	-2.28%
Auction and Storage	29,122	10,000	28,035	28,216	18,216	182.16%
911 Revenue	526,882	535,590	471,453	447,880	(87,710)	-16.38%
Intergovernmental Revenue	661,533	100,639	421,188	568,853	468,214	465.24%
Miscellaneous	1,406,318	778,460	2,074,827	679,722	(98,738)	-12.68%
Sub-Total	\$ 6,305,626	\$ 5,821,897	\$ 6,715,246	\$ 5,487,815	\$ (334,082)	-5.74%

# CITY OF RICHARDSON, TX

## FY 2025-2026

### GENERAL FUND REVENUE BY DETAIL

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
General and Administrative Charges						
G&A Water & Sewer Fund	\$ 5,237,078	\$ 5,568,246	\$ 5,568,246	\$ 5,721,377	\$ 153,131	2.75%
G&A Solid Waste Operations	3,048,494	3,558,618	3,558,618	3,630,536	71,918	2.02%
G&A Golf Operations	229,027	241,165	241,165	245,265	4,100	1.70%
G&A Hotel/Motel Fund	505,843	1,065,305	1,065,305	1,083,416	18,111	1.70%
G&A Drainage Fund	968,366	1,189,638	1,189,638	1,382,699	193,061	16.23%
G&A TIF	155,164	163,388	163,388	166,165	2,777	1.70%
Transfer - Court Security Fund	-	24,375	20,150	20,150	(4,225)	-17.33%
Transfer - Wireless Fund	650,000	650,000	650,000	650,000	-	0.00%
Transfer - Child Safety Fund	50,000	50,000	50,000	50,000	-	0.00%
Transfer - PD Grants	-	-	-	-	-	N/A
Transfer - Special Revenue Fund Close Out	-	-	-	-	-	N/A
Sub-Total	\$ 10,843,972	\$ 12,510,735	\$ 12,506,510	\$ 12,949,608	\$ 438,873	3.51%
Total General Fund	\$ 178,280,242	\$ 180,746,827	\$ 182,174,759	\$ 181,324,658	\$ 577,831	0.32%

# CITY OF RICHARDSON, TX FY 2025-2026

## GENERAL FUND DEPARTMENTAL EXPENDITURE COMPARISON

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Community & Neighborhood Services						
0215 - Community Services	\$ 3,090,391	\$ 3,890,813	\$ 3,975,202	\$ 3,806,505	\$ (84,308)	-2.17%
2035 - Building Inspection	2,112,931	2,232,867	2,180,332	2,048,710	(184,157)	-8.25%
4510 - Health	1,065,662	1,028,188	1,066,194	1,045,411	17,223	1.68%
4555 - Animal Control	1,319,297	1,406,040	1,487,339	1,457,481	51,441	3.66%
Sub-Total	\$ 7,588,280	\$ 8,557,908	\$ 8,709,067	\$ 8,358,107	\$ (199,801)	-2.33%
Development Services						
2032 - Development Svcs. (Previously Planning)	\$ 903,255	\$ 1,064,339	\$ 751,211	\$ 1,780,377	\$ 716,038	67.28%
2033 - Development and Engineering	565,878	695,998	531,546	-	(695,998)	-100.00%
Sub-Total	\$ 1,469,133	\$ 1,760,337	\$ 1,282,757	\$ 1,780,377	\$ 20,040	1.14%
Economic Development						
0218 - Economic Development	\$ 910,805	\$ 627,818	\$ 510,006	\$ 600,475	\$ (27,343)	-4.36%
Transfers Out - Economic Development Fund	1,997,766	2,076,659	2,076,659	2,076,659	-	0.00%
Sub-Total	\$ 2,908,571	\$ 2,704,477	\$ 2,586,665	\$ 2,677,134	\$ (27,343)	-1.01%
Facility and Fleet Services						
2031 - Facility Maintenance	\$ 3,842,136	\$ 4,017,664	\$ 4,261,664	\$ 4,363,847	\$ 346,183	8.62%
2037 - Custodial Services	1,917,814	2,144,627	2,033,884	2,306,237	161,610	7.54%
7080 - Fleet Services	6,534,563	7,082,102	7,093,467	7,092,569	10,467	0.15%
Transfer Out - Facility Maintenance	599,442	623,114	623,114	623,114	-	
Sub-Total	\$ 12,893,954	\$ 13,867,507	\$ 14,012,129	\$ 14,385,767	\$ 518,260	3.74%
General Government						
0110 - City Secretary	\$ 319,268	\$ 444,154	\$ 458,881	\$ 515,439	\$ 71,285	16.05%
0210 - General Government	1,954,585	2,204,726	2,141,668	2,285,433	80,707	3.66%
0212 - Budget	392,600	406,875	365,576	377,851	(29,024)	-7.13%
0216 - Convention and Visitors Bureau	-	-	-	-	-	N/A
0310 - Non-Departmental	14,266,540	14,485,640	15,436,594	12,653,218	(1,832,422)	-12.65%
0510 - Finance - Administration	746,430	728,664	706,854	734,148	5,484	0.75%
0520 - Finance - Accounting	1,786,830	1,765,100	1,722,211	1,803,703	38,603	2.19%
0521 - Finance - Purchasing	517,057	523,702	508,099	552,088	28,386	5.42%
0522 - Finance - Tax	1,038,270	984,927	1,024,069	1,005,293	20,366	2.07%
0523 - Finance - Municipal Court	1,183,159	1,214,739	1,138,929	1,157,297	(57,442)	-4.73%
0610 - Human Resources	1,083,318	1,155,669	1,156,412	1,177,875	22,206	1.92%
0810 - Civic Center/Meeting Services	-	-	-	-	-	N/A
4110 - Citizens' Information TV	-	-	-	-	-	N/A
4210 - Communications	2,033,493	2,161,058	2,212,559	2,180,204	19,146	0.89%
Sub-Total	\$ 25,321,549	\$ 26,075,254	\$ 26,871,852	\$ 24,442,549	\$ (1,632,705)	-6.26%
Information Technology						
0410 - Information Technology	\$ 6,452,817	\$ 7,183,926	\$ 7,138,630	\$ 7,471,386	\$ 287,460	4.00%
Sub-Total	\$ 6,452,817	\$ 7,183,926	\$ 7,138,630	\$ 7,471,386	\$ 287,460	4.00%
Infrastructure and Mobility						
2030 - Engineering - Capital Projects	\$ 3,147,379	\$ 3,917,648	\$ 3,883,118	\$ 3,978,243	\$ 60,595	1.55%
2034 - Transportation & Mobility	6,072,195	6,731,745	6,803,740	7,181,142	449,397	6.68%
2036 - Streets	3,105,968	3,193,909	3,103,469	3,236,731	42,822	1.34%
Transfer Out - Street & Alley Rehabilitation	7,692,182	7,268,307	7,268,307	7,268,307	-	0.00%
Sub-Total	\$ 20,017,724	\$ 21,111,609	\$ 21,058,634	\$ 21,664,423	\$ 552,814	2.62%
Library Services						
4010 - Library	\$ 3,889,627	\$ 3,953,337	\$ 4,034,760	\$ 4,110,935	157,598	3.99%
Sub-Total	\$ 3,889,627	\$ 3,953,337	\$ 4,034,760	\$ 4,110,935	\$ 157,598	3.99%
Public Safety						
0217 - Emergency Management	\$ 753,284	\$ 716,374	\$ 731,248	\$ 732,665	\$ 16,291	2.27%
1010 - PD - ADMINISTRATION	-	-	3,392,957	3,512,506	3,512,506	N/A
1011 - PD - PATROL OPERATIONS	38,896,811	39,551,790	17,798,309	17,926,182	(21,625,608)	-54.68%
1014 - PD - SPECIAL EVENTS	-	-	191,581	280,102	280,102	N/A
1015 - PD - COMMUNITY RELATIONS	-	-	1,415,263	1,514,937	1,514,937	N/A
1075 - PD - TACTICAL OPERATIONS	-	-	127,869	152,830	152,830	N/A
1076 - PD - INVESTIGATIONS	-	-	9,039,486	9,174,046	9,174,046	N/A
1077 - PD - COMMUNICATIONS	-	-	3,463,712	3,551,346	3,551,346	N/A
1078 - PD - DETENTION	-	-	2,169,149	2,435,471	2,435,471	N/A
1079 - PD - PROFESSIONAL STANDARDS	-	-	1,689,757	1,827,969	1,827,969	N/A
1411 - Fire	31,745,171	32,169,708	31,794,666	32,838,230	668,522	2.08%
Sub-Total	\$ 71,395,266	\$ 72,437,872	\$ 71,813,997	\$ 73,946,284	\$ 1,508,412	2.08%

# CITY OF RICHARDSON, TX FY 2025-2026

## GENERAL FUND DEPARTMENTAL EXPENDITURE COMPARISON

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Recreation and Leisure						
0214 - Community Events	\$ 2,009,634	\$ 1,977,332	\$ 2,212,178	\$ 2,263,048	\$ 285,716	14.45%
3010 - Parks-Administration	1,510,203	1,623,153	1,614,179	1,766,542	143,389	8.83%
3040 - Parks-Recreation	487,614	527,820	548,898	547,376	19,556	3.71%
3041 - Parks - Heights Recreation Center	927,994	994,581	1,010,112	907,716	(86,865)	-8.73%
3042 - Parks - Huffhines Recreation Center	639,015	645,198	645,118	694,649	49,451	7.66%
3043 - Parks-Older Adults	675,638	687,338	759,071	640,819	(46,519)	-6.77%
3044 - Parks-Pools	944,947	975,841	969,827	979,070	3,229	0.33%
3045 - Parks-Tennis	511,617	494,200	518,607	527,310	33,110	6.70%
3046 - Parks-Gymnastics	679,287	689,541	664,354	701,698	12,157	1.76%
3050 - Parks-Maintenance	7,979,495	8,056,386	7,962,196	8,145,257	88,871	1.10%
Transfers Out - Parks Maintenance	599,442	623,114	623,114	623,114	-	0.00%
Sub-Total	\$ 16,964,886	\$ 17,294,504	\$ 17,527,654	\$ 17,796,599	\$ 502,095	2.90%
Other Transfers Out						
Equipment Replacement	\$ 5,194,192	\$ 5,399,313	\$ 5,399,313	\$ 4,918,059	\$ (481,254)	-8.91%
Bond Program Support	2,775,000	-	-	-	-	N/A
Grant Support	2,495	-	-	-	-	N/A
General Debt Service Fund Support	-	-	2,011,000	-	-	N/A
Sub-Total	\$ 7,971,687	\$ 5,399,313	\$ 7,410,313	\$ 4,918,059	\$ (481,254)	-8.91%
Total General Fund	\$ 176,873,497	\$ 180,346,044	\$ 182,446,458	\$ 181,551,620	\$ 1,205,576	0.67%

# CITY OF RICHARDSON, TX

## FY 2025-2026

### GENERAL DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 3,898,927	\$ 3,533,397	\$ 3,629,945	\$ 4,509,595	\$ 976,199	27.63%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,898,927</b>	<b>\$ 3,533,397</b>	<b>\$ 3,629,945</b>	<b>\$ 4,509,595</b>	<b>\$ 976,199</b>	<b>27.63%</b>
<b>Revenues</b>						
Current Taxes	\$ 47,092,668	\$ 52,274,851	\$ 50,082,701	\$ 51,954,105	\$ (320,746)	-0.61%
Current Taxes - Adj. for Certification Error	-	-	-	(250,105)	(250,105)	N/A
Prior Year Taxes	(232,950)	-	(261,632)	(270,789)	(270,789)	N/A
Penalties and Interest (Property Taxes)	163,070	-	380,332	180,268	180,268	N/A
Interest Earnings	215,443	170,883	238,618	102,565	(68,318)	-39.98%
Transfers In - Capital Funds	12,356	-	147,732	115,000	115,000	N/A
Transfers In - General Fund	-	-	2,011,000	-	-	N/A
<b>Total Revenues</b>	<b>\$ 47,250,586</b>	<b>\$ 52,445,734</b>	<b>\$ 52,598,751</b>	<b>\$ 51,831,044</b>	<b>\$ (614,690)</b>	<b>-1.17%</b>
<b>Total Available Funds</b>	<b>\$ 51,149,513</b>	<b>\$ 55,979,131</b>	<b>\$ 56,228,696</b>	<b>\$ 56,340,639</b>	<b>\$ 361,509</b>	<b>0.65%</b>
<b>Expenditures</b>						
Principal	\$ 35,299,884	\$ 37,875,646	\$ 37,875,646	\$ 36,494,752	\$ (1,380,894)	-3.65%
Interest	12,194,087	13,807,883	13,807,883	15,533,918	1,726,035	12.50%
Fiscal Charges	25,597	28,000	35,572	28,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 47,519,568</b>	<b>\$ 51,711,529</b>	<b>\$ 51,719,101</b>	<b>\$ 52,056,670</b>	<b>\$ 345,141</b>	<b>0.67%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Operating Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 47,519,568</b>	<b>\$ 51,711,529</b>	<b>\$ 51,719,101</b>	<b>\$ 52,056,670</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfers Out</b>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 47,519,568</b>	<b>\$ 51,711,529</b>	<b>\$ 51,719,101</b>	<b>\$ 52,056,670</b>	<b>\$ 345,141</b>	<b>0.67%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (268,982)</b>	<b>\$ 734,205</b>	<b>\$ 879,650</b>	<b>\$ (225,626)</b>	<b>\$ (959,831)</b>	<b>-130.73%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 3,629,945</b>	<b>\$ 4,267,602</b>	<b>\$ 4,509,595</b>	<b>\$ 4,283,969</b>	<b>\$ 16,368</b>	<b>0.38%</b>
<b>Days of Fund Balance</b>	<b>27.88</b>	<b>30.12</b>	<b>31.83</b>	<b>30.04</b>	<b>(0.08)</b>	<b>-0.28%</b>

**Fund Description:** Used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.



# **WATER & SEWER FUND**

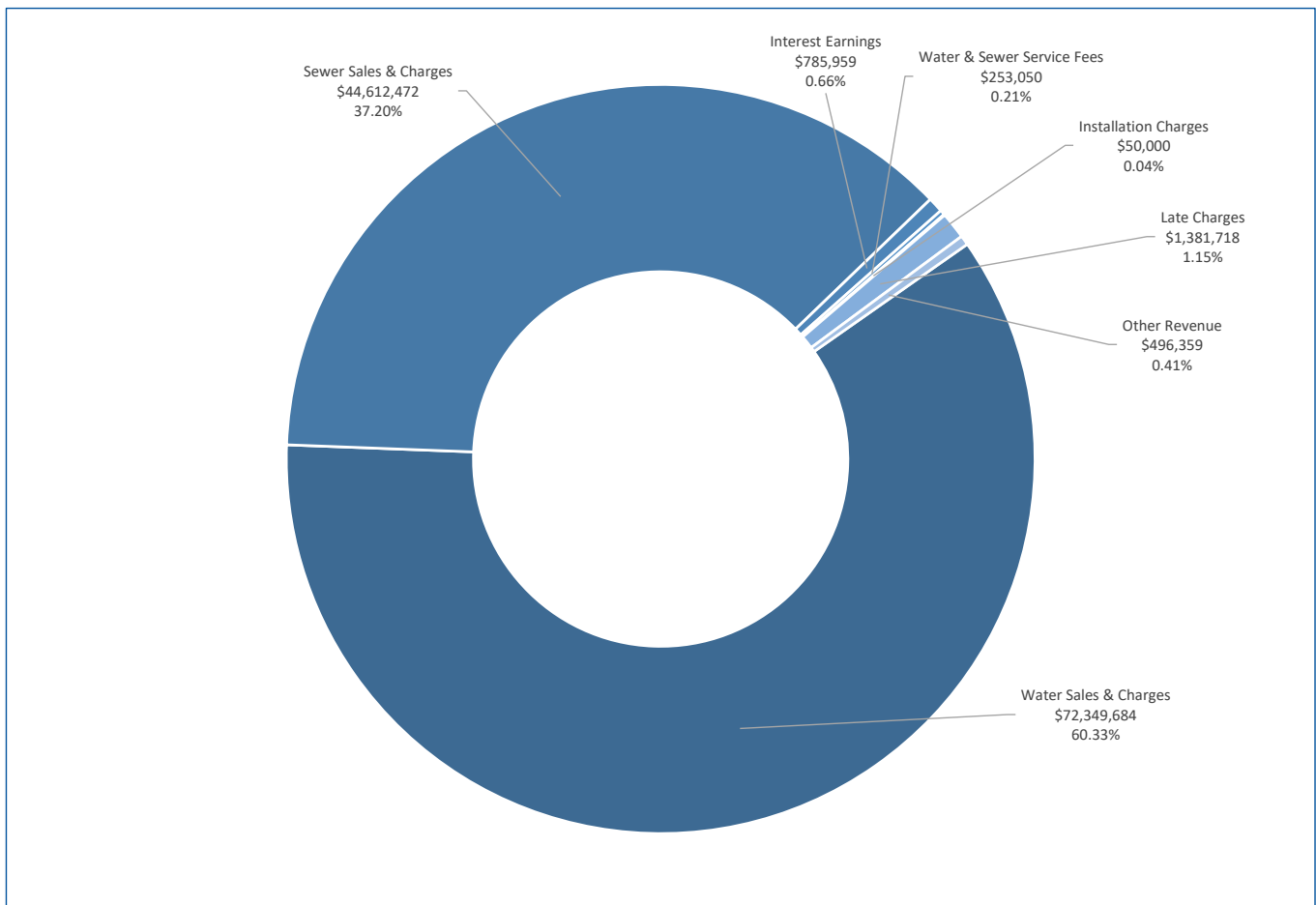
## **FY 2025-2026**

FUND OVERVIEW  
FUND SUMMARY  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES  
WATER AND SEWER DEBT SERVICE FUND SUMMARY

# CITY OF RICHARDSON, TX FY 2025-2026

## WATER AND SEWER FUND FY 2025-2026 REVENUES \$119,929,242

The Water & Sewer Fund, an enterprise fund and the City's second largest operating fund, provides for the administration, operation and maintenance of the City's water and wastewater system, as well as the City's billing and collection activities.



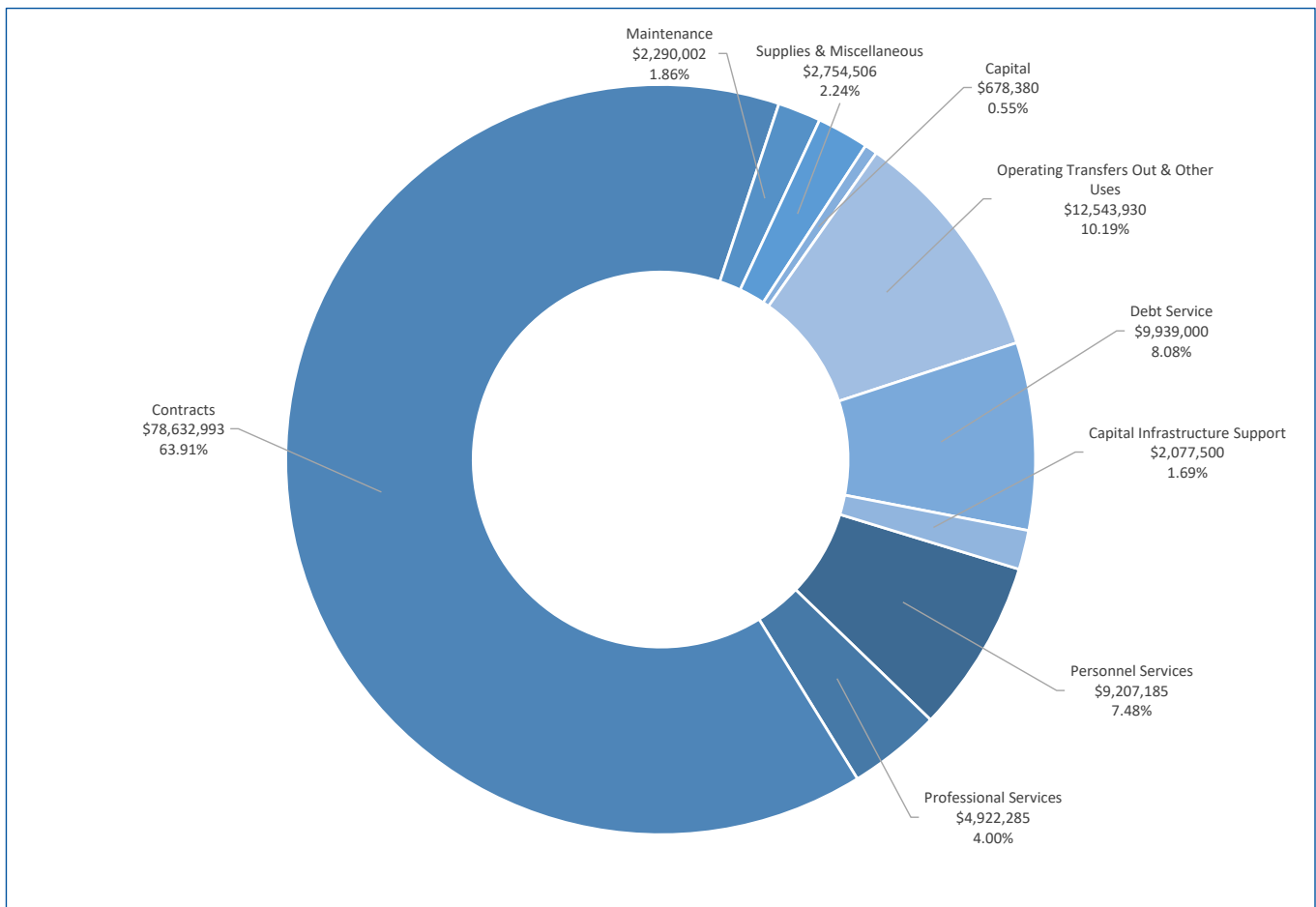
The services provided by the Water and Sewer Fund are financed through user fees charged to residential and commercial customers. Water and Sewer rates are periodically reviewed and adjusted to assure that revenues collected are sufficient to fund the expenditures related to providing water and wastewater services.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Water Sales & Charges	\$ 65,166,865	\$ 68,113,978	\$ 69,107,648	\$ 72,349,684	60.33%
Sewer Sales & Charges	40,682,648	42,202,039	42,861,315	44,612,472	37.20%
Interest Earnings	1,087,907	1,055,087	1,047,946	785,959	0.66%
Water & Sewer Service Fees	272,522	217,691	259,771	253,050	0.21%
Installation Charges	41,470	28,799	41,900	50,000	0.04%
Late Charges	1,512,733	1,442,638	1,361,299	1,381,718	1.15%
Other Revenue	1,040,429	393,383	412,962	496,359	0.41%
<b>Total Revenues</b>	<b>\$ 109,804,574</b>	<b>\$ 113,453,615</b>	<b>\$ 115,092,841</b>	<b>\$ 119,929,242</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## WATER AND SEWER FUND FY 2025-2026 EXPENDITURES \$123,045,781

The Water & Sewer Fund, an enterprise fund and the City's second largest operating fund, provides for the administration, operation and maintenance of the City's water and wastewater system, as well as the City's billing and collection activities.



The expenditures of the Water and Sewer Fund are related to the purchase of water and sewer services from service providers, as well as water and sewer daily operations and infrastructure maintenance and renewal. The purchase of water from the North Texas Municipal Water District (NTMWD) and sewer services from the NTMWD, the City of Dallas and the City of Garland account for **66.64%** of the fund's total expenditures.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Personnel Services	\$ 7,562,123	\$ 8,758,025	\$ 8,323,553	\$ 9,207,185	7.48%
Professional Services	3,734,730	4,735,142	4,898,996	4,922,285	4.00%
Contracts	64,118,210	71,496,388	70,740,765	78,632,993	63.91%
Maintenance	2,037,790	2,122,119	2,272,182	2,290,002	1.86%
Supplies & Miscellaneous	2,524,826	2,461,297	2,706,711	2,754,506	2.24%
Capital	87,211	679,880	826,880	678,380	0.55%
Operating Transfers Out & Other Uses	11,629,199	12,002,225	12,069,048	12,543,930	10.19%
Debt Service	8,201,000	9,022,000	9,022,000	9,939,000	8.08%
Capital Infrastructure Support	8,230,000	1,427,000	-	2,077,500	1.69%
<b>Total Expenditures</b>	<b>\$ 108,125,090</b>	<b>\$ 112,704,076</b>	<b>\$ 110,860,135</b>	<b>\$ 123,045,781</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## WATER AND SEWER FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 26,015,268	\$ 27,346,964	\$ 27,703,682	\$ 33,789,081	\$ 6,442,116	23.56%
Reserve for Encumbrances	1,861,623	-	1,852,693	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 27,876,891</b>	<b>\$ 27,346,964</b>	<b>\$ 29,556,375</b>	<b>\$ 33,789,081</b>	<b>\$ 6,442,116</b>	<b>23.56%</b>
<b>Revenues</b>						
Water Sales & Charges	\$ 65,166,865	\$ 68,113,978	\$ 69,107,648	\$ 72,349,684	\$ 4,235,706	6.22%
Sewer Sales & Charges	40,682,648	42,202,039	42,861,315	44,612,472	2,410,433	5.71%
Interest Earnings	1,087,907	1,055,087	1,047,946	785,959	(269,128)	-25.51%
Water & Sewer Service Fees	272,522	217,691	259,771	253,050	35,359	16.24%
Installation Charges	41,470	28,799	41,900	50,000	21,201	73.62%
Late Charges	1,512,733	1,442,638	1,361,299	1,381,718	(60,920)	-4.22%
Other Revenue	1,040,429	393,383	412,962	496,359	102,976	26.18%
<b>Total Revenues</b>	<b>\$ 109,804,574</b>	<b>\$ 113,453,615</b>	<b>\$ 115,092,841</b>	<b>\$ 119,929,242</b>	<b>\$ 6,475,627</b>	<b>5.71%</b>
<b>Total Available Funds</b>	<b>\$ 137,681,465</b>	<b>\$ 140,800,579</b>	<b>\$ 144,649,216</b>	<b>\$ 153,718,323</b>	<b>\$ 12,917,743</b>	<b>9.17%</b>
<b>Expenditures</b>						
Personnel Services	\$ 7,562,123	\$ 8,758,025	\$ 8,323,553	\$ 9,207,185	\$ 449,160	5.13%
Professional Services	3,734,730	4,735,142	4,898,996	4,922,285	187,143	3.95%
Contracts	64,118,210	71,496,388	70,740,765	78,632,993	7,136,605	9.98%
Maintenance	2,037,790	2,122,119	2,272,182	2,290,002	167,883	7.91%
Supplies & Miscellaneous	2,524,826	2,461,297	2,706,711	2,754,506	293,209	11.91%
Capital	87,211	679,880	826,880	678,380	(1,500)	-0.22%
<b>Total Expenditures</b>	<b>\$ 80,064,891</b>	<b>\$ 90,252,851</b>	<b>\$ 89,769,087</b>	<b>\$ 98,485,351</b>	<b>\$ 8,232,500</b>	<b>9.12%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 5,237,078	\$ 5,568,246	\$ 5,568,246	\$ 5,721,377	\$ 153,131	2.75%
Franchise Fees	5,292,476	5,515,801	5,598,448	5,848,108	332,307	6.02%
BABIC Program	599,646	668,178	652,354	724,445	56,267	8.42%
Information & Traffic Tech Initiatives	500,000	250,000	250,000	250,000	-	0.00%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 11,629,199</b>	<b>\$ 12,002,225</b>	<b>\$ 12,069,048</b>	<b>\$ 12,543,930</b>	<b>\$ 541,705</b>	<b>4.51%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 91,694,090</b>	<b>\$ 102,255,076</b>	<b>\$ 101,838,135</b>	<b>\$ 111,029,281</b>	<b>\$ 8,774,205</b>	<b>8.58%</b>
<b>Transfers Out</b>						
Debt Service	\$ 8,201,000	\$ 9,022,000	\$ 9,022,000	\$ 9,939,000	\$ 917,000	10.16%
Capital Infrastructure Support	8,230,000	1,427,000	-	2,077,500	650,500	45.59%
<b>Total Transfers Out</b>	<b>\$ 16,431,000</b>	<b>\$ 10,449,000</b>	<b>\$ 9,022,000</b>	<b>\$ 12,016,500</b>	<b>\$ 1,567,500</b>	<b>15.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 108,125,090</b>	<b>\$ 112,704,076</b>	<b>\$ 110,860,135</b>	<b>\$ 123,045,781</b>	<b>\$ 10,341,705</b>	<b>9.18%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 1,679,484</b>	<b>\$ 749,539</b>	<b>\$ 4,232,706</b>	<b>\$ (3,116,539)</b>	<b>\$ (3,866,078)</b>	<b>-515.79%</b>
Reserve for Encumbrances	1,852,693	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 27,703,682</b>	<b>\$ 28,096,503</b>	<b>\$ 33,789,081</b>	<b>\$ 30,672,542</b>	<b>\$ 2,576,038</b>	<b>9.17%</b>
<b>Days of Fund Balance</b>	<b>93.52</b>	<b>90.99</b>	<b>111.25</b>	<b>90.99</b>	<b>(0.01)</b>	<b>-0.01%</b>

**Fund Description:** Used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, billing and collection activities, and the operations, maintenance, and construction of the water and sewer systems. The fund also provides support for the payment of long-term principal and interest for water and sewer debt. Water and sewer sales and charges are the largest source of revenue for the fund, with rates reviewed regularly and adjusted if necessary to ensure the integrity of the system.

# CITY OF RICHARDSON, TX FY 2025-2026

## WATER AND SEWER FUND REVENUE BY DETAIL

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Water Sales & Charges						
Water Sales & Charges - Residential	\$ 25,805,641	\$ 25,957,524	\$ 27,111,532	\$ 28,470,619	\$ 2,513,095	9.68%
Water Sales & Charges - Commercial	39,361,224	42,156,454	41,996,116	43,879,065	1,722,611	4.09%
Sub-Total	\$ 65,166,865	\$ 68,113,978	\$ 69,107,648	\$ 72,349,684	\$ 4,235,706	6.22%
Sewer Sales & Charges						
Sewer Sales & Charges - Residential	\$ 12,005,659	\$ 12,042,517	\$ 12,328,823	\$ 12,828,085	\$ 785,568	6.52%
Sewer Sales & Charges - Commercial	28,676,989	30,159,522	30,532,492	31,784,387	1,624,865	5.39%
Sub-Total	\$ 40,682,648	\$ 42,202,039	\$ 42,861,315	\$ 44,612,472	\$ 2,410,433	5.71%
Interest Earnings						
Interest Earnings	\$ 1,087,907	\$ 1,055,087	\$ 1,047,946	\$ 785,959	\$ (269,128)	-25.51%
Sub-Total	\$ 1,087,907	\$ 1,055,087	\$ 1,047,946	\$ 785,959	\$ (269,128)	-25.51%
Water & Sewer Service Fees						
Water & Sewer Service Fees	\$ 272,522	\$ 217,691	\$ 259,771	\$ 253,050	\$ 35,359	16.24%
Sub-Total	\$ 272,522	\$ 217,691	\$ 259,771	\$ 253,050	\$ 35,359	16.24%
Installation Charges						
Installation Charges	\$ 41,470	\$ 28,799	\$ 41,900	\$ 50,000	\$ 21,201	73.62%
Sub-Total	\$ 41,470	\$ 28,799	\$ 41,900	\$ 50,000	\$ 21,201	73.62%
Late Charges						
Late Charges	1,512,733	1,442,638	1,361,299	1,381,718	(60,920)	-4.22%
Sub-Total	\$ 1,512,733	\$ 1,442,638	\$ 1,361,299	\$ 1,381,718	\$ (60,920)	-4.22%
Other Revenue						
Other Revenue	\$ 1,040,429	\$ 393,383	\$ 412,962	\$ 496,359	\$ 102,976	26.18%
Sub-Total	\$ 1,040,429	\$ 393,383	\$ 412,962	\$ 496,359	\$ 102,976	26.18%
Total Water and Sewer Fund	\$ 109,804,574	\$ 113,453,615	\$ 115,092,841	\$ 119,929,242	\$ 6,475,627	5.71%

# CITY OF RICHARDSON, TX FY 2025-2026

## WATER AND SEWER FUND DEPARTMENTAL EXPENDITURE COMPARISON

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Administration & Customer Service						
0310 - Non-Departmental	\$ 13,491,893	\$ 14,110,890	\$ 14,235,440	\$ 14,719,022	\$ 608,132	4.31%
0460 - Geographic Information Services	711,165	715,952	694,816	697,673	(18,279)	-2.55%
5010 - Customer Services	1,318,690	1,497,682	1,512,675	1,572,521	74,839	5.00%
5110 - Public Services-Administration	352,880	354,776	419,295	476,019	121,243	34.17%
Sub-Total	\$ 15,874,627	\$ 16,679,300	\$ 16,862,226	\$ 17,465,235	\$ 785,935	4.71%
System Maintenance						
5262 - Public Services-Meter Shop	\$ 780,591	\$ 840,189	\$ 853,529	\$ 862,162	\$ 21,973	2.62%
5567 - C.M.O.M	3,359,972	3,565,525	3,457,718	3,561,034	(4,491)	-0.13%
5610 - Public Services-Construction	1,390,804	1,992,077	1,994,778	1,625,550	(366,527)	-18.40%
Sub-Total	\$ 5,531,366	\$ 6,397,791	\$ 6,306,025	\$ 6,048,746	\$ (349,045)	-5.46%
Sewer System						
5565 - Public Services-Sewer Treatment	\$ 26,592,125	\$ 29,580,387	\$ 30,268,236	\$ 34,958,810	\$ 5,378,423	18.18%
5566 - Public Services-Sewer Collection	737,166	1,096,313	1,092,517	1,210,474	114,161	10.41%
Sub-Total	\$ 27,329,291	\$ 30,676,700	\$ 31,360,753	\$ 36,169,284	\$ 5,492,584	17.90%
Water System						
5211 - Public Services-Water Operations	\$ 1,829,488	\$ 2,305,313	\$ 2,431,497	\$ 2,447,685	\$ 142,372	6.18%
5261 - Public Services-Water Production	41,129,318	46,195,972	44,877,634	48,898,331	2,702,359	5.85%
Sub-Total	\$ 42,958,806	\$ 48,501,285	\$ 47,309,131	\$ 51,346,016	\$ 2,844,731	5.87%
Transfers Out						
0000 - Transfers Out	\$ 16,431,000	\$ 10,449,000	\$ 9,022,000	\$ 12,016,500	\$ 1,567,500	15.00%
Sub-Total	\$ 16,431,000	\$ 10,449,000	\$ 9,022,000	\$ 12,016,500	\$ 1,567,500	15.00%
Total Water and Sewer Fund	\$ 108,125,090	\$ 112,704,076	\$ 110,860,135	\$ 123,045,781	\$ 10,341,705	9.18%

# CITY OF RICHARDSON, TX FY 2025-2026

## WATER AND SEWER DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 724,633	\$ 784,648	\$ 786,369	\$ 761,593	\$ (23,055)	-2.94%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 724,633</b>	<b>\$ 784,648</b>	<b>\$ 786,369</b>	<b>\$ 761,593</b>	<b>\$ (23,055)</b>	<b>-2.94%</b>
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Earnings	15,534	10,000	14,418	10,814	814	8.14%
Transfers In - Water and Sewer Fund	8,201,000	9,022,000	9,022,000	9,939,000	917,000	10.16%
Transfers In - Capital Funds (Close Outs)	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 8,216,534</b>	<b>\$ 9,032,000</b>	<b>\$ 9,036,418</b>	<b>\$ 9,949,814</b>	<b>\$ 917,814</b>	<b>10.16%</b>
<b>Total Available Funds</b>	<b>\$ 8,941,167</b>	<b>\$ 9,816,648</b>	<b>\$ 9,822,787</b>	<b>\$ 10,711,407</b>	<b>\$ 894,759</b>	<b>9.11%</b>
<b>Expenditures</b>						
Principal	\$ 5,140,000	\$ 5,635,000	\$ 5,635,000	\$ 5,885,000	\$ 250,000	4.44%
Interest	3,008,071	3,417,798	3,417,798	4,004,455	586,657	17.16%
Fiscal Charges	6,726	7,000	8,396	7,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 8,154,798</b>	<b>\$ 9,059,798</b>	<b>\$ 9,061,194</b>	<b>\$ 9,896,455</b>	<b>\$ 836,657</b>	<b>9.23%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Operating Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 8,154,798</b>	<b>\$ 9,059,798</b>	<b>\$ 9,061,194</b>	<b>\$ 9,896,455</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfers Out</b>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 8,154,798</b>	<b>\$ 9,059,798</b>	<b>\$ 9,061,194</b>	<b>\$ 9,896,455</b>	<b>\$ 836,657</b>	<b>9.23%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 61,736</b>	<b>\$ (27,798)</b>	<b>\$ (24,776)</b>	<b>\$ 53,359</b>	<b>\$ 81,157</b>	<b>-291.95%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 786,369</b>	<b>\$ 756,850</b>	<b>\$ 761,593</b>	<b>\$ 814,952</b>	<b>\$ 58,102</b>	<b>7.68%</b>
<b>Days of Fund Balance</b>	<b>35.20</b>	<b>30.49</b>	<b>30.68</b>	<b>30.06</b>	<b>(0.43)</b>	<b>-1.43%</b>

**Fund Description:** Used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.



# **SOLID WASTE SERVICES FUND**

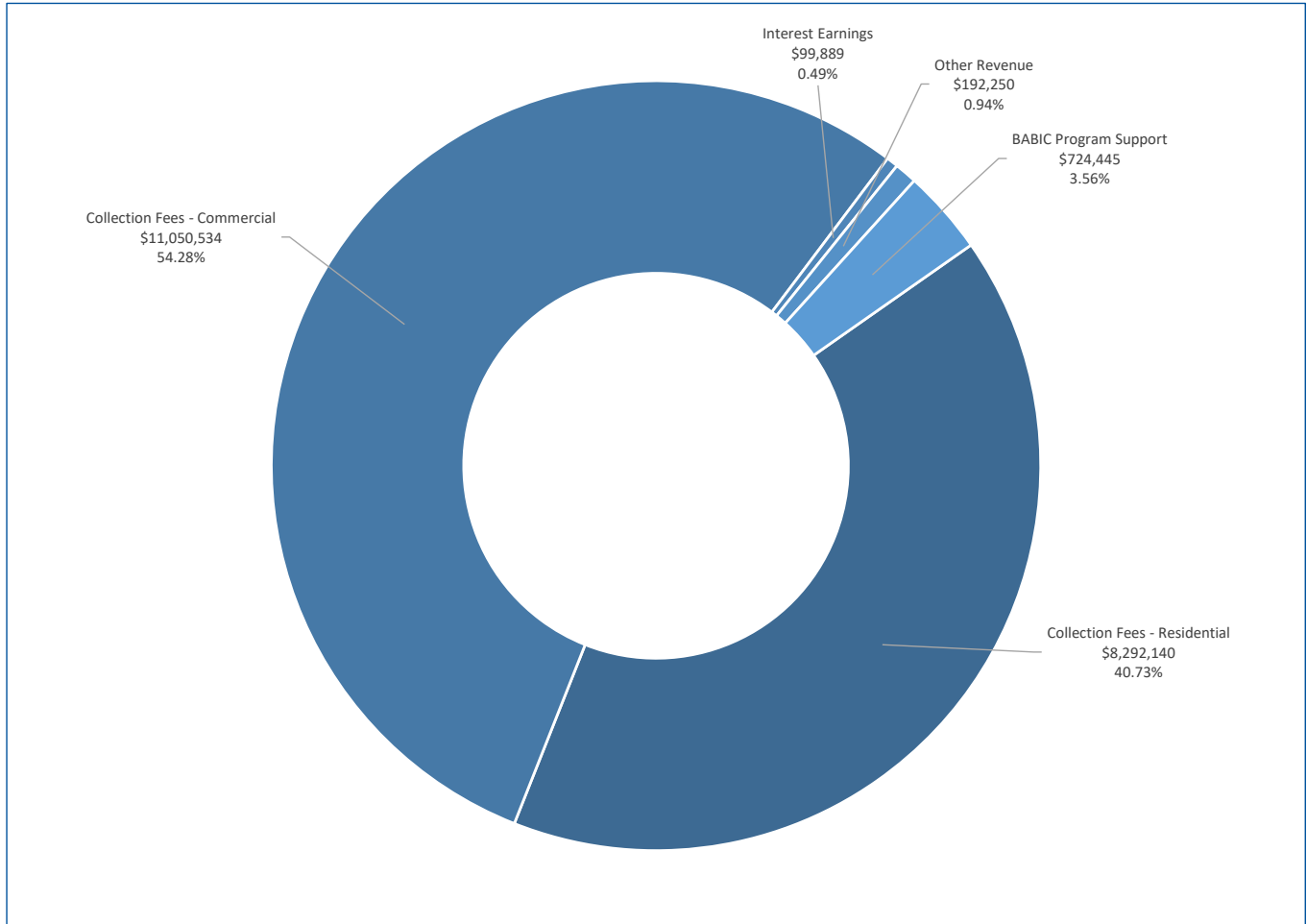
## **FY 2025-2026**

FUND OVERVIEW  
FUND SUMMARY  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES  
SOLID WASTE SERVICES FUND SUMMARY

# CITY OF RICHARDSON, TX FY 2025-2026

## SOLID WASTE SERVICES FUND FY 2025-2026 REVENUES \$20,359,258

The Solid Waste Fund, an enterprise fund, provides for residential and commercial solid waste collection services, including recycling and brush and bulky item collection.



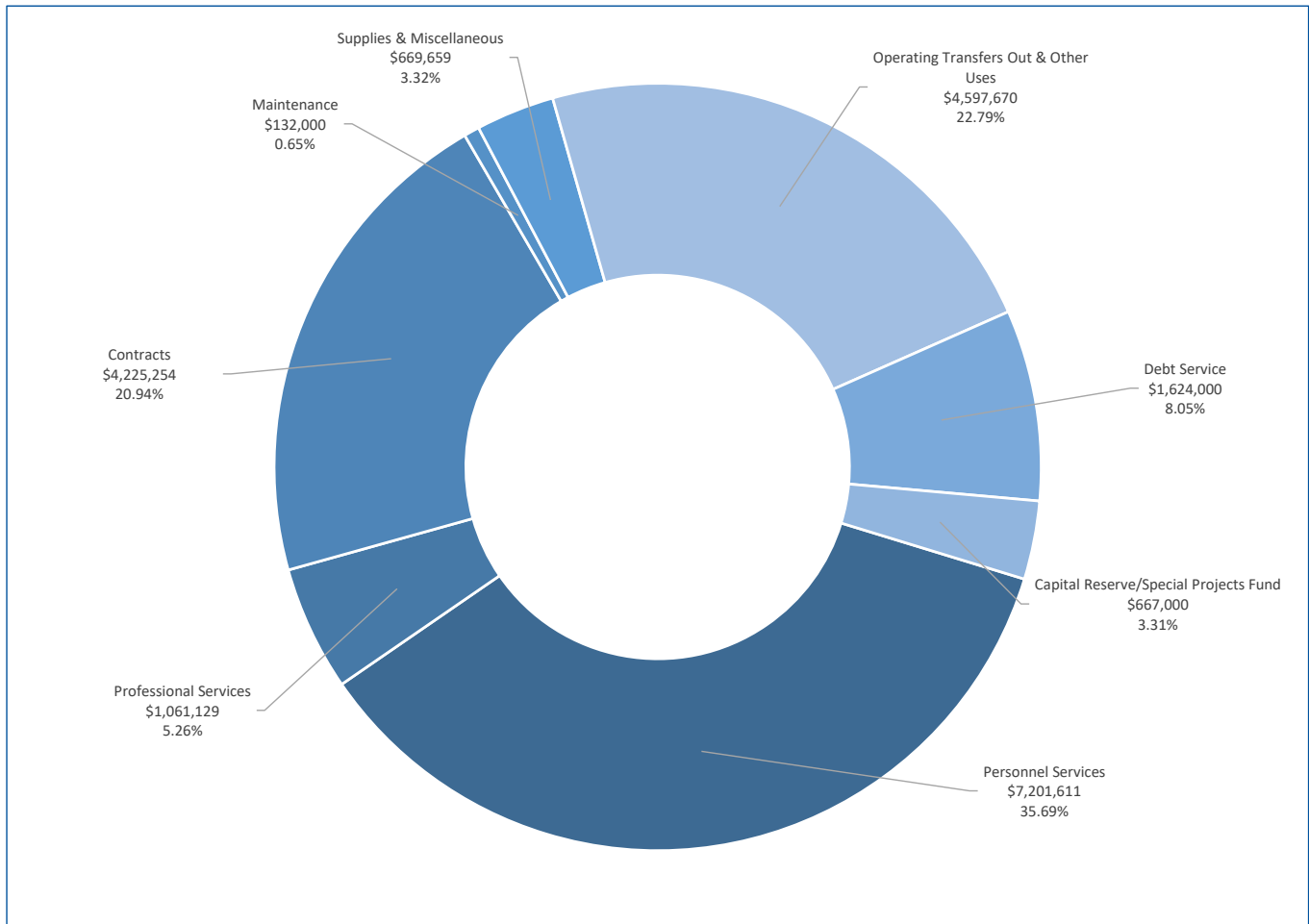
Monthly service fees charged to residential and commercial customers provide the revenue for the fund. Rates are reviewed annually to confirm that sufficient revenues are generated to fund the anticipated expenses related to solid waste services.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Collection Fees - Residential	\$ 7,536,119	\$ 8,087,752	\$ 8,129,882	\$ 8,292,140	40.73%
Collection Fees - Commercial	10,291,114	10,376,134	10,614,025	11,050,534	54.28%
Interest Earnings	150,490	137,988	133,185	99,889	0.49%
Other Revenue	162,198	157,225	194,128	192,250	0.94%
BABIC Program Support	599,646	668,178	652,354	724,445	3.56%
<b>Total Revenues</b>	<b>\$ 18,739,567</b>	<b>\$ 19,427,277</b>	<b>\$ 19,723,574</b>	<b>\$ 20,359,258</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## SOLID WASTE SERVICES FUND FY 2025-2026 EXPENDITURES \$20,178,323

The Solid Waste Fund, an enterprise fund, provides for residential and commercial solid waste collection services, including recycling and brush and bulky item collection.



Expenditures for daily operations and disposal fees charged by the North Texas Municipal Water District (NTMWD) are hosted in the Solid Waste Services Fund. Disposal fee comprise **19.77%** of the overall expenditures of the fund.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Personnel Services	\$ 6,785,434	\$ 6,914,046	\$ 7,178,313	\$ 7,201,611	35.69%
Professional Services	863,592	939,458	907,159	1,061,129	5.26%
Contracts	4,078,570	4,137,180	4,086,116	4,225,254	20.94%
Maintenance	118,100	132,000	132,000	132,000	0.65%
Supplies & Miscellaneous	593,252	688,483	683,241	669,659	3.32%
Capital	-	-	-	-	0.00%
Operating Transfers Out & Other Uses	3,939,862	4,481,812	4,495,813	4,597,670	22.79%
Debt Service	1,596,000	1,665,000	1,665,000	1,624,000	8.05%
Capital Reserve/Special Projects Fund	500,000	253,500	303,000	667,000	3.31%
<b>Total Expenditures</b>	<b>\$ 18,474,809</b>	<b>\$ 19,211,479</b>	<b>\$ 19,450,642</b>	<b>\$ 20,178,323</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## SOLID WASTE SERVICES FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 4,311,347	\$ 4,573,516	\$ 4,575,199	\$ 4,849,036	\$ 275,520	6.02%
Reserve for Encumbrances	-	-	905	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 4,311,347</b>	<b>\$ 4,573,516</b>	<b>\$ 4,576,104</b>	<b>\$ 4,849,036</b>	<b>\$ 275,520</b>	<b>6.02%</b>
<b>Revenues</b>						
Collection Fees - Residential	\$ 7,536,119	\$ 8,087,752	\$ 8,129,882	\$ 8,292,140	\$ 204,388	2.53%
Collection Fees - Commercial	10,291,114	10,376,134	10,614,025	11,050,534	674,400	6.50%
Interest Earnings	150,490	137,988	133,185	99,889	(38,099)	-27.61%
Other Revenue	162,198	157,225	194,128	192,250	35,025	22.28%
BABIC Program Support	599,646	668,178	652,354	724,445	56,267	8.42%
<b>Total Revenues</b>	<b>\$ 18,739,567</b>	<b>\$ 19,427,277</b>	<b>\$ 19,723,574</b>	<b>\$ 20,359,258</b>	<b>\$ 931,981</b>	<b>4.80%</b>
<b>Total Available Funds</b>	<b>\$ 23,050,914</b>	<b>\$ 24,000,793</b>	<b>\$ 24,299,678</b>	<b>\$ 25,208,294</b>	<b>\$ 1,207,501</b>	<b>5.03%</b>
<b>Expenditures</b>						
Personnel Services	\$ 6,785,434	\$ 6,914,046	\$ 7,178,313	\$ 7,201,611	\$ 287,565	4.16%
Professional Services	863,592	939,458	907,159	1,061,129	121,671	12.95%
Contracts	4,078,570	4,137,180	4,086,116	4,225,254	88,074	2.13%
Maintenance	118,100	132,000	132,000	132,000	-	0.00%
Supplies & Miscellaneous	593,252	688,483	683,241	669,659	(18,824)	-2.73%
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 12,438,947</b>	<b>\$ 12,811,167</b>	<b>\$ 12,986,829</b>	<b>\$ 13,289,653</b>	<b>\$ 478,486</b>	<b>3.73%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 3,048,494	\$ 3,558,618	\$ 3,558,618	\$ 3,630,536	\$ 71,918	2.02%
Franchise Fees	891,368	923,194	937,195	967,134	43,940	4.76%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 3,939,862</b>	<b>\$ 4,481,812</b>	<b>\$ 4,495,813</b>	<b>\$ 4,597,670</b>	<b>\$ 115,858</b>	<b>2.59%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 16,378,809</b>	<b>\$ 17,292,979</b>	<b>\$ 17,482,642</b>	<b>\$ 17,887,323</b>	<b>\$ 594,344</b>	<b>3.44%</b>
<b>Transfers Out</b>						
Debt Service	\$ 1,596,000	\$ 1,665,000	\$ 1,665,000	\$ 1,624,000	\$ (41,000)	-2.46%
Capital Reserve/Special Projects Fund	500,000	253,500	303,000	667,000	413,500	163.12%
<b>Total Transfers Out</b>	<b>\$ 2,096,000</b>	<b>\$ 1,918,500</b>	<b>\$ 1,968,000</b>	<b>\$ 2,291,000</b>	<b>\$ 372,500</b>	<b>19.42%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 18,474,809</b>	<b>\$ 19,211,479</b>	<b>\$ 19,450,642</b>	<b>\$ 20,178,323</b>	<b>\$ 966,844</b>	<b>5.03%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 264,757</b>	<b>\$ 215,798</b>	<b>\$ 272,932</b>	<b>\$ 180,935</b>	<b>(34,863)</b>	<b>-16.16%</b>
Reserve for Encumbrances	\$ 905	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 4,575,199</b>	<b>\$ 4,789,314</b>	<b>\$ 4,849,036</b>	<b>\$ 5,029,971</b>	<b>\$ 240,657</b>	<b>5.02%</b>
<b>Days of Fund Balance</b>	<b>90.39</b>	<b>90.99</b>	<b>90.99</b>	<b>90.99</b>	<b>(0.01)</b>	<b>-0.01%</b>

**Fund Description:** Used to account for the operations of solid waste collection and disposal and recycling services provided to both commercial and residential customers in the City. The fund also provides support for the payment of long-term principal and interest for solid waste debt. Commercial and residential charges for service are the largest source of revenue for the fund.

