

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,696,595, which is a 3.25% 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 \$1,169,876.

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

|             |                                          |                         |
|-------------|------------------------------------------|-------------------------|
| <b>FOR:</b> | Amir Omar, Mayor, Place 7                | 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

|                                                   | 2026-2027     | 2025-2026     |
|---------------------------------------------------|---------------|---------------|
| Property Tax Rate:                                | \$0.54218/100 | \$0.54218/100 |
| No-New-Revenue Tax Rate:                          | \$0.52649/100 | \$0.52515/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.31948/100 | \$0.31636/100 |
| Voter-Approval Tax Rate:                          | \$0.55141/100 | \$0.54522/100 |
| 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 \$639,994,107 (including principal and scheduled interest payments). Of the total amount of outstanding debt obligations, \$154,960,616 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 \$21,677,406 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 2027, including principal and interest and all associated charges, are \$53,520,936 for obligations paid by property taxes and \$12,788,511 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.



**RICHARDSON**

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**Fiscal Year 2026-2027**  
**Operating Budget**  
**Adopted September 21, 2026**



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**CITY OF RICHARDSON**  
*FY 2026 – 2027 BUDGET*

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# OVERVIEW

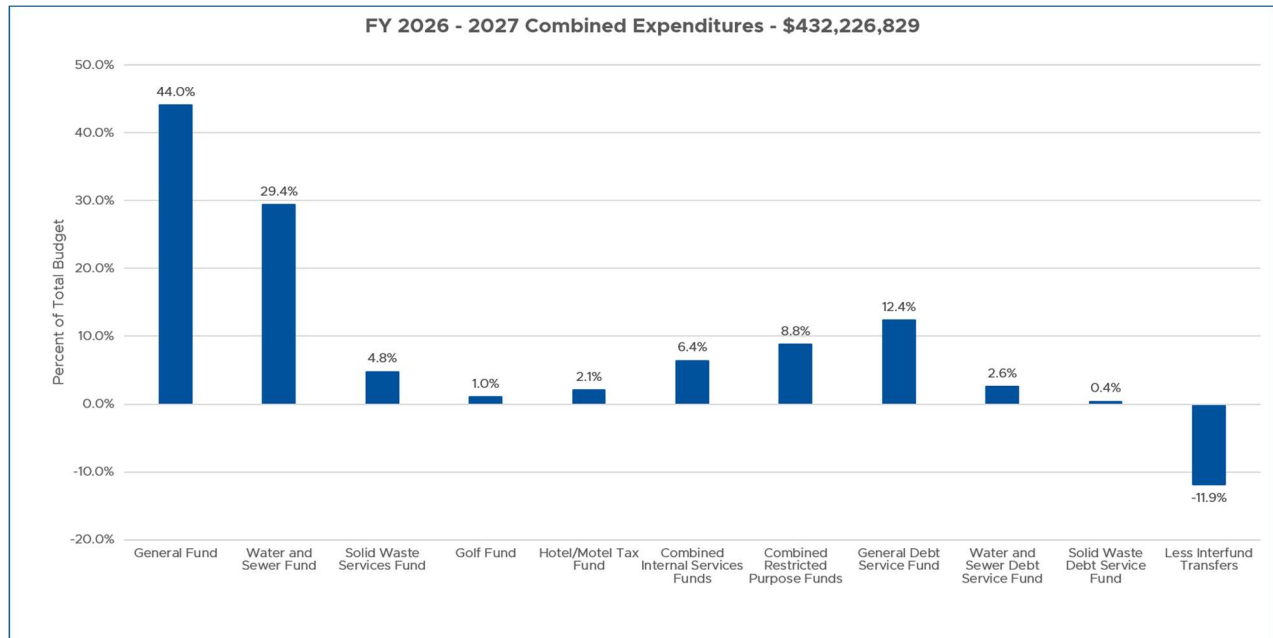
FY 2026-2027

# City of Richardson, Texas

## FY 2026-2027 Budget Overview

### FY 2026-2027 OPERATING BUDGET

The combined 2026-2027 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 \$432,226,829. This represents a \$13,728,559 or 3.3% increase from the 2025-2026 Budget of \$418,498,270.



| Operating Expenditures                                | BUDGET<br>FY 2026-27   | Percent<br>of Total |
|-------------------------------------------------------|------------------------|---------------------|
| Personnel Services                                    | \$ 153,886,641         | 35.6%               |
| Professional Services                                 | 56,221,415             | 13.0%               |
| Contracts                                             | 91,802,645             | 21.2%               |
| Maintenance                                           | 14,372,490             | 3.3%                |
| Supplies & Miscellaneous                              | 21,069,678             | 4.9%                |
| Capital                                               | 7,240,667              | 1.7%                |
| <b>Total Operating Expenditures</b>                   | <b>\$ 344,593,536</b>  | <b>79.7%</b>        |
| <b>Operating and Other Transfers Outs</b>             | <b>\$ 72,747,796</b>   | <b>16.8%</b>        |
| <b>Total Operating Expenditures and Transfers Out</b> | <b>\$ 417,341,332</b>  | <b>96.6%</b>        |
| <b>Debt Service Payments</b>                          | <b>\$ 66,309,447</b>   | <b>15.3%</b>        |
| <b>Less Interfund Transfers</b>                       | <b>\$ (51,423,950)</b> | <b>-11.9%</b>       |
| <b>Net Appropriations</b>                             | <b>\$ 432,226,829</b>  | <b>100.0%</b>       |



# *City of Richardson, Texas*

## *FY 2026-2027 Budget Overview*

Major highlights of the FY 2026-2027 budget include:

- FY27 Guiding Principals:
  - Invest in People
  - Safeguard Core Responsibilities and identify efficiencies
  - Long-Term Planning
  - Responsible Management
  - Understanding Trade-Offs
- Council Tactics:
  - Implement Year One of the 2026 Bond Program
  - Perform comprehensive compensation analysis on an annual basis to sustain market competitiveness
  - Continue implementation of multi-year sustainability strategies to CORPlan, which balances competitiveness with financial stability
  - Prepare for annual bond issuance/bond rating agency meetings to continue capital project implementation
  - Review outstanding debt annually for future refunding opportunities
  - Annually evaluate property tax exemptions in conjunction with financial policies
  - Evaluate utility/enterprise rate structures to stay competitive within the market and set rates to maintain a 90-day fund balance
  - Maintain multi-year capital improvement plan; update annually
- Budget Drivers:
  - Economic Indicators and Outlook
    - Global economic and geopolitical uncertainty is leading to inflationary and supply chain concerns, as well as to increases in construction costs, which are leading to increased costs in the City's budget
    - Richardson businesses are challenged by tariff considerations and the trajectory of interest rates
    - Despite cautionary economic indicators, Richardson continues to experience a strengthening of the office market and continued commercial investment
    - Richardson will continue to take a conservative approach to the budget process to ensure that the City's finances are strongly positioned for the years to come
  - Legislative Impacts
    - The upcoming 90th legislative session is set to dramatically impact the ability of cities across the state to collect sufficient revenue to maintain basic city services, requiring the City to continue to take a multi-year approach in the budget process. There are several property tax changes under consideration including:
      - Reducing the annual Homestead Appraisal Cap from 10% to 3% and extending the cap to all properties
      - Requiring voter approval for all local property tax increases

## *City of Richardson, Texas*

### *FY 2026-2027 Budget Overview*

- Allowing a petition of 15% of registered voters to trigger a rollback election to lower tax rates
- Limiting local government spending growth to the lesser of 3.5% or population growth plus inflation
- Moving from annual to five-year property appraisals, including commercial and real estate properties
- Lowering the senior homestead exemption eligibility age from 65 to 55
- Each of these alone, or in conjunction with each other, will have a substantial impact of the City's operating budgets in the future
- Focus areas:
  - People – Compensation, CORPlan (health insurance fund), and staffing levels
    - Recruitment and retention
      - Up to 3.5% merit-based adjustments for all non-sworn employees, and up to 5.5% for all sworn employees in October
      - 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 \$22.31 per hour
      - Institute a career ladder program and additional license pay to encourage intradepartmental cross training and promote retention
      - Increase of the City's contribution to employee health insurance plan by \$255 per month per employee
  - Public Safety
    - Reposition the City's salary ranges for sworn public safety positions to be in the top half of our comparative cities here in the DFW area
    - Restructure the incentive pay structure for our sworn police personnel to encourage retention and career progression
    - Funding included for 19 newly hired apprentice firefighters and increased overtime related to short staffing in the Fire Department until the apprentice firefighters are certified to impact daily staffing
    - Addition of three positions as part of year one of the Fire Master Plan
    - Continued support of public safety mental and physical wellness programs
    - Routine replacements of 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
    - Includes funding for a real-time crime center program utilizing two drones

## *City of Richardson, Texas*

### *FY 2026-2027 Budget Overview*

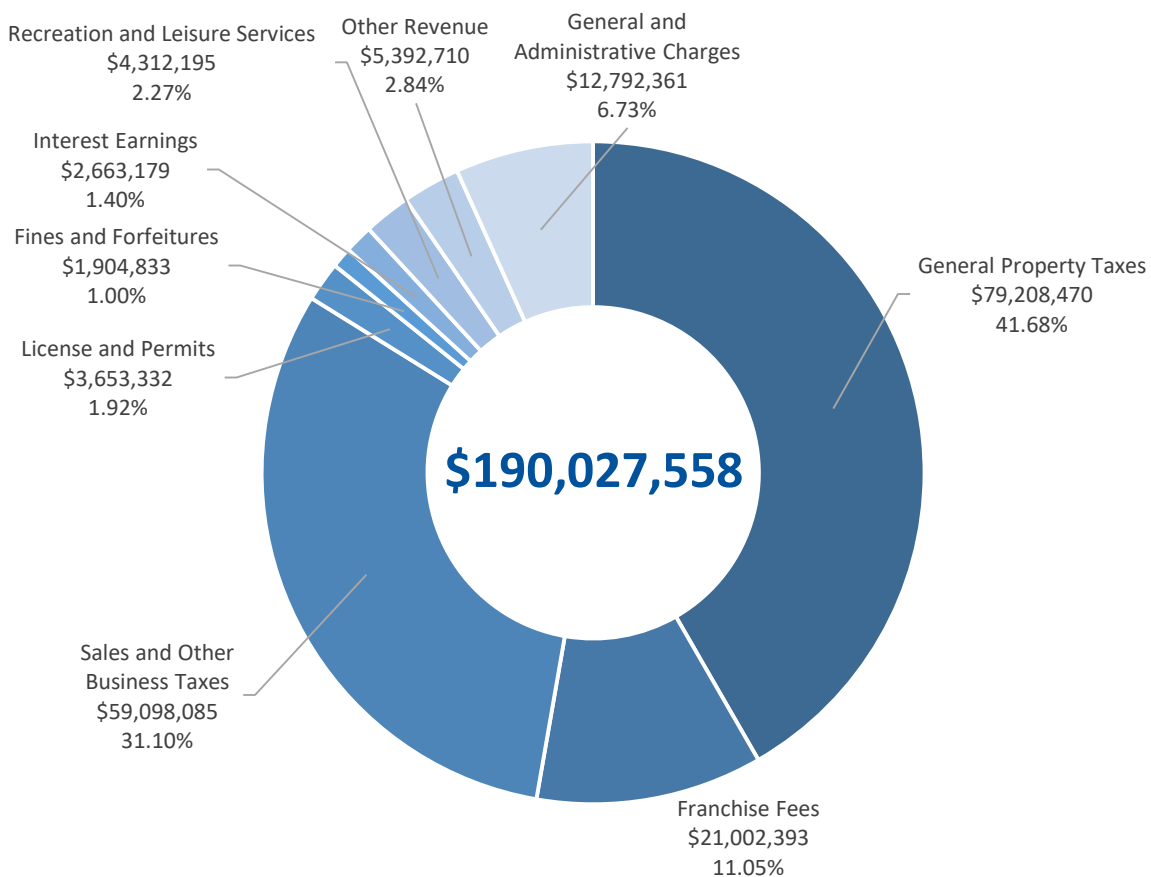
- Expansion of live translation and transcription technology for the 9-1-1 call center
- Activation of a peak-time ambulance at Fire Station #1 beginning in June 2027
- o Infrastructure
  - Year one of the 2026 GO Bond Program with a debt issuance of \$36.94 million
  - \$15.9 million in debt funded water and wastewater maintenance and capital projects
  - \$2.8 million in drainage projects funded through the City's Drainage Fund
  - Enhanced concrete and asphalt funding in the General Fund
  - Increase General Fund funding for traffic marking, signs, signals, and streetlights
  - Increased dedications for both parks and facilities maintenance initiatives
- Other highlights include:
  - o No change to the City's tax rate
  - o Senior tax exemption of \$160,000, no change from FY26
  - o A water rate increase of 4%, a sewer rate increase of 12%, and year one of the five-year implementation of a meter equivalency structure for base charges by setting different base charges for different meter sizes
  - o \$1.00 increase to the residential solid waste fee, while maintaining the 26% senior discount, and various market-based increases to commercial solid waste rates
  - o \$1.00 increase to the residential drainage fee and a like increase to the drainage fee for commercial properties
  - o Increased support for the Economic Development fund
  - o Inclusion of additional operating costs associated with returning to City Hall/Library campus
  - o Continued funding for the Home Improvement Incentive Program
  - o Continued support for the Richardson Chamber of Commerce, Network of Community Ministries, the Counseling Place and the Richardson Adult Literacy Center
  - o This budget maintains fund balances above the minimum fund requirements as defined by the City's financial policies for the City's five general operating funds

# City of Richardson, Texas

## FY 2026-2027 Budget Overview

### General Fund

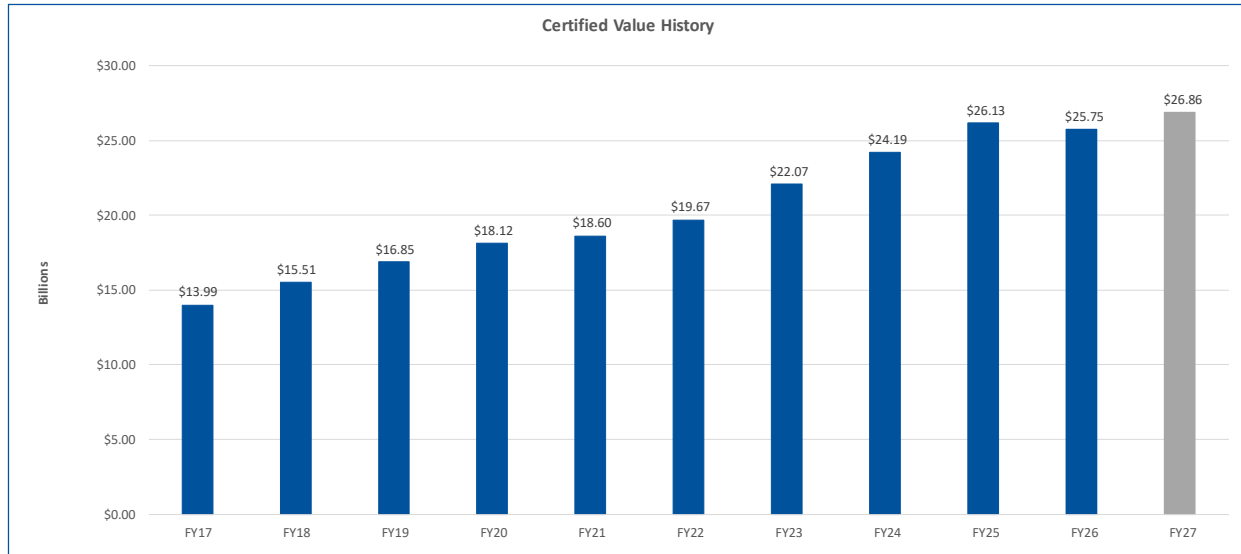
The General Fund is the largest of the City's five operating funds, accounting for most of the City's financial resources except those required for debt or specifically attributable to the enterprise funds. The General Fund provides for basic city services such as public safety, parks, and administration. 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 83.83% 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 2026 Tax Roll of \$26,862,346,244. 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 \$24,504,595,448. A combined tax rate of \$0.54218 per \$100 of assessed value is proposed as part of this budget, which reflects no change from the FY 2025-2026 tax rate. The Operations and Maintenance (O&M) portion of the tax rate which supports the General Fund is proposed at \$0.32439 per \$100 of assessed value. This also reflects no change from the FY 2025-2026 O&M tax rate.

# City of Richardson, Texas

## FY 2026-2027 Budget Overview



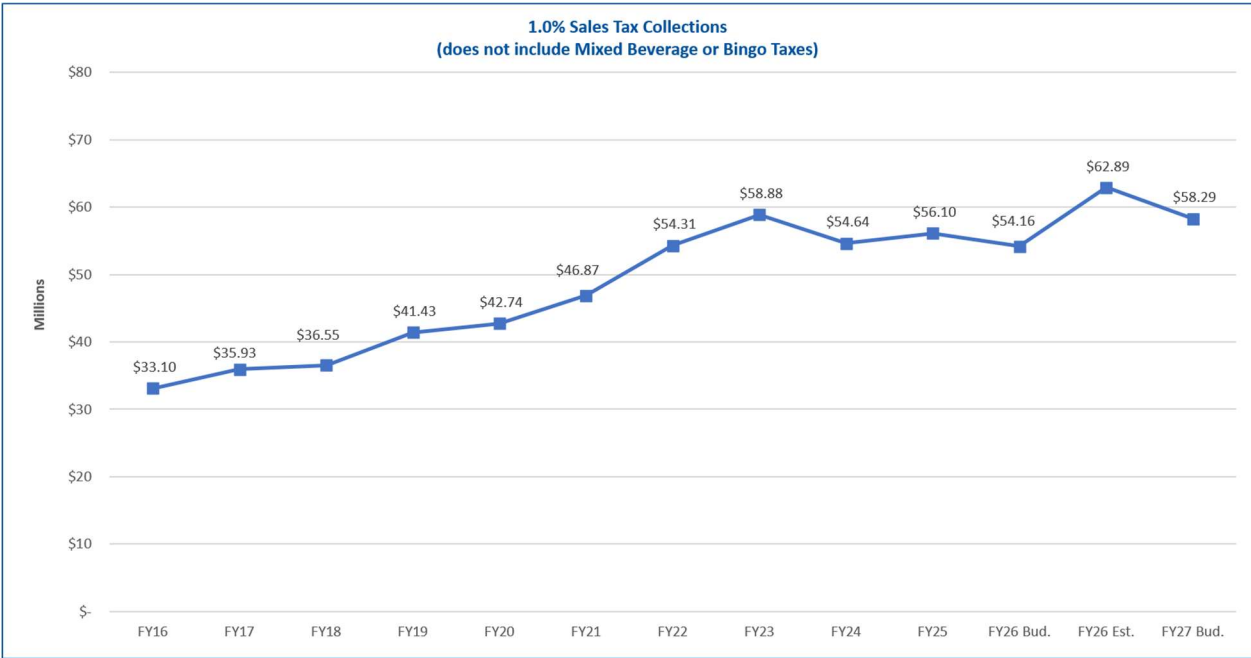
|                                                             | 2025 Tax Year<br>For FY26 | 2026 Tax Year<br>For FY27 | Variance                | % Change    |
|-------------------------------------------------------------|---------------------------|---------------------------|-------------------------|-------------|
| DCAD - Certified Values                                     | \$ 10,713,521,067         | \$ 15,874,065,504         | \$ 5,160,544,437        | 48.2%       |
| CCAD - Certified Values                                     | 15,040,741,869            | 10,988,280,740            | (4,052,461,129)         | -26.9%      |
| <b>Total Certified Values</b>                               | <b>\$25,754,262,936</b>   | <b>\$26,862,346,244</b>   | <b>\$ 1,108,083,308</b> | <b>4.3%</b> |
| Less TIF - District 1                                       | (1,709,801,578)           | (1,906,678,874)           | (196,877,296)           | 11.5%       |
| Less TIF - District 2                                       | (871,224,660)             | (889,938,287)             | (18,713,627)            | 2.1%        |
| Less TIF - District 3                                       | (177,753,979)             | (178,948,132)             | (1,194,153)             | 0.7%        |
| Values in Dispute                                           | 859,655,126               | 617,814,497               | (241,840,629)           | -28.1%      |
| <b>Total Taxable Values<br/>for Debt and<br/>Operations</b> | <b>\$ 23,855,137,845</b>  | <b>\$24,504,595,448</b>   | <b>\$ 649,457,603</b>   | <b>2.7%</b> |

|                                  | Property Tax Rate |                   |             |
|----------------------------------|-------------------|-------------------|-------------|
|                                  | FY26              | FY27              | 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> |

# City of Richardson, Texas

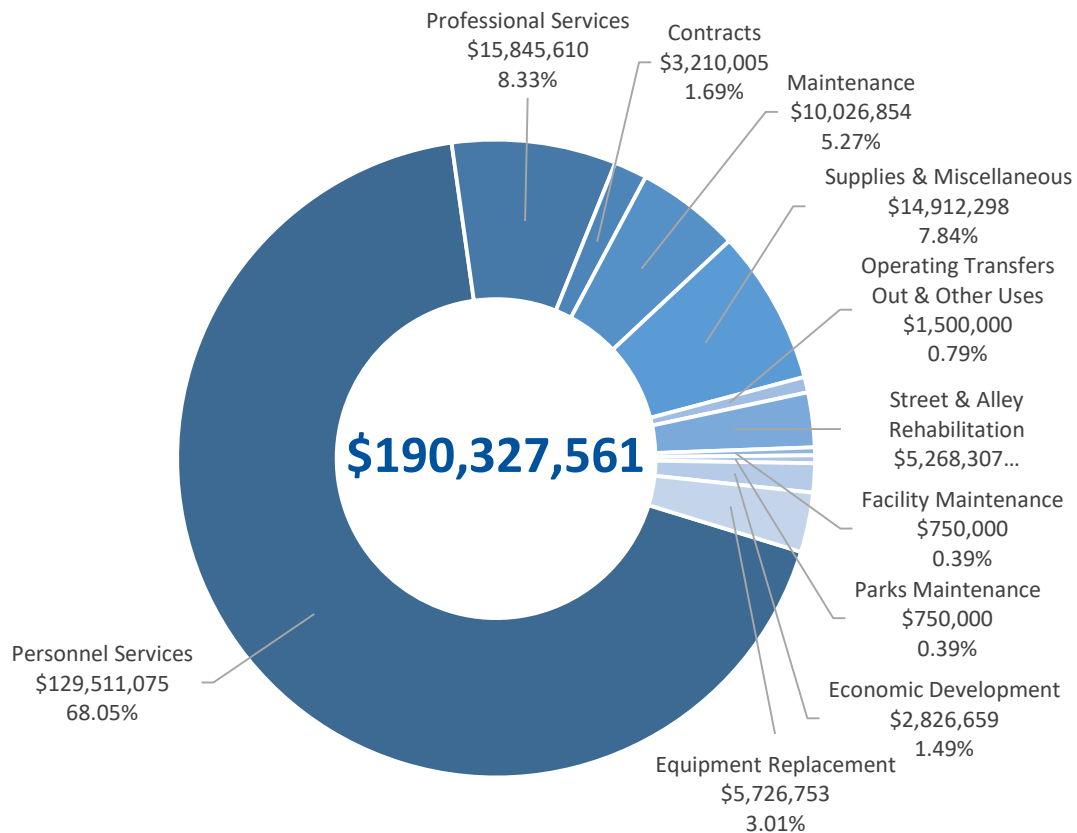
## FY 2026-2027 Budget Overview

Sales and Other Business Taxes is the General Fund’s second largest revenue category and is projected to be \$59,098,085. This is a \$4,130,604 increase from the FY 2025-2026 original budget. The FY 2026-2027 forecast for sales tax removes State audit adjustments and other one-time variances recorded in FY 2025-2026 and then applying a conservative growth assumption of 1.0%.



## City of Richardson, Texas FY 2026-2027 Budget Overview

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 74.00% 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 \$5,268,307, \$2,826,659 for economic development initiatives, and \$750,000 each for maintenance of neighborhood parks and City facilities. Funds will be dedicated for IT and Traffic technology upgrades in the amount of \$1,500,000 as part of a multi-year approach to replacing existing legacy systems. Also included in the General Fund budget is \$3,996,937 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 \$1,729,816 will be transferred to the Capital Replacement Fund for the replacement of computer hardware.

In total, the aggregate General Fund budget is 4.8% higher than the original FY 2025-2026 budget. The proposed budget ends the year 90.99 days, or 0.99 days over the Council prescribed 90.00 days of fund balance.

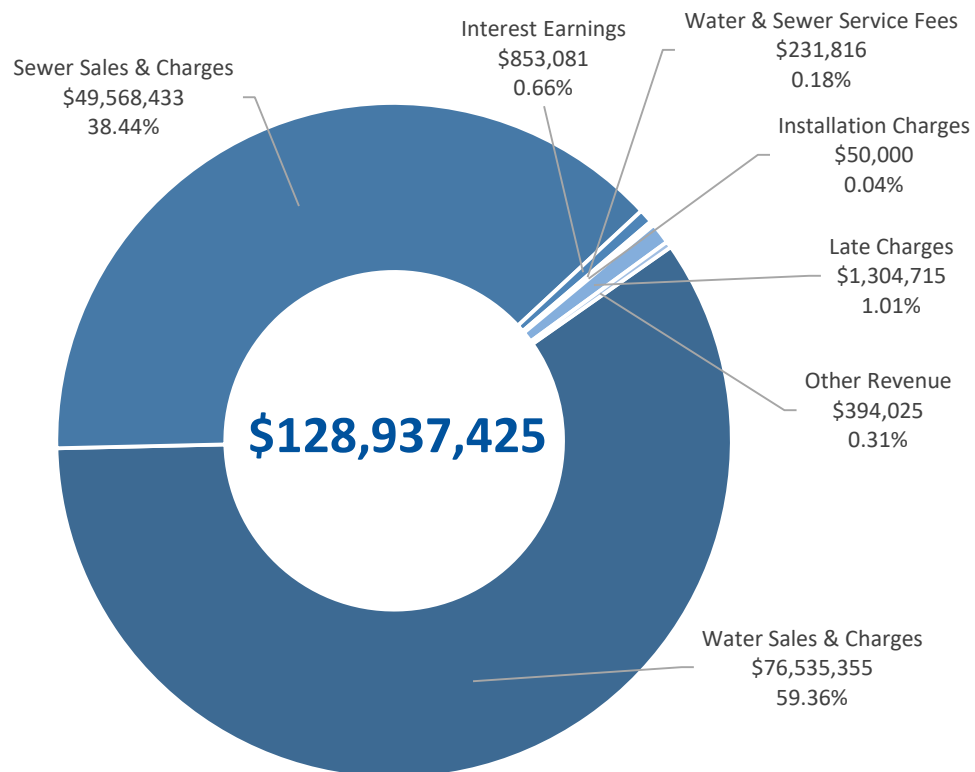
# City of Richardson, Texas

## FY 2026-2027 Budget Overview

### 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.

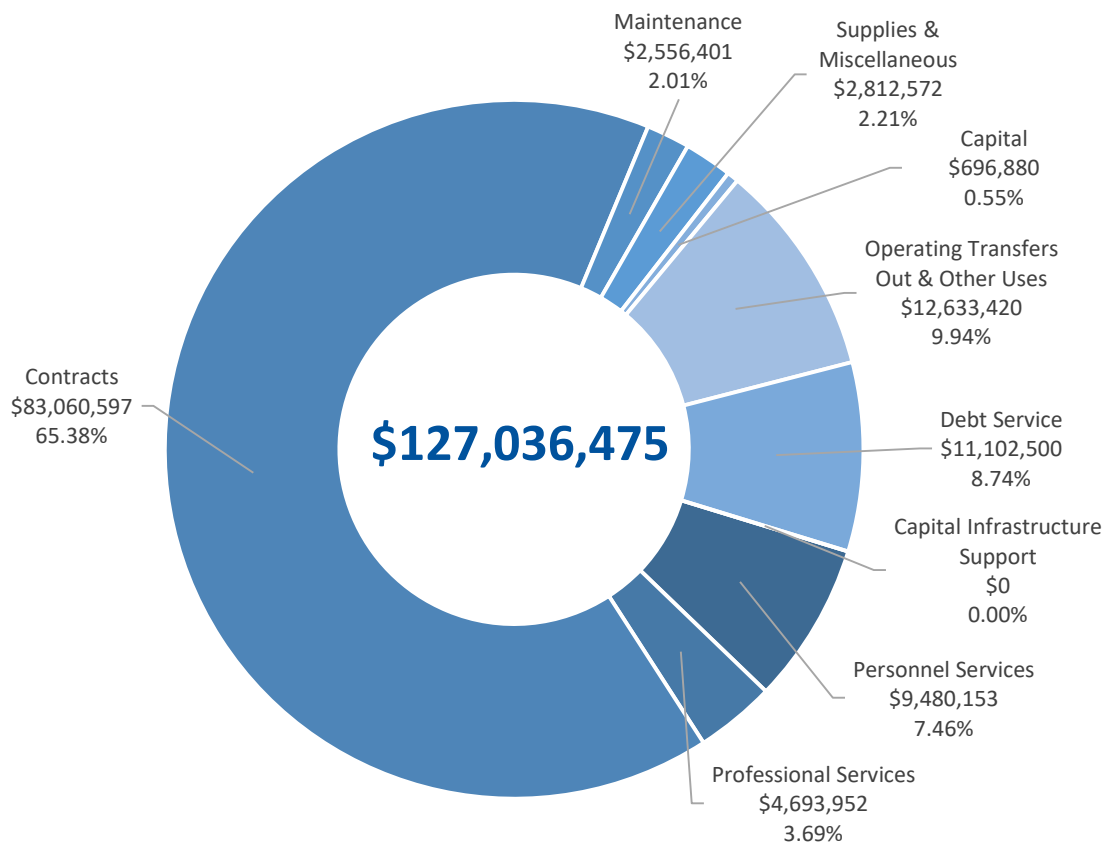
The services provided by the Water and Sewer Fund are financed through user fees charged to residential and commercial customers. Water and Sewer rates are periodically reviewed and adjusted to assure that revenues collected are enough to fund the expenditures related to providing water and wastewater services. Based on the fund's current expenditure expectations, the projected revenues for FY 2026-2027 are based on a 4.0% adjustment to Water rates and a 12.0% adjustment to Sewer rates, in addition to the implementation of a meter equivalency base charge.





## *City of Richardson, Texas* *FY 2026-2027 Budget Overview*

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 65.38% of the fund's total expenditures. The next two largest expenses for the fund are Operating transfers out and other uses at 9.94%, and debt service at 8.74%.



Fund Balance is projected at 91.59 days, 1.59 days above the City Council approved policy of 90.00 days.

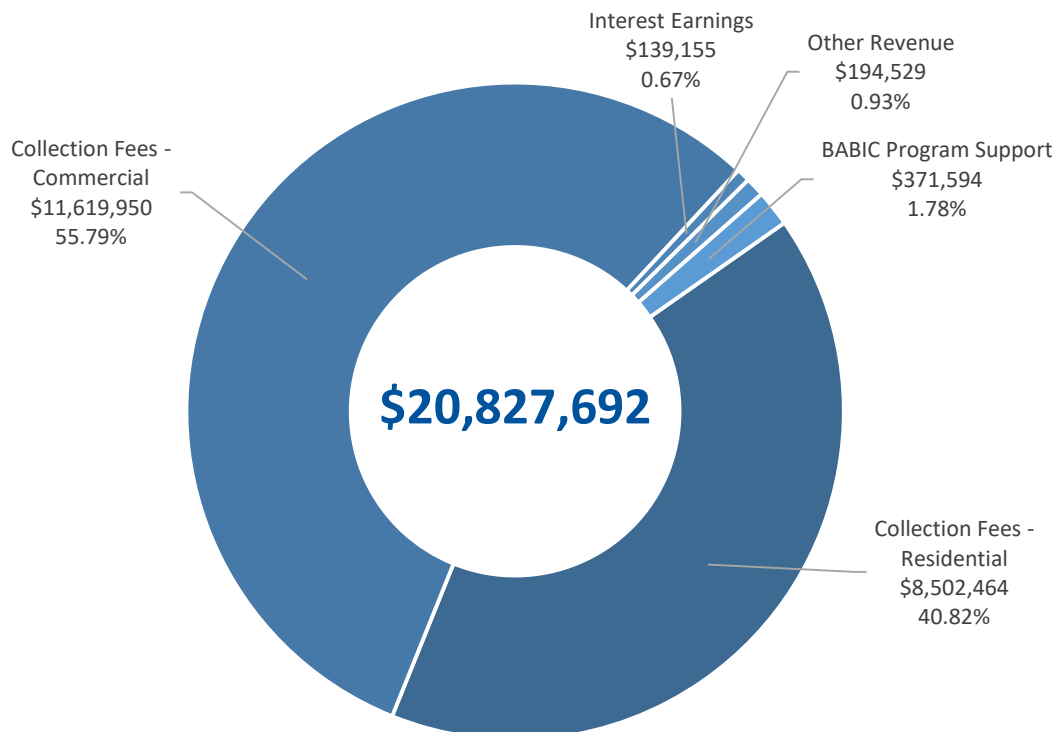
# City of Richardson, Texas

## FY 2026-2027 Budget Overview

### 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.

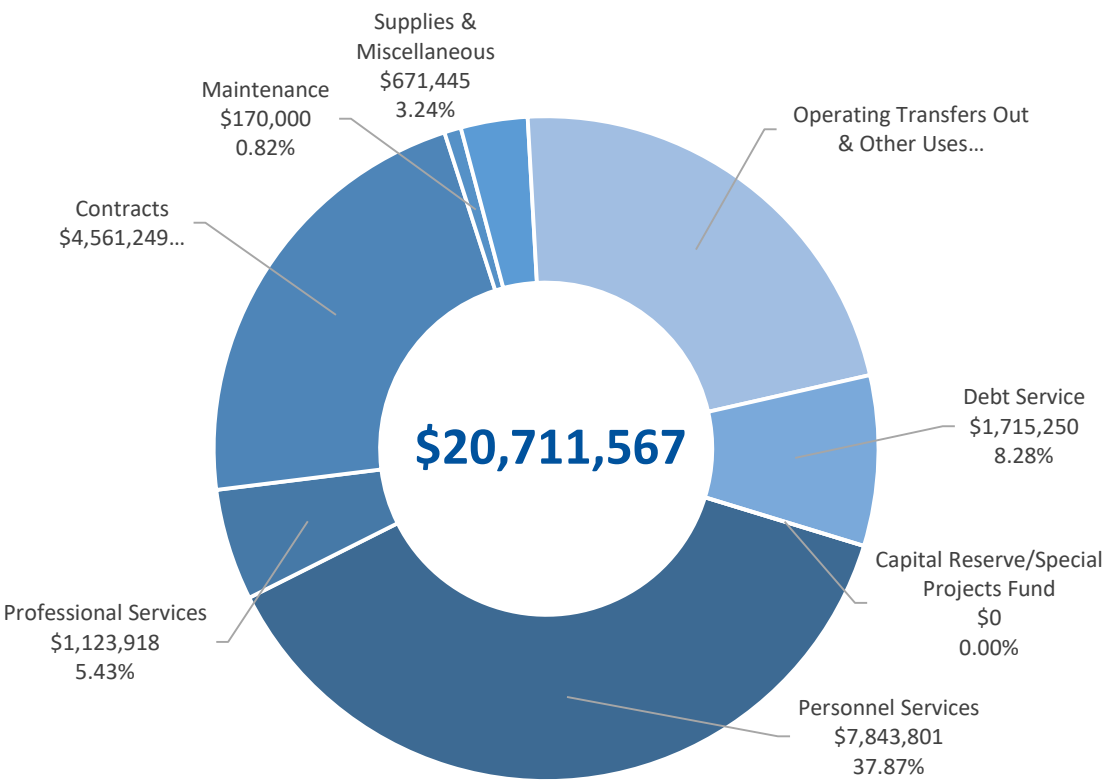
Monthly service fees charged to residential and commercial customers provide the revenue for the fund. Rates are reviewed annually to confirm that enough revenues are generated to fund the anticipated expenses related to solid waste services. A \$1.00 per month (plus sales tax) residential rate change is being proposed for FY 2026-2027, while maintaining the 26% senior discount.



# City of Richardson, Texas

## FY 2026-2027 Budget Overview

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 20.88% of the overall expenditures of the fund.

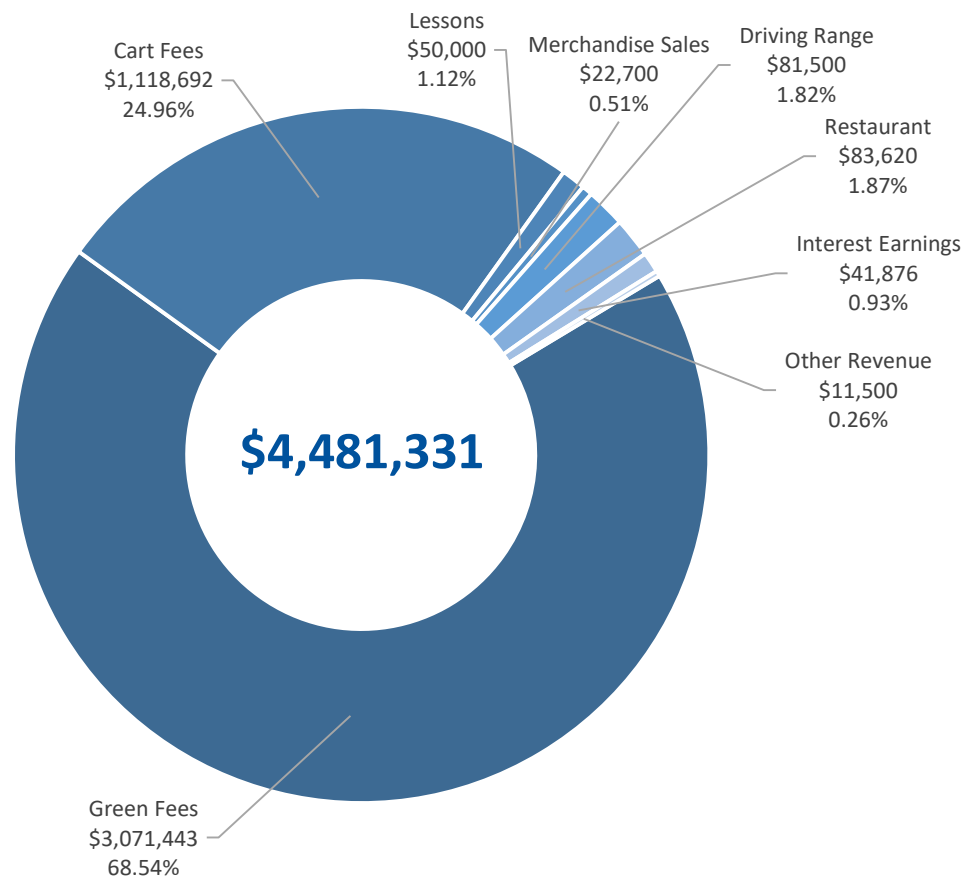


Fund Balance is projected at 90.99 days, 0.99 days above the City Council approved policy of 90.00 days.

## *City of Richardson, Texas* *FY 2026-2027 Budget Overview*

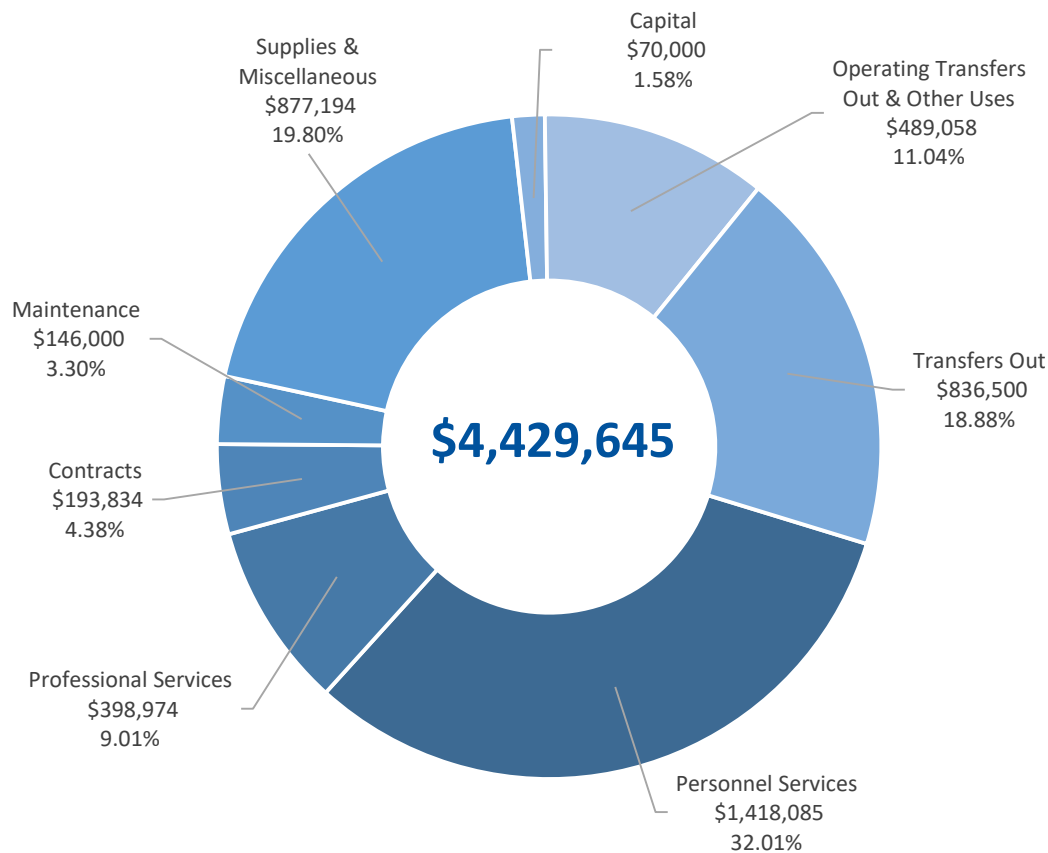
### Golf Fund

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. Based off a record number of rounds and the completion of renovations on course two, fees have been increased by roughly \$2.00 on course one and \$3.00 on course two including sales tax. This is in addition to a \$1.00 increase in cart fees including sales tax.



## City of Richardson, Texas FY 2026-2027 Budget Overview

Expenditures include expenses related to daily operations, course maintenance, fleet maintenance and replacement, as well as special projects. Personnel Services account for 32.01% of all expenditures in the Golf Fund.



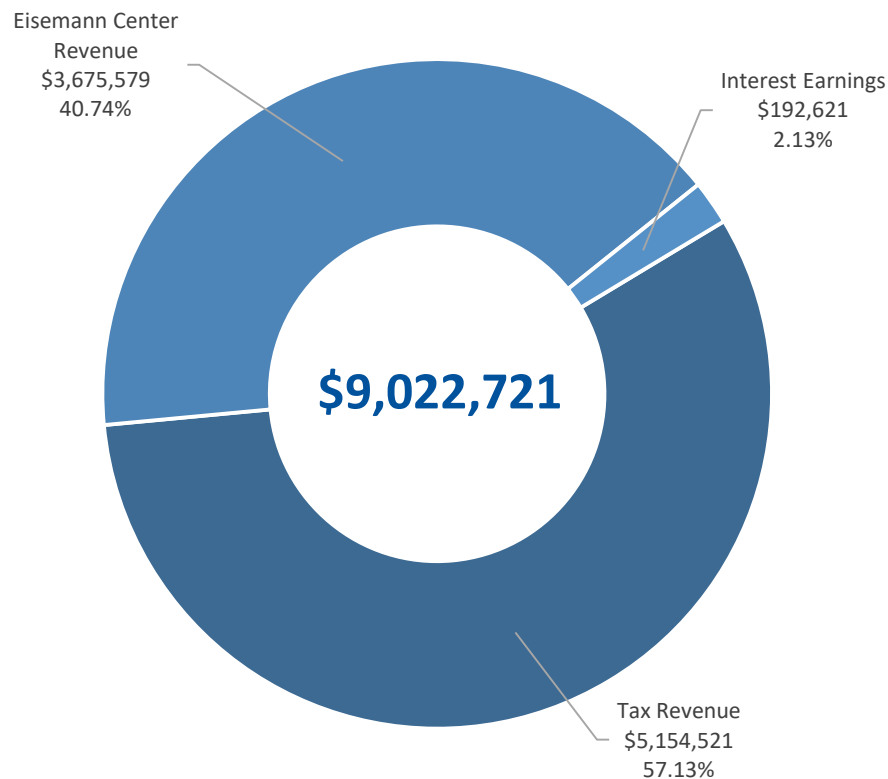
Fund balance is projected at 60.99 days, 0.99 days above the City Council approved policy of 60.00 days.