# CITY OF RICHARDSON, TX FY 2025-2026

## SOLID WASTE SERVICES FUND REVENUE BY DETAIL

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
<b>Collection Fees - Residential</b>						
Collection Fees - Residential	\$ 7,536,119	\$ 8,087,752	\$ 8,129,882	\$ 8,292,140	\$ 204,388	2.53%
<b>Sub-Total</b>	<b>7,536,119</b>	<b>8,087,752</b>	<b>8,129,882</b>	<b>8,292,140</b>	<b>204,388</b>	<b>2.53%</b>
<b>Collection Fees - Commercial</b>						
Collection Fees - Commercial	\$ 10,291,114	\$ 10,376,134	\$ 10,614,025	\$ 11,050,534	\$ 674,400	6.50%
<b>Sub-Total</b>	<b>\$ 10,291,114</b>	<b>\$ 10,376,134</b>	<b>\$ 10,614,025</b>	<b>\$ 11,050,534</b>	<b>\$ 674,400</b>	<b>6.50%</b>
<b>Interest Earnings</b>						
Interest Earnings	\$ 150,490	\$ 137,988	\$ 133,185	\$ 99,889	\$ (38,099)	-27.61%
<b>Sub-Total</b>	<b>\$ 150,490</b>	<b>\$ 137,988</b>	<b>\$ 133,185</b>	<b>\$ 99,889</b>	<b>\$ (38,099)</b>	<b>-27.61%</b>
<b>Other Revenue</b>						
Other Revenue	\$ 162,198	\$ 157,225	\$ 194,128	\$ 192,250	\$ 35,025	22.28%
<b>Sub-Total</b>	<b>\$ 162,198</b>	<b>\$ 157,225</b>	<b>\$ 194,128</b>	<b>\$ 192,250</b>	<b>\$ 35,025</b>	<b>22.28%</b>
<b>BABIC Program Support</b>						
BABIC Program Support	\$ 599,646	\$ 668,178	\$ 652,354	\$ 724,445	\$ 56,267	8.42%
<b>Sub-Total</b>	<b>\$ 599,646</b>	<b>\$ 668,178</b>	<b>\$ 652,354</b>	<b>\$ 724,445</b>	<b>\$ 56,267</b>	<b>8.42%</b>
<b>Total Solid Waste Services Fund</b>	<b>\$ 18,739,567</b>	<b>\$ 19,427,277</b>	<b>\$ 19,723,574</b>	<b>\$ 20,359,258</b>	<b>\$ 931,981</b>	<b>4.80%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## SOLID WASTE SERVICES FUND DEPARTMENTAL EXPENDITURE COMPARISON

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Administration						
0310 - Non-Departmental	\$ 4,916,018	\$ 5,481,116	\$ 5,688,338	\$ 5,773,014	\$ 291,898	5.33%
Sub-Total	\$ 4,916,018	\$ 5,481,116	\$ 5,688,338	\$ 5,773,014	\$ 291,898	5.33%
Residential						
6070 - Solid Waste - Residential	\$ 4,566,446	\$ 4,679,949	\$ 4,672,186	\$ 4,768,178	\$ 88,229	1.89%
6071 - Solid Waste - BABIC	1,199,291	1,336,355	1,304,707	1,448,890	112,535	8.42%
6072 - Solid Waste - Recycling	1,687,110	1,782,194	1,793,765	1,768,261	(13,933)	-0.78%
Sub-Total	\$ 7,452,846	\$ 7,798,498	\$ 7,770,658	\$ 7,985,329	\$ 186,831	2.40%
Commercial						
6073 - Solid Waste - Commercial	\$ 4,009,945	\$ 4,013,365	\$ 4,023,646	\$ 4,128,980	\$ 115,615	2.88%
Sub-Total	\$ 4,009,945	\$ 4,013,365	\$ 4,023,646	\$ 4,128,980	\$ 115,615	2.88%
Transfers Out						
0000 - Transfers Out	\$ 2,096,000	\$ 1,918,500	\$ 1,968,000	\$ 2,291,000	\$ 372,500	19.42%
Sub-Total	\$ 2,096,000	\$ 1,918,500	\$ 1,968,000	\$ 2,291,000	\$ 372,500	19.42%
Total Solid Waste Services Fund	\$ 18,474,809	\$ 19,211,479	\$ 19,450,642	\$ 20,178,323	\$ 966,844	5.03%

# CITY OF RICHARDSON, TX

## FY 2025-2026

### SOLID WASTE DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 137,145	\$ 148,046	\$ 151,863	\$ 144,602	\$ (3,444)	-2.33%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 137,145</b>	<b>\$ 148,046</b>	<b>\$ 151,863</b>	<b>\$ 144,602</b>	<b>\$ (3,444)</b>	<b>-2.33%</b>
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Earnings	2,521	2,000	2,592	1,944	(56)	-2.80%
Transfers In - Solid Waste Services Fund	1,596,000	1,665,000	1,665,000	1,624,000	(41,000)	-2.46%
Transfers In - Capital Funds (Close Outs)	1,210	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 1,599,731</b>	<b>\$ 1,667,000</b>	<b>\$ 1,667,592</b>	<b>\$ 1,625,944</b>	<b>\$ (41,056)</b>	<b>-2.46%</b>
<b>Total Available Funds</b>	<b>\$ 1,736,876</b>	<b>\$ 1,815,046</b>	<b>\$ 1,819,455</b>	<b>\$ 1,770,546</b>	<b>\$ (44,500)</b>	<b>-2.45%</b>
<b>Expenditures</b>						
Principal	\$ 1,300,000	\$ 1,380,000	\$ 1,380,000	\$ 1,315,000	\$ (65,000)	-4.71%
Interest	284,037	291,103	291,103	317,208	26,105	8.97%
Fiscal Charges	975	3,750	3,750	3,750	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,585,013</b>	<b>\$ 1,674,853</b>	<b>\$ 1,674,853</b>	<b>\$ 1,635,958</b>	<b>\$ (38,895)</b>	<b>-2.32%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Operating Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 1,585,013</b>	<b>\$ 1,674,853</b>	<b>\$ 1,674,853</b>	<b>\$ 1,635,958</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfers Out</b>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 1,585,013</b>	<b>\$ 1,674,853</b>	<b>\$ 1,674,853</b>	<b>\$ 1,635,958</b>	<b>\$ (38,895)</b>	<b>-2.32%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 14,718</b>	<b>\$ (7,853)</b>	<b>\$ (7,261)</b>	<b>\$ (10,014)</b>	<b>\$ (2,161)</b>	<b>27.52%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 151,863</b>	<b>\$ 140,193</b>	<b>\$ 144,602</b>	<b>\$ 134,588</b>	<b>\$ (5,605)</b>	<b>-4.00%</b>
<b>Days of Fund Balance</b>	<b>34.97</b>	<b>30.55</b>	<b>31.51</b>	<b>30.03</b>	<b>(0.52)</b>	<b>-1.72%</b>

**Fund Description:** Used to account for the accumulation of financial resources for the payment of principal, interest and related costs on water and sewer long-term debt and is supported by a transfer-in from the Water and Sewer Fund.



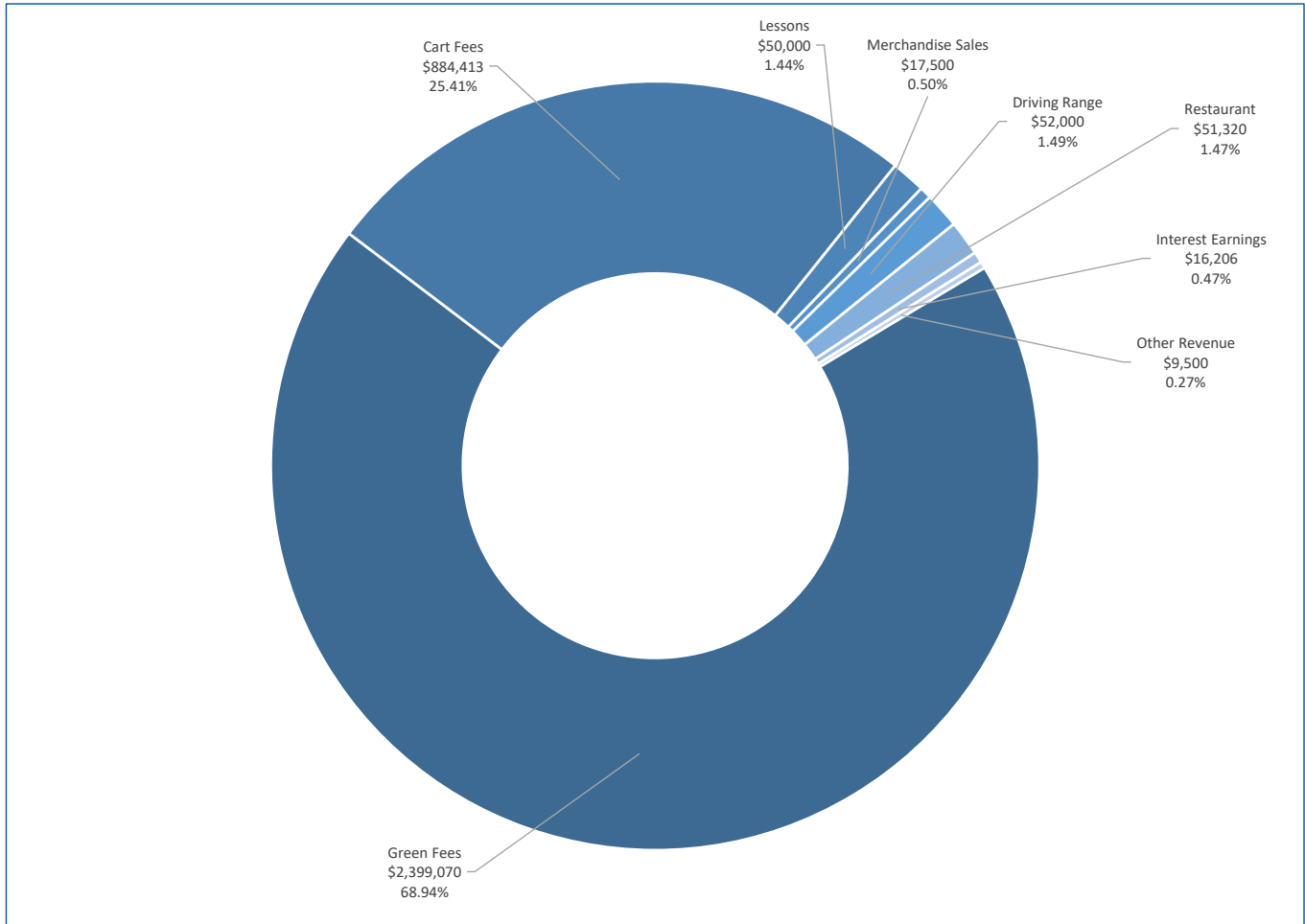
**GOLF FUND**  
FY 2025-2026

FUND OVERVIEW  
FUND SUMMARY  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES

# CITY OF RICHARDSON, TX FY 2025-2026

## GOLF FUND FY 2025-2026 REVENUES \$3,480,009

The Golf Fund, a special revenue fund, accounts for the administration, operations, maintenance and periodic renovation of Sherrill Park Golf Course.



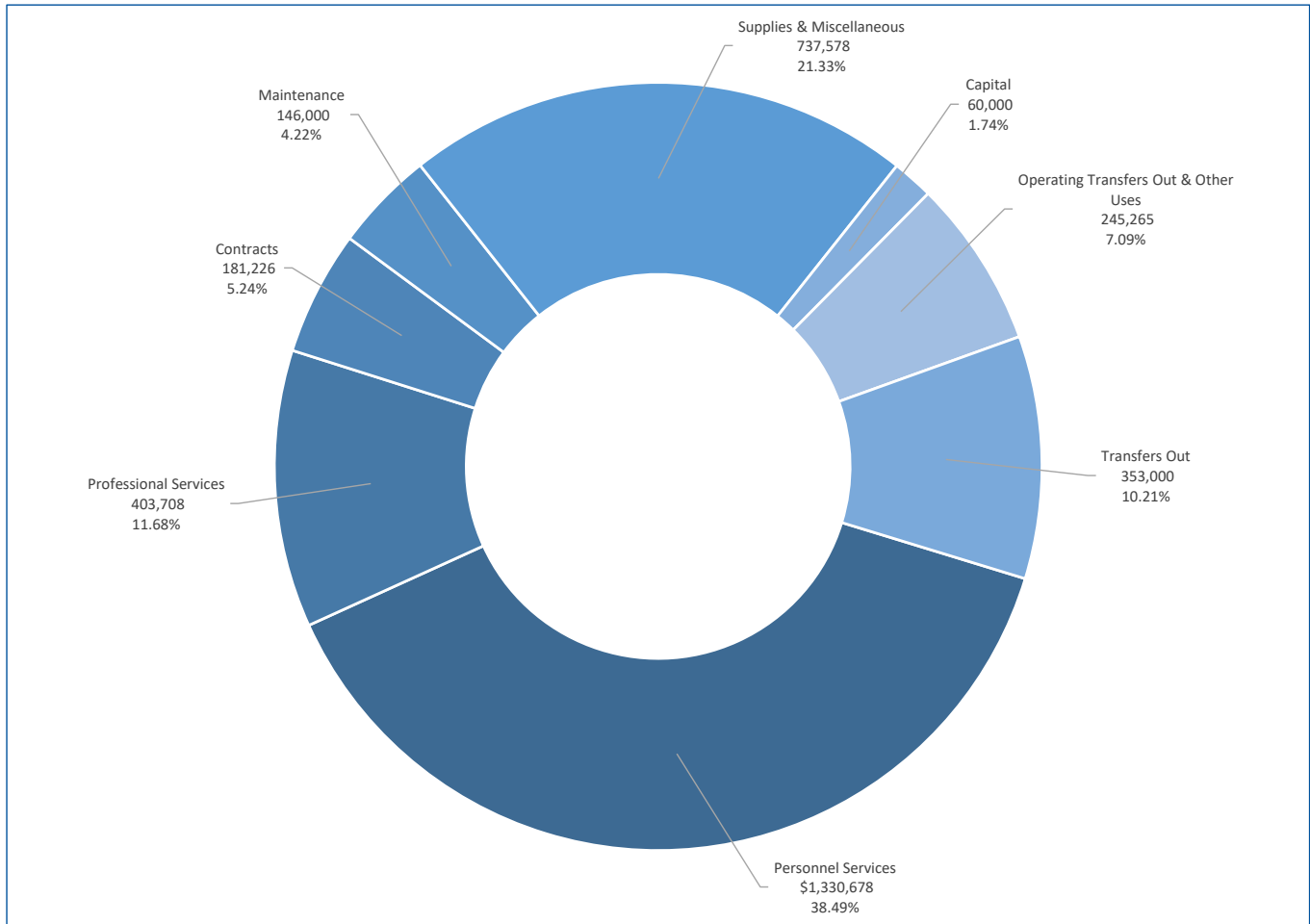
Revenues for the Golf Fund are generated through golf fees charged to patrons. The number of rounds of golf played on an annual basis drive the revenues of the fund. The number of rounds played is affected by weather as well as by competition in the regional golf market.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Green Fees	\$ 1,730,747	\$ 2,275,906	\$ 2,105,883	\$ 2,399,070	68.94%
Cart Fees	580,420	782,797	830,238	884,413	25.41%
Lessons	54,406	50,000	50,000	50,000	1.44%
Merchandise Sales	13,394	17,500	16,178	17,500	0.50%
Driving Range	53,085	63,109	64,713	52,000	1.49%
Restaurant	46,430	51,320	50,332	51,320	1.47%
Interest Earnings	55,057	45,048	21,608	16,206	0.47%
Other Revenue	125,490	9,000	42,448	9,500	0.27%
Transfers In	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,659,028</b>	<b>\$ 3,294,680</b>	<b>\$ 3,181,400</b>	<b>\$ 3,480,009</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## GOLF FUND FY 2025-2026 EXPENDITURES \$3,457,455

The Golf Fund, a special revenue fund, accounts for the administration, operations, maintenance and periodic renovation of Sherrill Park Golf Course.



Expenditures include expenses related to daily operations, course maintenance, fleet maintenance and replacement, as well as special projects. Personnel Services account for **38.49%** of all expenditures in the Golf Fund.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Personnel Services	\$ 1,300,375	\$ 1,265,645	\$ 1,361,669	\$ 1,330,678	38.49%
Professional Services	297,857	347,355	357,209	403,708	11.68%
Contracts	146,327	172,910	184,096	181,226	5.24%
Maintenance	137,188	138,000	138,000	146,000	4.22%
Supplies & Miscellaneous	663,879	703,381	702,411	737,578	21.33%
Capital	-	85,000	85,000	60,000	1.74%
Operating Transfers Out & Other Uses	229,027	241,165	241,165	245,265	7.09%
Capital Reserve Fund	300,000	299,150	252,800	353,000	10.21%
<b>Total Expenditures</b>	<b>\$ 3,074,653</b>	<b>\$ 3,252,606</b>	<b>\$ 3,322,350</b>	<b>\$ 3,457,455</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## GOLF FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 1,111,762	\$ 501,382	\$ 686,125	\$ 555,187	\$ 53,805	10.73%
Reserve for Encumbrances	-	-	10,013	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 1,111,762</b>	<b>\$ 501,382</b>	<b>\$ 696,137</b>	<b>\$ 555,187</b>	<b>\$ 53,805</b>	<b>10.73%</b>
<b>Revenues</b>						
Golf Course Revenues	\$ 2,478,482	\$ 3,240,632	\$ 3,117,344	\$ 3,454,303	\$ 213,671	6.59%
Interest Earnings	55,057	45,048	21,608	16,206	(28,842)	-64.03%
Other Revenue	125,490	9,000	42,448	9,500	500	5.56%
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 2,659,028</b>	<b>\$ 3,294,680</b>	<b>\$ 3,181,400</b>	<b>\$ 3,480,009</b>	<b>\$ 185,329</b>	<b>5.63%</b>
<b>Total Available Funds</b>	<b>\$ 3,770,790</b>	<b>\$ 3,796,062</b>	<b>\$ 3,877,537</b>	<b>\$ 4,035,196</b>	<b>\$ 239,134</b>	<b>6.30%</b>
<b>Expenditures</b>						
Personnel Services	\$ 1,300,375	\$ 1,265,645	\$ 1,361,669	\$ 1,330,678	\$ 65,033	5.14%
Professional Services	297,857	347,355	357,209	403,708	56,353	16.22%
Contracts	146,327	172,910	184,096	181,226	8,316	4.81%
Maintenance	137,188	138,000	138,000	146,000	8,000	5.80%
Supplies & Miscellaneous	663,879	703,381	702,411	737,578	34,197	4.86%
Capital	-	85,000	85,000	60,000	(25,000)	-29.41%
<b>Total Expenditures</b>	<b>\$ 2,545,626</b>	<b>\$ 2,712,291</b>	<b>\$ 2,828,385</b>	<b>\$ 2,859,190</b>	<b>\$ 146,899</b>	<b>5.42%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 229,027	\$ 241,165	\$ 241,165	\$ 245,265	\$ 4,100	1.70%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 229,027</b>	<b>\$ 241,165</b>	<b>\$ 241,165</b>	<b>\$ 245,265</b>	<b>\$ 4,100</b>	<b>1.70%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 2,774,653</b>	<b>\$ 2,953,456</b>	<b>\$ 3,069,550</b>	<b>\$ 3,104,455</b>	<b>\$ 150,999</b>	<b>5.11%</b>
<b>Transfers Out</b>						
Capital Reserve Fund	\$ 300,000	\$ 299,150	\$ 252,800	\$ 353,000	\$ 53,850	18.00%
<b>Total Transfers Out</b>	<b>\$ 300,000</b>	<b>\$ 299,150</b>	<b>\$ 252,800</b>	<b>\$ 353,000</b>	<b>\$ 53,850</b>	<b>18.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 3,074,653</b>	<b>\$ 3,252,606</b>	<b>\$ 3,322,350</b>	<b>\$ 3,457,455</b>	<b>\$ 204,849</b>	<b>6.30%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (415,625)</b>	<b>\$ 42,074</b>	<b>\$ (140,950)</b>	<b>\$ 22,554</b>	<b>(19,520)</b>	<b>-46.39%</b>
Reserve for Encumbrances	10,013	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 686,125</b>	<b>\$ 543,456</b>	<b>\$ 555,187</b>	<b>\$ 577,741</b>	<b>\$ 34,285</b>	<b>6.31%</b>
<b>Days of Fund Balance</b>	<b>81.45</b>	<b>60.99</b>	<b>60.99</b>	<b>60.99</b>	<b>0.01</b>	<b>0.01%</b>

**Fund Description:** Accounts for the administration, operations, maintenance, and periodic renovation of Sherrill Park Golf Course.

# CITY OF RICHARDSON, TX FY 2025-2026

## GOLF FUND REVENUE BY DETAIL

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Golf Course Revenues						
Green Fees	\$ 1,730,747	\$ 2,275,906	\$ 2,105,883	\$ 2,399,070	\$ 123,164	5.41%
Cart Fees	580,420	782,797	830,238	884,413	101,616	12.98%
Lessons	54,406	50,000	50,000	50,000	-	0.00%
Merchandise Sales	13,394	17,500	16,178	17,500	-	0.00%
Driving Range	53,085	63,109	64,713	52,000	(11,109)	-17.60%
Restaurant	46,430	51,320	50,332	51,320	-	0.00%
Sub-Total	\$ 2,478,482	\$ 3,240,632	\$ 3,117,344	\$ 3,454,303	\$ 213,671	6.59%
Interest Earnings						
Interest Earnings	\$ 55,057	\$ 45,048	\$ 21,608	\$ 16,206	\$ (28,842)	-64.03%
Sub-Total	\$ 55,057	\$ 45,048	\$ 21,608	\$ 16,206	\$ (28,842)	-64.03%
Other Revenue						
Other Revenue	\$ 125,490	\$ 9,000	\$ 42,448	\$ 9,500	\$ 500	5.56%
Sub-Total	\$ 125,490	\$ 9,000	\$ 42,448	\$ 9,500	\$ 500	5.56%
Transfers In						
Transfer In - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfer In - General Fund	-	-	-	-	-	N/A
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Golf Fund	\$ 2,659,028	\$ 3,294,680	\$ 3,181,400	\$ 3,480,009	\$ 185,329	5.63%

# CITY OF RICHARDSON, TX

## FY 2025-2026

### GOLF FUND DEPARTMENTAL EXPENDITURE COMPARISON

		ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	FY26 BUD vs FY25 BUD	
Golf Operations							
3710 - Golf Operations		\$ 2,412,183	\$ 2,557,281	\$ 2,658,220	\$ 2,645,483	\$ 88,202	3.45%
	Sub-Total	\$ 2,412,183	\$ 2,557,281	\$ 2,658,220	\$ 2,645,483	\$ 88,202	3.45%
Non-Departmental							
0310 - Non-Departmental		\$ 362,470	\$ 396,175	\$ 411,330	\$ 458,972	\$ 62,797	15.85%
	Sub-Total	\$ 362,470	\$ 396,175	\$ 411,330	\$ 458,972	\$ 62,797	15.85%
Transfers Out							
0000 - Transfers Out		\$ 300,000	\$ 299,150	\$ 252,800	\$ 353,000	\$ 53,850	18.00%
	Sub-Total	\$ 300,000	\$ 299,150	\$ 252,800	\$ 353,000	\$ 53,850	18.00%
	Total Golf Fund	\$ 3,074,653	\$ 3,252,606	\$ 3,322,350	\$ 3,457,455	\$ 204,849	6.30%



# HOTEL/MOTEL TAX FUND

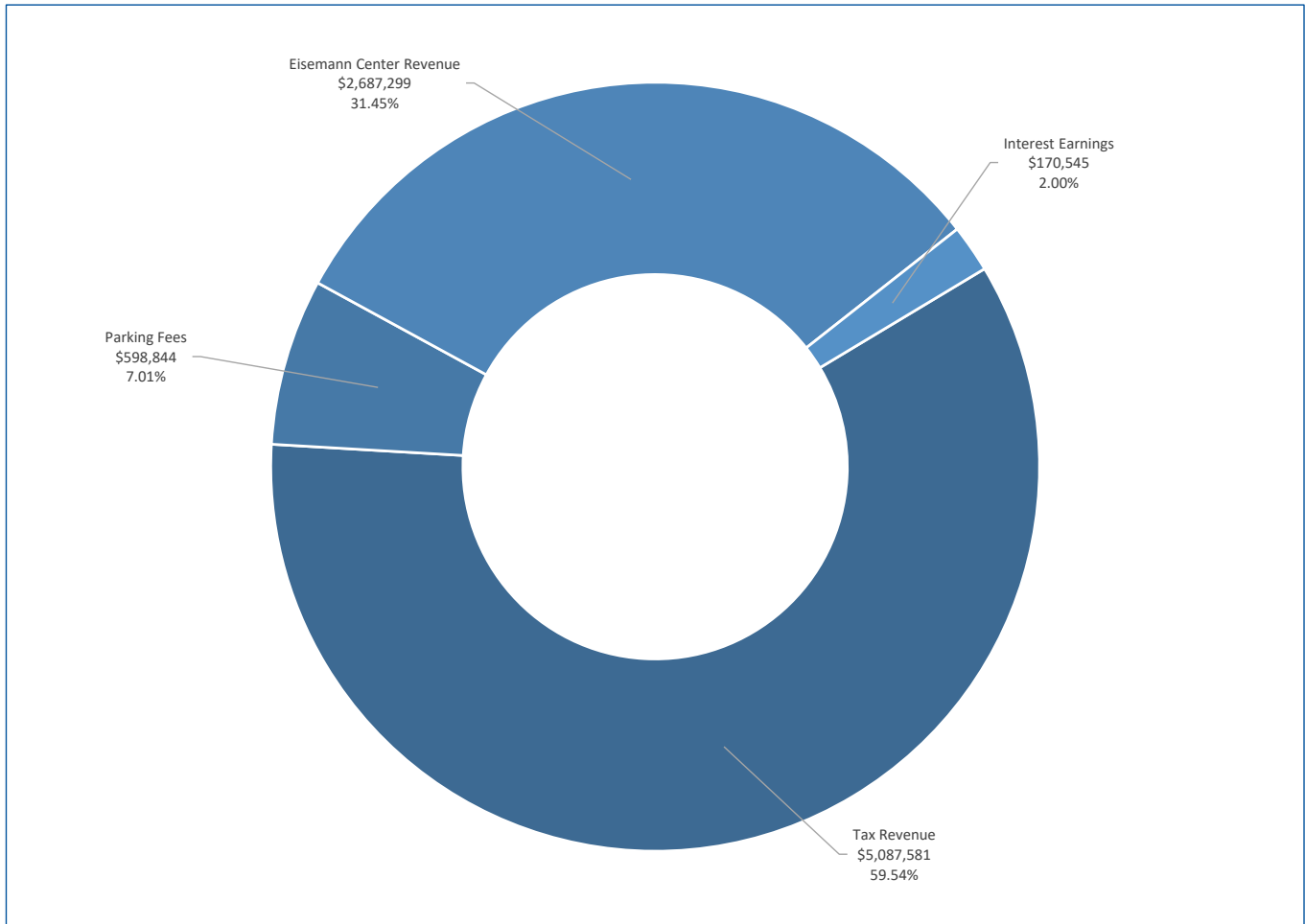
## FY 2025-2026

FUND OVERVIEW  
FUND SUMMARY  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES

# CITY OF RICHARDSON, TX FY 2025-2026

## HOTEL/MOTEL TAX FUND FY 2025-2026 REVENUES \$8,544,269

The Hotel/Motel Tax Fund, an enterprise fund, accounts for the administration, operations and maintenance of the Charles W. Eisemann Center, parking garage, Convention and Visitors Bureau and annual grants to local arts organizations.



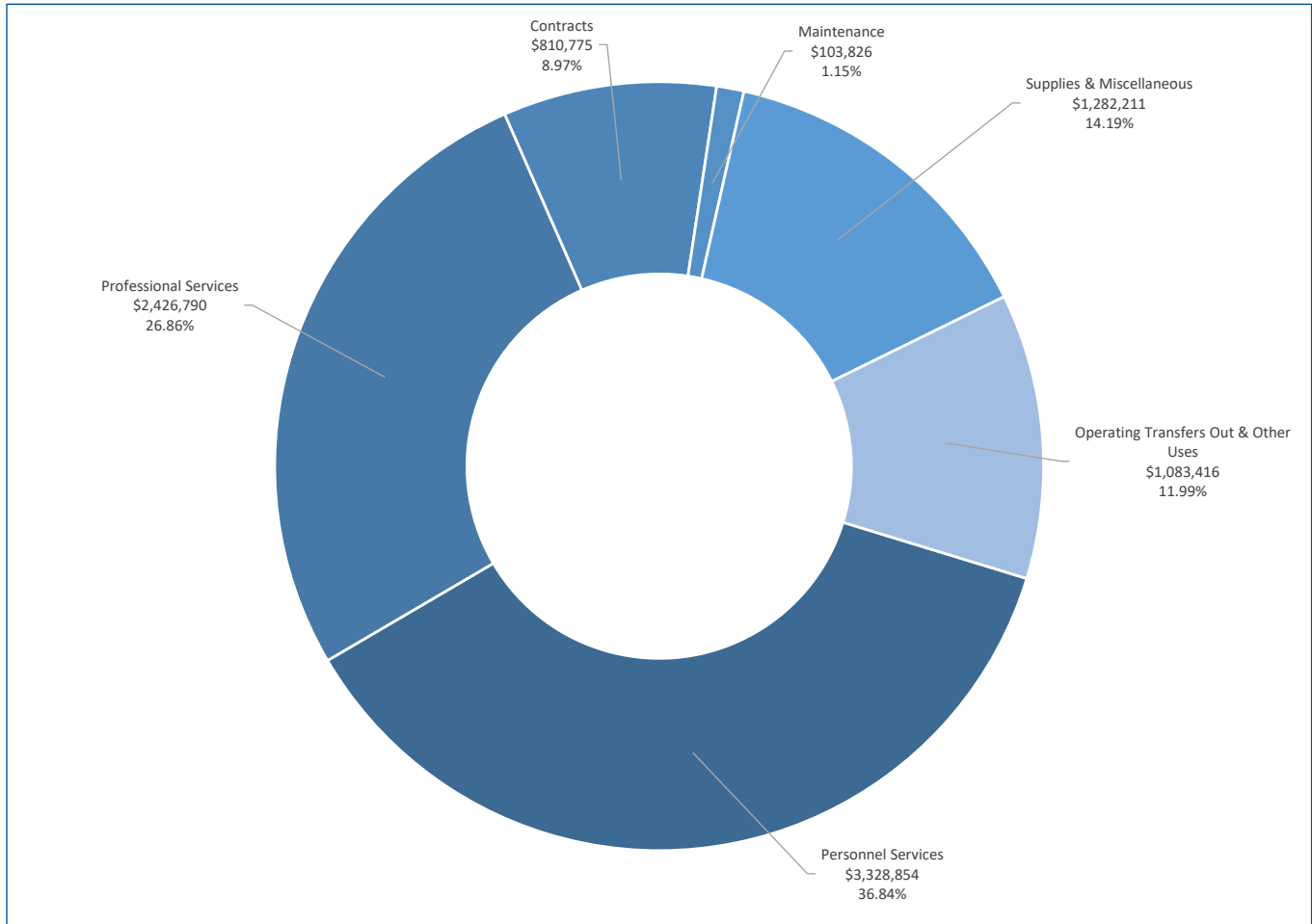
The fund is supported by the Hotel/Motel Occupancy Tax, which is restricted by State law to tourism promotion, capital construction, the operation of meeting facilities and the funding of cultural activities. The fund also hosts the operating revenues received from user fees charged for the use of the Eisemann Center and the Parking Garage.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Tax Revenue	\$ 5,088,522	\$ 5,323,346	\$ 4,927,436	\$ 5,087,581	59.54%
Parking Fees	379,293	462,436	434,014	598,844	7.01%
Eisemann Center Revenue	2,392,578	3,757,190	2,909,082	2,687,299	31.45%
Interest Earnings	385,409	276,316	227,394	170,545	2.00%
<b>Total Revenues</b>	<b>\$ 8,245,802</b>	<b>\$ 9,819,288</b>	<b>\$ 8,497,926</b>	<b>\$ 8,544,269</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## HOTEL/MOTEL TAX FUND FY 2025-2026 EXPENDITURES \$9,035,872

The Hotel/Motel Tax Fund, an enterprise fund, accounts for the administration, operations and maintenance of the Charles W. Eisemann Center, parking garage, Convention and Visitors Bureau and annual grants to local arts organizations.



Daily operations at the Eisemann Center and the Parking Garage account for **67.90%** of the expenditures in the Hotel Motel Tax Fund. Resources for the Convention and Visitors Bureau and local arts grants are also allocated in the Hotel Motel Tax Fund.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Personnel Services	\$ 3,059,726	\$ 3,330,783	\$ 3,118,681	\$ 3,328,854	36.84%
Professional Services	3,698,498	2,992,852	2,769,437	2,426,790	26.86%
Contracts	87,288	838,475	827,407	810,775	8.97%
Maintenance	61,236	143,911	115,131	103,826	1.15%
Supplies & Miscellaneous	1,269,227	1,384,756	1,295,654	1,282,211	14.19%
Capital	284,250	-	362,594	-	0.00%
Operating Transfers Out & Other Uses	505,843	1,065,305	1,065,305	1,083,416	11.99%
Transfers Out	1,450,000	-	-	-	
<b>Total Expenditures</b>	<b>\$ 10,416,067</b>	<b>\$ 9,756,082</b>	<b>\$ 9,554,209</b>	<b>\$ 9,035,872</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX

## FY 2025-2026

### HOTEL/MOTEL TAX FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 7,493,496	\$ 5,415,668	\$ 4,854,924	\$ 4,283,967	\$ (1,131,701)	-20.90%
Reserve for Encumbrances	17,019	-	485,326	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 7,510,515</b>	<b>\$ 5,415,668</b>	<b>\$ 5,340,250</b>	<b>\$ 4,283,967</b>	<b>\$ (1,131,701)</b>	<b>-20.90%</b>
<b>Revenues</b>						
Tax Revenue	\$ 5,088,522	\$ 5,323,346	\$ 4,927,436	\$ 5,087,581	\$ (235,765)	-4.43%
Parking Fees	379,293	462,436	434,014	598,844	136,408	29.50%
Eisemann Center Revenue	2,392,578	3,757,190	2,909,082	2,687,299	(1,069,891)	-28.48%
Interest Earnings	385,409	276,316	227,394	170,545	(105,771)	-38.28%
<b>Total Revenues</b>	<b>\$ 8,245,802</b>	<b>\$ 9,819,288</b>	<b>\$ 8,497,926</b>	<b>\$ 8,544,269</b>	<b>\$ (1,275,019)</b>	<b>-12.98%</b>
<b>Total Available Funds</b>	<b>\$ 15,756,317</b>	<b>\$ 15,234,956</b>	<b>\$ 13,838,176</b>	<b>\$ 12,828,236</b>	<b>\$ (2,406,720)</b>	<b>-15.80%</b>
<b>Expenditures</b>						
Personnel Services	\$ 3,059,726	\$ 3,330,783	\$ 3,118,681	\$ 3,328,854	\$ (1,929)	-0.06%
Professional Services	3,698,498	2,992,852	2,769,437	2,426,790	(566,062)	-18.91%
Contracts	87,288	838,475	827,407	810,775	(27,700)	-3.30%
Maintenance	61,236	143,911	115,131	103,826	(40,085)	-27.85%
Supplies & Miscellaneous	1,269,227	1,384,756	1,295,654	1,282,211	(102,545)	-7.41%
Capital	284,250	-	362,594	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 8,460,224</b>	<b>\$ 8,690,777</b>	<b>\$ 8,488,904</b>	<b>\$ 7,952,456</b>	<b>\$ (738,321)</b>	<b>-8.50%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 505,843	\$ 1,065,305	\$ 1,065,305	\$ 1,083,416	\$ 18,111	1.70%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 505,843</b>	<b>\$ 1,065,305</b>	<b>\$ 1,065,305</b>	<b>\$ 1,083,416</b>	<b>\$ 18,111</b>	<b>1.70%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 8,966,067</b>	<b>\$ 9,756,082</b>	<b>\$ 9,554,209</b>	<b>\$ 9,035,872</b>	<b>\$ (720,210)</b>	<b>-7.38%</b>
<b>Transfers Out</b>						
Special Projects	\$ 450,000	\$ -	\$ -	\$ -	\$ -	N/A
General Special Projects Fund	1,000,000	-	-	-	-	N/A
<b>Total Transfers Out</b>	<b>\$ 1,450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 10,416,067</b>	<b>\$ 9,756,082</b>	<b>\$ 9,554,209</b>	<b>\$ 9,035,872</b>	<b>\$ (720,210)</b>	<b>-7.38%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (2,170,265)</b>	<b>\$ 63,206</b>	<b>\$ (1,056,283)</b>	<b>\$ (491,603)</b>	<b>\$ (554,809)</b>	<b>-877.78%</b>
Reserve for Encumbrances	485,326	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 4,854,924</b>	<b>\$ 5,478,874</b>	<b>\$ 4,283,967</b>	<b>\$ 3,792,364</b>	<b>\$ (1,686,510)</b>	<b>-30.78%</b>

**Fund Description:** Used to account for the hotel/motel room tax and the operations of the Eisemann Center for the Performing Arts and Corporate Presentations. State law requires that hotel/motel room tax revenues be utilized for advertising and promotion of the City and other specified activities.

# CITY OF RICHARDSON, TX FY 2025-2026

## HOTEL/MOTEL TAX FUND REVENUE BY DETAIL

	ACTUAL	BUDGET	ESTIMATE	BUDGET	VARIANCE	
	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	FY26 BUD vs FY25 BUD	
Tax Revenue						
Aloft CityLine	\$ 358,505	\$ 400,560	\$ 351,016	\$ 348,535	\$ (52,025)	-12.99%
Cambria Richardson	198,719	224,841	205,622	208,302	(16,539)	-7.36%
Como Motel	1,239	-	-	-	-	N/A
DoubleTree Hotel	495,679	523,041	454,594	474,065	(48,976)	-9.36%
Drury Plaza	494,649	542,029	494,795	501,245	(40,784)	-7.52%
Element Dallas/Richardson	266,276	269,755	267,045	267,873	(1,882)	-0.70%
Extended Stay of America	47,394	58,363	50,467	51,125	(7,238)	-12.40%
Hampton Inn	195,473	195,451	189,428	190,016	(5,435)	-2.78%
Hawthorne Suites	42,799	45,065	39,327	41,011	(4,054)	-9.00%
Hilton Garden Inn	255,124	245,981	261,866	259,877	13,896	5.65%
Hilton Richardson/Dallas	628,730	660,913	652,122	657,385	(3,528)	-0.53%
Holiday Inn	221,130	254,779	202,573	204,208	(50,571)	-19.85%
Marriott Courtyard - Spring Valley	231,594	249,087	238,153	238,893	(10,194)	-4.09%
Marriott Renaissance	836,912	848,004	868,342	875,349	27,345	3.22%
Marriott Springhill Suites	185,236	200,834	174,617	178,628	(22,206)	-11.06%
Park Residential (formally WaterWalk)	46,594	41,221	55,550	56,550	15,329	37.19%
Quality Inn (formally Econo Lodge)	63,257	71,926	52,865	53,554	(18,372)	-25.54%
Sonesta/Equinox Extended Stay Richardson	83,818	73,618	88,153	78,796	5,178	7.03%
Sonesta/Equinox Select Richardson	119,367	135,405	76,880	160,346	24,941	18.42%
Spark by Hilton (formally Wingate by Wyndham)	109,978	145,302	76,031	109,492	(35,810)	-24.65%
Super 8	82,777	90,997	78,710	79,736	(11,261)	-12.38%
Trellis Canyon Creek (formally Hyatt House)	64,606	-	5,149	-	-	N/A
OTHER	58,665	46,174	44,131	52,595	6,421	13.91%
Sub-Total	\$ 5,088,522	\$ 5,323,346	\$ 4,927,436	\$ 5,087,581	\$ (235,765)	-4.43%
Parking Fees						
Parking Garage	\$ 232,627	\$ 295,769	\$ 267,347	\$ 355,884	\$ 60,115	20.32%
Hotel Parking Fees	146,667	166,667	166,667	242,960	76,293	45.78%
Sub-Total	\$ 379,293	\$ 462,436	\$ 434,014	\$ 598,844	\$ 136,408	29.50%
Eisemann Center Revenue						
Eisemann Operations	\$ 1,569,016	\$ 2,100,800	\$ 1,752,009	\$ 1,601,250	\$ (499,550)	-23.78%
Eisemann Presents	730,211	1,564,890	1,063,859	984,049	(580,841)	-37.12%
Concessions	21,858	21,500	23,214	23,500	2,000	9.30%
Other Revenue	71,493	70,000	70,000	78,500	8,500	12.14%
Sub-Total	\$ 2,392,578	\$ 3,757,190	\$ 2,909,082	\$ 2,687,299	\$ (1,069,891)	-28.48%
Interest Earnings						
Interest Earnings	\$ 385,409	\$ 276,316	\$ 227,394	\$ 170,545	\$ (105,771)	-38.28%
Sub-Total	\$ 385,409	\$ 276,316	\$ 227,394	\$ 170,545	\$ (105,771)	-38.28%
Transfers In						
Fund Support - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Program Support - Eisemann Endowment Fund	-	-	-	-	-	N/A
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Grant Revenue						
Shuttered Venue Grant	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Hotel/Motel Tax Fund	\$ 8,245,802	\$ 9,819,288	\$ 8,497,926	\$ 8,544,269	\$ (1,275,019)	-12.98%

# CITY OF RICHARDSON, TX FY 2025-2026

## HOTEL/MOTEL TAX FUND DEPARTMENTAL EXPENDITURE COMPARISON

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Administration & Capital Renewal						
0227 - Eisemann Center Capital Renewal	\$ 299,435	\$ 20,000	\$ 382,594	\$ -	\$ (20,000)	-100.00%
0228 - Parking Garage Capital Renewal	-	25,000	25,000	-	(25,000)	-100.00%
0229 - Eisemann Campus Capital Renewal	-	-	-	-	-	N/A
0310 - Non-Departmental	2,257,827	2,414,013	2,341,870	2,351,801	(62,212)	-2.58%
Sub-Total	\$ 2,557,261	\$ 2,459,013	\$ 2,749,464	\$ 2,351,801	\$ (107,212)	-4.36%
Convention and Visitors Bureau						
0216 - Convention and Visitors Bureau	\$ 369,983	\$ 471,090	\$ 503,552	\$ 483,746	\$ 12,656	2.69%
Sub-Total	\$ 369,983	\$ 471,090	\$ 503,552	\$ 483,746	\$ 12,656	2.69%
Eisemann Center						
0254 - Shuttered Venue Grant	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
0927 - Eisemann Center	4,230,709	4,605,962	4,408,662	4,508,716	(97,246)	-2.11%
0928 - Eisemann Center - Parking Garage	518,380	633,074	643,973	699,190	66,116	10.44%
0929 - Eisemann Center - Eisemann Presents	1,289,734	1,586,943	1,248,558	992,419	(594,524)	-37.46%
Sub-Total	\$ 6,038,823	\$ 6,825,979	\$ 6,301,193	\$ 6,200,325	\$ (625,654)	-9.17%
Transfers Out						
0000 - Transfers Out	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -	N/A
Sub-Total	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -	N/A
Total Hotel/Motel Tax Fund	\$ 10,416,067	\$ 9,756,082	\$ 9,554,209	\$ 9,035,872	\$ (720,210)	-7.38%



# INTERNAL SERVICE FUNDS

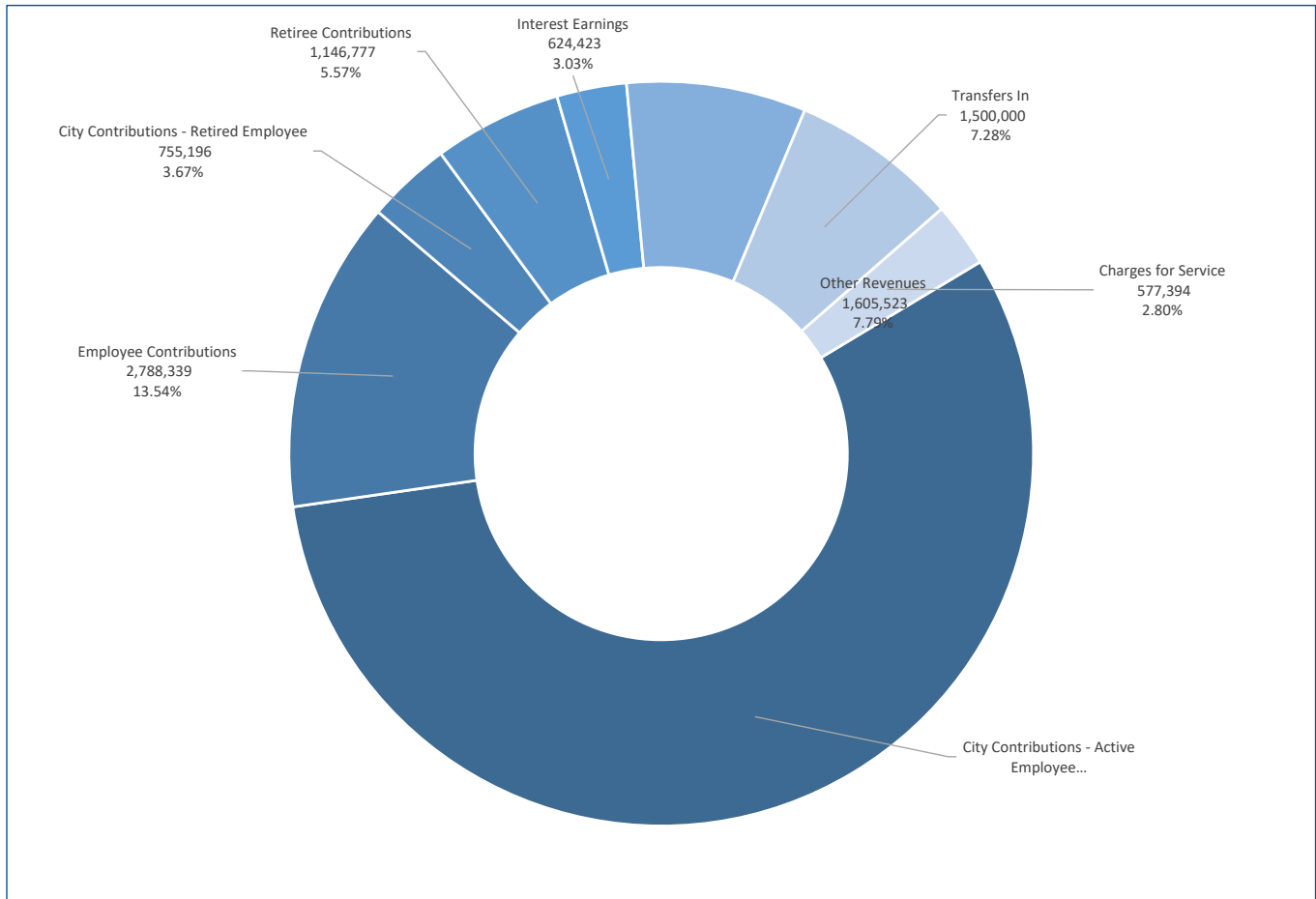
## FY 2025-2026

INTERNAL SERVICE FUNDS COMBINED  
INSURANCE AND FLEXIBLE SPENDING FUND  
CENTRAL SERVICES FUND  
TECHNOLOGY REPLACEMENT FUND

# CITY OF RICHARDSON, TX FY 2025-2026

## COMBINED INTERNAL SERVICES FUNDS FY 2025-26 REVENUES \$20,600,893

The Internal Service Funds - Combined, account for expenditures that are organization wide and across all fund types. The City of Richardson has three: the Insurance and Flexible Spending Fund (CORPlan), the Central Services and the Information Technology Replacement Fund. They are supported by transfers in from the other funds or through charges for service.



The two largest sources of revenue for the Internal Services Funds are the City and employee contributions to the Insurance and Flexible Spending Fund and Charges for Services in the Central Services Fund. For FY 2025-2026, the City's contribution to the Insurance and Flexible Spending Fund is \$885 per month per full-time employee. The Central Services Fund charges city departments for mail, records management and warehouse services performed. The IT Technology Replacement Fund is used to account for costs for replacing information technology hardware and software.

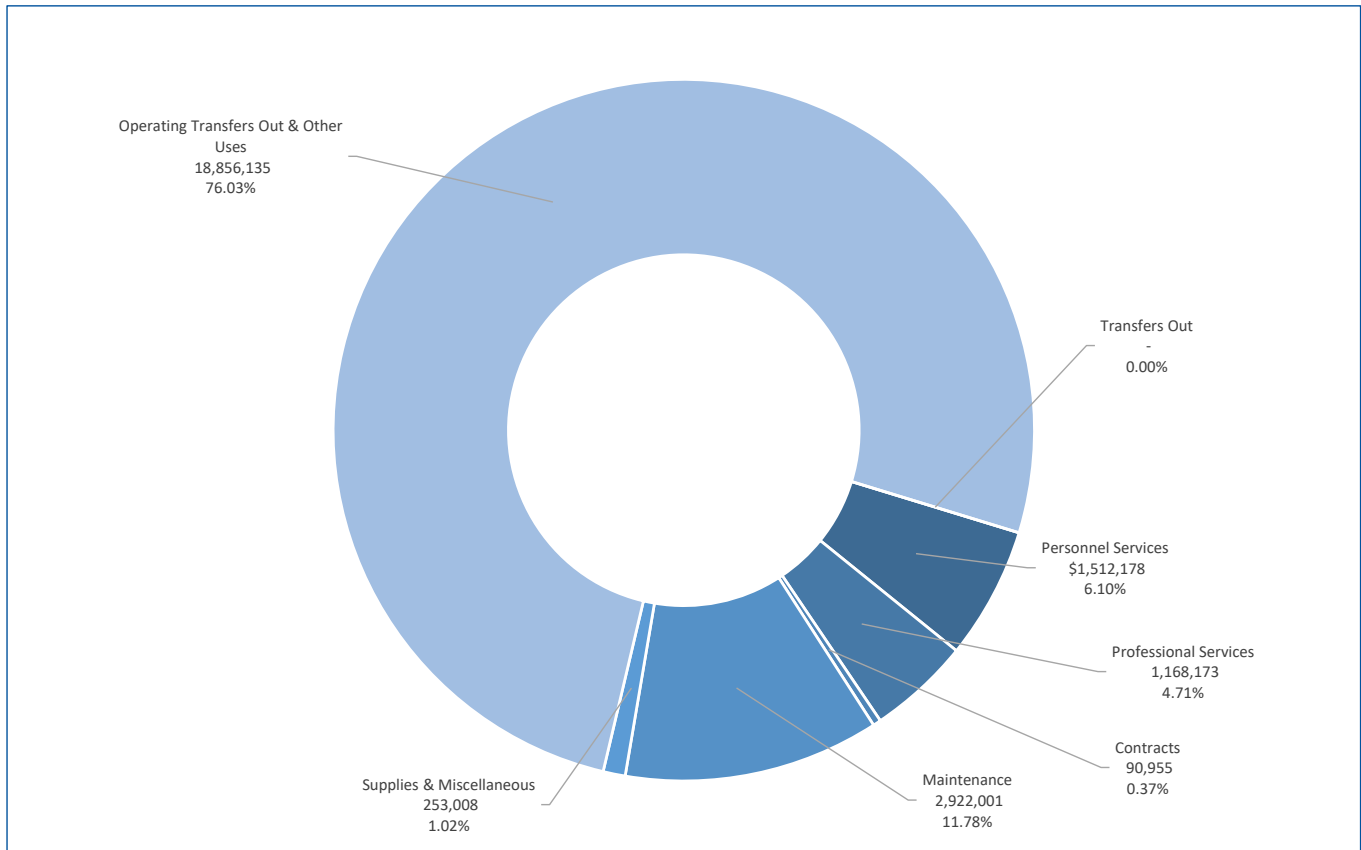
	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
City Contributions - Active Employee	\$ 13,023,205	\$ 11,464,860	\$ 11,475,480	\$ 11,603,241	56.32%
Employee Contributions	2,456,661	2,446,369	2,466,752	2,788,339	13.54%
City Contributions - Retired Employee	827,250	818,232	733,200	755,196	3.67%
Retiree Contributions	1,038,512	1,039,793	1,009,395	1,146,777	5.57%
Interest Earnings	1,082,981	779,693	899,231	624,423	3.03%
Other Revenues	1,309,588	1,241,997	1,462,194	1,605,523	7.79%
Transfers In	2,350,000	1,500,000	1,500,000	1,500,000	N/A
Charges for Service	668,269	582,261	605,834	577,394	N/A
<b>Total Revenues</b>	<b>\$ 22,756,466</b>	<b>\$ 19,873,205</b>	<b>\$ 20,152,086</b>	<b>\$ 20,600,893</b>	<b>89.92%</b>

FY 2025-2026 Adopted Budget

# CITY OF RICHARDSON, TX FY 2025-2026

## COMBINED INTERNAL SERVICES FUNDS FY 2025-26 EXPENDITURES \$24,877,450

The Internal Service Funds - Combined, account for expenditures that are organization wide and across all fund types. The City of Richardson has three: the Insurance and Flexible Spending Fund (CORPlan), the Central Services and the Information Technology Replacement Fund. They are supported by transfers in from the other funds or through charges for service.