## City of Richardson, Texas FY 2026-2027 Budget Overview

### Hotel / Motel Fund

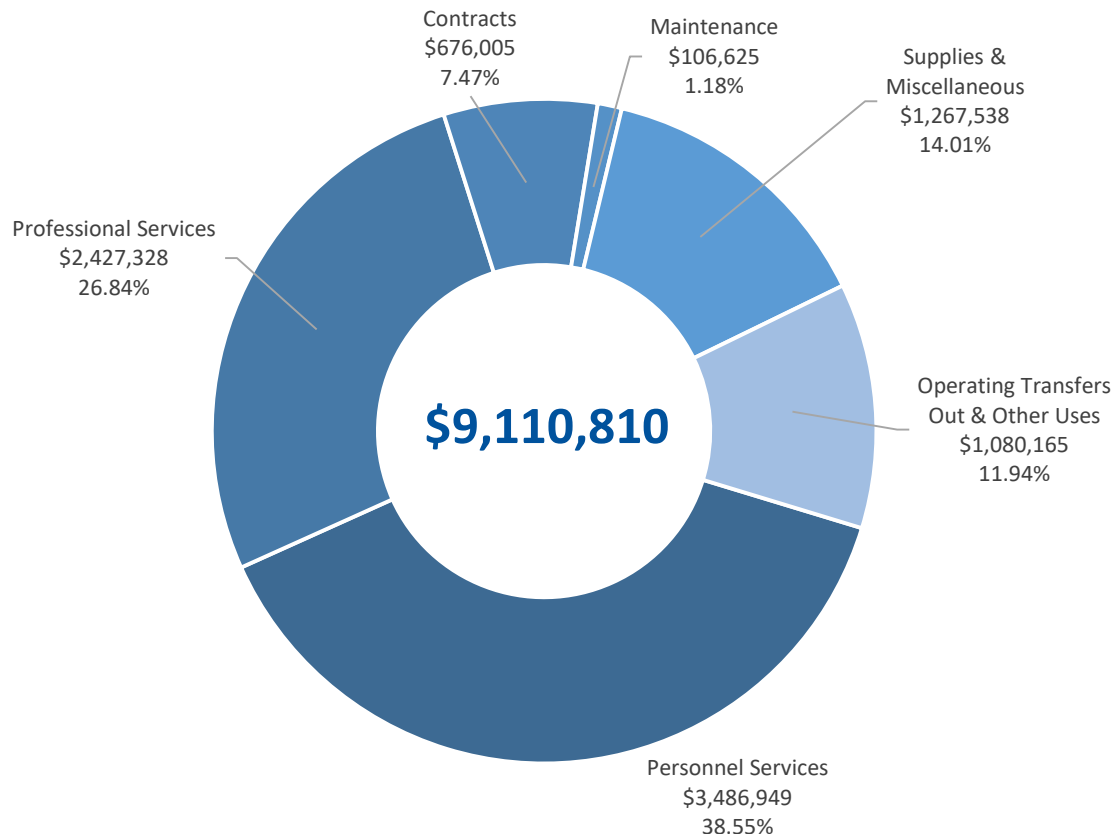
The Hotel Motel Tax Fund accounts for the administration, operations, and maintenance of the Charles W. Eisemann Center, parking garage, Convention and Visitors Bureau and annual grants to local arts organizations.

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.



## *City of Richardson, Texas* *FY 2026-2027 Budget Overview*

Daily operations at the Eisemann Center and the Parking Garage, as well as for the Eisemann Center Presents Series, account for 73.43% 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 \$4,407,913 or 176.59 days of fund balance. The fund balance policy of 60.00 days was established in FY 2025-2026. Prior to that, this fund did not have a minimum fund balance requirement.

## *City of Richardson, Texas* *FY 2026-2027 Budget Overview*

### IN CLOSING

This proposed 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 FY2026-2027 is heavily influenced by its commitment to people, public safety, and infrastructure. In addition, this budget seeks to model conservative planning around sales tax growth and remain mindful of potential revenue limiting impacts of the 90<sup>th</sup> legislative session.

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 2026-2027



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## CITY OF RICHARDSON, TX FY 2026-2027

### COMBINED FUNDS

The Combined Funds 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.

### GENERAL 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 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.

## CITY OF RICHARDSON, TX FY 2026-2027

### INTERNAL SERVICE 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.

## CITY OF RICHARDSON, TX FY 2026-2027

- **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.

## DEBT SERVICES 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.

# CITY OF RICHARDSON, TX FY 2026-2027

## COMBINED BUDGET OVERVIEW

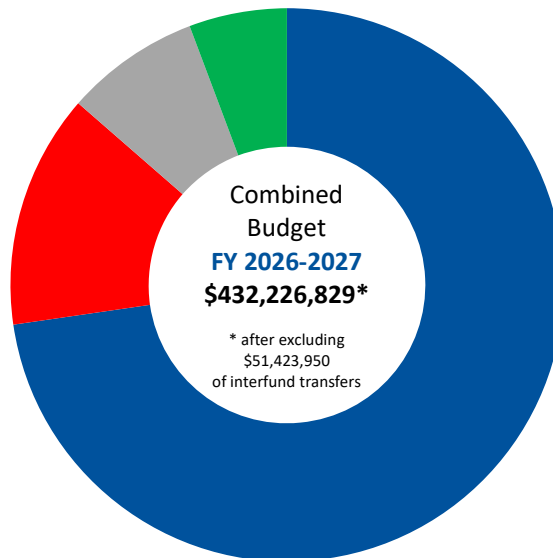
|                                   | Beginning Fund Balance | Revenues              | Total Available Funds | Expenditures          | Ending Fund Balance   | Revenue Over/(Under)   |
|-----------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| <b>General Operating Funds</b>    |                        |                       |                       |                       |                       |                        |
| GENERAL FUND                      | \$ 47,747,804          | \$ 190,027,558        | \$ 237,775,362        | \$ 190,327,561        | \$ 47,447,801         | \$ (300,003)           |
| WATER AND SEWER FUND              | 29,976,702             | 128,937,425           | 158,914,127           | 127,036,475           | 31,877,652            | 1,900,950              |
| SOLID WASTE SERVICES FUND         | 5,047,070              | 20,827,692            | 25,874,762            | 20,711,567            | 5,163,195             | 116,125                |
| GOLF FUND                         | 688,537                | 4,481,331             | 5,169,868             | 4,429,645             | 740,223               | 51,686                 |
| HOTEL/MOTEL TAX FUND              | 4,496,002              | 9,022,721             | 13,518,723            | 9,110,810             | 4,407,913             | (88,089)               |
| <b>Internal Service Funds</b>     | \$ 15,912,055          | \$ 24,400,608         | \$ 40,312,663         | \$ 27,706,620         | \$ 12,606,043         | \$ (3,306,012)         |
| <b>Restricted Purpose Funds</b>   | \$ 23,123,268          | \$ 28,078,902         | \$ 51,202,170         | \$ 38,018,654         | \$ 13,183,516         | \$ (9,939,752)         |
| <b>Debt Service Funds</b>         |                        |                       |                       |                       |                       |                        |
| GENERAL DEBT SERVICE FUND         | \$ 4,597,342           | \$ 53,323,859         | \$ 57,921,201         | \$ 53,520,936         | \$ 4,400,265          | \$ (197,077)           |
| WATER AND SEWER DEBT SERVICE FUND | 824,630                | 11,120,269            | 11,944,899            | 11,037,819            | 907,080               | 82,450                 |
| SOLID WASTE DEBT SERVICE FUND     | 176,103                | 1,718,511             | 1,894,614             | 1,750,692             | 143,922               | (32,181)               |
| <b>Less Interfund Transfers</b>   | -                      | (\$51,423,950)        | (\$51,423,950)        | (\$51,423,950)        | -                     | -                      |
| <b>Grand Total</b>                | <b>\$ 132,589,513</b>  | <b>\$ 420,514,926</b> | <b>\$ 553,104,439</b> | <b>\$ 432,226,829</b> | <b>\$ 120,877,610</b> | <b>\$ (11,711,903)</b> |

**RESTRICTED PURPOSE FUNDS:**  
*Funds are restricted and can only be used for specific purposes.*

- Drainage Fund
- Richardson Improvement Corporation Fund
- Judicial Efficiency Fund
- Municipal Court Technology Fund
- 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

**INTERNAL SERVICE FUNDS:**  
*Funds account for expenditures that are organizational wide and across all fund types.*

- Insurance & Flexible Spending Fund
- Central Services Fund
- Information Technology Replacement Fund



**GENERAL OPERATING FUNDS:**  
*Funds provide for the City's daily operations and for the delivery and the support of City services.*

- General Fund
- Water and Sewer Fund
- Solid Waste Services Fund
- Golf Fund
- Hotel/Motel Tax Fund

**DEBT SERVICE FUNDS:**  
*Funds are used to pay interest and principal on bonds.*

- General Debt Service Fund
- Water & Sewer Debt Service Fund
- Solid Waste Services Debt Service Fund

# CITY OF RICHARDSON, TX FY 2026-2027

## COMBINED FUNDS - SUMMARY SUMMARY OF REVENUES AND EXPENDITURES

|                                             | ACTUAL<br>FY 2024-25   | BUDGET<br>FY 2025-26   | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27   | VARIANCE<br>vs FY26 Org. Bud. |                |
|---------------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|----------------|
| <b>Total Beginning Fund Balance</b>         | <b>\$ 142,852,864</b>  | <b>\$ 136,277,421</b>  | <b>\$ 142,260,385</b>  | <b>\$ 132,589,513</b>  | <b>\$ (3,687,908)</b>         | <b>-2.71%</b>  |
| <b>Revenues and Transfers In</b>            |                        |                        |                        |                        |                               |                |
| <b>Operating Funds</b>                      |                        |                        |                        |                        |                               |                |
| GENERAL FUND                                | \$ 183,876,102         | \$ 181,324,658         | \$ 192,658,386         | \$ 190,027,558         | \$ 8,702,900                  | 4.80%          |
| WATER AND SEWER FUND                        | 110,643,208            | 119,929,242            | 117,382,506            | 128,937,425            | 9,008,183                     | 7.51%          |
| SOLID WASTE SERVICES FUND                   | 19,838,314             | 20,359,258             | 20,422,449             | 20,827,692             | 468,434                       | 2.30%          |
| GOLF FUND                                   | 3,490,630              | 3,480,009              | 4,202,609              | 4,481,331              | 1,001,322                     | 28.77%         |
| HOTEL/MOTEL TAX FUND                        | 8,362,921              | 8,544,269              | 8,642,420              | 9,022,721              | 478,452                       | 5.60%          |
| COMBINED INTERNAL SERVICES FUNDS            | 21,998,984             | 20,600,893             | 23,486,158             | 24,400,608             | 3,799,715                     | 18.44%         |
| COMBINED RESTRICTED PURPOSE FUNDS           | 26,522,131             | 25,513,558             | 28,080,859             | 28,078,902             | 2,565,344                     | 10.05%         |
| <b>Total Operating Funds</b>                | <b>\$ 374,732,290</b>  | <b>\$ 379,751,887</b>  | <b>\$ 394,875,387</b>  | <b>\$ 405,776,237</b>  | <b>\$ 26,024,350</b>          | <b>6.85%</b>   |
| <b>Debt Service Funds</b>                   |                        |                        |                        |                        |                               |                |
| GENERAL DEBT SERVICE FUND                   | \$ 52,592,971          | \$ 51,831,044          | \$ 52,142,640          | \$ 53,323,859          | \$ 1,492,815                  | 2.88%          |
| WATER AND SEWER DEBT SERVICE FUND           | 9,039,716              | 9,949,814              | 9,955,300              | 11,120,269             | 1,170,455                     | 11.76%         |
| SOLID WASTE DEBT SERVICE FUND               | 1,705,296              | 1,625,944              | 1,627,008              | 1,718,511              | 92,567                        | 5.69%          |
| <b>Total Debt Service Funds</b>             | <b>\$ 63,337,984</b>   | <b>\$ 63,406,802</b>   | <b>\$ 63,724,948</b>   | <b>\$ 66,162,639</b>   | <b>\$ 2,755,837</b>           | <b>4.35%</b>   |
| <b>Total Revenues and Transfers In</b>      | <b>\$ 438,070,274</b>  | <b>\$ 443,158,689</b>  | <b>\$ 458,600,335</b>  | <b>\$ 471,938,876</b>  | <b>\$ 28,780,187</b>          | <b>6.49%</b>   |
| <b>Less Interfund Transfers</b>             | <b>\$ (44,624,199)</b> | <b>\$ (46,472,196)</b> | <b>\$ (46,353,329)</b> | <b>\$ (51,423,950)</b> | <b>\$ (4,951,754)</b>         | <b>10.66%</b>  |
| <b>Net Revenues</b>                         | <b>\$ 393,446,075</b>  | <b>\$ 396,686,493</b>  | <b>\$ 412,247,006</b>  | <b>\$ 420,514,926</b>  | <b>\$ 23,828,433</b>          | <b>6.01%</b>   |
| <b>Total Available Funds</b>                | <b>\$ 536,298,939</b>  | <b>\$ 532,963,914</b>  | <b>\$ 554,507,391</b>  | <b>\$ 553,104,439</b>  | <b>\$ 20,140,525</b>          | <b>3.78%</b>   |
| <b>Expenditures and Transfers Out</b>       |                        |                        |                        |                        |                               |                |
| <b>Operating Funds</b>                      |                        |                        |                        |                        |                               |                |
| GENERAL FUND                                | \$ 183,013,990         | \$ 181,551,620         | \$ 191,527,875         | \$ 190,327,561         | \$ 8,775,941                  | 4.83%          |
| WATER AND SEWER FUND                        | 107,351,917            | 123,045,781            | 120,253,388            | 127,036,475            | 3,990,694                     | 3.24%          |
| SOLID WASTE SERVICES FUND                   | 19,542,718             | 20,178,323             | 20,247,079             | 20,711,567             | 533,244                       | 2.64%          |
| GOLF FUND                                   | 3,580,444              | 3,457,455              | 4,120,395              | 4,429,645              | 972,190                       | 28.12%         |
| HOTEL/MOTEL TAX FUND                        | 9,171,814              | 9,035,872              | 8,677,776              | 9,110,810              | 74,938                        | 0.83%          |
| COMBINED INTERNAL SERVICES FUNDS            | 24,662,865             | 24,877,450             | 25,083,883             | 27,706,620             | 2,829,170                     | 11.37%         |
| COMBINED RESTRICTED PURPOSE FUNDS           | 28,895,055             | 39,234,882             | 34,771,728             | 38,018,654             | (1,216,228)                   | -3.10%         |
| <b>Total Operating Funds</b>                | <b>\$ 376,218,802</b>  | <b>\$ 401,381,383</b>  | <b>\$ 404,682,124</b>  | <b>\$ 417,341,332</b>  | <b>\$ 15,959,949</b>          | <b>3.98%</b>   |
| <b>Debt Service Funds</b>                   |                        |                        |                        |                        |                               |                |
| GENERAL DEBT SERVICE FUND                   | \$ 51,711,544          | \$ 52,056,670          | \$ 52,056,670          | \$ 53,520,936          | \$ 1,464,266                  | 2.81%          |
| WATER AND SEWER DEBT SERVICE FUND           | 9,060,300              | 9,896,455              | 9,896,455              | 11,037,819             | 1,141,364                     | 11.53%         |
| SOLID WASTE DEBT SERVICE FUND               | 1,672,106              | 1,635,958              | 1,635,958              | 1,750,692              | 114,734                       | 7.01%          |
| <b>Total Debt Service Funds</b>             | <b>\$ 62,443,951</b>   | <b>\$ 63,589,083</b>   | <b>\$ 63,589,083</b>   | <b>\$ 66,309,447</b>   | <b>\$ 2,720,364</b>           | <b>4.28%</b>   |
| <b>Total Expenditures and Transfers Out</b> | <b>\$ 438,662,753</b>  | <b>\$ 464,970,466</b>  | <b>\$ 468,271,207</b>  | <b>\$ 483,650,779</b>  | <b>\$ 18,680,313</b>          | <b>4.02%</b>   |
| <b>Less Interfund Transfers</b>             | <b>\$ (44,624,199)</b> | <b>\$ (46,472,196)</b> | <b>\$ (46,353,329)</b> | <b>\$ (51,423,950)</b> | <b>\$ (4,951,754)</b>         | <b>10.66%</b>  |
| <b>Net Expenditures</b>                     | <b>\$ 394,038,554</b>  | <b>\$ 418,498,270</b>  | <b>\$ 421,917,878</b>  | <b>\$ 432,226,829</b>  | <b>\$ 13,728,559</b>          | <b>3.28%</b>   |
| <b>Revenue Over/(Under)</b>                 | <b>\$ (592,479)</b>    | <b>\$ (21,811,777)</b> | <b>\$ (9,670,872)</b>  | <b>\$ (11,711,903)</b> | <b>10,099,874</b>             | <b>-46.30%</b> |
| <b>Ending Fund Balance</b>                  | <b>\$ 142,260,385</b>  | <b>\$ 114,465,644</b>  | <b>\$ 132,589,513</b>  | <b>\$ 120,877,610</b>  | <b>\$ 6,411,966</b>           | <b>5.60%</b>   |

# CITY OF RICHARDSON, TX FY 2026-2027

## 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>    | \$ 331,468            | \$ -                | \$ -                  | \$ -                 | \$ -                | \$ -                 | \$ -                   | \$ -                     | \$ 331,468             |
| <b>Building Inspection</b>             | 2,191,448             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 2,191,448              |
| <b>City Secretary</b>                  |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| City Secretary - Mayor/Council         | 697,220               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 697,220                |
| Records Management                     | -                     | -                   | -                     | -                    | -                   | -                    | 239,977                | -                        | 239,977                |
| <b>Communications</b>                  | 2,350,818             | 180,134             | -                     | -                    | -                   | -                    | -                      | 60,000                   | 2,590,952              |
| <b>Community Services</b>              | 4,003,648             | -                   | -                     | 80,251               | -                   | -                    | -                      | -                        | 4,083,899              |
| <b>Development Services</b>            |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Development & Engineering              | -                     | -                   | -                     | -                    | -                   | -                    | -                      | -                        | -                      |
| Planning                               | 1,888,345             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,888,345              |
| <b>Economic Development</b>            | 613,277               | -                   | -                     | -                    | -                   | -                    | -                      | 175,115                  | 788,392                |
| <b>Eisemann Center</b>                 |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Eisemann Center                        | -                     | 4,808,570           | -                     | -                    | -                   | -                    | -                      | -                        | 4,808,570              |
| Eisemann Center Presents               | -                     | 1,172,420           | -                     | -                    | -                   | -                    | -                      | -                        | 1,172,420              |
| Parking Garage                         | -                     | 709,270             | -                     | -                    | -                   | -                    | -                      | -                        | 709,270                |
| Parking Garage / Capital Renewal       | -                     | -                   | -                     | -                    | -                   | -                    | -                      | -                        | -                      |
| Eisemann Center / Capital Renewal      | -                     | -                   | -                     | -                    | -                   | -                    | -                      | -                        | -                      |
| <b>Emergency Management</b>            | 770,203               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 770,203                |
| <b>Engineering</b>                     |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Capital Projects Engineering           | 4,142,482             | -                   | -                     | -                    | -                   | -                    | -                      | 4,175,615                | 8,318,097              |
| CMOM                                   | -                     | -                   | 3,488,866             | -                    | -                   | -                    | -                      | -                        | 3,488,866              |
| Drainage                               | -                     | -                   | -                     | -                    | -                   | -                    | -                      | -                        | -                      |
| <b>Facilities and Fleet</b>            |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Custodial Services                     | 2,359,212             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 2,359,212              |
| Facility Maintenance                   | 4,771,396             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 4,771,396              |
| Fleet Services                         | 7,201,001             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 7,201,001              |
| Warehouse                              | -                     | -                   | -                     | -                    | -                   | -                    | 170,800                | -                        | 170,800                |
| <b>Finance</b>                         |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Accounting                             | 1,904,000             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,904,000              |
| Customer Service                       | -                     | -                   | 1,690,677             | -                    | -                   | -                    | -                      | -                        | 1,690,677              |
| Finance Administration                 | 612,241               | -                   | -                     | -                    | -                   | 0                    | -                      | 30,460,478               | 31,072,719             |
| Mail Service                           | -                     | -                   | -                     | -                    | -                   | -                    | 80,428                 | -                        | 80,428                 |
| Municipal Court                        | 1,216,517             | -                   | -                     | -                    | -                   | -                    | -                      | 184,972                  | 1,401,489              |
| Purchasing                             | 466,396               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 466,396                |
| Stationary                             | -                     | -                   | -                     | -                    | -                   | -                    | 99,000                 | -                        | 99,000                 |
| Tax                                    | 1,007,311             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,007,311              |
| <b>Fire Department</b>                 | 36,363,567            | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 36,363,567             |
| <b>General Government</b>              | 2,268,384             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 2,268,384              |
| <b>Golf</b>                            | -                     | -                   | -                     | -                    | 2,855,612           | -                    | -                      | -                        | 2,855,612              |
| <b>Health</b>                          |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Animal Services                        | 1,531,644             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,531,644              |
| CMOM                                   | -                     | -                   | 97,961                | -                    | -                   | -                    | -                      | -                        | 97,961                 |
| Health                                 | 1,155,710             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,155,710              |
| Sewer Treatment (Water Quality)        | -                     | -                   | 731,070               | -                    | -                   | -                    | -                      | -                        | 731,070                |
| <b>Human Resources</b>                 | 1,232,337             | -                   | -                     | -                    | -                   | -                    | 23,910,117             | -                        | 25,142,454             |
| <b>Information Technology</b>          |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| GIS                                    | -                     | -                   | 694,904               | -                    | -                   | -                    | -                      | -                        | 694,904                |
| Information Services                   | 8,630,913             | -                   | -                     | -                    | -                   | -                    | 2,693,218              | -                        | 11,324,131             |
| <b>Library</b>                         | 4,374,162             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 4,374,162              |
| <b>Non-Departmental</b>                | 13,248,096            | 2,043,390           | 14,644,658            | 6,082,995            | 737,533             | 66,309,447           | 54,649                 | 1,544,218                | 104,664,986            |
| <b>Recreation and Leisure</b>          |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Community Events                       | 1,543,297             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,543,297              |
| Administration                         | 1,872,607             | 197,026             | -                     | -                    | -                   | -                    | -                      | 465                      | 2,070,098              |
| Gymnastics                             | 764,447               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 764,447                |
| Heights                                | 942,796               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 942,796                |
| Huffhines                              | 753,667               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 753,667                |
| Maintenance                            | 8,048,290             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 8,048,290              |
| Older Adults                           | 661,331               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 661,331                |
| Pools                                  | 988,078               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 988,078                |
| Recreation                             | 554,219               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 554,219                |
| Tennis                                 | 561,871               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 561,871                |
| <b>Police Department</b>               |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Administration                         | 3,669,856             | -                   | -                     | -                    | -                   | -                    | -                      | 1,065,291                | 4,735,147              |
| Communications                         | 3,785,311             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 3,785,311              |
| Community Relations                    | 1,601,608             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,601,608              |
| Detention                              | 2,584,929             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 2,584,929              |
| Investigations                         | 9,632,943             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 9,632,943              |
| Patrol Operations                      | 18,884,619            | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 18,884,619             |
| Professional Standards                 | 1,928,709             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 1,928,709              |
| Special Events                         | 290,496               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 290,496                |
| Tactical Operations                    | 141,473               | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 141,473                |
| <b>Public Services</b>                 |                       |                     |                       |                      |                     |                      |                        |                          |                        |
| Administration                         | -                     | -                   | 436,365               | -                    | -                   | -                    | -                      | -                        | 436,365                |
| Construction                           | -                     | -                   | 1,669,161             | -                    | -                   | -                    | -                      | -                        | 1,669,161              |
| Meter Shop                             | -                     | -                   | 959,766               | -                    | -                   | -                    | -                      | -                        | 959,766                |
| Sewer Collection                       | -                     | -                   | 1,181,641             | -                    | -                   | -                    | -                      | -                        | 1,181,641              |
| Sewer Treatment                        | -                     | -                   | 35,688,977            | -                    | -                   | -                    | -                      | -                        | 35,688,977             |
| Solid Waste - BABIC                    | -                     | -                   | -                     | 1,486,375            | -                   | -                    | -                      | -                        | 1,486,375              |
| Solid Waste - Commercial               | -                     | -                   | -                     | 4,455,536            | -                   | -                    | -                      | -                        | 4,455,536              |
| Solid Waste - Recycling                | -                     | -                   | -                     | 1,852,016            | -                   | -                    | -                      | -                        | 1,852,016              |
| Solid Waste - Residential              | -                     | -                   | -                     | 5,039,144            | -                   | -                    | -                      | -                        | 5,039,144              |
| Streets                                | 3,291,750             | -                   | -                     | -                    | -                   | -                    | -                      | -                        | 3,291,750              |
| Water CIP                              | -                     | -                   | -                     | -                    | -                   | -                    | -                      | -                        | -                      |
| Water Operations                       | -                     | -                   | 2,692,379             | -                    | -                   | -                    | -                      | -                        | 2,692,379              |
| Water Production                       | -                     | -                   | 51,957,550            | -                    | -                   | -                    | -                      | -                        | 51,957,550             |
| <b>Transportation &amp; Mobility</b>   | 7,171,749             | -                   | -                     | -                    | -                   | -                    | 458,431                | -                        | 7,630,180              |
| <b>Total Departmental Expenditures</b> | <b>\$ 175,005,842</b> | <b>\$ 9,110,810</b> | <b>\$ 115,933,975</b> | <b>\$ 18,996,317</b> | <b>\$ 3,593,145</b> | <b>\$ 66,309,447</b> | <b>\$ 27,706,620</b>   | <b>\$ 37,666,154</b>     | <b>\$ 454,322,310</b>  |
| <b>Transfers Out</b>                   | <b>\$ 15,321,719</b>  | <b>\$ -</b>         | <b>\$ 11,102,500</b>  | <b>\$ 1,715,250</b>  | <b>\$ 836,500</b>   | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 352,500</b>        | <b>\$ 29,328,469</b>   |
| <b>Less Interfund Transfers</b>        |                       |                     |                       |                      |                     |                      |                        |                          | <b>\$ (51,423,950)</b> |
| <b>Total</b>                           | <b>\$ 190,327,561</b> | <b>\$ 9,110,810</b> | <b>\$ 127,036,475</b> | <b>\$ 20,711,567</b> | <b>\$ 4,429,645</b> | <b>\$ 66,309,447</b> | <b>\$ 27,706,620</b>   | <b>\$ 38,018,654</b>     | <b>\$ 432,226,829</b>  |





# GENERAL FUND

## FY 2026-2027

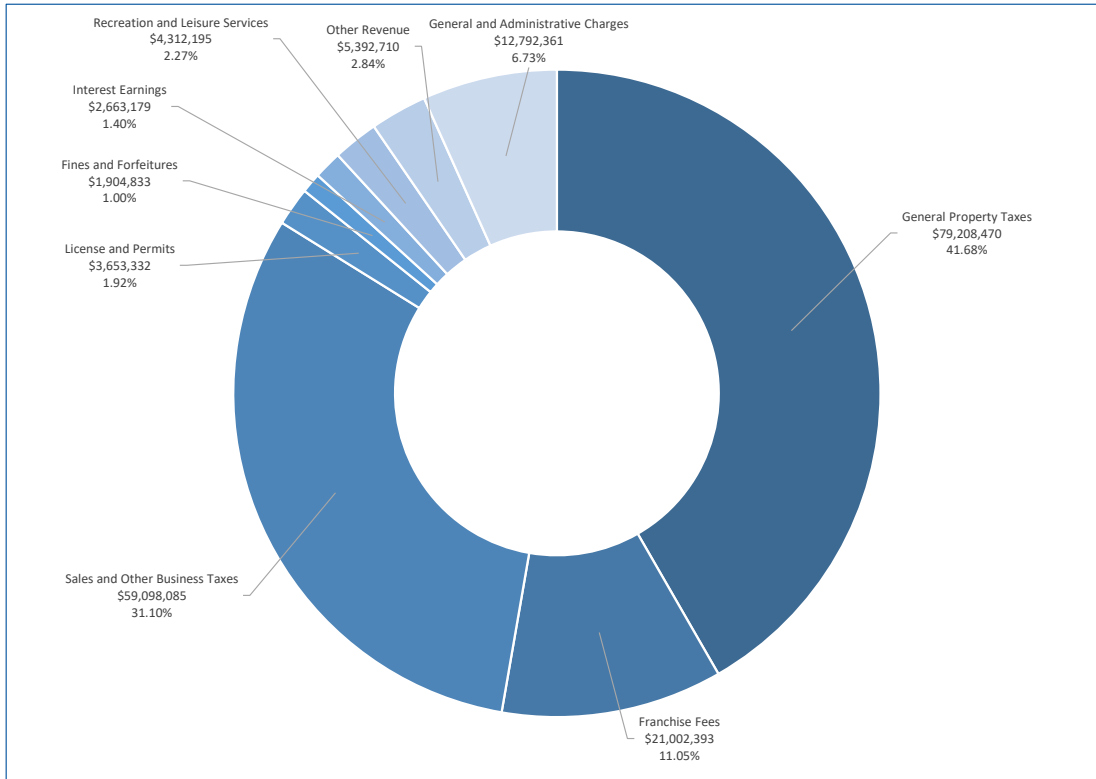
FUND OVERVIEW  
FUND SUMMARY  
TAX LEVY ANALYSIS  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES  
GENERAL DEBT SERVICE FUND SUMMARY



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**GENERAL FUND**  
**FY 2026-2027 REVENUES**  
**\$190,027,558**

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.

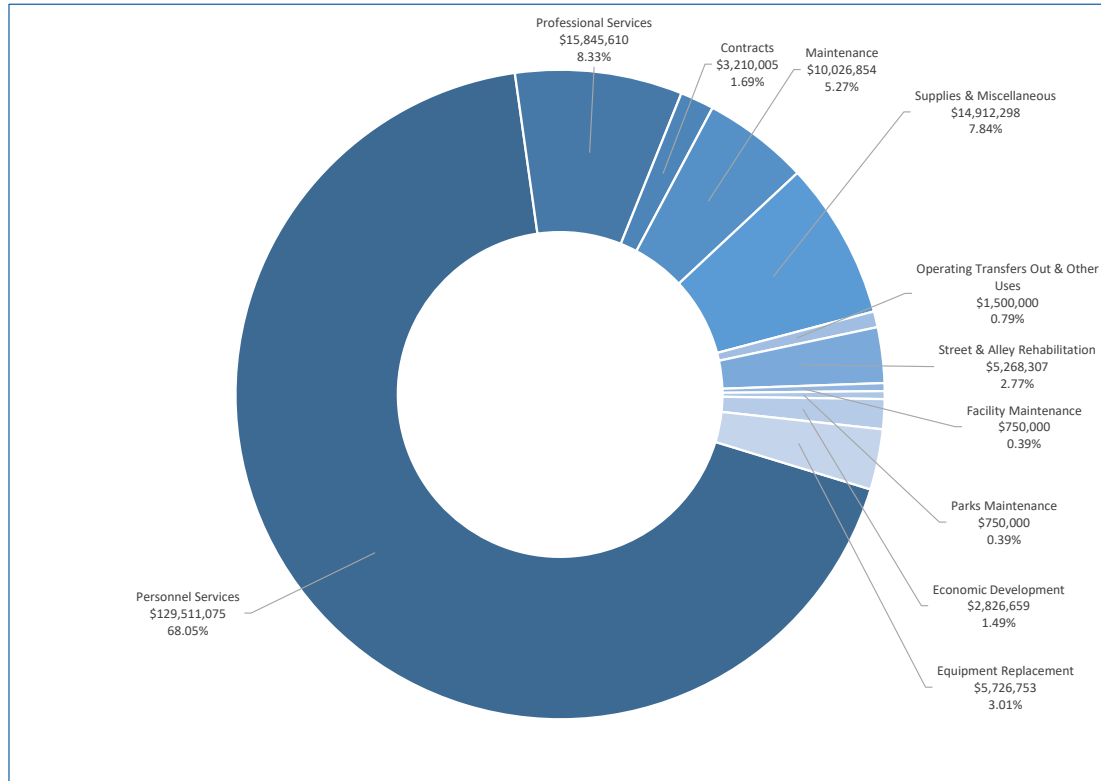


Resources are generated by Property Taxes, Sales Taxes, Franchise Fees, Fines, Licenses, and fees for city services. Property Tax, Sales Tax and Franchise Fee revenues account for **83.83%** of all revenues in the fund.

|                                    | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | FY26 %<br>of Total |
|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|--------------------|
| General Property Taxes             | \$ 74,534,568         | \$ 76,876,332         | \$ 76,422,407          | \$ 79,208,470         | 41.68%             |
| Franchise Fees                     | 20,103,027            | 20,188,249            | 20,334,274             | 21,002,393            | 11.05%             |
| Sales and Other Business Taxes     | 56,922,135            | 54,967,481            | 63,677,886             | 59,098,085            | 31.10%             |
| License and Permits                | 3,830,002             | 3,277,297             | 3,877,783              | 3,653,332             | 1.92%              |
| Fines and Forfeitures              | 1,735,780             | 1,576,590             | 1,861,187              | 1,904,833             | 1.00%              |
| Interest Earnings                  | 2,683,200             | 1,668,862             | 2,534,294              | 2,663,179             | 1.40%              |
| Recreation and Leisure Services    | 4,468,168             | 4,332,424             | 4,374,542              | 4,312,195             | 2.27%              |
| Other Revenue                      | 7,090,589             | 5,487,815             | 6,669,684              | 5,392,710             | 2.84%              |
| General and Administrative Charges | 12,508,634            | 12,949,608            | 12,906,329             | 12,792,361            | 6.73%              |
| <b>Total Revenues</b>              | <b>\$ 183,876,102</b> | <b>\$ 181,324,658</b> | <b>\$ 192,658,386</b>  | <b>\$ 190,027,558</b> | <b>100.00%</b>     |

**GENERAL FUND**  
**FY 2026-2027 EXPENDITURES**  
**\$190,327,561**

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 **68.05%** of all expenditures in the fund.

|                                      | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | FY26 %<br>of Total |
|--------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|--------------------|
| Personnel Services                   | \$ 118,396,952        | \$ 122,004,568        | \$ 121,071,914         | \$ 129,511,075        | 68.05%             |
| Professional Services                | 15,052,661            | 16,323,377            | 15,464,767             | 15,845,610            | 8.33%              |
| Contracts                            | 3,232,740             | 3,504,402             | 3,642,212              | 3,210,005             | 1.69%              |
| Maintenance                          | 8,983,029             | 9,307,889             | 9,290,688              | 10,026,854            | 5.27%              |
| Supplies & Miscellaneous             | 11,757,164            | 13,652,131            | 13,443,672             | 14,912,298            | 7.84%              |
| Capital                              | 58,937                | -                     | 62,369                 | -                     | 0.00%              |
| Operating Transfers Out & Other Uses | 1,250,000             | 1,250,000             | 1,250,000              | 1,500,000             | 0.79%              |
| Street & Alley Rehabilitation        | 7,268,307             | 7,268,307             | 7,268,307              | 5,268,307             | 2.77%              |
| Facility Maintenance                 | 623,114               | 623,114               | 1,123,114              | 750,000               | 0.39%              |
| Parks Maintenance                    | 623,114               | 623,114               | 1,123,114              | 750,000               | 0.39%              |
| Economic Development                 | 2,076,659             | 2,076,659             | 5,076,659              | 2,826,659             | 1.49%              |
| Equipment Replacement                | 5,399,313             | 4,918,059             | 4,918,059              | 5,726,753             | 3.01%              |
| Special Projects (Sweep)             | 5,027,000             | -                     | 2,178,000              | -                     | 0.00%              |
| Emergency Reserve                    | -                     | -                     | 2,000,000              | -                     | 0.00%              |
| Insurance Fund Support (CORplan)     | 1,000,000             | -                     | 3,000,000              | -                     | 0.00%              |
| General Debt Service Fund Support    | 2,265,000             | -                     | 615,000                | -                     | 0.00%              |
| <b>Total Expenditures</b>            | <b>\$ 183,013,990</b> | <b>\$ 181,551,620</b> | <b>\$ 191,527,875</b>  | <b>\$ 190,327,561</b> | <b>100.00%</b>     |

# CITY OF RICHARDSON, TX FY 2026-2027

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## GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 44,210,037         | \$ 45,483,483         | \$ 45,839,221          | \$ 47,747,804         | \$ 2,264,321                  | 4.98%         |
| Reserve for Encumbrances                                   | 1,545,145             | -                     | 778,072                | -                     | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 45,755,182</b>  | <b>\$ 45,483,483</b>  | <b>\$ 46,617,293</b>   | <b>\$ 47,747,804</b>  | <b>\$ 2,264,321</b>           | <b>4.98%</b>  |
| <b>Revenues</b>                                            |                       |                       |                        |                       |                               |               |
| General Property Taxes                                     | \$ 74,534,568         | \$ 76,876,332         | \$ 76,422,407          | \$ 79,208,470         | \$ 2,332,138                  | 3.03%         |
| Franchise Fees                                             | 20,103,027            | 20,188,249            | 20,334,274             | 21,002,393            | 814,144                       | 4.03%         |
| Sales and Other Business Taxes                             | 56,922,135            | 54,967,481            | 63,677,886             | 59,098,085            | 4,130,604                     | 7.51%         |
| License and Permits                                        | 3,830,002             | 3,277,297             | 3,877,783              | 3,653,332             | 376,035                       | 11.47%        |
| Fines and Forfeitures                                      | 1,735,780             | 1,576,590             | 1,861,187              | 1,904,833             | 328,243                       | 20.82%        |
| Interest Earnings                                          | 2,683,200             | 1,668,862             | 2,534,294              | 2,663,179             | 994,317                       | 59.58%        |
| Recreation and Leisure Services                            | 4,468,168             | 4,332,424             | 4,374,542              | 4,312,195             | (20,229)                      | -0.47%        |
| Other Revenue                                              | 7,090,589             | 5,487,815             | 6,669,684              | 5,392,710             | (95,105)                      | -1.73%        |
| General and Administrative Charges                         | 12,508,634            | 12,949,608            | 12,906,329             | 12,792,361            | (157,247)                     | -1.21%        |
| <b>Total Revenues</b>                                      | <b>\$ 183,876,102</b> | <b>\$ 181,324,658</b> | <b>\$ 192,658,386</b>  | <b>\$ 190,027,558</b> | <b>\$ 8,702,900</b>           | <b>4.80%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 229,631,284</b> | <b>\$ 226,808,141</b> | <b>\$ 239,275,679</b>  | <b>\$ 237,775,362</b> | <b>\$ 10,967,221</b>          | <b>4.84%</b>  |
| <b>Expenditures</b>                                        |                       |                       |                        |                       |                               |               |
| Personnel Services                                         | \$ 118,396,952        | \$ 122,004,568        | \$ 121,071,914         | \$ 129,511,075        | \$ 7,506,507                  | 6.15%         |
| Professional Services                                      | 15,052,661            | 16,323,377            | 15,464,767             | 15,845,610            | (477,767)                     | -2.93%        |
| Contracts                                                  | 3,232,740             | 3,504,402             | 3,642,212              | 3,210,005             | (294,397)                     | -8.40%        |
| Maintenance                                                | 8,983,029             | 9,307,889             | 9,290,688              | 10,026,854            | 718,965                       | 7.72%         |
| Supplies & Miscellaneous                                   | 11,757,164            | 13,652,131            | 13,443,672             | 14,912,298            | 1,260,167                     | 9.23%         |
| Capital                                                    | 58,937                | -                     | 62,369                 | -                     | -                             | N/A           |
| <b>Total Expenditures</b>                                  | <b>\$ 157,481,483</b> | <b>\$ 164,792,367</b> | <b>\$ 162,975,622</b>  | <b>\$ 173,505,842</b> | <b>\$ 8,713,475</b>           | <b>5.29%</b>  |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                       |                       |                        |                       |                               |               |
| Information & Traffic Tech Initiatives                     | \$ 1,250,000          | \$ 1,250,000          | \$ 1,250,000           | \$ 1,500,000          | \$ 250,000                    | 20.00%        |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 1,250,000</b>   | <b>\$ 1,250,000</b>   | <b>\$ 1,250,000</b>    | <b>\$ 1,500,000</b>   | <b>\$ 250,000</b>             | <b>20.00%</b> |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 158,731,483</b> | <b>\$ 166,042,367</b> | <b>\$ 164,225,622</b>  | <b>\$ 175,005,842</b> | <b>\$ 8,963,475</b>           | <b>5.40%</b>  |
| <b>Transfers Out</b>                                       |                       |                       |                        |                       |                               |               |
| Street & Alley Rehabilitation                              | \$ 7,268,307          | \$ 7,268,307          | \$ 7,268,307           | \$ 5,268,307          | \$ (2,000,000)                | -27.52%       |
| Facility Maintenance                                       | 623,114               | 623,114               | 1,123,114              | 750,000               | 126,886                       | 20.36%        |
| Parks Maintenance                                          | 623,114               | 623,114               | 1,123,114              | 750,000               | 126,886                       | 20.36%        |
| Economic Development                                       | 2,076,659             | 2,076,659             | 5,076,659              | 2,826,659             | 750,000                       | 36.12%        |
| Equipment Replacement                                      | 5,399,313             | 4,918,059             | 4,918,059              | 5,726,753             | 808,694                       | 16.44%        |
| Special Projects (Sweep)                                   | 5,027,000             | -                     | 2,178,000              | -                     | -                             | N/A           |
| Emergency Reserve                                          | -                     | -                     | 2,000,000              | -                     | -                             | N/A           |
| Insurance Fund Support (CORplan)                           | 1,000,000             | -                     | 3,000,000              | -                     | -                             | N/A           |
| General Debt Service Fund Support                          | 2,265,000             | -                     | 615,000                | -                     | -                             | N/A           |
| <b>Total Transfers Out</b>                                 | <b>\$ 24,282,507</b>  | <b>\$ 15,509,253</b>  | <b>\$ 27,302,253</b>   | <b>\$ 15,321,719</b>  | <b>\$ (187,534)</b>           | <b>-1.21%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 183,013,990</b> | <b>\$ 181,551,620</b> | <b>\$ 191,527,875</b>  | <b>\$ 190,327,561</b> | <b>\$ 8,775,941</b>           | <b>4.83%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 862,111</b>     | <b>\$ (226,962)</b>   | <b>\$ 1,130,511</b>    | <b>\$ (300,003)</b>   | <b>\$ (73,041)</b>            | <b>32.18%</b> |
| Reserve for Encumbrances                                   | 778,072               | -                     | -                      | -                     | -                             | N/A           |
| <b>Ending Fund Balance</b>                                 | <b>\$ 45,839,221</b>  | <b>\$ 45,256,521</b>  | <b>\$ 47,747,804</b>   | <b>\$ 47,447,801</b>  | <b>\$ 2,191,280</b>           | <b>4.84%</b>  |
| <b>Days of Fund Balance</b>                                | <b>91.42</b>          | <b>90.99</b>          | <b>90.99</b>           | <b>90.99</b>          | <b>0.01</b>                   | <b>0.01%</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 2026-2027

### Market Value

|                                  |                         |
|----------------------------------|-------------------------|
| Improvement Value                | \$19,173,949,603        |
| Land Value                       | \$7,437,507,492         |
| Business Personal Property Value | \$7,409,079,604         |
| <b>Market Value Totals</b>       | <b>\$34,020,536,699</b> |

|                                     | Exemption Amount       |                        | No. of Accounts |               |
|-------------------------------------|------------------------|------------------------|-----------------|---------------|
|                                     | 2025                   | 2026                   | 2025            | 2026          |
| Abatement Exemption                 | \$2,304,543,423        | \$2,456,031,050        | 14              | 15            |
| Agricultural 1D1 Loss Value         | \$42,766,338           | \$44,077,016           | 7               | 7             |
| Chodo LIH Exemption                 | \$4,250,000            | \$4,135,003            | 1               | 1             |
| Disabled Person Exemption           | \$42,954,053           | \$42,588,097           | 276             | 276           |
| Disabled Veteran Exemption          | \$56,963,112           | \$73,285,039           | 373             | 403           |
| Disabled Veteran Spouse Exemption   | \$994,051              | \$1,084,412            | 27              | 28            |
| Homestead Capped Value Diff         | \$449,793,392          | \$204,037,262          | 11,200          | 4,710         |
| Non-homestead Capped Value Diff     | \$98,352,773           | \$95,915,337           | 673             | 330           |
| Over 65 Exemption                   | \$1,244,946,141        | \$1,238,493,124        | 7,886           | 7,854         |
| Over 65 Spouse Exemption            | \$91,129,893           | \$89,363,214           | 572             | 562           |
| Personal Property Vehicle Exemption | \$21,815               | \$0                    | 1               | 0             |
| Pollution Control Exemption         | \$4,995,384            | \$5,656,847            | 32              | 35            |
| Solar Exemption                     | \$176,804              | \$183,783              | 10              | 8             |
| Totally Exempt Exemption            | \$2,836,394,801        | \$2,620,550,496        | 668             | 672           |
| Bpp Value Exemption                 | \$859,671              | \$282,516,531          | 732             | 5,465         |
| <b>EXEMPTION TOTALS</b>             | <b>\$6,988,664,934</b> | <b>\$7,158,190,455</b> | <b>21,799</b>   | <b>20,367</b> |

**Certified Roll - Taxable Value Prior to Adjustment for Values in Dispute (VID)** **26,862,346,244**

**Plus Taxable Values in Dispute (VID) in Dallas CAD and Collin CAD** **\$617,814,497**

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

TIF 1 - Dallas - Base Year 2006 - 100% Participation (\$1,906,678,874)  
TIF 2 - Collin - Base Year 2011 - 66.67% Participation (\$889,938,287)  
TIF 3 - Collin - Base Year 2011 - 66.67% Participation (\$178,948,132)

**Total Taxable Value** **\$24,504,595,448**

Rate per \$100.00 of taxable value 0.5421800

**Total Tax Levy (After Values in Dispute are settled. Net of TIF Increment)** **\$132,859,016**

### Tax Levy Allocation

|                               | Percent        | Rate             | Amount               |
|-------------------------------|----------------|------------------|----------------------|
| Debt Service (I&S)            | 40.17%         | \$0.21779        | \$53,368,558         |
| Operation & Maintenance (O&M) | 59.83%         | \$0.32439        | \$79,490,457         |
| <b>Totals</b>                 | <b>100.00%</b> | <b>\$0.54218</b> | <b>\$132,859,016</b> |