The largest category of expenses for the Internal Services Funds is the Operating Transfers and Other Uses, which includes insurance claims found in the CORPlan Health Insurance Fund. Insurance claims make up **75.8%** of the total expenses in the Combined Internal Services Fund Summary FY 2025-2026.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Personnel Services	\$ 1,457,296	\$ 1,415,660	\$ 1,469,360	\$ 1,512,178	6.08%
Professional Services	1,013,163	962,774	1,135,006	1,168,173	4.70%
Contracts	147,250	135,808	149,808	90,955	0.37%
Maintenance	1,802,251	2,619,425	2,573,176	2,922,001	11.75%
Supplies & Miscellaneous	88,976	291,439	244,810	253,008	1.02%
Capital	565,213	-	80,073	75,000	0.30%
Operating Transfers Out & Other Uses	16,793,895	17,180,113	17,568,899	18,856,135	75.80%
Transfers Out	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 21,868,043</b>	<b>\$ 22,605,219</b>	<b>\$ 23,221,132</b>	<b>\$ 24,877,450</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## COMBINED INTERNAL SERVICES FUNDS SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 19,101,348	\$ 20,330,231	\$ 20,114,636	\$ 17,104,614	\$ (3,225,617)	-15.87%
Reserve for Encumbrances	183,890	-	59,025	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 19,285,238</b>	<b>\$ 20,330,231</b>	<b>\$ 20,173,660</b>	<b>\$ 17,104,614</b>	<b>\$ (3,225,617)</b>	<b>-15.87%</b>
<b>Revenues</b>						
City Contributions - Active Employee	\$ 13,023,205	\$ 11,464,860	\$ 11,475,480	\$ 11,603,241	\$ 138,381	1.21%
Employee Contributions	2,456,661	2,446,369	2,466,752	2,788,339	341,970	13.98%
City Contributions - Retired Employee	827,250	818,232	733,200	755,196	(63,036)	-7.70%
Retiree Contributions	1,038,512	1,039,793	1,009,395	1,146,777	106,984	10.29%
Interest Earnings	1,082,981	779,693	899,231	624,423	(155,270)	-19.91%
Other Revenues	1,309,588	1,241,997	1,462,194	1,605,523	363,526	29.27%
Transfers In	2,350,000	1,500,000	1,500,000	1,500,000	-	0.00%
Charges for Service	668,269	582,261	605,834	577,394	(4,867)	-0.84%
<b>Total Revenues</b>	<b>\$ 22,756,466</b>	<b>\$ 19,873,205</b>	<b>\$ 20,152,086</b>	<b>\$ 20,600,893</b>	<b>\$ 727,688</b>	<b>3.66%</b>
<b>Total Available Funds</b>	<b>\$ 42,041,703</b>	<b>\$ 40,203,436</b>	<b>\$ 40,325,746</b>	<b>\$ 37,705,507</b>	<b>\$ (2,497,929)</b>	<b>-6.21%</b>
<b>Expenditures</b>						
Personnel Services	\$ 1,457,296	\$ 1,415,660	\$ 1,469,360	\$ 1,512,178	\$ 96,518	6.82%
Professional Services	1,013,163	962,774	1,135,006	1,168,173	205,399	21.33%
Contracts	147,250	135,808	149,808	90,955	(44,853)	-33.03%
Maintenance	1,802,251	2,619,425	2,573,176	2,922,001	302,576	11.55%
Supplies & Miscellaneous	88,976	291,439	244,810	253,008	(38,431)	-13.19%
Capital	565,213	-	80,073	75,000	75,000	N/A
<b>Total Expenditures</b>	<b>\$ 5,074,149</b>	<b>\$ 5,425,106</b>	<b>\$ 5,652,233</b>	<b>\$ 6,021,315</b>	<b>\$ 596,209</b>	<b>10.99%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Insurance Premiums	\$ 1,499,520	\$ 1,699,832	\$ 1,699,832	\$ 1,690,633	\$ (9,199)	-0.54%
Insurance Claims	15,294,375	15,480,281	15,869,067	17,165,502	1,685,221	10.89%
General and Administrative Charges	-	-	-	-	-	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 16,793,895</b>	<b>\$ 17,180,113</b>	<b>\$ 17,568,899</b>	<b>\$ 18,856,135</b>	<b>\$ 1,676,022</b>	<b>9.76%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 21,868,043</b>	<b>\$ 22,605,219</b>	<b>\$ 23,221,132</b>	<b>\$ 24,877,450</b>	<b>\$ 1,676,022</b>	<b>7.41%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 21,868,043</b>	<b>\$ 22,605,219</b>	<b>\$ 23,221,132</b>	<b>\$ 24,877,450</b>	<b>\$ 2,272,231</b>	<b>10.05%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 888,422</b>	<b>\$ (2,732,014)</b>	<b>\$ (3,069,046)</b>	<b>\$ (4,276,557)</b>	<b>(1,544,543)</b>	<b>56.53%</b>
Reserve for Encumbrances	59,025	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 20,114,636</b>	<b>\$ 17,598,217</b>	<b>\$ 17,104,614</b>	<b>\$ 12,828,057</b>	<b>\$ (4,770,160)</b>	<b>-27.11%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## INSURANCE FUND (CORPlan) SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 14,764,329	\$ 15,638,820	\$ 15,330,455	\$ 13,181,538	\$ (2,457,282)	-15.71%
Reserve for Encumbrances		-	6,788	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 14,764,329</b>	<b>\$ 15,638,820</b>	<b>\$ 15,337,243</b>	<b>\$ 13,181,538</b>	<b>\$ (2,457,282)</b>	<b>-15.71%</b>
<b>Revenues</b>						
City Contributions - Active Employee	\$ 13,023,205	\$ 11,464,860	\$ 11,475,480	\$ 11,603,241	\$ 138,381	1.21%
Employee Contributions	2,456,661	2,446,369	2,466,752	2,788,339	341,970	13.98%
City Contributions - Retired Employee	827,250	818,232	733,200	755,196	(63,036)	-7.70%
Retiree Contributions	1,038,512	1,039,793	1,009,395	1,146,777	106,984	10.29%
Interest Earnings	787,692	614,667	633,573	475,180	(139,487)	-22.69%
Other Revenues	1,309,588	1,241,992	1,462,194	1,605,523	363,531	29.27%
Transfer In - General Fund	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 19,442,908</b>	<b>\$ 17,625,913</b>	<b>\$ 17,780,594</b>	<b>\$ 18,374,256</b>	<b>\$ 748,343</b>	<b>4.25%</b>
<b>Total Available Funds</b>	<b>\$ 34,207,237</b>	<b>\$ 33,264,733</b>	<b>\$ 33,117,837</b>	<b>\$ 31,555,794</b>	<b>\$ (1,708,939)</b>	<b>-5.14%</b>
<b>Expenditures</b>						
Personnel Services	\$ 997,141	\$ 966,240	\$ 1,037,897	\$ 1,052,497	\$ 86,257	8.93%
Professional Services	1,011,194	960,189	1,118,421	1,164,717	204,528	21.30%
Contracts	67,764	58,853	58,853	-	(58,853)	-100.00%
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	-	152,229	152,229	157,747	5,518	3.62%
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 2,076,099</b>	<b>\$ 2,137,511</b>	<b>\$ 2,367,400</b>	<b>\$ 2,374,961</b>	<b>\$ 237,450</b>	<b>11.11%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Insurance Premiums	\$ 1,499,520	\$ 1,699,832	\$ 1,699,832	\$ 1,690,633	\$ (9,199)	-0.54%
Insurance Claims	15,294,375	15,480,281	15,869,067	17,165,502	1,685,221	10.89%
General and Administrative Charges	-	-	-	-	-	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 16,793,895</b>	<b>\$ 17,180,113</b>	<b>\$ 17,568,899</b>	<b>\$ 18,856,135</b>	<b>\$ 1,676,022</b>	<b>9.76%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 18,869,994</b>	<b>\$ 19,317,624</b>	<b>\$ 19,936,299</b>	<b>\$ 21,231,096</b>	<b>\$ 1,913,472</b>	<b>9.91%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 18,869,994</b>	<b>\$ 19,317,624</b>	<b>\$ 19,936,299</b>	<b>\$ 21,231,096</b>	<b>\$ 1,913,472</b>	<b>9.91%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 572,914</b>	<b>\$ (1,691,711)</b>	<b>\$ (2,155,705)</b>	<b>\$ (2,856,840)</b>	<b>\$ (1,165,129)</b>	<b>68.87%</b>
Reserve for Encumbrances	6,788	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 15,330,455</b>	<b>\$ 13,947,109</b>	<b>\$ 13,181,538</b>	<b>\$ 10,324,698</b>	<b>\$ (3,622,411)</b>	<b>-25.97%</b>

**Fund Description:** Used to account for the health insurance program provided by the City to its employees and to their dependents on a subsidized basis. Additionally, employee contributions to the flexible benefits plan and related expenditures are accounted for within this fund.

# CITY OF RICHARDSON, TX FY 2025-2026

## CENTRAL SERVICES FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 717,233	\$ 820,921	\$ 830,842	\$ 923,153	\$ 102,232	12.45%
Reserve for Encumbrances		-	14,000	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 717,233</b>	<b>\$ 820,921</b>	<b>\$ 844,842</b>	<b>\$ 923,153</b>	<b>\$ 102,232</b>	<b>12.45%</b>
<b>Revenues</b>						
Interest Earnings	\$ 34,640	\$ 16,151	\$ 30,702	\$ 23,027	\$ 6,876	42.57%
Other Revenues	0	5	-	-	(5)	-100.00%
Charges for Service	668,269	582,261	605,834	577,394	(4,867)	-0.84%
<b>Total Revenues</b>	<b>\$ 702,909</b>	<b>\$ 598,417</b>	<b>\$ 636,536</b>	<b>\$ 600,421</b>	<b>\$ 2,004</b>	<b>0.33%</b>
<b>Total Available Funds</b>	<b>\$ 1,420,142</b>	<b>\$ 1,419,338</b>	<b>\$ 1,481,379</b>	<b>\$ 1,523,574</b>	<b>\$ 104,236</b>	<b>7.34%</b>
<b>Expenditures</b>						
Personnel Services	\$ 460,156	\$ 449,420	\$ 431,463	\$ 459,681	\$ 10,261	2.28%
Professional Services	1,969	2,585	16,585	3,456	871	33.69%
Contracts	79,486	76,955	90,955	90,955	14,000	18.19%
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	33,689	14,210	14,150	16,830	2,620	18.44%
Capital	-	-	5,073	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 575,300</b>	<b>\$ 543,170</b>	<b>\$ 558,226</b>	<b>\$ 570,922</b>	<b>\$ 27,752</b>	<b>5.11%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 575,300</b>	<b>\$ 543,170</b>	<b>\$ 558,226</b>	<b>\$ 570,922</b>	<b>\$ 27,752</b>	<b>5.11%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 575,300</b>	<b>\$ 543,170</b>	<b>\$ 558,226</b>	<b>\$ 570,922</b>	<b>\$ 27,752</b>	<b>5.11%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 127,609</b>	<b>\$ 55,247</b>	<b>\$ 78,310</b>	<b>\$ 29,499</b>	<b>(25,748)</b>	<b>-46.61%</b>
Reserve for Encumbrances	14,000	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 830,842</b>	<b>\$ 876,168</b>	<b>\$ 923,153</b>	<b>\$ 952,652</b>	<b>\$ 76,484</b>	<b>8.73%</b>

**Fund Description:** Used to account for the warehouse, mail, and records management operations of the City on a cost-reimbursement basis.

# CITY OF RICHARDSON, TX FY 2025-2026

## INFORMATION TECHNOLOGY & TRAFFIC INITIATIVES FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 3,619,786	\$ 3,870,490	\$ 3,953,338	\$ 2,999,923	\$ (870,567)	-22.49%
Reserve for Encumbrances	183,890	-	38,237	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,803,676</b>	<b>\$ 3,870,490</b>	<b>\$ 3,991,575</b>	<b>\$ 2,999,923</b>	<b>\$ (870,567)</b>	<b>-22.49%</b>
<b>Revenues</b>						
Interest Earnings	\$ 260,649	\$ 148,875	\$ 234,955	\$ 126,216	\$ (22,659)	-15.22%
Transfers In	2,350,000	1,500,000	1,500,000	1,500,000	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,610,649</b>	<b>\$ 1,648,875</b>	<b>\$ 1,734,955</b>	<b>\$ 1,626,216</b>	<b>\$ (22,659)</b>	<b>-1.37%</b>
<b>Total Available Funds</b>	<b>\$ 6,414,325</b>	<b>\$ 5,519,365</b>	<b>\$ 5,726,530</b>	<b>\$ 4,626,139</b>	<b>\$ (893,226)</b>	<b>-16.18%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	-	-	-	-	-	N/A
Contracts	-	-	-	-	-	N/A
Maintenance	1,802,251	2,619,425	2,573,176	2,922,001	302,576	11.55%
Supplies & Miscellaneous	55,286	125,000	78,431	78,431	(46,569)	-37.26%
Capital	565,213	-	75,000	75,000	75,000	N/A
<b>Total Expenditures</b>	<b>\$ 2,422,750</b>	<b>\$ 2,744,425</b>	<b>\$ 2,726,607</b>	<b>\$ 3,075,432</b>	<b>\$ 331,007</b>	<b>12.06%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 2,422,750</b>	<b>\$ 2,744,425</b>	<b>\$ 2,726,607</b>	<b>\$ 3,075,432</b>	<b>\$ 331,007</b>	<b>12.06%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 2,422,750</b>	<b>\$ 2,744,425</b>	<b>\$ 2,726,607</b>	<b>\$ 3,075,432</b>	<b>\$ 331,007</b>	<b>12.06%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 187,899</b>	<b>\$ (1,095,550)</b>	<b>\$ (991,652)</b>	<b>\$ (1,449,216)</b>	<b>\$ (353,666)</b>	<b>32.28%</b>
Reserve for Encumbrances	38,237	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 3,953,338</b>	<b>\$ 2,774,940</b>	<b>\$ 2,999,923</b>	<b>\$ 1,550,707</b>	<b>\$ (1,224,233)</b>	<b>-44.12%</b>

**Fund Description:** Used to account for costs of replacing information technology hardware and software. The fund was created in Fiscal Year 2019-2020 to account for the costs of replacing legacy ERP and traffic systems.



# RESTRICTED PURPOSE FUNDS

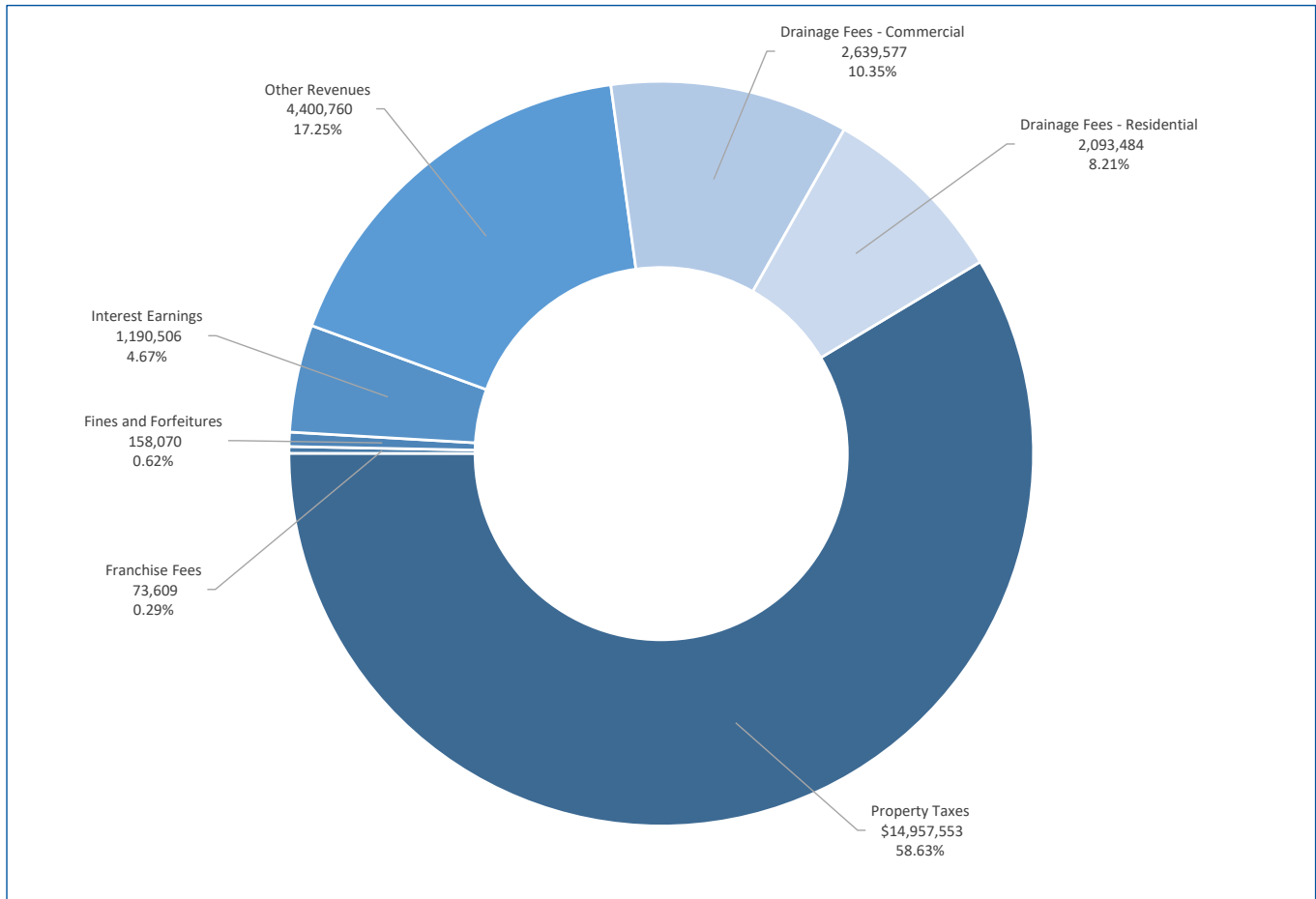
## FY 2025-2026

RESTRICTED PURPOSE FUNDS COMBINED  
DRAINAGE FEE FUND  
RICHARDSON IMPROVEMENT CORPORATION  
JUDICIAL EFFICIENCY FUND  
MUNICIPAL COURT TECHNOLOGY FUND  
MUNICIPAL COURT JURY FUN  
JUVENILE CASE MANAGER FUND  
SPECIAL POLICE FUNDS  
STATE GRANT FUNDS  
FEDERAL GRANT FUNDS  
MUNICIPAL COURT BUILDING SECURITY FUND  
WIRELESS 911 FUND  
TAX INCREMENT FINANCING FUND #1  
TAX INCREMENT FINANCING FUND #2  
TAX INCREMENT FINANCING FUND #3  
FRANCHISE PEG FUND  
THE ANN AND CHARLES EISEMANN EDGE ENDOWMENT FUND

# CITY OF RICHARDSON, TX FY 2025-2026

## COMBINED RESTRICTED PURPOSE FUNDS FY 2025-26 REVENUES \$25,513,559

The Combined Restricted Purpose Funds are used to account for specific revenue sources that are to be reserved for specific purposes or are required by law to be accounted for separately. Examples of such funds are the City's TIF fund and state and federal grants.



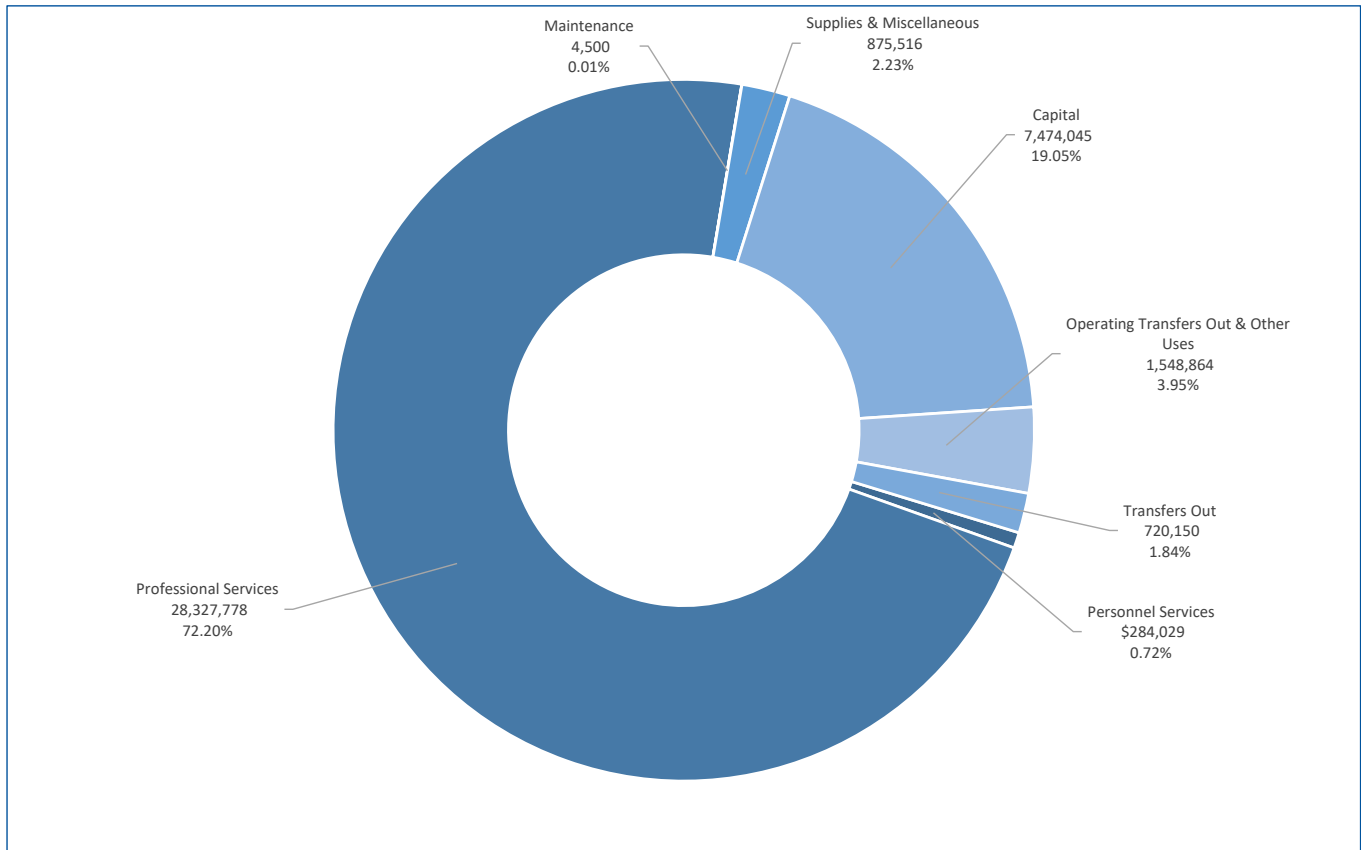
The three main sources of revenues are Property Taxes, Drainage Fees and Intergovernmental Revenues. Other revenues include grant revenue, contributions, wireless 9-1-1 fees and interest earnings.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Property Taxes	\$ 14,084,608	\$ 14,074,515	\$ 13,804,500	\$ 14,957,553	58.63%
Franchise Fees	168,620	161,584	163,575	73,609	0.29%
Fines and Forfeitures	176,242	175,528	158,070	158,070	0.62%
Interest Earnings	1,970,425	1,214,623	1,654,008	1,190,506	4.67%
Other Revenues	9,569,385	4,222,181	6,739,770	4,400,760	17.25%
Transfers In	-	-	-	-	0.00%
Drainage Fees - Commercial	1,800,908	2,192,611	2,211,506	2,639,577	N/A
Drainage Fees - Residential	1,421,120	1,724,034	1,753,492	2,093,484	N/A
<b>Total Revenues</b>	<b>\$ 29,191,307</b>	<b>\$ 23,765,076</b>	<b>\$ 26,484,921</b>	<b>\$ 25,513,559</b>	<b>81.45%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## COMBINED RESTRICTED PURPOSE FUNDS FY 2025-26 EXPENDITURES \$39,234,882

The Combined Restricted Purpose Funds are used to account for specific revenue sources that are to be reserved for specific purposes or are required by law to be accounted for separately. Examples of such funds are the City's TIF fund and state and federal grants.



The laws and regulations that govern restricted purpose funds are very specific on the use of such funds. Such uses range from facility security upgrades to public safety and traffic improvements, as well as economic development initiatives.

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	FY26 % of Total
Personnel Services	\$ 274,285	\$ 283,029	\$ 291,139	\$ 284,029	0.72%
Professional Services	11,677,509	20,414,276	15,014,287	28,327,778	72.20%
Contracts	14,185	14,677	13,755	-	0.00%
Maintenance	3,776	4,100	4,500	4,500	0.01%
Supplies & Miscellaneous	253,428	866,267	1,146,663	875,516	2.23%
Capital	9,845,430	16,751,649	15,214,183	7,474,045	19.05%
Operating Transfers Out & Other Uses	1,123,530	1,353,026	1,353,026	1,548,864	3.95%
Transfers Out	1,269,900	724,375	720,150	720,150	1.84%
<b>Total Expenditures</b>	<b>\$ 24,462,043</b>	<b>\$ 40,411,399</b>	<b>\$ 33,757,703</b>	<b>\$ 39,234,882</b>	<b>100.00%</b>

# CITY OF RICHARDSON, TX FY 2025-2026

## COMBINED RESTRICTED PURPOSE FUNDS SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 20,878,347	\$ 26,403,380	\$ 19,698,015	\$ 24,459,345	\$ (1,944,035)	-7.36%
Reserves of Fund Balance	6,461,433	317,656	12,371,029	336,918	19,262	6.06%
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 27,339,780</b>	<b>\$ 26,721,036</b>	<b>\$ 32,069,044</b>	<b>\$ 24,796,263</b>	<b>\$ (1,924,773)</b>	<b>-7.20%</b>
<b>Revenues</b>						
Property Taxes	\$ 14,084,608	\$ 14,074,515	\$ 13,804,500	\$ 14,957,553	\$ 883,038	6.27%
Franchise Fees	168,620	161,584	163,575	73,609	(87,975)	-54.45%
Fines and Forfeitures	176,242	175,528	158,070	158,070	(17,458)	-9.95%
Interest Earnings	1,970,425	1,214,623	1,654,008	1,190,506	(24,117)	-1.99%
Other Revenues	9,569,385	4,222,181	6,739,770	4,400,760	178,579	4.23%
Transfers In	-	-	-	-	-	N/A
Drainage Fees - Commercial	1,800,908	2,192,611	2,211,506	2,639,577	446,966	20.39%
Drainage Fees - Residential	1,421,120	1,724,034	1,753,492	2,093,484	369,450	21.43%
<b>Total Revenues</b>	<b>\$ 29,191,307</b>	<b>\$ 23,765,076</b>	<b>\$ 26,484,921</b>	<b>\$ 25,513,559</b>	<b>\$ 1,748,483</b>	<b>7.36%</b>
<b>Total Available Funds</b>	<b>\$ 56,531,087</b>	<b>\$ 50,486,112</b>	<b>\$ 58,553,966</b>	<b>\$ 50,309,821</b>	<b>\$ (176,290)</b>	<b>-0.35%</b>
<b>Expenditures</b>						
Personnel Services	\$ 274,285	\$ 283,029	\$ 291,139	\$ 284,029	\$ 1,000	0.35%
Professional Services	11,677,509	20,414,276	15,014,287	28,327,778	7,913,502	38.76%
Contracts	14,185	14,677	13,755	-	(14,677)	-100.00%
Maintenance	3,776	4,100	4,500	4,500	400	9.76%
Supplies & Miscellaneous	253,428	866,267	1,146,663	875,516	9,249	1.07%
Capital	9,845,430	16,751,649	15,214,183	7,474,045	(9,277,604)	-55.38%
<b>Total Expenditures</b>	<b>\$ 22,068,614</b>	<b>\$ 38,333,998</b>	<b>\$ 31,684,527</b>	<b>\$ 36,965,868</b>	<b>\$ (1,368,130)</b>	<b>-3.57%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 1,123,530	\$ 1,353,026	\$ 1,353,026	\$ 1,548,864	\$ 195,838	14.47%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 1,123,530</b>	<b>\$ 1,353,026</b>	<b>\$ 1,353,026</b>	<b>\$ 1,548,864</b>	<b>\$ 195,838</b>	<b>14.47%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 23,192,144</b>	<b>\$ 39,687,024</b>	<b>\$ 33,037,553</b>	<b>\$ 38,514,732</b>	<b>\$ (1,172,292)</b>	<b>-2.95%</b>
<b>Transfers Out</b>						
Special Projects	\$ 569,900	\$ -	\$ -	\$ -	\$ -	N/A
Transfers Out - General Fund	700,000	724,375	720,150	720,150	(4,225)	-0.58%
<b>Total Transfers Out</b>	<b>\$ 1,269,900</b>	<b>\$ 724,375</b>	<b>\$ 720,150</b>	<b>\$ 720,150</b>	<b>\$ (4,225)</b>	<b>-0.58%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 24,462,043</b>	<b>\$ 40,411,399</b>	<b>\$ 33,757,703</b>	<b>\$ 39,234,882</b>	<b>\$ (1,176,517)</b>	<b>-2.91%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 4,729,264</b>	<b>\$ (16,646,323)</b>	<b>\$ (7,272,782)</b>	<b>\$ (13,721,323)</b>	<b>2,925,000</b>	<b>-17.57%</b>
Reserves of Fund Balance	12,371,029	317,656	336,918	336,918	19,262	6.06%
<b>Ending Fund Balance</b>	<b>\$ 19,698,015</b>	<b>\$ 9,757,057</b>	<b>\$ 24,459,345</b>	<b>\$ 10,738,021</b>	<b>\$ 980,965</b>	<b>10.05%</b>

**Fund Description:** Restricted Purpose Funds are used by the City to account for revenues derived from specific intergovernmental grants, taxes, and proceeds that are designated to finance particular functions or activities of the City.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### DRAINAGE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 2,937,681	\$ 3,932,978	\$ 598,756	\$ 3,485,243	\$ (447,735)	-11.38%
Reserve for Encumbrances	302,653	-	3,742,277	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,240,334</b>	<b>\$ 3,932,978</b>	<b>\$ 4,341,033</b>	<b>\$ 3,485,243</b>	<b>\$ (447,735)</b>	<b>-11.38%</b>
<b>Revenues</b>						
Interest Earnings	\$ 206,196	\$ 137,692	\$ 234,955	\$ 126,216	\$ (11,476)	-8.33%
Other Revenues	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
Drainage Fees - Commercial	1,800,908	2,192,611	2,211,506	2,639,577	446,966	20.39%
Drainage Fees - Residential	1,421,120	1,724,034	1,753,492	2,093,484	369,450	21.43%
<b>Total Revenues</b>	<b>\$ 3,428,223</b>	<b>\$ 4,054,337</b>	<b>\$ 4,199,953</b>	<b>\$ 4,859,277</b>	<b>\$ 804,940</b>	<b>19.85%</b>
<b>Total Available Funds</b>	<b>\$ 6,668,557</b>	<b>\$ 7,987,315</b>	<b>\$ 8,540,986</b>	<b>\$ 8,344,520</b>	<b>\$ 357,206</b>	<b>4.47%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	1,069,169	1,286,525	2,030,655	2,120,164	833,639	64.80%
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	-	-	100,000	-	-	N/A
Capital	289,990	2,273,954	1,735,450	3,337,714	1,063,760	46.78%
<b>Total Expenditures</b>	<b>\$ 1,359,159</b>	<b>\$ 3,560,479</b>	<b>\$ 3,866,105</b>	<b>\$ 5,457,878</b>	<b>\$ 1,897,399</b>	<b>53.29%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 968,366	\$ 1,189,638	\$ 1,189,638	\$ 1,382,699	\$ 193,061	16.23%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 968,366</b>	<b>\$ 1,189,638</b>	<b>\$ 1,189,638</b>	<b>\$ 1,382,699</b>	<b>\$ 193,061</b>	<b>16.23%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 2,327,525</b>	<b>\$ 4,750,117</b>	<b>\$ 5,055,743</b>	<b>\$ 6,840,577</b>	<b>\$ 2,090,460</b>	<b>44.01%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 2,327,525</b>	<b>\$ 4,750,117</b>	<b>\$ 5,055,743</b>	<b>\$ 6,840,577</b>	<b>\$ 2,090,460</b>	<b>44.01%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 1,100,699</b>	<b>\$ (695,780)</b>	<b>\$ (855,790)</b>	<b>\$ (1,981,300)</b>	<b>\$ (1,285,520)</b>	<b>184.76%</b>
Reserve for Encumbrances	3,742,277	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 598,756</b>	<b>\$ 3,237,198</b>	<b>\$ 3,485,243</b>	<b>\$ 1,503,943</b>	<b>\$ (1,733,254)</b>	<b>-53.54%</b>

**Fund Description:** Established by the City Council's adoption of an ordinance in November 2011. It is used to account for drainage fee revenues collected. The committed funds are used to provide storm drainage services to all real property.

# CITY OF RICHARDSON, TX FY 2025-2026

## RICHARDSON IMPROVEMENT CORPORATION (RIC) SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 31,179	\$ 20,559	\$ 21,300	\$ 11,245	\$ (9,314)	-45.30%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 31,179</b>	<b>\$ 20,559</b>	<b>\$ 21,300</b>	<b>\$ 11,245</b>	<b>\$ (9,314)</b>	<b>-45.30%</b>
<b>Revenues</b>						
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Revenues	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Available Funds</b>	<b>\$ 31,179</b>	<b>\$ 20,559</b>	<b>\$ 21,300</b>	<b>\$ 11,245</b>	<b>\$ (9,314)</b>	<b>-45.30%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	-	-	-	-	-	N/A
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	9,879	10,620	10,055	350	(10,270)	-96.70%
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 9,879</b>	<b>\$ 10,620</b>	<b>\$ 10,055</b>	<b>\$ 350</b>	<b>\$ (10,270)</b>	<b>-96.70%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 9,879</b>	<b>\$ 10,620</b>	<b>\$ 10,055</b>	<b>\$ 350</b>	<b>\$ (10,270)</b>	<b>-96.70%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 9,879</b>	<b>\$ 10,620</b>	<b>\$ 10,055</b>	<b>\$ 350</b>	<b>\$ (10,270)</b>	<b>-96.70%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (9,879)</b>	<b>\$ (10,620)</b>	<b>\$ (10,055)</b>	<b>\$ (350)</b>	<b>10,270</b>	<b>-96.70%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 21,300</b>	<b>\$ 9,939</b>	<b>\$ 11,245</b>	<b>\$ 10,895</b>	<b>\$ 956</b>	<b>9.62%</b>

**Fund Description:** A legally separate entity that acts, in essence, as a department of the City. The Corporation is a nonprofit entity that serves the citizens of the City by improving municipal parks and recreational functions, facilitating real estate transactions, and serving as an independent foundation for acceptance of corporate donations.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### JUDICIAL EFFICIENCY FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 116,504	\$ 141,367	\$ 139,538	\$ 112,655	\$ (28,713)	-20.31%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 116,504</b>	<b>\$ 141,367</b>	<b>\$ 139,538</b>	<b>\$ 112,655</b>	<b>\$ (28,713)</b>	<b>-20.31%</b>
<b>Revenues</b>						
Fines and Forfeitures	\$ 29,713	\$ 27,800	\$ 32,700	\$ 32,700	\$ 4,900	17.63%
Interest Earnings	6,364	4,723	6,691	5,018	295	6.25%
<b>Total Revenues</b>	<b>\$ 36,078</b>	<b>\$ 32,523</b>	<b>\$ 39,391</b>	<b>\$ 37,718</b>	<b>\$ 5,195</b>	<b>15.97%</b>
<b>Total Available Funds</b>	<b>\$ 152,582</b>	<b>\$ 173,890</b>	<b>\$ 178,930</b>	<b>\$ 150,373</b>	<b>\$ (23,518)</b>	<b>-13.52%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	2,508	4,235	4,075	4,130	(105)	-2.48%
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	10,535	58,600	62,200	9,800	(48,800)	-83.28%
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 13,043</b>	<b>\$ 62,835</b>	<b>\$ 66,275</b>	<b>\$ 13,930</b>	<b>\$ (48,905)</b>	<b>-77.83%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 13,043</b>	<b>\$ 62,835</b>	<b>\$ 66,275</b>	<b>\$ 13,930</b>	<b>\$ (48,905)</b>	<b>-77.83%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 13,043</b>	<b>\$ 62,835</b>	<b>\$ 66,275</b>	<b>\$ 13,930</b>	<b>\$ (48,905)</b>	<b>-77.83%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 23,034</b>	<b>\$ (30,312)</b>	<b>\$ (26,884)</b>	<b>\$ 23,788</b>	<b>\$ 54,100</b>	<b>-178.48%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 139,538</b>	<b>\$ 111,055</b>	<b>\$ 112,655</b>	<b>\$ 136,443</b>	<b>\$ 25,387</b>	<b>22.86%</b>

**Fund Description:** Used to account for the restricted proceeds received from Municipal Court fees as specified by law. The fund receives a \$15.00 time payment fee when fines are paid on or after the 31st day after the judgement is entered and is used to improve the efficiency of the administration of justice.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### MUNICIPAL COURT TECHNOLOGY FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 244,630	\$ 268,302	\$ 285,716	\$ 298,907	\$ 30,605	11.41%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 244,630</b>	<b>\$ 268,302</b>	<b>\$ 285,716</b>	<b>\$ 298,907</b>	<b>\$ 30,605</b>	<b>11.41%</b>
<b>Revenues</b>						
Fines and Forfeitures	\$ 39,701	\$ 38,897	\$ 33,300	\$ 33,300	\$ (5,597)	-14.39%
Interest Earnings	13,647	10,845	13,391	10,043	(802)	-7.39%
Other Revenues	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 53,348</b>	<b>\$ 49,742</b>	<b>\$ 46,691</b>	<b>\$ 43,343</b>	<b>\$ (6,399)</b>	<b>-12.86%</b>
<b>Total Available Funds</b>	<b>\$ 297,978</b>	<b>\$ 318,044</b>	<b>\$ 332,407</b>	<b>\$ 342,250</b>	<b>\$ 24,206</b>	<b>7.61%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	-	-	-	-	-	N/A
Contracts	-	-	-	-	-	N/A
Maintenance	3,776	4,100	4,500	4,500	400	9.76%
Supplies & Miscellaneous	8,487	42,720	29,000	29,000	(13,720)	-32.12%
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 12,263</b>	<b>\$ 46,820</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>	<b>\$ (13,320)</b>	<b>-28.45%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 12,263</b>	<b>\$ 46,820</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>	<b>\$ (13,320)</b>	<b>-28.45%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 12,263</b>	<b>\$ 46,820</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>	<b>\$ (13,320)</b>	<b>-28.45%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 41,086</b>	<b>\$ 2,922</b>	<b>\$ 13,191</b>	<b>\$ 9,843</b>	<b>\$ 6,921</b>	<b>236.87%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 285,716</b>	<b>\$ 271,224</b>	<b>\$ 298,907</b>	<b>\$ 308,750</b>	<b>\$ 37,526</b>	<b>13.84%</b>

**Fund Description:** Used to account for the restricted proceeds received from Municipal Court fees as specified by law. The fund receives \$4.00 per conviction.

# CITY OF RICHARDSON, TX FY 2025-2026

## MUNICIPAL COURT JURY FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL		BUDGET		ESTIMATE		BUDGET		VARIANCE	
	FY 2023-24		FY 2024-25		FY 2024-25		FY 2025-26		FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$	1,758	\$	1,472	\$	1,466	\$	1,093	\$	(379) -25.74%
Reserve for Encumbrances		-		-		-		-		N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$</b>	<b>1,758</b>	<b>\$</b>	<b>1,472</b>	<b>\$</b>	<b>1,466</b>	<b>\$</b>	<b>1,093</b>	<b>\$</b>	<b>(379) -25.74%</b>
<b>Revenues</b>										
Fines and Forfeitures	\$	974	\$	981	\$	870	\$	870	\$	(111) -11.31%
Interest Earnings		78		78		57		43		(35) -45.19%
Other Revenues		-		-		-		-		N/A
<b>Total Revenues</b>	<b>\$</b>	<b>1,052</b>	<b>\$</b>	<b>1,059</b>	<b>\$</b>	<b>927</b>	<b>\$</b>	<b>913</b>	<b>\$</b>	<b>(146) -13.81%</b>
<b>Total Available Funds</b>	<b>\$</b>	<b>2,810</b>	<b>\$</b>	<b>2,531</b>	<b>\$</b>	<b>2,393</b>	<b>\$</b>	<b>2,006</b>	<b>\$</b>	<b>(525) -20.75%</b>
<b>Expenditures</b>										
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	- N/A
Professional Services		-		-		-		-		- N/A
Contracts		-		-		-		-		- N/A
Maintenance		-		-		-		-		- N/A
Supplies & Miscellaneous		1,344		1,400		1,300		-		(1,400) -100.00%
Capital		-		-		-		-		- N/A
<b>Total Expenditures</b>	<b>\$</b>	<b>1,344</b>	<b>\$</b>	<b>1,400</b>	<b>\$</b>	<b>1,300</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(1,400) -100.00%</b>
<b>Operating Transfers Out &amp; Other Uses</b>										
General and Administrative Charges	\$	-	\$	-	\$	-	\$	-	\$	- N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>- N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$</b>	<b>1,344</b>	<b>\$</b>	<b>1,400</b>	<b>\$</b>	<b>1,300</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(1,400) -100.00%</b>
<b>Transfers Out</b>										
Special Projects	\$	-	\$	-	\$	-	\$	-	\$	- N/A
<b>Total Transfers Out</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>- N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$</b>	<b>1,344</b>	<b>\$</b>	<b>1,400</b>	<b>\$</b>	<b>1,300</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(1,400) -100.00%</b>
<b>Revenue Over/(Under)</b>	<b>\$</b>	<b>(292)</b>	<b>\$</b>	<b>(341)</b>	<b>\$</b>	<b>(373)</b>	<b>\$</b>	<b>913</b>	<b>\$</b>	<b>1,254 -367.67%</b>
Reserve for Encumbrances		-		-		-		-		N/A
<b>Ending Fund Balance</b>	<b>\$</b>	<b>1,466</b>	<b>\$</b>	<b>1,131</b>	<b>\$</b>	<b>1,093</b>	<b>\$</b>	<b>2,006</b>	<b>\$</b>	<b>875 77.38%</b>

**Fund Description:** Used to account for the restricted proceeds received from municipal court fees as specified by law. These funds may only be used by the municipality to fund juror reimbursements and other jury services. The fund receives \$0.10 per conviction.

# CITY OF RICHARDSON, TX FY 2025-2026

## JUVENILE CASE MANAGER FUND (MUNICIPAL COURT) SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 111,363	\$ 97,919	\$ 97,539	\$ 75,998	\$ (21,922)	-22.39%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 111,363</b>	<b>\$ 97,919</b>	<b>\$ 97,539</b>	<b>\$ 75,998</b>	<b>\$ (21,922)</b>	<b>-22.39%</b>
<b>Revenues</b>						
Fines and Forfeitures	\$ 48,712	\$ 49,100	\$ 44,700	\$ 44,700	\$ (4,400)	-8.96%
Interest Earnings	5,458	4,976	4,276	3,207	(1,769)	-35.55%
Other Revenues	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 54,170</b>	<b>\$ 54,076</b>	<b>\$ 48,976</b>	<b>\$ 47,907</b>	<b>\$ (6,169)</b>	<b>-11.41%</b>
<b>Total Available Funds</b>	<b>\$ 165,533</b>	<b>\$ 151,995</b>	<b>\$ 146,515</b>	<b>\$ 123,904</b>	<b>\$ (28,091)</b>	<b>-18.48%</b>
<b>Expenditures</b>						
Personnel Services	\$ 67,599	\$ 74,350	\$ 69,512	\$ 71,944	\$ (2,406)	-3.24%
Professional Services	55	55	55	-	(55)	-100.00%
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	340	600	950	-	(600)	-100.00%
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 67,994</b>	<b>\$ 75,005</b>	<b>\$ 70,517</b>	<b>\$ 71,944</b>	<b>\$ (3,061)</b>	<b>-4.08%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 67,994</b>	<b>\$ 75,005</b>	<b>\$ 70,517</b>	<b>\$ 71,944</b>	<b>\$ (3,061)</b>	<b>-4.08%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 67,994</b>	<b>\$ 75,005</b>	<b>\$ 70,517</b>	<b>\$ 71,944</b>	<b>\$ (3,061)</b>	<b>-4.08%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (13,824)</b>	<b>\$ (20,929)</b>	<b>\$ (21,541)</b>	<b>\$ (24,037)</b>	<b>\$ (3,108)</b>	<b>14.85%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 97,539</b>	<b>\$ 76,990</b>	<b>\$ 75,998</b>	<b>\$ 51,960</b>	<b>\$ (25,030)</b>	<b>-32.51%</b>

**Fund Description:** Used to account for the restricted proceeds received from municipal court fees as specified by law. These funds may only be used to fund expenses relating to the position of juvenile case manager. The fund receives \$5.00 per conviction.

# CITY OF RICHARDSON, TX FY 2025-2026

## SPECIAL POLICE FUNDS SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 490,580	\$ 560,106	\$ 664,706	\$ 580,094	\$ 19,987	3.57%
Reserve for Encumbrances			5,551	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 490,580</b>	<b>\$ 560,106</b>	<b>\$ 670,257</b>	<b>\$ 580,094</b>	<b>\$ 19,987</b>	<b>3.57%</b>
<b>Revenues</b>						
Fines and Forfeitures	\$ 8,841	\$ 10,000	\$ 6,200	\$ 6,200	\$ (3,800)	-38.00%
Interest Earnings	104,527	75,580	76,637	57,477	(18,103)	-23.95%
Other Revenues	291,686	160,000	129,500	129,500	(30,500)	-19.06%
<b>Total Revenues</b>	<b>\$ 405,053</b>	<b>\$ 245,580</b>	<b>\$ 212,337</b>	<b>\$ 193,177</b>	<b>\$ (52,403)</b>	<b>-21.34%</b>
<b>Total Available Funds</b>	<b>\$ 895,633</b>	<b>\$ 805,686</b>	<b>\$ 882,594</b>	<b>\$ 773,271</b>	<b>\$ (32,416)</b>	<b>-4.02%</b>
<b>Expenditures</b>						
Personnel Services	\$ 64,388	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.00%
Professional Services	11,915	21,500	22,500	23,500	2,000	9.30%
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	99,073	132,000	145,000	152,000	20,000	15.15%
Capital	-	-	-	51,000	51,000	N/A
<b>Total Expenditures</b>	<b>\$ 175,376</b>	<b>\$ 238,500</b>	<b>\$ 252,500</b>	<b>\$ 311,500</b>	<b>\$ 73,000</b>	<b>30.61%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 175,376</b>	<b>\$ 238,500</b>	<b>\$ 252,500</b>	<b>\$ 311,500</b>	<b>\$ 73,000</b>	<b>30.61%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfers Out - General Fund	50,000	50,000	50,000	50,000	-	0.00%
<b>Total Transfers Out</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 225,377</b>	<b>\$ 288,500</b>	<b>\$ 302,500</b>	<b>\$ 361,500</b>	<b>\$ 73,000</b>	<b>25.30%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 179,676</b>	<b>\$ (42,920)</b>	<b>\$ (90,163)</b>	<b>\$ (168,323)</b>	<b>(125,403)</b>	<b>292.18%</b>
Reserve for Encumbrances	5,551	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 664,706</b>	<b>\$ 517,186</b>	<b>\$ 580,094</b>	<b>\$ 411,771</b>	<b>\$ (105,416)</b>	<b>-20.38%</b>

**Fund Description:** Used to account for the restricted proceeds received from seizures and confiscations awarded to the City by the Judicial system, as well as court costs from traffic violations in school crossing zones. Funds are to be utilized by the Chief of Police in accordance with state law.

# CITY OF RICHARDSON, TX FY 2025-2026

## STATE GRANT FUNDS SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD
Beginning Fund Balance	\$ (2,527)	\$ -	\$ -	\$ -	N/A
Reserve for Encumbrances	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ (2,527)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Revenues</b>					
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	N/A
Intergovernmental Revenue	88,527	-	-	-	N/A
Transfers In	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 88,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Available Funds</b>	<b>\$ 86,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	-	-	-	-	N/A
Contracts	-	-	-	-	N/A
Maintenance	-	-	-	-	N/A
Supplies & Miscellaneous	25,323	-	-	-	N/A
Capital	60,678	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 86,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Operating Transfers Out &amp; Other Uses</b>					
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 86,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers Out</b>					
Special Projects	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 86,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Revenue Over/(Under)</b>	<b>\$ 2,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Reserve for Encumbrances	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

**Fund Description:** Used to account for restricted proceeds received from the State for various purposes. Funds are to be utilized in accordance with the respective requirements for each program.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### FEDERAL GRANT FUNDS SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 622,034	\$ 2,180,173	\$ 310,962	\$ 363,150	\$ (1,817,023)	-83.34%
Reserve for Encumbrances			-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 622,034</b>	<b>\$ 2,180,173</b>	<b>\$ 310,962</b>	<b>\$ 363,150</b>	<b>\$ (1,817,023)</b>	<b>-83.34%</b>
<b>Revenues</b>						
Interest Earnings	\$ 136,823	\$ 45,891	\$ 13,736	\$ 10,302	\$ (35,589)	-77.55%
Other Revenue	4,884,608	65,000	2,883,820	-	(65,000)	-100.00%
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 5,021,431</b>	<b>\$ 110,891</b>	<b>\$ 2,897,556</b>	<b>\$ 10,302</b>	<b>\$ (100,589)</b>	<b>-90.71%</b>
<b>Total Available Funds</b>	<b>\$ 5,643,465</b>	<b>\$ 2,291,064</b>	<b>\$ 3,208,518</b>	<b>\$ 373,452</b>	<b>\$ (1,917,612)</b>	<b>-83.70%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	26,588	5,000	14,367	7,500	2,500	50.00%
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	29,228	40,000	60,000	60,000	20,000	50.00%
Capital	4,706,788	2,243,270	2,771,001	-	(2,243,270)	-100.00%
<b>Total Expenditures</b>	<b>\$ 4,762,604</b>	<b>\$ 2,288,270</b>	<b>\$ 2,845,368</b>	<b>\$ 67,500</b>	<b>\$ (2,220,770)</b>	<b>-97.05%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 4,762,604</b>	<b>\$ 2,288,270</b>	<b>\$ 2,845,368</b>	<b>\$ 67,500</b>	<b>\$ (2,220,770)</b>	<b>-97.05%</b>
<b>Transfers Out</b>						
Special Projects	\$ 569,900	\$ -	\$ -	\$ -	\$ -	N/A
Transfers Out - General Fund	-	-	-	-	-	N/A
Transfers Out - Hotel/Motel Fund	-	-	-	-	-	N/A
Transfers Out - Equipment Replacement Fund	-	-	-	-	-	N/A
<b>Total Transfers Out</b>	<b>\$ 569,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 5,332,504</b>	<b>\$ 2,288,270</b>	<b>\$ 2,845,368</b>	<b>\$ 67,500</b>	<b>\$ (2,220,770)</b>	<b>-97.05%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (311,073)</b>	<b>\$ (2,177,379)</b>	<b>\$ 52,188</b>	<b>\$ (57,198)</b>	<b>2,120,181</b>	<b>-97.37%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 310,962</b>	<b>\$ 2,794</b>	<b>\$ 363,150</b>	<b>\$ 305,952</b>	<b>\$ 303,158</b>	<b>10849.54%</b>

**Fund Description:** Used to account for restricted proceeds received from federal agencies for various purposes. Funds are to be utilized in accordance with the respective requirements for each program.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### MUNICIPAL COURT BUILDING SECURITY FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 50,308	\$ 22,951	\$ 30,080	\$ 34,527	\$ 11,576	50.44%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 50,308</b>	<b>\$ 22,951</b>	<b>\$ 30,080</b>	<b>\$ 34,527</b>	<b>\$ 11,576</b>	<b>50.44%</b>
<b>Revenues</b>						
Fines and Forfeitures	\$ 48,300	\$ 48,750	\$ 40,300	\$ 40,300	\$ (8,450)	-17.33%
Interest Earnings	2,187	2,729	1,137	853	(1,876)	-68.74%
Other Revenue	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 50,487</b>	<b>\$ 51,479</b>	<b>\$ 41,437</b>	<b>\$ 41,153</b>	<b>\$ (10,326)</b>	<b>-20.06%</b>
<b>Total Available Funds</b>	<b>\$ 100,795</b>	<b>\$ 74,430</b>	<b>\$ 71,517</b>	<b>\$ 75,680</b>	<b>\$ 1,250</b>	<b>1.68%</b>
<b>Expenditures</b>						
Personnel Services	\$ 70,638	\$ 892	\$ 13,840	\$ -	\$ (892)	-100.00%
Professional Services	-	-	-	-	-	N/A
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	77	3,000	3,000	3,000	-	0.00%
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 70,715</b>	<b>\$ 3,892</b>	<b>\$ 16,840</b>	<b>\$ 3,000</b>	<b>\$ (892)</b>	<b>-22.92%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 70,715</b>	<b>\$ 3,892</b>	<b>\$ 16,840</b>	<b>\$ 3,000</b>	<b>\$ (892)</b>	<b>-22.92%</b>
<b>Transfers Out</b>						
General Fund Support - Bailiffs	\$ -	\$ 24,375	\$ 20,150	\$ 20,150	\$ (4,225)	-17.33%
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ 24,375</b>	<b>\$ 20,150</b>	<b>\$ 20,150</b>	<b>\$ (4,225)</b>	<b>-17.33%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 70,715</b>	<b>\$ 28,267</b>	<b>\$ 36,990</b>	<b>\$ 23,150</b>	<b>\$ (5,117)</b>	<b>-18.10%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (20,228)</b>	<b>\$ 23,212</b>	<b>\$ 4,447</b>	<b>\$ 18,003</b>	<b>\$ (5,209)</b>	<b>-22.44%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 30,080</b>	<b>\$ 46,163</b>	<b>\$ 34,527</b>	<b>\$ 52,530</b>	<b>\$ 6,367</b>	<b>13.79%</b>

**Fund Description:** Used to account for the restricted proceeds received from Municipal Court fees as specified by law. Currently, the fund receives a \$4.90 fee per conviction. The primary expenditure of this fund is the cost of providing bailiffs at the Municipal Court.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### WIRELESS 9-1-1 FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 569,060	\$ 542,045	\$ 752,229	\$ 788,567	\$ 246,522	45.48%
Reserve for Encumbrances			-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 569,060</b>	<b>\$ 542,045</b>	<b>\$ 752,229</b>	<b>\$ 788,567</b>	<b>\$ 246,522</b>	<b>45.48%</b>
<b>Revenues</b>						
Interest Earnings	\$ 36,354	\$ 24,099	\$ 35,448	\$ 26,586	\$ 2,487	10.32%
Wireless 9-1-1 Revenue	660,172	665,145	665,890	665,750	605	0.09%
Other Revenue	620,738	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 1,317,264</b>	<b>\$ 689,244</b>	<b>\$ 701,338</b>	<b>\$ 692,336</b>	<b>\$ 3,092</b>	<b>0.45%</b>
<b>Total Available Funds</b>	<b>\$ 1,886,324</b>	<b>\$ 1,231,289</b>	<b>\$ 1,453,567</b>	<b>\$ 1,480,903</b>	<b>\$ 249,614</b>	<b>20.27%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	-	-	-	-	-	N/A
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	-	13,400	15,000	15,000	1,600	11.94%
Capital	484,095	65,000	-	173,016	108,016	166.18%
<b>Total Expenditures</b>	<b>\$ 484,095</b>	<b>\$ 78,400</b>	<b>\$ 15,000</b>	<b>\$ 188,016</b>	<b>\$ 109,616</b>	<b>139.82%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 484,095</b>	<b>\$ 78,400</b>	<b>\$ 15,000</b>	<b>\$ 188,016</b>	<b>\$ 109,616</b>	<b>139.82%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfers Out - General Fund	650,000	650,000	650,000	650,000	-	0.00%
<b>Total Transfers Out</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 1,134,095</b>	<b>\$ 728,400</b>	<b>\$ 665,000</b>	<b>\$ 838,016</b>	<b>\$ 109,616</b>	<b>15.05%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 183,169</b>	<b>\$ (39,156)</b>	<b>\$ 36,338</b>	<b>\$ (145,680)</b>	<b>(106,524)</b>	<b>272.05%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 752,229</b>	<b>\$ 502,889</b>	<b>\$ 788,567</b>	<b>\$ 642,887</b>	<b>\$ 139,998</b>	<b>27.84%</b>

**Fund Description:** Used to account for the restricted proceeds received from cellular provider fees as specified by state law. Funds are to be spent in accordance with state law.

# CITY OF RICHARDSON, TX FY 2025-2026

## TAX INCREMENT FINANCING FUND #1 SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 10,336,271	\$ 11,950,903	\$ 10,156,234	\$ 11,029,657	\$ (921,246)	-7.71%
Reserve for Encumbrances	5,821,436	-	8,164,219	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 16,157,707</b>	<b>\$ 11,950,903</b>	<b>\$ 18,320,453</b>	<b>\$ 11,029,657</b>	<b>\$ (921,246)</b>	<b>-7.71%</b>
<b>Revenues</b>						
Property Taxes	\$ 7,543,494	\$ 8,368,645	\$ 8,122,244	\$ 9,270,201	\$ 901,556	10.77%
Interest Earnings	1,010,266	662,500	875,290	656,467	(6,033)	-0.91%
Other Revenue	1,706,568	2,154,623	1,888,068	2,434,054	279,431	12.97%
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 10,260,328</b>	<b>\$ 11,185,768</b>	<b>\$ 10,885,602</b>	<b>\$ 12,360,722</b>	<b>\$ 1,174,954</b>	<b>10.50%</b>
<b>Total Available Funds</b>	<b>\$ 26,418,035</b>	<b>\$ 23,136,671</b>	<b>\$ 29,206,055</b>	<b>\$ 23,390,379</b>	<b>\$ 253,708</b>	<b>1.10%</b>
<b>Expenditures</b>						
Personnel Services	\$ 71,660	\$ 122,787	\$ 122,787	\$ 127,085	\$ 4,298	3.50%
Professional Services	3,608,282	6,565,386	6,628,086	12,672,414	6,107,028	93.02%
Contracts	14,185	14,677	13,755	-	(14,677)	-100.00%
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	69,144	563,927	720,158	606,366	42,439	7.53%
Capital	4,201,320	12,054,425	10,552,732	3,852,315	(8,202,110)	-68.04%
<b>Total Expenditures</b>	<b>\$ 7,964,590</b>	<b>\$ 19,321,202</b>	<b>\$ 18,037,518</b>	<b>\$ 17,258,180</b>	<b>\$ (2,063,022)</b>	<b>-10.68%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 132,991	\$ 138,880	\$ 138,880	\$ 141,240	\$ 2,360	1.70%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 132,991</b>	<b>\$ 138,880</b>	<b>\$ 138,880</b>	<b>\$ 141,240</b>	<b>\$ 2,360</b>	<b>1.70%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 8,097,581</b>	<b>\$ 19,460,082</b>	<b>\$ 18,176,398</b>	<b>\$ 17,399,420</b>	<b>\$ (2,060,662)</b>	<b>-10.59%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 8,097,581</b>	<b>\$ 19,460,082</b>	<b>\$ 18,176,398</b>	<b>\$ 17,399,420</b>	<b>\$ (2,060,662)</b>	<b>-10.59%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 2,162,746</b>	<b>\$ (8,274,314)</b>	<b>\$ (7,290,796)</b>	<b>\$ (5,038,698)</b>	<b>\$ 3,235,616</b>	<b>-39.10%</b>
Reserve for Encumbrances	8,164,219	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 10,156,234</b>	<b>\$ 3,676,589</b>	<b>\$ 11,029,657</b>	<b>\$ 5,990,959</b>	<b>\$ 2,314,370</b>	<b>62.95%</b>

**Fund Description:** Established in 2006 and is used to record the financial transactions related to TIF Zone 1. Ad valorem taxes on incremental growth in real property values in the Zone are used to contribute to development in the Zone.

# CITY OF RICHARDSON, TX FY 2025-2026

## TAX INCREMENT FINANCING FUND #2 SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 3,730,259	\$ 4,744,781	\$ 4,770,580	\$ 5,449,334	\$ 704,553	14.85%
Reserve for Encumbrances	50,000	50,000	50,000	50,000	-	0.00%
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,780,259</b>	<b>\$ 4,794,781</b>	<b>\$ 4,820,580</b>	<b>\$ 5,499,334</b>	<b>\$ 704,553</b>	<b>14.69%</b>
<b>Revenues</b>						
Property Taxes	\$ 5,385,593	\$ 4,703,484	\$ 4,703,459	\$ 4,723,606	\$ 20,122	0.43%
Interest Earnings	318,091	164,163	278,677	209,008	44,845	27.32%
Other Revenue	1,085,603	970,344	970,674	973,071	2,727	0.28%
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 6,789,287</b>	<b>\$ 5,837,991</b>	<b>\$ 5,952,810</b>	<b>\$ 5,905,685</b>	<b>\$ 67,694</b>	<b>1.16%</b>
<b>Total Available Funds</b>	<b>\$ 10,569,546</b>	<b>\$ 10,632,772</b>	<b>\$ 10,773,390</b>	<b>\$ 11,405,019</b>	<b>\$ 772,247</b>	<b>7.26%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	5,726,793	10,496,353	5,249,548	11,330,094	833,741	7.94%
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	-	-	-	-	-	N/A
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 5,726,793</b>	<b>\$ 10,496,353</b>	<b>\$ 5,249,548</b>	<b>\$ 11,330,094</b>	<b>\$ 833,741</b>	<b>7.94%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ 22,173	\$ 24,508	\$ 24,508	\$ 24,925	\$ 417	1.70%
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ 22,173</b>	<b>\$ 24,508</b>	<b>\$ 24,508</b>	<b>\$ 24,925</b>	<b>\$ 417</b>	<b>1.70%</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 5,748,966</b>	<b>\$ 10,520,861</b>	<b>\$ 5,274,056</b>	<b>\$ 11,355,019</b>	<b>\$ 834,158</b>	<b>7.93%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 5,748,966</b>	<b>\$ 10,520,861</b>	<b>\$ 5,274,056</b>	<b>\$ 11,355,019</b>	<b>\$ 834,158</b>	<b>7.93%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 1,040,321</b>	<b>\$ (4,682,870)</b>	<b>\$ 678,754</b>	<b>\$ (5,449,334)</b>	<b>(766,464)</b>	<b>16.37%</b>
Reserve for Encumbrances	50,000	50,000	50,000	50,000	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 4,770,580</b>	<b>\$ 61,911</b>	<b>\$ 5,449,334</b>	<b>\$ -</b>	<b>\$ (61,911)</b>	<b>-100.00%</b>

**Fund Description:** Established in 2011 and is used to record the financial transactions related to TIF Zone 2. Ad valorem taxes on incremental growth in real property values in the Zone are used to contribute to development in the Zone.

# CITY OF RICHARDSON, TX FY 2025-2026

## TAX INCREMENT FINANCING FUND #3 SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 683,253	\$ 881,853	\$ 902,635	\$ 1,075,174	\$ 193,321	21.92%
Reserve for Encumbrances	50,000	50,000	50,000	50,000	-	0.00%
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 733,253</b>	<b>\$ 931,853</b>	<b>\$ 952,635</b>	<b>\$ 1,125,174</b>	<b>\$ 193,321</b>	<b>20.75%</b>
<b>Revenues</b>						
Property Taxes	\$ 1,155,521	\$ 1,002,386	\$ 978,797	\$ 963,746	\$ (38,640)	-3.85%
Interest Earnings	64,743	31,840	56,925	42,694	10,854	34.09%
Other Revenue	231,317	207,069	201,818	198,385	(8,684)	-4.19%
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 1,451,580</b>	<b>\$ 1,241,295</b>	<b>\$ 1,237,540</b>	<b>\$ 1,204,825</b>	<b>\$ (36,470)</b>	<b>-2.94%</b>
<b>Total Available Funds</b>	<b>\$ 2,184,833</b>	<b>\$ 2,173,148</b>	<b>\$ 2,190,175</b>	<b>\$ 2,329,999</b>	<b>\$ 156,851</b>	<b>7.22%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	1,232,198	2,035,222	1,065,001	2,169,976	134,754	6.62%
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	-	-	-	-	-	N/A
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 1,232,198</b>	<b>\$ 2,035,222</b>	<b>\$ 1,065,001</b>	<b>\$ 2,169,976</b>	<b>\$ 134,754</b>	<b>6.62%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 1,232,198</b>	<b>\$ 2,035,222</b>	<b>\$ 1,065,001</b>	<b>\$ 2,169,976</b>	<b>\$ 134,754</b>	<b>6.62%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 1,232,198</b>	<b>\$ 2,035,222</b>	<b>\$ 1,065,001</b>	<b>\$ 2,169,976</b>	<b>\$ 134,754</b>	<b>6.62%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 219,382</b>	<b>\$ (793,927)</b>	<b>\$ 172,539</b>	<b>\$ (965,151)</b>	<b>(171,224)</b>	<b>21.57%</b>
Reserve for Encumbrances	50,000	50,000	50,000	50,000	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 902,635</b>	<b>\$ 87,926</b>	<b>\$ 1,075,174</b>	<b>\$ 110,023</b>	<b>\$ 22,097</b>	<b>25.13%</b>

**Fund Description:** Established in 2011 and is used to record the financial transactions related to TIF Zone 3. Ad valorem taxes on incremental growth in real property values in the Zone are used to contribute to development in the Zone.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### FRANCHISE PEG FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 955,994	\$ 1,024,336	\$ 953,715	\$ 1,129,635	\$ 105,298	10.28%
Reserve for Encumbrances	426	-	122,064	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 956,420</b>	<b>\$ 1,024,336</b>	<b>\$ 1,075,779</b>	<b>\$ 1,129,635</b>	<b>\$ 105,298</b>	<b>10.28%</b>
<b>Revenues</b>						
Franchise Fees	\$ 168,620	\$ 161,584	\$ 163,575	\$ 73,609	\$ (87,975)	-54.45%
Interest Earnings	53,298	39,277	45,281	33,961	(5,316)	-13.53%
<b>Total Revenues</b>	<b>\$ 221,918</b>	<b>\$ 200,861</b>	<b>\$ 208,856</b>	<b>\$ 107,570</b>	<b>\$ (93,291)</b>	<b>-46.45%</b>
<b>Total Available Funds</b>	<b>\$ 1,178,338</b>	<b>\$ 1,225,197</b>	<b>\$ 1,284,635</b>	<b>\$ 1,237,205</b>	<b>\$ 12,007</b>	<b>0.98%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -			\$ -	N/A
Professional Services	-	-			-	N/A
Contracts	-	-			-	N/A
Maintenance	-	-			-	N/A
Supplies & Miscellaneous	-	-			-	N/A
Capital	102,560	115,000	155,000	60,000	(55,000)	-47.83%
<b>Total Expenditures</b>	<b>\$ 102,560</b>	<b>\$ 115,000</b>	<b>\$ 155,000</b>	<b>\$ 60,000</b>	<b>\$ (55,000)</b>	<b>-47.83%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 102,560</b>	<b>\$ 115,000</b>	<b>\$ 155,000</b>	<b>\$ 60,000</b>	<b>\$ (55,000)</b>	<b>-47.83%</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfers Out - General Fund	-	-	-	-	-	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 102,560</b>	<b>\$ 115,000</b>	<b>\$ 155,000</b>	<b>\$ 60,000</b>	<b>\$ (55,000)</b>	<b>-47.83%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 119,359</b>	<b>\$ 85,861</b>	<b>\$ 53,856</b>	<b>\$ 47,570</b>	<b>(38,291)</b>	<b>-44.60%</b>
Reserve for Encumbrances	122,064	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 953,715</b>	<b>\$ 1,110,197</b>	<b>\$ 1,129,635</b>	<b>\$ 1,177,205</b>	<b>\$ 67,007</b>	<b>6.04%</b>

**Fund Description:** Used to account for restricted revenues received from state-issued cable/video franchises under the Texas Utilities Code. Public, Educational, and Governmental Access Channel (PEG) fees may be spent on capital cost items for PEG facilities that have a useful life of more than one year and are used in the production of programming for the PEG access channels.

# CITY OF RICHARDSON, TX FY 2025-2026

## THE ANN AND CHARLES EISEMANN EDGE ENDOWMENT FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ -	\$ 33,634	\$ 12,560	\$ 24,067	\$ (9,567)	-28.45%
Reserve of Permanent Principal	236,918	217,656	236,918	236,918	19,262	8.85%
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 236,918</b>	<b>\$ 251,290</b>	<b>\$ 249,478</b>	<b>\$ 260,985</b>	<b>\$ 9,695</b>	<b>3.86%</b>
<b>Revenues</b>						
Interest Earnings	\$ 12,394	\$ 10,230	\$ 11,507	\$ 8,630	\$ (1,600)	-15.64%
Other Revenue	166	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 12,560</b>	<b>\$ 10,230</b>	<b>\$ 11,507</b>	<b>\$ 8,630</b>	<b>\$ (1,600)</b>	<b>-15.64%</b>
<b>Total Available Funds</b>	<b>\$ 249,478</b>	<b>\$ 261,520</b>	<b>\$ 260,985</b>	<b>\$ 269,615</b>	<b>\$ 8,095</b>	<b>3.10%</b>
<b>Expenditures</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services	-	-	-	-	-	N/A
Contracts	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	N/A
Supplies & Miscellaneous	-	-	-	-	-	N/A
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers Out</b>						
Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Revenue Over/(Under)</b>	<b>\$ 12,560</b>	<b>\$ 10,230</b>	<b>\$ 11,507</b>	<b>\$ 8,630</b>	<b>(1,600)</b>	<b>-15.64%</b>
Reserve of Permanent Principal	236,918	217,656	236,918	236,918	19,262	8.85%
<b>Ending Fund Balance</b>	<b>\$ 12,560</b>	<b>\$ 43,864</b>	<b>\$ 24,067</b>	<b>\$ 32,697</b>	<b>\$ (11,167)</b>	<b>-25.46%</b>

**Fund Description:** Established in Fiscal Year 2018-2019 to stimulate further growth of tech-based arts in the region. This initiative builds on a strong partnership between the Eisemann Center and UT Dallas to provide opportunities for students to learn about different artistic offerings.



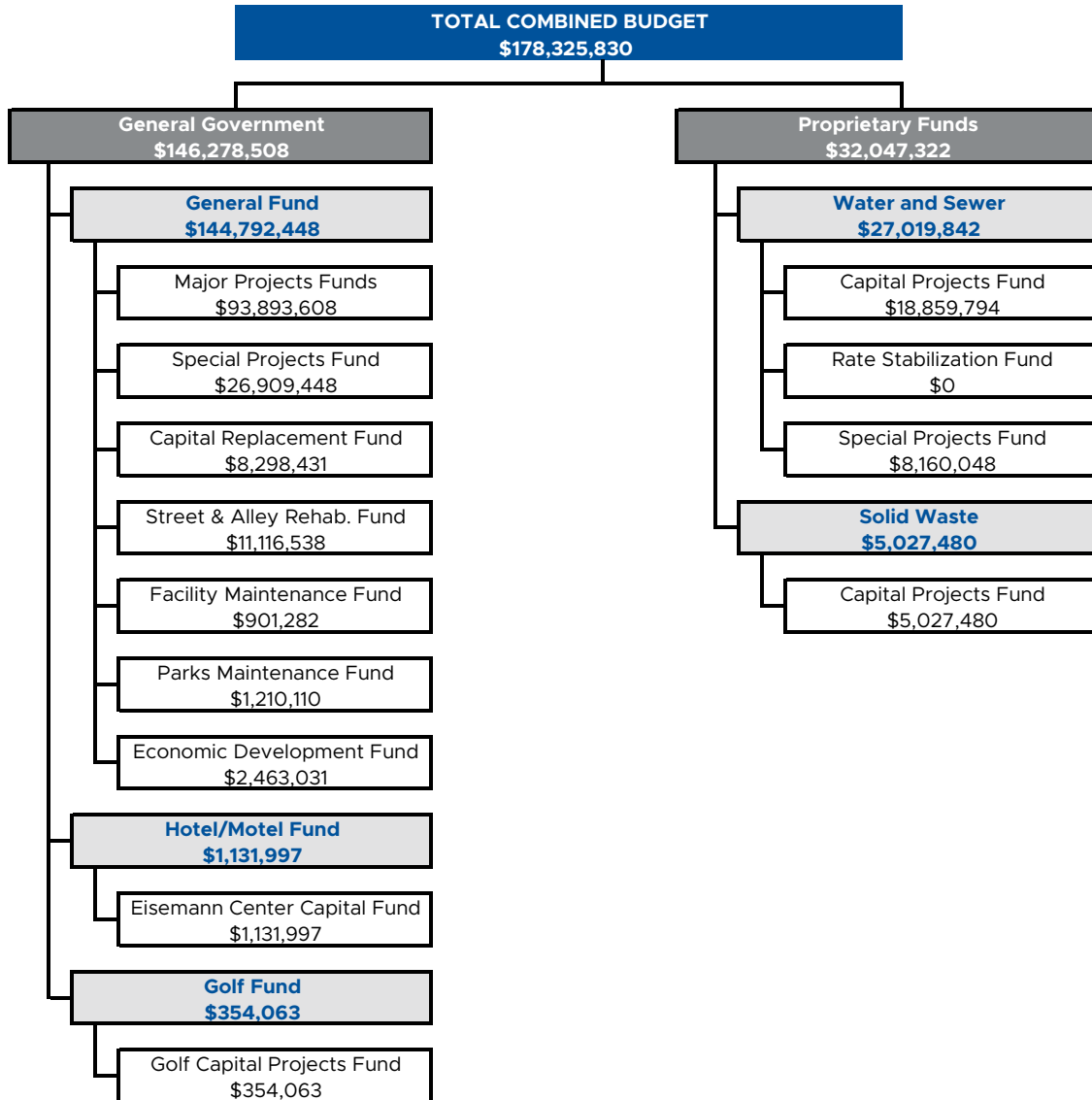
# CAPITAL PROJECTS FUNDS

## FY 2025-2026

CAPITAL PROJECTS – CAPITAL PROJECTS FUNDS  
CAPITAL PROJECTS – SPECIAL PROJECTS FUNDS  
CAPITAL PROJECTS – CAPITAL REPLACEMENT FUND  
CAPITAL PROJECTS – STREET REHABILITATION FUND  
CAPITAL PROJECTS – FACILITY MAINTENANCE FUND  
CAPITAL PROJECTS – PARKS MAINTENANCE FUND  
ECONOMIC DEVELOPMENT FUND  
WATER AND SEWER CAPITAL PROJECTS FUND  
WATER AND SEWER RATE STABILIZATION FUND  
WATER AND SEWER SPECIAL PROJECTS FUND  
SOLID WASTE – CAPITAL PROJECTS FUND  
EISEMANN CENTER CAPITAL FUND  
GOLF CAPITAL FUND

CITY OF RICHARDSON, TX  
FY 2025-2026

## Capital Improvement Program Budget



# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - CAPITAL PROJECTS FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>2</sup> FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET <sup>2</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 85,825,421	\$ 93,728,831	\$ 143,257,111	\$ 119,549,071	\$ 25,820,240	27.55%
Reserve for Encumbrances	29,886,538	-	51,429,326	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 115,711,959</b>	<b>\$ 93,728,831</b>	<b>\$ 194,686,437</b>	<b>\$ 119,549,071</b>	<b>\$ 25,820,240</b>	<b>27.55%</b>
<b>Revenues</b>						
Interest Earnings	\$ 6,777,268	\$ 3,002,417	\$ 5,970,857	\$ 4,816,094	\$ 1,813,677	60.41%
Other Revenue	67,642	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
Debt Issued	72,748,090	72,105,000	72,105,000	41,800,000	(30,305,000)	-42.03%
<b>Total Revenues</b>	<b>\$ 79,593,000</b>	<b>\$ 75,107,417</b>	<b>\$ 78,075,857</b>	<b>\$ 46,616,094</b>	<b>\$ (28,491,323)</b>	<b>-37.93%</b>
<b>Total Available Funds</b>	<b>\$ 195,304,959</b>	<b>\$ 168,836,248</b>	<b>\$ 272,762,294</b>	<b>\$ 166,165,165</b>	<b>\$ (2,671,083)</b>	<b>-1.58%</b>
<b>Expenditures</b>						
Personnel Services <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>3</sup>	1,580	4,192	8,508	716	(3,476)	-82.92%
Contracts <sup>3</sup>	-	-	-	-	-	N/A
Maintenance <sup>3</sup>	31,450	-	-	-	-	N/A
Supplies & Miscellaneous <sup>3</sup>	-	705,672	1,183,692	18,391	(687,281)	-97.39%
Capital	52,693,916	100,288,728	152,021,023	93,874,501	(6,414,227)	-6.40%
<b>Total Expenditures</b>	<b>\$ 618,522</b>	<b>\$ 100,998,592</b>	<b>\$ 153,213,223</b>	<b>\$ 93,893,608</b>	<b>\$ (7,104,984)</b>	<b>-7.03%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 618,522</b>	<b>\$ 100,998,592</b>	<b>\$ 153,213,223</b>	<b>\$ 93,893,608</b>	<b>\$ (7,104,984)</b>	<b>-7.03%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 618,522</b>	<b>\$ 100,998,592</b>	<b>\$ 153,213,223</b>	<b>\$ 93,893,608</b>	<b>\$ (7,104,984)</b>	<b>-7.03%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 78,974,478</b>	<b>\$ (25,891,175)</b>	<b>\$ (75,137,366)</b>	<b>\$ (47,277,514)</b>	<b>(21,386,339)</b>	<b>82.60%</b>
Reserve for Encumbrances	\$ 51,429,326	\$ -	\$ -	\$ -	\$ -	N/A
<b>Ending Fund Balance</b>	<b>\$ 143,257,111</b>	<b>\$ 67,837,656</b>	<b>\$ 119,549,071</b>	<b>\$ 72,271,557</b>	<b>\$ 4,433,901</b>	<b>6.54%</b>

**Fund Description:** Records the proceeds from General Government debt issuances and the expenses related to their corresponding projects.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>3</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - SPECIAL PROJECTS SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>2</sup> FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET <sup>2</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 47,962,138	\$ 49,785,540	\$ 51,578,416	\$ 45,680,819	\$ (4,104,721)	-8.24%
Reserve for Encumbrances	7,066,419	-	11,140,821	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 55,028,557</b>	<b>\$ 49,785,540</b>	<b>\$ 62,719,237</b>	<b>\$ 45,680,819</b>	<b>\$ (4,104,721)</b>	<b>-8.24%</b>
<b>Revenues</b>						
Interest Earnings	\$ 3,403,567	\$ 2,311,338	\$ 2,732,211	\$ 2,049,159	\$ (262,179)	-11.34%
Other Revenue	15,795,519	-	76,000	-	-	N/A
Transfer In - General Fund <sup>4</sup>	2,775,000	-	-	-	-	N/A
Transfer In - Other	67,642	-	-	-	-	N/A
Transfer In - Hotel/Motel Tax Fund	-	-	-	-	-	N/A
Transfer In - Eisemann Capital Fund	1,000,000	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 23,041,728</b>	<b>\$ 2,311,338</b>	<b>\$ 2,808,211</b>	<b>\$ 2,049,159</b>	<b>\$ (262,179)</b>	<b>-11.34%</b>
<b>Total Available Funds</b>	<b>\$ 78,070,285</b>	<b>\$ 52,096,878</b>	<b>\$ 65,527,449</b>	<b>\$ 47,729,977</b>	<b>\$ (4,366,901)</b>	<b>-8.38%</b>
<b>Expenditures</b>						
Personnel Services <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>3</sup>	934,959	1,151,523	846,853	896,665	(254,858)	-22.13%
Contracts <sup>3</sup>	-	-	-	-	-	N/A
Maintenance <sup>3</sup>	1,022,708	9,646,992	1,171,731	6,076,169	(3,570,823)	-37.01%
Supplies & Miscellaneous <sup>3</sup>	5,006,954	2,992,584	4,494,074	1,517,979	(1,474,605)	-49.28%
Capital	8,386,427	23,302,223	13,333,972	18,303,635	(4,998,588)	-21.45%
<b>Total Expenditures</b>	<b>\$ 15,351,048</b>	<b>\$ 37,093,322</b>	<b>\$ 19,846,630</b>	<b>\$ 26,794,448</b>	<b>\$ (10,298,874)</b>	<b>-27.76%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 15,351,048</b>	<b>\$ 37,093,322</b>	<b>\$ 19,846,630</b>	<b>\$ 26,794,448</b>	<b>\$ (10,298,874)</b>	<b>-27.76%</b>
<b>Transfers Out</b>						
Transfers Out - General Debt Service Fund	\$ -	\$ -	\$ -	\$ 115,000	115,000	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 15,351,048</b>	<b>\$ 37,093,322</b>	<b>\$ 19,846,630</b>	<b>\$ 26,909,448</b>	<b>\$ (10,183,874)</b>	<b>-27.45%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 7,690,680</b>	<b>\$ (34,781,984)</b>	<b>\$ (17,038,419)</b>	<b>\$ (24,860,289)</b>	<b>9,921,695</b>	<b>-28.53%</b>
Reserve for Encumbrances	\$ 11,140,821	\$ -	\$ -	\$ -	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 51,578,416</b>	<b>\$ 15,003,556</b>	<b>\$ 45,680,819</b>	<b>\$ 20,820,529</b>	<b>\$ 5,816,973</b>	<b>38.77%</b>

**Fund Description:** Primarily used for recording of the transfers of excess General Fund reserves and their corresponding projects.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>3</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

<sup>4</sup> The transfer from the General Fund into this fund is used to fund special projects and various capital needs when resources are available in the General Fund to do so. The amount of the transfer is determined once the General Fund's final revenue and expenditures are known.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### CAPITAL PROJECTS - CAPITAL REPLACEMENT FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 9,669,263	\$ 9,302,791	\$ 9,682,541	\$ 10,396,474	\$ 1,093,683	11.76%
Reserve for Encumbrances	1,593,023	-	1,051,546	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 11,262,286</b>	<b>\$ 9,302,791</b>	<b>\$ 10,734,087</b>	<b>\$ 10,396,474</b>	<b>\$ 1,093,683</b>	<b>11.76%</b>
<b>Revenues</b>						
Interest Earnings	\$ 746,814	\$ 541,622	\$ 793,692	\$ 595,269	\$ 53,647	9.90%
Other Revenue	89,929	-	-	-	-	N/A
Transfers In - Federal Grants	-	-	-	-	-	N/A
Transfers In - Other	-	-	-	-	-	N/A
Transfers In - General Fund	5,194,192	5,399,313	5,399,313	4,918,059	(481,254)	-8.91%
<b>Total Revenues</b>	<b>\$ 6,030,935</b>	<b>\$ 5,940,935</b>	<b>\$ 6,193,005</b>	<b>\$ 5,513,328</b>	<b>\$ (427,607)</b>	<b>-7.20%</b>
<b>Total Available Funds</b>	<b>\$ 17,293,221</b>	<b>\$ 15,243,726</b>	<b>\$ 16,927,092</b>	<b>\$ 15,909,802</b>	<b>\$ 666,076</b>	<b>4.37%</b>
<b>Expenditures</b>						
Personnel Services <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>2</sup>	2,920	-	15,323	-	-	N/A
Contracts <sup>2</sup>	-	-	-	-	-	N/A
Maintenance <sup>2</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>2</sup>	95,863	216,337	510,322	145,379	(70,958)	-32.80%
Capital	6,460,351	8,645,996	6,004,973	8,153,052	(492,944)	-5.70%
<b>Total Expenditures</b>	<b>\$ 6,559,134</b>	<b>\$ 8,862,333</b>	<b>\$ 6,530,618</b>	<b>\$ 8,298,431</b>	<b>\$ (563,902)</b>	<b>-6.36%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 6,559,134</b>	<b>\$ 8,862,333</b>	<b>\$ 6,530,618</b>	<b>\$ 8,298,431</b>	<b>\$ (563,902)</b>	<b>-6.36%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 6,559,134</b>	<b>\$ 8,862,333</b>	<b>\$ 6,530,618</b>	<b>\$ 8,298,431</b>	<b>\$ (563,902)</b>	<b>-6.36%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (528,199)</b>	<b>\$ (2,921,398)</b>	<b>\$ (337,613)</b>	<b>\$ (2,785,103)</b>	<b>136,295</b>	<b>-4.67%</b>
Reserve for Encumbrances	1,051,546	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 9,682,541</b>	<b>\$ 6,381,393</b>	<b>\$ 10,396,474</b>	<b>\$ 7,611,371</b>	<b>\$ 1,229,978</b>	<b>19.27%</b>

**Fund Description:** Established for Fiscal Year 2018-19 to provide a cash funding source for short-term equipment and renewal projects that had previously been financed through the issuance of short-term Certificates of Obligation.

<sup>1</sup> Amounts include expenditures and encumbrances though June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - STREET AND ALLEY REHABILITATION FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>2</sup> FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET <sup>2</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 218,862	\$ 5,963,562	\$ 5,980,636	\$ 7,389,168	\$ 1,425,606	23.91%
Reserve for Encumbrances	3,677,921	-	819,365	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,896,783</b>	<b>\$ 5,963,562</b>	<b>\$ 6,800,001</b>	<b>\$ 7,389,168</b>	<b>\$ 1,425,606</b>	<b>23.91%</b>
<b>Revenues</b>						
Interest Earnings	\$ 504,779	\$ 227,218	\$ 625,048	\$ 468,786	\$ 241,568	106.32%
Other Revenue	-	-	-	-	-	N/A
Transfers In - General Fund	7,692,182	7,268,307	7,268,307	7,268,307	-	0.00%
<b>Total Revenues</b>	<b>\$ 8,196,961</b>	<b>\$ 7,495,525</b>	<b>\$ 7,893,355</b>	<b>\$ 7,737,093</b>	<b>\$ 241,568</b>	<b>3.22%</b>
<b>Total Available Funds</b>	<b>\$ 12,093,744</b>	<b>\$ 13,459,087</b>	<b>\$ 14,693,356</b>	<b>\$ 15,126,261</b>	<b>\$ 1,667,174</b>	<b>12.39%</b>
<b>Expenditures</b>						
Personnel Services <sup>3</sup>	\$ 186,547	\$ 178,929	\$ 176,935	\$ 180,474	\$ 1,545	0.86%
Professional Services <sup>3</sup>	2,210,438	3,553,754	2,692,082	4,333,939	780,185	21.95%
Contracts <sup>3</sup>	-	-	-	-	-	N/A
Maintenance <sup>3</sup>	2,896,758	6,285,171	4,187,695	6,601,657	316,486	5.04%
Supplies & Miscellaneous <sup>3</sup>	-	-	-	-	-	N/A
Capital	-	52,524	247,476	468	(52,056)	-99.11%
<b>Total Expenditures</b>	<b>\$ 5,293,743</b>	<b>\$ 10,070,378</b>	<b>\$ 7,304,188</b>	<b>\$ 11,116,538</b>	<b>\$ 1,046,160</b>	<b>10.39%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 5,293,743</b>	<b>\$ 10,070,378</b>	<b>\$ 7,304,188</b>	<b>\$ 11,116,538</b>	<b>\$ 1,046,160</b>	<b>10.39%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 5,293,743</b>	<b>\$ 10,070,378</b>	<b>\$ 7,304,188</b>	<b>\$ 11,116,538</b>	<b>\$ 1,046,160</b>	<b>10.39%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 2,903,218</b>	<b>\$ (2,574,853)</b>	<b>\$ 589,167</b>	<b>\$ (3,379,445)</b>	<b>(804,592)</b>	<b>31.25%</b>
Reserve for Encumbrances	819,365	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 5,980,636</b>	<b>\$ 3,388,709</b>	<b>\$ 7,389,168</b>	<b>\$ 4,009,723</b>	<b>\$ 621,014</b>	<b>18.33%</b>

**Fund Description:** Funded by property tax dedications to provide a cash funding source for street and alley maintenance.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>3</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - FACILITY MAINTENANCE SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 400,724	\$ 571,427	\$ 792,558	\$ 548,911	\$ (22,516)	-3.94%
Reserve for Encumbrances	18,398	-	129,180	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 419,122</b>	<b>\$ 571,427</b>	<b>\$ 921,738</b>	<b>\$ 548,911</b>	<b>\$ (22,516)</b>	<b>-3.94%</b>
<b>Revenues</b>						
Interest Earnings	\$ 53,579	\$ 11,925	\$ 90,139	\$ 67,604	\$ 55,679	466.91%
Other Revenue	-	-	-	-	-	N/A
Transfers In - General Fund	599,442	623,114	623,114	623,114	-	0.00%
<b>Total Revenues</b>	<b>\$ 653,021</b>	<b>\$ 635,039</b>	<b>\$ 713,253</b>	<b>\$ 690,718</b>	<b>\$ 55,679</b>	<b>8.77%</b>
<b>Total Available Funds</b>	<b>\$ 1,072,143</b>	<b>\$ 1,206,466</b>	<b>\$ 1,634,991</b>	<b>\$ 1,239,629</b>	<b>\$ 33,163</b>	<b>2.75%</b>
<b>Expenditures</b>						
Personnel Services <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>2</sup>	-	-	-	-	-	N/A
Contracts <sup>2</sup>	-	-	-	-	-	N/A
Maintenance <sup>2</sup>	26,320	753,094	119,559	697,894	(55,200)	-7.33%
Supplies & Miscellaneous <sup>2</sup>	-	-	-	-	-	N/A
Capital	124,085	250,000	966,521	203,388	(46,612)	-18.64%
<b>Total Expenditures</b>	<b>\$ 150,405</b>	<b>\$ 1,003,094</b>	<b>\$ 1,086,080</b>	<b>\$ 901,282</b>	<b>\$ (101,812)</b>	<b>-10.15%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 150,405</b>	<b>\$ 1,003,094</b>	<b>\$ 1,086,080</b>	<b>\$ 901,282</b>	<b>\$ (101,812)</b>	<b>-10.15%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 150,405</b>	<b>\$ 1,003,094</b>	<b>\$ 1,086,080</b>	<b>\$ 901,282</b>	<b>\$ (101,812)</b>	<b>-10.15%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 502,617</b>	<b>\$ (368,055)</b>	<b>\$ (372,827)</b>	<b>\$ (210,564)</b>	<b>157,491</b>	<b>-42.79%</b>
Reserve for Encumbrances	129,180	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 792,558</b>	<b>\$ 203,372</b>	<b>\$ 548,911</b>	<b>\$ 338,347</b>	<b>\$ 134,975</b>	<b>66.37%</b>

**Fund Description:** Established in Fiscal Year 2022-23 to provide a cash funding source for facility maintenance items.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - PARKS MAINTENANCE SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 182,045	\$ 267,440	\$ 328,803	\$ 655,401	\$ 387,962	145.07%
Reserve for Encumbrances	257,447	-	214,587	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 439,492</b>	<b>\$ 267,440</b>	<b>\$ 543,390</b>	<b>\$ 655,401</b>	<b>\$ 387,962</b>	<b>145.07%</b>
<b>Revenues</b>						
Interest Earnings	\$ 47,335	\$ 33,158	\$ 51,512	\$ 38,634	\$ 5,476	16.52%
Other Revenue	-	-	-	-	-	N/A
Transfers In - General Fund	599,442	623,114	623,114	623,114	-	0.00%
<b>Total Revenues</b>	<b>\$ 646,777</b>	<b>\$ 656,272</b>	<b>\$ 674,626</b>	<b>\$ 661,748</b>	<b>\$ 5,476</b>	<b>0.83%</b>
<b>Total Available Funds</b>	<b>\$ 1,086,268</b>	<b>\$ 923,712</b>	<b>\$ 1,218,016</b>	<b>\$ 1,317,149</b>	<b>\$ 393,438</b>	<b>42.59%</b>
<b>Expenditures</b>						
Personnel Services <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>2</sup>	-	100,000	79,600	100,000	-	0.00%
Contracts <sup>2</sup>	-	-	-	-	-	N/A
Maintenance <sup>2</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>2</sup>	111,772	-	-	-	-	N/A
Capital	431,106	675,563	483,015	1,110,110	434,547	64.32%
<b>Total Expenditures</b>	<b>\$ 542,878</b>	<b>\$ 775,563</b>	<b>\$ 562,615</b>	<b>\$ 1,210,110</b>	<b>\$ 434,547</b>	<b>56.03%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 542,878</b>	<b>\$ 775,563</b>	<b>\$ 562,615</b>	<b>\$ 1,210,110</b>	<b>\$ 434,547</b>	<b>56.03%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 542,878</b>	<b>\$ 775,563</b>	<b>\$ 562,615</b>	<b>\$ 1,210,110</b>	<b>\$ 434,547</b>	<b>56.03%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 103,898</b>	<b>\$ (119,291)</b>	<b>\$ 112,011</b>	<b>\$ (548,362)</b>	<b>\$ (429,071)</b>	<b>359.68%</b>
Reserve for Encumbrances	214,587	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 328,803</b>	<b>\$ 148,149</b>	<b>\$ 655,401</b>	<b>\$ 107,039</b>	<b>\$ (41,109)</b>	<b>-27.75%</b>

**Fund Description:** Established in Fiscal Year 2018-19 to provide a cash funding source for park maintenance items.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - ECONOMIC DEVELOPMENT FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 5,474,439	\$ 5,573,322	\$ 7,133,383	\$ 5,545,677	\$ (27,645)	-0.50%
Reserve for Encumbrances	63,401	-	807	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 5,537,840</b>	<b>\$ 5,573,322</b>	<b>\$ 7,134,190</b>	<b>\$ 5,545,677</b>	<b>\$ (27,645)</b>	<b>-0.50%</b>
<b>Revenues</b>						
Interest Earnings	\$ 370,457	\$ 225,598	\$ 225,598	\$ 233,494	\$ 7,896	3.50%
Other Revenue	-	-	-	-	-	N/A
Transfers In - General Fund	1,997,766	2,076,659	2,076,659	2,076,659	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,368,223</b>	<b>\$ 2,302,257</b>	<b>\$ 2,302,257</b>	<b>\$ 2,310,153</b>	<b>\$ 7,896</b>	<b>0.34%</b>
<b>Total Available Funds</b>	<b>\$ 7,906,063</b>	<b>\$ 7,875,579</b>	<b>\$ 9,436,447</b>	<b>\$ 7,855,830</b>	<b>\$ (19,749)</b>	<b>-0.25%</b>
<b>Expenditures</b>						
Personnel Services <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>2</sup>	771,874	618,876	3,890,770	2,463,031	1,844,155	297.98%
Contracts <sup>2</sup>	-	-	-	-	-	N/A
Maintenance <sup>2</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>2</sup>	-	-	-	-	-	N/A
Capital	-	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 771,874</b>	<b>\$ 618,876</b>	<b>\$ 3,890,770</b>	<b>\$ 2,463,031</b>	<b>\$ 1,844,155</b>	<b>297.98%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 771,874</b>	<b>\$ 618,876</b>	<b>\$ 3,890,770</b>	<b>\$ 2,463,031</b>	<b>\$ 1,844,155</b>	<b>297.98%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 771,874</b>	<b>\$ 618,876</b>	<b>\$ 3,890,770</b>	<b>\$ 2,463,031</b>	<b>\$ 1,844,155</b>	<b>297.98%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 1,596,350</b>	<b>\$ 1,683,381</b>	<b>\$ (1,588,513)</b>	<b>\$ (152,878)</b>	<b>(1,836,259)</b>	<b>-109.08%</b>
Reserve for Encumbrances	807	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 7,133,383</b>	<b>\$ 7,256,703</b>	<b>\$ 5,545,677</b>	<b>\$ 5,392,799</b>	<b>\$ (1,863,904)</b>	<b>-25.69%</b>

**Fund Description:** Used to account for amounts committed to economic development by the City Council. The fund was established in Fiscal Year 2014-2015.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - WATER AND SEWER CAPITAL PROJECTS FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>2</sup> FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET <sup>2</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 11,190,447	\$ 17,818,398	\$ 9,287,625	\$ 6,810,171	\$ (11,008,228)	-61.78%
Reserve for Encumbrances	13,527,189	-	9,156,815	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 24,717,636</b>	<b>\$ 17,818,398</b>	<b>\$ 18,444,440</b>	<b>\$ 6,810,171</b>	<b>\$ (11,008,228)</b>	<b>-61.78%</b>
<b>Revenues</b>						
Interest Earnings	\$ 1,171,925	\$ 756,034	\$ 1,125,457	\$ 932,529	\$ 176,495	23.34%
Other Revenue	150,257	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
Debt Issued	14,700,000	17,425,000	17,425,000	20,140,000	2,715,000	15.58%
<b>Total Revenues</b>	<b>\$ 16,022,182</b>	<b>\$ 18,181,034</b>	<b>\$ 18,550,457</b>	<b>\$ 21,072,529</b>	<b>\$ 2,891,495</b>	<b>15.90%</b>
<b>Total Available Funds</b>	<b>\$ 40,739,818</b>	<b>\$ 35,999,432</b>	<b>\$ 36,994,897</b>	<b>\$ 27,882,699</b>	<b>\$ (8,116,733)</b>	<b>-22.55%</b>
<b>Expenditures</b>						
Personnel Services <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>3</sup>	-	-	-	-	-	N/A
Contracts <sup>3</sup>	-	-	-	-	-	N/A
Maintenance <sup>3</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>3</sup>	539,802	627,083	228,824	1,341,175	714,092	113.88%
Capital	21,755,576	23,960,770	29,955,902	17,518,619	(6,442,151)	-26.89%
<b>Total Expenditures</b>	<b>\$ 22,295,378</b>	<b>\$ 24,587,853</b>	<b>\$ 30,184,726</b>	<b>\$ 18,859,794</b>	<b>\$ (5,728,059)</b>	<b>-23.30%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 22,295,378</b>	<b>\$ 24,587,853</b>	<b>\$ 30,184,726</b>	<b>\$ 18,859,794</b>	<b>\$ (5,728,059)</b>	<b>-23.30%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 22,295,378</b>	<b>\$ 24,587,853</b>	<b>\$ 30,184,726</b>	<b>\$ 18,859,794</b>	<b>\$ (5,728,059)</b>	<b>-23.30%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (6,273,196)</b>	<b>\$ (6,406,819)</b>	<b>\$ (11,634,269)</b>	<b>\$ 2,212,735</b>	<b>\$ 8,619,554</b>	<b>-134.54%</b>
Reserve for Encumbrances	9,156,815	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 9,287,625</b>	<b>\$ 11,411,579</b>	<b>\$ 6,810,171</b>	<b>\$ 9,022,905</b>	<b>\$ (2,388,674)</b>	<b>-20.93%</b>

**Fund Description:** Records the proceeds from Water and Sewer debt issuances and the expenses related to their corresponding projects.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>3</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### CAPITAL PROJECTS - WATER AND SEWER RATE STABILIZATION FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>1</sup> FY 2024-25	ESTIMATE <sup>3</sup> FY 2024-25	BUDGET <sup>1</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 595,064	\$ 736,400	\$ 685,851	\$ 1,050,133	\$ 313,733	42.60%
Reserve for Encumbrances	65,278	-	53,831	-	-	N/A
Reserve for Rate Stabilization	1,700,000	1,700,000	1,700,000	1,700,000	-	0.00%
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 2,360,342</b>	<b>\$ 2,436,400</b>	<b>\$ 2,439,682</b>	<b>\$ 2,750,133</b>	<b>\$ 313,733</b>	<b>12.88%</b>
<b>Revenues</b>						
Interest Earnings	\$ 125,527	\$ 105,646	\$ 418,212	\$ 313,659	\$ 208,013	196.90%
Other Revenue	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 125,527</b>	<b>\$ 105,646</b>	<b>\$ 418,212</b>	<b>\$ 313,659</b>	<b>\$ 208,013</b>	<b>196.90%</b>
<b>Total Available Funds</b>	<b>\$ 2,485,869</b>	<b>\$ 2,542,046</b>	<b>\$ 2,857,894</b>	<b>\$ 3,063,792</b>	<b>\$ 521,746</b>	<b>20.52%</b>
<b>Expenditures</b>						
Personnel Services <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>2</sup>	-	-	-	-	-	N/A
Contracts <sup>2</sup>	-	-	-	-	-	N/A
Maintenance <sup>2</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>2</sup>	-	-	-	-	-	N/A
Capital	46,187	-	107,761	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 46,187</b>	<b>\$ -</b>	<b>\$ 107,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 46,187</b>	<b>\$ -</b>	<b>\$ 107,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 46,187</b>	<b>\$ -</b>	<b>\$ 107,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Revenue Over/(Under)</b>	<b>\$ 79,340</b>	<b>\$ 105,646</b>	<b>\$ 310,451</b>	<b>\$ 313,659</b>	<b>208,013</b>	<b>196.90%</b>
Reserve for Encumbrances	53,831	-	-	-	-	N/A
Reserve for Rate Stabilization	1,700,000	1,700,000	1,700,000	1,700,000	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 685,851</b>	<b>\$ 842,046</b>	<b>\$ 1,050,133</b>	<b>\$ 1,363,792</b>	<b>\$ 521,746</b>	<b>61.96%</b>

**Fund Description:** Established in FY 1996-97 as a source of funds which can be used to address fluctuations in operating fund revenues caused by adverse weather conditions.

<sup>1</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>2</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

<sup>3</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

# CITY OF RICHARDSON, TX

## FY 2025-2026

### CAPITAL PROJECTS - WATER AND SEWER SPECIAL PROJECTS FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>2</sup> FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET <sup>2</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 12,298,260	\$ 15,748,254	\$ 20,197,470	\$ 16,463,715	\$ 715,461	4.54%
Reserve for Encumbrances	4,651,975	-	2,467,598	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 16,950,235</b>	<b>\$ 15,748,254</b>	<b>\$ 22,665,068</b>	<b>\$ 16,463,715</b>	<b>\$ 715,461</b>	<b>4.54%</b>
<b>Revenues</b>						
Interest Earnings	\$ 1,536,234	\$ 276,316	\$ 1,381,704	\$ 1,036,278	\$ 759,962	275.03%
Other Revenue	-	-	-	-	-	N/A
Transfers In - Water and Sewer Fund <sup>4</sup>	8,230,000	1,427,000	-	2,077,500	650,500	45.59%
Transfers In - Federal Grants	569,900	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 10,336,134</b>	<b>\$ 1,703,316</b>	<b>\$ 1,381,704</b>	<b>\$ 3,113,778</b>	<b>\$ 1,410,462</b>	<b>82.81%</b>
<b>Total Available Funds</b>	<b>\$ 27,286,369</b>	<b>\$ 17,451,570</b>	<b>\$ 24,046,772</b>	<b>\$ 19,577,493</b>	<b>\$ 2,125,924</b>	<b>12.18%</b>
<b>Expenditures</b>						
Personnel Services <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>3</sup>	-	-	250,000	-	-	N/A
Contracts <sup>3</sup>	-	-	-	-	-	N/A
Maintenance <sup>3</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>3</sup>	-	-	-	-	-	N/A
Capital	4,621,301	14,930,117	7,333,057	8,160,048	(6,770,069)	-45.35%
<b>Total Expenditures</b>	<b>\$ 4,621,301</b>	<b>\$ 14,930,117</b>	<b>\$ 7,583,057</b>	<b>\$ 8,160,048</b>	<b>\$ (6,770,069)</b>	<b>-45.35%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 4,621,301</b>	<b>\$ 14,930,117</b>	<b>\$ 7,583,057</b>	<b>\$ 8,160,048</b>	<b>\$ (6,770,069)</b>	<b>-45.35%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 4,621,301</b>	<b>\$ 14,930,117</b>	<b>\$ 7,583,057</b>	<b>\$ 8,160,048</b>	<b>\$ (6,770,069)</b>	<b>-45.35%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 5,714,833</b>	<b>\$ (13,226,801)</b>	<b>\$ (6,201,353)</b>	<b>\$ (5,046,270)</b>	<b>\$ 8,180,531</b>	<b>-61.85%</b>
Reserve for Encumbrances	2,467,598	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 20,197,470</b>	<b>\$ 2,521,453</b>	<b>\$ 16,463,715</b>	<b>\$ 11,417,445</b>	<b>\$ 8,895,993</b>	<b>352.81%</b>

**Fund Description:** Primarily used for recording of the transfers of excess Water and Sewer Fund reserves and their corresponding projects.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>3</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

<sup>4</sup> The transfer from the Water and Sewer Fund into this fund is used to fund special projects and various capital needs when resources are available in the operating fund to do so. The amount of the transfer is determined once the Water and Sewer Fund's final revenue and expenditures are known.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - SOLID WASTE CAPITAL PROJECTS SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>2</sup> FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET <sup>2</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 2,577,089	\$ 3,231,763	\$ 2,713,195	\$ 4,275,754	\$ 1,043,991	32.30%
Reserve for Encumbrances	2,504,668	-	673,356	-	-	N/A
Reserve for Rate Stabilization	1,525,000	1,525,000	1,525,000	1,525,000	-	0.00%
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 6,606,757</b>	<b>\$ 4,756,763</b>	<b>\$ 4,911,551</b>	<b>\$ 5,800,754</b>	<b>\$ 1,043,991</b>	<b>21.95%</b>
<b>Revenues</b>						
Interest Earnings	\$ 294,787	\$ 159,089	\$ 224,718	\$ 175,675	\$ 16,586	10.43%
Other Revenue	-	-	-	-	-	N/A
Transfers In - Solid Waste Services Fund	500,000	253,500	303,000	667,000	413,500	163.12%
Transfers In - Other Financing Sources	-	-	-	-	-	N/A
Debt Issued	1,661,576	1,875,000	1,875,000	2,202,500	327,500	17.47%
<b>Total Revenues</b>	<b>\$ 2,456,362</b>	<b>\$ 2,287,589</b>	<b>\$ 2,402,718</b>	<b>\$ 3,045,175</b>	<b>\$ 757,586</b>	<b>33.12%</b>
<b>Total Available Funds</b>	<b>\$ 9,063,119</b>	<b>\$ 7,044,352</b>	<b>\$ 7,314,269</b>	<b>\$ 8,845,929</b>	<b>\$ 1,801,577</b>	<b>25.57%</b>
<b>Expenditures</b>						
Personnel Services <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>3</sup>	204,180	85,520	121,161	74,490	(11,030)	-12.90%
Contracts <sup>3</sup>	-	-	-	-	-	N/A
Maintenance <sup>3</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>3</sup>	31,905	39,382	36,052	-	(39,382)	-100.00%
Capital	3,914,273	2,450,229	1,356,302	4,952,990	2,502,761	102.14%
<b>Total Expenditures</b>	<b>\$ 4,150,358</b>	<b>\$ 2,575,131</b>	<b>\$ 1,513,515</b>	<b>\$ 5,027,480</b>	<b>\$ 2,452,349</b>	<b>95.23%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 4,150,358</b>	<b>\$ 2,575,131</b>	<b>\$ 1,513,515</b>	<b>\$ 5,027,480</b>	<b>\$ 2,452,349</b>	<b>95.23%</b>
<b>Transfers Out</b>						
Transfers Out - Solid Waste Debt Service Fund	\$ 1,210	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ 1,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 4,151,568</b>	<b>\$ 2,575,131</b>	<b>\$ 1,513,515</b>	<b>\$ 5,027,480</b>	<b>\$ 2,452,349</b>	<b>95.23%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (1,695,206)</b>	<b>\$ (287,542)</b>	<b>\$ 889,203</b>	<b>\$ (1,982,305)</b>	<b>(1,694,763)</b>	<b>589.40%</b>
Reserve for Encumbrances	673,356	-	-	-	-	N/A
Reserve for Rate Stabilization	1,525,000	1,525,000	1,525,000	1,525,000	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 2,713,195</b>	<b>\$ 2,944,221</b>	<b>\$ 4,275,754</b>	<b>\$ 2,293,449</b>	<b>\$ (650,772)</b>	<b>-22.10%</b>

**Fund Description:** Records the proceeds from Solid Waste debt issuances for the replacement of vehicles and equipment. Also records the transfer of excess Solid Waste Fund reserves and insurance reimbursements for damaged Solid Waste vehicles.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>3</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - EISEMANN CENTER CAPITAL PROJECTS FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 1,410,801	\$ 1,053,086	\$ 1,147,712	\$ 1,112,101	\$ 59,015	5.60%
Reserve for Encumbrances	62,634	-	339,351	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 1,473,435</b>	<b>\$ 1,053,086</b>	<b>\$ 1,487,063</b>	<b>\$ 1,112,101</b>	<b>\$ 59,015</b>	<b>5.60%</b>
<b>Revenues</b>						
Interest Earnings	\$ 77,342	\$ 33,158	\$ 75,893	\$ 56,919	\$ 23,761	71.66%
Transfers In	450,000	-	-	-	-	N/A
Eisemann Facility Fee	188,914	220,000	190,213	292,500	72,500	32.95%
<b>Total Revenues</b>	<b>\$ 716,256</b>	<b>\$ 253,158</b>	<b>\$ 266,106</b>	<b>\$ 349,419</b>	<b>\$ 96,261</b>	<b>38.02%</b>
<b>Total Available Funds</b>	<b>\$ 2,189,691</b>	<b>\$ 1,306,244</b>	<b>\$ 1,753,168</b>	<b>\$ 1,461,521</b>	<b>\$ 155,276</b>	<b>11.89%</b>
<b>Expenditures</b>						
Personnel Services <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>2</sup>	-	-	-	-	-	N/A
Contracts <sup>2</sup>	-	-	60,000	-	-	N/A
Maintenance <sup>2</sup>	-	-	-	-	-	N/A
Supplies & Miscellaneous <sup>2</sup>	111,108	69,240	94,092	174,600	105,360	152.17%
Capital	591,520	1,047,505	486,975	957,397	(90,108)	-8.60%
<b>Total Expenditures</b>	<b>\$ 702,628</b>	<b>\$ 1,116,745</b>	<b>\$ 641,067</b>	<b>\$ 1,131,997</b>	<b>\$ 15,252</b>	<b>1.37%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 702,628</b>	<b>\$ 1,116,745</b>	<b>\$ 641,067</b>	<b>\$ 1,131,997</b>	<b>\$ 15,252</b>	<b>1.37%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 702,628</b>	<b>\$ 1,116,745</b>	<b>\$ 641,067</b>	<b>\$ 1,131,997</b>	<b>\$ 15,252</b>	<b>1.37%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 13,628</b>	<b>\$ (863,587)</b>	<b>\$ (374,961)</b>	<b>\$ (782,578)</b>	<b>\$ 81,009</b>	<b>-9.38%</b>
Reserve for Encumbrances	339,351	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 1,147,712</b>	<b>\$ 189,499</b>	<b>\$ 1,112,101</b>	<b>\$ 329,524</b>	<b>\$ 140,024</b>	<b>73.89%</b>

**Fund Description:** Used to account for revenues received from facility maintenance fees on Eisemann Center ticket sales as well as capital grants benefitting the Eisemann Center.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.