# CITY OF RICHARDSON, TX FY 2026-2027

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## GENERAL FUND REVENUE BY DETAIL

|                                              | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |          |
|----------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------|
| General Property Taxes                       |                      |                      |                        |                      |                               |          |
| Current Taxes                                | \$ 74,407,964        | \$ 77,383,682        | \$ 76,733,633          | \$ 79,490,457        | \$ 2,106,775                  | 2.72%    |
| Current Taxes - Adj. for Certification Error | -                    | (372,523)            | -                      | -                    | 372,523                       | -100.00% |
| Prior Taxes                                  | (349,552)            | (403,330)            | (621,763)              | (559,876)            | (156,546)                     | 38.81%   |
| Penalties and Interest                       | 476,156              | 268,503              | 310,537                | 277,889              | 9,386                         | 3.50%    |
| Sub-Total                                    | \$ 74,534,568        | \$ 76,876,332        | \$ 76,422,407          | \$ 79,208,470        | \$ 2,332,138                  | 3.03%    |
| Franchise Fees                               |                      |                      |                        |                      |                               |          |
| Electric                                     | \$ 9,384,263         | \$ 9,674,672         | \$ 9,399,399           | \$ 9,587,387         | \$ (87,285)                   | -0.90%   |
| Telecommunications                           | 1,931,443            | 1,602,127            | 1,860,036              | 1,767,034            | 164,907                       | 10.29%   |
| Natural Gas                                  | 2,061,949            | 1,887,896            | 2,072,941              | 2,051,588            | 163,692                       | 8.67%    |
| Cable                                        | 412,008              | 208,312              | 380,099                | 285,074              | 76,762                        | 36.85%   |
| Water and Sewer                              | 5,373,569            | 5,848,108            | 5,651,813              | 6,305,189            | 457,081                       | 7.82%    |
| Solid Waste                                  | 939,795              | 967,134              | 969,986                | 1,006,121            | 38,987                        | 4.03%    |
| Other                                        | -                    | -                    | -                      | -                    | -                             | N/A      |
| Sub-Total                                    | \$ 20,103,027        | \$ 20,188,249        | \$ 20,334,274          | \$ 21,002,393        | \$ 814,144                    | 4.03%    |
| Sales and Other Business Taxes               |                      |                      |                        |                      |                               |          |
| Sales Tax                                    | \$ 56,104,754        | \$ 54,156,112        | \$ 62,885,303          | \$ 58,290,050        | \$ 4,133,938                  | 7.63%    |
| Mixed Beverage Tax                           | 746,972              | 742,538              | 723,436                | 738,917              | (3,621)                       | -0.49%   |
| Bingo Tax                                    | 70,410               | 68,831               | 69,147                 | 69,118               | 287                           | 0.42%    |
| Sub-Total                                    | \$ 56,922,135        | \$ 54,967,481        | \$ 63,677,886          | \$ 59,098,085        | \$ 4,130,604                  | 7.51%    |
| License and Permits                          |                      |                      |                        |                      |                               |          |
| Building Permits                             | \$ 2,362,114         | \$ 1,827,246         | \$ 2,221,675           | \$ 2,032,041         | \$ 204,795                    | 11.21%   |
| Food Establishment Permits                   | 265,620              | 265,701              | 292,855                | 294,125              | 28,424                        | 10.70%   |
| Animal License & Shelter Fees                | 26,759               | 51,266               | 33,170                 | 51,730               | 464                           | 0.91%    |
| Alarm System Permits                         | 169,625              | 166,048              | 159,975                | 163,975              | (2,073)                       | -1.25%   |
| Apartment Inspection Fees                    | 250,822              | 283,575              | 321,490                | 326,590              | 43,015                        | 15.17%   |
| Rental Registrations                         | 245,325              | 257,850              | 261,955                | 248,860              | (8,990)                       | -3.49%   |
| Construction Inspection Fees                 | 83,236               | 60,650               | 153,282                | 85,435               | 24,785                        | 40.87%   |
| Contractor Registration Fees                 | 114,600              | 118,738              | 116,900                | 116,900              | (1,838)                       | -1.55%   |
| Other License and Permits                    | 311,900              | 246,223              | 316,481                | 333,676              | 87,453                        | 35.52%   |
| Sub-Total                                    | \$ 3,830,002         | \$ 3,277,297         | \$ 3,877,783           | \$ 3,653,332         | \$ 376,035                    | 11.47%   |
| Fines and Forfeitures                        |                      |                      |                        |                      |                               |          |
| Municipal Court                              | \$ 1,718,842         | \$ 1,563,000         | \$ 1,842,842           | \$ 1,884,733         | \$ 321,733                    | 20.58%   |
| Library Fines (lost or damaged materials)    | 16,938               | 13,590               | 18,345                 | 20,100               | 6,510                         | 47.90%   |
| Sub-Total                                    | \$ 1,735,780         | \$ 1,576,590         | \$ 1,861,187           | \$ 1,904,833         | \$ 328,243                    | 20.82%   |
| Interest Earnings                            |                      |                      |                        |                      |                               |          |
| Interest                                     | \$ 2,666,762         | \$ 1,666,362         | \$ 2,531,876           | \$ 2,660,679         | \$ 994,317                    | 59.67%   |
| Mowing Lien Interest                         | 16,438               | 2,500                | 2,418                  | 2,500                | -                             | 0.00%    |
| Sub-Total                                    | \$ 2,683,200         | \$ 1,668,862         | \$ 2,534,294           | \$ 2,663,179         | \$ 994,317                    | 59.58%   |
| Recreation and Leisure Services              |                      |                      |                        |                      |                               |          |
| Season Swim Passes                           | \$ 46,063            | \$ 38,000            | \$ 48,000              | \$ 48,000            | \$ 10,000                     | 26.32%   |
| Pool Gate Fees                               | 155,904              | 174,600              | 164,800                | 180,000              | 5,400                         | 3.09%    |
| Swim Program                                 | 86,539               | 85,300               | 85,300                 | 85,300               | -                             | 0.00%    |
| Tennis                                       | 376,885              | 386,969              | 407,000                | 407,000              | 20,031                        | 5.18%    |
| Class/Entrance                               | 1,188,680            | 1,189,800            | 1,238,000              | 1,265,000            | 75,200                        | 6.32%    |
| Athletic Fees                                | 282,991              | 305,410              | 290,660                | 299,000              | (6,410)                       | -2.10%   |
| Gymnastics                                   | 753,478              | 761,800              | 783,250                | 796,000              | 34,200                        | 4.49%    |
| Wildflower!                                  | 610,107              | 667,000              | 560,672                | 364,600              | (302,400)                     | -45.34%  |
| Older Adults                                 | 399,037              | 248,425              | 275,471                | 275,475              | 27,050                        | 10.89%   |
| Arts Festivals                               | 422,793              | 392,000              | 402,000                | 402,000              | 10,000                        | 2.55%    |
| Miscellaneous                                | 145,692              | 83,120               | 119,389                | 189,820              | 106,700                       | 128.37%  |
| Sub-Total                                    | \$ 4,468,168         | \$ 4,332,424         | \$ 4,374,542           | \$ 4,312,195         | \$ (20,229)                   | -0.47%   |
| Other Revenue                                |                      |                      |                        |                      |                               |          |
| Ambulance Revenue                            | \$ 2,999,331         | \$ 2,901,366         | \$ 2,832,043           | \$ 2,839,068         | \$ (62,298)                   | -2.15%   |
| RISD/PISD Participation                      | 861,775              | 861,778              | 775,989                | 802,866              | (58,912)                      | -6.84%   |
| Auction and Storage                          | 34,875               | 28,216               | 31,019                 | 35,000               | 6,784                         | 24.04%   |
| 911 Revenue                                  | 479,847              | 447,880              | 479,730                | 474,922              | 27,042                        | 6.04%    |
| Intergovernmental Revenue                    | 491,940              | 568,853              | 1,792,326              | 622,600              | 53,747                        | 9.45%    |
| Miscellaneous                                | 2,222,821            | 679,722              | 758,577                | 618,254              | (61,468)                      | -9.04%   |
| Sub-Total                                    | \$ 7,090,589         | \$ 5,487,815         | \$ 6,669,684           | \$ 5,392,710         | \$ (95,105)                   | -1.73%   |

**GENERAL FUND**  
**REVENUE BY DETAIL**

|                                           | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |          |
|-------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------|
| General and Administrative Charges        |                      |                      |                        |                      |                               |          |
| G&A Water & Sewer Fund                    | \$ 5,568,246         | \$ 5,721,377         | \$ 5,721,377           | \$ 5,706,637         | \$ (14,740)                   | -0.26%   |
| G&A Solid Waste Operations                | 3,558,618            | 3,630,536            | 3,630,536              | 3,619,783            | (10,753)                      | -0.30%   |
| G&A Golf Operations                       | 241,165              | 245,265              | 245,265                | 489,058              | 243,793                       | 99.40%   |
| G&A Hotel/Motel Fund                      | 1,065,305            | 1,083,416            | 1,083,416              | 1,080,165            | (3,251)                       | -0.30%   |
| G&A Drainage Fund                         | 1,189,638            | 1,382,699            | 1,382,699              | 1,378,551            | (4,148)                       | -0.30%   |
| G&A TIF                                   | 163,388              | 166,165              | 166,165                | 165,667              | (498)                         | -0.30%   |
| Transfer - Court Security Fund            | 22,273               | 20,150               | 26,871                 | 27,500               | 7,350                         | 36.48%   |
| Transfer - Wireless Fund                  | 650,000              | 650,000              | 650,000                | 325,000              | (325,000)                     | -50.00%  |
| Transfer - Child Safety Fund              | 50,000               | 50,000               | -                      | -                    | (50,000)                      | -100.00% |
| Transfer - PD Grants                      | -                    | -                    | -                      | -                    | -                             | N/A      |
| Transfer - Special Revenue Fund Close Out | -                    | -                    | -                      | -                    | -                             | N/A      |
| Sub-Total                                 | \$ 12,508,634        | \$ 12,949,608        | \$ 12,906,329          | \$ 12,792,361        | \$ (157,247)                  | -1.21%   |
|                                           |                      |                      |                        |                      |                               |          |
| Total General Fund                        | \$ 183,876,102       | \$ 181,324,658       | \$ 192,658,386         | \$ 190,027,558       | \$ 8,702,900                  | 4.80%    |



# CITY OF RICHARDSON, TX FY 2026-2027

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## GENERAL FUND DEPARTMENTAL EXPENDITURE COMPARISON

|                                                | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |         |
|------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------|
| Community & Neighborhood Services              |                      |                      |                        |                      |                               |         |
| 0215 - Community Services                      | \$ 3,870,265         | \$ 3,806,505         | \$ 3,316,686           | \$ 4,003,648         | \$ 197,143                    | 5.18%   |
| 2035 - Building Inspection                     | 2,022,443            | 2,048,710            | 2,087,521              | 2,191,448            | 142,738                       | 6.97%   |
| 4510 - Health                                  | 1,008,296            | 1,045,411            | 1,054,540              | 1,155,710            | 110,299                       | 10.55%  |
| 4555 - Animal Control                          | 1,398,542            | 1,457,481            | 1,518,377              | 1,531,644            | 74,163                        | 5.09%   |
| Sub-Total                                      | \$ 8,299,546         | \$ 8,358,107         | \$ 7,977,124           | \$ 8,882,450         | \$ 524,343                    | 6.27%   |
| Development Services                           |                      |                      |                        |                      |                               |         |
| 2032 - Development Svcs. (Previously Planning) | \$ 764,240           | \$ 1,780,377         | \$ 1,752,981           | \$ 1,888,345         | \$ 107,968                    | 6.06%   |
| 2033 - Development and Engineering             | 525,551              | -                    | -                      | -                    | -                             | N/A     |
| Sub-Total                                      | \$ 1,289,791         | \$ 1,780,377         | \$ 1,752,981           | \$ 1,888,345         | \$ 107,968                    | 6.06%   |
| Economic Development                           |                      |                      |                        |                      |                               |         |
| 0218 - Economic Development                    | \$ 470,071           | \$ 600,475           | \$ 600,621             | \$ 613,277           | \$ 12,802                     | 2.13%   |
| Transfers Out - Economic Development Fund      | 2,076,659            | 2,076,659            | 5,076,659              | 2,826,659            | 750,000                       | 36.12%  |
| Sub-Total                                      | \$ 2,546,730         | \$ 2,677,134         | \$ 5,677,280           | \$ 3,439,936         | \$ 762,802                    | 28.49%  |
| Facility and Fleet Services                    |                      |                      |                        |                      |                               |         |
| 2031 - Facility Maintenance                    | \$ 3,907,706         | \$ 4,363,847         | \$ 4,260,853           | \$ 4,771,396         | \$ 407,549                    | 9.34%   |
| 2037 - Custodial Services                      | 2,013,529            | 2,306,237            | 2,083,226              | 2,359,212            | 52,975                        | 2.30%   |
| 7080 - Fleet Services                          | 6,988,784            | 7,092,569            | 7,048,470              | 7,201,001            | 108,432                       | 1.53%   |
| Transfer Out - Facility Maintenance            | 623,114              | 623,114              | 1,123,114              | 750,000              | 126,886                       |         |
| Sub-Total                                      | \$ 13,533,133        | \$ 14,385,767        | \$ 14,515,663          | \$ 15,081,609        | \$ 695,842                    | 4.84%   |
| General Government                             |                      |                      |                        |                      |                               |         |
| 0110 - City Secretary                          | \$ 431,184           | \$ 515,439           | \$ 731,902             | \$ 697,220           | \$ 181,781                    | 35.27%  |
| 0210 - General Government                      | 2,022,289            | 2,285,433            | 2,146,785              | 2,268,384            | (17,049)                      | -0.75%  |
| 0212 - Budget                                  | 360,220              | 377,851              | 288,231                | 331,468              | (46,383)                      | -12.28% |
| 0216 - Convention and Visitors Bureau          | -                    | -                    | -                      | -                    | -                             | N/A     |
| 0310 - Non-Departmental                        | 13,582,453           | 12,653,218           | 14,276,902             | 13,248,096           | 594,878                       | 4.70%   |
| 0510 - Finance - Administration                | 623,659              | 734,148              | 559,740                | 612,241              | (121,907)                     | -16.61% |
| 0520 - Finance - Accounting                    | 1,673,343            | 1,803,703            | 1,788,123              | 1,904,000            | 100,297                       | 5.56%   |
| 0521 - Finance - Purchasing                    | 456,059              | 552,088              | 467,449                | 466,396              | (85,692)                      | -15.52% |
| 0522 - Finance - Tax                           | 929,847              | 1,005,293            | 1,008,491              | 1,007,311            | 2,018                         | 0.20%   |
| 0523 - Finance - Municipal Court               | 1,129,454            | 1,157,297            | 1,105,176              | 1,216,517            | 59,220                        | 5.12%   |
| 0610 - Human Resources                         | 1,090,595            | 1,177,875            | 1,131,108              | 1,232,337            | 54,462                        | 4.62%   |
| 0810 - Civic Center/Meeting Services           | -                    | -                    | -                      | -                    | -                             | N/A     |
| 4110 - Citizens' Information TV                | -                    | -                    | -                      | -                    | -                             | N/A     |
| 4210 - Communications                          | 2,095,990            | 2,180,204            | 2,194,635              | 2,350,818            | 170,614                       | 7.83%   |
| Sub-Total                                      | \$ 24,395,092        | \$ 24,442,549        | \$ 25,698,542          | \$ 25,334,788        | \$ 892,239                    | 3.65%   |
| Information Technology                         |                      |                      |                        |                      |                               |         |
| 0410 - Information Technology                  | \$ 6,801,827         | \$ 7,471,386         | \$ 7,266,933           | \$ 8,630,913         | \$ 1,159,527                  | 15.52%  |
| Sub-Total                                      | \$ 6,801,827         | \$ 7,471,386         | \$ 7,266,933           | \$ 8,630,913         | \$ 1,159,527                  | 15.52%  |
| Infrastructure and Mobility                    |                      |                      |                        |                      |                               |         |
| 2030 - Engineering - Capital Projects          | \$ 3,545,309         | \$ 3,978,243         | \$ 3,771,724           | \$ 4,142,482         | \$ 164,239                    | 4.13%   |
| 2034 - Transportation & Mobility               | 6,426,863            | 7,181,142            | 7,039,456              | 7,171,749            | (9,393)                       | -0.13%  |
| 2036 - Streets                                 | 2,887,673            | 3,236,731            | 2,912,128              | 3,291,750            | 55,019                        | 1.70%   |
| Transfer Out - Street & Alley Rehabilitation   | 7,268,307            | 7,268,307            | 7,268,307              | 5,268,307            | (2,000,000)                   | -27.52% |
| Sub-Total                                      | \$ 20,128,153        | \$ 21,664,423        | \$ 20,991,615          | \$ 19,874,288        | \$ (1,790,135)                | -8.26%  |
| Library Services                               |                      |                      |                        |                      |                               |         |
| 4010 - Library                                 | \$ 3,923,649         | \$ 4,110,935         | \$ 4,118,889           | \$ 4,374,162         | 263,227                       | 6.40%   |
| Sub-Total                                      | \$ 3,923,649         | \$ 4,110,935         | \$ 4,118,889           | \$ 4,374,162         | \$ 263,227                    | 6.40%   |
| Public Safety                                  |                      |                      |                        |                      |                               |         |
| 0217 - Emergency Management                    | \$ 706,333           | \$ 732,665           | \$ 735,534             | \$ 770,203           | \$ 37,538                     | 5.12%   |
| 1010 - PD - Administration                     | 3,296,250            | 3,512,506            | 3,479,361              | 3,669,856            | 157,350                       | 4.48%   |
| 1011 - PD - Patrol Operations                  | 17,331,009           | 17,926,182           | 16,013,306             | 18,884,619           | 958,437                       | 5.35%   |
| 1014 - PD - Special Events                     | 200,821              | 280,102              | 586,443                | 290,496              | 10,394                        | 3.71%   |
| 1015 - PD - Community Relations                | 1,389,013            | 1,514,937            | 1,511,875              | 1,601,608            | 86,671                        | 5.72%   |
| 1075 - PD - Tactical Operations                | 146,839              | 152,830              | 213,272                | 141,473              | (11,357)                      | -7.43%  |
| 1076 - PD - Investigations                     | 8,713,782            | 9,174,046            | 8,414,236              | 9,632,943            | 458,897                       | 5.00%   |
| 1077 - PD - Communications                     | 3,403,459            | 3,551,346            | 3,716,992              | 3,785,311            | 233,965                       | 6.59%   |
| 1078 - PD - Detention                          | 2,205,553            | 2,435,471            | 2,404,711              | 2,584,929            | 149,458                       | 6.14%   |
| 1079 - PD - Professional Standards             | 2,231,286            | 1,827,969            | 1,901,614              | 1,928,709            | 100,740                       | 5.51%   |
| 1411 - Fire                                    | 31,713,062           | 32,838,230           | 33,796,937             | 36,363,567           | 3,525,337                     | 10.74%  |
| Sub-Total                                      | \$ 71,337,407        | \$ 73,946,284        | \$ 72,774,281          | \$ 79,653,714        | \$ 5,707,430                  | 7.72%   |

# CITY OF RICHARDSON, TX FY 2026-2027

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## GENERAL FUND DEPARTMENTAL EXPENDITURE COMPARISON

|                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |         |
|--------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------|
| Recreation and Leisure                     |                      |                      |                        |                      |                               |         |
| 0214 - Community Events                    | \$ 2,200,488         | \$ 2,263,048         | \$ 2,245,365           | \$ 1,543,297         | \$ (719,751)                  | -31.80% |
| 3010 - Parks-Administration                | 1,583,261            | 1,766,542            | 1,711,542              | 1,872,607            | 106,065                       | 6.00%   |
| 3040 - Parks-Recreation                    | 571,489              | 547,376              | 542,678                | 554,219              | 6,843                         | 1.25%   |
| 3041 - Parks - Heights Recreation Center   | 958,268              | 907,716              | 923,619                | 942,796              | 35,080                        | 3.86%   |
| 3042 - Parks - Huffhines Recreation Center | 615,567              | 694,649              | 705,429                | 753,667              | 59,018                        | 8.50%   |
| 3043 - Parks-Older Adults                  | 701,839              | 640,819              | 635,353                | 661,331              | 20,512                        | 3.20%   |
| 3044 - Parks-Pools                         | 943,199              | 979,070              | 983,304                | 988,078              | 9,008                         | 0.92%   |
| 3045 - Parks-Tennis                        | 515,499              | 527,310              | 545,015                | 561,871              | 34,561                        | 6.55%   |
| 3046 - Parks-Gymnastics                    | 668,180              | 701,698              | 724,911                | 764,447              | 62,749                        | 8.94%   |
| 3050 - Parks-Maintenance                   | 7,686,445            | 8,145,257            | 7,903,178              | 8,048,290            | (96,967)                      | -1.19%  |
| Transfers Out - Parks Maintenance          | 623,114              | 623,114              | 1,123,114              | 750,000              | 126,886                       | 20.36%  |
| Sub-Total                                  | \$ 17,067,349        | \$ 17,796,599        | \$ 18,043,508          | \$ 17,440,603        | \$ (355,996)                  | -2.00%  |
| Other Transfers Out                        |                      |                      |                        |                      |                               |         |
| Equipment Replacement                      | \$ 5,399,313         | \$ 4,918,059         | \$ 4,918,059           | \$ 5,726,753         | \$ 808,694                    | 16.44%  |
| Bond Program Support                       | 5,027,000            | -                    | 2,178,000              | -                    | -                             | N/A     |
| Emergency Reserve                          | -                    | -                    | 2,000,000              | -                    | -                             | N/A     |
| Insurance Fund Support (CORplan)           | 1,000,000            | -                    | 3,000,000              | -                    | -                             | N/A     |
| General Debt Service Fund Support          | 2,265,000            | -                    | 615,000                | -                    | -                             | N/A     |
| Sub-Total                                  | \$ 13,691,313        | \$ 4,918,059         | \$ 12,711,059          | \$ 5,726,753         | \$ 808,694                    | 16.44%  |
| Total General Fund                         | \$ 183,013,990       | \$ 181,551,620       | \$ 191,527,875         | \$ 190,327,561       | \$ 8,775,941                  | 4.83%   |

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

|                                              | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|----------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                       | \$ 3,629,945         | \$ 4,509,595         | \$ 4,511,372           | \$ 4,597,342         | \$ 87,747                     | 1.95%          |
| Reserve for Encumbrances                     | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>       | <b>\$ 3,629,945</b>  | <b>\$ 4,509,595</b>  | <b>\$ 4,511,372</b>    | <b>\$ 4,597,342</b>  | <b>\$ 87,747</b>              | <b>1.95%</b>   |
| <b>Revenues</b>                              |                      |                      |                        |                      |                               |                |
| Current Taxes                                | \$ 49,949,861        | \$ 51,954,105        | \$ 51,517,866          | \$ 53,368,558        | \$ 1,414,453                  | 2.72%          |
| Current Taxes - Adj. for Certification Error | -                    | (250,105)            | -                      | -                    | 250,105                       | -100.00%       |
| Prior Year Taxes                             | (229,681)            | (270,789)            | (387,110)              | (372,429)            | (101,640)                     | 37.53%         |
| Penalties and Interest (Property Taxes)      | 309,457              | 180,268              | 206,599                | 175,661              | (4,607)                       | -2.56%         |
| Interest Earnings                            | 188,105              | 102,565              | 140,285                | 152,069              | 49,504                        | 48.27%         |
| Transfers In - Capital Funds                 | 110,229              | 115,000              | 50,000                 | -                    | (115,000)                     | -100.00%       |
| Transfers In - General Fund                  | 2,265,000            | -                    | 615,000                | -                    | -                             | N/A            |
| <b>Total Revenues</b>                        | <b>\$ 52,592,971</b> | <b>\$ 51,831,044</b> | <b>\$ 52,142,640</b>   | <b>\$ 53,323,859</b> | <b>\$ 1,492,815</b>           | <b>2.88%</b>   |
| <b>Total Available Funds</b>                 | <b>\$ 56,222,916</b> | <b>\$ 56,340,639</b> | <b>\$ 56,654,012</b>   | <b>\$ 57,921,201</b> | <b>\$ 1,580,562</b>           | <b>2.81%</b>   |
| <b>Expenditures</b>                          |                      |                      |                        |                      |                               |                |
| Principal                                    | \$ 37,875,646        | \$ 36,494,752        | \$ 36,494,752          | \$ 38,258,797        | \$ 1,764,045                  | 4.83%          |
| Interest                                     | 13,807,395           | 15,533,918           | 15,533,918             | 15,234,139           | (299,779)                     | -1.93%         |
| Fiscal Charges                               | 28,503               | 28,000               | 28,000                 | 28,000               | -                             | 0.00%          |
| <b>Total Expenditures</b>                    | <b>\$ 51,711,544</b> | <b>\$ 52,056,670</b> | <b>\$ 52,056,670</b>   | <b>\$ 53,520,936</b> | <b>\$ 1,464,266</b>           | <b>2.81%</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>\$ 51,711,544</b> | <b>\$ 52,056,670</b> | <b>\$ 52,056,670</b>   | <b>\$ 53,520,936</b> | <b>\$ 1,464,266</b>           | <b>2.81%</b>   |
| <b>Revenue Over/(Under)</b>                  | <b>\$ 881,427</b>    | <b>\$ (225,626)</b>  | <b>\$ 85,970</b>       | <b>\$ (197,077)</b>  | <b>28,549</b>                 | <b>-12.65%</b> |
| Reserve for Encumbrances                     | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                   | <b>\$ 4,511,372</b>  | <b>\$ 4,283,969</b>  | <b>\$ 4,597,342</b>    | <b>\$ 4,400,265</b>  | <b>\$ 116,296</b>             | <b>2.71%</b>   |
| <b>Days of Fund Balance</b>                  | <b>31.84</b>         | <b>30.04</b>         | <b>32.23</b>           | <b>30.01</b>         | <b>(0.03)</b>                 | <b>-0.10%</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.



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# **WATER & SEWER FUND**

## **FY 2026-2027**

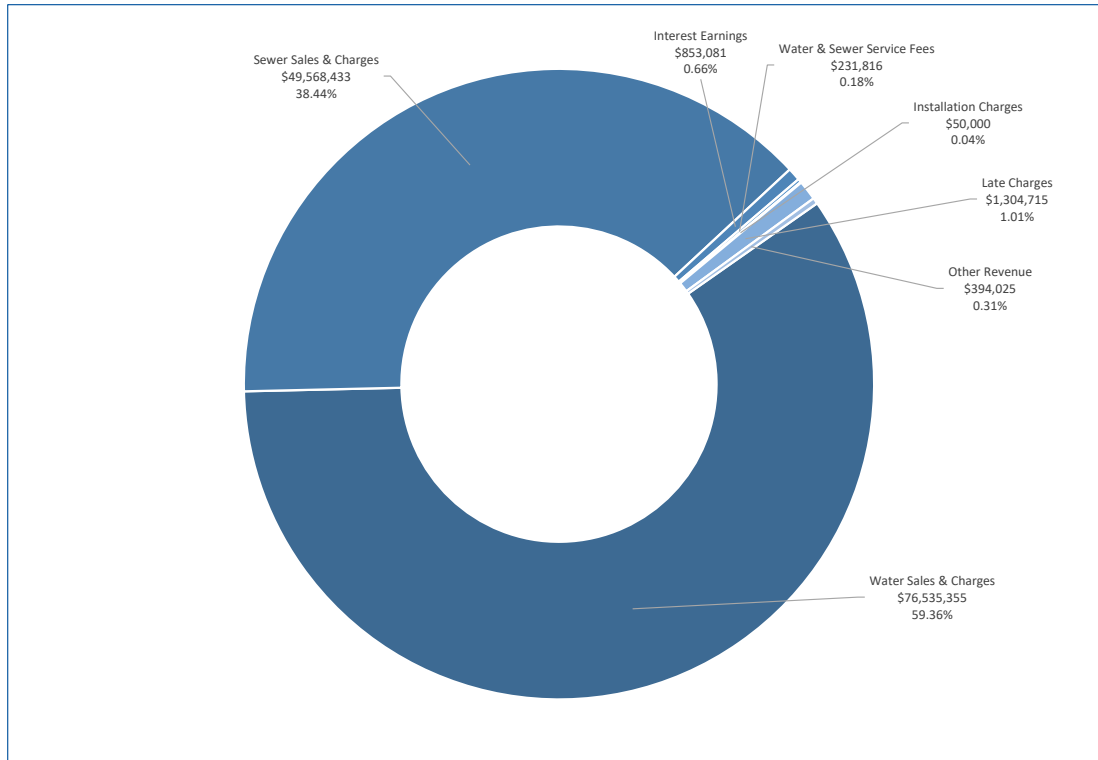
|                                           |
|-------------------------------------------|
| FUND OVERVIEW                             |
| FUND SUMMARY                              |
| REVENUE BY DETAIL                         |
| DEPARTMENTAL EXPENDITURES                 |
| WATER AND SEWER DEBT SERVICE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



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**WATER AND SEWER FUND**  
**FY 2026-2027 REVENUES**  
**\$128,937,425**

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.

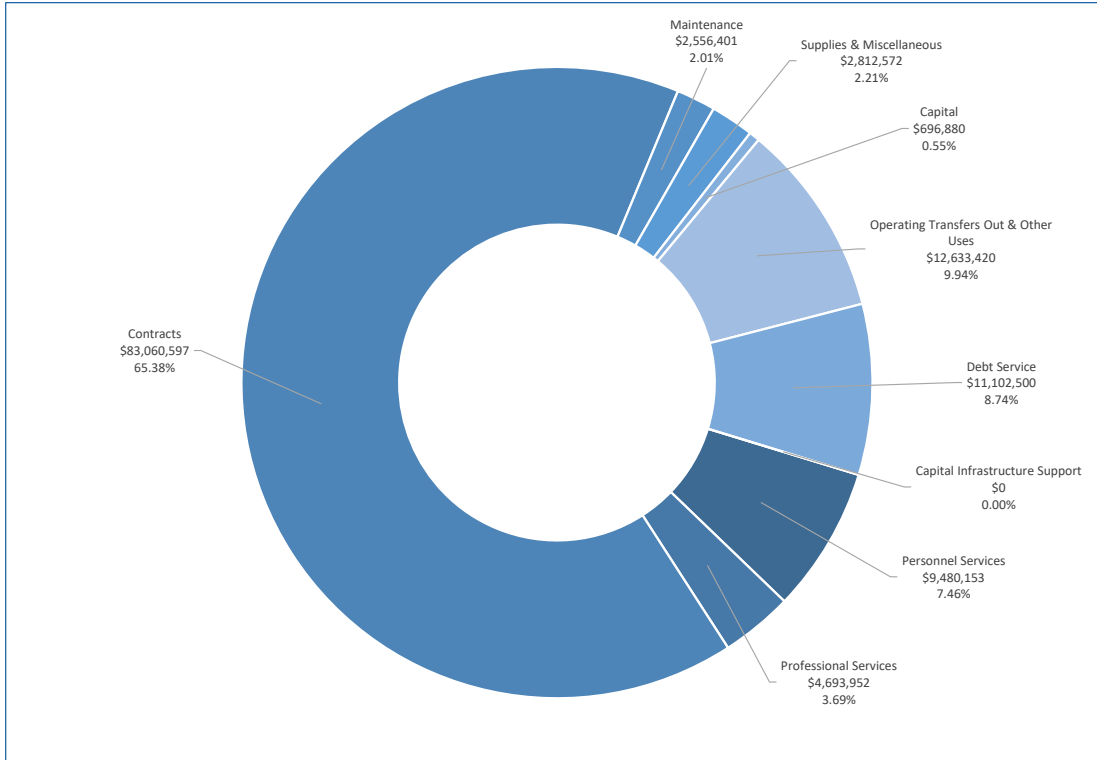


The services provided by the Water and Sewer Fund are financed through user fees charged to residential and commercial customers. Water and Sewer rates are periodically reviewed and adjusted to assure that revenues collected are sufficient to fund the expenditures related to providing water and wastewater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

|                            | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | FY26 %<br>of Total |
|----------------------------|-----------------------|-----------------------|------------------------|-----------------------|--------------------|
| Water Sales & Charges      | \$ 65,087,861         | \$ 72,349,684         | \$ 69,281,347          | \$ 76,535,355         | 59.36%             |
| Sewer Sales & Charges      | 42,383,510            | 44,612,472            | 43,754,907             | 49,568,433            | 38.44%             |
| Interest Earnings          | 985,544               | 785,959               | 786,976                | 853,081               | 0.66%              |
| Water & Sewer Service Fees | 269,984               | 253,050               | 101,168                | 231,816               | 0.18%              |
| Installation Charges       | 45,240                | 50,000                | 51,126                 | 50,000                | 0.04%              |
| Late Charges               | 1,332,146             | 1,381,718             | 1,279,132              | 1,304,715             | 1.01%              |
| Other Revenue              | 538,924               | 496,359               | 572,850                | 394,025               | 0.31%              |
| Transfers In               | -                     | -                     | 1,555,000              | -                     | N/A                |
| <b>Total Revenues</b>      | <b>\$ 110,643,208</b> | <b>\$ 119,929,242</b> | <b>\$ 117,382,506</b>  | <b>\$ 128,937,425</b> | <b>100.00%</b>     |

**WATER AND SEWER FUND**  
**FY 2026-2027 EXPENDITURES**  
**\$127,036,475**

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 **65.08%** of the fund's total expenditures.

|                                      | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | FY26 %<br>of Total |
|--------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|--------------------|
| Personnel Services                   | \$ 7,671,433          | \$ 9,207,185          | \$ 8,619,915           | \$ 9,480,153          | 7.46%              |
| Professional Services                | 3,499,390             | 4,922,285             | 6,133,359              | 4,693,952             | 3.69%              |
| Contracts                            | 70,962,962            | 78,632,993            | 77,196,424             | 83,060,597            | 65.38%             |
| Maintenance                          | 2,067,319             | 2,290,002             | 2,284,025              | 2,556,401             | 2.01%              |
| Supplies & Miscellaneous             | 2,291,932             | 2,754,506             | 2,723,352              | 2,812,572             | 2.21%              |
| Capital                              | 69,074                | 678,380               | 1,054,930              | 696,880               | 0.55%              |
| Operating Transfers Out & Other Uses | 11,767,806            | 12,543,930            | 12,302,383             | 12,633,420            | 9.94%              |
| Debt Service                         | 9,022,000             | 9,939,000             | 9,939,000              | 11,102,500            | 8.74%              |
| Capital Infrastructure Support       | -                     | 2,077,500             | -                      | -                     | 0.00%              |
| <b>Total Expenditures</b>            | <b>\$ 107,351,917</b> | <b>\$ 123,045,781</b> | <b>\$ 120,253,388</b>  | <b>\$ 127,036,475</b> | <b>100.00%</b>     |



# CITY OF RICHARDSON, TX FY 2026-2027

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## WATER AND SEWER FUND SUMMARY OF REVENUES AND EXPENDITURES

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 27,703,599         | \$ 33,789,081         | \$ 30,702,439          | \$ 29,976,702         | \$ (3,812,379)                | -11.28%         |
| Reserve for Encumbrances                                   | 1,852,693             | -                     | 2,145,145              | -                     | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 29,556,292</b>  | <b>\$ 33,789,081</b>  | <b>\$ 32,847,584</b>   | <b>\$ 29,976,702</b>  | <b>\$ (3,812,379)</b>         | <b>-11.28%</b>  |
| <b>Revenues</b>                                            |                       |                       |                        |                       |                               |                 |
| Water Sales & Charges                                      | \$ 65,087,861         | \$ 72,349,684         | \$ 69,281,347          | \$ 76,535,355         | \$ 4,185,671                  | 5.79%           |
| Sewer Sales & Charges                                      | 42,383,510            | 44,612,472            | 43,754,907             | 49,568,433            | 4,955,961                     | 11.11%          |
| Interest Earnings                                          | 985,544               | 785,959               | 786,976                | 853,081               | 67,122                        | 8.54%           |
| Water & Sewer Service Fees                                 | 269,984               | 253,050               | 101,168                | 231,816               | (21,234)                      | -8.39%          |
| Installation Charges                                       | 45,240                | 50,000                | 51,126                 | 50,000                | -                             | 0.00%           |
| Late Charges                                               | 1,332,146             | 1,381,718             | 1,279,132              | 1,304,715             | (77,003)                      | -5.57%          |
| Other Revenue                                              | 538,924               | 496,359               | 572,850                | 394,025               | (102,334)                     | -20.62%         |
| Transfers In                                               | -                     | -                     | 1,555,000              | -                     | -                             | N/A             |
| <b>Total Revenues</b>                                      | <b>\$ 110,643,208</b> | <b>\$ 119,929,242</b> | <b>\$ 117,382,506</b>  | <b>\$ 128,937,425</b> | <b>\$ 9,008,183</b>           | <b>7.51%</b>    |
| <b>Total Available Funds</b>                               | <b>\$ 140,199,501</b> | <b>\$ 153,718,323</b> | <b>\$ 150,230,090</b>  | <b>\$ 158,914,127</b> | <b>\$ 5,195,804</b>           | <b>3.38%</b>    |
| <b>Expenditures</b>                                        |                       |                       |                        |                       |                               |                 |
| Personnel Services                                         | \$ 7,671,433          | \$ 9,207,185          | \$ 8,619,915           | \$ 9,480,153          | \$ 272,968                    | 2.96%           |
| Professional Services                                      | 3,499,390             | 4,922,285             | 6,133,359              | 4,693,952             | (228,333)                     | -4.64%          |
| Contracts                                                  | 70,962,962            | 78,632,993            | 77,196,424             | 83,060,597            | 4,427,604                     | 5.63%           |
| Maintenance                                                | 2,067,319             | 2,290,002             | 2,284,025              | 2,556,401             | 266,399                       | 11.63%          |
| Supplies & Miscellaneous                                   | 2,291,932             | 2,754,506             | 2,723,352              | 2,812,572             | 58,066                        | 2.11%           |
| Capital                                                    | 69,074                | 678,380               | 1,054,930              | 696,880               | 18,500                        | 2.73%           |
| <b>Total Expenditures</b>                                  | <b>\$ 86,562,111</b>  | <b>\$ 98,485,351</b>  | <b>\$ 98,012,005</b>   | <b>\$ 103,300,555</b> | <b>\$ 4,815,204</b>           | <b>4.89%</b>    |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                       |                       |                        |                       |                               |                 |
| General and Administrative Charges                         | \$ 5,568,246          | \$ 5,721,377          | \$ 5,721,377           | \$ 5,706,637          | \$ (14,740)                   | -0.26%          |
| Franchise Fees                                             | 5,373,569             | 5,848,108             | 5,651,813              | 6,305,189             | 457,081                       | 7.82%           |
| BABIC Program                                              | 575,992               | 724,445               | 679,193                | 371,594               | (352,851)                     | -48.71%         |
| Information & Traffic Tech Initiatives                     | 250,000               | 250,000               | 250,000                | 250,000               | -                             | 0.00%           |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 11,767,806</b>  | <b>\$ 12,543,930</b>  | <b>\$ 12,302,383</b>   | <b>\$ 12,633,420</b>  | <b>\$ 89,490</b>              | <b>0.71%</b>    |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 98,329,917</b>  | <b>\$ 111,029,281</b> | <b>\$ 110,314,388</b>  | <b>\$ 115,933,975</b> | <b>\$ 4,904,694</b>           | <b>4.42%</b>    |
| <b>Transfers Out</b>                                       |                       |                       |                        |                       |                               |                 |
| Debt Service                                               | \$ 9,022,000          | \$ 9,939,000          | \$ 9,939,000           | \$ 11,102,500         | \$ 1,163,500                  | 11.71%          |
| Capital Infrastructure Support                             | -                     | 2,077,500             | -                      | -                     | (2,077,500)                   | -100.00%        |
| <b>Total Transfers Out</b>                                 | <b>\$ 9,022,000</b>   | <b>\$ 12,016,500</b>  | <b>\$ 9,939,000</b>    | <b>\$ 11,102,500</b>  | <b>\$ (914,000)</b>           | <b>-7.61%</b>   |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 107,351,917</b> | <b>\$ 123,045,781</b> | <b>\$ 120,253,388</b>  | <b>\$ 127,036,475</b> | <b>\$ 3,990,694</b>           | <b>3.24%</b>    |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 3,291,292</b>   | <b>\$ (3,116,539)</b> | <b>\$ (2,870,882)</b>  | <b>\$ 1,900,950</b>   | <b>\$ 5,017,489</b>           | <b>-161.00%</b> |
| Reserve for Encumbrances                                   | 2,145,145             | -                     | -                      | -                     | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 30,702,439</b>  | <b>\$ 30,672,542</b>  | <b>\$ 29,976,702</b>   | <b>\$ 31,877,652</b>  | <b>\$ 1,205,110</b>           | <b>3.93%</b>    |
| <b>Days of Fund Balance</b>                                | <b>104.39</b>         | <b>90.99</b>          | <b>90.99</b>           | <b>91.59</b>          | <b>0.60</b>                   | <b>0.66%</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<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |         |
|-------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------|
| Water Sales & Charges                           |                      |                      |                        |                      |                               |         |
| Water Sales & Charges - Residential             | \$ 24,910,175        | \$ 28,470,619        | \$ 27,621,773          | \$ 29,179,692        | \$ 709,073                    | 2.49%   |
| Water Sales & Charges - Commercial              | 40,177,686           | 43,879,065           | 41,659,574             | 47,355,663           | 3,476,598                     | 7.92%   |
| Sub-Total                                       | \$ 65,087,861        | \$ 72,349,684        | \$ 69,281,347          | \$ 76,535,355        | \$ 4,185,671                  | 5.79%   |
| Sewer Sales & Charges                           |                      |                      |                        |                      |                               |         |
| Sewer Sales & Charges - Residential             | \$ 12,238,955        | \$ 12,828,085        | \$ 13,296,039          | \$ 14,463,184        | \$ 1,635,099                  | 12.75%  |
| Sewer Sales & Charges - Commercial              | 30,144,555           | 31,784,387           | 30,458,868             | 35,105,249           | 3,320,862                     | 10.45%  |
| Sub-Total                                       | \$ 42,383,510        | \$ 44,612,472        | \$ 43,754,907          | \$ 49,568,433        | \$ 4,955,961                  | 11.11%  |
| Interest Earnings                               |                      |                      |                        |                      |                               |         |
| Interest Earnings                               | \$ 985,544           | \$ 785,959           | \$ 786,976             | \$ 853,081           | \$ 67,122                     | 8.54%   |
| Sub-Total                                       | \$ 985,544           | \$ 785,959           | \$ 786,976             | \$ 853,081           | \$ 67,122                     | 8.54%   |
| Water & Sewer Service Fees                      |                      |                      |                        |                      |                               |         |
| Water & Sewer Service Fees                      | \$ 269,984           | \$ 253,050           | \$ 101,168             | \$ 231,816           | \$ (21,234)                   | -8.39%  |
| Sub-Total                                       | \$ 269,984           | \$ 253,050           | \$ 101,168             | \$ 231,816           | \$ (21,234)                   | -8.39%  |
| Installation Charges                            |                      |                      |                        |                      |                               |         |
| Installation Charges                            | \$ 45,240            | \$ 50,000            | \$ 51,126              | \$ 50,000            | \$ -                          | 0.00%   |
| Sub-Total                                       | \$ 45,240            | \$ 50,000            | \$ 51,126              | \$ 50,000            | \$ -                          | 0.00%   |
| Late Charges                                    |                      |                      |                        |                      |                               |         |
| Late Charges                                    | 1,332,146            | 1,381,718            | 1,279,132              | 1,304,715            | (77,003)                      | -5.57%  |
| Sub-Total                                       | \$ 1,332,146         | \$ 1,381,718         | \$ 1,279,132           | \$ 1,304,715         | \$ (77,003)                   | -5.57%  |
| Other Revenue                                   |                      |                      |                        |                      |                               |         |
| Other Revenue                                   | \$ 538,924           | \$ 496,359           | \$ 572,850             | \$ 394,025           | \$ (102,334)                  | -20.62% |
| Sub-Total                                       | \$ 538,924           | \$ 496,359           | \$ 572,850             | \$ 394,025           | \$ (102,334)                  | -20.62% |
| Transfers In                                    |                      |                      |                        |                      |                               |         |
| Transfers In - Water & Sewer Special Proj. Fund | \$ -                 | \$ -                 | \$ 1,555,000           | \$ -                 | \$ -                          | N/A     |
| Sub-Total                                       | \$ -                 | \$ -                 | \$ 1,555,000           | \$ -                 | \$ -                          | N/A     |
| Total Water and Sewer Fund                      | \$ 110,643,208       | \$ 119,929,242       | \$ 117,382,506         | \$ 128,937,425       | \$ 9,008,183                  | 7.51%   |

# CITY OF RICHARDSON, TX FY 2026-2027

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## WATER AND SEWER FUND DEPARTMENTAL EXPENDITURE COMPARISON

|                                         | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |        |
|-----------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|--------|
| Administration & Customer Service       |                      |                      |                        |                      |                               |        |
| 0310 - Non-Departmental                 | \$ 13,553,506        | \$ 14,719,022        | \$ 14,403,048          | \$ 14,644,658        | \$ (74,364)                   | -0.51% |
| 0460 - Geographic Information Services  | 680,573              | 697,673              | 652,067                | 694,904              | (2,769)                       | -0.40% |
| 5010 - Customer Services                | 1,444,587            | 1,572,521            | 1,579,603              | 1,690,677            | 118,156                       | 7.51%  |
| 5110 - Public Services-Administration   | 368,252              | 476,019              | 465,156                | 436,365              | (39,654)                      | -8.33% |
| Sub-Total                               | \$ 16,046,919        | \$ 17,465,235        | \$ 17,099,874          | \$ 17,466,604        | \$ 1,369                      | 0.01%  |
| System Maintenance                      |                      |                      |                        |                      |                               |        |
| 5262 - Public Services-Meter Shop       | \$ 824,573           | \$ 862,162           | \$ 900,583             | \$ 959,766           | \$ 97,604                     | 11.32% |
| 5567 - C.M.O.M                          | 2,309,887            | 3,561,034            | 5,029,439              | 3,586,827            | 25,793                        | 0.72%  |
| 5610 - Public Services-Construction     | 1,300,821            | 1,625,550            | 2,094,649              | 1,669,161            | 43,611                        | 2.68%  |
| Sub-Total                               | \$ 4,435,280         | \$ 6,048,746         | \$ 8,024,671           | \$ 6,215,754         | \$ 167,008                    | 2.76%  |
| Sewer System                            |                      |                      |                        |                      |                               |        |
| 5565 - Public Services-Sewer Treatment  | \$ 30,990,102        | \$ 34,958,810        | \$ 34,243,427          | \$ 36,420,047        | \$ 1,461,237                  | 4.18%  |
| 5566 - Public Services-Sewer Collection | 874,689              | 1,210,474            | 1,003,100              | 1,181,641            | (28,833)                      | -2.38% |
| Sub-Total                               | \$ 31,864,791        | \$ 36,169,284        | \$ 35,246,527          | \$ 37,601,688        | \$ 1,432,404                  | 3.96%  |
| Water System                            |                      |                      |                        |                      |                               |        |
| 5211 - Public Services-Water Operations | \$ 1,872,862         | \$ 2,447,685         | \$ 2,084,886           | \$ 2,692,379         | \$ 244,694                    | 10.00% |
| 5261 - Public Services-Water Production | 44,110,066           | 48,898,331           | 47,858,430             | 51,957,550           | 3,059,219                     | 6.26%  |
| Sub-Total                               | \$ 45,982,928        | \$ 51,346,016        | \$ 49,943,316          | \$ 54,649,929        | \$ 3,303,913                  | 6.43%  |
| Transfers Out                           |                      |                      |                        |                      |                               |        |
| 0000 - Transfers Out                    | \$ 9,022,000         | \$ 12,016,500        | \$ 9,939,000           | \$ 11,102,500        | \$ (914,000)                  | -7.61% |
| Sub-Total                               | \$ 9,022,000         | \$ 12,016,500        | \$ 9,939,000           | \$ 11,102,500        | \$ (914,000)                  | -7.61% |
| Total Water and Sewer Fund              | \$ 107,351,917       | \$ 123,045,781       | \$ 120,253,388         | \$ 127,036,475       | \$ 3,990,694                  | 3.24%  |

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

|                                           | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|-------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------------|
| Beginning Fund Balance                    | \$ 786,369           | \$ 761,593           | \$ 765,785             | \$ 824,630           | \$ 63,037                     | 8.28%         |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>    | <b>\$ 786,369</b>    | <b>\$ 761,593</b>    | <b>\$ 765,785</b>      | <b>\$ 824,630</b>    | <b>\$ 63,037</b>              | <b>8.28%</b>  |
| <b>Revenues</b>                           |                      |                      |                        |                      |                               |               |
| Property Taxes                            | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A           |
| Interest Earnings                         | 17,716               | 10,814               | 16,300                 | 17,769               | 6,955                         | 64.31%        |
| Transfers In - Water and Sewer Fund       | 9,022,000            | 9,939,000            | 9,939,000              | 11,102,500           | 1,163,500                     | 11.71%        |
| Transfers In - Capital Funds (Close Outs) | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Revenues</b>                     | <b>\$ 9,039,716</b>  | <b>\$ 9,949,814</b>  | <b>\$ 9,955,300</b>    | <b>\$ 11,120,269</b> | <b>\$ 1,170,455</b>           | <b>11.76%</b> |
| <b>Total Available Funds</b>              | <b>\$ 9,826,085</b>  | <b>\$ 10,711,407</b> | <b>\$ 10,721,085</b>   | <b>\$ 11,944,899</b> | <b>\$ 1,233,492</b>           | <b>11.52%</b> |
| <b>Expenditures</b>                       |                      |                      |                        |                      |                               |               |
| Principal                                 | \$ 5,635,000         | \$ 5,885,000         | \$ 5,885,000           | \$ 6,420,000         | \$ 535,000                    | 9.09%         |
| Interest                                  | 3,417,798            | 4,004,455            | 4,004,455              | 4,610,819            | 606,364                       | 15.14%        |
| Fiscal Charges                            | 7,502                | 7,000                | 7,000                  | 7,000                | -                             | 0.00%         |
| <b>Total Expenditures</b>                 | <b>\$ 9,060,300</b>  | <b>\$ 9,896,455</b>  | <b>\$ 9,896,455</b>    | <b>\$ 11,037,819</b> | <b>\$ 1,141,364</b>           | <b>11.53%</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>\$ 9,060,300</b>  | <b>\$ 9,896,455</b>  | <b>\$ 9,896,455</b>    | <b>\$ 11,037,819</b> | <b>\$ 1,141,364</b>           | <b>11.53%</b> |
| <b>Revenue Over/(Under)</b>               | <b>\$ (20,584)</b>   | <b>\$ 53,359</b>     | <b>\$ 58,845</b>       | <b>\$ 82,450</b>     | <b>29,091</b>                 | <b>54.52%</b> |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Ending Fund Balance</b>                | <b>\$ 765,785</b>    | <b>\$ 814,952</b>    | <b>\$ 824,630</b>      | <b>\$ 907,080</b>    | <b>\$ 92,128</b>              | <b>11.30%</b> |
| <b>Days of Fund Balance</b>               | <b>30.85</b>         | <b>30.06</b>         | <b>30.41</b>           | <b>30.00</b>         | <b>(0.06)</b>                 | <b>-0.20%</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 2026-2027**

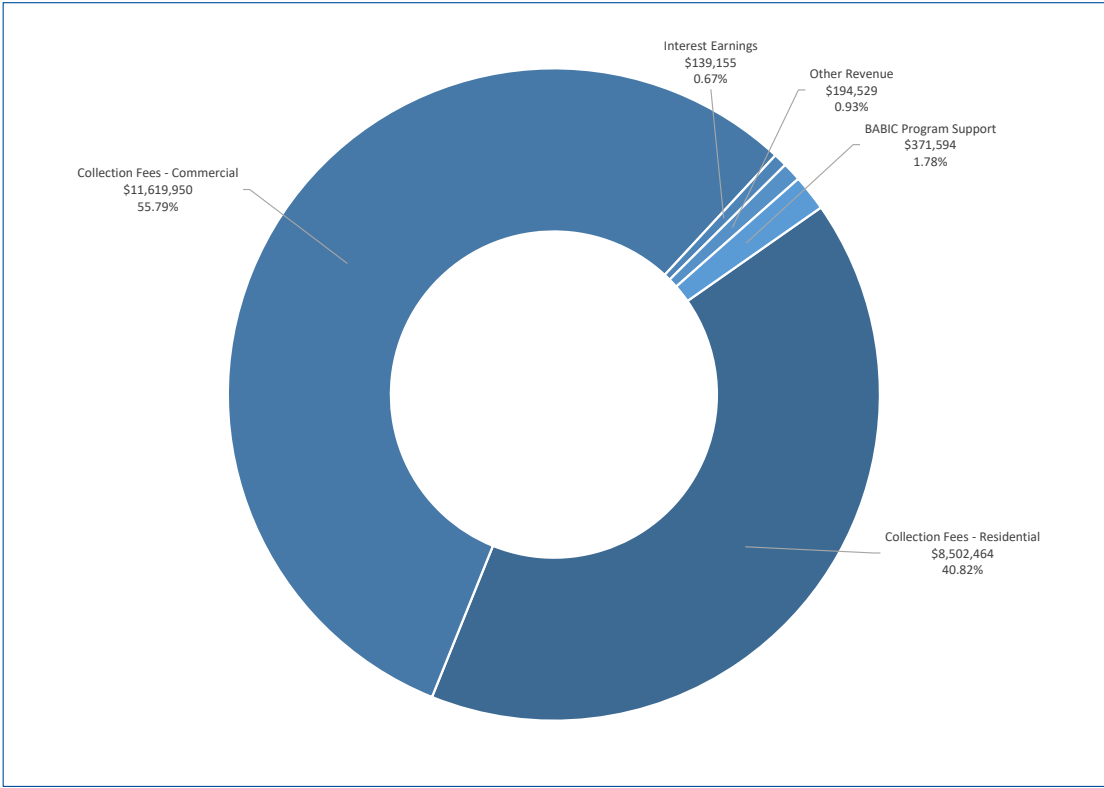
|                                   |
|-----------------------------------|
| FUND OVERVIEW                     |
| FUND SUMMARY                      |
| REVENUE BY DETAIL                 |
| DEPARTMENTAL EXPENDITURES         |
| SOLID WASTE SERVICES FUND SUMMARY |



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SOLID WASTE SERVICES FUND  
FY 2026-2027 REVENUES  
\$20,827,692

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

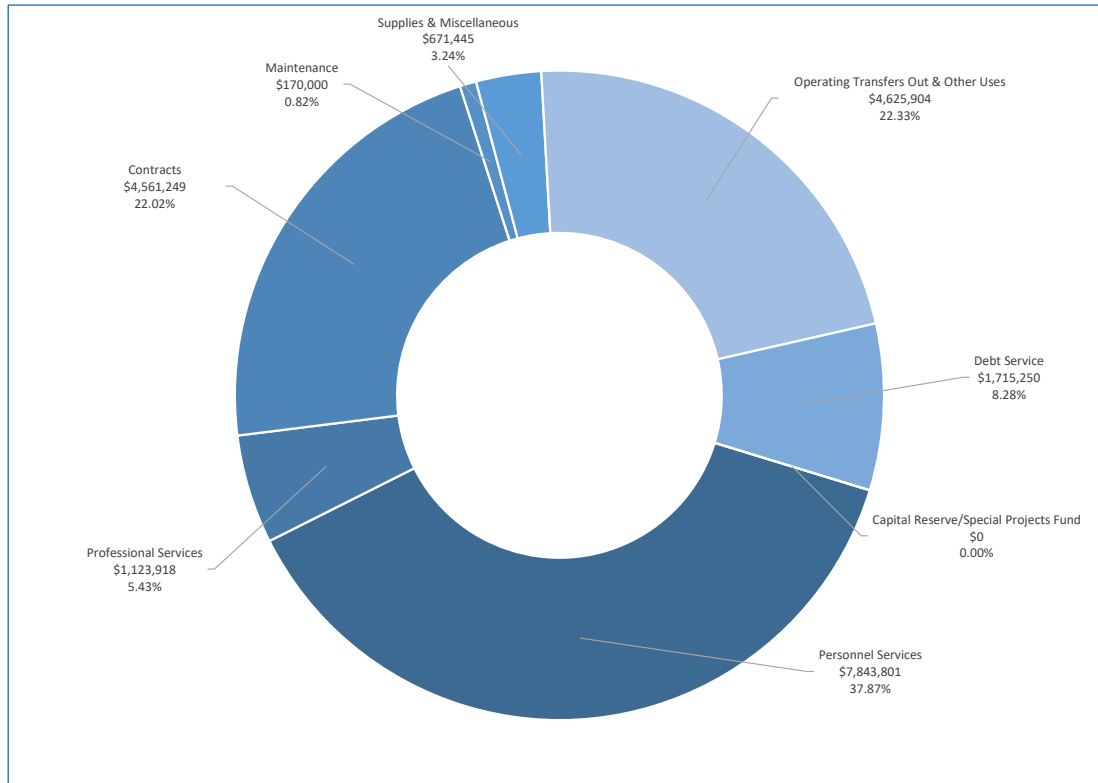


Monthly service fees charged to residential and commercial customers provide the revenue for the fund. Rates are reviewed annually to confirm that sufficient revenues are generated to fund the anticipated expenses related to solid waste services.

|                               | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|-------------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Collection Fees - Residential | \$ 8,098,084         | \$ 8,292,140         | \$ 8,184,015           | \$ 8,502,464         | 40.82%             |
| Collection Fees - Commercial  | 10,697,819           | 11,050,534           | 11,215,708             | 11,619,950           | 55.79%             |
| Interest Earnings             | 149,284              | 99,889               | 128,372                | 139,155              | 0.67%              |
| Other Revenue                 | 317,135              | 192,250              | 215,161                | 194,529              | 0.93%              |
| BABIC Program Support         | 575,992              | 724,445              | 679,193                | 371,594              | 1.78%              |
| Total Revenues                | \$ 19,838,314        | \$ 20,359,258        | \$ 20,422,449          | \$ 20,827,692        | 100.00%            |

**SOLID WASTE SERVICES FUND**  
**FY 2026-2027 EXPENDITURES**  
**\$20,711,567**

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 **20.88%** of the overall expenditures of the fund.

|                                       | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|---------------------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Personnel Services                    | \$ 6,863,821         | \$ 7,201,611         | \$ 7,164,322           | \$ 7,843,801         | 37.87%             |
| Professional Services                 | 871,462              | 1,061,129            | 989,223                | 1,123,918            | 5.43%              |
| Contracts                             | 4,207,017            | 4,225,254            | 4,225,225              | 4,561,249            | 22.02%             |
| Maintenance                           | 132,933              | 132,000              | 132,000                | 170,000              | 0.82%              |
| Supplies & Miscellaneous              | 598,072              | 669,659              | 658,287                | 671,445              | 3.24%              |
| Capital                               | -                    | -                    | -                      | -                    | 0.00%              |
| Operating Transfers Out & Other Uses  | 4,498,413            | 4,597,670            | 4,600,522              | 4,625,904            | 22.33%             |
| Debt Service                          | 1,665,000            | 1,624,000            | 1,624,000              | 1,715,250            | 8.28%              |
| Capital Reserve/Special Projects Fund | 706,000              | 667,000              | 853,500                | -                    | 0.00%              |
| <b>Total Expenditures</b>             | <b>\$ 19,542,718</b> | <b>\$ 20,178,323</b> | <b>\$ 20,247,079</b>   | <b>\$ 20,711,567</b> | <b>100.00%</b>     |



**SOLID WASTE SERVICES FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 4,575,199         | \$ 4,849,036         | \$ 4,871,700           | \$ 5,047,070         | \$ 198,034                    | 4.08%          |
| Reserve for Encumbrances                                   | 905                  | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 4,576,104</b>  | <b>\$ 4,849,036</b>  | <b>\$ 4,871,700</b>    | <b>\$ 5,047,070</b>  | <b>\$ 198,034</b>             | <b>4.08%</b>   |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                |
| Collection Fees - Residential                              | \$ 8,098,084         | \$ 8,292,140         | \$ 8,184,015           | \$ 8,502,464         | \$ 210,324                    | 2.54%          |
| Collection Fees - Commercial                               | 10,697,819           | 11,050,534           | 11,215,708             | 11,619,950           | 569,416                       | 5.15%          |
| Interest Earnings                                          | 149,284              | 99,889               | 128,372                | 139,155              | 39,266                        | 39.31%         |
| Other Revenue                                              | 317,135              | 192,250              | 215,161                | 194,529              | 2,279                         | 1.19%          |
| BABIC Program Support                                      | 575,992              | 724,445              | 679,193                | 371,594              | (352,851)                     | -48.71%        |
| <b>Total Revenues</b>                                      | <b>\$ 19,838,314</b> | <b>\$ 20,359,258</b> | <b>\$ 20,422,449</b>   | <b>\$ 20,827,692</b> | <b>\$ 468,434</b>             | <b>2.30%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 24,414,418</b> | <b>\$ 25,208,294</b> | <b>\$ 25,294,149</b>   | <b>\$ 25,874,762</b> | <b>\$ 666,468</b>             | <b>2.64%</b>   |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                |
| Personnel Services                                         | \$ 6,863,821         | \$ 7,201,611         | \$ 7,164,322           | \$ 7,843,801         | \$ 642,190                    | 8.92%          |
| Professional Services                                      | 871,462              | 1,061,129            | 989,223                | 1,123,918            | 62,789                        | 5.92%          |
| Contracts                                                  | 4,207,017            | 4,225,254            | 4,225,225              | 4,561,249            | 335,995                       | 7.95%          |
| Maintenance                                                | 132,933              | 132,000              | 132,000                | 170,000              | 38,000                        | 28.79%         |
| Supplies & Miscellaneous                                   | 598,072              | 669,659              | 658,287                | 671,445              | 1,786                         | 0.27%          |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Expenditures</b>                                  | <b>\$ 12,673,305</b> | <b>\$ 13,289,653</b> | <b>\$ 13,169,057</b>   | <b>\$ 14,370,413</b> | <b>\$ 1,080,760</b>           | <b>8.13%</b>   |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                      |                      |                        |                      |                               |                |
| General and Administrative Charges                         | \$ 3,558,618         | \$ 3,630,536         | \$ 3,630,536           | \$ 3,619,783         | \$ (10,753)                   | -0.30%         |
| Franchise Fees                                             | 939,795              | 967,134              | 969,986                | 1,006,121            | 38,987                        | 4.03%          |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 4,498,413</b>  | <b>\$ 4,597,670</b>  | <b>\$ 4,600,522</b>    | <b>\$ 4,625,904</b>  | <b>\$ 28,234</b>              | <b>0.61%</b>   |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 17,171,718</b> | <b>\$ 17,887,323</b> | <b>\$ 17,769,579</b>   | <b>\$ 18,996,317</b> | <b>\$ 1,108,994</b>           | <b>6.20%</b>   |
| <b>Transfers Out</b>                                       |                      |                      |                        |                      |                               |                |
| Debt Service                                               | \$ 1,665,000         | \$ 1,624,000         | \$ 1,624,000           | \$ 1,715,250         | \$ 91,250                     | 5.62%          |
| Capital Reserve/Special Projects Fund                      | 706,000              | 667,000              | 853,500                | -                    | (667,000)                     | -100.00%       |
| <b>Total Transfers Out</b>                                 | <b>\$ 2,371,000</b>  | <b>\$ 2,291,000</b>  | <b>\$ 2,477,500</b>    | <b>\$ 1,715,250</b>  | <b>\$ (575,750)</b>           | <b>-25.13%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 19,542,718</b> | <b>\$ 20,178,323</b> | <b>\$ 20,247,079</b>   | <b>\$ 20,711,567</b> | <b>\$ 533,244</b>             | <b>2.64%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 295,596</b>    | <b>\$ 180,935</b>    | <b>\$ 175,370</b>      | <b>\$ 116,125</b>    | <b>(64,810)</b>               | <b>-35.82%</b> |
| Reserve for Encumbrances                                   | \$ -                 | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 4,871,700</b>  | <b>\$ 5,029,971</b>  | <b>\$ 5,047,070</b>    | <b>\$ 5,163,195</b>  | <b>\$ 133,224</b>             | <b>2.65%</b>   |
| <b>Days of Fund Balance</b>                                | <b>90.99</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.

**SOLID WASTE SERVICES FUND**  
**REVENUE BY DETAIL**

|                                 |           | ACTUAL        | BUDGET        | ESTIMATE      | BUDGET        | VARIANCE          |         |
|---------------------------------|-----------|---------------|---------------|---------------|---------------|-------------------|---------|
|                                 |           | FY 2024-25    | FY 2025-26    | FY 2025-26    | FY 2026-27    | vs FY26 Org. Bud. |         |
| Collection Fees - Residential   |           |               |               |               |               |                   |         |
| Collection Fees - Residential   |           | \$ 8,098,084  | \$ 8,292,140  | \$ 8,184,015  | \$ 8,502,464  | \$ 210,324        | 2.54%   |
|                                 | Sub-Total | 8,098,084     | 8,292,140     | 8,184,015     | 8,502,464     | 210,324           | 2.54%   |
| Collection Fees - Commercial    |           |               |               |               |               |                   |         |
| Collection Fees - Commercial    |           | \$ 10,697,819 | \$ 11,050,534 | \$ 11,215,708 | \$ 11,619,950 | \$ 569,416        | 5.15%   |
|                                 | Sub-Total | \$ 10,697,819 | \$ 11,050,534 | \$ 11,215,708 | \$ 11,619,950 | \$ 569,416        | 5.15%   |
| Interest Earnings               |           |               |               |               |               |                   |         |
| Interest Earnings               |           | \$ 149,284    | \$ 99,889     | \$ 128,372    | \$ 139,155    | \$ 39,266         | 39.31%  |
|                                 | Sub-Total | \$ 149,284    | \$ 99,889     | \$ 128,372    | \$ 139,155    | \$ 39,266         | 39.31%  |
| Other Revenue                   |           |               |               |               |               |                   |         |
| Other Revenue                   |           | \$ 317,135    | \$ 192,250    | \$ 215,161    | \$ 194,529    | \$ 2,279          | 1.19%   |
|                                 | Sub-Total | \$ 317,135    | \$ 192,250    | \$ 215,161    | \$ 194,529    | \$ 2,279          | 1.19%   |
| BABIC Program Support           |           |               |               |               |               |                   |         |
| BABIC Program Support           |           | \$ 575,992    | \$ 724,445    | \$ 679,193    | \$ 371,594    | \$ (352,851)      | -48.71% |
|                                 | Sub-Total | \$ 575,992    | \$ 724,445    | \$ 679,193    | \$ 371,594    | \$ (352,851)      | -48.71% |
| Total Solid Waste Services Fund |           | \$ 19,838,314 | \$ 20,359,258 | \$ 20,422,449 | \$ 20,827,692 | \$ 468,434        | 2.30%   |

**SOLID WASTE SERVICES FUND**  
**DEPARTMENTAL EXPENDITURE COMPARISON**

|                                  | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |         |
|----------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------|
| Administration                   |                      |                      |                        |                      |                               |         |
| 0310 - Non-Departmental          | \$ 5,680,376         | \$ 5,773,014         | \$ 5,871,043           | \$ 6,082,995         | \$ 309,981                    | 5.37%   |
| Sub-Total                        | \$ 5,680,376         | \$ 5,773,014         | \$ 5,871,043           | \$ 6,082,995         | \$ 309,981                    | 5.37%   |
| Residential                      |                      |                      |                        |                      |                               |         |
| 6070 - Solid Waste - Residential | \$ 4,562,397         | \$ 4,768,178         | \$ 4,669,402           | \$ 5,119,395         | \$ 351,217                    | 7.37%   |
| 6071 - Solid Waste - BABIC       | 1,154,318            | 1,448,890            | 1,358,386              | 1,486,375            | 37,485                        | 2.59%   |
| 6072 - Solid Waste - Recycling   | 1,679,053            | 1,768,261            | 1,749,778              | 1,852,016            | 83,755                        | 4.74%   |
| Sub-Total                        | \$ 7,395,768         | \$ 7,985,329         | \$ 7,777,566           | \$ 8,457,786         | \$ 472,457                    | 5.92%   |
| Commercial                       |                      |                      |                        |                      |                               |         |
| 6073 - Solid Waste - Commercial  | \$ 4,095,574         | \$ 4,128,980         | \$ 4,120,970           | \$ 4,455,536         | \$ 326,556                    | 7.91%   |
| Sub-Total                        | \$ 4,095,574         | \$ 4,128,980         | \$ 4,120,970           | \$ 4,455,536         | \$ 326,556                    | 7.91%   |
| Transfers Out                    |                      |                      |                        |                      |                               |         |
| 0000 - Transfers Out             | \$ 2,371,000         | \$ 2,291,000         | \$ 2,477,500           | \$ 1,715,250         | \$ (575,750)                  | -25.13% |
| Sub-Total                        | \$ 2,371,000         | \$ 2,291,000         | \$ 2,477,500           | \$ 1,715,250         | \$ (575,750)                  | -25.13% |
| Total Solid Waste Services Fund  | \$ 19,542,718        | \$ 20,178,323        | \$ 20,247,079          | \$ 20,711,567        | \$ 533,244                    | 2.64%   |

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

|                                           | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|-------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                    | \$ 151,863           | \$ 144,602           | \$ 185,053             | \$ 176,103           | \$ 31,501                     | 21.78%         |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>    | <b>\$ 151,863</b>    | <b>\$ 144,602</b>    | <b>\$ 185,053</b>      | <b>\$ 176,103</b>    | <b>\$ 31,501</b>              | <b>21.78%</b>  |
| <b>Revenues</b>                           |                      |                      |                        |                      |                               |                |
| Property Taxes                            | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A            |
| Interest Earnings                         | 2,793                | 1,944                | 3,008                  | 3,261                | 1,317                         | 67.75%         |
| Transfers In - Solid Waste Services Fund  | 1,665,000            | 1,624,000            | 1,624,000              | 1,715,250            | 91,250                        | 5.62%          |
| Transfers In - Capital Funds (Close Outs) | 37,504               | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Revenues</b>                     | <b>\$ 1,705,296</b>  | <b>\$ 1,625,944</b>  | <b>\$ 1,627,008</b>    | <b>\$ 1,718,511</b>  | <b>\$ 92,567</b>              | <b>5.69%</b>   |
| <b>Total Available Funds</b>              | <b>\$ 1,857,159</b>  | <b>\$ 1,770,546</b>  | <b>\$ 1,812,061</b>    | <b>\$ 1,894,614</b>  | <b>\$ 124,068</b>             | <b>7.01%</b>   |
| <b>Expenditures</b>                       |                      |                      |                        |                      |                               |                |
| Principal                                 | \$ 1,380,000         | \$ 1,315,000         | \$ 1,315,000           | \$ 1,390,000         | \$ 75,000                     | 5.70%          |
| Interest                                  | 291,103              | 317,208              | 317,208                | 356,942              | 39,734                        | 12.53%         |
| Fiscal Charges                            | 1,003                | 3,750                | 3,750                  | 3,750                | -                             | 0.00%          |
| <b>Total Expenditures</b>                 | <b>\$ 1,672,106</b>  | <b>\$ 1,635,958</b>  | <b>\$ 1,635,958</b>    | <b>\$ 1,750,692</b>  | <b>\$ 114,734</b>             | <b>7.01%</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>\$ 1,672,106</b>  | <b>\$ 1,635,958</b>  | <b>\$ 1,635,958</b>    | <b>\$ 1,750,692</b>  | <b>\$ 114,734</b>             | <b>7.01%</b>   |
| <b>Revenue Over/(Under)</b>               | <b>\$ 33,190</b>     | <b>\$ (10,014)</b>   | <b>\$ (8,950)</b>      | <b>\$ (32,181)</b>   | <b>(22,167)</b>               | <b>221.36%</b> |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                | <b>\$ 185,053</b>    | <b>\$ 134,588</b>    | <b>\$ 176,103</b>      | <b>\$ 143,922</b>    | <b>\$ 9,334</b>               | <b>6.94%</b>   |
| <b>Days of Fund Balance</b>               | <b>40.39</b>         | <b>30.03</b>         | <b>39.29</b>           | <b>30.01</b>         | <b>(0.02)</b>                 | <b>-0.07%</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 2026-2027**

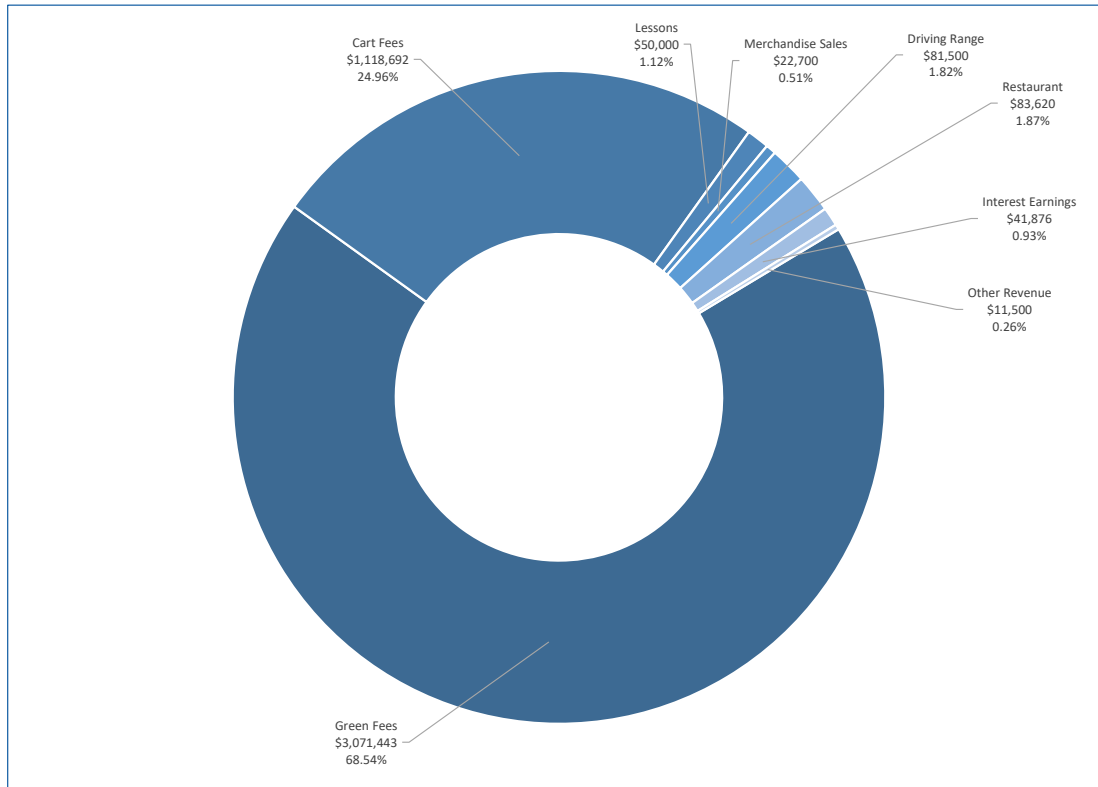
FUND OVERVIEW  
FUND SUMMARY  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES



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**GOLF FUND**  
**FY 2026-2027 REVENUES**  
**\$4,481,331**

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

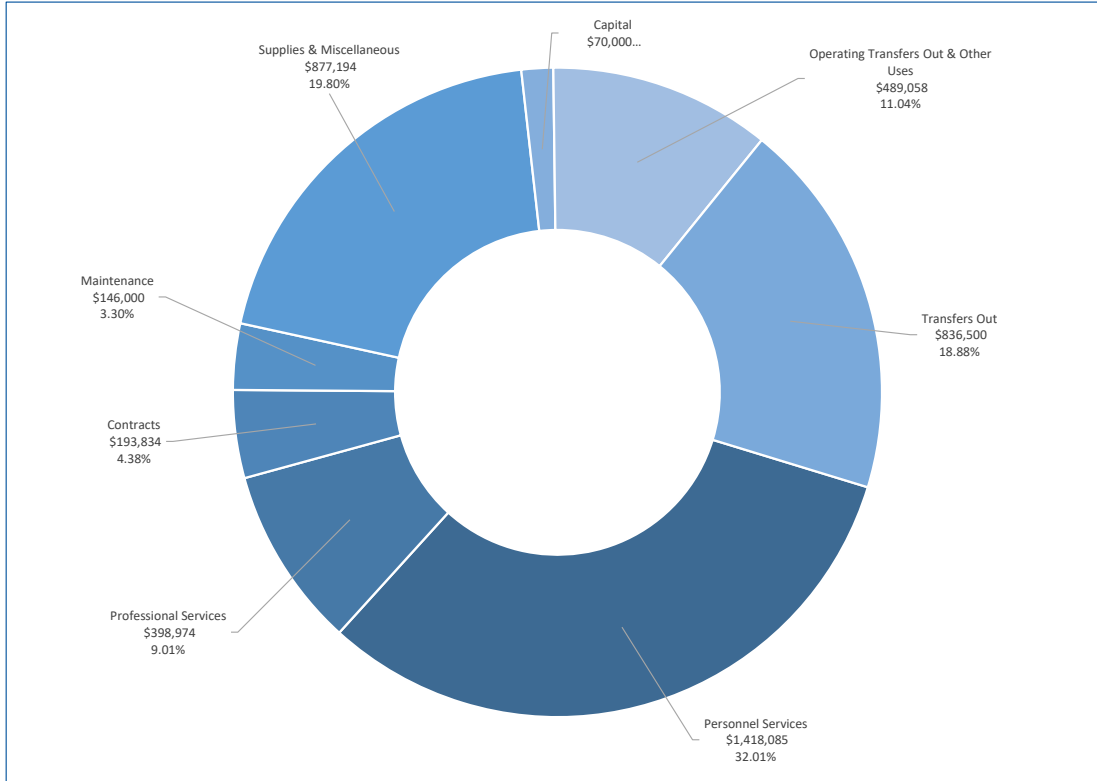


Revenues for the Golf Fund are generated through golf fees charged to patrons. The number of rounds of golf played on an annual basis drive the revenues of the fund. The number of rounds played is affected by weather as well as by competition in the regional golf market.

|                       | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|-----------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Green Fees            | \$ 2,296,077         | \$ 2,399,070         | \$ 2,672,946           | \$ 3,071,443         | 68.54%             |
| Cart Fees             | 915,260              | 884,413              | 1,066,251              | 1,118,692            | 24.96%             |
| Lessons               | 49,026               | 50,000               | 50,000                 | 50,000               | 1.12%              |
| Merchandise Sales     | 21,828               | 17,500               | 21,278                 | 22,700               | 0.51%              |
| Driving Range         | 69,526               | 52,000               | 78,928                 | 81,500               | 1.82%              |
| Restaurant            | 73,938               | 51,320               | 80,620                 | 83,620               | 1.87%              |
| Interest Earnings     | 26,569               | 16,206               | 38,632                 | 41,876               | 0.93%              |
| Other Revenue         | 38,406               | 9,500                | 193,954                | 11,500               | 0.26%              |
| Transfers In          | -                    | -                    | -                      | -                    | 0.00%              |
| <b>Total Revenues</b> | <b>\$ 3,490,630</b>  | <b>\$ 3,480,009</b>  | <b>\$ 4,202,609</b>    | <b>\$ 4,481,331</b>  | <b>100.00%</b>     |

**GOLF FUND**  
**FY 2026-2027 EXPENDITURES**  
**\$4,429,645**

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 **32.01%** of all expenditures in the Golf Fund.

|                                      | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|--------------------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Personnel Services                   | \$ 1,341,595         | \$ 1,330,678         | \$ 1,403,337           | \$ 1,418,085         | 32.01%             |
| Professional Services                | 365,349              | 403,708              | 378,816                | 398,974              | 9.01%              |
| Contracts                            | 156,503              | 181,226              | 181,226                | 193,834              | 4.38%              |
| Maintenance                          | 122,519              | 146,000              | 146,000                | 146,000              | 3.30%              |
| Supplies & Miscellaneous             | 744,286              | 737,578              | 809,001                | 877,194              | 19.80%             |
| Capital                              | 59,426               | 60,000               | 60,000                 | 70,000               | 1.58%              |
| Operating Transfers Out & Other Uses | 241,165              | 245,265              | 245,265                | 489,058              | 11.04%             |
| Capital Reserve Fund                 | 549,600              | 353,000              | 896,750                | 836,500              | 18.88%             |
| <b>Total Expenditures</b>            | <b>\$ 3,580,444</b>  | <b>\$ 3,457,455</b>  | <b>\$ 4,120,395</b>    | <b>\$ 4,429,645</b>  | <b>100.00%</b>     |



**GOLF FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 686,125           | \$ 555,187           | \$ 598,313             | \$ 688,537           | \$ 133,350                    | 24.02%         |
| Reserve for Encumbrances                                   | 10,013               | -                    | 8,010                  | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 696,137</b>    | <b>\$ 555,187</b>    | <b>\$ 606,323</b>      | <b>\$ 688,537</b>    | <b>\$ 133,350</b>             | <b>24.02%</b>  |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                |
| Golf Course Revenues                                       | \$ 3,425,655         | \$ 3,454,303         | \$ 3,970,023           | \$ 4,427,955         | \$ 973,652                    | 28.19%         |
| Interest Earnings                                          | 26,569               | 16,206               | 38,632                 | 41,876               | 25,670                        | 158.40%        |
| Other Revenue                                              | 38,406               | 9,500                | 193,954                | 11,500               | 2,000                         | 21.05%         |
| Transfers In                                               | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 3,490,630</b>  | <b>\$ 3,480,009</b>  | <b>\$ 4,202,609</b>    | <b>\$ 4,481,331</b>  | <b>\$ 1,001,322</b>           | <b>28.77%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 4,186,767</b>  | <b>\$ 4,035,196</b>  | <b>\$ 4,808,932</b>    | <b>\$ 5,169,868</b>  | <b>\$ 1,134,672</b>           | <b>28.12%</b>  |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                |
| Personnel Services                                         | \$ 1,341,595         | \$ 1,330,678         | \$ 1,403,337           | \$ 1,418,085         | \$ 87,407                     | 6.57%          |
| Professional Services                                      | 365,349              | 403,708              | 378,816                | 398,974              | (4,734)                       | -1.17%         |
| Contracts                                                  | 156,503              | 181,226              | 181,226                | 193,834              | 12,608                        | 6.96%          |
| Maintenance                                                | 122,519              | 146,000              | 146,000                | 146,000              | -                             | 0.00%          |
| Supplies & Miscellaneous                                   | 744,286              | 737,578              | 809,001                | 877,194              | 139,616                       | 18.93%         |
| Capital                                                    | 59,426               | 60,000               | 60,000                 | 70,000               | 10,000                        | 16.67%         |
| <b>Total Expenditures</b>                                  | <b>\$ 2,789,679</b>  | <b>\$ 2,859,190</b>  | <b>\$ 2,978,380</b>    | <b>\$ 3,104,087</b>  | <b>\$ 244,897</b>             | <b>8.57%</b>   |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                      |                      |                        |                      |                               |                |
| General and Administrative Charges                         | \$ 241,165           | \$ 245,265           | \$ 245,265             | \$ 489,058           | \$ 243,793                    | 99.40%         |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 241,165</b>    | <b>\$ 245,265</b>    | <b>\$ 245,265</b>      | <b>\$ 489,058</b>    | <b>\$ 243,793</b>             | <b>99.40%</b>  |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 3,030,844</b>  | <b>\$ 3,104,455</b>  | <b>\$ 3,223,645</b>    | <b>\$ 3,593,145</b>  | <b>\$ 488,690</b>             | <b>15.74%</b>  |
| <b>Transfers Out</b>                                       |                      |                      |                        |                      |                               |                |
| Capital Reserve Fund                                       | \$ 549,600           | \$ 353,000           | \$ 896,750             | \$ 836,500           | \$ 483,500                    | 136.97%        |
| <b>Total Transfers Out</b>                                 | <b>\$ 549,600</b>    | <b>\$ 353,000</b>    | <b>\$ 896,750</b>      | <b>\$ 836,500</b>    | <b>\$ 483,500</b>             | <b>136.97%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 3,580,444</b>  | <b>\$ 3,457,455</b>  | <b>\$ 4,120,395</b>    | <b>\$ 4,429,645</b>  | <b>\$ 972,190</b>             | <b>28.12%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (89,814)</b>   | <b>\$ 22,554</b>     | <b>\$ 82,214</b>       | <b>\$ 51,686</b>     | <b>\$ 29,132</b>              | <b>129.17%</b> |
| Reserve for Encumbrances                                   | 8,010                | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 598,313</b>    | <b>\$ 577,741</b>    | <b>\$ 688,537</b>      | <b>\$ 740,223</b>    | <b>\$ 162,482</b>             | <b>28.12%</b>  |
| <b>Days of Fund Balance</b>                                | <b>60.99</b>         | <b>60.99</b>         | <b>60.99</b>           | <b>60.99</b>         | <b>0.00</b>                   | <b>0.00%</b>   |

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

**GOLF FUND**  
**REVENUE BY DETAIL**

|                                | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |         |
|--------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------|
| Golf Course Revenues           |                      |                      |                        |                      |                               |         |
| Green Fees                     | \$ 2,296,077         | \$ 2,399,070         | \$ 2,672,946           | \$ 3,071,443         | \$ 672,373                    | 28.03%  |
| Cart Fees                      | 915,260              | 884,413              | 1,066,251              | 1,118,692            | 234,279                       | 26.49%  |
| Lessons                        | 49,026               | 50,000               | 50,000                 | 50,000               | -                             | 0.00%   |
| Merchandise Sales              | 21,828               | 17,500               | 21,278                 | 22,700               | 5,200                         | 29.71%  |
| Driving Range                  | 69,526               | 52,000               | 78,928                 | 81,500               | 29,500                        | 56.73%  |
| Restaurant                     | 73,938               | 51,320               | 80,620                 | 83,620               | 32,300                        | 62.94%  |
| Sub-Total                      | \$ 3,425,655         | \$ 3,454,303         | \$ 3,970,023           | \$ 4,427,955         | \$ 973,652                    | 28.19%  |
| Interest Earnings              |                      |                      |                        |                      |                               |         |
| Interest Earnings              | \$ 26,569            | \$ 16,206            | \$ 38,632              | \$ 41,876            | \$ 25,670                     | 158.40% |
| Sub-Total                      | \$ 26,569            | \$ 16,206            | \$ 38,632              | \$ 41,876            | \$ 25,670                     | 158.40% |
| Other Revenue                  |                      |                      |                        |                      |                               |         |
| Other Revenue                  | \$ 38,406            | \$ 9,500             | \$ 193,954             | \$ 11,500            | \$ 2,000                      | 21.05%  |
| Sub-Total                      | \$ 38,406            | \$ 9,500             | \$ 193,954             | \$ 11,500            | \$ 2,000                      | 21.05%  |
| Transfers In                   |                      |                      |                        |                      |                               |         |
| Transfer In - Capital Projects | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A     |
| Transfer In - General Fund     | -                    | -                    | -                      | -                    | -                             | N/A     |
| Sub-Total                      | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A     |
| Total Golf Fund                | \$ 3,490,630         | \$ 3,480,009         | \$ 4,202,609           | \$ 4,481,331         | \$ 1,001,322                  | 28.77%  |

**GOLF FUND**  
**DEPARTMENTAL EXPENDITURE COMPARISON**

|                         | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|-------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------------|
| <b>Golf Operations</b>  |                      |                      |                        |                      |                               |               |
| 3710 - Golf Operations  | \$ 2,621,156         | \$ 2,645,483         | \$ 2,742,911           | \$ 2,855,612         | \$ 210,129                    | 7.94%         |
| <b>Sub-Total</b>        | \$ 2,621,156         | \$ 2,645,483         | \$ 2,742,911           | \$ 2,855,612         | \$ 210,129                    | 7.94%         |
| <b>Non-Departmental</b> |                      |                      |                        |                      |                               |               |
| 0310 - Non-Departmental | \$ 409,688           | \$ 458,972           | \$ 480,734             | \$ 737,533           | \$ 278,561                    | 60.69%        |
| <b>Sub-Total</b>        | \$ 409,688           | \$ 458,972           | \$ 480,734             | \$ 737,533           | \$ 278,561                    | 60.69%        |
| <b>Transfers Out</b>    |                      |                      |                        |                      |                               |               |
| 0000 - Transfers Out    | \$ 549,600           | \$ 353,000           | \$ 896,750             | \$ 836,500           | \$ 483,500                    | 136.97%       |
| <b>Sub-Total</b>        | \$ 549,600           | \$ 353,000           | \$ 896,750             | \$ 836,500           | \$ 483,500                    | 136.97%       |
| <b>Total Golf Fund</b>  | <b>\$ 3,580,444</b>  | <b>\$ 3,457,455</b>  | <b>\$ 4,120,395</b>    | <b>\$ 4,429,645</b>  | <b>\$ 972,190</b>             | <b>28.12%</b> |



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# HOTEL/MOTEL TAX FUND

## FY 2026-2027

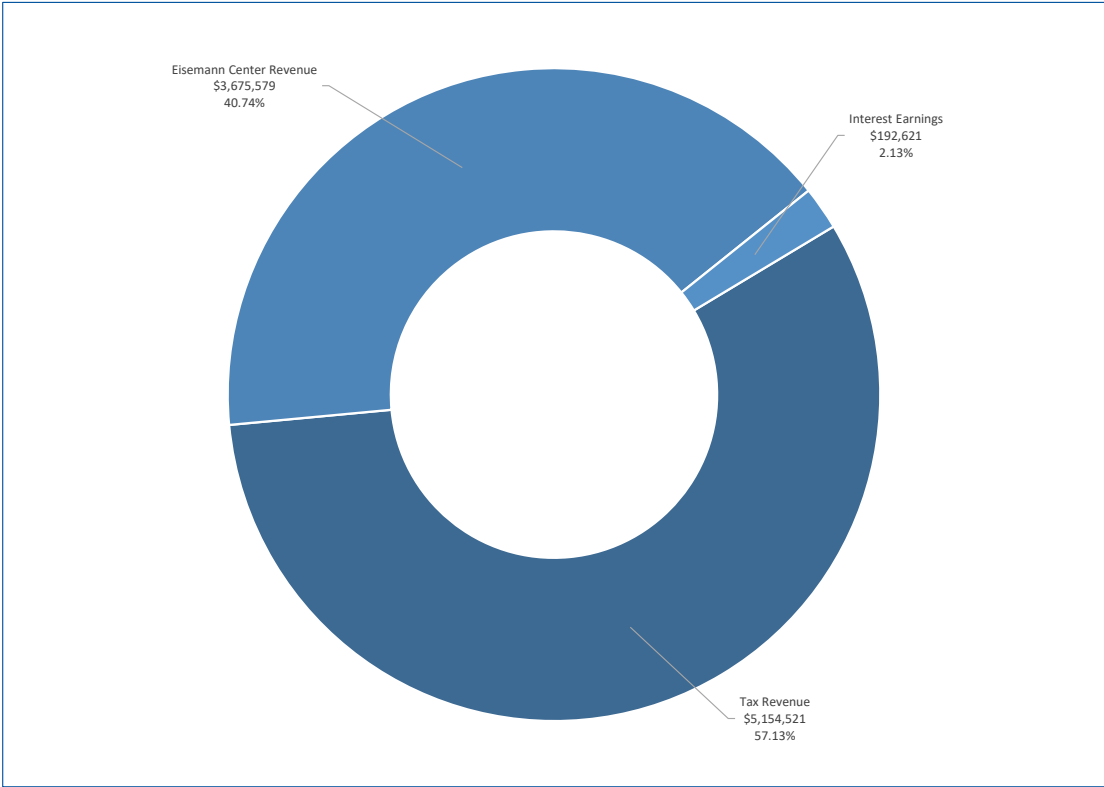
FUND OVERVIEW  
FUND SUMMARY  
REVENUE BY DETAIL  
DEPARTMENTAL EXPENDITURES



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HOTEL/MOTEL TAX FUND  
FY 2026-2027 REVENUES  
\$9,022,721

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.