# CITY OF RICHARDSON, TX FY 2025-2026

## CAPITAL PROJECTS - GOLF CAPITAL RESERVE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET <sup>2</sup> FY 2024-25	ESTIMATE <sup>1</sup> FY 2024-25	BUDGET <sup>2</sup> FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 754,120	\$ 584,632	\$ 1,019,257	\$ 821,180	\$ 236,549	40.46%
Reserve for Encumbrances	290,710	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 1,044,830</b>	<b>\$ 584,632</b>	<b>\$ 1,019,257</b>	<b>\$ 821,180</b>	<b>\$ 236,549</b>	<b>40.46%</b>
<b>Revenues</b>						
Interest Earnings	\$ 47,139	\$ 30,308	\$ 37,707	\$ 28,280	\$ (2,028)	-6.69%
Other Revenue	-	-	207,000	-	-	N/A
Transfers In - Golf Fund	300,000	299,150	252,800	353,000	53,850	18.00%
<b>Total Revenues</b>	<b>\$ 347,139</b>	<b>\$ 329,458</b>	<b>\$ 497,507</b>	<b>\$ 381,280</b>	<b>\$ 51,822</b>	<b>15.73%</b>
<b>Total Available Funds</b>	<b>\$ 1,391,969</b>	<b>\$ 914,090</b>	<b>\$ 1,516,763</b>	<b>\$ 1,202,461</b>	<b>\$ 288,371</b>	<b>31.55%</b>
<b>Expenditures</b>						
Personnel Services <sup>3</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Services <sup>3</sup>	-	-	-	-	-	N/A
Contracts <sup>3</sup>	-	-	-	-	-	N/A
Maintenance <sup>3</sup>	39,713	-	-	-	-	N/A
Supplies & Miscellaneous <sup>3</sup>	-	-	5,955	-	-	N/A
Capital	332,999	188,256	689,628	354,063	165,807	88.08%
<b>Total Expenditures</b>	<b>\$ 372,713</b>	<b>\$ 188,256</b>	<b>\$ 695,583</b>	<b>\$ 354,063</b>	<b>\$ 165,807</b>	<b>88.08%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
General and Administrative Charges	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 372,713</b>	<b>\$ 188,256</b>	<b>\$ 695,583</b>	<b>\$ 354,063</b>	<b>\$ 165,807</b>	<b>88.08%</b>
<b>Transfers Out</b>						
Transfers Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 372,713</b>	<b>\$ 188,256</b>	<b>\$ 695,583</b>	<b>\$ 354,063</b>	<b>\$ 165,807</b>	<b>88.08%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (25,573)</b>	<b>\$ 141,202</b>	<b>\$ (198,076)</b>	<b>\$ 27,217</b>	<b>(113,985)</b>	<b>-80.72%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 1,019,257</b>	<b>\$ 725,834</b>	<b>\$ 821,180</b>	<b>\$ 848,398</b>	<b>\$ 122,564</b>	<b>16.89%</b>

**Fund Description:** Primarily used for recording of the transfers of excess Golf Fund reserves and for golf projects.

<sup>1</sup> Amounts include expenditures and encumbrances through June 30th. Final expenditures depend on the timing of purchases or completion of work by contractors.

<sup>2</sup> Details of proposed debt issues and projects to be funded are included in additional budget documents. Updates on the progress of capital projects are provided quarterly to the City Council. Amounts shown are estimates and final expenditures depend on the timing of purchases or completion of work done by contractors.

<sup>3</sup> Non-capital expenditures are for items which do not qualify as capital expenditures as defined by standard accounting practices. Current accounting practices only capitalize expenditures which are \$5,000 or greater and extend the life of an asset or increase its value. Expenditures that repair existing assets without extending their useful lives are classified as non-capital expenditures.



# EXPENDITURE DETAIL

## FY 2025-2026



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100110-CITY SECRETARY</b>				
501101-MANAGEMENT	160,834	165,272	165,925	169,404
501102-NON EXEMPT WAGES	0	0	0	0
501103-EXEMPT WAGES	0	0	0	0
501104-COUNCIL PAY	29,370	36,400	36,400	72,800
501105-OTHER PAY	0	0	0	0
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	11,820	10,620	10,620	10,620
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	255	281	261	271
502201-SOCIAL SECURITY	11,718	13,171	12,509	15,091
502202-MEDICARE	2,740	2,941	2,926	3,530
502301-TMRS	27,313	26,537	26,742	26,630
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	1,008	1,104	1,104	1,200
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	245,058	256,326	256,487	299,546
553271-DUES	983	4,333	4,333	4,456
555911-ELECTION EXPENSES	0	110,000	100,785	113,252
Subtotal: 30-Professional Service	983	114,333	105,118	117,708
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	9,814	8,000	25,000	25,000
655922-RECORDS MANAGEMENT	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	27,225	29,780	30,660	33,400
685501-PRINTING BINDING COPYING	8,651	8,900	9,633	9,500
685801-TRAVEL	17,820	20,170	22,633	20,500
685811-TRAINING	6,588	3,115	6,025	5,605



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100110-CITY SECRETARY</b>				
685812-EMPLOYEE APPRECIATION	0	30	30	30
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,143	1,200	1,780	1,800
686181-POSTAGE	256	400	400	400
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	1,491	1,500	715	1,500
686400-SUBSCRIPTIONS	240	400	400	450
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	73,227	73,495	97,276	98,185
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100110-CITY SECRETARY</b>	<b>319,268</b>	<b>444,154</b>	<b>458,881</b>	<b>515,439</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100210-GENERAL GOVERNMENT</b>				
501101-MANAGEMENT	1,162,368	1,232,218	1,269,287	1,295,974
501102-NON EXEMPT WAGES	185,152	214,516	163,659	216,222
501103-EXEMPT WAGES	40,385	96,800	51,637	109,900
501105-OTHER PAY	1,005	1,048	1,001	1,001
501106-ADDITIONAL COMPENSATION	41,500	40,500	40,500	40,500
501201-PART-TIME	0	0	5,984	0
501301-OVERTIME	640	1,000	1,000	1,000
502101-INSURANCE - COR SHARE	106,380	100,890	100,890	100,890
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	2,213	2,616	2,335	2,595
502201-SOCIAL SECURITY	66,219	74,986	77,867	78,661
502202-MEDICARE	21,967	23,524	22,388	24,256
502301-TMRS	244,231	257,560	234,649	261,119
502302-PARS	0	0	78	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	7,894	8,728	8,416	9,136
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	27,628	25,480	28,500	30,000
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,907,583	2,079,866	2,008,191	2,171,254
553271-DUES	4,465	17,564	16,207	17,485
553402-CONSULTANTS	5,800	30,000	30,000	30,000
Subtotal: 30-Professional Service	10,265	47,564	46,207	47,485
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
585998-SPECIAL EVENTS	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
635401-ADVERTISING	0	6,000	6,000	6,000
635402-ADVERTISING EXHIBITS & SHOWS	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	7,973	10,000	10,000	10,000
685501-PRINTING BINDING COPYING	7,651	7,000	12,500	8,000
685801-TRAVEL	4,123	1,320	4,500	4,500



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100210-GENERAL GOVERNMENT</b>				
685811-TRAINING	10,644	26,706	28,606	29,299
685812-EMPLOYEE APPRECIATION	0	270	270	270
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	6,198	9,500	7,500	7,500
686131-SMALL TOOLS & EQUIPMENT	0	0	0	0
686181-POSTAGE	106	500	125	125
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	5,000	5,000	0
686195-COMPUTER SOFTWARE NON CAP	42	10,000	11,769	0
686198-GENERAL SUPPLIES	0	1,000	1,000	1,000
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	36,738	77,296	87,270	66,694
707201-BUILDING CONSTRUCTION	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100210-GENERAL GOVERNMENT</b>	<b>1,954,585</b>	<b>2,204,726</b>	<b>2,141,668</b>	<b>2,285,433</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100212-BUDGET</b>				
501101-MANAGEMENT	289,160	297,016	260,361	267,963
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	23,640	21,240	21,240	21,240
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	462	504	409	447
502201-SOCIAL SECURITY	17,809	18,238	16,540	17,210
502202-MEDICARE	4,165	4,359	3,998	4,128
502301-TMRS	48,042	47,947	45,155	43,642
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	3,408	3,600	3,696	2,464
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	386,685	392,904	351,399	357,094
553271-DUES	1,220	1,220	1,220	920
553499-OTHER PROFESSIONAL SERVICES	0	7,301	7,295	14,175
Subtotal: 30-Professional Service	1,220	8,521	8,515	15,095
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
685501-PRINTING BINDING COPYING	3,075	2,140	2,347	2,347
685801-TRAVEL	0	0	0	0
685811-TRAINING	130	2,000	2,000	2,000
685812-EMPLOYEE APPRECIATION	0	60	60	60



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100212-BUDGET</b>				
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,010	1,250	1,250	1,250
686181-POSTAGE	0	0	5	5
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	480	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	4,695	5,450	5,662	5,662
<b>TOTAL: 01100212-BUDGET</b>	<b>392,600</b>	<b>406,875</b>	<b>365,576</b>	<b>377,851</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100214-COMMUNITY EVENTS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	45,774	47,017	47,203	48,193
501103-EXEMPT WAGES	128,553	134,971	135,504	138,345
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	3,000	0	1,000	0
501201-PART-TIME	19,600	28,686	28,686	30,684
501301-OVERTIME	2,291	3,500	3,500	3,500
502101-INSURANCE - COR SHARE	35,460	31,860	31,860	31,860
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	269	291	288	298
502201-SOCIAL SECURITY	12,417	11,992	11,930	12,069
502202-MEDICARE	3,199	3,221	3,206	2,851
502301-TMRS	34,265	30,847	31,164	30,384
502302-PARS	247	373	373	399
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	112	400	400	600
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	9,493	7,512	7,512	7,512
Subtotal: 20-Personnel Services	294,680	300,670	302,626	306,695
553271-DUES	2,915	3,240	3,240	3,240
553499-OTHER PROFESSIONAL SERVICES	56,063	57,600	62,516	63,176
Subtotal: 30-Professional Service	58,978	60,840	65,756	66,416
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
585981-WILDFLOWER! FESTIVAL	1,022,036	1,022,036	1,223,132	1,222,036
585982-FAMILY 4TH	114,611	114,700	114,700	126,170
585983-SANTA'S VILLAGE	96,934	99,372	110,196	122,089
585984-HUFFHINES HARVEST FEST	65,335	62,000	62,000	68,200
585985-CHRISTMAS PARADE	2,117	8,500	5,874	0
585988-ART FESTIVALS - MISC	0	0	0	0
Subtotal: 40-Contracts	1,301,032	1,306,608	1,515,902	1,538,495



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100214-COMMUNITY EVENTS</b>				
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655986-COTTONWOOD ARTS FESTIVAL	326,259	289,772	305,772	331,000
655999-OTHER UNCLASSIFIED EXPENSE	8,348	4,770	6,510	4,770
685501-PRINTING BINDING COPYING	3,310	2,000	3,000	3,000
685801-TRAVEL	732	800	800	800
685811-TRAINING	6,505	2,734	2,734	2,734
685812-EMPLOYEE APPRECIATION	0	90	30	90
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	4,060	3,700	3,700	3,700
686181-POSTAGE	1,177	700	700	700
686191-NC FURNITURE & EQUIPMENT	975	1,500	1,500	1,500
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	2,977	2,500	2,500	2,500
686198-GENERAL SUPPLIES	0	0	0	0
686400-SUBSCRIPTIONS	600	648	648	648
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	354,944	309,214	327,894	351,442
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100214-COMMUNITY EVENTS</b>	<b>2,009,634</b>	<b>1,977,332</b>	<b>2,212,178</b>	<b>2,263,048</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100215-COMMUNITY SERVICES</b>				
501101-MANAGEMENT	133,495	137,122	146,880	150,102
501102-NON EXEMPT WAGES	948,291	975,376	978,552	1,073,856
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	187	0	0	0
501106-ADDITIONAL COMPENSATION	1,500	1,000	1,000	0
501201-PART-TIME	40,112	44,780	44,780	45,894
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	4,821	6,000	5,500	5,500
502101-INSURANCE - COR SHARE	165,480	148,680	148,680	159,300
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,727	1,909	1,772	1,959
502201-SOCIAL SECURITY	69,940	69,908	76,447	84,309
502202-MEDICARE	16,629	17,162	18,429	20,382
502301-TMRS	187,510	203,089	197,551	212,276
502302-PARS	0	17	410	597
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	20,048	19,888	19,808	21,152
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	100,477	100,800	109,200	109,200
Subtotal: 20-Personnel Services	1,690,217	1,725,731	1,749,009	1,884,527
553271-DUES	1,260	1,630	1,619	2,214
553499-OTHER PROFESSIONAL SERVICES	8,850	1,140	91,140	1,140
553501-ECONOMIC DEVELOPMENT	1,160,422	1,900,000	1,870,317	1,702,699
Subtotal: 30-Professional Service	1,170,532	1,902,770	1,963,076	1,706,053
584422-RENTALS-MACHINERY & EQUIPMENT	1,788	2,100	2,172	2,300
Subtotal: 40-Contracts	1,788	2,100	2,172	2,300
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
624524-CONSTRUCTION-MOWING ROW & LOTS	30,333	26,000	36,000	26,000
Subtotal: 50-Maintenance	30,333	26,000	36,000	26,000



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100215-COMMUNITY SERVICES</b>				
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	3,500	0
655999-OTHER UNCLASSIFIED EXPENSE	36,053	36,000	30,300	27,700
675303-PHONE - DATA	0	0	0	0
685501-PRINTING BINDING COPYING	21,097	15,700	15,700	16,000
685801-TRAVEL	0	0	0	0
685811-TRAINING	5,620	7,792	7,715	8,745
685812-EMPLOYEE APPRECIATION	0	420	420	420
685813-PT EMPLOYEE APPRECIATION	0	60	60	60
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	2,795	2,800	2,800	2,800
686111-UNIFORMS	0	0	0	6,200
686131-SMALL TOOLS & EQUIPMENT	1,043	3,690	2,000	3,000
686181-POSTAGE	33,844	38,000	35,000	35,000
686191-NC FURNITURE & EQUIPMENT	0	2,750	1,950	1,700
686192-NC REPAIR & MAINTANANCE	91,705	120,000	120,000	80,000
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	5,363	7,000	5,500	6,000
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	197,521	234,212	224,945	187,625
707431-FURNITURE & EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707524-CONSTRUCTION	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100215-COMMUNITY SERVICES</b>	<b>3,090,391</b>	<b>3,890,813</b>	<b>3,975,202</b>	<b>3,806,505</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100217-EMERGENCY MANAGEMENT</b>				
501101-MANAGEMENT	296,165	288,482	289,621	295,694
501103-EXEMPT WAGES	174,201	177,762	178,464	184,974
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	1,500	0	1,000	0
501201-PART-TIME	20,967	22,185	19,287	23,654
501301-OVERTIME	6,119	0	11,224	0
502101-INSURANCE - COR SHARE	47,280	42,480	42,480	42,480
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	715	790	738	760
502201-SOCIAL SECURITY	29,046	29,055	28,843	29,675
502202-MEDICARE	7,097	7,118	7,244	7,279
502301-TMRS	79,878	75,976	75,262	74,717
502302-PARS	273	295	251	307
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	2,288	2,384	2,364	2,944
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	665,527	646,527	656,778	662,484
553271-DUES	2,252	3,046	2,976	3,276
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	2,252	3,046	2,976	3,276
583497-CLOUD COMPUTING	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	6,076	5,355	6,971	5,355
Subtotal: 50-Maintenance	6,076	5,355	6,971	5,355
675304-CABLE	5,800	5,800	6,580	0
685501-PRINTING BINDING COPYING	23,849	18,000	16,900	18,230
685801-TRAVEL	56	500	500	500



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100217-EMERGENCY MANAGEMENT</b>				
685811-TRAINING	13,912	10,600	10,600	11,150
685812-EMPLOYEE APPRECIATION	0	120	120	120
685813-PT EMPLOYEE APPRECIATION	0	30	30	30
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	4,000	6,500	4,884	6,500
686111-UNIFORMS	1,737	750	750	850
686181-POSTAGE	371	500	500	500
686191-NC FURNITURE & EQUIPMENT	6,313	3,550	3,550	3,550
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	9,929	3,100	3,100	3,350
686301-CATERING	2,913	2,500	2,500	2,500
686400-SUBSCRIPTIONS	10,550	9,496	14,509	14,270
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	79,429	61,446	64,523	61,550
707421-CAPITAL VEHICLES	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100217-EMERGENCY MANAGEMENT</b>	<b>753,284</b>	<b>716,374</b>	<b>731,248</b>	<b>732,665</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100218-ECONOMIC DEVELOPMENT</b>				
501101-MANAGEMENT	160,021	170,293	183,907	190,035
501102-NON EXEMPT WAGES	46,033	47,690	25,102	46,125
501103-EXEMPT WAGES	171,624	158,062	84,967	114,008
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	7,825	2,400	1,155	900
501201-PART-TIME	0	0	0	0
501301-OVERTIME	1,238	2,672	1,646	1,700
502101-INSURANCE - COR SHARE	53,190	37,170	37,170	37,170
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	625	638	480	561
502201-SOCIAL SECURITY	22,093	23,743	18,992	22,342
502202-MEDICARE	5,522	5,553	4,463	5,224
502301-TMRS	63,504	61,054	49,570	56,245
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	41	1,832	1,648	1,860
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
505871-PERSONAL AUTO	0	0	3,400	4,800
Subtotal: 20-Personnel Services	531,716	511,107	412,500	480,970
553271-DUES	1,100	3,000	3,000	3,585
553402-CONSULTANTS	19,600	10,000	3,000	8,000
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	20,700	13,000	6,000	11,585
585998-SPECIAL EVENTS	191,924	11,400	11,400	12,800
Subtotal: 40-Contracts	191,924	11,400	11,400	12,800
635401-ADVERTISING & MARKETING	62,200	70,000	56,600	69,700
635402-ADVERTISING EXHIBITS & SHOWS	28,686	7,755	5,000	12,050
655999-OTHER UNCLASSIFIED EXPENSE	15,750	0	0	0
685501-PRINTING BINDING COPYING	1,684	3,200	1,800	2,500
685801-TRAVEL	413	500	500	500
685811-TRAINING	9,424	5,236	5,236	5,000



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100218-ECONOMIC DEVELOPMENT</b>				
685812-EMPLOYEE APPRECIATION	0	120	120	120
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	2,218	2,500	2,500	2,500
686181-POSTAGE	0	500	250	250
686195-COMPUTER SOFTWARE NON CAP	43,872	0	681	0
686198-GENERAL SUPPLIES	2,218	2,500	7,419	2,500
686400-SUBSCRIPTIONS	0	0	0	0
Subtotal: 60-Supplies and Misc.	166,466	92,311	80,106	95,120
<b>TOTAL: 01100218-ECONOMIC DEVELOPMENT</b>	<b>910,805</b>	<b>627,818</b>	<b>510,006</b>	<b>600,475</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100310-NON-DEPARTMENTAL</b>				
501105-OTHER PAY	20,496	0	0	0
501106-ADDITIONAL COMPENSATION	34,000	0	0	0
501201-PART-TIME	0	0	0	0
502101-INSURANCE - COR SHARE	0	518,500	0	0
502103-RETIREEES	667,800	712,925	643,800	663,114
502104-INSURANCE -L/T DISABILITY	206	0	500	500
502201-SOCIAL SECURITY	49,342	92,324	81,595	74,542
502202-MEDICARE	13,359	21,592	19,083	17,480
502301-TMRS	151,684	220,158	209,908	188,656
502302-PARS	11,704	11,924	11,220	11,220
502401-HSA CITY CONTRIBUTION	0	0	0	0
502402-TUITION REIMBURSEMENT	65,018	82,837	85,130	98,287
502501-UNEMPLOYMENT	6,078	18,958	14,033	14,454
502601-WORKERS COMP	684,255	664,365	1,023,563	745,269
502902-HEALTH CLAIMS - RETIREES	0	0	0	0
502941-OTHER SICK LEAVE	885,037	1,019,599	1,124,976	917,725
502942-OTHER VACATION	377,889	360,702	591,062	252,794
502981-BENEFITS & ADJUSTMENTS	0	-1,631,770	0	-2,171,634
502999-FRINGE BENEFITS	1,764	10,030	8,152	8,396
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	2,968,632	2,102,144	3,813,022	820,803
553271-DUES	63,697	86,744	107,481	109,915
553301-AUDIT	132,663	129,480	126,500	135,000
553311-LEGAL SERVICES	479,437	100,000	188,500	119,500
553312-LEGAL - ATTORNEY	313,770	313,285	397,731	409,663
553399-CONTRACTUAL SERVICES - OTHER	750,000	705,000	705,000	680,000
553402-CONSULTANTS	8,457	30,000	0	0
553404-LEGAL AFFAIRS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	994,580	998,349	1,108,513	989,391
553501-ECONOMIC DEVELOPMENT	2,332,826	2,844,990	2,576,862	2,524,801
555201-INSURANCE - BUILDINGS	539,471	615,309	675,309	837,070
555211-INSURANCE-EQUIPMENT & VEHICLES	377,303	404,882	454,882	590,991



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100310-NON-DEPARTMENTAL</b>				
555299-INSURANCE - OTHER	643,036	652,686	702,686	757,579
555901-JUDGEMENTS & DAMAGES	12,250	21,550	65,000	65,000
555911-ELECTION EXPENSES	0	0	0	0
Subtotal: 30-Professional Service	6,647,491	6,902,275	7,108,464	7,218,910
584411-BUILDINGS-RENTAL	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
585981-WILDFLOWER! FESTIVAL	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604303-RADIO MAINTENANCE	24,641	169,500	169,500	172,850
605311-PHONE MAINTENANCE	0	0	0	0
605997-ACFR Fund Balance (Rev)/Exp	0	0	0	0
624599-CONSTRUCTION-OTHER STRUCTURES	0	0	0	0
Subtotal: 50-Maintenance	24,641	169,500	169,500	172,850
500030-PRO CARD HOLDING	0	0	0	0
635401-ADVERTISING	0	0	0	0
655921-MAIL SERVICES	42,254	41,147	41,147	42,236
655922-RECORDS MANAGEMENT	171,587	130,805	130,805	133,154
655923-MATERIALS MANAGEMENT	127,100	127,100	127,100	93,000
655985-EMERGENCY RESPONSE #3	0	0	0	0
655986-COTTONWOOD ARTS FESTIVAL	0	0	0	0
655987-ED Agreements - Sales Tax	989,424	1,247,454	1,129,399	964,733
655988-EMERGENCY RELIEF #2	0	0	0	0
655989-EMERGENCY RESPONSE	0	0	4,801	0
655990-Startech	0	0	0	0
655993-BAD DEBTS	1,509	0	10,000	10,000
655994-CONTINGENCY RESERVES	0	1,060,000	0	0
655995-FEES	324,651	229,432	355,475	373,250
655996-CASH (OVER) & SHORT	26	51	500	500
655999-OTHER UNCLASSIFIED EXPENSE	389,638	249,135	449,245	350,215
674101-WATER - CITY	0	0	0	0
674121-SEWER - CITY	0	0	0	0
675301-PHONE	81,134	139,320	139,320	108,792



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100310-NON-DEPARTMENTAL</b>				
675302-PH LONG DISTANCE	0	0	0	0
675303-PHONE - DATA	209,289	226,776	226,776	228,096
675304-CABLE	0	0	0	0
675321-911 EMG SRV	186,571	310,345	154,435	327,481
675399-WIRELESS	250,056	249,636	249,636	284,700
685501-PRINTING BINDING COPYING	0	525	500	500
685801-TRAVEL	0	0	0	0
685811-TRAINING	11,510	14,125	20,549	228,998
685812-EMPLOYEE APPRECIATION	0	17,870	30,000	15,000
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
685924-IT	1,850,000	1,250,000	1,250,000	1,250,000
686181-POSTAGE	0	0	0	0
686198-GENERAL SUPPLIES	19,367	18,000	25,000	30,000
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR EXPENSE	-28,341	0	0	0
Subtotal: 60-Supplies and Misc.	4,625,775	5,311,721	4,344,688	4,440,655
707499-OTHER CAPITAL ITEMS	0	0	920	0
Subtotal: 70-Capital	0	0	920	0
<b>TOTAL: 01100310-NON-DEPARTMENTAL</b>	<b>14,266,540</b>	<b>14,485,640</b>	<b>15,436,594</b>	<b>12,653,218</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100410-INFORMATION TECHNOLOGY</b>				
501101-MANAGEMENT	689,921	712,907	717,724	732,805
501102-NON EXEMPT WAGES	1,375,772	1,501,769	1,472,433	1,548,408
501103-EXEMPT WAGES	787,163	809,444	812,639	829,680
501105-OTHER PAY	1,561	1,478	1,503	1,478
501106-ADDITIONAL COMPENSATION	9,308	3,800	17,330	1,800
501201-PART-TIME	0	0	0	0
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	76,559	22,904	48,511	23,896
502101-INSURANCE - COR SHARE	330,960	297,360	297,360	297,360
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	4,545	5,131	4,742	4,962
502201-SOCIAL SECURITY	177,082	189,507	186,833	196,988
502202-MEDICARE	42,174	44,848	44,648	46,070
502301-TMRS	488,461	493,340	495,756	495,965
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	27,973	29,184	25,134	27,584
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	11,616	11,568	11,568	11,568
Subtotal: 20-Personnel Services	4,023,096	4,123,240	4,136,181	4,218,564
553271-DUES	1,926	1,926	2,586	1,038
553402-CONSULTANTS	52,700	60,000	60,000	60,000
553499-OTHER PROFESSIONAL SERVICES	77,784	94,565	102,935	113,082
Subtotal: 30-Professional Service	132,410	156,491	165,521	174,120
583497-CLOUD COMPUTING	1,095,135	1,408,904	1,425,673	1,682,776
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
584426-RENTALS - COMPUTER EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	1,095,135	1,408,904	1,425,673	1,682,776
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100410-INFORMATION TECHNOLOGY</b>				
604321-R&M OFFICE EQUIP & FURNITURE	8,300	8,000	8,000	8,000
604323-R&M SOFTWARE	968,727	1,145,492	1,050,502	1,087,536
604324-R&M COMPUTER HARDWARE	175,313	324,874	324,296	275,365
Subtotal: 50-Maintenance	1,152,340	1,478,366	1,382,798	1,370,901
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
685501-PRINTING BINDING COPYING	527	250	250	250
685801-TRAVEL	500	0	0	350
685811-TRAINING	30,034	1,000	12,832	1,000
685812-EMPLOYEE APPRECIATION	0	840	840	840
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	14,000	10,500	10,500	18,250
686131-SMALL TOOLS & EQUIPMENT	1,000	500	500	500
686181-POSTAGE	100	100	100	100
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	600	600	600	600
686195-COMPUTER SOFTWARE NON CAP	2,700	2,835	2,835	2,835
686198-GENERAL SUPPLIES	375	300	0	300
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	49,836	16,925	28,457	25,025
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100410-INFORMATION TECHNOLOGY</b>	<b>6,452,817</b>	<b>7,183,926</b>	<b>7,138,630</b>	<b>7,471,386</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100510-FINANCE - ADMINISTRATION</b>				
501101-MANAGEMENT	345,634	346,166	359,321	352,948
501102-NON EXEMPT WAGES	0	0	0	0
501103-EXEMPT WAGES	173,293	180,045	147,302	176,358
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	5,058	1,800	2,330	3,000
501201-PART-TIME	9,263	0	0	0
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	47,280	42,480	42,480	42,480
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	825	892	803	846
502201-SOCIAL SECURITY	31,848	31,638	29,124	33,113
502202-MEDICARE	7,588	7,683	7,367	7,744
502301-TMRS	86,013	84,504	81,661	81,824
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	1,866	1,792	1,684	1,768
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	708,667	697,000	672,072	700,081
553271-DUES	25,901	26,137	26,810	29,187
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	25,901	26,137	26,810	29,187
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
685501-PRINTING BINDING COPYING	1,404	980	980	980
685801-TRAVEL	0	0	0	0
685811-TRAINING	9,136	3,000	6,092	3,000
685812-EMPLOYEE APPRECIATION	0	120	120	120
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100510-FINANCE - ADMINISTRATION</b>				
686101-OFFICE SUPPLIES	757	1,180	600	600
686181-POSTAGE	217	180	180	180
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686400-SUBSCRIPTIONS	348	67	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	11,862	5,527	7,972	4,880
<b>TOTAL: 01100510-FINANCE - ADMINISTRATION</b>	<b>746,430</b>	<b>728,664</b>	<b>706,854</b>	<b>734,148</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100520-ACCOUNTING</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	586,998	611,457	569,669	555,140
501103-EXEMPT WAGES	509,492	578,069	627,777	683,622
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	17,435	11,400	8,190	6,000
501201-PART-TIME	0	0	0	0
501301-OVERTIME	14,917	12,000	7,144	12,000
502101-INSURANCE - COR SHARE	176,462	164,610	164,610	164,610
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,727	1,982	1,891	1,960
502201-SOCIAL SECURITY	68,327	74,187	74,972	76,637
502202-MEDICARE	15,980	17,349	17,534	17,925
502301-TMRS	184,345	190,854	194,290	192,945
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	2,892	4,288	4,115	5,348
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,578,574	1,666,196	1,670,192	1,716,187
553271-DUES	1,609	2,229	2,224	1,841
553499-OTHER PROFESSIONAL SERVICES	173,133	71,000	24,120	60,000
Subtotal: 30-Professional Service	174,742	73,229	26,344	61,841
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
685501-PRINTING BINDING COPYING	5,311	7,000	7,000	7,000



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100520-ACCOUNTING</b>				
685801-TRAVEL	960	60	60	60
685811-TRAINING	6,485	5,635	5,635	5,635
685812-EMPLOYEE APPRECIATION	0	480	480	480
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	12,371	7,500	7,500	7,500
686181-POSTAGE	4,638	5,000	5,000	5,000
686191-NC FURNITURE & EQUIPMENT	3,650	0	0	0
686195-COMPUTER SOFTWARE NON CAP	100	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	33,514	25,675	25,675	25,675
<b>TOTAL: 01100520-ACCOUNTING</b>	<b>1,786,830</b>	<b>1,765,100</b>	<b>1,722,211</b>	<b>1,803,703</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100521-PURCHASING</b>				
501102-NON EXEMPT WAGES	151,738	158,517	160,374	171,872
501103-EXEMPT WAGES	167,729	172,286	160,683	184,660
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	3,808	1,800	1,830	1,800
501201-PART-TIME	15,914	15,837	15,065	15,422
501301-OVERTIME	241	0	0	0
502101-INSURANCE - COR SHARE	59,100	53,100	53,100	53,100
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	511	561	506	570
502201-SOCIAL SECURITY	20,150	20,750	20,184	22,365
502202-MEDICARE	4,712	4,855	4,869	5,449
502301-TMRS	52,892	53,379	51,879	55,266
502302-PARS	0	3	133	195
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	1,584	2,064	2,091	2,400
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	478,379	483,152	470,714	513,099
553271-DUES	1,610	20,170	14,400	14,400
555931-AUCTION EXPENDITURES	3,121	2,145	2,700	2,325
Subtotal: 30-Professional Service	4,731	22,315	17,100	16,725
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	27,268	15,000	17,000	17,000
685501-PRINTING BINDING COPYING	346	250	300	300



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100521-PURCHASING</b>				
685801-TRAVEL	0	0	0	0
685811-TRAINING	5,309	1,800	1,800	3,779
685812-EMPLOYEE APPRECIATION	0	150	150	150
685813-PT EMPLOYEE APPRECIATION	0	30	30	30
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	999	1,000	1,000	1,000
686181-POSTAGE	0	5	5	5
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686400-SUBSCRIPTIONS	24	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	33,947	18,235	20,285	22,264
<b>TOTAL: 01100521-PURCHASING</b>	<b>517,057</b>	<b>523,702</b>	<b>508,099</b>	<b>552,088</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100522-TAX</b>				
501102-NON EXEMPT WAGES	0	0	0	0
501103-EXEMPT WAGES	147,688	151,743	140,769	150,474
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	1,000	0	900	1,200
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	23,640	21,240	21,240	21,240
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	236	258	225	241
502201-SOCIAL SECURITY	8,895	9,439	8,761	9,448
502202-MEDICARE	2,080	2,207	2,049	2,209
502301-TMRS	24,285	24,283	22,770	23,787
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	312	504	976	712
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
Subtotal: 20-Personnel Services	208,137	209,674	197,690	209,311
553271-DUES	305	300	165	335
553399-CONTRACTUAL SERVICES - OTHER	46,431	47,361	47,361	47,225
553498-ATTORNEY FEES	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	773,791	718,332	769,666	739,287
Subtotal: 30-Professional Service	820,527	765,993	817,192	786,847
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
635403-MANDATED ADVERTISING	5,400	5,400	5,400	5,400
685501-PRINTING BINDING COPYING	845	600	600	600
685801-TRAVEL	10	100	100	50
685811-TRAINING	2,518	2,025	2,012	2,000
685812-EMPLOYEE APPRECIATION	0	60	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100522-TAX</b>				
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	463	600	600	600
686181-POSTAGE	71	75	75	75
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686198-GENERAL SUPPLIES	0	100	100	100
686400-SUBSCRIPTIONS	299	300	300	310
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	9,606	9,260	9,187	9,135
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100522-TAX</b>	<b>1,038,270</b>	<b>984,927</b>	<b>1,024,069</b>	<b>1,005,293</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100523-MUNICIPAL COURT</b>				
501102-NON EXEMPT WAGES	274,167	173,229	199,220	205,512
501103-EXEMPT WAGES	278,291	423,618	364,577	372,555
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	9,365	9,400	7,400	5,400
501201-PART-TIME	0	450	0	0
501211-PRESIDING JUDGE	84,178	86,344	86,344	88,356
501212-ASSISTANT JUDGE	66,523	75,916	75,916	77,560
501301-OVERTIME	2,490	3,000	3,000	3,000
502101-INSURANCE - COR SHARE	118,200	95,580	95,580	95,580
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	881	1,052	889	993
502201-SOCIAL SECURITY	40,927	43,038	40,684	41,684
502202-MEDICARE	10,709	11,351	10,745	11,081
502301-TMRS	113,462	112,311	107,126	107,360
502302-PARS	0	60	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	12,848	9,840	9,648	10,416
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
Subtotal: 20-Personnel Services	1,012,041	1,045,189	1,001,129	1,019,497
553271-DUES	0	0	0	0
553311-LEGAL SERVICES	850	850	0	0
553312-LEGAL - ATTORNEY	145,663	140,400	115,000	115,000
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
555902-JURY FEES	0	0	0	0
Subtotal: 30-Professional Service	146,513	141,250	115,000	115,000
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100523-MUNICIPAL COURT</b>				
Subtotal: 50-Maintenance	0	0	0	0
675301-PHONE	0	0	0	0
685501-PRINTING BINDING COPYING	5,839	6,500	5,500	5,500
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	0	0
685812-EMPLOYEE APPRECIATION	0	300	300	300
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	7,329	9,000	7,000	7,000
686181-POSTAGE	11,437	12,500	10,000	10,000
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	24,605	28,300	22,800	22,800
707451-COMPUTER HARDWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100523-MUNICIPAL COURT</b>	<b>1,183,159</b>	<b>1,214,739</b>	<b>1,138,929</b>	<b>1,157,297</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100610-HUMAN RESOURCES</b>				
501101-MANAGEMENT	325,433	334,401	337,566	344,673
501102-NON EXEMPT WAGES	34,235	42,848	43,017	44,751
501103-EXEMPT WAGES	346,151	368,739	366,704	376,323
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	9,135	6,400	8,900	5,400
501201-PART-TIME	0	0	0	0
501301-OVERTIME	131	1,600	1,600	1,600
502101-INSURANCE - COR SHARE	92,243	84,960	84,960	84,960
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,127	1,266	1,178	1,225
502201-SOCIAL SECURITY	42,173	45,928	45,569	48,077
502202-MEDICARE	10,023	10,973	10,907	11,243
502301-TMRS	117,739	120,709	121,575	121,030
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	2,812	4,408	3,484	4,252
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	981,202	1,022,232	1,025,460	1,043,534
553271-DUES	1,664	1,728	1,728	1,803
553499-OTHER PROFESSIONAL SERVICES	40,369	65,357	62,972	65,764
Subtotal: 30-Professional Service	42,033	67,085	64,700	67,567
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
585987-BEREAVEMENT EXPENSE	398	1,500	1,500	1,500
Subtotal: 40-Contracts	398	1,500	1,500	1,500
604324-R&M COMPUTER HARDWARE	2,942	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	1,784	1,829	1,829	1,921
Subtotal: 50-Maintenance	4,726	1,829	1,829	1,921
635401-ADVERTISING	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01100610-HUMAN RESOURCES</b>				
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
685501-PRINTING BINDING COPYING	4,132	5,050	5,050	5,050
685801-TRAVEL	0	200	200	0
685811-TRAINING	29,316	32,507	32,507	33,038
685812-EMPLOYEE APPRECIATION	0	330	330	330
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	3,107	5,040	5,040	5,040
686172-RECREATION/EDUCATION SUPPLIES	16,592	17,601	17,601	17,600
686181-POSTAGE	217	600	600	600
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686400-SUBSCRIPTIONS	1,595	1,695	1,595	1,695
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	54,960	63,023	62,923	63,353
707431-FURNITURE & EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01100610-HUMAN RESOURCES</b>	<b>1,083,318</b>	<b>1,155,669</b>	<b>1,156,412</b>	<b>1,177,875</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101010-PD - ADMINISTRATION</b>				
501101-MANAGEMENT	0	0	813,411	859,066
501102-NON EXEMPT WAGES	0	0	943,665	1,089,138
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	416,849	343,374
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	40,642	79,646
502101-INSURANCE - COR SHARE	0	0	201,780	201,780
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	2,811	3,118
502201-SOCIAL SECURITY	0	0	139,074	147,077
502202-MEDICARE	0	0	32,530	34,397
502301-TMRS	0	0	357,779	366,144
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	25,259	26,528
502911-CLOTHING ALLOWANCE	0	0	3,300	3,300
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	0	0	2,977,100	3,153,568
553271-DUES	0	0	6,762	7,117
553499-OTHER PROFESSIONAL SERVICES	0	0	153,405	156,980
555299-INSURANCE - OTHER	0	0	355	142
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	160,522	164,239
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101010-PD - ADMINISTRATION</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	2,439	0
Subtotal: 40-Contracts	0	0	2,439	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	1,360	2,400
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	1,360	2,400
635401-ADVERTISING	0	0	1,000	1,000
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	5,760	8,198
685801-TRAVEL	0	0	17,540	10,040
685811-TRAINING	0	0	19,545	19,545
685812-EMPLOYEE APPRECIATION	0	0	8,100	8,100
685813-PT EMPLOYEE APPRECIATION	0	0	1,350	1,350
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	8,140	8,140
686111-UNIFORMS	0	0	15,677	19,327
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	0	0	19,028	1,907
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	0	0	42,241	29,491
686181-POSTAGE	0	0	15,147	16,542
686191-NC FURNITURE & EQUIPMENT	0	0	0	1,200



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101010-PD - ADMINISTRATION</b>				
686192-NC REPAIR & MAINTANANCE	0	0	29,239	42,257
686194-COMPUTER HARDWARE NON CAP	0	0	2,595	0
686195-COMPUTER SOFTWARE NON CAP	0	0	1,200	432
686198-GENERAL SUPPLIES	0	0	5,772	5,772
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	23,968	18,998
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	216,302	192,299
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	35,234	0
Subtotal: 70-Capital	0	0	35,234	0
<b>TOTAL: 01101010-PD - ADMINISTRATION</b>	<b>0</b>	<b>0</b>	<b>3,392,957</b>	<b>3,512,506</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101011-PD - PATROL OPERATIONS</b>				
501101-MANAGEMENT	797,637	834,225	0	0
501102-NON EXEMPT WAGES	22,632,274	24,488,894	11,744,248	12,285,235
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	113,446	0	0	0
501106-ADDITIONAL COMPENSATION	1,151,049	991,679	250,958	249,820
501201-PART-TIME	695,626	708,221	241,171	260,831
501301-OVERTIME	2,198,694	1,180,846	713,265	511,973
502101-INSURANCE - COR SHARE	3,191,400	2,867,400	1,253,160	1,231,920
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	38,799	39,988	18,791	19,386
502201-SOCIAL SECURITY	1,628,682	1,727,299	794,676	812,240
502202-MEDICARE	392,786	414,294	189,349	191,403
502301-TMRS	4,443,021	4,443,748	2,044,367	2,007,431
502302-PARS	4,463	8,270	3,135	3,390
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	269,222	286,672	99,816	96,016
502911-CLOTHING ALLOWANCE	31,998	32,430	3,280	3,280
502941-SICK LEAVE	788	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	23,473	23,136	5,784	5,784
Subtotal: 20-Personnel Services	37,613,356	38,047,102	17,362,000	17,678,709
553271-DUES	12,075	15,823	1,700	1,760
553499-OTHER PROFESSIONAL SERVICES	355,886	386,506	3,410	3,355
555299-INSURANCE - OTHER	601	1,065	71	0
555901-JUDGEMENTS & DAMAGES	0	0	142	0
Subtotal: 30-Professional Service	368,562	403,394	5,323	5,115
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	4,575	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101011-PD - PATROL OPERATIONS</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	31,883	31,140	3,384	0
Subtotal: 40-Contracts	36,458	31,140	3,384	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	2,349	9,240	4,310	4,310
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	1,800	0	0
604323-R&M SOFTWARE	3,101	420	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	300	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	5,450	11,760	4,310	4,310
635401-ADVERTISING	7,327	12,500	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	5,000
675301-PHONE	7,820	36,370	0	0
675302-PH LONG DISTANCE	186	1,200	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	15,406	11,278	7,690	11,074
685801-TRAVEL	29,714	28,830	640	0
685811-TRAINING	126,537	179,848	37,059	36,957
685812-EMPLOYEE APPRECIATION	0	8,100	0	0
685813-PT EMPLOYEE APPRECIATION	0	1,350	0	0
685814-VOLUNTEER APPRECIATION	0	540	0	0
686101-OFFICE SUPPLIES	23,270	31,023	4,187	4,187
686111-UNIFORMS	230,436	267,620	272,034	96,436
686122-GENERAL SUPPLIES - CHEMICALS	13,243	24,791	5,700	6,792
686131-SMALL TOOLS & EQUIPMENT	70,301	104,053	46,551	46,551
686149-GENERAL SUPPLIES - VEHICLES	6,955	12,489	10,429	10,684
686172-RECREATION/EDUCATION SUPPLIES	65,258	65,606	650	1,050
686181-POSTAGE	8,979	16,542	0	0
686191-NC FURNITURE & EQUIPMENT	1,575	2,406	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101011-PD - PATROL OPERATIONS</b>				
686192-NC REPAIR & MAINTANANCE	14,088	27,257	14,881	0
686194-COMPUTER HARDWARE NON CAP	4,237	10,990	1,260	0
686195-COMPUTER SOFTWARE NON CAP	42,891	554	0	0
686198-GENERAL SUPPLIES	167,260	181,973	21,467	19,155
686301-CATERING	16,218	17,173	96	0
686400-SUBSCRIPTIONS	21,281	15,901	648	162
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	872,985	1,058,394	423,292	238,048
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101011-PD - PATROL OPERATIONS</b>	<b>38,896,811</b>	<b>39,551,790</b>	<b>17,798,309</b>	<b>17,926,182</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101014-PD - SPECIAL EVENTS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	0	0	0	0
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	0	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	155,000	227,233
502101-INSURANCE - COR SHARE	0	0	0	0
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	0	0
502201-SOCIAL SECURITY	0	0	9,610	14,088
502202-MEDICARE	0	0	2,248	3,295
502301-TMRS	0	0	24,723	35,486
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	0	0
502911-CLOTHING ALLOWANCE	0	0	0	0
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	0	0	191,581	280,102
553271-DUES	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
555299-INSURANCE - OTHER	0	0	0	0
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	0	0
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101014-PD - SPECIAL EVENTS</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	0	0
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	0	0
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	0	0
686111-UNIFORMS	0	0	0	0
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	0	0	0	0
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	0	0	0	0
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101014-PD - SPECIAL EVENTS</b>				
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101014-PD - SPECIAL EVENTS</b>	<b>0</b>	<b>0</b>	<b>191,581</b>	<b>280,102</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101015-PD - COMMUNITY RELATIONS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	0	0	663,163	685,326
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	12,000	12,000
501201-PART-TIME	0	0	391,504	477,219
501301-OVERTIME	0	0	22,000	15,416
502101-INSURANCE - COR SHARE	0	0	74,340	74,340
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	1,061	1,096
502201-SOCIAL SECURITY	0	0	44,213	45,152
502202-MEDICARE	0	0	16,017	17,479
502301-TMRS	0	0	113,740	111,575
502302-PARS	0	0	5,090	6,204
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	13,192	13,312
502911-CLOTHING ALLOWANCE	0	0	2,750	2,200
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	0	0	1,359,070	1,461,319
553271-DUES	0	0	524	175
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
555299-INSURANCE - OTHER	0	0	0	0
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	524	175
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



**City of Richardson**  
**Budget Preparation Worksheet**  
**BD4 - Approved Budgeted Expenditures by Fund**



<b>Account</b>	<b>Actuals FY2024</b>	<b>Original Budget FY2025</b>	<b>Projected Budget FY2025</b>	<b>Adopted Budget FY2026</b>
<b>0110-GENERAL FUND</b>				
<b>01101015-PD - COMMUNITY RELATIONS</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	500	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	500	0
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	2,819	2,819
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	5,347	5,150
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	540	3,270
686101-OFFICE SUPPLIES	0	0	2,680	2,680
686111-UNIFORMS	0	0	9,296	12,281
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	0	0	652	653
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	0	0	33,835	26,390
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101015-PD - COMMUNITY RELATIONS</b>				
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	200
686198-GENERAL SUPPLIES	0	0	0	0
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	55,169	53,443
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101015-PD - COMMUNITY RELATIONS</b>	<b>0</b>	<b>0</b>	<b>1,415,263</b>	<b>1,514,937</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101075-PD - TACTICAL OPERATIONS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	0	0	0	0
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	0	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	10,000	22,172
502101-INSURANCE - COR SHARE	0	0	0	0
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	0	0
502201-SOCIAL SECURITY	0	0	620	1,375
502202-MEDICARE	0	0	145	321
502301-TMRS	0	0	1,595	3,462
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	0	0
502911-CLOTHING ALLOWANCE	0	0	0	0
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	0	0	12,360	27,330
553271-DUES	0	0	1,815	1,815
553499-OTHER PROFESSIONAL SERVICES	0	0	1,600	1,600
555299-INSURANCE - OTHER	0	0	0	0
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	3,415	3,415
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101075-PD - TACTICAL OPERATIONS</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	420	1,050
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	420	1,050
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	0	0
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	32,804	32,804
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	0	0
686111-UNIFORMS	0	0	19,760	17,840
686122-GENERAL SUPPLIES - CHEMICALS	0	0	13,300	14,817
686131-SMALL TOOLS & EQUIPMENT	0	0	27,093	24,907
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	8,200
686172-RECREATION/EDUCATION SUPPLIES	0	0	0	0
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101075-PD - TACTICAL OPERATIONS</b>				
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	0	0	18,667	22,467
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	50	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	111,674	121,035
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101075-PD - TACTICAL OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>127,869</b>	<b>152,830</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101076-PD - INVESTIGATIONS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	0	0	6,065,221	6,275,904
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	133,756	130,757
501201-PART-TIME	0	0	28,971	29,695
501301-OVERTIME	0	0	270,714	166,500
502101-INSURANCE - COR SHARE	0	0	679,680	679,680
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	9,704	10,041
502201-SOCIAL SECURITY	0	0	408,788	422,048
502202-MEDICARE	0	0	95,604	98,722
502301-TMRS	0	0	1,051,641	1,062,485
502302-PARS	0	0	377	386
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	99,184	91,272
502911-CLOTHING ALLOWANCE	0	0	18,700	18,700
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	5,784	5,784
Subtotal: 20-Personnel Services	0	0	8,868,124	8,991,974
553271-DUES	0	0	3,385	3,950
553499-OTHER PROFESSIONAL SERVICES	0	0	44,746	67,246
555299-INSURANCE - OTHER	0	0	142	0
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	48,273	71,196
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



**City of Richardson**  
**Budget Preparation Worksheet**  
**BD4 - Approved Budgeted Expenditures by Fund**



<b>Account</b>	<b>Actuals FY2024</b>	<b>Original Budget FY2025</b>	<b>Projected Budget FY2025</b>	<b>Adopted Budget FY2026</b>
<b>0110-GENERAL FUND</b>				
<b>01101076-PD - INVESTIGATIONS</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	4,762	0
Subtotal: 40-Contracts	0	0	4,762	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	650	650
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	420	420
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	300	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	1,370	1,070
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	1,500	1,800
675302-PH LONG DISTANCE	0	0	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	4,144	9,262
685801-TRAVEL	0	0	1,350	1,350
685811-TRAINING	0	0	25,730	25,730
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	8,094	8,220
686111-UNIFORMS	0	0	31,189	27,045
686122-GENERAL SUPPLIES - CHEMICALS	0	0	4,233	4,233
686131-SMALL TOOLS & EQUIPMENT	0	0	5,030	6,830
686149-GENERAL SUPPLIES - VEHICLES	0	0	3,800	5,900
686172-RECREATION/EDUCATION SUPPLIES	0	0	480	700
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	300	300



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101076-PD - INVESTIGATIONS</b>				
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	10,820	2,640
686195-COMPUTER SOFTWARE NON CAP	0	0	5,000	0
686198-GENERAL SUPPLIES	0	0	14,247	14,756
686301-CATERING	0	0	510	510
686400-SUBSCRIPTIONS	0	0	530	530
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	116,957	109,806
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101076-PD - INVESTIGATIONS</b>	<b>0</b>	<b>0</b>	<b>9,039,486</b>	<b>9,174,046</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101077-PD - COMMUNICATIONS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	0	0	2,030,126	2,272,848
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	67,087	67,086
501201-PART-TIME	0	0	46,882	26,631
501301-OVERTIME	0	0	339,984	154,505
502101-INSURANCE - COR SHARE	0	0	339,840	339,840
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	3,248	3,637
502201-SOCIAL SECURITY	0	0	152,736	156,273
502202-MEDICARE	0	0	36,400	36,933
502301-TMRS	0	0	338,700	386,160
502302-PARS	0	0	609	346
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	19,952	19,760
502911-CLOTHING ALLOWANCE	0	0	550	550
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	5,784	5,784
Subtotal: 20-Personnel Services	0	0	3,381,898	3,470,353
553271-DUES	0	0	3,047	3,047
553499-OTHER PROFESSIONAL SERVICES	0	0	7,800	7,800
555299-INSURANCE - OTHER	0	0	0	0
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	10,847	10,847
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101077-PD - COMMUNICATIONS</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	1,476	0
Subtotal: 40-Contracts	0	0	1,476	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	500	500
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	500	500
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	29,254	36,370
675302-PH LONG DISTANCE	0	0	1,200	1,200
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	3,604	4,259
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	18,513	18,513
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	2,258	2,258
686111-UNIFORMS	0	0	3,760	3,760
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	0	0	2,174	2,174
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	0	0	200	200
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101077-PD - COMMUNICATIONS</b>				
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	1,081	0
686195-COMPUTER SOFTWARE NON CAP	0	0	6,397	362
686198-GENERAL SUPPLIES	0	0	550	550
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	68,991	69,646
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101077-PD - COMMUNICATIONS</b>	<b>0</b>	<b>0</b>	<b>3,463,712</b>	<b>3,551,346</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101078-PD - DETENTION</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	0	0	1,359,394	1,564,163
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	33,842	33,842
501201-PART-TIME	0	0	20,432	20,720
501301-OVERTIME	0	0	79,785	61,785
502101-INSURANCE - COR SHARE	0	0	223,020	233,640
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	2,175	2,502
502201-SOCIAL SECURITY	0	0	94,093	104,221
502202-MEDICARE	0	0	22,006	24,675
502301-TMRS	0	0	238,804	257,538
502302-PARS	0	0	266	270
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	19,536	20,640
502911-CLOTHING ALLOWANCE	0	0	550	550
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	4,097	0
Subtotal: 20-Personnel Services	0	0	2,098,000	2,324,546
553271-DUES	0	0	90	90
553499-OTHER PROFESSIONAL SERVICES	0	0	2,293	2,293
555299-INSURANCE - OTHER	0	0	426	426
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	2,809	2,809
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101078-PD - DETENTION</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	5,179	0
Subtotal: 40-Contracts	0	0	5,179	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	2,500	7,500
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	800	800
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	3,300	8,300
635401-ADVERTISING	0	0	0	0
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	8,822	28,401
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	5,565	5,565
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	2,596	3,314
686111-UNIFORMS	0	0	8,119	8,719
686122-GENERAL SUPPLIES - CHEMICALS	0	0	475	250
686131-SMALL TOOLS & EQUIPMENT	0	0	2,863	6,262
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	0	0	0	0
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	906	1,812