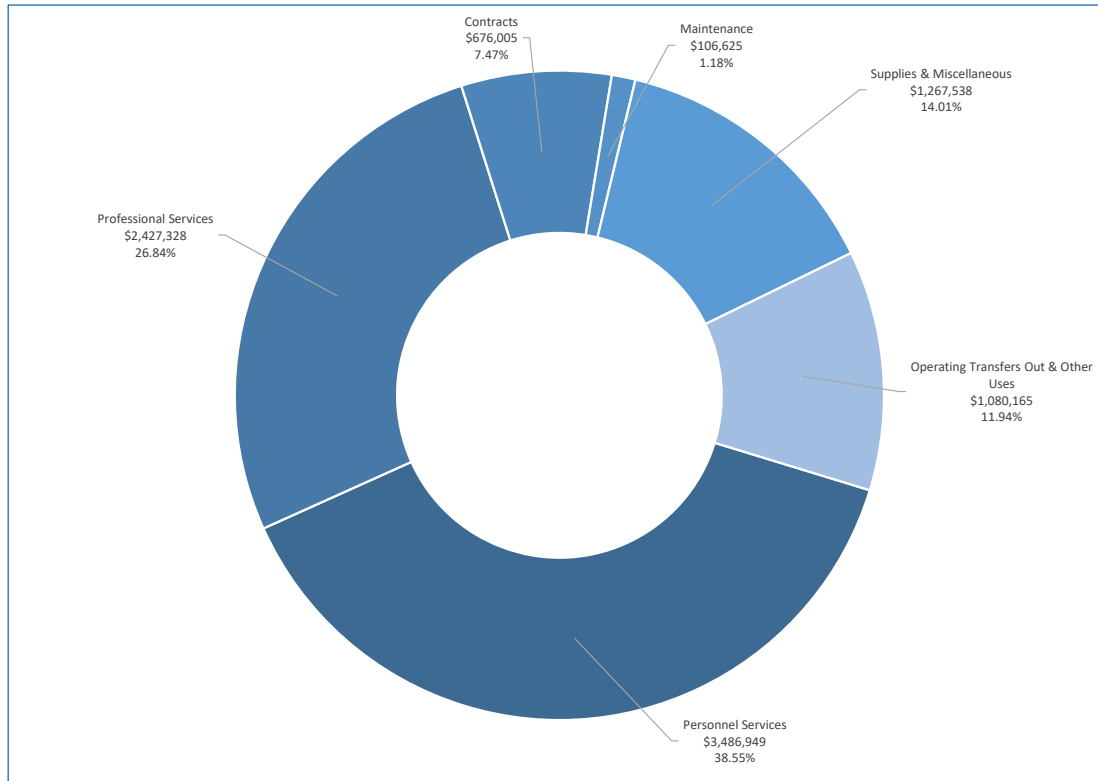


The fund is supported by the Hotel/Motel Occupancy Tax, which is restricted by State law to tourism promotion, capital construction, the operation of meeting facilities and the funding of cultural activities. The fund also hosts the operating revenues received from user fess charged for the use of the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

|                         | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|-------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Tax Revenue             | \$ 4,947,662         | \$ 5,087,581         | \$ 5,101,818           | \$ 5,154,521         | 57.13%             |
| Eisemann Center Revenue | 3,186,968            | 3,286,143            | 3,362,907              | 3,675,579            | 40.74%             |
| Interest Earnings       | 228,292              | 170,545              | 177,695                | 192,621              | 2.13%              |
| Total Revenues          | \$ 8,362,921         | \$ 8,544,269         | \$ 8,642,420           | \$ 9,022,721         | 100.00%            |

**HOTEL/MOTEL TAX FUND**  
**FY 2026-2027 EXPENDITURES**  
**\$9,110,810**

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 **73.43%** 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<br>FY 2023-24 | BUDGET<br>FY 2024-25 | ESTIMATE<br>FY 2024-25 | BUDGET<br>FY 2025-26 | FY26 %<br>of Total |
|--------------------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Personnel Services                   | \$ 3,019,628         | \$ 3,328,854         | \$ 3,190,914           | \$ 3,486,949         | 38.27%             |
| Professional Services                | 2,751,741            | 2,426,790            | 2,302,338              | 2,427,328            | 26.64%             |
| Contracts                            | 826,986              | 810,775              | 787,636                | 676,005              | 7.42%              |
| Maintenance                          | 62,912               | 103,826              | 122,866                | 106,625              | 1.17%              |
| Supplies & Miscellaneous             | 1,169,787            | 1,282,211            | 1,190,606              | 1,267,538            | 13.91%             |
| Capital                              | 275,455              | -                    | -                      | 66,200               | 0.73%              |
| Operating Transfers Out & Other Uses | 1,065,305            | 1,083,416            | 1,083,416              | 1,080,165            | 11.86%             |
| Transfers Out                        | -                    | -                    | -                      | -                    | -                  |
| <b>Total Expenditures</b>            | <b>\$ 9,171,814</b>  | <b>\$ 9,035,872</b>  | <b>\$ 8,677,776</b>    | <b>\$ 9,110,810</b>  | <b>100.00%</b>     |



# CITY OF RICHARDSON, TX FY 2026-2027

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 4,854,924         | \$ 4,283,967         | \$ 4,505,397           | \$ 4,496,002         | \$ 212,035                    | 4.95%          |
| Reserve for Encumbrances                                   | 485,326              | -                    | 25,961                 | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 5,340,250</b>  | <b>\$ 4,283,967</b>  | <b>\$ 4,531,358</b>    | <b>\$ 4,496,002</b>  | <b>\$ 212,035</b>             | <b>4.95%</b>   |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                |
| Tax Revenue                                                | \$ 4,947,662         | \$ 5,087,581         | \$ 5,101,818           | \$ 5,154,521         | \$ 66,940                     | 1.32%          |
| Eisemann Center Revenue                                    | 3,186,968            | 3,286,143            | 3,362,907              | 3,675,579            | 389,436                       | 11.85%         |
| Interest Earnings                                          | 228,292              | 170,545              | 177,695                | 192,621              | 22,076                        | 12.94%         |
| <b>Total Revenues</b>                                      | <b>\$ 8,362,921</b>  | <b>\$ 8,544,269</b>  | <b>\$ 8,642,420</b>    | <b>\$ 9,022,721</b>  | <b>\$ 478,452</b>             | <b>5.60%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 13,703,171</b> | <b>\$ 12,828,236</b> | <b>\$ 13,173,778</b>   | <b>\$ 13,518,723</b> | <b>\$ 690,487</b>             | <b>5.38%</b>   |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                |
| Personnel Services                                         | \$ 3,019,628         | \$ 3,328,854         | \$ 3,190,914           | \$ 3,486,949         | \$ 158,095                    | 4.75%          |
| Professional Services                                      | 2,751,741            | 2,426,790            | 2,302,338              | 2,427,328            | 538                           | 0.02%          |
| Contracts                                                  | 826,986              | 810,775              | 787,636                | 676,005              | (134,770)                     | -16.62%        |
| Maintenance                                                | 62,912               | 103,826              | 122,866                | 106,625              | 2,799                         | 2.70%          |
| Supplies & Miscellaneous                                   | 1,169,787            | 1,282,211            | 1,190,606              | 1,267,538            | (14,673)                      | -1.14%         |
| Capital                                                    | 275,455              | -                    | -                      | 66,200               | 66,200                        | N/A            |
| <b>Total Expenditures</b>                                  | <b>\$ 8,106,509</b>  | <b>\$ 7,952,456</b>  | <b>\$ 7,594,360</b>    | <b>\$ 8,030,645</b>  | <b>\$ 78,189</b>              | <b>0.98%</b>   |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                      |                      |                        |                      |                               |                |
| General and Administrative Charges                         | \$ 1,065,305         | \$ 1,083,416         | \$ 1,083,416           | \$ 1,080,165         | \$ (3,251)                    | -0.30%         |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 1,065,305</b>  | <b>\$ 1,083,416</b>  | <b>\$ 1,083,416</b>    | <b>\$ 1,080,165</b>  | <b>\$ (3,251)</b>             | <b>-0.30%</b>  |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 9,171,814</b>  | <b>\$ 9,035,872</b>  | <b>\$ 8,677,776</b>    | <b>\$ 9,110,810</b>  | <b>\$ 74,938</b>              | <b>0.83%</b>   |
| <b>Transfers Out</b>                                       |                      |                      |                        |                      |                               |                |
| Special Projects                                           | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A            |
| General Special Projects 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>\$ 9,171,814</b>  | <b>\$ 9,035,872</b>  | <b>\$ 8,677,776</b>    | <b>\$ 9,110,810</b>  | <b>\$ 74,938</b>              | <b>0.83%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (808,892)</b>  | <b>\$ (491,603)</b>  | <b>\$ (35,356)</b>     | <b>\$ (88,089)</b>   | <b>403,514</b>                | <b>-82.08%</b> |
| Reserve for Encumbrances                                   | 25,961               | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 4,505,397</b>  | <b>\$ 3,792,364</b>  | <b>\$ 4,496,002</b>    | <b>\$ 4,407,913</b>  | <b>\$ 615,549</b>             | <b>16.23%</b>  |
| <b>Days of Fund Balance</b>                                | <b>179.30</b>        | <b>153.19</b>        | <b>189.11</b>          | <b>176.59</b>        | <b>23.40</b>                  | <b>15.28%</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 2026-2027

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## HOTEL/MOTEL TAX FUND REVENUE BY DETAIL

|                                               | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |         |
|-----------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------|
| Tax Revenue                                   |                      |                      |                        |                      |                               |         |
| Aloft CityLine                                | \$ 354,718           | \$ 348,535           | \$ 340,675             | \$ 344,082           | \$ (4,453)                    | -1.28%  |
| Cambria Richardson                            | 208,890              | 208,302              | 214,440                | 216,512              | 8,210                         | 3.94%   |
| Como Motel                                    | -                    | -                    | -                      | -                    | -                             | N/A     |
| DoubleTree Hotel                              | 462,934              | 474,065              | 438,200                | 456,065              | (18,000)                      | -3.80%  |
| Drury Plaza                                   | 505,152              | 501,245              | 547,786                | 548,471              | 47,226                        | 9.42%   |
| Element Dallas/Richardson                     | 262,747              | 267,873              | 281,294                | 267,229              | (644)                         | -0.24%  |
| Extended Stay of America                      | 55,419               | 51,125               | 40,005                 | 48,006               | (3,119)                       | -6.10%  |
| Hampton Inn                                   | 183,082              | 190,016              | 197,037                | 199,522              | 9,506                         | 5.00%   |
| Hawthorne Suites                              | 38,071               | 41,011               | 33,651                 | 38,699               | (2,312)                       | -5.64%  |
| Hilton Garden Inn                             | 241,588              | 259,877              | 234,417                | 245,300              | (14,577)                      | -5.61%  |
| Hilton Richardson/Dallas                      | 651,869              | 657,385              | 627,946                | 638,343              | (19,042)                      | -2.90%  |
| Holiday Inn                                   | 184,422              | 204,208              | 179,231                | 183,712              | (20,496)                      | -10.04% |
| Marriott Courtyard - Spring Valley            | 233,851              | 238,893              | 241,870                | 243,975              | 5,082                         | 2.13%   |
| Marriott Renaissance                          | 860,550              | 875,349              | 891,019                | 899,468              | 24,119                        | 2.76%   |
| Marriott Springhill Suites                    | 175,181              | 178,628              | 189,270                | 187,377              | 8,749                         | 4.90%   |
| Park Residential (formally WaterWalk)         | 54,814               | 56,550               | 69,231                 | 58,846               | 2,296                         | 4.06%   |
| Quality Inn (formally Econo Lodge)            | 52,195               | 53,554               | 48,795                 | 49,039               | (4,515)                       | -8.43%  |
| Sonesta/Equinox Extended Stay Richardson      | 95,038               | 78,796               | 89,522                 | 90,417               | 11,621                        | 14.75%  |
| Sonesta/Equinox Select Richardson             | 95,997               | 160,346              | 169,367                | 171,061              | 10,715                        | 6.68%   |
| Spark by Hilton (formally Wingate by Wyndham) | 102,494              | 109,492              | 140,501                | 141,906              | 32,414                        | 29.60%  |
| Super 8                                       | 77,313               | 79,736               | 73,781                 | 75,626               | (4,110)                       | -5.15%  |
| Trellis Canyon Creek (formally Hyatt House)   | 6,130                | -                    | 3,419                  | -                    | -                             | N/A     |
| OTHER                                         | 45,206               | 52,595               | 50,361                 | 50,865               | (1,730)                       | -3.29%  |
| Sub-Total                                     | \$ 4,947,662         | \$ 5,087,581         | \$ 5,101,818           | \$ 5,154,521         | \$ 66,940                     | 1.32%   |
| Eisemann Center Revenue                       |                      |                      |                        |                      |                               |         |
| Eisemann Operations                           | \$ 1,663,591         | \$ 1,586,250         | \$ 1,998,806           | \$ 1,795,985         | \$ 209,735                    | 13.22%  |
| Eisemann Presents                             | 972,743              | 999,049              | 622,659                | 1,147,710            | 148,661                       | 14.88%  |
| Concessions                                   | 25,457               | 23,500               | 23,500                 | 25,000               | 1,500                         | 6.38%   |
| Other Revenue                                 | 95,279               | 78,500               | 180,258                | 120,000              | 41,500                        | 52.87%  |
| Parking Garage Fees                           | 263,231              | 355,884              | 367,684                | 376,884              | 21,000                        | 5.90%   |
| Hotel Parking Fees                            | 166,667              | 242,960              | 170,000                | 210,000              | (32,960)                      | -13.57% |
| Sub-Total                                     | \$ 3,186,968         | \$ 3,286,143         | \$ 3,362,907           | \$ 3,675,579         | \$ 389,436                    | 11.85%  |
| Interest Earnings                             |                      |                      |                        |                      |                               |         |
| Interest Earnings                             | \$ 228,292           | \$ 170,545           | \$ 177,695             | \$ 192,621           | \$ 22,076                     | 12.94%  |
| Sub-Total                                     | \$ 228,292           | \$ 170,545           | \$ 177,695             | \$ 192,621           | \$ 22,076                     | 12.94%  |
| 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                    |                      |                      |                        |                      |                               |         |
|                                               | \$ 8,362,921         | \$ 8,544,269         | \$ 8,642,420           | \$ 9,022,721         | \$ 478,452                    | 5.60%   |

**HOTEL/MOTEL TAX FUND  
DEPARTMENTAL EXPENDITURE COMPARISON**

|                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |          |
|--------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------|
| Administration & Capital Renewal           |                      |                      |                        |                      |                               |          |
| 0227 - Eisemann Center Capital Renewal     | \$ 275,455           | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A      |
| 0228 - Parking Garage Capital Renewal      | -                    | -                    | 24,961                 | -                    | -                             | N/A      |
| 0229 - Eisemann Campus Capital Renewal     | -                    | -                    | -                      | -                    | -                             | N/A      |
| 0310 - Non-Departmental                    | 2,293,316            | 2,351,801            | 2,342,079              | 2,043,390            | (308,411)                     | -13.11%  |
| 3010 - Parks Administration                | -                    | -                    | -                      | 197,026              | 197,026                       | N/A      |
| 4210 - Communications                      | -                    | -                    | -                      | 180,134              | 180,134                       | N/A      |
| Sub-Total                                  | \$ 2,568,770         | \$ 2,351,801         | \$ 2,367,040           | \$ 2,420,550         | \$ 68,749                     | 2.92%    |
| Convention and Visitors Bureau             |                      |                      |                        |                      |                               |          |
| 0216 - Convention and Visitors Bureau      | \$ 469,571           | \$ 483,746           | \$ 483,365             | \$ -                 | \$ (483,746)                  | -100.00% |
| Sub-Total                                  | \$ 469,571           | \$ 483,746           | \$ 483,365             | \$ -                 | \$ (483,746)                  | -100.00% |
| Eisemann Center                            |                      |                      |                        |                      |                               |          |
| 0927 - Eisemann Center                     | \$ 4,278,767         | \$ 4,508,716         | \$ 4,515,542           | \$ 4,808,570         | \$ 299,854                    | 6.65%    |
| 0928 - Eisemann Center - Parking Garage    | 636,928              | 699,190              | 616,554                | 709,270              | 10,080                        | 1.44%    |
| 0929 - Eisemann Center - Eisemann Presents | 1,217,777            | 992,419              | 695,275                | 1,172,420            | 180,001                       | 18.14%   |
| Sub-Total                                  | \$ 6,133,472         | \$ 6,200,325         | \$ 5,827,371           | \$ 6,690,260         | \$ 489,935                    | 7.90%    |
| Transfers Out                              |                      |                      |                        |                      |                               |          |
| 0000 - Transfers Out                       | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A      |
| Sub-Total                                  | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A      |
| Total Hotel/Motel Tax Fund                 | \$ 9,171,814         | \$ 9,035,872         | \$ 8,677,776           | \$ 9,110,810         | \$ 74,938                     | 0.83%    |



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# INTERNAL SERVICE FUNDS

## FY 2026-2027

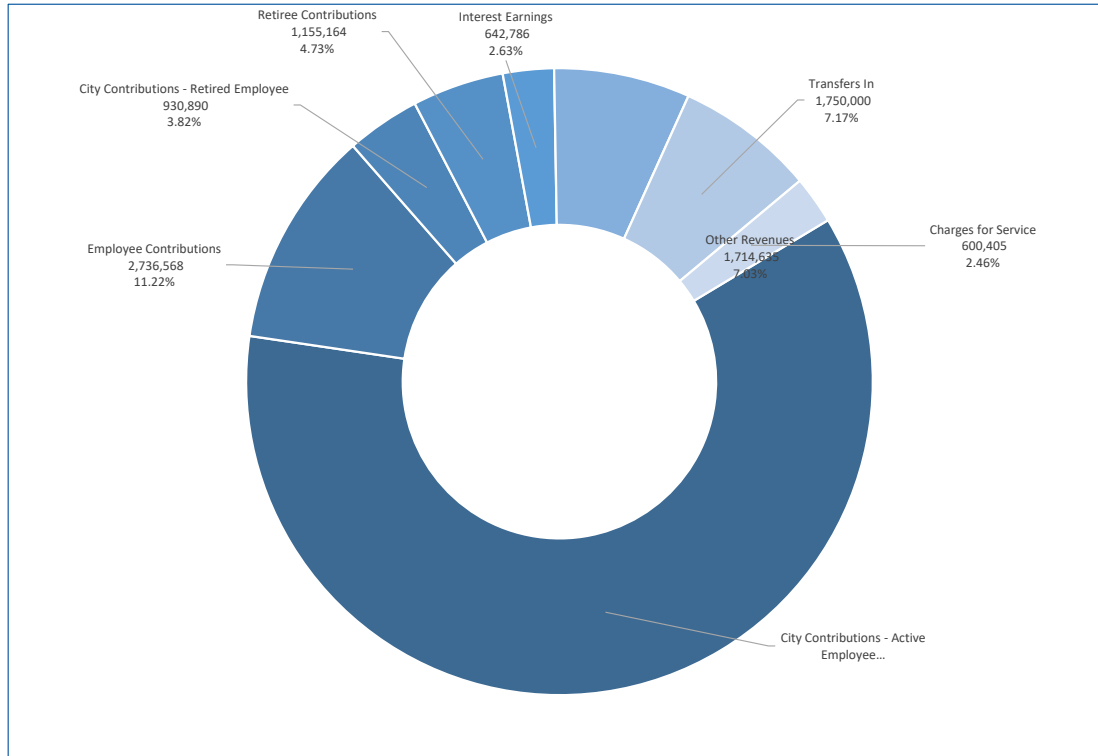
INTERNAL SERVICE FUNDS COMBINED  
INSURANCE AND FLEXIBLE SPENDING FUND  
CENTRAL SERVICES FUND  
TECHNOLOGY REPLACEMENT FUND



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**COMBINED INTERNAL SERVICES FUNDS  
FY 2026-2027 REVENUES  
\$24,400,608**

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.

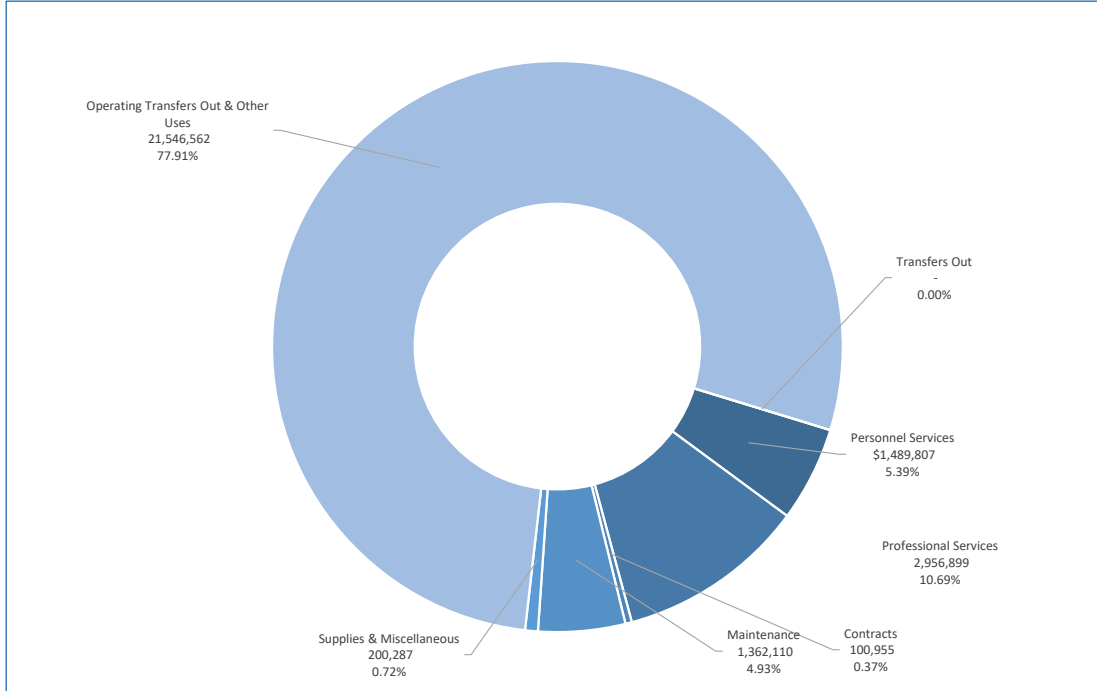


The two largest sources of revenue for the Internal Services Funds are the City and employee contributions to the Insurance and Flexible Spending Fund and Charges for Services in the Central Services Fund. For FY 2025-2026, the City's contribution to the Insurance and Flexible Spending Fund is \$885 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<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|---------------------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| City Contributions - Active Employee  | \$ 11,200,114        | \$ 11,603,241        | \$ 11,628,021          | \$ 14,870,160        | 60.94%             |
| Employee Contributions                | 2,350,509            | 2,788,339            | 2,629,790              | 2,736,568            | 11.22%             |
| City Contributions - Retired Employee | 914,782              | 755,196              | 895,800                | 930,890              | 3.82%              |
| Retiree Contributions                 | 989,607              | 1,146,777            | 996,452                | 1,155,164            | 4.73%              |
| Interest Earnings                     | 902,401              | 624,423              | 625,847                | 642,786              | 2.63%              |
| Other Revenues                        | 1,521,257            | 1,605,523            | 1,635,131              | 1,714,635            | 7.03%              |
| Transfers In                          | 3,500,000            | 1,500,000            | 4,500,000              | 1,750,000            | N/A                |
| Charges for Service                   | 620,314              | 577,394              | 575,117                | 600,405              | N/A                |
| <b>Total Revenues</b>                 | <b>\$ 21,998,984</b> | <b>\$ 20,600,893</b> | <b>\$ 23,486,158</b>   | <b>\$ 24,400,608</b> | <b>90.37%</b>      |

**COMBINED INTERNAL SERVICES FUNDS**  
**FY 2026-2027 EXPENDITURES**  
**\$27,706,620**

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<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|--------------------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Personnel Services                   | \$ 1,468,023         | \$ 1,512,178         | \$ 1,491,583           | \$ 1,489,807         | 5.38%              |
| Professional Services                | 1,103,215            | 1,168,173            | 1,946,272              | 2,956,899            | 10.67%             |
| Contracts                            | 102,399              | 90,955               | 90,955                 | 100,955              | 0.36%              |
| Maintenance                          | 1,961,416            | 2,922,001            | 1,459,852              | 1,362,110            | 4.92%              |
| Supplies & Miscellaneous             | 104,767              | 253,008              | 259,827                | 200,287              | 0.72%              |
| Capital                              | 100,941              | 75,000               | 96,692                 | 50,000               | 0.18%              |
| Operating Transfers Out & Other Uses | 19,822,103           | 18,856,135           | 19,738,702             | 21,546,562           | 77.77%             |
| Transfers Out                        | -                    | -                    | -                      | -                    | 0.00%              |
| <b>Total Expenditures</b>            | <b>\$ 24,662,865</b> | <b>\$ 24,877,450</b> | <b>\$ 25,083,883</b>   | <b>\$ 27,706,620</b> | <b>100.00%</b>     |



# CITY OF RICHARDSON, TX FY 2026-2027

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## COMBINED INTERNAL SERVICES FUNDS SUMMARY OF REVENUES AND EXPENDITURES

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 20,115,993         | \$ 17,104,614         | \$ 17,509,780          | \$ 15,912,055         | \$ (1,192,559)                | -6.97%         |
| Reserve for Encumbrances                                   | 57,667                | -                     | -                      | -                     | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 20,173,660</b>  | <b>\$ 17,104,614</b>  | <b>\$ 17,509,780</b>   | <b>\$ 15,912,055</b>  | <b>\$ (1,192,559)</b>         | <b>-6.97%</b>  |
| <b>Revenues</b>                                            |                       |                       |                        |                       |                               |                |
| City Contributions - Active Employee                       | \$ 11,200,114         | \$ 11,603,241         | \$ 11,628,021          | \$ 14,870,160         | \$ 3,266,919                  | 28.16%         |
| Employee Contributions                                     | 2,350,509             | 2,788,339             | 2,629,790              | 2,736,568             | (51,771)                      | -1.86%         |
| City Contributions - Retired Employee                      | 914,782               | 755,196               | 895,800                | 930,890               | 175,694                       | 23.26%         |
| Retiree Contributions                                      | 989,607               | 1,146,777             | 996,452                | 1,155,164             | 8,387                         | 0.73%          |
| Interest Earnings                                          | 902,401               | 624,423               | 625,847                | 642,786               | 18,363                        | 2.94%          |
| Other Revenues                                             | 1,521,257             | 1,605,523             | 1,635,131              | 1,714,635             | 109,112                       | 6.80%          |
| Transfers In                                               | 3,500,000             | 1,500,000             | 4,500,000              | 1,750,000             | 250,000                       | 16.67%         |
| Charges for Service                                        | 620,314               | 577,394               | 575,117                | 600,405               | 23,011                        | 3.99%          |
| <b>Total Revenues</b>                                      | <b>\$ 21,998,984</b>  | <b>\$ 20,600,893</b>  | <b>\$ 23,486,158</b>   | <b>\$ 24,400,608</b>  | <b>\$ 3,799,715</b>           | <b>18.44%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 42,172,645</b>  | <b>\$ 37,705,507</b>  | <b>\$ 40,995,938</b>   | <b>\$ 40,312,663</b>  | <b>\$ 2,607,156</b>           | <b>6.91%</b>   |
| <b>Expenditures</b>                                        |                       |                       |                        |                       |                               |                |
| Personnel Services                                         | \$ 1,468,023          | \$ 1,512,178          | \$ 1,491,583           | \$ 1,489,807          | \$ (22,371)                   | -1.48%         |
| Professional Services                                      | 1,103,215             | 1,168,173             | 1,946,272              | 2,956,899             | 1,788,726                     | 153.12%        |
| Contracts                                                  | 102,399               | 90,955                | 90,955                 | 100,955               | 10,000                        | 10.99%         |
| Maintenance                                                | 1,961,416             | 2,922,001             | 1,459,852              | 1,362,110             | (1,559,891)                   | -53.38%        |
| Supplies & Miscellaneous                                   | 104,767               | 253,008               | 259,827                | 200,287               | (52,721)                      | -20.84%        |
| Capital                                                    | 100,941               | 75,000                | 96,692                 | 50,000                | (25,000)                      | -33.33%        |
| <b>Total Expenditures</b>                                  | <b>\$ 4,840,761</b>   | <b>\$ 6,021,315</b>   | <b>\$ 5,345,181</b>    | <b>\$ 6,160,058</b>   | <b>\$ 138,743</b>             | <b>2.30%</b>   |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                       |                       |                        |                       |                               |                |
| Insurance Premiums                                         | \$ 1,491,158          | \$ 1,690,633          | \$ 1,690,633           | \$ 1,854,323          | \$ 163,690                    | 9.68%          |
| Insurance Claims                                           | 18,330,945            | 17,165,502            | 18,048,069             | 19,692,239            | 2,526,737                     | 14.72%         |
| General and Administrative Charges                         | -                     | -                     | -                      | -                     | -                             | N/A            |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 19,822,103</b>  | <b>\$ 18,856,135</b>  | <b>\$ 19,738,702</b>   | <b>\$ 21,546,562</b>  | <b>\$ 2,690,427</b>           | <b>14.27%</b>  |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 24,662,865</b>  | <b>\$ 24,877,450</b>  | <b>\$ 25,083,883</b>   | <b>\$ 27,706,620</b>  | <b>\$ 2,690,427</b>           | <b>10.81%</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>\$ 24,662,865</b>  | <b>\$ 24,877,450</b>  | <b>\$ 25,083,883</b>   | <b>\$ 27,706,620</b>  | <b>\$ 2,829,170</b>           | <b>11.37%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (2,663,880)</b> | <b>\$ (4,276,557)</b> | <b>\$ (1,597,725)</b>  | <b>\$ (3,306,012)</b> | <b>\$ 970,545</b>             | <b>-22.69%</b> |
| Reserve for Encumbrances                                   | -                     | -                     | -                      | -                     | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 17,509,780</b>  | <b>\$ 12,828,057</b>  | <b>\$ 15,912,055</b>   | <b>\$ 12,606,043</b>  | <b>\$ (222,014)</b>           | <b>-1.73%</b>  |

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

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 15,331,813         | \$ 13,181,538         | \$ 12,998,498          | \$ 12,044,627         | \$ (1,136,911)                | -8.63%         |
| Reserve for Encumbrances                                   | 5,430                 | -                     | -                      | -                     | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 15,337,243</b>  | <b>\$ 13,181,538</b>  | <b>\$ 12,998,498</b>   | <b>\$ 12,044,627</b>  | <b>\$ (1,136,911)</b>         | <b>-8.63%</b>  |
| <b>Revenues</b>                                            |                       |                       |                        |                       |                               |                |
| City Contributions - Active Employee                       | \$ 11,200,114         | \$ 11,603,241         | \$ 11,628,021          | \$ 14,870,160         | \$ 3,266,919                  | 28.16%         |
| Employee Contributions                                     | 2,350,509             | 2,788,339             | 2,629,790              | 2,736,568             | (51,771)                      | -1.86%         |
| City Contributions - Retired Employee                      | 914,782               | 755,196               | 895,800                | 930,890               | 175,694                       | 23.26%         |
| Retiree Contributions                                      | 989,607               | 1,146,777             | 996,452                | 1,155,164             | 8,387                         | 0.73%          |
| Interest Earnings                                          | 647,676               | 475,180               | 424,206                | 424,206               | (50,974)                      | -10.73%        |
| Other Revenues                                             | 1,521,257             | 1,605,523             | 1,635,131              | 1,714,635             | 109,112                       | 6.80%          |
| Transfer In - General Fund                                 | 1,000,000             | -                     | 3,000,000              | -                     | -                             | N/A            |
| Transfer In - General Special Projects Fund                | 1,000,000             | -                     | -                      | -                     | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 19,623,945</b>  | <b>\$ 18,374,256</b>  | <b>\$ 21,209,400</b>   | <b>\$ 21,831,623</b>  | <b>\$ 3,457,367</b>           | <b>18.82%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 34,961,188</b>  | <b>\$ 31,555,794</b>  | <b>\$ 34,207,898</b>   | <b>\$ 33,876,250</b>  | <b>\$ 2,320,456</b>           | <b>7.35%</b>   |
| <b>Expenditures</b>                                        |                       |                       |                        |                       |                               |                |
| Personnel Services                                         | \$ 1,005,594          | \$ 1,052,497          | \$ 1,043,212           | \$ 966,619            | \$ (85,878)                   | -8.16%         |
| Professional Services                                      | 1,091,124             | 1,164,717             | 1,223,610              | 1,239,189             | 74,472                        | 6.39%          |
| Contracts                                                  | 7,245                 | -                     | -                      | -                     | -                             | N/A            |
| Maintenance                                                | -                     | -                     | -                      | -                     | -                             | N/A            |
| Supplies & Miscellaneous                                   | 36,623                | 157,747               | 157,747                | 157,747               | -                             | 0.00%          |
| Capital                                                    | -                     | -                     | -                      | -                     | -                             | N/A            |
| <b>Total Expenditures</b>                                  | <b>\$ 2,140,586</b>   | <b>\$ 2,374,961</b>   | <b>\$ 2,424,569</b>    | <b>\$ 2,363,555</b>   | <b>\$ (11,406)</b>            | <b>-0.48%</b>  |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                       |                       |                        |                       |                               |                |
| Insurance Premiums                                         | \$ 1,491,158          | \$ 1,690,633          | \$ 1,690,633           | \$ 1,854,323          | \$ 163,690                    | 9.68%          |
| Insurance Claims                                           | 18,330,945            | 17,165,502            | 18,048,069             | 19,692,239            | 2,526,737                     | 14.72%         |
| General and Administrative Charges                         | -                     | -                     | -                      | -                     | -                             | N/A            |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 19,822,103</b>  | <b>\$ 18,856,135</b>  | <b>\$ 19,738,702</b>   | <b>\$ 21,546,562</b>  | <b>\$ 2,690,427</b>           | <b>14.27%</b>  |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 21,962,690</b>  | <b>\$ 21,231,096</b>  | <b>\$ 22,163,271</b>   | <b>\$ 23,910,117</b>  | <b>\$ 2,679,021</b>           | <b>12.62%</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>\$ 21,962,690</b>  | <b>\$ 21,231,096</b>  | <b>\$ 22,163,271</b>   | <b>\$ 23,910,117</b>  | <b>\$ 2,679,021</b>           | <b>12.62%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (2,338,745)</b> | <b>\$ (2,856,840)</b> | <b>\$ (953,871)</b>    | <b>\$ (2,078,494)</b> | <b>778,346</b>                | <b>-27.24%</b> |
| Reserve for Encumbrances                                   | -                     | -                     | -                      | -                     | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 12,998,498</b>  | <b>\$ 10,324,698</b>  | <b>\$ 12,044,627</b>   | <b>\$ 9,966,133</b>   | <b>\$ (358,565)</b>           | <b>-3.47%</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.

**CENTRAL SERVICES FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 830,842           | \$ 923,153           | \$ 909,324             | \$ 952,133           | \$ 28,980                     | 3.14%           |
| Reserve for Encumbrances                                   | 14,000               | -                    | -                      | -                    | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 844,842</b>    | <b>\$ 923,153</b>    | <b>\$ 909,324</b>      | <b>\$ 952,133</b>    | <b>\$ 28,980</b>              | <b>3.14%</b>    |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                 |
| Interest Earnings                                          | \$ 30,948            | \$ 23,027            | \$ 26,614              | \$ 28,850            | \$ 5,823                      | 25.29%          |
| Other Revenues                                             | -                    | -                    | -                      | -                    | -                             | N/A             |
| Charges for Service                                        | 620,314              | 577,394              | 575,117                | 600,405              | 23,011                        | 3.99%           |
| <b>Total Revenues</b>                                      | <b>\$ 651,262</b>    | <b>\$ 600,421</b>    | <b>\$ 601,731</b>      | <b>\$ 629,255</b>    | <b>\$ 28,834</b>              | <b>4.80%</b>    |
| <b>Total Available Funds</b>                               | <b>\$ 1,496,104</b>  | <b>\$ 1,523,574</b>  | <b>\$ 1,511,055</b>    | <b>\$ 1,581,388</b>  | <b>\$ 57,814</b>              | <b>3.79%</b>    |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                 |
| Personnel Services                                         | \$ 462,429           | \$ 459,681           | \$ 448,371             | \$ 523,188           | \$ 63,507                     | 13.82%          |
| Professional Services                                      | 12,091               | 3,456                | 3,456                  | 3,171                | (285)                         | -8.25%          |
| Contracts                                                  | 95,154               | 90,955               | 90,955                 | 100,955              | 10,000                        | 10.99%          |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A             |
| Supplies & Miscellaneous                                   | 12,857               | 16,830               | 16,140                 | 17,540               | 710                           | 4.22%           |
| Capital                                                    | 4,249                | -                    | -                      | -                    | -                             | N/A             |
| <b>Total Expenditures</b>                                  | <b>\$ 586,781</b>    | <b>\$ 570,922</b>    | <b>\$ 558,922</b>      | <b>\$ 644,854</b>    | <b>\$ 73,932</b>              | <b>12.95%</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>\$ 586,781</b>    | <b>\$ 570,922</b>    | <b>\$ 558,922</b>      | <b>\$ 644,854</b>    | <b>\$ 73,932</b>              | <b>12.95%</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>\$ 586,781</b>    | <b>\$ 570,922</b>    | <b>\$ 558,922</b>      | <b>\$ 644,854</b>    | <b>\$ 73,932</b>              | <b>12.95%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 64,481</b>     | <b>\$ 29,499</b>     | <b>\$ 42,809</b>       | <b>\$ (15,599)</b>   | <b>(45,098)</b>               | <b>-152.88%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 909,324</b>    | <b>\$ 952,652</b>    | <b>\$ 952,133</b>      | <b>\$ 936,534</b>    | <b>\$ (16,118)</b>            | <b>-1.69%</b>   |

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

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|-----------------------|------------------------|-----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 3,953,338         | \$ 2,999,923          | \$ 3,601,958           | \$ 2,915,295          | \$ (84,628)                   | -2.82%         |
| Reserve for Encumbrances                                   | 38,237               | -                     | -                      | -                     | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 3,991,575</b>  | <b>\$ 2,999,923</b>   | <b>\$ 3,601,958</b>    | <b>\$ 2,915,295</b>   | <b>\$ (84,628)</b>            | <b>-2.82%</b>  |
| <b>Revenues</b>                                            |                      |                       |                        |                       |                               |                |
| Interest Earnings                                          | \$ 223,778           | \$ 126,216            | \$ 175,027             | \$ 189,730            | \$ 63,514                     | 50.32%         |
| Transfers In                                               | 1,500,000            | 1,500,000             | 1,500,000              | 1,750,000             | 250,000                       | 16.67%         |
| <b>Total Revenues</b>                                      | <b>\$ 1,723,778</b>  | <b>\$ 1,626,216</b>   | <b>\$ 1,675,027</b>    | <b>\$ 1,939,730</b>   | <b>\$ 313,514</b>             | <b>19.28%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 5,715,352</b>  | <b>\$ 4,626,139</b>   | <b>\$ 5,276,985</b>    | <b>\$ 4,855,025</b>   | <b>\$ 228,886</b>             | <b>4.95%</b>   |
| <b>Expenditures</b>                                        |                      |                       |                        |                       |                               |                |
| Personnel Services                                         | \$ -                 | \$ -                  | \$ -                   | \$ -                  | \$ -                          | N/A            |
| Professional Services                                      | -                    | -                     | 719,206                | 1,714,539             | 1,714,539                     | N/A            |
| Contracts                                                  | -                    | -                     | -                      | -                     | -                             | N/A            |
| Maintenance                                                | 1,961,416            | 2,922,001             | 1,459,852              | 1,362,110             | (1,559,891)                   | -53.38%        |
| Supplies & Miscellaneous                                   | 55,286               | 78,431                | 85,940                 | 25,000                | (53,431)                      | -68.12%        |
| Capital                                                    | 96,692               | 75,000                | 96,692                 | 50,000                | (25,000)                      | -33.33%        |
| <b>Total Expenditures</b>                                  | <b>\$ 2,113,395</b>  | <b>\$ 3,075,432</b>   | <b>\$ 2,361,690</b>    | <b>\$ 3,151,649</b>   | <b>\$ 76,217</b>              | <b>2.48%</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>\$ 2,113,395</b>  | <b>\$ 3,075,432</b>   | <b>\$ 2,361,690</b>    | <b>\$ 3,151,649</b>   | <b>\$ 76,217</b>              | <b>2.48%</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>\$ 2,113,395</b>  | <b>\$ 3,075,432</b>   | <b>\$ 2,361,690</b>    | <b>\$ 3,151,649</b>   | <b>\$ 76,217</b>              | <b>2.48%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (389,617)</b>  | <b>\$ (1,449,216)</b> | <b>\$ (686,663)</b>    | <b>\$ (1,211,919)</b> | <b>237,297</b>                | <b>-16.37%</b> |
| Reserve for Encumbrances                                   | -                    | -                     | -                      | -                     | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 3,601,958</b>  | <b>\$ 1,550,707</b>   | <b>\$ 2,915,295</b>    | <b>\$ 1,703,376</b>   | <b>\$ 152,669</b>             | <b>9.85%</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 2026-2027

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

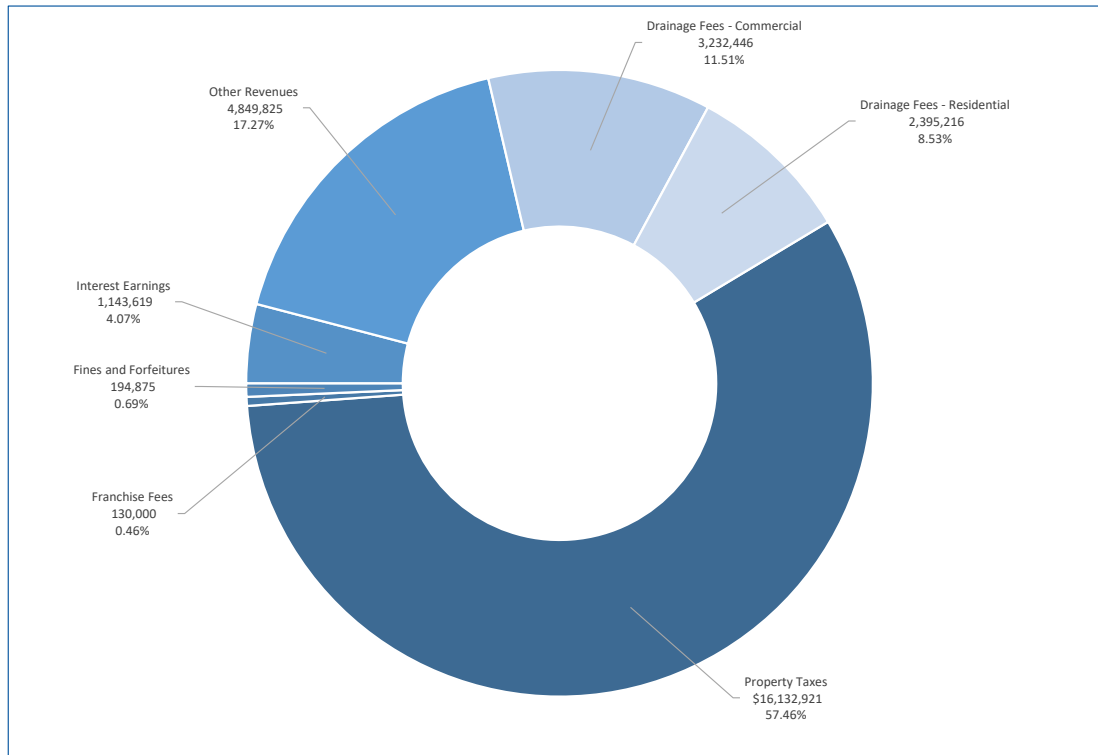


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# CITY OF RICHARDSON, TX FY 2026-2027

## COMBINED RESTRICTED PURPOSE FUNDS FY 2026-2027 REVENUES \$28,078,902

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.



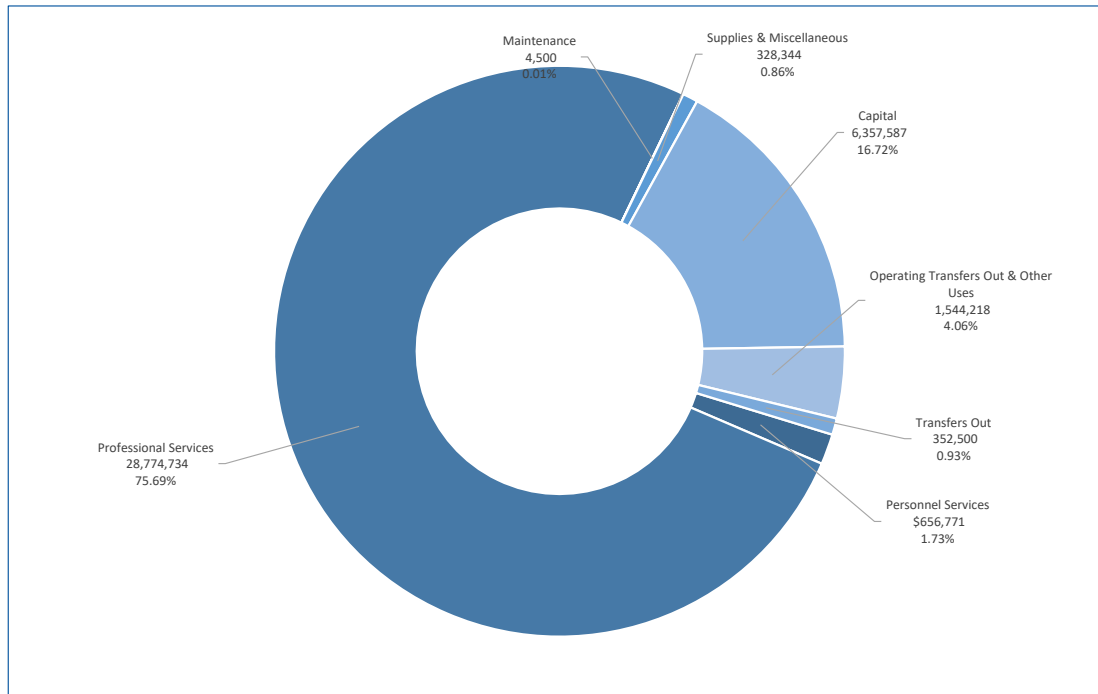
The three main sources of revenues are Property Taxes, Drainage Fees and Intergovernmental Revenues. Other revenues include grant revenue, contributions, wireless 9-1-1 fees and interest earnings.

|                             | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|-----------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Property Taxes              | \$ 13,591,365        | \$ 14,957,553        | \$ 14,539,678          | \$ 16,132,921        | 57.46%             |
| Franchise Fees              | 151,509              | 73,609               | 153,103                | 130,000              | 0.46%              |
| Fines and Forfeitures       | 167,077              | 158,070              | 184,542                | 194,875              | 0.69%              |
| Interest Earnings           | 1,749,170            | 1,190,505            | 1,259,591              | 1,143,619            | 4.07%              |
| Other Revenues              | 6,885,949            | 4,400,760            | 7,102,666              | 4,849,825            | 17.27%             |
| Transfers In                | -                    | -                    | -                      | -                    | 0.00%              |
| Drainage Fees - Commercial  | 2,230,296            | 2,639,577            | 2,779,713              | 3,232,446            | N/A                |
| Drainage Fees - Residential | 1,746,765            | 2,093,484            | 2,061,566              | 2,395,216            | N/A                |
| <b>Total Revenues</b>       | <b>\$ 26,522,131</b> | <b>\$ 25,513,558</b> | <b>\$ 28,080,859</b>   | <b>\$ 28,078,902</b> | <b>79.96%</b>      |

# CITY OF RICHARDSON, TX FY 2026-2027

## COMBINED RESTRICTED PURPOSE FUNDS FY 2026-2027 EXPENDITURES \$38,018,654

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<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | FY26 %<br>of Total |
|--------------------------------------|----------------------|----------------------|------------------------|----------------------|--------------------|
| Personnel Services                   | \$ 234,592           | \$ 284,029           | \$ 528,639             | \$ 656,771           | 1.73%              |
| Professional Services                | 14,428,405           | 28,327,778           | 20,764,292             | 28,774,734           | 75.69%             |
| Contracts                            | 13,755               | -                    | -                      | -                    | 0.00%              |
| Maintenance                          | 2,740                | 4,500                | 4,500                  | 4,500                | 0.01%              |
| Supplies & Miscellaneous             | 315,699              | 875,516              | 1,205,451              | 328,344              | 0.86%              |
| Capital                              | 11,824,565           | 7,474,045            | 10,043,111             | 6,357,587            | 16.72%             |
| Operating Transfers Out & Other Uses | 1,353,026            | 1,548,864            | 1,548,864              | 1,544,218            | 4.06%              |
| Transfers Out                        | 722,274              | 720,150              | 676,871                | 352,500              | 0.93%              |
| <b>Total Expenditures</b>            | <b>\$ 28,895,055</b> | <b>\$ 39,234,882</b> | <b>\$ 34,771,728</b>   | <b>\$ 38,018,654</b> | <b>100.00%</b>     |



# CITY OF RICHARDSON, TX FY 2026-2027

## COMBINED RESTRICTED PURPOSE FUNDS SUMMARY OF REVENUES AND EXPENDITURES

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26   | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 19,816,032         | \$ 24,459,345          | \$ 25,874,674          | \$ 22,786,350         | \$ (1,672,995)                | -6.84%         |
| Reserves of Fund Balance                                   | 12,371,029            | 336,918                | 3,939,463              | 336,918               | -                             | 0.00%          |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 32,187,061</b>  | <b>\$ 24,796,263</b>   | <b>\$ 29,814,137</b>   | <b>\$ 23,123,268</b>  | <b>\$ (1,672,995)</b>         | <b>-6.75%</b>  |
| <b>Revenues</b>                                            |                       |                        |                        |                       |                               |                |
| Property Taxes                                             | \$ 13,591,365         | \$ 14,957,553          | \$ 14,539,678          | \$ 16,132,921         | \$ 1,175,368                  | 7.86%          |
| Franchise Fees                                             | 151,509               | 73,609                 | 153,103                | 130,000               | 56,391                        | 76.61%         |
| Fines and Forfeitures                                      | 167,077               | 158,070                | 184,542                | 194,875               | 36,805                        | 23.28%         |
| Interest Earnings                                          | 1,749,170             | 1,190,505              | 1,259,591              | 1,143,619             | (46,886)                      | -3.94%         |
| Other Revenues                                             | 6,885,949             | 4,400,760              | 7,102,666              | 4,849,825             | 449,065                       | 10.20%         |
| Transfers In                                               | -                     | -                      | -                      | -                     | -                             | N/A            |
| Drainage Fees - Commercial                                 | 2,230,296             | 2,639,577              | 2,779,713              | 3,232,446             | 592,869                       | 22.46%         |
| Drainage Fees - Residential                                | 1,746,765             | 2,093,484              | 2,061,566              | 2,395,216             | 301,732                       | 14.41%         |
| <b>Total Revenues</b>                                      | <b>\$ 26,522,131</b>  | <b>\$ 25,513,558</b>   | <b>\$ 28,080,859</b>   | <b>\$ 28,078,902</b>  | <b>\$ 2,565,344</b>           | <b>10.05%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 58,709,192</b>  | <b>\$ 50,309,821</b>   | <b>\$ 57,894,996</b>   | <b>\$ 51,202,170</b>  | <b>\$ 892,349</b>             | <b>1.77%</b>   |
| <b>Expenditures</b>                                        |                       |                        |                        |                       |                               |                |
| Personnel Services                                         | \$ 234,592            | \$ 284,029             | \$ 528,639             | \$ 656,771            | \$ 372,742                    | 131.23%        |
| Professional Services                                      | 14,428,405            | 28,327,778             | 20,764,292             | 28,774,734            | 446,956                       | 1.58%          |
| Contracts                                                  | 13,755                | -                      | -                      | -                     | -                             | N/A            |
| Maintenance                                                | 2,740                 | 4,500                  | 4,500                  | 4,500                 | -                             | 0.00%          |
| Supplies & Miscellaneous                                   | 315,699               | 875,516                | 1,205,451              | 328,344               | (547,172)                     | -62.50%        |
| Capital                                                    | 11,824,565            | 7,474,045              | 10,043,111             | 6,357,587             | (1,116,458)                   | -14.94%        |
| <b>Total Expenditures</b>                                  | <b>\$ 26,819,756</b>  | <b>\$ 36,965,868</b>   | <b>\$ 32,545,993</b>   | <b>\$ 36,121,936</b>  | <b>\$ (843,932)</b>           | <b>-2.28%</b>  |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                       |                        |                        |                       |                               |                |
| General and Administrative Charges                         | \$ 1,353,026          | \$ 1,548,864           | \$ 1,548,864           | \$ 1,544,218          | \$ (4,646)                    | -0.30%         |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 1,353,026</b>   | <b>\$ 1,548,864</b>    | <b>\$ 1,548,864</b>    | <b>\$ 1,544,218</b>   | <b>\$ (4,646)</b>             | <b>-0.30%</b>  |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 28,172,782</b>  | <b>\$ 38,514,732</b>   | <b>\$ 34,094,857</b>   | <b>\$ 37,666,154</b>  | <b>\$ (848,578)</b>           | <b>-2.20%</b>  |
| <b>Transfers Out</b>                                       |                       |                        |                        |                       |                               |                |
| Special Projects                                           | \$ -                  | \$ -                   | \$ -                   | \$ -                  | \$ -                          | N/A            |
| Transfers Out - General Fund                               | 722,274               | 720,150                | 676,871                | 352,500               | (367,650)                     | -51.05%        |
| <b>Total Transfers Out</b>                                 | <b>\$ 722,274</b>     | <b>\$ 720,150</b>      | <b>\$ 676,871</b>      | <b>\$ 352,500</b>     | <b>\$ (367,650)</b>           | <b>-51.05%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 28,895,055</b>  | <b>\$ 39,234,882</b>   | <b>\$ 34,771,728</b>   | <b>\$ 38,018,654</b>  | <b>\$ (1,216,228)</b>         | <b>-3.10%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (2,372,924)</b> | <b>\$ (13,721,324)</b> | <b>\$ (6,690,869)</b>  | <b>\$ (9,939,752)</b> | <b>3,781,572</b>              | <b>-27.56%</b> |
| Reserves of Fund Balance                                   | 3,939,463             | 336,918                | 336,918                | 336,918               | -                             | 0.00%          |
| <b>Ending Fund Balance</b>                                 | <b>\$ 25,874,674</b>  | <b>\$ 10,738,021</b>   | <b>\$ 22,786,350</b>   | <b>\$ 12,846,598</b>  | <b>\$ 2,108,577</b>           | <b>19.64%</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.

**DRAINAGE FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|----------------------|-----------------------|------------------------|----------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 598,756           | \$ 3,485,243          | \$ 3,216,744           | \$ 4,337,816         | \$ 852,573                    | 24.46%          |
| Reserve for Encumbrances                                   | 3,742,277            | -                     | 863,411                | -                    | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 4,341,033</b>  | <b>\$ 3,485,243</b>   | <b>\$ 4,080,154</b>    | <b>\$ 4,337,816</b>  | <b>\$ 852,573</b>             | <b>24.46%</b>   |
| <b>Revenues</b>                                            |                      |                       |                        |                      |                               |                 |
| Interest Earnings                                          | \$ 217,357           | \$ 126,216            | \$ 176,168             | \$ 190,966           | \$ 64,750                     | 51.30%          |
| Other Revenues                                             | -                    | -                     | -                      | -                    | -                             | N/A             |
| Transfers In                                               | -                    | -                     | -                      | -                    | -                             | N/A             |
| Drainage Fees - Commercial                                 | 2,230,296            | 2,639,577             | 2,779,713              | 3,232,446            | 592,869                       | 22.46%          |
| Drainage Fees - Residential                                | 1,746,765            | 2,093,484             | 2,061,566              | 2,395,216            | 301,732                       | 14.41%          |
| <b>Total Revenues</b>                                      | <b>\$ 4,194,418</b>  | <b>\$ 4,859,277</b>   | <b>\$ 5,017,447</b>    | <b>\$ 5,818,628</b>  | <b>\$ 959,351</b>             | <b>19.74%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 8,535,450</b>  | <b>\$ 8,344,520</b>   | <b>\$ 9,097,601</b>    | <b>\$ 10,156,444</b> | <b>\$ 1,811,924</b>           | <b>21.71%</b>   |
| <b>Expenditures</b>                                        |                      |                       |                        |                      |                               |                 |
| Personnel Services                                         | \$ -                 | \$ -                  | \$ -                   | \$ -                 | \$ -                          | N/A             |
| Professional Services                                      | 1,838,009            | 2,120,164             | 386,292                | 1,325,000            | (795,164)                     | -37.50%         |
| Contracts                                                  | -                    | -                     | -                      | -                    | -                             | N/A             |
| Maintenance                                                | -                    | -                     | -                      | -                    | -                             | N/A             |
| Supplies & Miscellaneous                                   | 161,605              | -                     | 902,799                | 45,629               | 45,629                        | N/A             |
| Capital                                                    | 1,266,044            | 3,337,714             | 2,087,995              | 2,804,986            | (532,728)                     | -15.96%         |
| <b>Total Expenditures</b>                                  | <b>\$ 3,265,658</b>  | <b>\$ 5,457,878</b>   | <b>\$ 3,377,086</b>    | <b>\$ 4,175,615</b>  | <b>\$ (1,282,263)</b>         | <b>-23.49%</b>  |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                      |                       |                        |                      |                               |                 |
| General and Administrative Charges                         | \$ 1,189,638         | \$ 1,382,699          | \$ 1,382,699           | \$ 1,378,551         | \$ (4,148)                    | -0.30%          |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 1,189,638</b>  | <b>\$ 1,382,699</b>   | <b>\$ 1,382,699</b>    | <b>\$ 1,378,551</b>  | <b>\$ (4,148)</b>             | <b>-0.30%</b>   |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 4,455,296</b>  | <b>\$ 6,840,577</b>   | <b>\$ 4,759,785</b>    | <b>\$ 5,554,166</b>  | <b>\$ (1,286,411)</b>         | <b>-18.81%</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>\$ 4,455,296</b>  | <b>\$ 6,840,577</b>   | <b>\$ 4,759,785</b>    | <b>\$ 5,554,166</b>  | <b>\$ (1,286,411)</b>         | <b>-18.81%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (260,878)</b>  | <b>\$ (1,981,300)</b> | <b>\$ 257,662</b>      | <b>\$ 264,462</b>    | <b>2,245,762</b>              | <b>-113.35%</b> |
| Reserve for Encumbrances                                   | 863,411              | -                     | -                      | -                    | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 3,216,744</b>  | <b>\$ 1,503,943</b>   | <b>\$ 4,337,816</b>    | <b>\$ 4,602,278</b>  | <b>\$ 3,098,335</b>           | <b>206.01%</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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 21,300            | \$ 11,245            | \$ 11,590              | \$ 11,187            | \$ (58)                       | -0.52%        |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 21,300</b>     | <b>\$ 11,245</b>     | <b>\$ 11,590</b>       | <b>\$ 11,187</b>     | <b>\$ (58)</b>                | <b>-0.52%</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>\$ 21,300</b>     | <b>\$ 11,245</b>     | <b>\$ 11,590</b>       | <b>\$ 11,187</b>     | <b>\$ (58)</b>                | <b>-0.52%</b> |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |               |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A           |
| Professional Services                                      | -                    | -                    | -                      | -                    | -                             | N/A           |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A           |
| Supplies & Miscellaneous                                   | 9,711                | 350                  | 403                    | 465                  | 115                           | 32.86%        |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Expenditures</b>                                  | <b>\$ 9,711</b>      | <b>\$ 350</b>        | <b>\$ 403</b>          | <b>\$ 465</b>        | <b>\$ 115</b>                 | <b>32.86%</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>\$ 9,711</b>      | <b>\$ 350</b>        | <b>\$ 403</b>          | <b>\$ 465</b>        | <b>\$ 115</b>                 | <b>32.86%</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>\$ 9,711</b>      | <b>\$ 350</b>        | <b>\$ 403</b>          | <b>\$ 465</b>        | <b>\$ 115</b>                 | <b>32.86%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (9,711)</b>    | <b>\$ (350)</b>      | <b>\$ (403)</b>        | <b>\$ (465)</b>      | <b>(115)</b>                  | <b>32.86%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Ending Fund Balance</b>                                 | <b>\$ 11,590</b>     | <b>\$ 10,895</b>     | <b>\$ 11,187</b>       | <b>\$ 10,722</b>     | <b>\$ (173)</b>               | <b>-1.59%</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.

**JUDICIAL EFFICIENCY FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 139,538           | \$ 112,655           | \$ 109,456             | \$ 186,429           | \$ 73,774                     | 65.49%          |
| Reserve for Encumbrances                                   | -                    | -                    | 58,849                 | -                    | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 139,538</b>    | <b>\$ 112,655</b>    | <b>\$ 168,306</b>      | <b>\$ 186,429</b>    | <b>\$ 73,774</b>              | <b>65.49%</b>   |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                 |
| Fines and Forfeitures                                      | \$ 31,195            | \$ 32,700            | \$ 31,400              | \$ 33,400            | \$ 700                        | 2.14%           |
| Interest Earnings                                          | 7,058                | 5,018                | 6,211                  | 6,733                | 1,715                         | 34.18%          |
| <b>Total Revenues</b>                                      | <b>\$ 38,254</b>     | <b>\$ 37,718</b>     | <b>\$ 37,611</b>       | <b>\$ 40,133</b>     | <b>\$ 2,415</b>               | <b>6.40%</b>    |
| <b>Total Available Funds</b>                               | <b>\$ 177,792</b>    | <b>\$ 150,373</b>    | <b>\$ 205,917</b>      | <b>\$ 226,562</b>    | <b>\$ 76,189</b>              | <b>50.67%</b>   |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                 |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A             |
| Professional Services                                      | 3,327                | 4,130                | 4,578                  | 4,275                | 145                           | 3.51%           |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A             |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A             |
| Supplies & Miscellaneous                                   | 6,159                | 9,800                | 14,910                 | 64,200               | 54,400                        | 555.10%         |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A             |
| <b>Total Expenditures</b>                                  | <b>\$ 9,486</b>      | <b>\$ 13,930</b>     | <b>\$ 19,488</b>       | <b>\$ 68,475</b>     | <b>\$ 54,545</b>              | <b>391.56%</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>\$ 9,486</b>      | <b>\$ 13,930</b>     | <b>\$ 19,488</b>       | <b>\$ 68,475</b>     | <b>\$ 54,545</b>              | <b>391.56%</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>\$ 9,486</b>      | <b>\$ 13,930</b>     | <b>\$ 19,488</b>       | <b>\$ 68,475</b>     | <b>\$ 54,545</b>              | <b>391.56%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 28,767</b>     | <b>\$ 23,788</b>     | <b>\$ 18,123</b>       | <b>\$ (28,342)</b>   | <b>(52,130)</b>               | <b>-219.14%</b> |
| Reserve for Encumbrances                                   | 58,849               | -                    | -                      | -                    | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 109,456</b>    | <b>\$ 136,443</b>    | <b>\$ 186,429</b>      | <b>\$ 158,087</b>    | <b>\$ 21,644</b>              | <b>15.86%</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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 285,716           | \$ 298,907           | \$ 324,082             | \$ 343,171           | \$ 44,264                     | 14.81%         |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 285,716</b>    | <b>\$ 298,907</b>    | <b>\$ 324,082</b>      | <b>\$ 343,171</b>    | <b>\$ 44,264</b>              | <b>14.81%</b>  |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                |
| Fines and Forfeitures                                      | \$ 36,572            | \$ 33,300            | \$ 40,300              | \$ 42,300            | \$ 9,000                      | 27.03%         |
| Interest Earnings                                          | 13,908               | 10,043               | 12,289                 | 13,321               | 3,278                         | 32.64%         |
| Other Revenues                                             | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 50,480</b>     | <b>\$ 43,343</b>     | <b>\$ 52,589</b>       | <b>\$ 55,621</b>     | <b>\$ 12,278</b>              | <b>28.33%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 336,195</b>    | <b>\$ 342,250</b>    | <b>\$ 376,671</b>      | <b>\$ 398,792</b>    | <b>\$ 56,542</b>              | <b>16.52%</b>  |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A            |
| Professional Services                                      | -                    | -                    | -                      | -                    | -                             | N/A            |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A            |
| Maintenance                                                | 2,740                | 4,500                | 4,500                  | 4,500                | -                             | 0.00%          |
| Supplies & Miscellaneous                                   | 9,373                | 29,000               | 29,000                 | 31,050               | 2,050                         | 7.07%          |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Expenditures</b>                                  | <b>\$ 12,113</b>     | <b>\$ 33,500</b>     | <b>\$ 33,500</b>       | <b>\$ 35,550</b>     | <b>\$ 2,050</b>               | <b>6.12%</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>\$ 12,113</b>     | <b>\$ 33,500</b>     | <b>\$ 33,500</b>       | <b>\$ 35,550</b>     | <b>\$ 2,050</b>               | <b>6.12%</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>\$ 12,113</b>     | <b>\$ 33,500</b>     | <b>\$ 33,500</b>       | <b>\$ 35,550</b>     | <b>\$ 2,050</b>               | <b>6.12%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 38,366</b>     | <b>\$ 9,843</b>      | <b>\$ 19,089</b>       | <b>\$ 20,071</b>     | <b>10,228</b>                 | <b>103.91%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 324,082</b>    | <b>\$ 308,750</b>    | <b>\$ 343,171</b>      | <b>\$ 363,242</b>    | <b>\$ 54,492</b>              | <b>17.65%</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.

**MUNICIPAL COURT JURY FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 1,466             | \$ 1,093             | \$ 1,181               | \$ 2,136             | \$ 1,043                      | 95.42%        |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 1,466</b>      | <b>\$ 1,093</b>      | <b>\$ 1,181</b>        | <b>\$ 2,136</b>      | <b>\$ 1,043</b>               | <b>95.42%</b> |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |               |
| Fines and Forfeitures                                      | \$ 900               | \$ 870               | \$ 900                 | \$ 975               | \$ 105                        | 12.07%        |
| Interest Earnings                                          | 56                   | 43                   | 55                     | 60                   | 17                            | 39.53%        |
| Other Revenues                                             | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Revenues</b>                                      | <b>\$ 956</b>        | <b>\$ 913</b>        | <b>\$ 955</b>          | <b>\$ 1,035</b>      | <b>\$ 122</b>                 | <b>13.36%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 2,422</b>      | <b>\$ 2,006</b>      | <b>\$ 2,136</b>        | <b>\$ 3,171</b>      | <b>\$ 1,165</b>               | <b>58.07%</b> |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |               |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A           |
| Professional Services                                      | -                    | -                    | -                      | -                    | -                             | N/A           |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A           |
| Supplies & Miscellaneous                                   | 1,241                | -                    | -                      | -                    | -                             | N/A           |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Expenditures</b>                                  | <b>\$ 1,241</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>\$ 1,241</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>\$ 1,241</b>      | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (285)</b>      | <b>\$ 913</b>        | <b>\$ 955</b>          | <b>\$ 1,035</b>      | <b>\$ 122</b>                 | <b>13.36%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Ending Fund Balance</b>                                 | <b>\$ 1,181</b>      | <b>\$ 2,006</b>      | <b>\$ 2,136</b>        | <b>\$ 3,171</b>      | <b>\$ 1,165</b>               | <b>58.07%</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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 97,539            | \$ 75,997            | \$ 77,145              | \$ 56,948            | \$ (19,049)                   | -25.07%        |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 97,539</b>     | <b>\$ 75,997</b>     | <b>\$ 77,145</b>       | <b>\$ 56,948</b>     | <b>\$ (19,049)</b>            | <b>-25.07%</b> |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                |
| Fines and Forfeitures                                      | \$ 45,022            | \$ 44,700            | \$ 48,000              | \$ 51,000            | \$ 6,300                      | 14.09%         |
| Interest Earnings                                          | 4,066                | 3,207                | 2,689                  | 2,914                | (293)                         | -9.14%         |
| Other Revenues                                             | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 49,087</b>     | <b>\$ 47,907</b>     | <b>\$ 50,689</b>       | <b>\$ 53,914</b>     | <b>\$ 6,007</b>               | <b>12.54%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 146,626</b>    | <b>\$ 123,904</b>    | <b>\$ 127,834</b>      | <b>\$ 110,862</b>    | <b>\$ (13,042)</b>            | <b>-10.53%</b> |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                |
| Personnel Services                                         | \$ 68,966            | \$ 71,944            | \$ 70,886              | \$ 75,947            | \$ 4,003                      | 5.56%          |
| Professional Services                                      | 55                   | -                    | -                      | -                    | -                             | N/A            |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A            |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A            |
| Supplies & Miscellaneous                                   | 461                  | -                    | -                      | -                    | -                             | N/A            |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Expenditures</b>                                  | <b>\$ 69,481</b>     | <b>\$ 71,944</b>     | <b>\$ 70,886</b>       | <b>\$ 75,947</b>     | <b>\$ 4,003</b>               | <b>5.56%</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>\$ 69,481</b>     | <b>\$ 71,944</b>     | <b>\$ 70,886</b>       | <b>\$ 75,947</b>     | <b>\$ 4,003</b>               | <b>5.56%</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>\$ 69,481</b>     | <b>\$ 71,944</b>     | <b>\$ 70,886</b>       | <b>\$ 75,947</b>     | <b>\$ 4,003</b>               | <b>5.56%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (20,394)</b>   | <b>\$ (24,037)</b>   | <b>\$ (20,197)</b>     | <b>\$ (22,033)</b>   | <b>\$ 2,004</b>               | <b>-8.34%</b>  |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 77,145</b>     | <b>\$ 51,960</b>     | <b>\$ 56,948</b>       | <b>\$ 34,915</b>     | <b>\$ (17,045)</b>            | <b>-32.80%</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 2026-2027

## SPECIAL POLICE FUNDS SUMMARY OF REVENUES AND EXPENDITURES

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 710,756           | \$ 580,094           | \$ 811,929             | \$ 851,908           | \$ 271,814                    | 46.86%          |
| Reserve for Encumbrances                                   | 5,551                |                      | 14,640                 | -                    | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 716,307</b>    | <b>\$ 580,094</b>    | <b>\$ 826,569</b>      | <b>\$ 851,908</b>    | <b>\$ 271,814</b>             | <b>46.86%</b>   |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                 |
| Fines and Forfeitures                                      | \$ 8,841             | \$ 6,200             | \$ 10,200              | \$ 12,200            | \$ 6,000                      | 96.77%          |
| Interest Earnings                                          | 112,991              | 57,477               | 78,659                 | 63,777               | 6,300                         | 10.96%          |
| Other Revenues                                             | 200,572              | 129,500              | 224,000                | 224,000              | 94,500                        | 72.97%          |
| Intergovernmental - RISD/PISD Participation                | -                    | -                    | 170,000                | 175,000              | 175,000                       | N/A             |
| <b>Total Revenues</b>                                      | <b>\$ 322,404</b>    | <b>\$ 193,177</b>    | <b>\$ 482,859</b>      | <b>\$ 474,977</b>    | <b>\$ 281,800</b>             | <b>145.88%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 1,038,711</b>  | <b>\$ 773,271</b>    | <b>\$ 1,309,428</b>    | <b>\$ 1,326,885</b>  | <b>\$ 553,614</b>             | <b>71.59%</b>   |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                 |
| Personnel Services                                         | \$ 75,456            | \$ 85,000            | \$ 363,020             | \$ 406,459           | \$ 321,459                    | 378.19%         |
| Professional Services                                      | 7,676                | 23,500               | 21,000                 | 21,000               | (2,500)                       | -10.64%         |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A             |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A             |
| Supplies & Miscellaneous                                   | 79,010               | 152,000              | 73,500                 | 78,500               | (73,500)                      | -48.36%         |
| Capital                                                    | -                    | 51,000               | -                      | -                    | (51,000)                      | -100.00%        |
| <b>Total Expenditures</b>                                  | <b>\$ 162,142</b>    | <b>\$ 311,500</b>    | <b>\$ 457,520</b>      | <b>\$ 505,959</b>    | <b>\$ 194,459</b>             | <b>62.43%</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>\$ 162,142</b>    | <b>\$ 311,500</b>    | <b>\$ 457,520</b>      | <b>\$ 505,959</b>    | <b>\$ 194,459</b>             | <b>62.43%</b>   |
| <b>Transfers Out</b>                                       |                      |                      |                        |                      |                               |                 |
| Special Projects                                           | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A             |
| Transfers Out - General Fund                               | 50,000               | 50,000               | -                      | -                    | (50,000)                      | -100.00%        |
| <b>Total Transfers Out</b>                                 | <b>\$ 50,000</b>     | <b>\$ 50,000</b>     | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ (50,000)</b>            | <b>-100.00%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 212,142</b>    | <b>\$ 361,500</b>    | <b>\$ 457,520</b>      | <b>\$ 505,959</b>    | <b>\$ 144,459</b>             | <b>39.96%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 110,262</b>    | <b>\$ (168,323)</b>  | <b>\$ 25,339</b>       | <b>\$ (30,982)</b>   | <b>137,341</b>                | <b>-81.59%</b>  |
| Reserve for Encumbrances                                   | 14,640               | -                    | -                      | -                    | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 811,929</b>    | <b>\$ 411,771</b>    | <b>\$ 851,908</b>      | <b>\$ 820,926</b>    | <b>\$ 409,155</b>             | <b>99.36%</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.



**STATE GRANT FUNDS**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |            |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|------------|
| Beginning Fund Balance                                     | \$ -                 | \$ -                 | \$ 9,247               | \$ 9,993             | \$ 9,993                      | N/A        |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A        |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 9,247</b>        | <b>\$ 9,993</b>      | <b>\$ 9,993</b>               | <b>N/A</b> |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |            |
| Interest Earnings                                          | \$ 9,247             | \$ -                 | \$ 746                 | \$ 808               | \$ 808                        | N/A        |
| Intergovernmental Revenue                                  | -                    | -                    | -                      | -                    | -                             | N/A        |
| Transfers In                                               | -                    | -                    | -                      | -                    | -                             | N/A        |
| <b>Total Revenues</b>                                      | <b>\$ 9,247</b>      | <b>\$ -</b>          | <b>\$ 746</b>          | <b>\$ 808</b>        | <b>\$ 808</b>                 | <b>N/A</b> |
| <b>Total Available Funds</b>                               | <b>\$ 9,247</b>      | <b>\$ -</b>          | <b>\$ 9,993</b>        | <b>\$ 10,801</b>     | <b>\$ 10,801</b>              | <b>N/A</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>\$ 9,247</b>      | <b>\$ -</b>          | <b>\$ 746</b>          | <b>\$ 808</b>        | <b>\$ 808</b>                 | <b>N/A</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A        |
| <b>Ending Fund Balance</b>                                 | <b>\$ 9,247</b>      | <b>\$ -</b>          | <b>\$ 9,993</b>        | <b>\$ 10,801</b>     | <b>\$ 10,801</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.

**FEDERAL GRANT FUNDS**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 241,672           | \$ 363,150           | \$ 274,198             | \$ 446,677           | \$ 83,527                     | 23.00%          |
| Reserve for Encumbrances                                   | -                    | -                    | 209,270                | -                    | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 241,672</b>    | <b>\$ 363,150</b>    | <b>\$ 483,468</b>      | <b>\$ 446,677</b>    | <b>\$ 83,527</b>              | <b>23.00%</b>   |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                 |
| Interest Earnings                                          | \$ 15,981            | \$ 10,302            | \$ 16,413              | \$ 17,792            | \$ 7,490                      | 72.70%          |
| Intergovernmental Revenue                                  | 2,929,895            | -                    | 2,264,673              | 703,749              | 703,749                       | N/A             |
| Transfers In                                               | -                    | -                    | -                      | -                    | -                             | N/A             |
| <b>Total Revenues</b>                                      | <b>\$ 2,945,875</b>  | <b>\$ 10,302</b>     | <b>\$ 2,281,086</b>    | <b>\$ 721,541</b>    | <b>\$ 711,239</b>             | <b>6903.89%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 3,187,547</b>  | <b>\$ 373,452</b>    | <b>\$ 2,764,554</b>    | <b>\$ 1,168,218</b>  | <b>\$ 794,766</b>             | <b>212.82%</b>  |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                 |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A             |
| Professional Services                                      | 13,367               | 7,500                | 571,104                | 7,500                | -                             | 0.00%           |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A             |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A             |
| Supplies & Miscellaneous                                   | 13,507               | 60,000               | 166,839                | 88,500               | 28,500                        | 47.50%          |
| Capital                                                    | 2,677,205            | -                    | 1,579,934              | 703,749              | 703,749                       | N/A             |
| <b>Total Expenditures</b>                                  | <b>\$ 2,704,079</b>  | <b>\$ 67,500</b>     | <b>\$ 2,317,877</b>    | <b>\$ 799,749</b>    | <b>\$ 732,249</b>             | <b>1084.81%</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>\$ 2,704,079</b>  | <b>\$ 67,500</b>     | <b>\$ 2,317,877</b>    | <b>\$ 799,749</b>    | <b>\$ 732,249</b>             | <b>1084.81%</b> |
| <b>Transfers Out</b>                                       |                      |                      |                        |                      |                               |                 |
| Special Projects                                           | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | 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>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>                   | <b>N/A</b>      |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 2,704,079</b>  | <b>\$ 67,500</b>     | <b>\$ 2,317,877</b>    | <b>\$ 799,749</b>    | <b>\$ 732,249</b>             | <b>1084.81%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 241,796</b>    | <b>\$ (57,198)</b>   | <b>\$ (36,791)</b>     | <b>\$ (78,208)</b>   | <b>\$ (21,010)</b>            | <b>36.73%</b>   |
| Reserve for Encumbrances                                   | 209,270              | -                    | -                      | -                    | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 274,198</b>    | <b>\$ 305,952</b>    | <b>\$ 446,677</b>      | <b>\$ 368,469</b>    | <b>\$ 62,517</b>              | <b>20.43%</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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 30,080            | \$ 34,527            | \$ 39,633              | \$ 65,279            | \$ 30,752                     | 89.07%        |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 30,080</b>     | <b>\$ 34,527</b>     | <b>\$ 39,633</b>       | <b>\$ 65,279</b>     | <b>\$ 30,752</b>              | <b>89.07%</b> |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |               |
| Fines and Forfeitures                                      | \$ 44,547            | \$ 40,300            | \$ 53,742              | \$ 55,000            | \$ 14,700                     | 36.48%        |
| Interest Earnings                                          | 1,258                | 853                  | 1,775                  | 1,924                | 1,071                         | 125.56%       |
| Other Revenue                                              | -                    | -                    | -                      | -                    | -                             | N/A           |
| Transfers In                                               | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Revenues</b>                                      | <b>\$ 45,805</b>     | <b>\$ 41,153</b>     | <b>\$ 55,517</b>       | <b>\$ 56,924</b>     | <b>\$ 15,771</b>              | <b>38.32%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 75,885</b>     | <b>\$ 75,680</b>     | <b>\$ 95,150</b>       | <b>\$ 122,203</b>    | <b>\$ 46,523</b>              | <b>61.47%</b> |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |               |
| Personnel Services                                         | \$ 13,841            | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A           |
| Professional Services                                      | -                    | -                    | -                      | -                    | -                             | N/A           |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A           |
| Supplies & Miscellaneous                                   | 138                  | 3,000                | 3,000                  | 5,000                | 2,000                         | 66.67%        |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Expenditures</b>                                  | <b>\$ 13,979</b>     | <b>\$ 3,000</b>      | <b>\$ 3,000</b>        | <b>\$ 5,000</b>      | <b>\$ 2,000</b>               | <b>66.67%</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>\$ 13,979</b>     | <b>\$ 3,000</b>      | <b>\$ 3,000</b>        | <b>\$ 5,000</b>      | <b>\$ 2,000</b>               | <b>66.67%</b> |
| <b>Transfers Out</b>                                       |                      |                      |                        |                      |                               |               |
| General Fund Support - Bailiffs                            | \$ 22,273            | \$ 20,150            | \$ 26,871              | \$ 27,500            | \$ 7,350                      | 36.48%        |
| <b>Total Transfers Out</b>                                 | <b>\$ 22,273</b>     | <b>\$ 20,150</b>     | <b>\$ 26,871</b>       | <b>\$ 27,500</b>     | <b>\$ 7,350</b>               | <b>36.48%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 36,252</b>     | <b>\$ 23,150</b>     | <b>\$ 29,871</b>       | <b>\$ 32,500</b>     | <b>\$ 9,350</b>               | <b>40.39%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 9,553</b>      | <b>\$ 18,003</b>     | <b>\$ 25,646</b>       | <b>\$ 24,424</b>     | <b>\$ 6,421</b>               | <b>35.67%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Ending Fund Balance</b>                                 | <b>\$ 39,633</b>     | <b>\$ 52,530</b>     | <b>\$ 65,279</b>       | <b>\$ 89,703</b>     | <b>\$ 37,173</b>              | <b>70.77%</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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 752,229           | \$ 788,567           | \$ 751,016             | \$ 446,670           | \$ (341,897)                  | -43.36%        |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 752,229</b>    | <b>\$ 788,567</b>    | <b>\$ 751,016</b>      | <b>\$ 446,670</b>    | <b>\$ (341,897)</b>           | <b>-43.36%</b> |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                |
| Interest Earnings                                          | \$ 35,431            | \$ 26,586            | \$ 26,463              | \$ 28,686            | \$ 2,100                      | 7.90%          |
| Wireless 9-1-1 Revenue                                     | 692,505              | 665,750              | 708,850                | 701,250              | 35,500                        | 5.33%          |
| Other Revenue                                              | -                    | -                    | -                      | -                    | -                             | N/A            |
| Transfers In                                               | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 727,935</b>    | <b>\$ 692,336</b>    | <b>\$ 735,313</b>      | <b>\$ 729,936</b>    | <b>\$ 37,600</b>              | <b>5.43%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 1,480,164</b>  | <b>\$ 1,480,903</b>  | <b>\$ 1,486,329</b>    | <b>\$ 1,176,606</b>  | <b>\$ (304,297)</b>           | <b>-20.55%</b> |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |                |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A            |
| Professional Services                                      | -                    | -                    | -                      | 112,000              | 112,000                       | N/A            |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A            |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A            |
| Supplies & Miscellaneous                                   | 8,235                | 15,000               | 15,000                 | 15,000               | -                             | 0.00%          |
| Capital                                                    | 70,914               | 173,016              | 374,659                | 432,332              | 259,316                       | 149.88%        |
| <b>Total Expenditures</b>                                  | <b>\$ 79,149</b>     | <b>\$ 188,016</b>    | <b>\$ 389,659</b>      | <b>\$ 559,332</b>    | <b>\$ 371,316</b>             | <b>197.49%</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>\$ 79,149</b>     | <b>\$ 188,016</b>    | <b>\$ 389,659</b>      | <b>\$ 559,332</b>    | <b>\$ 371,316</b>             | <b>197.49%</b> |
| <b>Transfers Out</b>                                       |                      |                      |                        |                      |                               |                |
| Special Projects                                           | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A            |
| Transfers Out - General Fund                               | 650,000              | 650,000              | 650,000                | 325,000              | (325,000)                     | -50.00%        |
| <b>Total Transfers Out</b>                                 | <b>\$ 650,000</b>    | <b>\$ 650,000</b>    | <b>\$ 650,000</b>      | <b>\$ 325,000</b>    | <b>\$ (325,000)</b>           | <b>-50.00%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 729,149</b>    | <b>\$ 838,016</b>    | <b>\$ 1,039,659</b>    | <b>\$ 884,332</b>    | <b>\$ 46,316</b>              | <b>5.53%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (1,213)</b>    | <b>\$ (145,680)</b>  | <b>\$ (304,346)</b>    | <b>\$ (154,396)</b>  | <b>\$ (8,716)</b>             | <b>5.98%</b>   |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 751,016</b>    | <b>\$ 642,887</b>    | <b>\$ 446,670</b>      | <b>\$ 292,274</b>    | <b>\$ (350,613)</b>           | <b>-54.54%</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 2026-2027

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

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 10,306,057         | \$ 11,029,657         | \$ 12,555,891          | \$ 7,320,983          | \$ (3,708,674)                | -33.62%        |
| Reserve for Encumbrances                                   | 8,164,219             | -                     | 2,456,329              | -                     | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 18,470,276</b>  | <b>\$ 11,029,657</b>  | <b>\$ 15,012,220</b>   | <b>\$ 7,320,983</b>   | <b>\$ (3,708,674)</b>         | <b>-33.62%</b> |
| <b>Revenues</b>                                            |                       |                       |                        |                       |                               |                |
| Property Taxes                                             | \$ 7,959,736          | \$ 9,270,201          | \$ 8,929,057           | \$ 10,337,632         | \$ 1,067,431                  | 11.51%         |
| Interest Earnings                                          | 898,092               | 656,467               | 566,105                | 413,371               | (243,096)                     | -37.03%        |
| Other Revenue                                              | 1,890,439             | 2,434,054             | 2,565,515              | 1,851,394             | (582,660)                     | -23.94%        |
| Transfers In                                               | -                     | -                     | -                      | -                     | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 10,748,267</b>  | <b>\$ 12,360,722</b>  | <b>\$ 12,060,677</b>   | <b>\$ 12,602,397</b>  | <b>\$ 241,675</b>             | <b>1.96%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 29,218,544</b>  | <b>\$ 23,390,379</b>  | <b>\$ 27,072,897</b>   | <b>\$ 19,923,380</b>  | <b>\$ (3,466,999)</b>         | <b>-14.82%</b> |
| <b>Expenditures</b>                                        |                       |                       |                        |                       |                               |                |
| Personnel Services                                         | \$ 76,329             | \$ 127,085            | \$ 94,733              | \$ 174,365            | \$ 47,280                     | 37.20%         |
| Professional Services                                      | 6,238,922             | 12,672,414            | 13,819,923             | 12,505,660            | (166,754)                     | -1.32%         |
| Contracts                                                  | 13,755                | -                     | -                      | -                     | -                             | N/A            |
| Maintenance                                                | -                     | -                     | -                      | -                     | -                             | N/A            |
| Supplies & Miscellaneous                                   | 26,259                | 606,366               | -                      | -                     | (606,366)                     | -100.00%       |
| Capital                                                    | 7,712,179             | 3,852,315             | 5,696,018              | 2,356,520             | (1,495,795)                   | -38.83%        |
| <b>Total Expenditures</b>                                  | <b>\$ 14,067,444</b>  | <b>\$ 17,258,180</b>  | <b>\$ 19,610,674</b>   | <b>\$ 15,036,545</b>  | <b>\$ (2,221,635)</b>         | <b>-12.87%</b> |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                       |                       |                        |                       |                               |                |
| General and Administrative Charges                         | \$ 138,880            | \$ 141,240            | \$ 141,240             | \$ 140,817            | \$ (423)                      | -0.30%         |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 138,880</b>     | <b>\$ 141,240</b>     | <b>\$ 141,240</b>      | <b>\$ 140,817</b>     | <b>\$ (423)</b>               | <b>-0.30%</b>  |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 14,206,324</b>  | <b>\$ 17,399,420</b>  | <b>\$ 19,751,914</b>   | <b>\$ 15,177,362</b>  | <b>\$ (2,222,058)</b>         | <b>-12.77%</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>\$ 14,206,324</b>  | <b>\$ 17,399,420</b>  | <b>\$ 19,751,914</b>   | <b>\$ 15,177,362</b>  | <b>\$ (2,222,058)</b>         | <b>-12.77%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (3,458,057)</b> | <b>\$ (5,038,698)</b> | <b>\$ (7,691,237)</b>  | <b>\$ (2,574,965)</b> | <b>2,463,733</b>              | <b>-48.90%</b> |
| Reserve for Encumbrances                                   | 2,456,329             | -                     | -                      | -                     | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 12,555,891</b>  | <b>\$ 5,990,959</b>   | <b>\$ 7,320,983</b>    | <b>\$ 4,746,018</b>   | <b>\$ (1,244,941)</b>         | <b>-20.78%</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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26  | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|-----------------------|------------------------|-----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 4,763,367         | \$ 5,449,334          | \$ 5,418,093           | \$ 6,347,044          | \$ 897,710                    | 16.47%        |
| Reserve for Encumbrances                                   | 50,000               | 50,000                | 50,000                 | 50,000                | -                             | 0.00%         |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 4,813,367</b>  | <b>\$ 5,499,334</b>   | <b>\$ 5,468,093</b>    | <b>\$ 6,397,044</b>   | <b>\$ 897,710</b>             | <b>16.32%</b> |
| <b>Revenues</b>                                            |                      |                       |                        |                       |                               |               |
| Property Taxes                                             | \$ 4,649,723         | \$ 4,723,606          | \$ 4,655,485           | \$ 4,825,068          | \$ 101,462                    | 2.15%         |
| Interest Earnings                                          | 308,384              | 209,008               | 264,433                | 286,645               | 77,637                        | 37.15%        |
| Other Revenue                                              | 970,674              | 973,071               | 966,744                | 994,743               | 21,672                        | 2.23%         |
| Transfers In                                               | -                    | -                     | -                      | -                     | -                             | N/A           |
| <b>Total Revenues</b>                                      | <b>\$ 5,928,782</b>  | <b>\$ 5,905,685</b>   | <b>\$ 5,886,662</b>    | <b>\$ 6,106,456</b>   | <b>\$ 200,771</b>             | <b>3.40%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 10,742,149</b> | <b>\$ 11,405,019</b>  | <b>\$ 11,354,755</b>   | <b>\$ 12,503,500</b>  | <b>\$ 1,098,481</b>           | <b>9.63%</b>  |
| <b>Expenditures</b>                                        |                      |                       |                        |                       |                               |               |
| Personnel Services                                         | \$ -                 | \$ -                  | \$ -                   | \$ -                  | \$ -                          | N/A           |
| Professional Services                                      | 5,249,548            | 11,330,094            | 4,932,786              | 12,428,650            | 1,098,556                     | 9.70%         |
| Contracts                                                  | -                    | -                     | -                      | -                     | -                             | N/A           |
| Maintenance                                                | -                    | -                     | -                      | -                     | -                             | N/A           |
| Supplies & Miscellaneous                                   | -                    | -                     | -                      | -                     | -                             | N/A           |
| Capital                                                    | -                    | -                     | -                      | -                     | -                             | N/A           |
| <b>Total Expenditures</b>                                  | <b>\$ 5,249,548</b>  | <b>\$ 11,330,094</b>  | <b>\$ 4,932,786</b>    | <b>\$ 12,428,650</b>  | <b>\$ 1,098,556</b>           | <b>9.70%</b>  |
| <b>Operating Transfers Out &amp; Other Uses</b>            |                      |                       |                        |                       |                               |               |
| General and Administrative Charges                         | \$ 24,508            | \$ 24,925             | \$ 24,925              | \$ 24,850             | \$ (75)                       | -0.30%        |
| <b>Total Operating Transfers Out &amp; Other Uses</b>      | <b>\$ 24,508</b>     | <b>\$ 24,925</b>      | <b>\$ 24,925</b>       | <b>\$ 24,850</b>      | <b>\$ (75)</b>                | <b>-0.30%</b> |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 5,274,056</b>  | <b>\$ 11,355,019</b>  | <b>\$ 4,957,711</b>    | <b>\$ 12,453,500</b>  | <b>\$ 1,098,481</b>           | <b>9.67%</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>\$ 5,274,056</b>  | <b>\$ 11,355,019</b>  | <b>\$ 4,957,711</b>    | <b>\$ 12,453,500</b>  | <b>\$ 1,098,481</b>           | <b>9.67%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 654,726</b>    | <b>\$ (5,449,334)</b> | <b>\$ 928,951</b>      | <b>\$ (6,347,044)</b> | <b>(897,710)</b>              | <b>16.47%</b> |
| Reserve for Encumbrances                                   | 50,000               | 50,000                | 50,000                 | 50,000                | -                             | 0.00%         |
| <b>Ending Fund Balance</b>                                 | <b>\$ 5,418,093</b>  | <b>\$ -</b>           | <b>\$ 6,347,044</b>    | <b>\$ -</b>           | <b>\$ -</b>                   | <b>N/A</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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|----------------------|------------------------|-----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 901,281           | \$ 1,075,174         | \$ 1,083,072           | \$ 1,267,251          | \$ 192,077                    | 17.86%        |
| Reserve for Encumbrances                                   | 50,000               | 50,000               | 50,000                 | 50,000                | -                             | 0.00%         |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 951,281</b>    | <b>\$ 1,125,174</b>  | <b>\$ 1,133,072</b>    | <b>\$ 1,317,251</b>   | <b>\$ 192,077</b>             | <b>17.07%</b> |
| <b>Revenues</b>                                            |                      |                      |                        |                       |                               |               |
| Property Taxes                                             | \$ 981,905           | \$ 963,746           | \$ 955,136             | \$ 970,221            | \$ 6,475                      | 0.67%         |
| Interest Earnings                                          | 63,069               | 42,694               | 54,768                 | 59,368                | 16,674                        | 39.05%        |
| Other Revenue                                              | 201,818              | 198,385              | 202,884                | 199,689               | 1,304                         | 0.66%         |
| Transfers In                                               | -                    | -                    | -                      | -                     | -                             | N/A           |
| <b>Total Revenues</b>                                      | <b>\$ 1,246,792</b>  | <b>\$ 1,204,825</b>  | <b>\$ 1,212,788</b>    | <b>\$ 1,229,278</b>   | <b>\$ 24,453</b>              | <b>2.03%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 2,198,073</b>  | <b>\$ 2,329,999</b>  | <b>\$ 2,345,860</b>    | <b>\$ 2,546,529</b>   | <b>\$ 216,530</b>             | <b>9.29%</b>  |
| <b>Expenditures</b>                                        |                      |                      |                        |                       |                               |               |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                  | \$ -                          | N/A           |
| Professional Services                                      | 1,065,001            | 2,169,976            | 1,028,609              | 2,370,649             | 200,673                       | 9.25%         |
| Contracts                                                  | -                    | -                    | -                      | -                     | -                             | N/A           |
| Maintenance                                                | -                    | -                    | -                      | -                     | -                             | N/A           |
| Supplies & Miscellaneous                                   | -                    | -                    | -                      | -                     | -                             | N/A           |
| Capital                                                    | -                    | -                    | -                      | -                     | -                             | N/A           |
| <b>Total Expenditures</b>                                  | <b>\$ 1,065,001</b>  | <b>\$ 2,169,976</b>  | <b>\$ 1,028,609</b>    | <b>\$ 2,370,649</b>   | <b>\$ 200,673</b>             | <b>9.25%</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>\$ 1,065,001</b>  | <b>\$ 2,169,976</b>  | <b>\$ 1,028,609</b>    | <b>\$ 2,370,649</b>   | <b>\$ 200,673</b>             | <b>9.25%</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>\$ 1,065,001</b>  | <b>\$ 2,169,976</b>  | <b>\$ 1,028,609</b>    | <b>\$ 2,370,649</b>   | <b>\$ 200,673</b>             | <b>9.25%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 181,791</b>    | <b>\$ (965,151)</b>  | <b>\$ 184,179</b>      | <b>\$ (1,141,371)</b> | <b>(176,220)</b>              | <b>18.26%</b> |
| Reserve for Encumbrances                                   | 50,000               | 50,000               | 50,000                 | 50,000                | -                             | 0.00%         |
| <b>Ending Fund Balance</b>                                 | <b>\$ 1,083,072</b>  | <b>\$ 110,023</b>    | <b>\$ 1,267,251</b>    | <b>\$ 125,880</b>     | <b>\$ 15,857</b>              | <b>14.41%</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.