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101078-PD - DETENTION</b>				
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	170	170
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	0	0	13,643	18,615
686301-CATERING	0	0	16,567	26,708
686400-SUBSCRIPTIONS	0	0	135	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	59,861	99,816
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101078-PD - DETENTION</b>	<b>0</b>	<b>0</b>	<b>2,169,149</b>	<b>2,435,471</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101079-PD - PROFESSIONAL STANDARDS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	0	0	870,343	966,666
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	0	0	19,788	17,400
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	34,513	25,532
502101-INSURANCE - COR SHARE	0	0	95,580	95,580
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	1,393	1,547
502201-SOCIAL SECURITY	0	0	58,172	63,909
502202-MEDICARE	0	0	13,605	14,947
502301-TMRS	0	0	149,653	157,927
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	10,320	13,080
502911-CLOTHING ALLOWANCE	0	0	3,300	3,850
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	0	0	1,256,667	1,360,438
553271-DUES	0	0	1,380	1,455
553499-OTHER PROFESSIONAL SERVICES	0	0	162,744	162,744
555299-INSURANCE - OTHER	0	0	71	0
555901-JUDGEMENTS & DAMAGES	0	0	0	0
Subtotal: 30-Professional Service	0	0	164,195	164,199
583497-CLOUD COMPUTING	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101079-PD - PROFESSIONAL STANDARDS</b>				
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	2,041	0
Subtotal: 40-Contracts	0	0	2,041	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
605311-PHONE MAINTENANCE	0	0	0	0
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
635401-ADVERTISING	0	0	11,500	11,500
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	0	0	4,939	5,058
685801-TRAVEL	0	0	8,800	6,400
685811-TRAINING	0	0	28,025	28,025
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	3,068	3,068
686111-UNIFORMS	0	0	74,161	94,162
686122-GENERAL SUPPLIES - CHEMICALS	0	0	1,083	903
686131-SMALL TOOLS & EQUIPMENT	0	0	22,468	41,362
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	0	0	2,950	2,950
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	1,293



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101079-PD - PROFESSIONAL STANDARDS</b>				
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	0	0	109,290	108,041
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	570	570
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	266,854	303,332
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01101079-PD - PROFESSIONAL STANDARDS</b>	<b>0</b>	<b>0</b>	<b>1,689,757</b>	<b>1,827,969</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101411-FIRE</b>				
501101-MANAGEMENT	765,377	786,214	791,549	816,264
501102-NON EXEMPT WAGES	17,503,541	18,308,030	18,174,831	18,918,900
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	10,050	0	0	0
501106-ADDITIONAL COMPENSATION	1,147,904	1,170,570	1,167,570	1,180,050
501201-PART-TIME	53,054	129,613	49,442	131,981
501202-PT-SEASONAL	0	0	0	0
501301-OVERTIME	2,780,272	2,437,559	2,324,198	2,277,240
502101-INSURANCE - COR SHARE	2,176,469	1,896,240	1,896,240	1,954,080
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	29,341	31,852	29,970	31,529
502201-SOCIAL SECURITY	1,327,652	1,421,574	1,375,748	1,480,118
502202-MEDICARE	314,424	335,433	326,259	348,046
502301-TMRS	3,661,024	3,669,976	3,621,606	3,634,801
502302-PARS	690	1,686	643	1,716
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	208,199	220,120	212,146	226,248
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	16,800	17,292	17,292	17,292
Subtotal: 20-Personnel Services	29,994,796	30,426,159	29,987,494	31,018,265
553271-DUES	2,649	4,386	4,386	5,160
553399-CONTRACTUAL SERVICES - OTHER	59,371	73,780	73,780	76,604
553402-CONSULTANTS	54,940	0	0	0
553499-OTHER PROFESSIONAL SERVICES	216,422	202,750	214,750	247,024
Subtotal: 30-Professional Service	333,383	280,916	292,916	328,788
583497-CLOUD COMPUTING	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	11,564	20,520	20,520	15,520
Subtotal: 40-Contracts	11,564	20,520	20,520	15,520
604303-RADIO MAINTENANCE	0	4,000	4,000	4,000



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101411-FIRE</b>				
604306-R&M INSTRUMENTS & APPARATUS	7,430	33,424	33,424	11,747
604308-REPAIR & MAINTENNCE- EQUIPMENT	31,153	33,115	33,115	32,715
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	2,446	4,000	18,533	10,000
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
626562-NON-STOCK PART	0	0	0	0
Subtotal: 50-Maintenance	41,029	74,539	89,072	58,462
655999-OTHER UNCLASSIFIED EXPENSE	19,209	34,900	33,900	35,900
675301-PHONE	1,070	6,000	6,000	6,500
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	4,650	6,000	6,000	6,000
685801-TRAVEL	344	1,000	1,000	1,000
685811-TRAINING	256,609	388,586	229,686	363,180
685812-EMPLOYEE APPRECIATION	0	5,520	5,520	5,520
685813-PT EMPLOYEE APPRECIATION	0	90	90	90
685814-VOLUNTEER APPRECIATION	0	1,020	1,020	1,020
686101-OFFICE SUPPLIES	4,793	9,600	9,600	6,000
686111-UNIFORMS	615,901	343,937	467,087	338,547
686121-JANITORIAL SUPPLIES	36,057	38,070	38,070	55,630
686122-GENERAL SUPPLIES - CHEMICALS	21,783	50,682	50,682	56,115
686131-SMALL TOOLS & EQUIPMENT	52,437	96,700	99,700	110,300
686151-GEN SUPPLIES - BLDG MATERIALS	0	0	0	0
686181-POSTAGE	573	1,000	1,000	1,000
686191-NC FURNITURE & EQUIPMENT	21,522	37,500	107,500	37,500
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	1,738	0	0	0
686197-EMS SUPPLIES	247,703	287,809	287,809	320,038
686198-GENERAL SUPPLIES	46,425	50,050	50,050	65,450
686400-SUBSCRIPTIONS	3,467	7,410	6,950	4,405
686531-FUEL	1,700	1,700	3,000	3,000
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01101411-FIRE</b>				
Subtotal: 60-Supplies and Misc.	1,335,981	1,367,574	1,404,664	1,417,195
707201-BUILDING CONSTRUCTION	0	0	0	0
707301-IMPROVEMENTS-OTH THAN BLDGS	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	28,417	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	28,417	0	0	0
<b>TOTAL: 01101411-FIRE</b>	<b>31,745,171</b>	<b>32,169,708</b>	<b>31,794,666</b>	<b>32,838,230</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102030-ENG - CAPITAL PROJECTS</b>				
501101-MANAGEMENT	241,732	526,491	354,320	525,493
501102-NON EXEMPT WAGES	463,088	610,345	546,293	626,940
501103-EXEMPT WAGES	1,228,380	1,399,778	1,397,816	1,451,120
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	30,018	21,800	15,820	12,600
501201-PART-TIME	0	0	0	0
501301-OVERTIME	18,602	18,000	16,070	18,000
502101-INSURANCE - COR SHARE	295,500	276,120	276,120	276,120
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	3,069	4,279	3,627	4,166
502201-SOCIAL SECURITY	122,391	167,982	149,468	172,325
502202-MEDICARE	29,068	39,288	34,956	40,302
502301-TMRS	339,154	432,145	387,573	433,904
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	9,760	10,928	10,077	9,296
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	116,506	135,972	123,294	135,972
Subtotal: 20-Personnel Services	2,897,269	3,643,128	3,315,434	3,706,238
553271-DUES	14,669	14,705	14,304	14,705
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	182,996	220,000	511,550	220,000
Subtotal: 30-Professional Service	197,665	234,705	525,854	234,705
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102030-ENG - CAPITAL PROJECTS</b>				
635403-MANDATED ADVERTISING	0	0	0	0
685501-PRINTING BINDING COPYING	4,212	5,000	5,000	5,000
685811-TRAINING	20,143	9,840	9,840	9,840
685812-EMPLOYEE APPRECIATION	0	780	780	780
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	5,045	6,280	6,280	7,280
686111-UNIFORMS	5,162	4,365	5,830	4,350
686131-SMALL TOOLS & EQUIPMENT	2,049	2,250	2,250	2,250
686181-POSTAGE	2,492	3,000	2,500	3,000
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	10,903	8,300	9,350	4,800
686195-COMPUTER SOFTWARE NON CAP	2,440	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	52,445	39,815	41,830	37,300
707431-FURNITURE & EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707524-CONSTRUCTION	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01102030-ENG - CAPITAL PROJECTS</b>	<b>3,147,379</b>	<b>3,917,648</b>	<b>3,883,118</b>	<b>3,978,243</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102031-FACILITY MAINTENANCE</b>				
501101-MANAGEMENT	273,215	314,323	326,111	332,950
501102-NON EXEMPT WAGES	431,880	505,210	434,463	498,888
501103-EXEMPT WAGES	79,654	85,080	83,054	84,860
501105-OTHER PAY	30	0	0	0
501106-ADDITIONAL COMPENSATION	5,863	4,500	1,975	0
501201-PART-TIME	0	0	0	0
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	56,337	60,000	41,706	60,000
502101-INSURANCE - COR SHARE	153,660	127,440	127,440	127,440
502102-LIFE & ADD	317	0	0	0
502104-INSURANCE -L/T DISABILITY	1,224	1,376	1,325	1,463
502201-SOCIAL SECURITY	51,479	58,643	54,793	60,909
502202-MEDICARE	12,039	13,714	12,876	14,245
502301-TMRS	139,735	150,864	142,932	153,357
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	6,062	7,024	4,648	5,704
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,211,495	1,328,174	1,231,323	1,339,816
553271-DUES	969	100	100	100
553399-CONTRACTUAL SERVICES - OTHER	343,380	435,000	400,700	454,000
553401-ENGINEERS & ARCHITECTS	0	0	0	0
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	344,349	435,100	400,800	454,100
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	276	0	0	0
604392-REPAIR & MAINTENANCE - HVAC	155,728	185,000	195,241	215,241
604393-REPAIR & MAINTENANCE-PLUMBING	190,423	160,000	207,000	160,000



**City of Richardson**  
**Budget Preparation Worksheet**  
**BD4 - Approved Budgeted Expenditures by Fund**



<b>Account</b>	<b>Actuals FY2024</b>	<b>Original Budget FY2025</b>	<b>Projected Budget FY2025</b>	<b>Adopted Budget FY2026</b>
<b>0110-GENERAL FUND</b>				
<b>01102031-FACILITY MAINTENANCE</b>				
604394-REPAIR&MAINTENANCE-ELECTRICAL	42,724	50,000	37,500	45,000
604396-R&M FIRE SYSTEMS	18,199	23,000	23,000	20,000
604397-R&M ROOFS & WINDOWS	81,153	75,000	128,630	85,000
604398-R&M LOCK & KEY	101,032	130,000	133,434	137,500
604399-REPAIR & MAINTENANCE - OTHER	175,407	215,000	298,326	215,000
624501-CONSTRUCTION-HEATING & COOLING	0	0	0	0
624502-CONSTRUCTION-PLUMBING SYSTEMS	0	0	0	0
624503-CONSTRUCTION-DIR DIGITAL CNTRL	0	0	0	0
624504-CONSTRUCTION-ELECTRICAL SYSTEM	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	259,698	0	4,142	0
624506-CONSTRUCTION-ELEVATOR	0	0	0	0
624507-CONSTRUCTION-SITE IMPROVEMENT	0	0	0	0
624510-CONSTRUCTION-SECURITY SYSTEMS	0	0	0	0
624532-CONSTR-STREET & ALLEY CONCRETE	0	0	0	0
<b>Subtotal: 50-Maintenance</b>	<b>1,024,639</b>	<b>838,000</b>	<b>1,027,273</b>	<b>877,741</b>
655999-OTHER UNCLASSIFIED EXPENSE	1,311	8,000	2,000	8,000
676201-NATURAL GAS	139,098	210,000	210,000	225,000
676211-ELECTRICITY	960,748	1,000,000	1,200,000	1,263,400
685501-PRINTING BINDING COPYING	0	0	0	0
685801-TRAVEL	0	0	0	0
685811-TRAINING	737	5,000	5,000	4,000
685812-EMPLOYEE APPRECIATION	0	390	390	390
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	2,366	3,500	4,000	4,000
686111-UNIFORMS	2,507	5,000	5,000	5,000
686121-JANITORIAL SUPPLIES	0	0	0	0
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	3,538	15,000	6,378	5,000
686151-GEN SUPPLIES - BLDG MATERIALS	17,895	25,000	25,000	25,000
686152-GEN SUPPLIES-PAINT & PAINTING	2,982	4,500	4,500	4,900
686181-POSTAGE	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102031-FACILITY MAINTENANCE</b>				
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686192-NC REPAIR & MAINTANANCE	73,372	80,000	80,000	87,500
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686196-LIGHTING SUPPLY	57,099	60,000	60,000	60,000
686198-GENERAL SUPPLIES	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	1,261,654	1,416,390	1,602,268	1,692,190
707421-CAPITAL VEHICLES	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01102031-FACILITY MAINTENANCE</b>	<b>3,842,136</b>	<b>4,017,664</b>	<b>4,261,664</b>	<b>4,363,847</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102032-PLANNING</b>				
501101-MANAGEMENT	225,423	345,889	107,394	542,364
501102-NON EXEMPT WAGES	86,512	97,589	99,399	101,483
501103-EXEMPT WAGES	304,237	314,011	302,808	630,977
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	5,500	1,000	1,900	1,800
501201-PART-TIME	0	0	0	0
501301-OVERTIME	3,682	5,312	5,312	5,000
502101-INSURANCE - COR SHARE	82,740	74,340	74,340	127,440
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,057	1,211	815	2,040
502201-SOCIAL SECURITY	37,268	48,410	33,005	81,183
502202-MEDICARE	9,091	11,323	7,719	18,987
502301-TMRS	105,371	124,544	84,909	200,607
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	5,989	4,056	2,547	6,392
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	13,038	12,984	12,984	21,384
Subtotal: 20-Personnel Services	879,909	1,040,669	733,132	1,739,657
553201-BOARDS & COMMISSIONS EXPENSES	2,472	3,810	3,500	4,000
553271-DUES	5,530	3,645	2,860	4,820
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	8,002	7,455	6,360	8,820
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
635403-MANDATED ADVERTISING	1,525	2,000	5,000	8,000



City of Richardson  
Budget Preparation Worksheet  
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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102032-PLANNING</b>				
655999-OTHER UNCLASSIFIED EXPENSE	454	0	0	700
675301-PHONE	0	0	0	0
685501-PRINTING BINDING COPYING	2,993	9,180	4,000	4,200
685801-TRAVEL	0	0	0	240
685811-TRAINING	5,312	925	755	2,500
685812-EMPLOYEE APPRECIATION	0	210	180	360
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	3,412	2,500	1,250	3,000
686181-POSTAGE	626	1,000	500	1,400
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	983	0	0	1,500
686198-GENERAL SUPPLIES	38	400	34	10,000
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	15,343	16,215	11,719	31,900
707431-FURNITURE & EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01102032-PLANNING</b>	<b>903,255</b>	<b>1,064,339</b>	<b>751,211</b>	<b>1,780,377</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102033-DEVELOPMENT ENGINEERING</b>				
501101-MANAGEMENT	179,630	184,510	179,923	0
501102-NON EXEMPT WAGES	0	0	0	0
501103-EXEMPT WAGES	203,447	304,600	175,845	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	4,455	3,200	8,575	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	59,100	53,100	53,100	0
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	619	832	569	0
502201-SOCIAL SECURITY	23,635	30,577	22,342	0
502202-MEDICARE	5,635	7,277	5,409	0
502301-TMRS	64,830	80,041	59,988	0
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	2,748	3,120	3,000	0
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	8,435	13,200	8,400	0
Subtotal: 20-Personnel Services	552,534	680,457	517,151	0
553271-DUES	1,209	631	1,170	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	1,209	631	1,170	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	778	700	700	0
675301-PHONE	0	0	0	0
685501-PRINTING BINDING COPYING	2,771	2,200	2,855	0



City of Richardson  
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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102033-DEVELOPMENT ENGINEERING</b>				
685801-TRAVEL	41	240	200	0
685811-TRAINING	1,449	420	420	0
685812-EMPLOYEE APPRECIATION	0	150	150	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	504	1,000	1,000	0
686181-POSTAGE	163	200	900	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	85	0	0	0
686198-GENERAL SUPPLIES	6,344	10,000	7,000	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	12,135	14,910	13,225	0
<b>TOTAL: 01102033-DEVELOPMENT ENGINEERING</b>	<b>565,878</b>	<b>695,998</b>	<b>531,546</b>	<b>0</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102034-TRAFFIC TRANSPORTATION</b>				
501101-MANAGEMENT	380,790	391,135	392,679	400,913
501102-NON EXEMPT WAGES	824,999	855,374	869,663	919,748
501103-EXEMPT WAGES	741,386	1,007,750	822,464	1,038,025
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	21,733	15,800	13,300	10,800
501201-PART-TIME	0	0	0	0
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	150,625	134,430	134,430	134,430
502101-INSURANCE - COR SHARE	319,140	286,740	286,740	286,740
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	3,124	3,793	3,286	3,735
502201-SOCIAL SECURITY	126,734	138,448	136,909	157,259
502202-MEDICARE	30,241	32,940	32,549	36,778
502301-TMRS	350,188	362,342	361,508	395,965
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	14,999	17,264	17,264	18,128
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502991-DART PROGRAM	116,232	141,000	160,700	141,000
502999-FRINGE BENEFITS	0	0	0	0
505871-PERSONAL AUTO	14,460	14,400	14,400	14,400
Subtotal: 20-Personnel Services	3,094,649	3,401,416	3,245,892	3,557,921
553271-DUES	4,796	5,545	5,545	5,545
553499-OTHER PROFESSIONAL SERVICES	67,402	35,000	143,535	35,000
Subtotal: 30-Professional Service	72,198	40,545	149,080	40,545
584422-RENTALS-MACHINERY & EQUIPMENT	1,630	5,000	5,000	5,000
Subtotal: 40-Contracts	1,630	5,000	5,000	5,000
604306-R&M INSTRUMENTS & APPARATUS	17	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	1,200	120	120	120
604331-R&M SIGNAL SYSTEM & LIGHTS	226,037	243,120	339,961	255,276



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102034-TRAFFIC TRANSPORTATION</b>				
604332-R&M SIGNAGE & MARKINGS	1,231,364	1,388,294	1,496,080	1,457,709
604334-R&M STREET LIGHTING	120,031	174,650	226,398	183,383
604341-REPAIR & MAINT - VIDEO CAMERAS	17,676	19,800	19,800	20,790
624512-CONSTRUCTION-SCREENING FENCE	0	0	0	0
Subtotal: 50-Maintenance	1,596,325	1,825,984	2,082,359	1,917,278
655999-OTHER UNCLASSIFIED EXPENSE	6,089	5,900	5,900	5,900
676211-ELECTRICITY	1,218,184	1,370,970	1,239,850	1,570,970
685501-PRINTING BINDING COPYING	2,636	4,598	2,598	4,598
685801-TRAVEL	4,382	5,400	2,400	5,400
685811-TRAINING	15,053	18,620	18,620	18,620
685812-EMPLOYEE APPRECIATION	0	810	810	810
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	5,938	5,784	5,784	5,784
686111-UNIFORMS	12,135	11,273	11,273	12,611
686121-JANITORIAL SUPPLIES	111	0	0	0
686122-GENERAL SUPPLIES - CHEMICALS	87	0	0	0
686131-SMALL TOOLS & EQUIPMENT	27,370	11,800	10,300	11,800
686181-POSTAGE	20	150	70	150
686191-NC FURNITURE & EQUIPMENT	792	1,000	1,000	1,000
686194-COMPUTER HARDWARE NON CAP	2,312	4,500	7,349	4,500
686195-COMPUTER SOFTWARE NON CAP	8,000	14,760	12,760	15,560
686198-GENERAL SUPPLIES	4,282	2,695	2,695	2,695
686400-SUBSCRIPTIONS	0	540	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	1,307,393	1,458,800	1,321,409	1,660,398
<b>TOTAL: 01102034-TRAFFIC TRANSPORTATION</b>	<b>6,072,195</b>	<b>6,731,745</b>	<b>6,803,740</b>	<b>7,181,142</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102035-BUILDING INSPECTIONS</b>				
501101-MANAGEMENT	171,863	176,591	178,984	182,764
501102-NON EXEMPT WAGES	728,704	847,150	772,246	783,730
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	9,793	3,600	3,205	3,600
501201-PART-TIME	0	0	0	0
501301-OVERTIME	8,078	3,575	16,975	15,000
502101-INSURANCE - COR SHARE	141,840	122,130	122,130	138,060
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,442	1,737	1,500	1,546
502201-SOCIAL SECURITY	55,632	68,197	62,513	66,535
502202-MEDICARE	13,212	15,950	14,715	15,560
502301-TMRS	154,284	175,439	163,497	168,510
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	17,754	18,616	17,972	12,448
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	53,585	75,600	56,700	75,600
Subtotal: 20-Personnel Services	1,356,186	1,508,585	1,410,437	1,463,353
553271-DUES	1,352	5,255	5,255	5,215
553499-OTHER PROFESSIONAL SERVICES	729,822	688,412	732,275	538,412
Subtotal: 30-Professional Service	731,174	693,667	737,530	543,627
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
624524-CONSTRUCTION-MOWING ROW & LOTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	3,344	2,760	2,760	3,810
685501-PRINTING BINDING COPYING	11,451	18,215	18,215	24,200
685801-TRAVEL	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102035-BUILDING INSPECTIONS</b>				
685811-TRAINING	2,820	4,000	4,000	5,730
685812-EMPLOYEE APPRECIATION	0	390	390	390
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	7,071	4,800	4,800	5,000
686111-UNIFORMS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	0	-750	1,000	1,000
686181-POSTAGE	885	1,200	1,200	1,600
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	25,570	30,615	32,365	41,730
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01102035-BUILDING INSPECTIONS</b>	<b>2,112,931</b>	<b>2,232,867</b>	<b>2,180,332</b>	<b>2,048,710</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102036-STREETS</b>				
501101-MANAGEMENT	150,859	154,957	154,377	158,831
501102-NON EXEMPT WAGES	1,291,163	1,445,382	1,304,864	1,487,919
501103-EXEMPT WAGES	99,718	102,427	102,831	104,988
501105-OTHER PAY	29	0	0	0
501106-ADDITIONAL COMPENSATION	27,450	10,000	3,800	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	207,164	135,100	170,100	135,100
502101-INSURANCE - COR SHARE	342,780	307,980	307,980	307,980
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	2,458	2,888	2,479	2,806
502201-SOCIAL SECURITY	107,345	115,904	107,923	118,128
502202-MEDICARE	25,097	27,106	25,240	27,626
502301-TMRS	292,454	298,175	280,257	297,435
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	19,323	21,560	21,188	23,488
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	2,565,839	2,621,479	2,481,039	2,664,301
553271-DUES	259	260	275	260
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	1,683	2,200	2,200	2,200
Subtotal: 30-Professional Service	1,942	2,460	2,475	2,460
584422-RENTALS-MACHINERY & EQUIPMENT	2,116	2,500	2,485	2,500
Subtotal: 40-Contracts	2,116	2,500	2,485	2,500
604324-R&M COMPUTER HARDWARE	3,579	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
624512-CONSTRUCTION-SCREENING FENCE	39,903	70,000	70,000	70,000
624531-CONSTRUCTION-PAVING CUTS	0	0	0	0
624532-CONSTR-STREET & ALLEY CONCRETE	275,709	300,000	350,000	300,000



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102036-STREETS</b>				
624533-CONSTRUCTION-ASPHALT REPAIR	137,879	140,000	125,500	140,000
624534-CONSTRUCTION-DRAINAGE SYS CON	14,019	15,000	15,000	15,000
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	471,090	525,000	560,500	525,000
685501-PRINTING BINDING COPYING	319	1,000	1,000	1,000
685801-TRAVEL	0	0	0	0
685811-TRAINING	16,533	5,000	12,500	5,000
685812-EMPLOYEE APPRECIATION	0	870	870	870
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	2,142	2,900	2,900	2,900
686111-UNIFORMS	24,966	12,700	19,700	12,700
686121-JANITORIAL SUPPLIES	390	500	500	500
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	11,897	12,000	12,000	12,000
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	1,174	0	0	0
686198-GENERAL SUPPLIES	7,560	7,500	7,500	7,500
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	64,981	42,470	56,970	42,470
707421-CAPITAL VEHICLES	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01102036-STREETS</b>	<b>3,105,968</b>	<b>3,193,909</b>	<b>3,103,469</b>	<b>3,236,731</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102037-CUSTODIAL SVCS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	796,932	882,629	841,622	920,924
501103-EXEMPT WAGES	70,577	73,002	73,290	74,827
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	9,753	13,100	6,935	3,600
501201-PART-TIME	34,780	98,191	64,011	70,100
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	26,790	27,000	25,917	27,000
502101-INSURANCE - COR SHARE	248,220	223,020	223,020	223,020
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,370	1,529	1,444	1,616
502201-SOCIAL SECURITY	53,296	62,415	58,856	65,497
502202-MEDICARE	12,998	16,023	14,693	16,336
502301-TMRS	149,387	160,566	154,212	164,884
502302-PARS	429	1,276	832	911
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	14,592	16,416	17,552	18,192
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,419,124	1,575,167	1,482,384	1,586,907
553271-DUES	45	0	0	0
553399-CONTRACTUAL SERVICES - OTHER	359,021	453,640	420,980	582,230
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	359,066	453,640	420,980	582,230
584411-BUILDINGS-RENTAL	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604303-RADIO MAINTENANCE	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102037-CUSTODIAL SVCS</b>				
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
624501-CONSTRUCTION-HEATING & COOLING	0	0	0	0
624504-CONSTRUCTION-ELECTRICAL SYSTEM	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	15,142	0	0	0
624506-CONSTRUCTION-ELEVATOR	0	0	0	0
Subtotal: 50-Maintenance	15,142	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	4,000	0	4,500
676201-NATURAL GAS	0	0	0	0
685501-PRINTING BINDING COPYING	328	250	1,450	1,600
685801-TRAVEL	0	0	0	0
685811-TRAINING	954	1,800	1,800	2,200
685812-EMPLOYEE APPRECIATION	0	630	630	630
685813-PT EMPLOYEE APPRECIATION	0	120	120	120
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	463	500	500	550
686111-UNIFORMS	9,783	6,260	7,060	6,000
686121-JANITORIAL SUPPLIES	83,939	69,000	84,000	92,400
686122-GENERAL SUPPLIES - CHEMICALS	9,786	11,000	11,500	12,600
686131-SMALL TOOLS & EQUIPMENT	14,841	15,160	15,160	7,500
686151-GEN SUPPLIES - BLDG MATERIALS	0	0	0	0
686152-GEN SUPPLIES-PAINT & PAINTING	0	0	0	0
686181-POSTAGE	0	0	0	0
686192-NC REPAIR & MAINTANANCE	390	600	1,800	2,500
686196-LIGHTING SUPPLY	0	0	0	0
686198-GENERAL SUPPLIES	4,000	6,500	6,500	6,500
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	124,482	115,820	130,520	137,100
707421-CAPITAL VEHICLES	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01102037-CUSTODIAL SVCS</b>				
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01102037-CUSTODIAL SVCS</b>	<b>1,917,814</b>	<b>2,144,627</b>	<b>2,033,884</b>	<b>2,306,237</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103010-PARKS - ADMINISTRATION</b>				
501101-MANAGEMENT	414,021	442,525	444,272	453,588
501102-NON EXEMPT WAGES	94,788	97,149	97,533	98,320
501103-EXEMPT WAGES	506,861	568,258	528,532	648,953
501105-OTHER PAY	0	0	15,006	0
501106-ADDITIONAL COMPENSATION	3,140	1,000	28,752	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	1,785	1,900	2,184	2,034
502101-INSURANCE - COR SHARE	130,020	116,820	116,820	127,440
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,699	1,883	1,688	1,921
502201-SOCIAL SECURITY	62,680	71,650	65,890	77,184
502202-MEDICARE	14,659	16,758	16,182	18,052
502301-TMRS	174,157	184,325	181,199	194,346
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	7,912	8,872	9,026	9,984
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	30,094	35,928	32,934	29,940
Subtotal: 20-Personnel Services	1,441,817	1,547,068	1,540,018	1,661,762
553271-DUES	3,725	2,489	3,050	2,920
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	3,725	2,489	3,050	2,920
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
585985-CHRISTMAS PARADE	0	0	0	5,500
Subtotal: 40-Contracts	0	0	0	5,500
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	203	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	0	0	0	0
Subtotal: 50-Maintenance	203	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103010-PARKS - ADMINISTRATION</b>				
655995-FEES	27,502	32,000	32,000	32,000
655999-OTHER UNCLASSIFIED EXPENSE	10,174	950	930	1,140
675301-PHONE	6,140	25,200	22,000	25,200
675302-PH LONG DISTANCE	0	0	0	0
685501-PRINTING BINDING COPYING	3,640	4,000	3,750	3,800
685801-TRAVEL	0	20	20	30
685811-TRAINING	6,103	1,645	1,210	1,735
685812-EMPLOYEE APPRECIATION	0	330	1,750	360
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	2,243	2,426	2,426	2,805
686111-UNIFORMS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	8,657	7,000	7,000	29,265
686181-POSTAGE	0	25	25	25
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	64,458	73,596	71,111	96,360
707102-LAND BETTERMENT	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103010-PARKS - ADMINISTRATION</b>	<b>1,510,203</b>	<b>1,623,153</b>	<b>1,614,179</b>	<b>1,766,542</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103040-PARKS - RECREATION</b>				
501101-MANAGEMENT	0	0	0	0
501103-EXEMPT WAGES	48,467	70,267	65,997	76,470
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	113	0	0	0
501201-PART-TIME	14,464	20,444	23,300	24,975
501202-PT-SEASONAL	0	0	0	0
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	11,820	10,620	10,620	10,620
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	80	119	109	122
502201-SOCIAL SECURITY	2,826	4,602	4,304	4,992
502202-MEDICARE	1,040	1,372	1,344	1,179
502301-TMRS	8,362	11,838	11,047	12,567
502302-PARS	309	256	303	335
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	104	200	192	288
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	2,739	3,756	3,756	3,756
Subtotal: 20-Personnel Services	90,323	123,474	120,972	135,304
553271-DUES	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	41,591	64,414	58,063	44,038
Subtotal: 30-Professional Service	41,591	64,414	58,063	44,038
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
585986-CORPORATE CHALLENGE	139,575	134,607	147,704	145,099
Subtotal: 40-Contracts	139,575	134,607	147,704	145,099
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103040-PARKS - RECREATION</b>				
635401-ADVERTISING	0	0	0	0
655995-FEES	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
676211-ELECTRICITY	197,806	185,000	203,500	203,500
685501-PRINTING BINDING COPYING	0	0	0	0
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	0	0
685812-EMPLOYEE APPRECIATION	0	30	10	30
685813-PT EMPLOYEE APPRECIATION	0	0	15	15
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	100	100	100
686111-UNIFORMS	0	150	150	150
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	12	250	150	150
686172-RECREATION/EDUCATION SUPPLIES	0	0	0	0
686181-POSTAGE	14	25	20	20
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	18,293	19,770	18,214	18,970
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	216,125	205,325	222,159	222,935
707102-LAND BETTERMENT	0	0	0	0
707371-RECREATIONAL EQUIPMENT	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103040-PARKS - RECREATION</b>	<b>487,614</b>	<b>527,820</b>	<b>548,898</b>	<b>547,376</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103041-HEIGHTS RECREATION CENTER</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	120,329	120,460	115,929	119,880
501103-EXEMPT WAGES	134,001	137,873	138,417	75,256
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	40,393	35,000	49,000	50,000
501201-PART-TIME	145,640	155,177	155,177	162,827
501202-PT-SEASONAL	112,162	110,900	110,900	110,900
501203-CONTRACT LABOR	116,715	145,000	145,000	145,000
501301-OVERTIME	6,999	10,226	7,804	7,804
502101-INSURANCE - COR SHARE	47,280	42,480	42,480	31,860
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	403	437	402	310
502201-SOCIAL SECURITY	18,525	19,005	21,618	15,303
502202-MEDICARE	7,763	8,535	8,888	7,548
502301-TMRS	43,162	43,310	45,804	30,720
502302-PARS	3,185	4,486	3,446	3,558
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	2,592	2,976	2,920	2,872
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	235	0	0	0
Subtotal: 20-Personnel Services	799,382	835,865	847,785	763,838
553271-DUES	1,008	1,285	1,285	1,273
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	1,008	1,285	1,285	1,273
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
585998-SPECIAL EVENTS	20,850	22,150	22,150	0
Subtotal: 40-Contracts	20,850	22,150	22,150	0
604306-R&M INSTRUMENTS & APPARATUS	6,059	5,710	8,710	9,460
604323-R&M SOFTWARE	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103041-HEIGHTS RECREATION CENTER</b>				
Subtotal: 50-Maintenance	6,059	5,710	8,710	9,460
635401-ADVERTISING	140	500	500	525
675301-PHONE	0	0	0	0
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	2,965	2,320	2,320	2,435
685801-TRAVEL	728	1,000	1,540	1,540
685811-TRAINING	4,442	1,930	1,930	1,880
685812-EMPLOYEE APPRECIATION	0	120	40	90
685813-PT EMPLOYEE APPRECIATION	0	0	150	150
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,796	2,800	2,800	2,940
686111-UNIFORMS	838	615	615	615
686131-SMALL TOOLS & EQUIPMENT	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	8,650	8,700	8,700	8,700
686181-POSTAGE	268	280	281	307
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	74,567	96,162	96,162	98,062
686400-SUBSCRIPTIONS	1,075	1,320	1,320	1,386
686563-ADAPTIVE RECREATION	5,224	13,824	13,824	14,515
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	100,695	129,571	130,182	133,145
707201-BUILDING CONSTRUCTION	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103041-HEIGHTS RECREATION CENTER</b>	<b>927,994</b>	<b>994,581</b>	<b>1,010,112</b>	<b>907,716</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103042-HUFFHINES REC CENTER</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	114,839	117,181	111,329	120,679
501103-EXEMPT WAGES	72,632	74,605	38,392	71,750
501105-OTHER PAY	-42	0	0	0
501106-ADDITIONAL COMPENSATION	59,467	70,074	70,074	73,000
501201-PART-TIME	165,577	166,024	191,671	195,874
501202-PT-SEASONAL	0	0	0	0
501203-CONTRACT LABOR	98,798	80,000	99,000	99,000
501301-OVERTIME	4,918	7,500	7,500	7,500
502101-INSURANCE - COR SHARE	35,460	31,860	31,860	31,860
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	299	325	194	308
502201-SOCIAL SECURITY	13,595	16,160	16,172	16,456
502202-MEDICARE	6,013	6,389	6,304	3,949
502301-TMRS	31,649	32,197	29,601	30,040
502302-PARS	2,536	2,689	2,261	2,779
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	2,288	2,576	2,384	2,576
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	608,027	607,580	606,742	655,771
553271-DUES	740	1,000	888	1,000
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	740	1,000	888	1,000
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	3,366	5,555	5,555	9,875
604323-R&M SOFTWARE	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
Subtotal: 50-Maintenance	3,366	5,555	5,555	9,875



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103042-HUFFHINES REC CENTER</b>				
635401-ADVERTISING	0	0	0	0
675301-PHONE	0	0	0	0
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	3,580	3,630	3,630	3,630
685801-TRAVEL	486	600	600	600
685811-TRAINING	1,792	0	0	0
685812-EMPLOYEE APPRECIATION	0	90	30	90
685813-PT EMPLOYEE APPRECIATION	0	0	180	180
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,746	2,200	2,200	2,350
686111-UNIFORMS	492	515	515	515
686131-SMALL TOOLS & EQUIPMENT	184	200	200	200
686172-RECREATION/EDUCATION SUPPLIES	2,417	2,800	2,800	3,000
686181-POSTAGE	59	115	115	115
686191-NC FURNITURE & EQUIPMENT	5,797	6,085	6,835	2,395
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	8,547	12,828	12,828	12,828
686400-SUBSCRIPTIONS	1,781	2,000	2,000	2,100
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	26,882	31,063	31,933	28,003
707201-BUILDING CONSTRUCTION	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103042-HUFFHINES REC CENTER</b>	<b>639,015</b>	<b>645,198</b>	<b>645,118</b>	<b>694,649</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103043-PARKS - OLDER ADULTS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	80,719	95,432	95,432	97,818
501103-EXEMPT WAGES	68,721	70,588	70,588	72,353
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	32,313	44,000	35,000	35,000
501201-PART-TIME	4,073	4,748	9,140	17,945
501202-PT-SEASONAL	133,400	129,233	155,000	160,000
501203-CONTRACT LABOR	88,247	75,000	92,000	95,000
501301-OVERTIME	3,248	4,000	4,150	4,275
502101-INSURANCE - COR SHARE	35,460	31,860	31,860	31,860
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	233	281	263	273
502201-SOCIAL SECURITY	11,355	14,470	14,369	12,852
502202-MEDICARE	4,643	4,993	5,616	5,572
502301-TMRS	25,295	27,433	30,242	26,897
502302-PARS	1,598	1,875	1,897	2,313
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	456	744	744	936
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	489,761	504,657	546,301	563,094
553271-DUES	100	55	50	60
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	100	55	50	60
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	4,587	4,800	5,200	6,178
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
Subtotal: 50-Maintenance	4,587	4,800	5,200	6,178



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103043-PARKS - OLDER ADULTS</b>				
675301-PHONE	0	0	0	0
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	2,139	1,500	2,000	2,200
685801-TRAVEL	374	550	550	550
685811-TRAINING	0	0	0	0
685812-EMPLOYEE APPRECIATION	0	90	30	90
685813-PT EMPLOYEE APPRECIATION	0	0	240	240
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	4,433	5,000	5,000	5,250
686103-OLDER ADULTS - CONCESSIONS	31,821	35,000	35,000	36,750
686104-OLDER ADULTS - TRIPS	124,781	114,000	143,034	2,000
686105-OLDER ADULTS - SPECIAL EVENTS	5,345	8,000	8,000	10,000
686111-UNIFORMS	485	420	420	441
686131-SMALL TOOLS & EQUIPMENT	42	200	200	210
686172-RECREATION/EDUCATION SUPPLIES	2,901	3,500	3,500	3,675
686181-POSTAGE	35	70	50	50
686191-NC FURNITURE & EQUIPMENT	2,946	2,800	2,800	3,000
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	960	1,500	1,500	1,575
686400-SUBSCRIPTIONS	4,927	5,196	5,196	5,456
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	181,190	177,826	207,520	71,487
707201-BUILDING CONSTRUCTION	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103043-PARKS - OLDER ADULTS</b>	<b>675,638</b>	<b>687,338</b>	<b>759,071</b>	<b>640,819</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103044-PARKS - POOLS</b>				
501101-MANAGEMENT	0	0	0	0
501103-EXEMPT WAGES	112,307	134,477	137,874	141,112
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	12,007	14,000	14,000	12,000
501201-PART-TIME	23,554	61,928	61,928	61,928
501202-PT-SEASONAL	361,895	329,195	345,395	345,395
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	18,756	21,240	21,240	21,240
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	168	228	217	226
502201-SOCIAL SECURITY	6,873	8,585	9,550	9,002
502202-MEDICARE	7,354	8,227	8,142	8,194
502301-TMRS	19,184	22,084	24,857	22,665
502302-PARS	5,152	5,580	5,297	5,850
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	40	232	232	328
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	3,772	3,756	3,756	3,756
Subtotal: 20-Personnel Services	571,062	609,532	632,488	631,696
553271-DUES	14,167	16,000	17,380	17,380
553399-CONTRACTUAL SERVICES - OTHER	178,626	158,328	158,328	168,638
553499-OTHER PROFESSIONAL SERVICES	0	2,160	2,160	2,160
Subtotal: 30-Professional Service	192,793	176,488	177,868	188,178
624502-CONSTRUCTION-PLUMBING SYSTEMS	10,672	9,000	9,000	9,000
624504-CONSTRUCTION-ELECTRICAL SYSTEM	10,911	9,000	9,000	9,900
624505-CONSTRUCTION-BUILDING IMPR	14,992	8,500	8,500	8,500
Subtotal: 50-Maintenance	36,575	26,500	26,500	27,400
655999-OTHER UNCLASSIFIED EXPENSE	29,257	36,700	0	0
676211-ELECTRICITY	60,921	65,000	65,000	65,000
685501-PRINTING BINDING COPYING	2,342	2,675	2,675	2,675



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103044-PARKS - POOLS</b>				
685801-TRAVEL	436	436	436	436
685811-TRAINING	0	125	115	0
685812-EMPLOYEE APPRECIATION	0	60	20	60
685813-PT EMPLOYEE APPRECIATION	0	0	1,500	1,500
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,158	1,650	1,650	1,650
686111-UNIFORMS	657	1,000	1,000	1,000
686121-JANITORIAL SUPPLIES	2,311	1,200	1,200	1,200
686122-GENERAL SUPPLIES - CHEMICALS	553	500	600	600
686131-SMALL TOOLS & EQUIPMENT	4,807	3,000	3,000	3,000
686198-GENERAL SUPPLIES	42,074	50,975	55,775	54,675
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	144,517	163,321	132,971	131,796
707201-BUILDING CONSTRUCTION	0	0	0	0
707301-IMPROVEMENTS-OTH THAN BLDGS	0	0	0	0
707371-RECREATIONAL EQUIPMENT	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103044-PARKS - POOLS</b>	<b>944,947</b>	<b>975,841</b>	<b>969,827</b>	<b>979,070</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103045-PARKS - TENNIS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	60,859	62,492	62,739	64,054
501103-EXEMPT WAGES	86,518	88,868	89,219	91,090
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	148,523	116,665	150,000	150,000
501201-PART-TIME	85,198	100,530	90,530	96,197
501202-PT-SEASONAL	0	0	0	0
501301-OVERTIME	2,944	3,200	3,200	3,200
502101-INSURANCE - COR SHARE	23,640	21,240	21,240	21,240
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	236	257	243	249
502201-SOCIAL SECURITY	9,670	10,017	10,148	10,358
502202-MEDICARE	5,634	5,494	5,984	6,140
502301-TMRS	25,760	28,225	26,107	26,079
502302-PARS	3,024	2,107	3,307	3,181
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	3,072	3,264	3,264	3,456
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	3,772	3,756	3,756	3,756
Subtotal: 20-Personnel Services	458,849	446,115	469,737	479,000
553271-DUES	774	800	800	800
553499-OTHER PROFESSIONAL SERVICES	2,925	3,250	3,250	3,250
Subtotal: 30-Professional Service	3,699	4,050	4,050	4,050
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	294	400	400	400
604399-REPAIR & MAINTENANCE - OTHER	500	500	500	500
624504-CONSTRUCTION-ELECTRICAL SYSTEM	0	0	0	0
Subtotal: 50-Maintenance	794	900	900	900



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103045-PARKS - TENNIS</b>				
635401-ADVERTISING	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	170	200	200	200
685801-TRAVEL	0	0	0	0
685811-TRAINING	1,603	800	1,400	800
685812-EMPLOYEE APPRECIATION	0	60	20	60
685813-PT EMPLOYEE APPRECIATION	0	0	225	225
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	201	300	300	300
686111-UNIFORMS	420	500	500	500
686121-JANITORIAL SUPPLIES	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	65	300	300	300
686172-RECREATION/EDUCATION SUPPLIES	0	0	0	0
686181-POSTAGE	0	50	50	50
686191-NC FURNITURE & EQUIPMENT	403	425	425	425
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	44,884	39,000	39,000	39,000
686400-SUBSCRIPTIONS	528	1,500	1,500	1,500
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	48,275	43,135	43,920	43,360
707102-LAND BETTERMENT	0	0	0	0
707201-BUILDING CONSTRUCTION	0	0	0	0
707371-RECREATIONAL EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103045-PARKS - TENNIS</b>	<b>511,617</b>	<b>494,200</b>	<b>518,607</b>	<b>527,310</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103046-GYMNASTICS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	196,415	215,509	194,674	217,503
501103-EXEMPT WAGES	81,512	83,727	84,058	85,820
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	7,344	6	6,000	6,000
501201-PART-TIME	209,145	211,836	215,000	224,433
501202-PT-SEASONAL	0	0	0	0
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	7,199	7,500	5,000	5,000
502101-INSURANCE - COR SHARE	59,100	53,100	53,100	53,100
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	433	509	442	486
502201-SOCIAL SECURITY	18,343	19,612	18,340	19,911
502202-MEDICARE	7,192	7,671	7,361	7,912
502301-TMRS	58,599	60,159	50,118	50,135
502302-PARS	1,763	2,646	2,501	2,918
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	2,441	2,840	2,584	3,064
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	3,772	3,756	3,756	3,756
Subtotal: 20-Personnel Services	653,257	668,871	642,934	680,038
553271-DUES	941	1,020	1,020	1,160
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	941	1,020	1,020	1,160
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103046-GYMNASTICS</b>				
675301-PHONE	0	0	0	0
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	1,263	700	1,100	1,100
685801-TRAVEL	0	0	0	0
685811-TRAINING	3,294	0	0	0
685812-EMPLOYEE APPRECIATION	0	150	50	150
685813-PT EMPLOYEE APPRECIATION	0	0	450	450
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,000	800	800	800
686111-UNIFORMS	999	1,200	1,200	1,200
686131-SMALL TOOLS & EQUIPMENT	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	0	0	0	0
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	3,009	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	14,000	15,000	15,000	15,000
686400-SUBSCRIPTIONS	1,524	1,800	1,800	1,800
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	25,089	19,650	20,400	20,500
707201-BUILDING CONSTRUCTION	0	0	0	0
707371-RECREATIONAL EQUIPMENT	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103046-GYMNASTICS</b>	<b>679,287</b>	<b>689,541</b>	<b>664,354</b>	<b>701,698</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103050-PARKS - MAINTENANCE</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	1,983,414	2,177,999	2,078,648	2,258,495
501103-EXEMPT WAGES	169,956	174,573	175,262	178,937
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	44,110	17,400	26,100	17,200
501201-PART-TIME	41,322	14,145	54,121	39,960
501202-PT-SEASONAL	5,164	18,150	18,150	18,150
501203-CONTRACT LABOR	201,877	231,416	187,275	187,275
501301-OVERTIME	481,299	379,950	356,019	357,209
502101-INSURANCE - COR SHARE	567,360	509,760	509,760	509,760
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	3,422	3,925	3,566	3,910
502201-SOCIAL SECURITY	161,933	178,995	163,112	174,334
502202-MEDICARE	38,570	42,650	38,569	41,614
502301-TMRS	442,372	460,465	424,204	430,796
502302-PARS	626	1,132	378	1,124
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	39,171	42,072	41,875	42,936
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	4,180,597	4,252,632	4,077,039	4,261,700
553271-DUES	1,271	1,560	1,737	1,360
553399-CONTRACTUAL SERVICES - OTHER	2,525,025	2,336,576	2,298,796	2,363,786
553402-CONSULTANTS	10,063	9,100	6,600	6,600
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	2,536,359	2,347,236	2,307,133	2,371,746
584422-RENTALS-MACHINERY & EQUIPMENT	55,921	62,500	64,500	64,500
Subtotal: 40-Contracts	55,921	62,500	64,500	64,500
604301-R&M VEHICLES & TRUCKS	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	40,087	44,500	44,500	45,000



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103050-PARKS - MAINTENANCE</b>				
604324-R&M COMPUTER HARDWARE	0	0	0	0
604332-R&M SIGNAGE & MARKINGS	10,620	4,600	5,600	6,100
604395-REPAIR&MAINTENANCE-IRRIGATION	228,702	291,000	291,000	291,000
604399-REPAIR & MAINTENANCE - OTHER	22,741	25,000	25,000	25,000
624502-CONSTRUCTION-PLUMBING SYSTEMS	67,357	85,690	85,690	85,690
624504-CONSTRUCTION-ELECTRICAL SYSTEM	104,454	115,000	115,000	115,000
624505-CONSTRUCTION-BUILDING IMPR	6,008	11,000	11,000	11,000
624511-CONSTRUCTION-LAND IMPROVEMENTS	117,333	140,000	150,000	150,000
624532-CONSTR-STREET & ALLEY CONCRETE	17,664	39,000	39,000	50,000
624599-CONSTRUCTION-OTHER STRUCTURES	99,134	116,410	128,370	128,268
626509-AUTO PARTS	0	0	0	0
Subtotal: 50-Maintenance	714,102	872,200	895,160	907,058
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
676201-NATURAL GAS	0	0	0	0
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	16	750	820	750
685801-TRAVEL	0	0	0	0
685811-TRAINING	15,391	15,548	9,504	10,028
685812-EMPLOYEE APPRECIATION	0	1,440	480	1,440
685813-PT EMPLOYEE APPRECIATION	0	0	30	30
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	6,806	7,900	7,900	7,900
686111-UNIFORMS	35,634	24,300	24,300	24,300
686121-JANITORIAL SUPPLIES	10,000	7,500	6,500	6,500
686122-GENERAL SUPPLIES - CHEMICALS	28,653	97,000	97,000	97,000
686131-SMALL TOOLS & EQUIPMENT	77,218	75,000	75,000	75,000
686171-LANDSCAPE SUPPLIES	296,537	270,000	374,500	290,000
686172-RECREATION/EDUCATION SUPPLIES	18,500	18,500	18,500	23,500
686181-POSTAGE	0	100	50	25
686191-NC FURNITURE & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01103050-PARKS - MAINTENANCE</b>				
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	3,761	3,780	3,780	3,780
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	492,515	521,818	618,364	540,253
707102-LAND BETTERMENT	0	0	0	0
707201-BUILDING CONSTRUCTION	0	0	0	0
707371-RECREATIONAL EQUIPMENT	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01103050-PARKS - MAINTENANCE</b>	<b>7,979,495</b>	<b>8,056,386</b>	<b>7,962,196</b>	<b>8,145,257</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104010-LIBRARY</b>				
501101-MANAGEMENT	252,641	259,647	271,324	277,177
501102-NON EXEMPT WAGES	655,727	689,032	679,174	717,158
501103-EXEMPT WAGES	999,198	1,038,299	1,049,784	1,070,800
501105-OTHER PAY	129	0	0	0
501106-ADDITIONAL COMPENSATION	8,615	7,400	7,400	5,400
501201-PART-TIME	825,090	861,038	858,000	922,415
501301-OVERTIME	2,786	2,309	2,309	2,700
502101-INSURANCE - COR SHARE	354,600	318,600	318,600	318,600
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	3,039	3,179	3,152	3,304
502201-SOCIAL SECURITY	133,378	125,410	129,805	130,313
502202-MEDICARE	39,725	41,990	41,703	43,852
502301-TMRS	333,667	323,009	329,236	328,084
502302-PARS	6,365	11,351	9,725	11,991
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	26,052	26,080	26,162	28,592
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	3,641,010	3,707,344	3,726,374	3,860,386
553271-DUES	1,738	1,019	1,291	1,142
553399-CONTRACTUAL SERVICES - OTHER	89,569	104,679	111,867	116,783
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	91,307	105,698	113,158	117,925
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	1,500	1,000	1,000
604321-R&M OFFICE EQUIP & FURNITURE	157	1,220	1,200	1,220
604323-R&M SOFTWARE	0	0	5,435	0
604324-R&M COMPUTER HARDWARE	660	2,660	2,660	2,660
Subtotal: 50-Maintenance	817	5,380	10,295	4,880



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104010-LIBRARY</b>				
655999-OTHER UNCLASSIFIED EXPENSE	4,216	3,000	1,500	0
675399-WIRELESS	0	0	0	0
685501-PRINTING BINDING COPYING	14,626	14,830	14,063	15,100
685801-TRAVEL	0	0	0	0
685811-TRAINING	15,691	8,450	6,378	8,450
685812-EMPLOYEE APPRECIATION	0	900	900	900
685813-PT EMPLOYEE APPRECIATION	0	1,110	1,110	1,110
685814-VOLUNTEER APPRECIATION	0	1,500	1,500	1,500
686101-OFFICE SUPPLIES	11,736	17,810	17,310	19,010
686181-POSTAGE	2,340	4,395	3,495	3,795
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	221	1,100	1,050	1,000
686195-COMPUTER SOFTWARE NON CAP	401	0	0	0
686198-GENERAL SUPPLIES	34,745	31,400	24,959	26,459
686400-SUBSCRIPTIONS	55,554	50,420	50,000	50,420
686402-BOOK SUPPLIES	16,964	0	32,668	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	156,493	134,915	154,933	127,744
707431-FURNITURE & EQUIPMENT	0	0	0	0
707491-BOOKS	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	30,000	0
Subtotal: 70-Capital	0	0	30,000	0
<b>TOTAL: 01104010-LIBRARY</b>	<b>3,889,627</b>	<b>3,953,337</b>	<b>4,034,760</b>	<b>4,110,935</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104210-COMMUNICATIONS</b>				
501101-MANAGEMENT	248,141	320,874	327,683	334,585
501102-NON EXEMPT WAGES	0	0	0	0
501103-EXEMPT WAGES	839,945	861,631	829,001	876,110
501105-OTHER PAY	422	455	368	420
501106-ADDITIONAL COMPENSATION	6,600	5,500	7,375	3,000
501201-PART-TIME	53,615	41,026	34,814	37,005
501301-OVERTIME	19	0	0	0
502101-INSURANCE - COR SHARE	141,099	148,680	148,680	138,060
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,807	2,007	1,819	1,940
502201-SOCIAL SECURITY	65,341	71,622	70,023	75,725
502202-MEDICARE	16,617	17,012	17,403	18,246
502301-TMRS	180,864	190,205	186,900	190,598
502302-PARS	671	554	453	482
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	5,184	6,304	6,298	7,256
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,560,325	1,665,870	1,630,817	1,683,427
553201-BOARDS & COMMISSIONS EXPENSES	0	2,400	9,400	10,900
553271-DUES	2,757	3,585	3,307	3,360
553402-CONSULTANTS	111,063	94,000	179,100	104,000
553499-OTHER PROFESSIONAL SERVICES	104,223	112,198	112,448	97,522
Subtotal: 30-Professional Service	218,043	212,183	304,255	215,782
584422-RENTALS-MACHINERY & EQUIPMENT	300	2,500	2,500	2,500
Subtotal: 40-Contracts	300	2,500	2,500	2,500
604306-R&M INSTRUMENTS & APPARATUS	699	4,000	2,000	4,000
604323-R&M SOFTWARE	0	0	0	0
Subtotal: 50-Maintenance	699	4,000	2,000	4,000



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104210-COMMUNICATIONS</b>				
635401-ADVERTISING	1,000	8,800	8,800	8,800
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	6,291	2,400	4,800	3,000
685501-PRINTING BINDING COPYING	99,726	103,760	109,157	107,950
685801-TRAVEL	475	200	400	250
685811-TRAINING	11,943	11,890	11,890	12,390
685812-EMPLOYEE APPRECIATION	0	360	360	360
685813-PT EMPLOYEE APPRECIATION	0	30	30	30
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,903	4,300	4,300	4,300
686181-POSTAGE	116,694	129,250	129,250	133,250
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	1,827	1,850	1,850	1,850
686400-SUBSCRIPTIONS	14,266	13,665	2,150	2,315
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	254,126	276,505	272,987	274,495
<b>TOTAL: 01104210-COMMUNICATIONS</b>	<b>2,033,493</b>	<b>2,161,058</b>	<b>2,212,559</b>	<b>2,180,204</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104510-HEALTH</b>				
501101-MANAGEMENT	180,838	185,653	186,386	190,294
501102-NON EXEMPT WAGES	323,461	348,132	333,369	353,708
501103-EXEMPT WAGES	95,663	98,262	98,650	100,719
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	12,965	1,800	3,080	1,800
501201-PART-TIME	0	0	0	0
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	1,950	1,612	1,612	1,612
502101-INSURANCE - COR SHARE	94,560	84,960	84,960	84,960
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	965	1,073	971	1,031
502201-SOCIAL SECURITY	37,981	39,206	40,276	43,105
502202-MEDICARE	9,280	9,310	9,518	10,081
502301-TMRS	106,903	102,419	105,683	106,524
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	4,301	5,056	4,738	5,072
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	39,935	42,000	42,035	42,000
Subtotal: 20-Personnel Services	908,803	919,483	911,278	940,906
553271-DUES	1,500	1,525	1,600	1,405
553399-CONTRACTUAL SERVICES - OTHER	0	1,800	2,400	2,400
553499-OTHER PROFESSIONAL SERVICES	126,281	77,180	127,444	77,180
Subtotal: 30-Professional Service	127,781	80,505	131,444	80,985
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104510-HEALTH</b>				
635403-MANDATED ADVERTISING	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
685501-PRINTING BINDING COPYING	6,725	5,330	4,132	4,200
685801-TRAVEL	0	0	0	0
685811-TRAINING	7,084	995	1,695	1,595
685812-EMPLOYEE APPRECIATION	0	240	240	240
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	4,191	3,200	3,200	3,200
686111-UNIFORMS	708	925	925	925
686121-JANITORIAL SUPPLIES	0	0	0	0
686122-GENERAL SUPPLIES - CHEMICALS	2,053	2,300	2,300	2,300
686131-SMALL TOOLS & EQUIPMENT	888	980	980	1,060
686181-POSTAGE	1,974	2,000	2,000	2,000
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	5,456	12,230	8,000	8,000
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	29,078	28,200	23,472	23,520
707102-LAND BETTERMENT	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01104510-HEALTH</b>	<b>1,065,662</b>	<b>1,028,188</b>	<b>1,066,194</b>	<b>1,045,411</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104555-ANIMAL CONTROL</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	436,696	486,182	485,873	505,336
501103-EXEMPT WAGES	245,343	252,008	253,003	258,308
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	15,325	13,000	4,575	4,200
501201-PART-TIME	3,307	0	20,000	20,999
501202-PT-SEASONAL	0	0	0	0
501203-CONTRACT LABOR	0	0	30,000	0
501301-OVERTIME	31,109	45,000	44,715	45,000
502101-INSURANCE - COR SHARE	153,660	138,060	138,060	138,060
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,084	1,244	1,175	1,222
502201-SOCIAL SECURITY	44,341	48,843	48,839	50,802
502202-MEDICARE	10,418	11,424	11,712	12,185
502301-TMRS	119,249	125,653	126,581	127,905
502302-PARS	43	0	260	273
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	4,761	5,832	5,389	6,536
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,065,337	1,127,246	1,170,182	1,170,826
553271-DUES	50	425	425	425
553499-OTHER PROFESSIONAL SERVICES	153,913	197,200	197,200	200,200
Subtotal: 30-Professional Service	153,963	197,625	197,625	200,625
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	0	0	0	0
675304-CABLE	1,137	0	68	0
685501-PRINTING BINDING COPYING	10,777	8,600	7,900	8,500



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01104555-ANIMAL CONTROL</b>				
685801-TRAVEL	0	0	0	0
685811-TRAINING	2,391	2,600	1,850	2,300
685812-EMPLOYEE APPRECIATION	0	390	390	390
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	6,258	4,500	6,500	4,800
686111-UNIFORMS	6,271	6,000	6,000	6,000
686121-JANITORIAL SUPPLIES	10,921	12,000	12,000	12,000
686122-GENERAL SUPPLIES - CHEMICALS	6,759	7,500	6,000	6,000
686131-SMALL TOOLS & EQUIPMENT	6,661	3,984	4,500	5,000
686181-POSTAGE	586	1,000	1,000	1,000
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	1,724	2,040	2,040	2,040
686198-GENERAL SUPPLIES	15,984	7,555	46,284	8,000
686301-CATERING	30,528	25,000	25,000	30,000
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	99,997	81,169	119,532	86,030
707102-LAND BETTERMENT	0	0	0	0
707201-BUILDING CONSTRUCTION	0	0	0	0
707301-IMPROVEMENTS-OTH THAN BLDGS	0	0	0	0
707421-CAPITAL VEHICLES	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01104555-ANIMAL CONTROL</b>	<b>1,319,297</b>	<b>1,406,040</b>	<b>1,487,339</b>	<b>1,457,481</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01107080-FLEET SERVICES</b>				
501101-MANAGEMENT	27,138	0	129,025	129,245
501102-NON EXEMPT WAGES	1,016,616	1,219,937	1,118,417	1,130,989
501103-EXEMPT WAGES	151,498	299,992	184,412	188,979
501105-OTHER PAY	16,182	14,400	15,995	15,600
501106-ADDITIONAL COMPENSATION	16,375	10,000	23,800	1,950
501201-PART-TIME	36,278	21,597	22,488	23,887
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	208,243	150,000	188,781	185,000
502101-INSURANCE - COR SHARE	271,860	244,260	244,260	212,400
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,844	2,431	2,255	2,319
502201-SOCIAL SECURITY	89,243	105,556	103,377	103,288
502202-MEDICARE	21,397	25,001	24,503	24,503
502301-TMRS	239,362	271,550	267,535	255,723
502302-PARS	0	280	238	310
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	19,887	18,176	15,829	14,184
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	60	0	-60	0
Subtotal: 20-Personnel Services	2,115,983	2,383,180	2,340,855	2,288,377
553271-DUES	92	2,250	2,050	2,550
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	30,306	36,000	30,000	36,000
555211-INSURANCE-EQUIPMENT & VEHICLES	0	0	0	0
555931-AUCTION EXPENDITURES	0	0	0	0
555932-PREPARATION FOR SALE	0	0	0	0
Subtotal: 30-Professional Service	30,398	38,250	32,050	38,550
584421-RENTALS	12,619	12,477	28,782	16,264
584422-RENTALS-MACHINERY & EQUIPMENT	6,728	7,250	12,950	9,648
Subtotal: 40-Contracts	19,346	19,727	41,732	25,912



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01107080-FLEET SERVICES</b>				
604301-R&M VEHICLES & TRUCKS	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	102	700	400	500
604308-REPAIR & MAINTENNCE- EQUIPMENT	3,948	5,500	5,500	5,500
604309-HAZ MATERIALS DISPOSAL	19,127	50,000	20,000	20,000
604323-R&M SOFTWARE	17,727	27,000	27,000	27,000
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	0	95,000	95,000	0
626509-AUTO PARTS	573,962	556,400	615,000	625,000
626510-AUTO - OUTSIDE REPAIRS	1,666,607	1,534,500	1,925,000	2,000,000
626511-CAR WASH	11,762	15,000	25,000	15,000
626532-LUBRICANT	61,445	65,000	87,000	72,000
626562-NON-STOCK PART	578,332	500,000	600,000	600,000
Subtotal: 50-Maintenance	2,933,012	2,849,100	3,399,900	3,365,000
655996-CASH (OVER) & SHORT	0	0	0	0
685501-PRINTING BINDING COPYING	3,741	4,500	4,500	2,000
685801-TRAVEL	0	0	0	0
685811-TRAINING	5,857	8,495	8,495	11,000
685812-EMPLOYEE APPRECIATION	0	690	690	690
685813-PT EMPLOYEE APPRECIATION	0	60	0	30
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	24,775	5,000	5,000	5,000
686111-UNIFORMS	13,204	19,600	19,600	21,000
686121-JANITORIAL SUPPLIES	468	500	500	500
686122-GENERAL SUPPLIES - CHEMICALS	3,093	10,000	0	0
686131-SMALL TOOLS & EQUIPMENT	13,393	8,000	12,145	12,000
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	31,458	20,000	13,000	12,310
686400-SUBSCRIPTIONS	0	0	0	0
686531-FUEL	1,339,837	1,715,000	1,215,000	1,310,200



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01107080-FLEET SERVICES</b>				
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	1,435,824	1,791,845	1,278,930	1,374,730
707421-CAPITAL VEHICLES	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 01107080-FLEET SERVICES</b>	<b>6,534,563</b>	<b>7,082,102</b>	<b>7,093,467</b>	<b>7,092,569</b>



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>0110-GENERAL FUND</b>				
<b>01109767-OTHER FINANCING USES</b>				
760010-OTHER FINANCING USES	0	0	0	0
760020-TRANSFERS OUT	18,860,519	15,990,507	18,001,507	15,509,253
Subtotal: 10-Transfers Out	18,860,519	15,990,507	18,001,507	15,509,253
<b>TOTAL: 01109767-OTHER FINANCING USES</b>	<b>18,860,519</b>	<b>15,990,507</b>	<b>18,001,507</b>	<b>15,509,253</b>
<b>TOTAL 0110-GENERAL FUND</b>	<b>176,873,497</b>	<b>180,346,044</b>	<b>182,446,458</b>	<b>181,551,620</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51100310-WATER &amp; SEWER NON-DEPARTMENTAL</b>				
501103-EXEMPT WAGES	0	0	0	0
502101-INSURANCE - COR SHARE	0	0	0	0
502102-LIFE & ADD	0	3,434	3,434	3,434
502103-RETIREEES	62,445	41,035	33,000	33,990
502104-INSURANCE -L/T DISABILITY	6	0	100	100
502201-SOCIAL SECURITY	638	6,724	4,671	4,811
502202-MEDICARE	149	1,573	1,092	1,125
502301-TMRS	1,707	17,298	12,016	12,117
502302-PARS	0	0	0	0
502401-HSA CITY CONTRIBUTION	0	0	0	0
502501-UNEMPLOYMENT	-4,123	2,586	1,405	1,448
502601-WORKERS COMP	141,815	69,484	89,936	92,634
502902-HEALTH CLAIMS - RETIREES	0	0	0	0
502941-OTHER SICK LEAVE	13,883	81,878	53,868	55,484
502942-OTHER VACATION	1,197	26,575	21,466	26,049
502981-BENEFITS & ADJUSTMENTS	0	0	0	-319,035
502999-FRINGE BENEFITS	15	5,830	637	656
Subtotal: 20-Personnel Services	217,731	256,417	221,625	-87,187
553301-AUDIT	75,429	67,004	74,200	80,000
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553402-CONSULTANTS	0	0	63,000	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
553501-ECONOMIC DEVELOPMENT	0	0	0	0
555201-INSURANCE - BUILDINGS	199,884	271,991	301,991	352,841
555211-INSURANCE-EQUIPMENT & VEHICLES	78,460	108,261	138,261	172,094
555299-INSURANCE - OTHER	123,710	138,630	188,630	181,223
555931-AUCTION EXPENDITURES	0	1,830	1,830	1,885
Subtotal: 30-Professional Service	477,483	587,716	767,912	788,043
604303-RADIO MAINTENANCE	12,321	13,500	13,500	15,000
604323-R&M SOFTWARE	41,200	45,427	45,427	46,790
605311-PHONE MAINTENANCE	0	0	0	0
605997-ACFR Fund Balance (Rev)/Exp	0	0	0	0



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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51100310-WATER &amp; SEWER NON-DEPARTMENTAL</b>				
624505-CONSTRUCTION-BUILDING IMPR	0	0	0	0
Subtotal: 50-Maintenance	53,521	58,927	58,927	61,790
500030-PRO CARD HOLDING	0	0	0	0
655914-DISCOUNT-UTILITY SYSTEM	0	0	0	0
655921-MAIL SERVICES	24,662	24,269	24,269	25,487
655922-RECORDS MANAGEMENT	85,557	77,151	77,151	80,351
655923-MATERIALS MANAGEMENT	36,900	36,900	36,900	27,000
655993-BAD DEBTS	304,368	168,400	275,000	300,000
655995-FEES	584,537	745,834	650,000	675,000
655996-CASH (OVER) & SHORT	0	200	200	200
655999-OTHER UNCLASSIFIED EXPENSE	11,129,199	11,752,225	11,819,048	12,293,930
675301-PHONE	0	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675304-CABLE	0	0	0	0
675399-WIRELESS	0	0	0	0
685801-TRAVEL	0	0	0	0
685924-IT	500,000	250,000	250,000	250,000
686198-GENERAL SUPPLIES	59,446	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	12,724,669	13,054,979	13,132,568	13,651,968
707102-LAND BETTERMENT	0	0	0	0
707421-CAPITAL VEHICLES	0	100,000	0	250,000
707452-COMPUTER SOFTWARE	0	0	0	0
707524-CONSTRUCTION	17,327	50,000	50,000	50,000
Subtotal: 70-Capital	17,327	150,000	50,000	300,000
<b>TOTAL: 51100310-WATER &amp; SEWER NON-DEPARTMENTAL</b>	<b>13,490,730</b>	<b>14,108,039</b>	<b>14,231,032</b>	<b>14,714,614</b>



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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51100460-WATER &amp; SEWER - GIS</b>				
501102-NON EXEMPT WAGES	282,345	290,016	262,121	292,047
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	3,500	0	0	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	497	300	332	350
502101-INSURANCE - COR SHARE	47,280	42,480	42,480	42,480
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	452	493	417	467
502201-SOCIAL SECURITY	17,361	18,027	16,175	18,143
502202-MEDICARE	4,046	4,215	3,783	4,242
502301-TMRS	46,658	46,374	42,007	45,684
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	48	432	424	592
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	402,187	402,337	367,739	404,005
553271-DUES	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	1,990	40,000	40,000	6,000
Subtotal: 30-Professional Service	1,990	40,000	40,000	6,000
584422-RENTALS-MACHINERY & EQUIPMENT	5,442	8,000	8,000	8,000
Subtotal: 40-Contracts	5,442	8,000	8,000	8,000
604323-R&M SOFTWARE	229,637	210,495	223,957	221,748
604324-R&M COMPUTER HARDWARE	4,205	5,500	5,500	5,500
Subtotal: 50-Maintenance	233,843	215,995	229,457	227,248
685501-PRINTING BINDING COPYING	1,815	2,000	2,000	2,000
685811-TRAINING	25,420	2,000	2,000	2,000
685812-EMPLOYEE APPRECIATION	0	120	120	120



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51100460-WATER &amp; SEWER - GIS</b>				
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	5,500	5,500	5,500	5,500
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	34,968	40,000	40,000	42,800
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	67,703	49,620	49,620	52,420
707451-COMPUTER HARDWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 51100460-WATER &amp; SEWER - GIS</b>	<b>711,165</b>	<b>715,952</b>	<b>694,816</b>	<b>697,673</b>



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105010-WATER CUSTOMER SERVICE</b>				
501102-NON EXEMPT WAGES	589,704	633,923	625,989	670,679
501103-EXEMPT WAGES	109,549	112,525	112,969	115,338
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	4,818	4,000	2,220	1,300
501201-PART-TIME	0	0	0	0
501301-OVERTIME	7,354	10,000	10,000	25,000
502101-INSURANCE - COR SHARE	165,480	148,680	148,680	148,680
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,123	1,268	1,165	1,262
502201-SOCIAL SECURITY	43,001	47,670	46,633	50,894
502202-MEDICARE	10,057	11,148	10,906	11,904
502301-TMRS	117,207	122,638	121,068	128,121
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	7,591	8,440	7,304	8,552
502911-CLOTHING ALLOWANCE	500	750	750	750
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
Subtotal: 20-Personnel Services	1,056,382	1,101,042	1,087,684	1,162,480
553271-DUES	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	49,450	56,100	64,100	68,800
Subtotal: 30-Professional Service	49,450	56,100	64,100	68,800
604321-R&M OFFICE EQUIP & FURNITURE	8,967	9,600	9,600	10,560
604323-R&M SOFTWARE	0	69,230	69,581	90,971
604324-R&M COMPUTER HARDWARE	0	0	0	0
Subtotal: 50-Maintenance	8,967	78,830	79,181	101,531
675303-PHONE - DATA	0	0	0	0
685501-PRINTING BINDING COPYING	45,348	48,290	48,290	48,290
685801-TRAVEL	0	0	0	0
685811-TRAINING	5,342	0	0	0
685812-EMPLOYEE APPRECIATION	0	420	420	420



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105010-WATER CUSTOMER SERVICE</b>				
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	8,349	10,000	10,000	10,000
686111-UNIFORMS	1,519	3,000	3,000	3,000
686131-SMALL TOOLS & EQUIPMENT	2,597	5,000	5,000	8,000
686181-POSTAGE	140,737	155,000	165,000	170,000
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	203,891	221,710	231,710	239,710
707421-CAPITAL VEHICLES	0	40,000	50,000	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	40,000	50,000	0
<b>TOTAL: 51105010-WATER CUSTOMER SERVICE</b>	<b>1,318,690</b>	<b>1,497,682</b>	<b>1,512,675</b>	<b>1,572,521</b>



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105110-WATER &amp; SEWER - PUB SVCS ADMIN</b>				
501101-MANAGEMENT	181,077	186,178	184,764	190,831
501102-NON EXEMPT WAGES	71,257	72,046	72,330	73,847
501103-EXEMPT WAGES	0	0	42,667	64,000
501105-OTHER PAY	14	0	0	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	5,173	3,500	3,500	3,500
502101-INSURANCE - COR SHARE	23,640	21,240	28,320	31,860
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	439	438	498	670
502201-SOCIAL SECURITY	15,732	15,862	19,165	26,508
502202-MEDICARE	3,694	3,858	4,627	6,201
502301-TMRS	42,682	42,443	51,273	67,169
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	4,184	4,376	4,376	4,568
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	347,894	349,941	411,520	469,154
553271-DUES	180	225	225	225
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	180	225	225	225
584421-RENTALS	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
685501-PRINTING BINDING COPYING	483	1,000	1,000	1,000
685811-TRAINING	71	0	3,000	2,000



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105110-WATER &amp; SEWER - PUB SVCS ADMIN</b>				
685812-EMPLOYEE APPRECIATION	0	60	0	90
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	3,000	3,000	3,000	3,000
686181-POSTAGE	0	50	50	50
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	1,252	500	500	500
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	4,806	4,610	7,550	6,640
707451-COMPUTER HARDWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 51105110-WATER &amp; SEWER - PUB SVCS ADMIN</b>	<b>352,880</b>	<b>354,776</b>	<b>419,295</b>	<b>476,019</b>



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105211-WATER OPERATIONS</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	441,409	785,834	652,021	819,840
501103-EXEMPT WAGES	106,132	109,015	108,607	111,740
501105-OTHER PAY	600	0	0	0
501106-ADDITIONAL COMPENSATION	4,796	4,840	3,605	600
501201-PART-TIME	0	0	0	0
501301-OVERTIME	50,568	96,805	145,727	96,805
502101-INSURANCE - COR SHARE	177,300	159,300	159,300	159,300
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	882	1,518	1,204	1,491
502201-SOCIAL SECURITY	35,573	62,233	56,216	64,296
502202-MEDICARE	8,321	14,557	13,147	15,037
502301-TMRS	99,589	160,105	146,426	161,904
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	6,350	7,296	7,184	8,048
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	931,521	1,401,503	1,293,437	1,439,061
553271-DUES	0	0	0	0
Subtotal: 30-Professional Service	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	17,192	22,000	32,000	22,000
Subtotal: 40-Contracts	17,192	22,000	32,000	22,000
604306-R&M INSTRUMENTS & APPARATUS	11,643	8,150	8,150	9,350
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
604351-REPAIR & MAINT - METERS	0	0	0	0
604352-REPAIR & MAINT FIRE HYDRANT	212,383	260,225	260,225	380,225
604353-R&M SERVICE CONNECTIONS WS	31,950	32,000	32,000	32,000
604355-R&M WATER MAINS	253,619	236,150	323,400	221,750



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105211-WATER OPERATIONS</b>				
624522-CONSTRUCTION-FILTRATION PLANTS	0	0	0	0
624531-CONSTRUCTION-PAVING CUTS	279,374	300,000	350,000	300,000
624532-CONSTR-STREET & ALLEY CONCRETE	0	0	0	0
Subtotal: 50-Maintenance	788,968	836,525	973,775	943,325
685501-PRINTING BINDING COPYING	4,350	600	600	600
685811-TRAINING	4,145	6,410	8,910	7,820
685812-EMPLOYEE APPRECIATION	0	450	450	450
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	2,192	3,540	3,540	3,540
686111-UNIFORMS	10,360	14,060	14,060	14,064
686121-JANITORIAL SUPPLIES	0	0	0	0
686122-GENERAL SUPPLIES - CHEMICALS	3,290	6,500	4,000	4,000
686131-SMALL TOOLS & EQUIPMENT	8,740	8,550	8,550	8,550
686149-GENERAL SUPPLIES - VEHICLES	436	700	700	700
686181-POSTAGE	0	75	75	75
686194-COMPUTER HARDWARE NON CAP	0	1,100	1,100	200
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	3,290	3,300	3,300	3,300
686531-FUEL	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	36,803	45,285	45,285	43,299
707201-BUILDING CONSTRUCTION	0	0	0	0
707421-CAPITAL VEHICLES	55,005	0	87,000	0
707451-COMPUTER HARDWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
707702-METERS & SETTINGS	0	0	0	0
707711-SERVICE CONNECTIONS	0	0	0	0
Subtotal: 70-Capital	55,005	0	87,000	0
<b>TOTAL: 51105211-WATER OPERATIONS</b>	<b>1,829,488</b>	<b>2,305,313</b>	<b>2,431,497</b>	<b>2,447,685</b>



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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105261-WATER PRODUCTION</b>				
501102-NON EXEMPT WAGES	874,351	962,486	931,433	1,327,601
501103-EXEMPT WAGES	33,275	71,500	73,936	75,486
501105-OTHER PAY	29	0	0	0
501106-ADDITIONAL COMPENSATION	11,768	8,700	8,700	2,700
501201-PART-TIME	58,256	78,402	69,930	82,920
501301-OVERTIME	236,388	177,348	216,834	177,348
502101-INSURANCE - COR SHARE	200,940	180,540	180,540	244,260
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,464	1,707	1,603	2,245
502201-SOCIAL SECURITY	70,757	75,290	77,420	99,088
502202-MEDICARE	17,208	18,745	19,051	24,517
502301-TMRS	190,069	193,696	200,257	250,651
502302-PARS	0	1,018	709	39
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	12,064	13,504	13,565	15,080
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	7,920	3,960	7,920
Subtotal: 20-Personnel Services	1,706,568	1,790,856	1,797,938	2,309,855
553271-DUES	702	1,749	1,330	1,330
553399-CONTRACTUAL SERVICES - OTHER	246,083	833,998	814,998	833,998
553401-ENGINEERS & ARCHITECTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	38,368	57,760	57,760	57,760
Subtotal: 30-Professional Service	285,153	893,507	874,088	893,088
584111-WATER-NTMWD	37,791,668	42,211,608	40,676,594	43,982,296
584112-WATER - DALLAS UTILITIES	11,711	0	66,249	0
584422-RENTALS-MACHINERY & EQUIPMENT	323	1,000	1,000	1,000
Subtotal: 40-Contracts	37,803,702	42,212,608	40,743,843	43,983,296
604306-R&M INSTRUMENTS & APPARATUS	37,939	55,517	55,517	67,267
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105261-WATER PRODUCTION</b>				
604358-R&M STANDPIPES & RESERVOIRS	296,030	216,240	146,240	212,061
624501-CONSTRUCTION-HEATING & COOLING	970	2,600	2,600	2,600
624505-CONSTRUCTION-BUILDING IMPR	36,506	73,900	73,900	74,500
Subtotal: 50-Maintenance	371,445	348,257	278,257	356,428
655999-OTHER UNCLASSIFIED EXPENSE	0	0	10,278	0
675302-PH LONG DISTANCE	0	0	0	0
676211-ELECTRICITY	880,997	854,700	1,075,000	1,075,000
685501-PRINTING BINDING COPYING	3,747	2,000	2,000	2,000
685811-TRAINING	6,563	15,218	15,018	15,652
685812-EMPLOYEE APPRECIATION	0	510	510	510
685813-PT EMPLOYEE APPRECIATION	0	90	90	90
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	18,959	8,590	8,878	8,878
686111-UNIFORMS	18,187	19,887	20,939	20,939
686121-JANITORIAL SUPPLIES	1,500	2,500	2,500	2,500
686122-GENERAL SUPPLIES - CHEMICALS	17,605	26,533	27,579	27,579
686131-SMALL TOOLS & EQUIPMENT	9,829	13,381	13,381	14,281
686181-POSTAGE	928	435	435	435
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	1,959	4,500	4,500	400
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	2,176	2,400	2,400	2,400
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	962,449	950,744	1,183,508	1,170,664
707421-CAPITAL VEHICLES	0	0	0	185,000
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	185,000
<b>TOTAL: 51105261-WATER PRODUCTION</b>	<b>41,129,318</b>	<b>46,195,972</b>	<b>44,877,634</b>	<b>48,898,331</b>

FY 2025-2026 Adopted Budget



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105262-METER SHOP</b>				
501102-NON EXEMPT WAGES	321,758	373,693	358,575	383,868
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	1,107	480	488	480
501301-OVERTIME	102,560	76,283	91,724	76,283
502101-INSURANCE - COR SHARE	70,920	63,720	63,720	63,720
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	511	633	564	614
502201-SOCIAL SECURITY	25,904	28,421	28,220	29,082
502202-MEDICARE	6,058	5,449	6,600	6,802
502301-TMRS	70,318	59,937	73,250	73,229
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	7,472	7,952	7,952	8,432
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	606,608	616,568	631,093	642,510
553271-DUES	85	85	100	100
553399-CONTRACTUAL SERVICES - OTHER	34,252	52,000	52,000	52,000
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	34,337	52,085	52,100	52,100
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	190	3,500	2,500	2,500
604351-REPAIR & MAINT - METERS	129,776	150,000	150,000	150,000
Subtotal: 50-Maintenance	129,966	153,500	152,500	152,500
685501-PRINTING BINDING COPYING	3	400	200	200
685811-TRAINING	383	2,921	2,921	1,427
685812-EMPLOYEE APPRECIATION	0	180	180	180
685813-PT EMPLOYEE APPRECIATION	0	0	0	0



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105262-METER SHOP</b>				
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	300	300	300
686111-UNIFORMS	3,684	4,235	4,235	4,245
686121-JANITORIAL SUPPLIES	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	2,641	4,500	4,500	4,500
686181-POSTAGE	0	200	200	200
686194-COMPUTER HARDWARE NON CAP	0	1,500	1,500	200
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	2,968	3,800	3,800	3,800
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	9,679	18,036	17,836	15,052
707421-CAPITAL VEHICLES	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
707702-METERS & SETTINGS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 51105262-METER SHOP</b>	<b>780,591</b>	<b>840,189</b>	<b>853,529</b>	<b>862,162</b>



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105565-SEWER TREATMENT</b>				
501102-NON EXEMPT WAGES	9,002	59,921	59,101	70,356
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501201-PART-TIME	6,070	1,199	0	0
501301-OVERTIME	0	373	373	500
502101-INSURANCE - COR SHARE	11,820	10,620	10,620	10,620
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	93	102	96	113
502201-SOCIAL SECURITY	866	4,294	4,051	4,928
502202-MEDICARE	291	1,021	947	1,153
502301-TMRS	2,964	11,047	10,459	12,409
502302-PARS	0	16	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	713	568	161	240
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	8,435	8,400	6,090	8,400
Subtotal: 20-Personnel Services	40,253	97,561	91,898	108,719
553271-DUES	405	595	495	495
553499-OTHER PROFESSIONAL SERVICES	191,668	236,650	232,300	243,428
Subtotal: 30-Professional Service	192,073	237,245	232,795	243,923
584131-SEWER-NTMWD-REGIONAL SYSTEM	12,238,887	14,288,620	14,277,398	16,527,257
584134-SEWER -NTMWD-UPPER E FORK	6,654,605	7,806,989	7,817,802	9,446,110
584135-SEWER-NTMWD-IND PRE TREATMENT	184,573	220,531	219,402	277,242
584141-SEWER - DALLAS	4,226,559	3,800,000	4,500,000	4,725,000
584142-SEWER - GARLAND	2,976,070	3,116,570	3,116,570	3,618,338
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	26,280,694	29,232,710	29,931,172	34,593,947
655999-OTHER UNCLASSIFIED EXPENSE	74,167	0	0	0
675301-PHONE	0	0	0	0
685501-PRINTING BINDING COPYING	309	3,300	3,300	3,300



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<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105565-SEWER TREATMENT</b>				
685801-TRAVEL	0	0	0	0
685811-TRAINING	200	805	305	305
685812-EMPLOYEE APPRECIATION	0	30	30	30
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,707	2,000	2,000	2,000
686111-UNIFORMS	0	925	925	525
686122-GENERAL SUPPLIES - CHEMICALS	219	200	200	200
686131-SMALL TOOLS & EQUIPMENT	659	3,211	3,211	3,211
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	1,842	2,400	2,400	2,650
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	79,104	12,871	12,371	12,221
707421-CAPITAL VEHICLES	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 51105565-SEWER TREATMENT</b>	<b>26,592,125</b>	<b>29,580,387</b>	<b>30,268,236</b>	<b>34,958,810</b>



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105566-SEWER COLLECTION</b>				
501102-NON EXEMPT WAGES	217,535	492,677	432,051	518,437
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	13,793	6,480	10,576	360
501201-PART-TIME	0	0	0	0
501301-OVERTIME	53,195	90,390	85,533	89,879
502101-INSURANCE - COR SHARE	118,200	106,200	106,200	106,200
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	351	837	688	829
502201-SOCIAL SECURITY	17,250	36,618	32,432	37,826
502202-MEDICARE	4,042	8,565	7,585	8,846
502301-TMRS	47,392	94,205	84,140	95,251
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	1,248	1,088	944	1,424
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	473,007	837,060	760,149	859,052
553271-DUES	0	0	0	0
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	1,611	967	967	967
Subtotal: 30-Professional Service	1,611	967	967	967
584422-RENTALS-MACHINERY & EQUIPMENT	6,430	12,320	17,000	17,000
Subtotal: 40-Contracts	6,430	12,320	17,000	17,000
604306-R&M INSTRUMENTS & APPARATUS	7,612	12,135	12,135	7,235
604353-R&M SERVICE CONNECTIONS WS	2,089	2,040	2,040	2,040
604357-R&M SANITARY SEWER	134,409	101,358	171,358	113,358
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
624531-CONSTRUCTION-PAVING CUTS	56,485	57,192	57,192	57,192
626509-AUTO PARTS	0	0	0	0



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105566-SEWER COLLECTION</b>				
Subtotal: 50-Maintenance	200,595	172,725	242,725	179,825
675301-PHONE	0	0	0	0
676211-ELECTRICITY	8,167	7,875	9,845	8,584
685501-PRINTING BINDING COPYING	0	300	300	300
685811-TRAINING	7,589	7,333	7,288	7,333
685812-EMPLOYEE APPRECIATION	0	300	300	300
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	1,600	1,600	1,200
686111-UNIFORMS	5,005	9,920	9,920	9,840
686122-GENERAL SUPPLIES - CHEMICALS	7,875	17,190	15,900	19,650
686131-SMALL TOOLS & EQUIPMENT	7,806	7,043	7,043	7,343
686149-GENERAL SUPPLIES - VEHICLES	272	600	600	600
686181-POSTAGE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	1,280	2,800	600	200
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	2,648	3,400	3,400	3,400
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	40,643	58,361	56,796	58,750
707421-CAPITAL VEHICLES	0	0	0	80,000
707441-CAPITAL RADIOS	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707704-SANITARY SEWERS	0	0	0	0
707711-SERVICE CONNECTIONS	14,880	14,880	14,880	14,880
Subtotal: 70-Capital	14,880	14,880	14,880	94,880
<b>TOTAL: 51105566-SEWER COLLECTION</b>	<b>737,166</b>	<b>1,096,313</b>	<b>1,092,517</b>	<b>1,210,474</b>



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105567-CMOM</b>				
501102-NON EXEMPT WAGES	128,977	122,154	94,140	111,784
501103-EXEMPT WAGES	326,403	347,180	299,278	352,645
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	1,500	0	975	1,800
501201-PART-TIME	0	0	0	0
501301-OVERTIME	2,687	4,027	4,000	3,600
502101-INSURANCE - COR SHARE	59,100	53,100	53,100	53,100
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	732	797	634	743
502201-SOCIAL SECURITY	28,151	31,270	25,636	31,024
502202-MEDICARE	6,584	7,312	5,996	7,257
502301-TMRS	78,880	80,442	67,002	78,120
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	1,976	2,456	1,888	2,040
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	29,869	28,524	25,492	28,524
Subtotal: 20-Personnel Services	664,859	677,262	578,141	670,637
553271-DUES	0	1,330	842	1,172
553399-CONTRACTUAL SERVICES - OTHER	2,166,039	1,990,000	1,990,000	1,992,000
553499-OTHER PROFESSIONAL SERVICES	524,723	875,000	875,000	875,000
Subtotal: 30-Professional Service	2,690,761	2,866,330	2,865,842	2,868,172
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604306-R&M INSTRUMENTS & APPARATUS	0	0	0	0
604353-R&M SERVICE CONNECTIONS WS	0	0	0	0
604357-R&M SANITARY SEWER	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
624531-CONSTRUCTION-PAVING CUTS	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0



City of Richardson  
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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105567-CMOM</b>				
676211-ELECTRICITY	0	0	0	0
685501-PRINTING BINDING COPYING	0	2,128	0	400
685811-TRAINING	2,693	6,955	2,085	10,175
685812-EMPLOYEE APPRECIATION	0	150	150	150
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	900	500	500
686111-UNIFORMS	780	1,200	1,200	1,200
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	764	800	0	0
686149-GENERAL SUPPLIES - VEHICLES	0	0	0	0
686181-POSTAGE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	8,800	8,800	8,800
686198-GENERAL SUPPLIES	115	1,000	1,000	1,000
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	4,351	21,933	13,735	22,225
707421-CAPITAL VEHICLES	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707704-SANITARY SEWERS	0	0	0	0
707711-SERVICE CONNECTIONS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 51105567-CMOM</b>	<b>3,359,972</b>	<b>3,565,525</b>	<b>3,457,718</b>	<b>3,561,034</b>



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105610-CONSTRUCTION</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	602,307	737,738	624,531	748,970
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	15,221	8,540	2,540	540
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	151,259	125,200	125,200	125,200
502101-INSURANCE - COR SHARE	153,660	138,060	138,060	138,060
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	951	1,251	993	1,201
502201-SOCIAL SECURITY	46,772	54,582	47,086	54,810
502202-MEDICARE	10,930	12,764	11,012	12,819
502301-TMRS	126,114	140,423	121,902	137,995
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	7,899	8,920	8,528	9,304
502941-SICK LEAVE	0	0	2,477	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,115,112	1,227,478	1,082,329	1,228,899
553271-DUES	0	0	0	0
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	1,692	967	967	967
Subtotal: 30-Professional Service	1,692	967	967	967
584422-RENTALS-MACHINERY & EQUIPMENT	4,750	8,750	8,750	8,750
Subtotal: 40-Contracts	4,750	8,750	8,750	8,750
604306-R&M INSTRUMENTS & APPARATUS	3,149	4,610	4,610	14,605
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604357-R&M SANITARY SEWER	0	0	0	0
624531-CONSTRUCTION-PAVING CUTS	33,517	35,000	35,000	35,000
624532-CONSTR-STREET & ALLEY CONCRETE	0	0	0	0



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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51105610-CONSTRUCTION</b>				
624535-CONSTRUCTION-SPOILS DISPOSAL	213,820	217,750	217,750	217,750
Subtotal: 50-Maintenance	250,486	257,360	257,360	267,355
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
685501-PRINTING BINDING COPYING	1	50	150	100
685811-TRAINING	3,346	4,615	4,145	4,813
685812-EMPLOYEE APPRECIATION	0	390	390	390
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	267	800	800	800
686111-UNIFORMS	4,750	6,765	6,765	6,704
686122-GENERAL SUPPLIES - CHEMICALS	2,804	2,100	2,100	2,100
686131-SMALL TOOLS & EQUIPMENT	4,648	4,102	3,622	3,972
686149-GENERAL SUPPLIES - VEHICLES	532	540	540	540
686181-POSTAGE	9	20	20	20
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	1,280	1,700	400	200
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686198-GENERAL SUPPLIES	1,129	1,440	1,440	1,440
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	18,765	22,522	20,372	21,079
707421-CAPITAL VEHICLES	0	475,000	625,000	98,500
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
707701-WATER MAINS	0	0	0	0
707704-SANITARY SEWERS	0	0	0	0
707711-SERVICE CONNECTIONS	0	0	0	0
Subtotal: 70-Capital	0	475,000	625,000	98,500
<b>TOTAL: 51105610-CONSTRUCTION</b>	<b>1,390,804</b>	<b>1,992,077</b>	<b>1,994,778</b>	<b>1,625,550</b>



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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5110-WATER SEWER OPERATING FUND</b>				
<b>51109767-WATER &amp; SEWER - OTH FIN USES</b>				
760010-OTHER FINANCING USES	0	0	0	0
760020-TRANSFERS OUT	8,230,000	1,427,000	0	2,077,500
760021-TRANSFER OUT REV BOND I&S	8,201,000	9,022,000	9,022,000	9,939,000
Subtotal: 10-Transfers Out	16,431,000	10,449,000	9,022,000	12,016,500
<b>TOTAL: 51109767-WATER &amp; SEWER - OTH FIN USES</b>	<b>16,431,000</b>	<b>10,449,000</b>	<b>9,022,000</b>	<b>12,016,500</b>
<b>TOTAL 5110-WATER SEWER OPERATING FUND</b>	<b>108,123,927</b>	<b>112,701,225</b>	<b>110,855,727</b>	<b>123,041,373</b>
<b>5120-WATER SEWER DEPOSIT FUND</b>				
<b>51200310-W&amp;S DEPOSIT NON DEPT</b>				
655972-WATER DEPOSITS INTEREST	1,163	2,851	4,408	4,408
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
Subtotal: 60-Supplies and Misc.	1,163	2,851	4,408	4,408
<b>TOTAL: 51200310-W&amp;S DEPOSIT NON DEPT</b>	<b>1,163</b>	<b>2,851</b>	<b>4,408</b>	<b>4,408</b>
<b>TOTAL 5120-WATER SEWER DEPOSIT FUND</b>	<b>1,163</b>	<b>2,851</b>	<b>4,408</b>	<b>4,408</b>



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57100310-SOLID WASTE NON DEPT</b>				
502101-INSURANCE - COR SHARE	0	0	0	0
502102-LIFE & ADD	0	2,145	1,000	1,000
502103-RETIREEES	61,304	37,080	30,000	30,900
502104-INSURANCE -L/T DISABILITY	16	0	100	100
502201-SOCIAL SECURITY	4,213	4,034	3,372	3,473
502202-MEDICARE	985	943	789	812
502301-TMRS	11,135	10,376	8,675	8,749
502302-PARS	0	0	0	0
502501-UNEMPLOYMENT	0	1,289	1,043	1,074
502601-WORKERS COMP	221,764	208,116	465,000	319,809
502902-HEALTH CLAIMS - RETIREES	0	0	0	0
502941-OTHER SICK LEAVE	58,644	51,287	42,613	43,891
502942-OTHER VACATION	20,110	13,771	11,778	12,131
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	309	2,934	2,934	2,956
Subtotal: 20-Personnel Services	378,479	331,975	567,304	424,895
553301-AUDIT	14,060	12,516	13,800	14,500
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
555201-INSURANCE - BUILDINGS	76,902	84,497	94,497	157,941
555211-INSURANCE-EQUIPMENT & VEHICLES	183,696	198,067	148,067	216,028
555299-INSURANCE - OTHER	52,153	62,675	62,675	59,171
555931-AUCTION EXPENDITURES	3,072	9,628	9,628	9,917
Subtotal: 30-Professional Service	329,883	367,383	328,667	457,557
604303-RADIO MAINTENANCE	6,634	12,000	12,000	12,000
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0
605997-ACFR Fund Balance (Rev)/Exp	0	0	0	0
Subtotal: 50-Maintenance	6,634	12,000	12,000	12,000
500030-PRO CARD HOLDING	0	0	0	0
655921-MAIL SERVICES	4,520	4,208	4,208	4,369
655922-RECORDS MANAGEMENT	15,682	13,376	13,376	13,774



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57100310-SOLID WASTE NON DEPT</b>				
655923-MATERIALS MANAGEMENT	41,000	41,000	41,000	30,000
655993-BAD DEBTS	38,232	51,137	47,745	49,177
655995-FEES	161,725	178,225	178,225	183,572
655996-CASH (OVER) & SHORT	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	3,939,862	4,481,812	4,495,813	4,597,670
686198-GENERAL SUPPLIES	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	4,201,021	4,769,758	4,780,367	4,878,562
<b>TOTAL: 57100310-SOLID WASTE NON DEPT</b>	<b>4,916,018</b>	<b>5,481,116</b>	<b>5,688,338</b>	<b>5,773,014</b>



City of Richardson  
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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106070-SOLID WASTE RESIDENTIAL</b>				
501101-MANAGEMENT	130,888	137,658	137,613	139,813
501102-NON EXEMPT WAGES	1,576,424	1,784,451	1,731,109	1,818,756
501103-EXEMPT WAGES	0	0	13,214	32,000
501105-OTHER PAY	-23	0	0	0
501106-ADDITIONAL COMPENSATION	36,075	14,000	12,120	120
501201-PART-TIME	0	0	0	0
501203-CONTRACT LABOR	400,068	350,000	398,424	350,000
501301-OVERTIME	34,615	29,000	29,000	29,000
502101-INSURANCE - COR SHARE	449,160	403,560	403,560	409,761
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	2,688	3,156	2,952	3,177
502201-SOCIAL SECURITY	107,614	122,547	119,116	125,978
502202-MEDICARE	25,168	28,663	27,858	29,463
502301-TMRS	293,243	315,257	309,441	311,898
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	16,859	17,696	14,111	17,408
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	9,090	9,100	8,400	8,400
Subtotal: 20-Personnel Services	3,081,869	3,215,088	3,206,918	3,275,774
553271-DUES	286	314	314	314
553499-OTHER PROFESSIONAL SERVICES	15,134	10,080	11,592	11,592
Subtotal: 30-Professional Service	15,420	10,394	11,906	11,906
584201-SOLID WASTE DISPOSAL-NTMWD	1,373,745	1,365,525	1,365,525	1,396,351
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	1,373,745	1,365,525	1,365,525	1,396,351
624505-CONSTRUCTION-BUILDING IMPR	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
685501-PRINTING BINDING COPYING	10	2,320	2,320	2,320



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106070-SOLID WASTE RESIDENTIAL</b>				
685811-TRAINING	3,583	2,500	2,500	2,500
685812-EMPLOYEE APPRECIATION	0	1,140	1,140	1,140
685813-PT EMPLOYEE APPRECIATION	0	600	270	270
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,328	800	800	800
686111-UNIFORMS	15,195	14,825	15,050	16,360
686121-JANITORIAL SUPPLIES	523	1,150	1,150	1,150
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	728	5,975	5,975	975
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	1,566	0	0	0
686198-GENERAL SUPPLIES	3,671	5,632	4,632	4,632
686400-SUBSCRIPTIONS	0	0	0	0
686571-TRASH BAGS	68,808	54,000	54,000	54,000
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	95,412	88,942	87,837	84,147
707421-CAPITAL VEHICLES	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 57106070-SOLID WASTE RESIDENTIAL</b>	<b>4,566,446</b>	<b>4,679,949</b>	<b>4,672,186</b>	<b>4,768,178</b>



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106071-SOLID WASTE BABIC</b>				
501102-NON EXEMPT WAGES	542,005	597,569	602,394	684,640
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	14	0	0	0
501203-CONTRACT LABOR	138,661	159,494	159,494	159,494
501301-OVERTIME	59,825	31,500	45,000	31,500
502101-INSURANCE - COR SHARE	125,290	116,820	116,820	127,440
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	880	1,012	977	1,099
502201-SOCIAL SECURITY	36,788	45,203	40,656	45,467
502202-MEDICARE	8,604	8,822	9,508	10,633
502301-TMRS	100,467	100,937	105,674	112,568
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	12,964	14,144	14,144	15,200
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
Subtotal: 20-Personnel Services	1,025,498	1,075,501	1,094,667	1,188,041
553499-OTHER PROFESSIONAL SERVICES	10,528	8,064	8,064	9,084
Subtotal: 30-Professional Service	10,528	8,064	8,064	9,084
584201-SOLID WASTE DISPOSAL-NTMWD	153,586	235,680	184,616	235,680
Subtotal: 40-Contracts	153,586	235,680	184,616	235,680
685501-PRINTING BINDING COPYING	1,230	1,500	1,500	3,000
685811-TRAINING	1,514	165	130	0
685812-EMPLOYEE APPRECIATION	0	360	360	360
685813-PT EMPLOYEE APPRECIATION	0	0	210	210
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	233	200	200	200
686111-UNIFORMS	2,598	4,745	4,820	5,130
686121-JANITORIAL SUPPLIES	8	400	400	400
686122-GENERAL SUPPLIES - CHEMICALS	16	0	0	0
686131-SMALL TOOLS & EQUIPMENT	305	5,400	5,400	400
686181-POSTAGE	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106071-SOLID WASTE BABIC</b>				
686194-COMPUTER HARDWARE NON CAP	0	0	0	2,045
686198-GENERAL SUPPLIES	3,775	4,340	4,340	4,340
Subtotal: 60-Supplies and Misc.	9,679	17,110	17,360	16,085
707421-CAPITAL VEHICLES	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 57106071-SOLID WASTE BABIC</b>	<b>1,199,291</b>	<b>1,336,355</b>	<b>1,304,707</b>	<b>1,448,890</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106072-SOLID WASTE RECYCLING</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	350,311	518,937	428,974	499,290
501103-EXEMPT WAGES	0	0	0	0
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	13,000	8,000	4,000	0
501203-CONTRACT LABOR	389,133	192,409	318,989	192,409
501301-OVERTIME	21,853	18,045	18,045	18,045
502101-INSURANCE - COR SHARE	118,200	106,200	106,200	106,200
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	546	866	676	799
502201-SOCIAL SECURITY	23,628	33,722	27,962	32,164
502202-MEDICARE	5,526	7,888	6,539	7,522
502301-TMRS	63,609	86,752	72,315	79,631
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	3,856	4,176	2,146	1,432
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	989,662	976,995	985,846	937,492
553271-DUES	0	300	150	150
553499-OTHER PROFESSIONAL SERVICES	490,339	539,849	544,889	568,949
Subtotal: 30-Professional Service	490,339	540,149	545,039	569,099
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
635401-ADVERTISING	333	12,000	12,000	12,000
685501-PRINTING BINDING COPYING	1,860	10,000	10,000	10,000
685811-TRAINING	562	200	0	0



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106072-SOLID WASTE RECYCLING</b>				
685812-EMPLOYEE APPRECIATION	0	300	300	300
685813-PT EMPLOYEE APPRECIATION	0	0	180	180
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,496	1,000	1,000	1,000
686111-UNIFORMS	2,382	4,560	4,610	4,800
686121-JANITORIAL SUPPLIES	0	0	0	100
686122-GENERAL SUPPLIES - CHEMICALS	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	341	2,070	2,070	570
686181-POSTAGE	20,727	23,000	23,000	23,000
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	786	0	0	0
686198-GENERAL SUPPLIES	8,028	11,920	9,720	9,720
686571-TRASH BAGS	170,594	200,000	200,000	200,000
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	207,109	265,050	262,880	261,670
707421-CAPITAL VEHICLES	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 57106072-SOLID WASTE RECYCLING</b>	<b>1,687,110</b>	<b>1,782,194</b>	<b>1,793,765</b>	<b>1,768,261</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106073-SOLID WASTE COMMERCIAL</b>				
501102-NON EXEMPT WAGES	628,109	696,053	650,441	740,169
501103-EXEMPT WAGES	106,216	109,569	109,533	111,830
501105-OTHER PAY	14	0	0	0
501106-ADDITIONAL COMPENSATION	9,189	3,800	8,330	1,800
501201-PART-TIME	0	0	0	0
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	174,562	125,652	175,000	125,652
502101-INSURANCE - COR SHARE	153,660	138,060	141,600	148,680
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,183	1,367	1,203	1,363
502201-SOCIAL SECURITY	55,723	58,919	58,993	62,676
502202-MEDICARE	13,032	13,780	13,797	14,658
502301-TMRS	152,250	151,575	152,331	155,173
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	15,859	15,712	12,350	13,408
502941-SICK LEAVE	127	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	1,309,925	1,314,487	1,323,578	1,375,409
553271-DUES	314	364	379	379
553499-OTHER PROFESSIONAL SERVICES	17,108	13,104	13,104	13,104
Subtotal: 30-Professional Service	17,422	13,468	13,483	13,483
584201-SOLID WASTE DISPOSAL-NTMWD	2,551,240	2,535,975	2,535,975	2,593,223
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
Subtotal: 40-Contracts	2,551,240	2,535,975	2,535,975	2,593,223
604337-R&M - GARBAGE CONTAINERS	111,466	120,000	120,000	120,000
624505-CONSTRUCTION-BUILDING IMPR	0	0	0	0
Subtotal: 50-Maintenance	111,466	120,000	120,000	120,000
676211-ELECTRICITY	2,931	3,500	3,500	3,500



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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57106073-SOLID WASTE COMMERCIAL</b>				
685501-PRINTING BINDING COPYING	98	6,200	6,200	6,200
685811-TRAINING	2,806	0	0	0
685812-EMPLOYEE APPRECIATION	0	390	390	390
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	1,185	1,000	1,000	1,000
686111-UNIFORMS	6,199	6,140	6,140	6,370
686121-JANITORIAL SUPPLIES	271	725	725	725
686122-GENERAL SUPPLIES - CHEMICALS	84	600	300	300
686131-SMALL TOOLS & EQUIPMENT	627	3,300	3,300	800
686181-POSTAGE	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	1,475	0
686198-GENERAL SUPPLIES	5,692	7,580	7,580	7,580
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	19,892	29,435	30,610	26,865
707421-CAPITAL VEHICLES	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707481-GARBAGE CONTAINERS	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 57106073-SOLID WASTE COMMERCIAL</b>	<b>4,009,945</b>	<b>4,013,365</b>	<b>4,023,646</b>	<b>4,128,980</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>5710-SOLID WASTE OPERATING FUND</b>				
<b>57109767-SOLID WASTE OTH FIN USES</b>				
760010-OTHER FINANCING USES	0	0	0	0
760020-TRANSFERS OUT	2,096,000	1,918,500	1,968,000	2,291,000
Subtotal: 10-Transfers Out	2,096,000	1,918,500	1,968,000	2,291,000
<b>TOTAL: 57109767-SOLID WASTE OTH FIN USES</b>	<b>2,096,000</b>	<b>1,918,500</b>	<b>1,968,000</b>	<b>2,291,000</b>
<b>TOTAL 5710-SOLID WASTE OPERATING FUND</b>	<b>18,474,809</b>	<b>19,211,479</b>	<b>19,450,642</b>	<b>20,178,323</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1800-GOLF COURSE FUND</b>				
<b>18000310-GOLF NON-DEPARTMENTAL</b>				
502101-INSURANCE - COR SHARE	0	0	0	0
502102-LIFE & ADD	0	0	0	0
502103-RETIREEES	14,800	14,832	14,400	14,832
502104-INSURANCE -L/T DISABILITY	0	0	0	0
502201-SOCIAL SECURITY	0	411	620	639
502202-MEDICARE	0	96	145	149
502301-TMRS	0	1,058	1,595	1,609
502302-PARS	0	0	0	0
502501-UNEMPLOYMENT	0	0	0	0
502601-WORKERS COMP	1,803	3,055	6,077	6,259
502902-HEALTH CLAIMS - RETIREES	0	0	0	0
502941-OTHER SICK LEAVE	0	4,244	5,000	5,150
502942-OTHER VACATION	0	2,388	5,000	5,150
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	0	1,830	0	0
Subtotal: 20-Personnel Services	16,603	27,914	32,837	33,788
553301-AUDIT	800	1,400	1,602	1,750
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
555201-INSURANCE - BUILDINGS	16,398	27,499	38,999	73,987
555211-INSURANCE-EQUIPMENT & VEHICLES	0	0	0	0
555299-INSURANCE - OTHER	17,510	18,836	17,366	22,194
555931-AUCTION EXPENDITURES	0	0	0	0
Subtotal: 30-Professional Service	34,708	47,735	57,967	97,931
500030-PRO CARD HOLDING	0	0	0	0
655921-MAIL SERVICES	733	645	645	728
655922-RECORDS MANAGEMENT	2,543	2,051	2,051	2,295
655923-MATERIALS MANAGEMENT	0	0	0	0
655993-BAD DEBTS	0	0	0	0
655995-FEES	78,856	76,665	76,665	78,965
655999-OTHER UNCLASSIFIED EXPENSE	229,027	241,165	241,165	245,265