**FRANCHISE PEG FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 953,715           | \$ 1,129,635         | \$ 1,179,611           | \$ 1,071,919         | \$ (57,716)                   | -5.11%         |
| Reserve for Encumbrances                                   | 122,064              | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 1,075,779</b>  | <b>\$ 1,129,635</b>  | <b>\$ 1,179,611</b>    | <b>\$ 1,071,919</b>  | <b>\$ (57,716)</b>            | <b>-5.11%</b>  |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |                |
| Franchise Fees                                             | \$ 151,509           | \$ 73,609            | \$ 153,103             | \$ 130,000           | \$ 56,391                     | 76.61%         |
| Interest Earnings                                          | 50,546               | 33,961               | 43,710                 | 47,382               | 13,421                        | 39.52%         |
| <b>Total Revenues</b>                                      | <b>\$ 202,055</b>    | <b>\$ 107,570</b>    | <b>\$ 196,813</b>      | <b>\$ 177,382</b>    | <b>\$ 69,812</b>              | <b>64.90%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 1,277,834</b>  | <b>\$ 1,237,205</b>  | <b>\$ 1,376,424</b>    | <b>\$ 1,249,301</b>  | <b>\$ 12,096</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                                                    | 98,223               | 60,000               | 304,505                | 60,000               | -                             | 0.00%          |
| <b>Total Expenditures</b>                                  | <b>\$ 98,223</b>     | <b>\$ 60,000</b>     | <b>\$ 304,505</b>      | <b>\$ 60,000</b>     | <b>\$ -</b>                   | <b>0.00%</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>N/A</b>     |
| <b>Total Exp. and Oper. Transfers Out &amp; Other Uses</b> | <b>\$ 98,223</b>     | <b>\$ 60,000</b>     | <b>\$ 304,505</b>      | <b>\$ 60,000</b>     | <b>\$ -</b>                   | <b>0.00%</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>\$ 98,223</b>     | <b>\$ 60,000</b>     | <b>\$ 304,505</b>      | <b>\$ 60,000</b>     | <b>\$ -</b>                   | <b>0.00%</b>   |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 103,832</b>    | <b>\$ 47,570</b>     | <b>\$ (107,692)</b>    | <b>\$ 117,382</b>    | <b>\$ 69,812</b>              | <b>146.76%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 1,179,611</b>  | <b>\$ 1,177,205</b>  | <b>\$ 1,071,919</b>    | <b>\$ 1,189,301</b>  | <b>\$ 12,096</b>              | <b>1.03%</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.



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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 12,560            | \$ 24,067            | \$ 11,787              | \$ 20,940            | \$ (3,127)                    | -12.99%       |
| Reserve of Permanent Principal                             | 236,918              | 236,918              | 236,964                | 236,918              | -                             | 0.00%         |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 249,478</b>    | <b>\$ 260,985</b>    | <b>\$ 248,751</b>      | <b>\$ 257,858</b>    | <b>\$ (3,127)</b>             | <b>-1.20%</b> |
| <b>Revenues</b>                                            |                      |                      |                        |                      |                               |               |
| Interest Earnings                                          | \$ 11,727            | \$ 8,630             | \$ 9,107               | \$ 9,872             | \$ 1,242                      | 14.39%        |
| Other Revenue                                              | 46                   | -                    | -                      | -                    | -                             | N/A           |
| Transfers In                                               | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Revenues</b>                                      | <b>\$ 11,773</b>     | <b>\$ 8,630</b>      | <b>\$ 9,107</b>        | <b>\$ 9,872</b>      | <b>\$ 1,242</b>               | <b>14.39%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 261,251</b>    | <b>\$ 269,615</b>    | <b>\$ 257,858</b>      | <b>\$ 267,730</b>    | <b>\$ (1,885)</b>             | <b>-0.70%</b> |
| <b>Expenditures</b>                                        |                      |                      |                        |                      |                               |               |
| Personnel Services                                         | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A           |
| Professional Services                                      | 12,500               | -                    | -                      | -                    | -                             | N/A           |
| Contracts                                                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| Maintenance                                                | -                    | -                    | -                      | -                    | -                             | N/A           |
| Supplies & Miscellaneous                                   | -                    | -                    | -                      | -                    | -                             | N/A           |
| Capital                                                    | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Expenditures</b>                                  | <b>\$ 12,500</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>\$ 12,500</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>\$ 12,500</b>     | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>                   | <b>N/A</b>    |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (727)</b>      | <b>\$ 8,630</b>      | <b>\$ 9,107</b>        | <b>\$ 9,872</b>      | <b>\$ 1,242</b>               | <b>14.39%</b> |
| Reserve of Permanent Principal                             | 236,964              | 236,918              | 236,918                | 236,918              | -                             | 0.00%         |
| <b>Ending Fund Balance</b>                                 | <b>\$ 11,787</b>     | <b>\$ 32,697</b>     | <b>\$ 20,940</b>       | <b>\$ 30,812</b>     | <b>\$ (1,885)</b>             | <b>-5.77%</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.



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# CAPITAL PROJECTS FUNDS

## FY 2026-2027

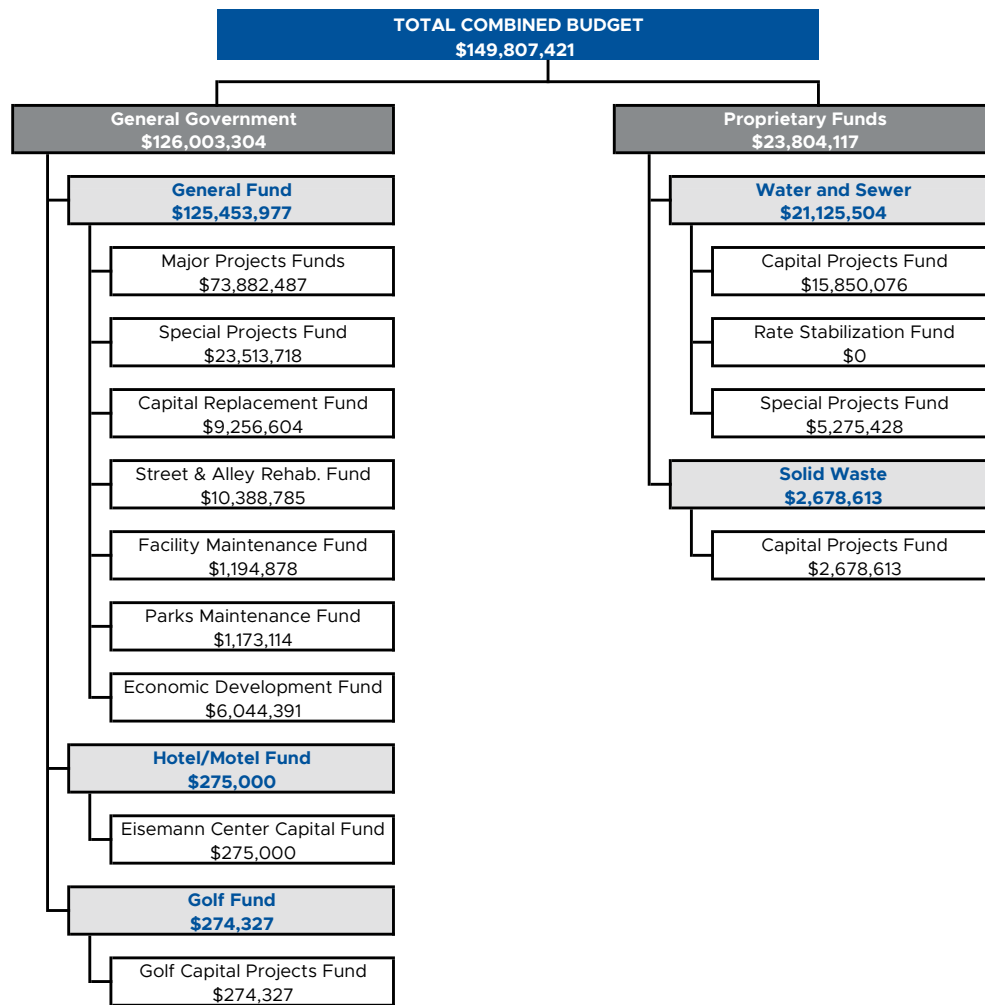
CAPITAL PROJECTS – CAPITAL PROJECTS FUNDS  
CAPITAL PROJECTS – SPECIAL PROJECTS FUNDS  
CAPITAL PROJECTS – CAPITAL REPLACEMENT FUND  
CAPITAL PROJECTS – STREET REHABILITATION FUND  
CAPITAL PROJECTS – FACILITY MAINTENANCE FUND  
CAPITAL PROJECTS – PARKS MAINTENANCE FUND  
ECONOMIC DEVELOPMENT FUND  
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



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# CITY OF RICHARDSON, TX FY 2026-2027

## Capital Improvement Program Budget



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

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET <sup>2</sup><br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET <sup>2</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|-----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 90,450,168         | \$ 119,549,071                    | \$ 72,507,437                       | \$ 81,420,454                     | \$ (38,128,617)               | -31.89%        |
| Reserve for Encumbrances                                   | 51,429,326            | -                                 | 62,705,693                          | -                                 | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 141,879,494</b> | <b>\$ 119,549,071</b>             | <b>\$ 135,213,130</b>               | <b>\$ 81,420,454</b>              | <b>\$ (38,128,617)</b>        | <b>-31.89%</b> |
| <b>Revenues</b>                                            |                       |                                   |                                     |                                   |                               |                |
| Interest Earnings                                          | \$ 6,515,840          | \$ 4,816,094                      | \$ 447,635                          | \$ 3,464,745                      | \$ (1,351,349)                | -28.06%        |
| Other Revenue                                              | 32,652                | -                                 | -                                   | -                                 | -                             | N/A            |
| Transfers In                                               | -                     | -                                 | -                                   | -                                 | -                             | N/A            |
| Debt Issued                                                | 72,705,979            | 41,800,000                        | 41,800,000                          | 37,395,000                        | (4,405,000)                   | -10.54%        |
| <b>Total Revenues</b>                                      | <b>\$ 79,254,472</b>  | <b>\$ 46,616,094</b>              | <b>\$ 42,247,635</b>                | <b>\$ 40,859,745</b>              | <b>\$ (5,756,349)</b>         | <b>-12.35%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 221,133,966</b> | <b>\$ 166,165,165</b>             | <b>\$ 177,460,765</b>               | <b>\$ 122,280,199</b>             | <b>\$ (43,884,966)</b>        | <b>-26.41%</b> |
| <b>Expenditures</b>                                        |                       |                                   |                                     |                                   |                               |                |
| Personnel Services <sup>3</sup>                            | \$ -                  | \$ -                              | \$ -                                | \$ -                              | \$ -                          | N/A            |
| Professional Services <sup>3</sup>                         | -                     | 716                               | -                                   | -                                 | (716)                         | -100.00%       |
| Contracts <sup>3</sup>                                     | -                     | -                                 | -                                   | -                                 | -                             | N/A            |
| Maintenance <sup>3</sup>                                   | 31,705                | -                                 | -                                   | -                                 | -                             | N/A            |
| Supplies & Miscellaneous <sup>3</sup>                      | 939,753               | 18,391                            | 4,293,376                           | 3,385,779                         | 3,367,388                     | 18309.98%      |
| Capital                                                    | 84,839,148            | 93,874,501                        | 91,746,935                          | 70,496,708                        | (23,377,793)                  | -24.90%        |
| <b>Total Expenditures</b>                                  | <b>\$ 85,810,607</b>  | <b>\$ 93,893,608</b>              | <b>\$ 96,040,311</b>                | <b>\$ 73,882,487</b>              | <b>\$ (20,011,121)</b>        | <b>-21.31%</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>\$ 85,810,607</b>  | <b>\$ 93,893,608</b>              | <b>\$ 96,040,311</b>                | <b>\$ 73,882,487</b>              | <b>\$ (20,011,121)</b>        | <b>-21.31%</b> |
| <b>Transfers Out</b>                                       |                       |                                   |                                     |                                   |                               |                |
| Transfers Out - Other                                      | \$ 110,229            | \$ -                              | \$ -                                | \$ -                              | \$ -                          | N/A            |
| <b>Total Transfers Out</b>                                 | <b>\$ 110,229</b>     | <b>\$ -</b>                       | <b>\$ -</b>                         | <b>\$ -</b>                       | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 85,920,836</b>  | <b>\$ 93,893,608</b>              | <b>\$ 96,040,311</b>                | <b>\$ 73,882,487</b>              | <b>\$ (20,011,121)</b>        | <b>-21.31%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (6,666,364)</b> | <b>\$ (47,277,514)</b>            | <b>\$ (53,792,676)</b>              | <b>\$ (33,022,742)</b>            | <b>14,254,772</b>             | <b>-30.15%</b> |
| Reserve for Encumbrances                                   | \$ 62,705,693         | \$ -                              | \$ -                                | \$ -                              | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 72,507,437</b>  | <b>\$ 72,271,557</b>              | <b>\$ 81,420,454</b>                | <b>\$ 48,397,712</b>              | <b>\$ (23,873,845)</b>        | <b>-33.03%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET <sup>2</sup><br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET <sup>2</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|-----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 51,578,416         | \$ 45,680,819                     | \$ 52,551,898                       | \$ 37,723,635                     | \$ (7,957,184)                | -17.42%         |
| Reserve for Encumbrances                                   | 11,140,821            | -                                 | 2,459,780                           | -                                 | -                             | N/A             |
| Reserve for Emergency Response                             | -                     | -                                 | 2,000,000                           | 4,000,000                         | 4,000,000                     | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 62,719,237</b>  | <b>\$ 45,680,819</b>              | <b>\$ 57,011,678</b>                | <b>\$ 41,723,635</b>              | <b>\$ (3,957,184)</b>         | <b>-8.66%</b>   |
| <b>Revenues</b>                                            |                       |                                   |                                     |                                   |                               |                 |
| Interest Earnings                                          | \$ 2,825,222          | \$ 2,049,159                      | \$ 2,504,813                        | \$ 2,715,217                      | \$ 666,058                    | 32.50%          |
| Other Revenue                                              | 6,803,272             | -                                 | 3,498,055                           | -                                 | -                             | N/A             |
| Transfer In - General Fund <sup>4</sup>                    | 5,027,000             | -                                 | 4,178,000                           | -                                 | -                             | N/A             |
| Transfer In - Other                                        | -                     | -                                 | -                                   | -                                 | -                             | N/A             |
| Transfer In - Hotel/Motel Tax Fund                         | -                     | -                                 | -                                   | -                                 | -                             | N/A             |
| Transfer In - Eisemann Capital Fund                        | -                     | -                                 | -                                   | -                                 | -                             | N/A             |
| <b>Total Revenues</b>                                      | <b>\$ 14,655,494</b>  | <b>\$ 2,049,159</b>               | <b>\$ 10,180,868</b>                | <b>\$ 2,715,217</b>               | <b>\$ 666,058</b>             | <b>32.50%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 77,374,731</b>  | <b>\$ 47,729,978</b>              | <b>\$ 67,192,546</b>                | <b>\$ 44,438,852</b>              | <b>\$ (3,291,126)</b>         | <b>-6.90%</b>   |
| <b>Expenditures</b>                                        |                       |                                   |                                     |                                   |                               |                 |
| Personnel Services <sup>3</sup>                            | \$ -                  | \$ -                              | \$ -                                | \$ -                              | \$ -                          | N/A             |
| Professional Services <sup>3</sup>                         | 941,199               | 896,665                           | 690,545                             | 179,661                           | (717,004)                     | -79.96%         |
| Contracts <sup>3</sup>                                     | -                     | -                                 | -                                   | -                                 | -                             | N/A             |
| Maintenance <sup>3</sup>                                   | 1,856,697             | 6,076,169                         | 810,443                             | 130,013                           | (5,946,156)                   | -97.86%         |
| Supplies & Miscellaneous <sup>3</sup>                      | 731,104               | 1,517,979                         | 1,003,467                           | 1,791,779                         | 273,800                       | 18.04%          |
| Capital                                                    | 15,834,052            | 18,303,635                        | 22,964,456                          | 21,412,265                        | 3,108,630                     | 16.98%          |
| <b>Total Expenditures</b>                                  | <b>\$ 19,363,053</b>  | <b>\$ 26,794,448</b>              | <b>\$ 25,468,911</b>                | <b>\$ 23,513,718</b>              | <b>\$ (3,280,730)</b>         | <b>-12.24%</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>\$ 19,363,053</b>  | <b>\$ 26,794,448</b>              | <b>\$ 25,468,911</b>                | <b>\$ 23,513,718</b>              | <b>\$ (3,280,730)</b>         | <b>-12.24%</b>  |
| <b>Transfers Out</b>                                       |                       |                                   |                                     |                                   |                               |                 |
| Transfers Out - General Debt Service Fund                  | \$ -                  | \$ 115,000                        | \$ -                                | \$ -                              | (115,000)                     | -100.00%        |
| Transfers Out - Drainage Fund                              | -                     | -                                 | -                                   | -                                 | -                             | N/A             |
| Transfers Out - Insurance Fund Support                     | 1,000,000             | -                                 | -                                   | -                                 | -                             | N/A             |
| <b>Total Transfers Out</b>                                 | <b>\$ 1,000,000</b>   | <b>\$ 115,000</b>                 | <b>\$ -</b>                         | <b>\$ -</b>                       | <b>\$ (115,000)</b>           | <b>-100.00%</b> |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 20,363,053</b>  | <b>\$ 26,909,448</b>              | <b>\$ 25,468,911</b>                | <b>\$ 23,513,718</b>              | <b>\$ (3,395,730)</b>         | <b>-12.62%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (5,707,559)</b> | <b>\$ (24,860,289)</b>            | <b>\$ (15,288,043)</b>              | <b>\$ (20,798,501)</b>            | <b>4,061,788</b>              | <b>-16.34%</b>  |
| Reserve for Encumbrances                                   | 2,459,780             | -                                 | -                                   | -                                 | -                             | N/A             |
| Reserve for Emergency Response                             | 2,000,000             | -                                 | 4,000,000                           | 4,000,000                         | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 52,551,898</b>  | <b>\$ 20,820,530</b>              | <b>\$ 37,723,635</b>                | <b>\$ 16,925,134</b>              | <b>\$ (3,895,396)</b>         | <b>-18.71%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26  | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|-----------------------|-------------------------------------|-----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 9,682,541         | \$ 10,396,474         | \$ 9,117,576                        | \$ 10,129,212         | \$ (267,262)                  | -2.57%        |
| Reserve for Encumbrances                                   | 1,051,546            | -                     | 2,169,307                           | -                     | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 10,734,087</b> | <b>\$ 10,396,474</b>  | <b>\$ 11,286,883</b>                | <b>\$ 10,129,212</b>  | <b>\$ (267,262)</b>           | <b>-2.57%</b> |
| <b>Revenues</b>                                            |                      |                       |                                     |                       |                               |               |
| Interest Earnings                                          | \$ 636,476           | \$ 595,269            | \$ 524,212                          | \$ 568,245            | \$ (27,024)                   | -4.54%        |
| Other Revenue                                              | 630,827              | -                     | -                                   | -                     | -                             | N/A           |
| Transfers In - Federal Grants                              | -                    | -                     | -                                   | -                     | -                             | N/A           |
| Transfers In - Other                                       | -                    | -                     | -                                   | -                     | -                             | N/A           |
| Transfers In - General Fund                                | 5,399,313            | 4,918,059             | 4,918,059                           | 5,726,753             | 808,694                       | 16.44%        |
| <b>Total Revenues</b>                                      | <b>\$ 6,666,616</b>  | <b>\$ 5,513,328</b>   | <b>\$ 5,442,271</b>                 | <b>\$ 6,294,998</b>   | <b>\$ 781,670</b>             | <b>14.18%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 17,400,702</b> | <b>\$ 15,909,802</b>  | <b>\$ 16,729,154</b>                | <b>\$ 16,424,210</b>  | <b>\$ 514,408</b>             | <b>3.23%</b>  |
| <b>Expenditures</b>                                        |                      |                       |                                     |                       |                               |               |
| Personnel Services <sup>2</sup>                            | \$ -                 | \$ -                  | \$ -                                | \$ -                  | \$ -                          | N/A           |
| Professional Services <sup>2</sup>                         | 35,263               | -                     | 193,046                             | 229,816               | 229,816                       | N/A           |
| Contracts <sup>2</sup>                                     | -                    | -                     | -                                   | -                     | -                             | N/A           |
| Maintenance <sup>2</sup>                                   | -                    | -                     | -                                   | -                     | -                             | N/A           |
| Supplies & Miscellaneous <sup>2</sup>                      | 1,600,460            | 145,379               | 434,036                             | 476,134               | 330,755                       | 227.51%       |
| Capital                                                    | 4,478,096            | 8,153,052             | 5,972,860                           | 8,550,654             | 397,602                       | 4.88%         |
| <b>Total Expenditures</b>                                  | <b>\$ 6,113,820</b>  | <b>\$ 8,298,431</b>   | <b>\$ 6,599,942</b>                 | <b>\$ 9,256,604</b>   | <b>\$ 958,173</b>             | <b>11.55%</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>\$ 6,113,820</b>  | <b>\$ 8,298,431</b>   | <b>\$ 6,599,942</b>                 | <b>\$ 9,256,604</b>   | <b>\$ 958,173</b>             | <b>11.55%</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>\$ 6,113,820</b>  | <b>\$ 8,298,431</b>   | <b>\$ 6,599,942</b>                 | <b>\$ 9,256,604</b>   | <b>\$ 958,173</b>             | <b>11.55%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 552,796</b>    | <b>\$ (2,785,103)</b> | <b>\$ (1,157,671)</b>               | <b>\$ (2,961,606)</b> | <b>\$ (176,503)</b>           | <b>6.34%</b>  |
| Reserve for Encumbrances                                   | 2,169,307            | -                     | -                                   | -                     | -                             | N/A           |
| <b>Ending Fund Balance</b>                                 | <b>\$ 9,117,576</b>  | <b>\$ 7,611,371</b>   | <b>\$ 10,129,212</b>                | <b>\$ 7,167,606</b>   | <b>\$ (443,765)</b>           | <b>-5.83%</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 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 \$10,000 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.



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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET <sup>2</sup><br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET <sup>2</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 5,980,636         | \$ 7,389,168                      | \$ 5,380,606                        | \$ 7,350,930                      | \$ (38,238)                   | -0.52%         |
| Reserve for Encumbrances                                   | 819,365              | -                                 | 3,307,128                           | -                                 | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 6,800,001</b>  | <b>\$ 7,389,168</b>               | <b>\$ 8,687,734</b>                 | <b>\$ 7,350,930</b>               | <b>\$ (38,238)</b>            | <b>-0.52%</b>  |
| <b>Revenues</b>                                            |                      |                                   |                                     |                                   |                               |                |
| Interest Earnings                                          | \$ 576,930           | \$ 468,786                        | \$ 446,486                          | \$ 483,991                        | \$ 15,205                     | 3.24%          |
| Other Revenue (DART - GMP)                                 | -                    | -                                 | -                                   | 2,598,512                         | 2,598,512                     | N/A            |
| Transfers In - General Fund                                | 7,268,307            | 7,268,307                         | 7,268,307                           | 5,268,307                         | (2,000,000)                   | -27.52%        |
| <b>Total Revenues</b>                                      | <b>\$ 7,845,237</b>  | <b>\$ 7,737,093</b>               | <b>\$ 7,714,793</b>                 | <b>\$ 8,350,810</b>               | <b>\$ 613,717</b>             | <b>7.93%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 14,645,238</b> | <b>\$ 15,126,261</b>              | <b>\$ 16,402,527</b>                | <b>\$ 15,701,740</b>              | <b>\$ 575,479</b>             | <b>3.80%</b>   |
| <b>Expenditures</b>                                        |                      |                                   |                                     |                                   |                               |                |
| Personnel Services <sup>3</sup>                            | \$ 191,564           | \$ 180,474                        | \$ 202,797                          | \$ 204,895                        | \$ 24,421                     | 13.53%         |
| Professional Services <sup>3</sup>                         | 2,386,705            | 4,333,939                         | 1,576,358                           | 2,353,084                         | (1,980,855)                   | -45.71%        |
| Contracts <sup>3</sup>                                     | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Maintenance <sup>3</sup>                                   | 3,085,560            | 6,601,657                         | 7,271,088                           | 7,830,806                         | 1,229,149                     | 18.62%         |
| Supplies & Miscellaneous <sup>3</sup>                      | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Capital                                                    | 293,675              | 468                               | 1,353                               | -                                 | (468)                         | -100.00%       |
| <b>Total Expenditures</b>                                  | <b>\$ 5,957,504</b>  | <b>\$ 11,116,538</b>              | <b>\$ 9,051,596</b>                 | <b>\$ 10,388,785</b>              | <b>\$ (727,753)</b>           | <b>-6.55%</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>\$ 5,957,504</b>  | <b>\$ 11,116,538</b>              | <b>\$ 9,051,596</b>                 | <b>\$ 10,388,785</b>              | <b>\$ (727,753)</b>           | <b>-6.55%</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>\$ 5,957,504</b>  | <b>\$ 11,116,538</b>              | <b>\$ 9,051,596</b>                 | <b>\$ 10,388,785</b>              | <b>\$ (727,753)</b>           | <b>-6.55%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 1,887,732</b>  | <b>\$ (3,379,445)</b>             | <b>\$ (1,336,803)</b>               | <b>\$ (2,037,975)</b>             | <b>\$ 1,341,470</b>           | <b>-39.69%</b> |
| Reserve for Encumbrances                                   | 3,307,128            | -                                 | -                                   | -                                 | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 5,380,606</b>  | <b>\$ 4,009,723</b>               | <b>\$ 7,350,930</b>                 | <b>\$ 5,312,955</b>               | <b>\$ 1,303,232</b>           | <b>32.50%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|------------------------------------------------------------|----------------------|----------------------|-------------------------------------|----------------------|-------------------------------|---------------|
| Beginning Fund Balance                                     | \$ 792,558           | \$ 548,911           | \$ 516,563                          | \$ 832,065           | \$ 283,154                    | 51.58%        |
| Reserve for Encumbrances                                   | 129,180              | -                    | 45,452                              | -                    | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 921,738</b>    | <b>\$ 548,911</b>    | <b>\$ 562,015</b>                   | <b>\$ 832,065</b>    | <b>\$ 283,154</b>             | <b>51.58%</b> |
| <b>Revenues</b>                                            |                      |                      |                                     |                      |                               |               |
| Interest Earnings                                          | \$ 55,488            | \$ 67,604            | \$ 29,699                           | \$ 32,194            | \$ (35,410)                   | -52.38%       |
| Other Revenue                                              | -                    | -                    | -                                   | -                    | -                             | N/A           |
| Transfers In - General Fund                                | 623,114              | 623,114              | 1,123,114                           | 750,000              | 126,886                       | 20.36%        |
| <b>Total Revenues</b>                                      | <b>\$ 678,602</b>    | <b>\$ 690,718</b>    | <b>\$ 1,152,813</b>                 | <b>\$ 782,194</b>    | <b>\$ 91,476</b>              | <b>13.24%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 1,600,340</b>  | <b>\$ 1,239,629</b>  | <b>\$ 1,714,828</b>                 | <b>\$ 1,614,259</b>  | <b>\$ 374,630</b>             | <b>30.22%</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>                                   | 119,559              | 697,864              | 465,000                             | 677,308              | (20,556)                      | -2.95%        |
| Supplies & Miscellaneous <sup>2</sup>                      | -                    | -                    | -                                   | -                    | -                             | N/A           |
| Capital                                                    | 918,766              | 203,388              | 417,763                             | 517,570              | 314,182                       | 154.47%       |
| <b>Total Expenditures</b>                                  | <b>\$ 1,038,325</b>  | <b>\$ 901,252</b>    | <b>\$ 882,763</b>                   | <b>\$ 1,194,878</b>  | <b>\$ 293,626</b>             | <b>32.58%</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>\$ 1,038,325</b>  | <b>\$ 901,252</b>    | <b>\$ 882,763</b>                   | <b>\$ 1,194,878</b>  | <b>\$ 293,626</b>             | <b>32.58%</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>\$ 1,038,325</b>  | <b>\$ 901,252</b>    | <b>\$ 882,763</b>                   | <b>\$ 1,194,878</b>  | <b>\$ 293,626</b>             | <b>32.58%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (359,723)</b>  | <b>\$ (210,534)</b>  | <b>\$ 270,050</b>                   | <b>\$ (412,684)</b>  | <b>(202,150)</b>              | <b>96.02%</b> |
| Reserve for Encumbrances                                   | 45,452               | -                    | -                                   | -                    | -                             | N/A           |
| <b>Ending Fund Balance</b>                                 | <b>\$ 516,563</b>    | <b>\$ 338,377</b>    | <b>\$ 832,065</b>                   | <b>\$ 419,381</b>    | <b>\$ 81,004</b>              | <b>23.94%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|-------------------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 328,803           | \$ 655,401           | \$ 279,488                          | \$ 703,400           | \$ 47,999                     | 7.32%          |
| Reserve for Encumbrances                                   | 214,587              | -                    | -                                   | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 543,390</b>    | <b>\$ 655,401</b>    | <b>\$ 279,488</b>                   | <b>\$ 703,400</b>    | <b>\$ 47,999</b>              | <b>7.32%</b>   |
| <b>Revenues</b>                                            |                      |                      |                                     |                      |                               |                |
| Interest Earnings                                          | \$ 43,314            | \$ 38,634            | \$ 18,305                           | \$ 19,842            | \$ (18,792)                   | -48.64%        |
| Other Revenue                                              | -                    | -                    | -                                   | -                    | -                             | N/A            |
| Transfers In - General Fund                                | 623,114              | 623,114              | 1,123,114                           | 750,000              | 126,886                       | 20.36%         |
| <b>Total Revenues</b>                                      | <b>\$ 666,428</b>    | <b>\$ 661,748</b>    | <b>\$ 1,141,419</b>                 | <b>\$ 769,842</b>    | <b>\$ 108,094</b>             | <b>16.33%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 1,209,818</b>  | <b>\$ 1,317,149</b>  | <b>\$ 1,420,907</b>                 | <b>\$ 1,473,242</b>  | <b>\$ 156,093</b>             | <b>11.85%</b>  |
| <b>Expenditures</b>                                        |                      |                      |                                     |                      |                               |                |
| Personnel Services <sup>2</sup>                            | \$ -                 | \$ -                 | \$ -                                | \$ -                 | \$ -                          | N/A            |
| Professional Services <sup>2</sup>                         | -                    | 100,000              | 97,126                              | 200,000              | 100,000                       | 100.00%        |
| Contracts <sup>2</sup>                                     | -                    | -                    | -                                   | -                    | -                             | N/A            |
| Maintenance <sup>2</sup>                                   | -                    | -                    | -                                   | -                    | -                             | N/A            |
| Supplies & Miscellaneous <sup>2</sup>                      | 77,364               | -                    | -                                   | -                    | -                             | N/A            |
| Capital                                                    | 852,966              | 1,110,110            | 620,381                             | 973,114              | (136,996)                     | -12.34%        |
| <b>Total Expenditures</b>                                  | <b>\$ 930,330</b>    | <b>\$ 1,210,110</b>  | <b>\$ 717,507</b>                   | <b>\$ 1,173,114</b>  | <b>\$ (36,996)</b>            | <b>-3.06%</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>\$ 930,330</b>    | <b>\$ 1,210,110</b>  | <b>\$ 717,507</b>                   | <b>\$ 1,173,114</b>  | <b>\$ (36,996)</b>            | <b>-3.06%</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>\$ 930,330</b>    | <b>\$ 1,210,110</b>  | <b>\$ 717,507</b>                   | <b>\$ 1,173,114</b>  | <b>\$ (36,996)</b>            | <b>-3.06%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (263,902)</b>  | <b>\$ (548,362)</b>  | <b>\$ 423,912</b>                   | <b>\$ (403,272)</b>  | <b>145,090</b>                | <b>-26.46%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                                   | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 279,488</b>    | <b>\$ 107,039</b>    | <b>\$ 703,400</b>                   | <b>\$ 300,128</b>    | <b>\$ 193,089</b>             | <b>180.39%</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 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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET<br>FY 2026-27  | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|----------------------|----------------------|-------------------------------------|-----------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 7,122,444         | \$ 5,545,677         | \$ 7,846,859                        | \$ 8,055,214          | \$ 2,509,537                  | 45.25%          |
| Reserve for Encumbrances                                   | 807                  | -                    | -                                   | -                     | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 7,123,251</b>  | <b>\$ 5,545,677</b>  | <b>\$ 7,846,859</b>                 | <b>\$ 8,055,214</b>   | <b>\$ 2,509,537</b>           | <b>45.25%</b>   |
| <b>Revenues</b>                                            |                      |                      |                                     |                       |                               |                 |
| Interest Earnings                                          | \$ 418,832           | \$ 233,494           | \$ 283,424                          | \$ 307,232            | \$ 73,738                     | 31.58%          |
| Other Revenue                                              | -                    | -                    | -                                   | -                     | -                             | N/A             |
| Transfers In - General Fund                                | 2,076,659            | 2,076,659            | 5,076,659                           | 2,826,659             | 750,000                       | 36.12%          |
| <b>Total Revenues</b>                                      | <b>\$ 2,495,491</b>  | <b>\$ 2,310,153</b>  | <b>\$ 5,360,083</b>                 | <b>\$ 3,133,891</b>   | <b>\$ 823,738</b>             | <b>35.66%</b>   |
| <b>Total Available Funds</b>                               | <b>\$ 9,618,741</b>  | <b>\$ 7,855,830</b>  | <b>\$ 13,206,942</b>                | <b>\$ 11,189,105</b>  | <b>\$ 3,333,275</b>           | <b>42.43%</b>   |
| <b>Expenditures</b>                                        |                      |                      |                                     |                       |                               |                 |
| Personnel Services <sup>2</sup>                            | \$ -                 | \$ -                 | \$ -                                | \$ -                  | \$ -                          | N/A             |
| Professional Services <sup>2</sup>                         | 1,771,882            | 2,463,031            | 5,151,728                           | 6,044,391             | 3,581,360                     | 145.40%         |
| 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>\$ 1,771,882</b>  | <b>\$ 2,463,031</b>  | <b>\$ 5,151,728</b>                 | <b>\$ 6,044,391</b>   | <b>\$ 3,581,360</b>           | <b>145.40%</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>\$ 1,771,882</b>  | <b>\$ 2,463,031</b>  | <b>\$ 5,151,728</b>                 | <b>\$ 6,044,391</b>   | <b>\$ 3,581,360</b>           | <b>145.40%</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>\$ 1,771,882</b>  | <b>\$ 2,463,031</b>  | <b>\$ 5,151,728</b>                 | <b>\$ 6,044,391</b>   | <b>\$ 3,581,360</b>           | <b>145.40%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 723,608</b>    | <b>\$ (152,878)</b>  | <b>\$ 208,355</b>                   | <b>\$ (2,910,500)</b> | <b>(2,757,622)</b>            | <b>1803.81%</b> |
| Reserve for Encumbrances                                   | -                    | -                    | -                                   | -                     | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 7,846,859</b>  | <b>\$ 5,392,799</b>  | <b>\$ 8,055,214</b>                 | <b>\$ 5,144,714</b>   | <b>\$ (248,085)</b>           | <b>-4.60%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET <sup>2</sup><br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET <sup>2</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 9,287,625         | \$ 6,810,171                      | \$ 16,054,590                       | \$ 34,157,197                     | \$ 27,347,026                 | 401.56%        |
| Reserve for Encumbrances                                   | 9,156,815            | -                                 | 9,299,350                           | -                                 | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 18,444,440</b> | <b>\$ 6,810,171</b>               | <b>\$ 25,353,940</b>                | <b>\$ 34,157,197</b>              | <b>\$ 27,347,026</b>          | <b>401.56%</b> |
| <b>Revenues</b>                                            |                      |                                   |                                     |                                   |                               |                |
| Interest Earnings                                          | \$ 999,458           | \$ 932,529                        | \$ 1,048,878                        | \$ 682,735                        | \$ (249,794)                  | -26.79%        |
| Other Revenue                                              | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Transfers In                                               | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Debt Issued                                                | 17,609,137           | 20,140,000                        | 20,140,000                          | 15,900,000                        | (4,240,000)                   | -21.05%        |
| <b>Total Revenues</b>                                      | <b>\$ 18,608,596</b> | <b>\$ 21,072,529</b>              | <b>\$ 21,188,878</b>                | <b>\$ 16,582,735</b>              | <b>\$ (4,489,794)</b>         | <b>-21.31%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 37,053,036</b> | <b>\$ 27,882,700</b>              | <b>\$ 46,542,818</b>                | <b>\$ 50,739,932</b>              | <b>\$ 22,857,232</b>          | <b>81.98%</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>                      | 227,942              | 1,341,175                         | 392,211                             | 310,076                           | (1,031,099)                   | -76.88%        |
| Capital                                                    | 11,471,154           | 17,518,619                        | 11,993,410                          | 15,540,000                        | (1,978,619)                   | -11.29%        |
| <b>Total Expenditures</b>                                  | <b>\$ 11,699,096</b> | <b>\$ 18,859,794</b>              | <b>\$ 12,385,621</b>                | <b>\$ 15,850,076</b>              | <b>\$ (3,009,718)</b>         | <b>-15.96%</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>\$ 11,699,096</b> | <b>\$ 18,859,794</b>              | <b>\$ 12,385,621</b>                | <b>\$ 15,850,076</b>              | <b>\$ (3,009,718)</b>         | <b>-15.96%</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>\$ 11,699,096</b> | <b>\$ 18,859,794</b>              | <b>\$ 12,385,621</b>                | <b>\$ 15,850,076</b>              | <b>\$ (3,009,718)</b>         | <b>-15.96%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 6,909,500</b>  | <b>\$ 2,212,735</b>               | <b>\$ 8,803,257</b>                 | <b>\$ 732,659</b>                 | <b>(1,480,076)</b>            | <b>-66.89%</b> |
| Reserve for Encumbrances                                   | 9,299,350            | -                                 | -                                   | -                                 | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 16,054,590</b> | <b>\$ 9,022,906</b>               | <b>\$ 34,157,197</b>                | <b>\$ 34,889,856</b>              | <b>\$ 25,866,950</b>          | <b>286.68%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET <sup>1</sup><br>FY 2025-26 | ESTIMATE <sup>3</sup><br>FY 2025-26 | BUDGET <sup>1</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 685,851           | \$ 1,050,133                      | \$ 744,141                          | \$ 34,372                         | \$ (1,015,761)                | -96.73%        |
| Reserve for Encumbrances                                   | 53,831               | -                                 | 33,348                              | -                                 | -                             | N/A            |
| Reserve for Rate Stabilization                             | 1,700,000            | 1,700,000                         | 1,700,000                           | 2,500,000                         | 800,000                       | 47.06%         |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 2,439,682</b>  | <b>\$ 2,750,133</b>               | <b>\$ 2,477,489</b>                 | <b>\$ 2,534,372</b>               | <b>\$ (215,761)</b>           | <b>-7.85%</b>  |
| <b>Revenues</b>                                            |                      |                                   |                                     |                                   |                               |                |
| Interest Earnings                                          | \$ 112,310           | \$ 313,659                        | \$ 90,231                           | \$ 97,810                         | \$ (215,849)                  | -68.82%        |
| Other Revenue                                              | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Transfers In                                               | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 112,310</b>    | <b>\$ 313,659</b>                 | <b>\$ 90,231</b>                    | <b>\$ 97,810</b>                  | <b>\$ (215,849)</b>           | <b>-68.82%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 2,551,992</b>  | <b>\$ 3,063,792</b>               | <b>\$ 2,567,720</b>                 | <b>\$ 2,632,182</b>               | <b>\$ (431,610)</b>           | <b>-14.09%</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                                                    | 74,503               | -                                 | 33,348                              | -                                 | -                             | N/A            |
| <b>Total Expenditures</b>                                  | <b>\$ 74,503</b>     | <b>\$ -</b>                       | <b>\$ 33,348</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>\$ 74,503</b>     | <b>\$ -</b>                       | <b>\$ 33,348</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>\$ 74,503</b>     | <b>\$ -</b>                       | <b>\$ 33,348</b>                    | <b>\$ -</b>                       | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 37,807</b>     | <b>\$ 313,659</b>                 | <b>\$ 56,883</b>                    | <b>\$ 97,810</b>                  | <b>(215,849)</b>              | <b>-68.82%</b> |
| Reserve for Encumbrances                                   | 33,348               | -                                 | -                                   | -                                 | -                             | N/A            |
| Reserve for Rate Stabilization                             | 1,700,000            | 1,700,000                         | 2,500,000                           | 2,500,000                         | 800,000                       | 47.06%         |
| <b>Ending Fund Balance</b>                                 | <b>\$ 744,141</b>    | <b>\$ 1,363,792</b>               | <b>\$ 34,372</b>                    | <b>\$ 132,182</b>                 | <b>\$ (1,231,610)</b>         | <b>-90.31%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25  | BUDGET <sup>2</sup><br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET <sup>2</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|-----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 20,195,948         | \$ 16,463,715                     | \$ 16,583,553                       | \$ 9,905,282                      | \$ (6,558,433)                | -39.84%        |
| Reserve for Encumbrances                                   | 2,467,598             | -                                 | 1,179,442                           | -                                 | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 22,663,546</b>  | <b>\$ 16,463,715</b>              | <b>\$ 17,762,996</b>                | <b>\$ 9,905,282</b>               | <b>\$ (6,558,433)</b>         | <b>-39.84%</b> |
| <b>Revenues</b>                                            |                       |                                   |                                     |                                   |                               |                |
| Interest Earnings                                          | \$ 1,358,398          | \$ 1,036,278                      | \$ 898,057                          | \$ 973,494                        | \$ (62,784)                   | -6.06%         |
| Other Revenue                                              | -                     | -                                 | -                                   | -                                 | -                             | N/A            |
| Transfers In - Water and Sewer Fund <sup>4</sup>           | -                     | 2,077,500                         | -                                   | -                                 | (2,077,500)                   | -100.00%       |
| Transfers In - Federal Grants                              | -                     | -                                 | -                                   | -                                 | -                             | N/A            |
| <b>Total Revenues</b>                                      | <b>\$ 1,358,398</b>   | <b>\$ 3,113,778</b>               | <b>\$ 898,057</b>                   | <b>\$ 973,494</b>                 | <b>\$ (2,140,284)</b>         | <b>-68.74%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 24,021,944</b>  | <b>\$ 19,577,493</b>              | <b>\$ 18,661,053</b>                | <b>\$ 10,878,776</b>              | <b>\$ (8,698,717)</b>         | <b>-44.43%</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>                      | 180,472               | -                                 | 77,545                              | 61,511                            | 61,511                        | N/A            |
| Capital                                                    | 6,078,476             | 8,160,048                         | 7,123,226                           | 5,213,917                         | (2,946,131)                   | -36.10%        |
| <b>Total Expenditures</b>                                  | <b>\$ 6,258,948</b>   | <b>\$ 8,160,048</b>               | <b>\$ 7,200,771</b>                 | <b>\$ 5,275,428</b>               | <b>\$ (2,884,620)</b>         | <b>-35.35%</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>\$ 6,258,948</b>   | <b>\$ 8,160,048</b>               | <b>\$ 7,200,771</b>                 | <b>\$ 5,275,428</b>               | <b>\$ (2,884,620)</b>         | <b>-35.35%</b> |
| <b>Transfers Out</b>                                       |                       |                                   |                                     |                                   |                               |                |
| Transfers Out - Water & Sewer Fund                         | \$ -                  | \$ -                              | \$ 1,555,000                        | \$ -                              | \$ -                          | N/A            |
| <b>Total Transfers Out</b>                                 | <b>\$ -</b>           | <b>\$ -</b>                       | <b>\$ 1,555,000</b>                 | <b>\$ -</b>                       | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 6,258,948</b>   | <b>\$ 8,160,048</b>               | <b>\$ 8,755,771</b>                 | <b>\$ 5,275,428</b>               | <b>\$ (2,884,620)</b>         | <b>-35.35%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (4,900,550)</b> | <b>\$ (5,046,270)</b>             | <b>\$ (7,857,714)</b>               | <b>\$ (4,301,934)</b>             | <b>744,336</b>                | <b>-14.75%</b> |
| Reserve for Encumbrances                                   | 1,179,442             | -                                 | -                                   | -                                 | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 16,583,553</b>  | <b>\$ 11,417,445</b>              | <b>\$ 9,905,282</b>                 | <b>\$ 5,603,348</b>               | <b>\$ (5,814,097)</b>         | <b>-50.92%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET <sup>2</sup><br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET <sup>2</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 2,713,195         | \$ 4,275,754                      | \$ 4,710,195                        | \$ 4,068,317                      | \$ (207,437)                  | -4.85%         |
| 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>Adjusted Beginning Fund Balance</b>                     | <b>\$ 4,911,551</b>  | <b>\$ 5,800,754</b>               | <b>\$ 6,235,195</b>                 | <b>\$ 5,593,317</b>               | <b>\$ (207,437)</b>           | <b>-3.58%</b>  |
| <b>Revenues</b>                                            |                      |                                   |                                     |                                   |                               |                |
| Interest Earnings                                          | \$ 227,164           | \$ 175,675                        | \$ 262,039                          | \$ 275,903                        | \$ 100,228                    | 57.05%         |
| Other Revenue                                              | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Transfers In - Solid Waste Services Fund                   | 706,000              | 667,000                           | 853,500                             | -                                 | (667,000)                     | -100.00%       |
| Transfers In - Other Financing Sources                     | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Debt Issued                                                | 1,892,921            | 2,202,500                         | 2,205,000                           | 1,625,000                         | (577,500)                     | -26.22%        |
| <b>Total Revenues</b>                                      | <b>\$ 2,826,085</b>  | <b>\$ 3,045,175</b>               | <b>\$ 3,320,539</b>                 | <b>\$ 1,900,903</b>               | <b>\$ (1,144,272)</b>         | <b>-37.58%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 7,737,636</b>  | <b>\$ 8,845,929</b>               | <b>\$ 9,555,734</b>                 | <b>\$ 7,494,220</b>               | <b>\$ (1,351,709)</b>         | <b>-15.28%</b> |
| <b>Expenditures</b>                                        |                      |                                   |                                     |                                   |                               |                |
| Personnel Services <sup>3</sup>                            | \$ -                 | \$ -                              | \$ -                                | \$ -                              | \$ -                          | N/A            |
| Professional Services <sup>3</sup>                         | 70,330               | 74,490                            | 17,625                              | -                                 | (74,490)                      | -100.00%       |
| Contracts <sup>3</sup>                                     | -                    | -                                 | -                                   | -                                 | -                             | N/A            |
| Maintenance <sup>3</sup>                                   | 84,612               | -                                 | -                                   | -                                 | -                             | N/A            |
| Supplies & Miscellaneous <sup>3</sup>                      | 17,659               | -                                 | 108,770                             | 102,000                           | 102,000                       | N/A            |
| Capital                                                    | 1,292,337            | 4,952,990                         | 3,836,022                           | 2,576,613                         | (2,376,377)                   | -47.98%        |
| <b>Total Expenditures</b>                                  | <b>\$ 1,464,938</b>  | <b>\$ 5,027,480</b>               | <b>\$ 3,962,417</b>                 | <b>\$ 2,678,613</b>               | <b>\$ (2,348,867)</b>         | <b>-46.72%</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>\$ 1,464,938</b>  | <b>\$ 5,027,480</b>               | <b>\$ 3,962,417</b>                 | <b>\$ 2,678,613</b>               | <b>\$ (2,348,867)</b>         | <b>-46.72%</b> |
| <b>Transfers Out</b>                                       |                      |                                   |                                     |                                   |                               |                |
| Transfers Out - Solid Waste Debt Service Fund              | \$ 37,504            | \$ -                              | \$ -                                | \$ -                              | \$ -                          | N/A            |
| <b>Total Transfers Out</b>                                 | <b>\$ 37,504</b>     | <b>\$ -</b>                       | <b>\$ -</b>                         | <b>\$ -</b>                       | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Total Expenditures and Transfers</b>                    | <b>\$ 1,502,441</b>  | <b>\$ 5,027,480</b>               | <b>\$ 3,962,417</b>                 | <b>\$ 2,678,613</b>               | <b>\$ (2,348,867)</b>         | <b>-46.72%</b> |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 1,323,644</b>  | <b>\$ (1,982,305)</b>             | <b>\$ (641,878)</b>                 | <b>\$ (777,710)</b>               | <b>1,204,595</b>              | <b>-60.77%</b> |
| Reserve for Encumbrances                                   | -                    | -                                 | -                                   | -                                 | -                             | 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>\$ 4,710,195</b>  | <b>\$ 2,293,449</b>               | <b>\$ 4,068,317</b>                 | <b>\$ 3,290,607</b>               | <b>\$ 997,158</b>             | <b>43.48%</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 \$10,000 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.