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1800-GOLF COURSE FUND</b>				
<b>18000310-GOLF NON-DEPARTMENTAL</b>				
674101-WATER - CITY	0	0	0	0
674121-SEWER - CITY	0	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	311,159	320,526	320,526	327,253
<b>TOTAL: 18000310-GOLF NON-DEPARTMENTAL</b>	<b>362,470</b>	<b>396,175</b>	<b>411,330</b>	<b>458,972</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1800-GOLF COURSE FUND</b>				
<b>18003710-GOLF ADMIN</b>				
501101-MANAGEMENT	0	0	0	0
501102-NON EXEMPT WAGES	603,813	626,420	631,271	648,869
501103-EXEMPT WAGES	103,665	106,481	106,901	109,819
501105-OTHER PAY	219	0	0	0
501106-ADDITIONAL COMPENSATION	6,250	1,000	4,250	1,000
501201-PART-TIME	11,984	11,565	14,831	17,440
501203-CONTRACT LABOR	23,200	0	0	0
501301-OVERTIME	139,506	115,000	180,013	135,000
502101-INSURANCE - COR SHARE	165,480	148,680	148,680	148,680
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	1,107	1,242	1,160	1,213
502201-SOCIAL SECURITY	51,824	53,902	57,747	56,896
502202-MEDICARE	12,294	12,774	13,720	13,537
502301-TMRS	143,055	138,665	150,446	143,246
502302-PARS	156	150	193	226
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	17,448	18,096	15,864	17,208
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	3,772	3,756	3,756	3,756
Subtotal: 20-Personnel Services	1,283,772	1,237,731	1,328,832	1,296,890
553271-DUES	3,596	2,005	1,855	1,932
553399-CONTRACTUAL SERVICES - OTHER	225,000	225,000	225,000	225,000
553499-OTHER PROFESSIONAL SERVICES	34,554	72,615	72,387	78,845
555211-INSURANCE-EQUIPMENT & VEHICLES	0	0	0	0
Subtotal: 30-Professional Service	263,149	299,620	299,242	305,777
583497-CLOUD COMPUTING	0	0	4,176	8,316
584422-RENTALS-MACHINERY & EQUIPMENT	146,327	172,910	179,920	172,910
Subtotal: 40-Contracts	146,327	172,910	184,096	181,226
604308-REPAIR & MAINTENNCE- EQUIPMENT	74,772	85,000	90,000	91,000
604323-R&M SOFTWARE	0	0	0	0



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1800-GOLF COURSE FUND</b>				
<b>18003710-GOLF ADMIN</b>				
604395-REPAIR&MAINTENANCE-IRRIGATION	38,994	40,000	40,000	45,000
604399-REPAIR & MAINTENANCE - OTHER	23,421	13,000	8,000	10,000
Subtotal: 50-Maintenance	137,188	138,000	138,000	146,000
635401-ADVERTISING	5,123	4,500	2,600	5,700
655999-OTHER UNCLASSIFIED EXPENSE	0	0	0	0
675301-PHONE	1,111	0	0	0
675302-PH LONG DISTANCE	0	0	0	0
675303-PHONE - DATA	0	0	0	0
676211-ELECTRICITY	110,844	100,000	100,000	100,000
685501-PRINTING BINDING COPYING	4,951	10,000	12,000	10,000
685811-TRAINING	7,454	2,000	1,900	2,940
685812-EMPLOYEE APPRECIATION	0	420	420	420
685813-PT EMPLOYEE APPRECIATION	0	0	30	30
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	5,108	6,500	6,500	6,500
686111-UNIFORMS	3,440	7,000	7,000	7,000
686121-JANITORIAL SUPPLIES	8,018	9,000	8,000	10,000
686131-SMALL TOOLS & EQUIPMENT	33,665	51,000	51,000	53,000
686171-LANDSCAPE SUPPLIES	360,078	375,600	375,600	400,000
686192-NC REPAIR & MAINTANANCE	0	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686531-FUEL	41,956	58,000	58,000	60,000
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	581,747	624,020	623,050	655,590
707102-LAND BETTERMENT	0	35,000	35,000	35,000
707301-IMPROVEMENTS-OTH THAN BLDGS	0	50,000	50,000	25,000
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	85,000	85,000	60,000
<b>TOTAL: 18003710-GOLF ADMIN</b>	<b>2,412,183</b>	<b>2,557,281</b>	<b>2,658,220</b>	<b>2,645,483</b>



City of Richardson  
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BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1800-GOLF COURSE FUND</b>				
<b>18009767-GOLF OTHER FINANCING USES</b>				
760010-OTHER FINANCING USES	0	0	0	0
760020-TRANSFERS OUT	300,000	299,150	252,800	353,000
Subtotal: 10-Transfers Out	300,000	299,150	252,800	353,000
<b>TOTAL: 18009767-GOLF OTHER FINANCING USES</b>	<b>300,000</b>	<b>299,150</b>	<b>252,800</b>	<b>353,000</b>
<b>TOTAL 1800-GOLF COURSE FUND</b>	<b>3,074,653</b>	<b>3,252,606</b>	<b>3,322,350</b>	<b>3,457,455</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100216-H/M CVB</b>				
501101-MANAGEMENT	91,267	126,680	127,180	129,847
501102-NON EXEMPT WAGES	42,999	42,679	42,847	44,747
501103-EXEMPT WAGES	38,578	74,126	81,095	83,987
501105-OTHER PAY	0	21,690	21,690	21,690
501106-ADDITIONAL COMPENSATION	20,457	0	0	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	360	650	650	650
502101-INSURANCE - COR SHARE	35,460	31,860	31,860	31,860
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	277	412	395	414
502201-SOCIAL SECURITY	12,623	17,108	17,792	18,390
502202-MEDICARE	2,952	4,002	4,161	4,301
502301-TMRS	34,195	44,129	46,073	46,298
502302-PARS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	3,584	3,416	3,416	3,704
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	6,554	9,744	11,677	11,976
Subtotal: 20-Personnel Services	289,305	376,496	388,836	397,864
553271-DUES	2,232	4,813	3,128	4,368
553399-CONTRACTUAL SERVICES - OTHER	6,900	6,900	7,159	7,159
553499-OTHER PROFESSIONAL SERVICES	12,833	0	29,167	0
Subtotal: 30-Professional Service	21,965	11,713	39,454	11,527
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0



City of Richardson  
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Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100216-H/M CVB</b>				
635401-ADVERTISING	40,950	38,950	42,300	43,300
635402-ADVERTISING EXHIBITS & SHOWS	6,485	14,000	7,000	7,000
655999-OTHER UNCLASSIFIED EXPENSE	4,490	9,700	7,107	7,900
685501-PRINTING BINDING COPYING	239	19,386	15,865	15,365
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	2,200	0
685812-EMPLOYEE APPRECIATION	0	60	90	90
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	650	700	700	700
686111-UNIFORMS	0	0	0	0
686172-RECREATION/EDUCATION SUPPLIES	159	0	0	0
686181-POSTAGE	0	85	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	5,739	0	0	0
686301-CATERING	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	58,712	82,881	75,262	74,355
707431-FURNITURE & EQUIPMENT	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 15100216-H/M CVB</b>	<b>369,983</b>	<b>471,090</b>	<b>503,552</b>	<b>483,746</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100227-EISEMANN CENTER RENEWAL</b>				
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	15,185	0	0	0
Subtotal: 30-Professional Service	15,185	0	0	0
624501-CONSTRUCTION-HEATING & COOLING	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	0	20,000	20,000	0
Subtotal: 50-Maintenance	0	20,000	20,000	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	0	0
707201-BUILDING CONSTRUCTION	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	284,250	0	362,594	0
Subtotal: 70-Capital	284,250	0	362,594	0
<b>TOTAL: 15100227-EISEMANN CENTER RENEWAL</b>	<b>299,435</b>	<b>20,000</b>	<b>382,594</b>	<b>0</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100228-EISEMANN GARAGE RENEWAL</b>				
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	0	0	0	0
624501-CONSTRUCTION-HEATING & COOLING	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	0	25,000	25,000	0
Subtotal: 50-Maintenance	0	25,000	25,000	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	0	0
707201-BUILDING CONSTRUCTION	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 15100228-EISEMANN GARAGE RENEWAL</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100229-EISEMANN CAMPUS RENEWAL</b>				
553399-CONTRACTUAL SERVICES - OTHER	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
Subtotal: 30-Professional Service	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	0	0	0	0
Subtotal: 50-Maintenance	0	0	0	0
686198-GENERAL SUPPLIES	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	0	0	0	0
707201-BUILDING CONSTRUCTION	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
707524-CONSTRUCTION	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 15100229-EISEMANN CAMPUS RENEWAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100310-H/M NON-DEPARTMENTAL</b>				
502101-INSURANCE - COR SHARE	0	0	0	0
502103-RETIREEES	0	0	0	0
502104-INSURANCE -L/T DISABILITY	8	0	150	150
502201-SOCIAL SECURITY	3,039	6,646	2,799	2,883
502202-MEDICARE	711	1,554	655	674
502301-TMRS	7,992	17,097	7,201	7,262
502501-UNEMPLOYMENT	0	2,206	1,530	1,576
502941-OTHER SICK LEAVE	46,056	12,258	28,397	29,294
502942-OTHER VACATION	7,877	94,935	15,248	15,706
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
502999-FRINGE BENEFITS	103	362	135	139
Subtotal: 20-Personnel Services	65,785	135,058	56,115	57,684
553201-BOARDS & COMMISSIONS EXPENSES	0	4,500	4,500	4,635
553301-AUDIT	6,270	11,650	11,650	11,650
553399-CONTRACTUAL SERVICES - OTHER	1,099,787	1,200	1,200	1,236
553402-CONSULTANTS	0	0	0	0
553501-ECONOMIC DEVELOPMENT	118,527	0	0	0
555201-INSURANCE - BUILDINGS	0	0	0	0
555211-INSURANCE-EQUIPMENT & VEHICLES	0	0	0	0
555299-INSURANCE - OTHER	0	0	0	0
555931-AUCTION EXPENDITURES	0	0	0	0
555942-ARTS	375,000	375,000	375,000	375,000
555943-CVB PROMOTIONS	0	0	0	0
555950-HOTEL INCENTIVES	24,338	32,000	27,000	27,500
Subtotal: 30-Professional Service	1,623,922	424,350	419,350	420,021
583497-CLOUD COMPUTING	0	0	0	0
585981-WILDFLOWER! FESTIVAL	0	778,000	788,300	778,000
585998-SPECIAL EVENTS	0	8,180	9,680	9,680
Subtotal: 40-Contracts	0	786,180	797,980	787,680
500030-PRO CARD HOLDING	18	0	0	0
635401-ADVERTISING	0	1,000	1,000	1,000
655986-COTTONWOOD ARTS FESTIVAL	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100310-H/M NON-DEPARTMENTAL</b>				
655999-OTHER UNCLASSIFIED EXPENSE	568,102	1,065,305	1,065,305	1,083,416
686198-GENERAL SUPPLIES	0	2,120	2,120	2,000
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	568,120	1,068,425	1,068,425	1,086,416
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 15100310-H/M NON-DEPARTMENTAL</b>	<b>2,257,827</b>	<b>2,414,013</b>	<b>2,341,870</b>	<b>2,351,801</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100927-EISEMANN CENTER</b>				
501101-MANAGEMENT	184,938	190,694	191,447	195,461
501102-NON EXEMPT WAGES	1,097,428	1,150,390	1,119,361	1,193,178
501103-EXEMPT WAGES	426,971	445,251	431,939	441,803
501105-OTHER PAY	0	0	0	0
501106-ADDITIONAL COMPENSATION	25,115	3,600	8,935	1,800
501201-PART-TIME	98,710	180,376	100,641	187,190
501203-CONTRACT LABOR	0	0	0	0
501301-OVERTIME	71,081	67,500	58,543	67,500
502101-INSURANCE - COR SHARE	354,600	318,600	318,600	318,600
502102-LIFE & ADD	0	0	0	0
502104-INSURANCE -L/T DISABILITY	2,645	3,034	2,724	2,924
502201-SOCIAL SECURITY	106,842	115,054	110,874	118,792
502202-MEDICARE	27,107	29,840	27,640	30,523
502301-TMRS	296,275	298,836	290,746	299,357
502302-PARS	1,321	2,398	1,308	2,434
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	11,604	13,656	10,972	13,744
502941-SICK LEAVE	0	0	0	0
502942-VACATION	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	2,704,636	2,819,229	2,673,730	2,873,306
553271-DUES	24,405	25,046	23,471	24,936
553397-REIMBURSED RENTAL CLIENT EXP	600,457	711,773	616,000	503,900
553399-CONTRACTUAL SERVICES - OTHER	173,810	208,607	200,357	203,093
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	25,036	46,495	42,719	46,815
555201-INSURANCE - BUILDINGS	0	0	0	0
555211-INSURANCE-EQUIPMENT & VEHICLES	0	0	0	0
555299-INSURANCE - OTHER	0	0	0	0
Subtotal: 30-Professional Service	823,708	991,921	882,547	778,744
584201-SOLID WASTE DISPOSAL-NTMWD	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100927-EISEMANN CENTER</b>				
584411-BUILDINGS-RENTAL	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	0	0
585998-SPECIAL EVENTS	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	53,569	77,634	62,131	93,222
604324-R&M COMPUTER HARDWARE	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	7,666	8,000	8,000	8,000
605311-PHONE MAINTENANCE	0	0	0	0
624501-CONSTRUCTION-HEATING & COOLING	0	0	0	0
624505-CONSTRUCTION-BUILDING IMPR	0	0	0	0
624506-CONSTRUCTION-ELEVATOR	0	10,673	0	0
Subtotal: 50-Maintenance	61,236	96,307	70,131	101,222
635401-ADVERTISING	28,449	85,006	77,006	77,700
655923-MATERIALS MANAGEMENT	0	0	0	0
655993-BAD DEBTS	0	0	0	0
655995-FEES	162,562	131,100	251,100	200,800
655996-CASH (OVER) & SHORT	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	1,929	2,250	2,250	2,250
674101-WATER - CITY	0	0	0	0
674121-SEWER - CITY	0	0	0	0
675301-PHONE	1,813	5,160	6,705	6,000
675302-PH LONG DISTANCE	0	0	0	0
676211-ELECTRICITY	211,361	211,500	204,000	211,500
685501-PRINTING BINDING COPYING	20,478	24,630	24,630	24,505
685801-TRAVEL	0	0	0	0
685811-TRAINING	61,416	26,500	23,112	14,550
685812-EMPLOYEE APPRECIATION	0	900	900	900
685813-PT EMPLOYEE APPRECIATION	0	300	300	300



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100927-EISEMANN CENTER</b>				
685814-VOLUNTEER APPRECIATION	0	4,200	4,200	4,200
686101-OFFICE SUPPLIES	7,074	13,400	9,400	11,600
686111-UNIFORMS	7,347	9,900	5,500	9,850
686121-JANITORIAL SUPPLIES	26,110	26,400	31,200	31,800
686131-SMALL TOOLS & EQUIPMENT	0	0	0	0
686151-GEN SUPPLIES - BLDG MATERIALS	11,287	17,950	17,950	21,950
686152-GEN SUPPLIES-PAINT & PAINTING	0	0	0	0
686171-LANDSCAPE SUPPLIES	0	0	0	0
686181-POSTAGE	1,923	8,140	8,140	12,650
686191-NC FURNITURE & EQUIPMENT	13,914	9,100	9,100	8,950
686192-NC REPAIR & MAINTANANCE	1,986	0	0	0
686194-COMPUTER HARDWARE NON CAP	14,414	10,300	8,050	10,300
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686196-LIGHTING SUPPLY	15,625	11,750	7,750	7,750
686198-GENERAL SUPPLIES	31,181	67,900	67,375	70,825
686301-CATERING	19,258	26,987	19,100	22,000
686400-SUBSCRIPTIONS	3,000	5,132	4,486	5,064
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	641,129	698,505	782,254	755,444
707201-BUILDING CONSTRUCTION	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
707524-CONSTRUCTION	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 15100927-EISEMANN CENTER</b>	<b>4,230,709</b>	<b>4,605,962</b>	<b>4,408,662</b>	<b>4,508,716</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100928-EISEMANN PARKING GARAGE</b>				
501103-EXEMPT WAGES	0	0	0	0
501201-PART-TIME	0	0	0	0
501301-OVERTIME	0	0	0	0
502101-INSURANCE - COR SHARE	0	0	0	0
502104-INSURANCE -L/T DISABILITY	0	0	0	0
502201-SOCIAL SECURITY	0	0	0	0
502202-MEDICARE	0	0	0	0
502301-TMRS	0	0	0	0
502601-WORKERS COMP	0	0	0	0
502901-LONGEVITY	0	0	0	0
502941-OTHER SICK LEAVE	0	0	0	0
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
505871-PERSONAL AUTO	0	0	0	0
Subtotal: 20-Personnel Services	0	0	0	0
553271-DUES	0	0	0	0
553399-CONTRACTUAL SERVICES - OTHER	441,867	526,780	530,723	580,896
553402-CONSULTANTS	0	0	0	0
553499-OTHER PROFESSIONAL SERVICES	0	0	0	0
555299-INSURANCE - OTHER	0	0	0	0
Subtotal: 30-Professional Service	441,867	526,780	530,723	580,896
584201-SOLID WASTE DISPOSAL-NTMWD	0	0	0	0
584411-BUILDINGS-RENTAL	0	0	0	0
584422-RENTALS-MACHINERY & EQUIPMENT	0	0	0	0
584423-RENTALS - OFFICE EQUIPMENT	0	0	0	0
584424-RENTALS -COPIER-RENTAL	0	0	0	0
585998-SPECIAL EVENTS	0	0	0	0
Subtotal: 40-Contracts	0	0	0	0
604308-REPAIR & MAINTENNCE- EQUIPMENT	0	0	0	0
604321-R&M OFFICE EQUIP & FURNITURE	0	0	0	0
604323-R&M SOFTWARE	0	0	0	0
604324-R&M COMPUTER HARDWARE	0	0	0	0
604399-REPAIR & MAINTENANCE - OTHER	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100928-EISEMANN PARKING GARAGE</b>				
605311-PHONE MAINTENANCE	0	0	0	0
624501-CONSTRUCTION-HEATING & COOLING	0	0	0	0
624506-CONSTRUCTION-ELEVATOR	0	2,604	0	2,604
Subtotal: 50-Maintenance	0	2,604	0	2,604
635401-ADVERTISING	0	0	0	0
655921-MAIL SERVICES	0	0	0	0
655922-RECORDS MANAGEMENT	0	0	0	0
655923-MATERIALS MANAGEMENT	0	0	0	0
655993-BAD DEBTS	0	0	0	0
655995-FEES	6,130	7,440	6,250	7,440
655996-CASH (OVER) & SHORT	0	0	0	0
655999-OTHER UNCLASSIFIED EXPENSE	0	1,000	1,000	1,000
674101-WATER - CITY	0	0	0	0
674121-SEWER - CITY	0	0	0	0
675301-PHONE	769	3,000	3,000	3,000
675302-PH LONG DISTANCE	0	0	0	0
676211-ELECTRICITY	69,614	90,000	102,000	102,000
685501-PRINTING BINDING COPYING	0	0	0	0
685801-TRAVEL	0	0	0	0
685811-TRAINING	0	0	0	0
685812-EMPLOYEE APPRECIATION	0	0	0	0
685813-PT EMPLOYEE APPRECIATION	0	0	0	0
685814-VOLUNTEER APPRECIATION	0	0	0	0
686101-OFFICE SUPPLIES	0	0	0	0
686111-UNIFORMS	0	0	0	0
686121-JANITORIAL SUPPLIES	0	0	0	0
686131-SMALL TOOLS & EQUIPMENT	0	0	0	0
686151-GEN SUPPLIES - BLDG MATERIALS	0	0	0	0
686152-GEN SUPPLIES-PAINT & PAINTING	0	0	0	0
686171-LANDSCAPE SUPPLIES	0	0	0	0
686181-POSTAGE	0	0	0	0
686191-NC FURNITURE & EQUIPMENT	0	0	0	0



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100928-EISEMANN PARKING GARAGE</b>				
686192-NC REPAIR & MAINTANANCE	0	750	0	750
686194-COMPUTER HARDWARE NON CAP	0	0	0	0
686195-COMPUTER SOFTWARE NON CAP	0	0	0	0
686196-LIGHTING SUPPLY	0	1,000	1,000	1,000
686198-GENERAL SUPPLIES	0	500	0	500
686301-CATERING	0	0	0	0
686400-SUBSCRIPTIONS	0	0	0	0
686999-PRIOR YEAR ENCUMBRANCES	0	0	0	0
Subtotal: 60-Supplies and Misc.	76,513	103,690	113,250	115,690
707201-BUILDING CONSTRUCTION	0	0	0	0
707431-FURNITURE & EQUIPMENT	0	0	0	0
707441-CAPITAL RADIOS	0	0	0	0
707451-COMPUTER HARDWARE	0	0	0	0
707452-COMPUTER SOFTWARE	0	0	0	0
707453-MACHINERY & EQUIPMENT	0	0	0	0
707499-OTHER CAPITAL ITEMS	0	0	0	0
Subtotal: 70-Capital	0	0	0	0
<b>TOTAL: 15100928-EISEMANN PARKING GARAGE</b>	<b>518,380</b>	<b>633,074</b>	<b>643,973</b>	<b>699,190</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15100929-EISEMANN CENTER PRESENTS</b>				
502981-BENEFITS & ADJUSTMENTS	0	0	0	0
Subtotal: 20-Personnel Services	0	0	0	0
553399-CONTRACTUAL SERVICES - OTHER	639,993	804,000	759,709	490,290
553499-OTHER PROFESSIONAL SERVICES	131,857	234,088	137,654	145,312
Subtotal: 30-Professional Service	771,849	1,038,088	897,363	635,602
584422-RENTALS-MACHINERY & EQUIPMENT	20,175	52,295	27,695	22,845
585998-SPECIAL EVENTS	67,113	0	1,732	250
Subtotal: 40-Contracts	87,288	52,295	29,427	23,095
635401-ADVERTISING	227,946	258,687	165,000	173,437
635499-FUTURE PROMOTIONS ADVERTISING	32,489	32,500	32,500	32,500
655999-OTHER UNCLASSIFIED EXPENSE	77,881	99,820	69,000	47,415
685501-PRINTING BINDING COPYING	45,493	51,575	19,768	37,620
686181-POSTAGE	0	0	0	0
686198-GENERAL SUPPLIES	3,859	3,500	3,500	3,500
686301-CATERING	42,927	50,478	32,000	39,250
Subtotal: 60-Supplies and Misc.	430,596	496,560	321,768	333,722
<b>TOTAL: 15100929-EISEMANN CENTER PRESENTS</b>	<b>1,289,734</b>	<b>1,586,943</b>	<b>1,248,558</b>	<b>992,419</b>



City of Richardson  
Budget Preparation Worksheet  
BD4 - Approved Budgeted Expenditures by Fund



Account	Actuals FY2024	Original Budget FY2025	Projected Budget FY2025	Adopted Budget FY2026
<b>1510-HOTEL/MOTEL TAX FUND</b>				
<b>15109767-HOT FUND-OTHER FINANCING USES</b>				
760020-TRANSFERS OUT	1,450,000	0	0	0
Subtotal: 10-Transfers Out	1,450,000	0	0	0
<b>TOTAL: 15109767-HOT FUND-OTHER FINANCING USES</b>	<b>1,450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL 1510-HOTEL/MOTEL TAX FUND</b>	<b>10,416,067</b>	<b>9,756,082</b>	<b>9,554,209</b>	<b>9,035,872</b>



# DEBT SERVICE

## FY 2025-2026

# City of Richardson, Texas

## FY 2025-2026

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### DEBT SERVICE

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The following information is provided as part of the budget in accordance with Article 16.01 of the City's Charter. The City's Home Rule Charter (the "Charter") stipulates that the City may borrow money for permanent public improvements, or any other legitimate municipal purpose as may be determined by the City Council, in accordance with the Constitution and the laws of the State of Texas. The Constitution places a limit on the ad valorem tax rate that may be levied for repayment of ad valorem tax debt, but there is no formal limit on the amount of ad valorem tax debt that may be borrowed.

The City of Richardson issues voter approved tax supported bond debt for a term not to exceed twenty years. General Obligation bonds (G.O.'s) are issued for the purpose of financing major capital improvement projects like streets, parks, and municipal facilities. Projects with a life expectancy of less than twenty years are financed through the use of Certificates of Obligations (C.O.'s). These certificates are issued for major rehabilitation projects, capital equipment, and other improvements. General obligation bonds are payable with proceeds from the ad valorem property tax levied on all taxable property within the corporate city limits of Richardson. Proceeds from the property tax also repay the C.O.'s used for purchases in the General Fund while charges for service in the Water & Sewer Fund, and the Solid Waste Fund handle their debt requirement. For FY 2025-2026 the proposed combined property tax for Richardson is \$0.54218 per \$100 of valuation with \$0.21779 used to pay principal and interest on outstanding debt.

The Water and Sewer Fund, Golf Fund, and Solid Waste Fund do not levy ad valorem taxes. These funds utilize the Certificates of Obligation debt instrument, tailoring the maturity of the debt to meet the life expectancy of the projects and equipment being financed. Principal and interest on both types of bonds are paid using revenues generated from fees charged for service.

# CITY OF RICHARDSON, TEXAS

## DEBT SERVICE

## COMBINED REQUIREMENTS

### COMBINED PRINCIPAL AND INTEREST SCHEDULE GENERAL GOVERNMENT, WATER & SEWER, AND SOLID WASTE SERVICES

FISCAL YEAR	GENERAL GOVERNMENT	WATER & SEWER	SOLID WASTE SERVICES	TOTAL
2026	\$ 51,763,600	\$ 9,889,455	\$ 1,632,208	\$ 63,285,263
2027	44,393,847	9,537,929	1,438,200	55,369,976
2028	38,984,790	9,157,519	1,239,775	49,382,084
2029	31,561,373	8,878,199	1,128,725	41,568,297
2030	31,541,263	8,516,085	981,275	41,038,623
2031	26,278,988	8,262,389	806,250	35,347,627
2032	25,978,793	7,930,503	510,375	34,419,670
2033	25,792,195	7,794,094	271,625	33,857,914
2034	25,445,284	7,298,288	-	32,743,572
2035	25,431,918	7,153,613	-	32,585,530
2036	25,463,342	6,666,022	-	32,129,364
2037	24,846,703	6,322,109	-	31,168,813
2038	22,119,141	5,621,441	-	27,740,582
2039	16,310,540	5,233,575	-	21,544,115
2040	14,601,258	4,674,000	-	19,275,258
2041	14,322,245	4,268,900	-	18,591,145
2042	12,607,476	3,651,550	-	16,259,026
2043	11,301,195	3,153,875	-	14,455,070
2044	7,214,058	2,223,250	-	9,437,308
2045	2,799,965	1,240,250	-	4,040,215
<b>TOTAL</b>	<b>\$ 478,757,973</b>	<b>\$ 127,473,045</b>	<b>\$ 8,008,433</b>	<b>\$ 614,239,451</b>

\*In addition, fiscal charges of approximately \$38,750 per year must be budgeted.

\*Totals may not foot due to rounding

# CITY OF RICHARDSON, TEXAS

## DEBT SERVICE

## COMBINED REQUIREMENTS

### TOTAL GENERAL GOVERNMENT, WATER & SEWER, AND SOLID WASTE SERVICES

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	\$ 43,450,000	\$ 19,835,263	\$ 63,285,263
2027	38,430,000	16,939,976	55,369,976
2028	34,170,000	15,212,084	49,382,084
2029	27,785,000	13,783,297	41,568,297
2030	28,495,000	12,543,623	41,038,623
2031	23,910,000	11,437,627	35,347,627
2032	23,935,000	10,484,670	34,419,670
2033	24,315,000	9,542,914	33,857,914
2034	24,140,000	8,603,572	32,743,572
2035	24,935,000	7,650,530	32,585,530
2036	25,470,000	6,659,364	32,129,364
2037	25,530,000	5,638,813	31,168,813
2038	23,095,000	4,645,582	27,740,582
2039	17,755,000	3,789,115	21,544,115
2040	16,220,000	3,055,258	19,275,258
2041	16,250,000	2,341,145	18,591,145
2042	14,610,000	1,649,026	16,259,026
2043	13,470,000	985,070	14,455,070
2044	9,010,000	427,308	9,437,308
2045	3,940,000	100,215	4,040,215
<b>TOTAL</b>	<b>\$ 458,915,000</b>	<b>\$ 155,324,451</b>	<b>\$ 614,239,451</b>

\*In addition, fiscal charges of approximately \$38,750 per year must be budgeted.

\*Totals may not foot due to rounding

# CITY OF RICHARDSON, TX FY 2025-2026

## GENERAL DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 3,898,927	\$ 3,533,397	\$ 3,629,945	\$ 4,509,595	\$ 976,199	27.63%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,898,927</b>	<b>\$ 3,533,397</b>	<b>\$ 3,629,945</b>	<b>\$ 4,509,595</b>	<b>\$ 976,199</b>	<b>27.63%</b>
<b>Revenues</b>						
Current Taxes	\$ 47,092,668	\$ 52,274,851	\$ 50,082,701	\$ 51,954,105	\$ (320,746)	-0.61%
Current Taxes - Adj. for Certification Error	-	-	-	(250,105)	(250,105)	N/A
Prior Year Taxes	(232,950)	-	(261,632)	(270,789)	(270,789)	N/A
Penalties and Interest (Property Taxes)	163,070	-	380,332	180,268	180,268	N/A
Interest Earnings	215,443	170,883	238,618	102,565	(68,318)	-39.98%
Transfers In - Capital Funds	12,356	-	147,732	115,000	115,000	N/A
Transfers In - General Fund	-	-	2,011,000	-	-	N/A
<b>Total Revenues</b>	<b>\$ 47,250,586</b>	<b>\$ 52,445,734</b>	<b>\$ 52,598,751</b>	<b>\$ 51,831,044</b>	<b>\$ (614,690)</b>	<b>-1.17%</b>
<b>Total Available Funds</b>	<b>\$ 51,149,513</b>	<b>\$ 55,979,131</b>	<b>\$ 56,228,696</b>	<b>\$ 56,340,639</b>	<b>\$ 361,509</b>	<b>0.65%</b>
<b>Expenditures</b>						
Principal	\$ 35,299,884	\$ 37,875,646	\$ 37,875,646	\$ 36,494,752	\$ (1,380,894)	-3.65%
Interest	12,194,087	13,807,883	13,807,883	15,533,918	1,726,035	12.50%
Fiscal Charges	25,597	28,000	35,572	28,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 47,519,568</b>	<b>\$ 51,711,529</b>	<b>\$ 51,719,101</b>	<b>\$ 52,056,670</b>	<b>\$ 345,141</b>	<b>0.67%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Operating Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 47,519,568</b>	<b>\$ 51,711,529</b>	<b>\$ 51,719,101</b>	<b>\$ 52,056,670</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfers Out</b>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 47,519,568</b>	<b>\$ 51,711,529</b>	<b>\$ 51,719,101</b>	<b>\$ 52,056,670</b>	<b>\$ 345,141</b>	<b>0.67%</b>
<b>Revenue Over/(Under)</b>	<b>\$ (268,982)</b>	<b>\$ 734,205</b>	<b>\$ 879,650</b>	<b>\$ (225,626)</b>	<b>\$ (959,831)</b>	<b>-130.73%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 3,629,945</b>	<b>\$ 4,267,602</b>	<b>\$ 4,509,595</b>	<b>\$ 4,283,969</b>	<b>\$ 16,368</b>	<b>0.38%</b>
<b>Days of Fund Balance</b>	<b>27.88</b>	<b>30.12</b>	<b>31.83</b>	<b>30.04</b>	<b>(0.08)</b>	<b>-0.28%</b>

**Fund Description:** Used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

# CITY OF RICHARDSON, TEXAS

## DEBT SERVICE

## GENERAL GOVERNMENT

### TOTAL DEBT REQUIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	\$ 36,250,000	\$ 15,513,600	\$ 51,763,600
2027	31,245,000	13,148,847	44,393,847
2028	27,240,000	11,744,790	38,984,790
2029	20,945,000	10,616,373	31,561,373
2030	21,880,000	9,661,263	31,541,263
2031	17,450,000	8,828,988	26,278,988
2032	17,850,000	8,128,793	25,978,793
2033	18,370,000	7,422,195	25,792,195
2034	18,740,000	6,705,284	25,445,284
2035	19,465,000	5,966,918	25,431,918
2036	20,275,000	5,188,342	25,463,342
2037	20,470,000	4,376,703	24,846,703
2038	18,535,000	3,584,141	22,119,141
2039	13,395,000	2,915,540	16,310,540
2040	12,245,000	2,356,258	14,601,258
2041	12,520,000	1,802,245	14,322,245
2042	11,345,000	1,262,476	12,607,476
2043	10,555,000	746,195	11,301,195
2044	6,900,000	314,058	7,214,058
2045	2,730,000	69,965	2,799,965
<b>TOTAL</b>	<b>\$ 358,405,000</b>	<b>\$ 120,352,973</b>	<b>\$ 478,757,973</b>

\*In addition, fiscal charges of approximately \$28,000 per year must be budgeted.

\*Totals may not foot due to rounding

CITY OF RICHARDSON, TEXAS  
DEBT SERVICE

GENERAL GOVERNMENT

DEBT SERVICE REQUIREMENTS BY ISSUE

BONDED DEBT	TOTAL ISSUED	GENERAL FUND ISSUED	PRINCIPAL OUTSTANDING	2025-26 PRINCIPAL	2025-26 INTEREST	2025-26 TOTAL
2025 GENERAL OBLIGATION BONDS	61,310,000	61,310,000	61,310,000	14,535,000	3,357,801	17,892,801
2025A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	20,575,000	2,310,000	2,310,000	220,000	134,704	354,704
2025B COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION - TAXABLE	6,095,000	6,095,000	6,095,000	120,000	384,750	504,750
2024 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	19,630,000	4,335,000	4,135,000	260,000	188,650	448,650
2024 GENERAL OBLIGATION BONDS	62,915,000	62,915,000	52,030,000	1,685,000	2,505,475	4,190,475
2023A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION - TAXABLE	9,130,000	9,130,000	8,640,000	315,000	413,371	728,371
2023 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	39,875,000	24,450,000	22,505,000	1,190,000	1,095,500	2,285,500
2023 GENERAL OBLIGATION BONDS	43,885,000	43,885,000	32,175,000	1,130,000	1,580,500	2,710,500
2022 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	14,970,000	1,305,000	865,000	160,000	31,400	191,400
2022 GENERAL OBLIGATION BONDS	28,915,000	28,915,000	16,330,000	660,000	644,813	1,304,813
2021A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION - TAXABLE	4,045,000	4,045,000	3,370,000	185,000	65,237	250,237
2021 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS	14,565,000	12,630,000	10,655,000	535,000	254,550	789,550
2021 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	28,640,000	14,565,000	10,805,000	650,000	288,700	938,700
2020A ADJUSTABLE RATE GENERAL OBLIGATION BONDS	15,015,000	15,015,000	1,275,000	-	54,089	54,089
2020 GENERAL OBLIGATION REFUNDING BONDS	47,070,000	40,425,000	20,950,000	3,780,000	953,000	4,733,000
2020 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	14,695,000	8,640,000	3,575,000	285,000	146,575	431,575
2019 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	30,565,000	17,685,000	7,500,000	775,000	250,425	1,025,425
2019 GENERAL OBLIGATION BONDS	16,790,000	16,790,000	13,075,000	740,000	413,569	1,153,569
2018 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	33,470,000	26,290,000	15,445,000	1,080,000	566,300	1,646,300
2018 GENERAL OBLIGATION BONDS	38,525,000	38,525,000	28,965,000	1,725,000	1,027,388	2,752,388
2017 GENERAL OBLIGATION BONDS	19,725,000	19,725,000	14,210,000	935,000	468,013	1,403,013
2017 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	26,245,000	20,930,000	12,205,000	805,000	396,413	1,201,413
2016B GENERAL OBLIGATION TAXABLE BONDS	5,470,000	5,470,000	3,485,000	265,000	116,381	381,381
2016A GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS	23,000,000	23,000,000	3,020,000	1,330,000	85,544	1,415,544
2015A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	6,850,000	3,695,000	300,000	25,000	9,318	34,318
2015 GENERAL OBLIGATION REFUNDING BONDS	41,665,000	39,185,000	2,820,000	2,820,000	70,500	2,890,500
2013 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	8,315,000	4,290,000	355,000	40,000	10,636	50,636
<b>TOTAL BONDED DEBT</b>	<b>\$ 681,950,000</b>	<b>\$ 555,555,000</b>	<b>\$ 358,405,000</b>	<b>\$ 36,250,000</b>	<b>\$ 15,513,600</b>	<b>\$ 51,763,600</b>

OTHER LIABILITIES	TOTAL ISSUED	GENERAL FUND ISSUED	PRINCIPAL OUTSTANDING	2025-26 PRINCIPAL	2025-26 INTEREST	2025-26 TOTAL
2020 STRYKER FIRE EQUIPMENT LEASE	1,594,112	1,594,112	499,440	244,752	20,318	265,070
<b>TOTAL OTHER LIABILITIES</b>	<b>\$ 1,594,112</b>	<b>\$ 1,594,112</b>	<b>\$ 499,440</b>	<b>\$ 244,752</b>	<b>\$ 20,318</b>	<b>\$ 265,070</b>

<b>TOTAL BONDED DEBT AND OTHER LIABILITIES</b>	<b>\$ 683,544,112</b>	<b>\$ 557,149,112</b>	<b>\$ 358,904,440</b>	<b>\$ 36,494,752</b>	<b>\$ 15,533,918</b>	<b>\$ 52,028,670</b>
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FISCAL CHARGES						\$ 28,000
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<b>TOTAL EXPENDITURES</b>						<b>\$ 52,056,670</b>
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Note: For additional information by issue, please go to:

<https://www.cor.net/government/transparency-initiative/debt-obligations>

# CITY OF RICHARDSON, TX FY 2025-2026

## WATER AND SEWER DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 724,633	\$ 784,648	\$ 786,369	\$ 761,593	\$ (23,055)	-2.94%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 724,633</b>	<b>\$ 784,648</b>	<b>\$ 786,369</b>	<b>\$ 761,593</b>	<b>\$ (23,055)</b>	<b>-2.94%</b>
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Earnings	15,534	10,000	14,418	10,814	814	8.14%
Transfers In - Water and Sewer Fund	8,201,000	9,022,000	9,022,000	9,939,000	917,000	10.16%
Transfers In - Capital Funds (Close Outs)	-	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 8,216,534</b>	<b>\$ 9,032,000</b>	<b>\$ 9,036,418</b>	<b>\$ 9,949,814</b>	<b>\$ 917,814</b>	<b>10.16%</b>
<b>Total Available Funds</b>	<b>\$ 8,941,167</b>	<b>\$ 9,816,648</b>	<b>\$ 9,822,787</b>	<b>\$ 10,711,407</b>	<b>\$ 894,759</b>	<b>9.11%</b>
<b>Expenditures</b>						
Principal	\$ 5,140,000	\$ 5,635,000	\$ 5,635,000	\$ 5,885,000	\$ 250,000	4.44%
Interest	3,008,071	3,417,798	3,417,798	4,004,455	586,657	17.16%
Fiscal Charges	6,726	7,000	8,396	7,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 8,154,798</b>	<b>\$ 9,059,798</b>	<b>\$ 9,061,194</b>	<b>\$ 9,896,455</b>	<b>\$ 836,657</b>	<b>9.23%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Operating Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 8,154,798</b>	<b>\$ 9,059,798</b>	<b>\$ 9,061,194</b>	<b>\$ 9,896,455</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfers Out</b>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 8,154,798</b>	<b>\$ 9,059,798</b>	<b>\$ 9,061,194</b>	<b>\$ 9,896,455</b>	<b>\$ 836,657</b>	<b>9.23%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 61,736</b>	<b>\$ (27,798)</b>	<b>\$ (24,776)</b>	<b>\$ 53,359</b>	<b>\$ 81,157</b>	<b>-291.95%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 786,369</b>	<b>\$ 756,850</b>	<b>\$ 761,593</b>	<b>\$ 814,952</b>	<b>\$ 58,102</b>	<b>7.68%</b>
<b>Days of Fund Balance</b>	<b>35.20</b>	<b>30.49</b>	<b>30.68</b>	<b>30.06</b>	<b>(0.43)</b>	<b>-1.43%</b>

**Fund Description:** Used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

# CITY OF RICHARDSON, TEXAS

## DEBT SERVICE

## WATER & SEWER FUND

### TOTAL DEBT REQUIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	\$ 5,885,000	\$ 4,004,455	\$ 9,889,455
2027	5,985,000	3,552,929	9,537,929
2028	5,875,000	3,282,519	9,157,519
2029	5,850,000	3,028,199	8,878,199
2030	5,730,000	2,786,085	8,516,085
2031	5,710,000	2,552,389	8,262,389
2032	5,600,000	2,330,503	7,930,503
2033	5,680,000	2,114,094	7,794,094
2034	5,400,000	1,898,288	7,298,288
2035	5,470,000	1,683,613	7,153,613
2036	5,195,000	1,471,022	6,666,022
2037	5,060,000	1,262,109	6,322,109
2038	4,560,000	1,061,441	5,621,441
2039	4,360,000	873,575	5,233,575
2040	3,975,000	699,000	4,674,000
2041	3,730,000	538,900	4,268,900
2042	3,265,000	386,550	3,651,550
2043	2,915,000	238,875	3,153,875
2044	2,110,000	113,250	2,223,250
2045	1,210,000	30,250	1,240,250
<b>TOTAL</b>	<b>\$ 93,565,000</b>	<b>\$ 33,908,045</b>	<b>\$ 127,473,045</b>

\*In addition, fiscal charges of approximately \$7,000 per year must be budgeted.

\*Totals may not foot due to rounding

**CITY OF RICHARDSON, TEXAS**  
**DEBT SERVICE**

**WATER & SEWER FUND**

**DEBT SERVICE REQUIREMENTS BY ISSUE**

BONDED DEBT	TOTAL ISSUED	WATER & SEWER ISSUED	PRINCIPAL OUTSTANDING	2025-26 PRINCIPAL	2025-26 INTEREST	2025-26 TOTAL
2025A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	\$ 20,575,000	\$ 16,490,000	\$ 16,490,000	\$ 340,000	\$ 992,351	\$ 1,332,351
2024 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	19,630,000	13,740,000	13,445,000	465,000	624,625	1,089,625
2023 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	39,875,000	13,495,000	12,740,000	480,000	625,000	1,105,000
2022 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	14,970,000	12,490,000	10,995,000	580,000	428,200	1,008,200
2021 GENERAL OBLIGATION REFUNDING BONDS	14,565,000	1,935,000	1,245,000	185,000	39,650	224,650
2021 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	28,640,000	13,015,000	10,900,000	600,000	286,200	886,200
2020 GENERAL OBLIGATION REFUNDING BONDS	47,070,000	5,880,000	2,455,000	510,000	110,000	620,000
2020 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	14,695,000	7,920,000	6,335,000	400,000	260,550	660,550
2019 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	30,565,000	8,240,000	6,280,000	385,000	207,525	592,525
2018 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	33,470,000	5,940,000	4,075,000	330,000	155,800	485,800
2017 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	26,245,000	4,440,000	2,830,000	245,000	91,625	336,625
2016A GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS	23,000,000	6,185,000	1,690,000	740,000	63,050	803,050
2016 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	6,945,000	1,900,000	1,055,000	120,000	28,656	148,656
2015A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	6,850,000	2,305,000	1,385,000	120,000	43,080	163,080
2015 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS	41,665,000	2,480,000	225,000	225,000	5,625	230,625
2013 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	8,315,000	3,025,000	1,420,000	160,000	42,518	202,518
<b>TOTAL BONDED DEBT</b>	<b>\$ 377,075,000</b>	<b>\$ 119,480,000</b>	<b>\$ 93,565,000</b>	<b>\$ 5,885,000</b>	<b>\$ 4,004,455</b>	<b>\$ 9,889,455</b>
<b>FISCAL CHARGES</b>						\$ 7,000
<b>TOTAL EXPENDITURES</b>						<b>\$ 9,896,455</b>

Note: For additional information by issue, please go to:

<https://www.cor.net/government/transparency-initiative/debt-obligations>

# CITY OF RICHARDSON, TX FY 2025-2026

## SOLID WASTE DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	VARIANCE FY26 BUD vs FY25 BUD	
Beginning Fund Balance	\$ 137,145	\$ 148,046	\$ 151,863	\$ 144,602	\$ (3,444)	-2.33%
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 137,145</b>	<b>\$ 148,046</b>	<b>\$ 151,863</b>	<b>\$ 144,602</b>	<b>\$ (3,444)</b>	<b>-2.33%</b>
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Earnings	2,521	2,000	2,592	1,944	(56)	-2.80%
Transfers In - Solid Waste Services Fund	1,596,000	1,665,000	1,665,000	1,624,000	(41,000)	-2.46%
Transfers In - Capital Funds (Close Outs)	1,210	-	-	-	-	N/A
<b>Total Revenues</b>	<b>\$ 1,599,731</b>	<b>\$ 1,667,000</b>	<b>\$ 1,667,592</b>	<b>\$ 1,625,944</b>	<b>\$ (41,056)</b>	<b>-2.46%</b>
<b>Total Available Funds</b>	<b>\$ 1,736,876</b>	<b>\$ 1,815,046</b>	<b>\$ 1,819,455</b>	<b>\$ 1,770,546</b>	<b>\$ (44,500)</b>	<b>-2.45%</b>
<b>Expenditures</b>						
Principal	\$ 1,300,000	\$ 1,380,000	\$ 1,380,000	\$ 1,315,000	\$ (65,000)	-4.71%
Interest	284,037	291,103	291,103	317,208	26,105	8.97%
Fiscal Charges	975	3,750	3,750	3,750	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,585,013</b>	<b>\$ 1,674,853</b>	<b>\$ 1,674,853</b>	<b>\$ 1,635,958</b>	<b>\$ (38,895)</b>	<b>-2.32%</b>
<b>Operating Transfers Out &amp; Other Uses</b>						
Operating Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Operating Transfers Out &amp; Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b>	<b>\$ 1,585,013</b>	<b>\$ 1,674,853</b>	<b>\$ 1,674,853</b>	<b>\$ 1,635,958</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Transfers Out</b>						
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 1,585,013</b>	<b>\$ 1,674,853</b>	<b>\$ 1,674,853</b>	<b>\$ 1,635,958</b>	<b>\$ (38,895)</b>	<b>-2.32%</b>
<b>Revenue Over/(Under)</b>	<b>\$ 14,718</b>	<b>\$ (7,853)</b>	<b>\$ (7,261)</b>	<b>\$ (10,014)</b>	<b>\$ (2,161)</b>	<b>27.52%</b>
Reserve for Encumbrances	-	-	-	-	-	N/A
<b>Ending Fund Balance</b>	<b>\$ 151,863</b>	<b>\$ 140,193</b>	<b>\$ 144,602</b>	<b>\$ 134,588</b>	<b>\$ (5,605)</b>	<b>-4.00%</b>
<b>Days of Fund Balance</b>	<b>34.97</b>	<b>30.55</b>	<b>31.51</b>	<b>30.03</b>	<b>(0.52)</b>	<b>-1.72%</b>

**Fund Description:** Used to account for the accumulation of financial resources for the payment of principal, interest and related costs on water and sewer long-term debt and is supported by a transfer-in from the Water and Sewer Fund.

# CITY OF RICHARDSON, TEXAS

## DEBT SERVICE

## SOLID WASTE FUND

### TOTAL DEBT REQUIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2026	\$ 1,315,000	\$ 317,208	\$ 1,632,208
2027	1,200,000	238,200	1,438,200
2028	1,055,000	184,775	1,239,775
2029	990,000	138,725	1,128,725
2030	885,000	96,275	981,275
2031	750,000	56,250	806,250
2032	485,000	25,375	510,375
2033	265,000	6,625	271,625
<b>TOTAL</b>	<b>\$ 6,945,000</b>	<b>\$ 1,063,433</b>	<b>\$ 8,008,433</b>

\*In addition, fiscal charges of approximately \$3,750 per year must be budgeted.

\*Totals may not foot due to rounding

CITY OF RICHARDSON, TEXAS  
DEBT SERVICE

SOLID WASTE SERVICES FUND

DEBT SERVICE REQUIREMENTS BY ISSUE

BONDED DEBT	TOTAL ISSUED	SOLID WASTE ISSUED	PRINCIPAL OUTSTANDING	2025-26 PRINCIPAL	2025-26 INTEREST	2025-26 TOTAL
2025 A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	\$ 20,575,000	\$ 1,775,000	\$ 1,775,000	\$ 170,000	\$ 103,483	\$ 273,483
2024 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	19,630,000	1,555,000	1,405,000	175,000	61,875	236,875
2023 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	39,875,000	1,930,000	1,535,000	225,000	71,125	296,125
2022 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	14,970,000	1,175,000	780,000	145,000	28,300	173,300
2021 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	28,640,000	1,060,000	575,000	135,000	20,300	155,300
2020 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	14,695,000	720,000	310,000	95,000	13,125	108,125
2019 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	30,565,000	1,335,000	380,000	185,000	14,375	199,375
2018 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION	33,470,000	1,240,000	185,000	185,000	4,625	189,625
<b>TOTAL BONDED DEBT</b>	<b>\$ 202,420,000</b>	<b>\$ 10,790,000</b>	<b>\$ 6,945,000</b>	<b>\$ 1,315,000</b>	<b>\$ 317,208</b>	<b>\$ 1,632,208</b>
FISCAL CHARGES					\$	3,750
<b>TOTAL</b>						<b>\$ 1,635,958</b>

Note: For additional information by issue, please go to:

<https://www.cor.net/government/transparency-initiative/debt-obligations>



# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF RICHARDSON

Taxing Unit Name

(972) 744-4147

Phone (area code and number)

2360 CAMPBELL CREEK BLVD., STE 525, RICHARDSON, YX 75082

Taxing Unit's Address, City, State, ZIP Code

WWW.COR.NET

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 22,964,522,879
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ _____
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 22,964,522,879
4.	<b>Prior year total adopted tax rate.</b>	\$ .54218 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 2,145,056,276 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 1,965,559,125 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 179,497,151
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 2,724,475,391 <b>B. Prior year disputed value:</b> ..... - \$ 446,217,812 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 2,278,257,579
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 2,457,754,730

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 25,422,277,609
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 1,142,396</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 150,604,882</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 151,747,278
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 151,747,278
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 2,539,759,119
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 22,730,771,212
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 123,241,695
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 1,539,898
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 124,781,594
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include home-owners age 65 or older or disabled. <sup>11</sup> <p><b>A. Certified values:</b> ..... \$ 25,754,262,936</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 2,758,780,217</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 22,995,482,719

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 859,655,126 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 895,655,126
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 23,855,137,845
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 94,284,548
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 94,284,548
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 23,760,853,297
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ .52515 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0 /\$100

## SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ .32439 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,422,277,609
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 82,467,326
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 942,036 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 8,238,724 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -7,296,688 <b>E.</b> Add Line 31 to 32D.	\$ 75,170,638
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,760,853,297
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ .31636 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. . . . . \$ 0 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . . \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. . . . . \$ 0 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 . . . . . \$ 0 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ .31636 /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ 0 <b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 . . . . . \$ 0 /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ .31636 /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ .32743 /\$100

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>31</sup></p> <p>Enter debt amount ..... \$ 52,056,670</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... – \$ 2,109,127</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... – \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... – \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 49,947,543</p>	
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ -2,006,562
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 51,954,105
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 100 %</p> <p><b>B.</b> Enter the prior year actual collection rate. .... 99.47 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 99.74 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 99.84 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>34</sup></p>	100 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 51,954,105
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,855,137,845
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ .21779 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ .54522 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ <u>0</u> /\$100

### SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ _____ /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ _____ /\$100

### SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ _____
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ _____ /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ _____ /\$100

### SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. <sup>42</sup>The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. <sup>43</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; <sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. <sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.54218 /\$100 \$ 0.00493 /\$100 \$ 0.53725 /\$100 \$ 0.54218 /\$100 \$ -0.00493 /\$100 \$ 24,002,411,182 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.59077 /\$100 \$ 0.04840 /\$100 \$ 0.54237 /\$100 \$ 0.56095 /\$100 \$ -0.01858 /\$100 \$ 21,827,557,280 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.60935 /\$100 \$ 0.04840 /\$100 \$ 0.56095 /\$100 \$ 0.56095 /\$100 \$ 0 /\$100 \$ 20,336,992,100 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.54522 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

<sup>43</sup> Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §526.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ _____ /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ _____ /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ _____ /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ _____ /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____ /\$100

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.52515 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).  
 Indicate the line number used: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ 0.54522 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).  
 Indicate the line number used: \_\_\_\_\_

**De minimis rate.** ..... \$ 0 /\$100  
 If applicable, enter the current year de minimis rate from Line 74.

### SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

### SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>

**print  
here** ➡

Carla M. Bolds

Printed Name of Taxing Unit Representative

**sign  
here** ➡

Carla M. Bolds

Taxing Unit Representative

Digitally signed by Carla M. Bolds  
 Date: 2025.08.11 10:22:00 -0500'

08/11/2025

Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)