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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|------------------------------------------------------------|----------------------|----------------------|-------------------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                                     | \$ 1,147,712         | \$ 312,102           | \$ 970,220                          | \$ 977,326           | \$ 665,224                    | 213.14%        |
| Reserve for Encumbrances                                   | 339,351              | -                    | 10,325                              | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 1,487,063</b>  | <b>\$ 312,102</b>    | <b>\$ 980,545</b>                   | <b>\$ 977,326</b>    | <b>\$ 665,224</b>             | <b>213.14%</b> |
| <b>Revenues</b>                                            |                      |                      |                                     |                      |                               |                |
| Interest Earnings                                          | \$ 67,378            | \$ 56,919            | \$ 45,281                           | \$ 49,084            | \$ (7,835)                    | -13.77%        |
| Transfers In                                               | -                    | -                    | -                                   | -                    | -                             | N/A            |
| Eisemann Facility Fee                                      | 204,401              | 292,500              | 247,373                             | 265,000              | (27,500)                      | -9.40%         |
| <b>Total Revenues</b>                                      | <b>\$ 271,779</b>    | <b>\$ 349,419</b>    | <b>\$ 292,654</b>                   | <b>\$ 314,084</b>    | <b>\$ (35,335)</b>            | <b>-10.11%</b> |
| <b>Total Available Funds</b>                               | <b>\$ 1,758,841</b>  | <b>\$ 661,521</b>    | <b>\$ 1,273,199</b>                 | <b>\$ 1,291,410</b>  | <b>\$ 629,889</b>             | <b>95.22%</b>  |
| <b>Expenditures</b>                                        |                      |                      |                                     |                      |                               |                |
| Personnel Services <sup>2</sup>                            | \$ -                 | \$ -                 | \$ -                                | \$ -                 | \$ -                          | N/A            |
| Professional Services <sup>2</sup>                         | 60,000               | -                    | -                                   | -                    | -                             | N/A            |
| Contracts <sup>2</sup>                                     | -                    | -                    | -                                   | -                    | -                             | N/A            |
| Maintenance <sup>2</sup>                                   | -                    | -                    | -                                   | -                    | -                             | N/A            |
| Supplies & Miscellaneous <sup>2</sup>                      | 188,650              | 174,600              | 173,385                             | 175,000              | 400                           | 0.23%          |
| Capital                                                    | 529,646              | 57,397               | 122,488                             | 100,000              | 42,603                        | 74.23%         |
| <b>Total Expenditures</b>                                  | <b>\$ 778,297</b>    | <b>\$ 231,997</b>    | <b>\$ 295,873</b>                   | <b>\$ 275,000</b>    | <b>\$ 43,003</b>              | <b>18.54%</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>\$ 778,297</b>    | <b>\$ 231,997</b>    | <b>\$ 295,873</b>                   | <b>\$ 275,000</b>    | <b>\$ 43,003</b>              | <b>18.54%</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>\$ 778,297</b>    | <b>\$ 231,997</b>    | <b>\$ 295,873</b>                   | <b>\$ 275,000</b>    | <b>\$ 43,003</b>              | <b>18.54%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ (506,518)</b>  | <b>\$ 117,422</b>    | <b>\$ (3,219)</b>                   | <b>\$ 39,084</b>     | <b>(78,338)</b>               | <b>-66.71%</b> |
| Reserve for Encumbrances                                   | 10,325               | -                    | -                                   | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                                 | <b>\$ 970,220</b>    | <b>\$ 429,524</b>    | <b>\$ 977,326</b>                   | <b>\$ 1,016,410</b>  | <b>\$ 586,886</b>             | <b>136.64%</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 \$10,000 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.

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

|                                                            | ACTUAL<br>FY 2024-25 | BUDGET <sup>2</sup><br>FY 2025-26 | ESTIMATE <sup>1</sup><br>FY 2025-26 | BUDGET <sup>2</sup><br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                 |
|------------------------------------------------------------|----------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------|-----------------|
| Beginning Fund Balance                                     | \$ 728,547           | \$ 821,180                        | \$ 1,019,257                        | \$ 1,432,371                      | \$ 611,191                    | 74.43%          |
| Reserve for Encumbrances                                   | 290,710              | -                                 | -                                   | -                                 | -                             | N/A             |
| <b>Adjusted Beginning Fund Balance</b>                     | <b>\$ 1,019,257</b>  | <b>\$ 821,180</b>                 | <b>\$ 1,019,257</b>                 | <b>\$ 1,432,371</b>               | <b>\$ 611,191</b>             | <b>74.43%</b>   |
| <b>Revenues</b>                                            |                      |                                   |                                     |                                   |                               |                 |
| Interest Earnings                                          | \$ 35,210            | \$ 28,280                         | \$ 36,571                           | \$ 39,643                         | \$ 11,363                     | 40.18%          |
| Other Revenue                                              | 207,354              | -                                 | -                                   | -                                 | -                             | N/A             |
| Transfers In - Golf Fund                                   | 549,600              | 353,000                           | 896,750                             | 836,500                           | 483,500                       | 136.97%         |
| <b>Total Revenues</b>                                      | <b>\$ 792,163</b>    | <b>\$ 381,280</b>                 | <b>\$ 933,321</b>                   | <b>\$ 876,143</b>                 | <b>\$ 494,863</b>             | <b>129.79%</b>  |
| <b>Total Available Funds</b>                               | <b>\$ 1,811,420</b>  | <b>\$ 1,202,460</b>               | <b>\$ 1,952,578</b>                 | <b>\$ 2,308,514</b>               | <b>\$ 1,106,054</b>           | <b>91.98%</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>                                   | 5,955                | -                                 | -                                   | -                                 | -                             | N/A             |
| Supplies & Miscellaneous <sup>3</sup>                      | -                    | -                                 | 256,374                             | -                                 | -                             | N/A             |
| Capital                                                    | 638,720              | 354,063                           | 263,833                             | 274,327                           | (79,736)                      | -22.52%         |
| <b>Total Expenditures</b>                                  | <b>\$ 644,676</b>    | <b>\$ 354,063</b>                 | <b>\$ 520,207</b>                   | <b>\$ 274,327</b>                 | <b>\$ (79,736)</b>            | <b>-22.52%</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>\$ 644,676</b>    | <b>\$ 354,063</b>                 | <b>\$ 520,207</b>                   | <b>\$ 274,327</b>                 | <b>\$ (79,736)</b>            | <b>-22.52%</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>\$ 644,676</b>    | <b>\$ 354,063</b>                 | <b>\$ 520,207</b>                   | <b>\$ 274,327</b>                 | <b>\$ (79,736)</b>            | <b>-22.52%</b>  |
| <b>Revenue Over/(Under)</b>                                | <b>\$ 147,488</b>    | <b>\$ 27,217</b>                  | <b>\$ 413,114</b>                   | <b>\$ 601,816</b>                 | <b>574,599</b>                | <b>2111.18%</b> |
| Reserve for Encumbrances                                   | 135,879              | -                                 | -                                   | -                                 | -                             | N/A             |
| <b>Ending Fund Balance</b>                                 | <b>\$ 1,030,866</b>  | <b>\$ 848,397</b>                 | <b>\$ 1,432,371</b>                 | <b>\$ 2,034,187</b>               | <b>\$ 1,185,790</b>           | <b>139.77%</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 though 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 \$10,000 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 2026-2027



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# GENERAL FUND

FY 2026-2027



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01100110-CITY SECRETARY</b>           |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 165,834                   | 169,404                               | 169,449                                | 175,333                  |
| 501102-NON EXEMPT WAGES                  | 0                         | 0                                     | 0                                      | 46,000                   |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501104-COUNCIL PAY                       | 30,700                    | 72,800                                | 34,180                                 | 54,600                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 18,800                   |
| 501301-OVERTIME                          | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE             | 10,684                    | 10,620                                | 10,620                                 | 27,360                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 266                       | 271                                   | 260                                    | 355                      |
| 502201-SOCIAL SECURITY                   | 11,838                    | 15,091                                | 12,575                                 | 17,250                   |
| 502202-MEDICARE                          | 2,769                     | 3,530                                 | 2,941                                  | 4,304                    |
| 502301-TMRS                              | 26,367                    | 26,630                                | 26,224                                 | 33,184                   |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 243                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 1,104                     | 1,200                                 | 1,200                                  | 2,280                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>249,562</b>            | <b>299,546</b>                        | <b>257,449</b>                         | <b>379,709</b>           |
| 553271-DUES                              | 475                       | 4,456                                 | 4,456                                  | 4,476                    |
| 555911-ELECTION EXPENSES                 | 100,784                   | 113,252                               | 362,812                                | 200,000                  |
| <b>Subtotal: 30-Professional Service</b> | <b>101,259</b>            | <b>117,708</b>                        | <b>367,268</b>                         | <b>204,476</b>           |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 635401-ADVERTISING                       | 0                         | 0                                     | 0                                      | 0                        |
| 635403-MANDATED ADVERTISING              | 17,326                    | 25,000                                | 25,000                                 | 25,000                   |
| 655922-RECORDS MANAGEMENT                | 0                         | 0                                     | 0                                      | 0                        |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 28,858                    | 33,400                                | 33,400                                 | 33,400                   |
| 685501-PRINTING BINDING COPYING          | 9,410                     | 9,500                                 | 9,500                                  | 10,000                   |
| 685801-TRAVEL                            | 20,173                    | 20,500                                | 31,000                                 | 35,000                   |



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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>               |                   |                              |                               |                  |
| <b>01100110-CITY SECRETARY</b>         |                   |                              |                               |                  |
| 685811-TRAINING                        | 2,314             | 5,605                        | 4,105                         | 4,955            |
| 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                 | 1,297             | 1,800                        | 1,800                         | 1,800            |
| 686181-POSTAGE                         | 287               | 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                | 699               | 1,500                        | 1,500                         | 2,000            |
| 686400-SUBSCRIPTIONS                   | 0                 | 450                          | 450                           | 450              |
| <b>Subtotal: 60-Supplies and Misc.</b> | <b>80,364</b>     | <b>98,185</b>                | <b>107,185</b>                | <b>113,035</b>   |
| 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                |
| <b>Subtotal: 70-Capital</b>            | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| <b>TOTAL: 01100110-CITY SECRETARY</b>  | <b>431,184</b>    | <b>515,439</b>               | <b>731,902</b>                | <b>697,220</b>   |



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



| <b>Account</b>                       | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>             |                           |                                       |                                        |                          |
| <b>01100210-GENERAL GOVERNMENT</b>   |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                    | 1,268,593                 | 1,295,974                             | 1,210,993                              | 1,274,632                |
| 501102-NON EXEMPT WAGES              | 163,570                   | 216,222                               | 181,098                                | 165,283                  |
| 501103-EXEMPT WAGES                  | 49,200                    | 109,900                               | 108,545                                | 204,261                  |
| 501105-OTHER PAY                     | 1,032                     | 1,001                                 | 22,051                                 | 1,022                    |
| 501106-ADDITIONAL COMPENSATION       | 20,000                    | 40,500                                | 63,849                                 | 0                        |
| 501201-PART-TIME                     | 5,984                     | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                      | 0                         | 1,000                                 | 1,000                                  | 1,000                    |
| 502101-INSURANCE - COR SHARE         | 100,890                   | 100,890                               | 100,890                                | 136,800                  |
| 502102-LIFE & ADD                    | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY     | 2,361                     | 2,595                                 | 2,314                                  | 2,635                    |
| 502201-SOCIAL SECURITY               | 67,793                    | 78,661                                | 72,941                                 | 84,000                   |
| 502202-MEDICARE                      | 22,016                    | 24,256                                | 23,711                                 | 24,323                   |
| 502301-TMRS                          | 227,275                   | 261,119                               | 247,777                                | 248,929                  |
| 502302-PARS                          | 78                        | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                  | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                     | 8,416                     | 9,136                                 | 9,188                                  | 8,784                    |
| 502941-SICK LEAVE                    | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                      | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS        | 22,135                    | 30,000                                | 30,000                                 | 30,000                   |
| 505871-PERSONAL AUTO                 | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 20-Personnel Services      | 1,959,342                 | 2,171,254                             | 2,074,357                              | 2,181,669                |
| 553271-DUES                          | 7,910                     | 17,485                                | 9,257                                  | 12,770                   |
| 553402-CONSULTANTS                   | 7,450                     | 30,000                                | 0                                      | 0                        |
| Subtotal: 30-Professional Service    | 15,360                    | 47,485                                | 9,257                                  | 12,770                   |
| 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                                 | 0                                      | 0                        |
| 635402-ADVERTISING EXHIBITS & SHOWS  | 0                         | 0                                     | 0                                      | 0                        |
| 655999-OTHER UNCLASSIFIED EXPENSE    | 8,755                     | 10,000                                | 10,000                                 | 10,000                   |
| 685501-PRINTING BINDING COPYING      | 10,100                    | 8,000                                 | 12,000                                 | 12,000                   |
| 685801-TRAVEL                        | 5,484                     | 4,500                                 | 4,500                                  | 7,500                    |





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



| Account                                   | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                  |                   |                              |                               |                  |
| <b>01100210-GENERAL GOVERNMENT</b>        |                   |                              |                               |                  |
| 685811-TRAINING                           | 8,031             | 29,299                       | 15,776                        | 23,550           |
| 685812-EMPLOYEE APPRECIATION              | 0                 | 270                          | 270                           | 330              |
| 685813-PT EMPLOYEE APPRECIATION           | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION             | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                    | 3,286             | 7,500                        | 7,500                         | 7,440            |
| 686131-SMALL TOOLS & EQUIPMENT            | 0                 | 0                            | 0                             | 0                |
| 686181-POSTAGE                            | 163               | 125                          | 125                           | 125              |
| 686191-NC FURNITURE & EQUIPMENT           | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP          | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP          | 11,769            | 0                            | 12,000                        | 12,000           |
| 686198-GENERAL SUPPLIES                   | 0                 | 1,000                        | 1,000                         | 1,000            |
| 686400-SUBSCRIPTIONS                      | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.           | 47,587            | 66,694                       | 63,171                        | 73,945           |
| 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>2,022,289</b>  | <b>2,285,433</b>             | <b>2,146,785</b>              | <b>2,268,384</b> |



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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>             |                   |                              |                               |                  |
| <b>01100212-BUDGET</b>               |                   |                              |                               |                  |
| 501101-MANAGEMENT                    | 260,842           | 267,963                      | 154,842                       | 160,243          |
| 501103-EXEMPT WAGES                  | 0                 | 0                            | 39,615                        | 77,296           |
| 501105-OTHER PAY                     | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION       | 0                 | 0                            | 2,500                         | 0                |
| 501201-PART-TIME                     | 0                 | 0                            | 0                             | 0                |
| 501301-OVERTIME                      | 0                 | 0                            | 0                             | 0                |
| 502101-INSURANCE - COR SHARE         | 21,240            | 21,240                       | 21,240                        | 27,360           |
| 502102-LIFE & ADD                    | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY     | 431               | 447                          | 299                           | 381              |
| 502201-SOCIAL SECURITY               | 15,920            | 17,210                       | 12,175                        | 14,890           |
| 502202-MEDICARE                      | 3,723             | 4,128                        | 2,847                         | 3,483            |
| 502301-TMRS                          | 41,516            | 43,642                       | 30,464                        | 35,639           |
| 502302-PARS                          | 0                 | 0                            | 0                             | 0                |
| 502601-WORKERS COMP                  | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                     | 4,240             | 2,464                        | 2,464                         | 2,656            |
| 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      | 347,912           | 357,094                      | 266,446                       | 321,948          |
| 553271-DUES                          | 930               | 920                          | 1,125                         | 1,210            |
| 553499-OTHER PROFESSIONAL SERVICES   | 7,295             | 14,175                       | 14,750                        | 0                |
| Subtotal: 30-Professional Service    | 8,225             | 15,095                       | 15,875                        | 1,210            |
| 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      | 2,899             | 2,347                        | 4,500                         | 4,500            |
| 685801-TRAVEL                        | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                      | 100               | 2,000                        | 0                             | 2,500            |



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



| Account                          | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>         |                   |                              |                               |                  |
| <b>01100212-BUDGET</b>           |                   |                              |                               |                  |
| 685812-EMPLOYEE APPRECIATION     | 0                 | 60                           | 60                            | 60               |
| 685813-PT EMPLOYEE APPRECIATION  | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION    | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES           | 1,085             | 1,250                        | 1,000                         | 1,250            |
| 686181-POSTAGE                   | 0                 | 5                            | 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                            | 350                           | 0                |
| 686198-GENERAL SUPPLIES          | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS             | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.  | 4,084             | 5,662                        | 5,910                         | 8,310            |
| <b>TOTAL: 01100212-BUDGET</b>    | <b>360,220</b>    | <b>377,851</b>               | <b>288,231</b>                | <b>331,468</b>   |



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



| <b>Account</b>                       | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>             |                           |                                       |                                        |                          |
| <b>01100214-COMMUNITY EVENTS</b>     |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                    | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES              | 47,178                    | 48,193                                | 48,206                                 | 49,880                   |
| 501103-EXEMPT WAGES                  | 135,430                   | 138,345                               | 138,346                                | 143,188                  |
| 501105-OTHER PAY                     | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION       | 1,043                     | 0                                     | 0                                      | 0                        |
| 501201-PART-TIME                     | 21,376                    | 30,684                                | 30,684                                 | 33,606                   |
| 501301-OVERTIME                      | 3,444                     | 3,500                                 | 3,500                                  | 3,500                    |
| 502101-INSURANCE - COR SHARE         | 32,053                    | 31,860                                | 31,860                                 | 41,040                   |
| 502102-LIFE & ADD                    | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY     | 292                       | 298                                   | 298                                    | 309                      |
| 502201-SOCIAL SECURITY               | 11,405                    | 12,069                                | 12,069                                 | 12,474                   |
| 502202-MEDICARE                      | 2,966                     | 2,851                                 | 2,851                                  | 2,989                    |
| 502301-TMRS                          | 30,530                    | 30,384                                | 30,384                                 | 30,479                   |
| 502302-PARS                          | 257                       | 399                                   | 399                                    | 437                      |
| 502601-WORKERS COMP                  | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                     | 312                       | 600                                   | 600                                    | 1,032                    |
| 502941-SICK LEAVE                    | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                      | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS        | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                 | 7,543                     | 7,512                                 | 7,512                                  | 7,512                    |
| Subtotal: 20-Personnel Services      | 293,828                   | 306,695                               | 306,709                                | 326,446                  |
| 553271-DUES                          | 3,221                     | 3,240                                 | 3,502                                  | 3,502                    |
| 553499-OTHER PROFESSIONAL SERVICES   | 62,516                    | 63,176                                | 71,758                                 | 70,738                   |
| Subtotal: 30-Professional Service    | 65,737                    | 66,416                                | 75,260                                 | 74,240                   |
| 584422-RENTALS-MACHINERY & EQUIPMENT | 0                         | 0                                     | 0                                      | 0                        |
| 585981-WILDFLOWER! FESTIVAL          | 1,214,117                 | 1,222,036                             | 1,193,285                              | 472,500                  |
| 585982-FAMILY 4TH                    | 116,219                   | 126,170                               | 126,170                                | 126,170                  |
| 585983-SANTA'S VILLAGE               | 110,196                   | 122,089                               | 122,089                                | 122,089                  |
| 585984-HUFFHINES HARVEST FEST        | 63,223                    | 68,200                                | 68,200                                 | 68,200                   |
| 585985-CHRISTMAS PARADE              | 5,873                     | 0                                     | 0                                      | 0                        |
| Subtotal: 40-Contracts               | 1,509,629                 | 1,538,495                             | 1,509,744                              | 788,959                  |
| 604399-REPAIR & MAINTENANCE - OTHER  | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                 | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                |                   |                              |                               |                  |
| <b>01100214-COMMUNITY EVENTS</b>        |                   |                              |                               |                  |
| Subtotal: 50-Maintenance                | 0                 | 0                            | 0                             | 0                |
| 635401-ADVERTISING                      | 0                 | 0                            | 0                             | 0                |
| 655986-COTTONWOOD ARTS FESTIVAL         | 310,871           | 331,000                      | 331,000                       | 331,000          |
| 655999-OTHER UNCLASSIFIED EXPENSE       | 5,707             | 4,770                        | 4,770                         | 4,770            |
| 685501-PRINTING BINDING COPYING         | 2,485             | 3,000                        | 3,000                         | 3,000            |
| 685801-TRAVEL                           | 823               | 800                          | 800                           | 800              |
| 685811-TRAINING                         | 2,270             | 2,734                        | 5,034                         | 5,034            |
| 685812-EMPLOYEE APPRECIATION            | 12                | 90                           | 0                             | 0                |
| 685813-PT EMPLOYEE APPRECIATION         | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION           | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                  | 3,689             | 3,700                        | 3,700                         | 3,700            |
| 686181-POSTAGE                          | 1,336             | 700                          | 700                           | 700              |
| 686191-NC FURNITURE & EQUIPMENT         | 1,354             | 1,500                        | 1,500                         | 1,500            |
| 686194-COMPUTER HARDWARE NON CAP        | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP        | 2,100             | 2,500                        | 2,500                         | 2,500            |
| 686198-GENERAL SUPPLIES                 | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                    | 648               | 648                          | 648                           | 648              |
| Subtotal: 60-Supplies and Misc.         | 331,295           | 351,442                      | 353,652                       | 353,652          |
| 707431-FURNITURE & EQUIPMENT            | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                    | 0                 | 0                            | 0                             | 0                |
| <b>TOTAL: 01100214-COMMUNITY EVENTS</b> | <b>2,200,488</b>  | <b>2,263,048</b>             | <b>2,245,365</b>              | <b>1,543,297</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01100215-COMMUNITY SERVICES</b>       |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 146,799                   | 150,102                               | 202,602                                | 285,356                  |
| 501102-NON EXEMPT WAGES                  | 977,228                   | 1,073,856                             | 699,565                                | 881,966                  |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 1,000                     | 0                                     | 413                                    | 0                        |
| 501201-PART-TIME                         | 44,516                    | 45,894                                | 45,894                                 | 46,340                   |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 4,876                     | 5,500                                 | 5,500                                  | 5,500                    |
| 502101-INSURANCE - COR SHARE             | 149,560                   | 159,300                               | 159,300                                | 191,520                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,795                     | 1,959                                 | 1,493                                  | 1,868                    |
| 502201-SOCIAL SECURITY                   | 73,810                    | 84,309                                | 65,588                                 | 78,927                   |
| 502202-MEDICARE                          | 17,564                    | 20,382                                | 15,440                                 | 19,131                   |
| 502301-TMRS                              | 188,940                   | 212,276                               | 157,857                                | 188,916                  |
| 502302-PARS                              | 0                         | 597                                   | 0                                      | 603                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 22,668                    | 21,152                                | 16,908                                 | 16,200                   |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 101,775                   | 109,200                               | 60,375                                 | 84,000                   |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,730,531</b>          | <b>1,884,527</b>                      | <b>1,430,935</b>                       | <b>1,800,327</b>         |
| 553271-DUES                              | 1,517                     | 2,214                                 | 1,939                                  | 2,324                    |
| 553499-OTHER PROFESSIONAL SERVICES       | 57,833                    | 1,140                                 | 1,140                                  | 31,140                   |
| 553501-ECONOMIC DEVELOPMENT              | 1,870,317                 | 1,702,699                             | 1,670,820                              | 1,959,042                |
| <b>Subtotal: 30-Professional Service</b> | <b>1,929,668</b>          | <b>1,706,053</b>                      | <b>1,673,899</b>                       | <b>1,992,506</b>         |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 2,172                     | 2,300                                 | 2,300                                  | 2,300                    |
| <b>Subtotal: 40-Contracts</b>            | <b>2,172</b>              | <b>2,300</b>                          | <b>2,300</b>                           | <b>2,300</b>             |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 0                         | 0                                     | 0                                      | 0                        |
| 604323-R&M SOFTWARE                      | 0                         | 0                                     | 0                                      | 0                        |
| 624524-CONSTRUCTION-MOWING ROW & LOTS    | 50,386                    | 26,000                                | 27,700                                 | 26,000                   |
| <b>Subtotal: 50-Maintenance</b>          | <b>50,386</b>             | <b>26,000</b>                         | <b>27,700</b>                          | <b>26,000</b>            |



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



| Account                                   | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                  |                   |                              |                               |                  |
| <b>01100215-COMMUNITY SERVICES</b>        |                   |                              |                               |                  |
| 635401-ADVERTISING                        | 0                 | 0                            | 0                             | 0                |
| 635403-MANDATED ADVERTISING               | 729               | 0                            | 0                             | 0                |
| 655999-OTHER UNCLASSIFIED EXPENSE         | 13,624            | 27,700                       | 21,927                        | 20,500           |
| 675303-PHONE - DATA                       | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING           | 20,275            | 16,000                       | 16,000                        | 16,000           |
| 685801-TRAVEL                             | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                           | 2,443             | 8,745                        | 8,745                         | 12,435           |
| 685812-EMPLOYEE APPRECIATION              | 402               | 420                          | 420                           | 420              |
| 685813-PT EMPLOYEE APPRECIATION           | 0                 | 60                           | 60                            | 60               |
| 685814-VOLUNTEER APPRECIATION             | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                    | 1,894             | 2,800                        | 2,800                         | 2,800            |
| 686111-UNIFORMS                           | 0                 | 6,200                        | 6,200                         | 6,200            |
| 686131-SMALL TOOLS & EQUIPMENT            | 511               | 3,000                        | 3,000                         | 3,000            |
| 686181-POSTAGE                            | 38,640            | 35,000                       | 35,000                        | 35,000           |
| 686191-NC FURNITURE & EQUIPMENT           | 0                 | 1,700                        | 1,700                         | 1,100            |
| 686192-NC REPAIR & MAINTANANCE            | 76,361            | 80,000                       | 80,000                        | 80,000           |
| 686194-COMPUTER HARDWARE NON CAP          | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                   | 2,629             | 6,000                        | 6,000                         | 5,000            |
| 686400-SUBSCRIPTIONS                      | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.           | 157,509           | 187,625                      | 181,852                       | 182,515          |
| 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>3,870,265</b>  | <b>3,806,505</b>             | <b>3,316,686</b>              | <b>4,003,648</b> |



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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>             |                   |                              |                               |                  |
| <b>01100217-EMERGENCY MANAGEMENT</b> |                   |                              |                               |                  |
| 501101-MANAGEMENT                    | 289,463           | 295,694                      | 295,773                       | 306,043          |
| 501103-EXEMPT WAGES                  | 164,008           | 184,974                      | 180,057                       | 188,583          |
| 501105-OTHER PAY                     | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION       | 1,000             | 0                            | 5,000                         | 0                |
| 501201-PART-TIME                     | 19,598            | 23,654                       | 21,124                        | 24,339           |
| 501301-OVERTIME                      | 18,285            | 0                            | 0                             | 0                |
| 502101-INSURANCE - COR SHARE         | 42,480            | 42,480                       | 42,480                        | 54,720           |
| 502102-LIFE & ADD                    | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY     | 726               | 760                          | 742                           | 792              |
| 502201-SOCIAL SECURITY               | 27,999            | 29,675                       | 29,428                        | 30,668           |
| 502202-MEDICARE                      | 6,832             | 7,279                        | 7,189                         | 7,526            |
| 502301-TMRS                          | 74,322            | 74,717                       | 74,040                        | 76,514           |
| 502302-PARS                          | 255               | 307                          | 275                           | 317              |
| 502601-WORKERS COMP                  | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                     | 2,364             | 2,944                        | 2,320                         | 2,816            |
| 502941-SICK LEAVE                    | 0                 | 0                            | 0                             | 0                |
| 502942-VACATION                      | 0                 | 0                            | 0                             | 0                |
| 505871-PERSONAL AUTO                 | 0                 | 0                            | 0                             | 0                |
| Subtotal: 20-Personnel Services      | 647,332           | 662,484                      | 658,428                       | 692,318          |
| 553271-DUES                          | 2,530             | 3,276                        | 3,281                         | 3,431            |
| 553499-OTHER PROFESSIONAL SERVICES   | 0                 | 0                            | 0                             | 0                |
| Subtotal: 30-Professional Service    | 2,530             | 3,276                        | 3,281                         | 3,431            |
| 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  | 6,162             | 5,355                        | 6,647                         | 5,355            |
| Subtotal: 50-Maintenance             | 6,162             | 5,355                        | 6,647                         | 5,355            |
| 675304-CABLE                         | 1,004             | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING      | 14,695            | 18,230                       | 17,930                        | 18,230           |
| 685801-TRAVEL                        | 3,868             | 500                          | 500                           | 500              |





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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                    |                   |                              |                               |                  |
| <b>01100217-EMERGENCY MANAGEMENT</b>        |                   |                              |                               |                  |
| 685811-TRAINING                             | 8,504             | 11,150                       | 15,835                        | 15,835           |
| 685812-EMPLOYEE APPRECIATION                | 77                | 120                          | 120                           | 120              |
| 685813-PT EMPLOYEE APPRECIATION             | 30                | 30                           | 30                            | 30               |
| 685814-VOLUNTEER APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                      | 4,298             | 6,500                        | 6,500                         | 6,500            |
| 686111-UNIFORMS                             | 1,366             | 850                          | 850                           | 850              |
| 686181-POSTAGE                              | 227               | 500                          | 800                           | 500              |
| 686191-NC FURNITURE & EQUIPMENT             | 3,988             | 3,550                        | 3,629                         | 3,550            |
| 686192-NC REPAIR & MAINTANANCE              | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP            | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                     | 2,837             | 3,350                        | 2,750                         | 3,350            |
| 686301-CATERING                             | 2,365             | 2,500                        | 3,100                         | 2,500            |
| 686400-SUBSCRIPTIONS                        | 7,049             | 14,270                       | 15,134                        | 17,134           |
| Subtotal: 60-Supplies and Misc.             | 50,309            | 61,550                       | 67,178                        | 69,099           |
| 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>706,333</b>    | <b>732,665</b>               | <b>735,534</b>                | <b>770,203</b>   |



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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>             |                   |                              |                               |                  |
| <b>01100218-ECONOMIC DEVELOPMENT</b> |                   |                              |                               |                  |
| 501101-MANAGEMENT                    | 183,953           | 190,035                      | 230,306                       | 289,836          |
| 501102-NON EXEMPT WAGES              | 21,875            | 46,125                       | 46,750                        | 23,863           |
| 501103-EXEMPT WAGES                  | 84,871            | 114,008                      | 110,048                       | 71,233           |
| 501105-OTHER PAY                     | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION       | 1,181             | 900                          | 900                           | 900              |
| 501201-PART-TIME                     | 0                 | 0                            | 0                             | 0                |
| 501301-OVERTIME                      | 225               | 1,700                        | 400                           | 1,500            |
| 502101-INSURANCE - COR SHARE         | 37,170            | 37,170                       | 37,170                        | 44,460           |
| 502102-LIFE & ADD                    | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY     | 480               | 561                          | 601                           | 616              |
| 502201-SOCIAL SECURITY               | 18,171            | 22,342                       | 23,968                        | 24,410           |
| 502202-MEDICARE                      | 4,271             | 5,224                        | 5,674                         | 5,709            |
| 502301-TMRS                          | 47,792            | 56,245                       | 60,512                        | 58,427           |
| 502302-PARS                          | 0                 | 0                            | 0                             | 0                |
| 502601-WORKERS COMP                  | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                     | 1,648             | 1,860                        | 1,764                         | 1,846            |
| 502941-SICK LEAVE                    | 0                 | 0                            | 0                             | 0                |
| 502942-VACATION                      | 0                 | 0                            | 0                             | 0                |
| 505871-PERSONAL AUTO                 | 3,540             | 4,800                        | 4,800                         | 4,800            |
| Subtotal: 20-Personnel Services      | 405,177           | 480,970                      | 522,893                       | 527,600          |
| 553271-DUES                          | 2,185             | 3,585                        | 4,358                         | 5,585            |
| 553402-CONSULTANTS                   | 0                 | 8,000                        | 3,000                         | 0                |
| 553499-OTHER PROFESSIONAL SERVICES   | 0                 | 0                            | 0                             | 0                |
| Subtotal: 30-Professional Service    | 2,185             | 11,585                       | 7,358                         | 5,585            |
| 585998-SPECIAL EVENTS                | 8,784             | 12,800                       | 15,300                        | 18,300           |
| Subtotal: 40-Contracts               | 8,784             | 12,800                       | 15,300                        | 18,300           |
| 635401-ADVERTISING & MARKETING       | 39,805            | 69,700                       | 32,700                        | 34,700           |
| 635402-ADVERTISING EXHIBITS & SHOWS  | 700               | 12,050                       | 7,650                         | 9,450            |
| 655999-OTHER UNCLASSIFIED EXPENSE    | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING      | 1,176             | 2,500                        | 2,500                         | 2,500            |
| 685801-TRAVEL                        | 78                | 500                          | 300                           | 500              |
| 685811-TRAINING                      | 6,330             | 5,000                        | 6,700                         | 9,272            |



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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                    |                   |                              |                               |                  |
| <b>01100218-ECONOMIC DEVELOPMENT</b>        |                   |                              |                               |                  |
| 685812-EMPLOYEE APPRECIATION                | 84                | 120                          | 120                           | 120              |
| 685813-PT EMPLOYEE APPRECIATION             | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                      | 674               | 2,500                        | 2,500                         | 2,500            |
| 686181-POSTAGE                              | 0                 | 250                          | 100                           | 250              |
| 686195-COMPUTER SOFTWARE NON CAP            | 544               | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                     | 4,535             | 2,500                        | 2,500                         | 2,500            |
| 686400-SUBSCRIPTIONS                        | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.             | 53,925            | 95,120                       | 55,070                        | 61,792           |
| <b>TOTAL: 01100218-ECONOMIC DEVELOPMENT</b> | <b>470,071</b>    | <b>600,475</b>               | <b>600,621</b>                | <b>613,277</b>   |



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



| <b>Account</b>                         | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|----------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>               |                           |                                       |                                        |                          |
| <b>01100310-NON-DEPARTMENTAL</b>       |                           |                                       |                                        |                          |
| 501105-OTHER PAY                       | 537                       | 0                                     | 1,000                                  | 1,000                    |
| 501106-ADDITIONAL COMPENSATION         | 0                         | 0                                     | 0                                      | 0                        |
| 501201-PART-TIME                       | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE           | 0                         | 0                                     | 0                                      | 0                        |
| 502103-RETIREEES                       | 647,780                   | 663,114                               | 663,400                                | 696,570                  |
| 502104-INSURANCE -L/T DISABILITY       | 0                         | 500                                   | 500                                    | 500                      |
| 502201-SOCIAL SECURITY                 | 94,702                    | 74,542                                | 89,150                                 | 62,386                   |
| 502202-MEDICARE                        | 23,840                    | 17,480                                | 23,892                                 | 15,994                   |
| 502301-TMRS                            | 261,305                   | 188,656                               | 267,450                                | 163,685                  |
| 502302-PARS                            | 13,878                    | 11,220                                | 50,040                                 | 16,544                   |
| 502401-HSA CITY CONTRIBUTION           | 0                         | 0                                     | 0                                      | 0                        |
| 502402-TUITION REIMBURSEMENT           | 66,864                    | 98,287                                | 68,750                                 | 72,500                   |
| 502501-UNEMPLOYMENT                    | 7,002                     | 14,454                                | 57,500                                 | 27,500                   |
| 502601-WORKERS COMP                    | 859,164                   | 745,269                               | 820,000                                | 850,000                  |
| 502902-HEALTH CLAIMS - RETIREES        | 0                         | 0                                     | 0                                      | 0                        |
| 502941-OTHER SICK LEAVE                | 1,167,809                 | 917,725                               | 1,228,000                              | 850,000                  |
| 502942-OTHER VACATION                  | 480,524                   | 252,794                               | 555,000                                | 253,000                  |
| 502981-BENEFITS & ADJUSTMENTS          | 0                         | -2,171,634                            | 0                                      | -2,223,748               |
| 502999-FRinge BENEFITS                 | 6,698                     | 8,396                                 | 8,620                                  | 8,620                    |
| 505871-PERSONAL AUTO                   | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 20-Personnel Services</b> | <b>3,630,102</b>          | <b>820,803</b>                        | <b>3,833,302</b>                       | <b>794,551</b>           |
| 553271-DUES                            | 70,165                    | 109,915                               | 68,527                                 | 68,527                   |
| 553301-AUDIT                           | 122,461                   | 135,000                               | 135,000                                | 145,000                  |
| 553311-LEGAL SERVICES                  | 190,448                   | 119,500                               | 115,000                                | 115,000                  |
| 553312-LEGAL - ATTORNEY                | 446,367                   | 409,663                               | 442,850                                | 482,720                  |
| 553399-CONTRACTUAL SERVICES - OTHER    | 700,600                   | 680,000                               | 680,000                                | 740,000                  |
| 553402-CONSULTANTS                     | 0                         | 0                                     | 0                                      | 0                        |
| 553404-LEGAL AFFAIRS                   | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES     | 799,835                   | 989,391                               | 974,875                                | 946,650                  |
| 553501-ECONOMIC DEVELOPMENT            | 1,721,341                 | 2,524,801                             | 1,595,838                              | 1,776,269                |
| 555201-INSURANCE - BUILDINGS           | 601,367                   | 837,070                               | 757,070                                | 896,594                  |
| 555211-INSURANCE-EQUIPMENT & VEHICLES  | 365,071                   | 590,991                               | 421,806                                | 511,328                  |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01100310-NON-DEPARTMENTAL</b>         |                           |                                       |                                        |                          |
| 555299-INSURANCE - OTHER                 | 747,240                   | 757,579                               | 677,511                                | 728,070                  |
| 555901-JUDGEMENTS & DAMAGES              | 54,583                    | 65,000                                | 65,000                                 | 65,000                   |
| 555911-ELECTION EXPENSES                 | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>5,819,478</b>          | <b>7,218,910</b>                      | <b>5,933,477</b>                       | <b>6,475,158</b>         |
| 584411-BUILDINGS-RENTAL                  | 0                         | 0                                     | 0                                      | 0                        |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604303-RADIO MAINTENANCE                 | 155,592                   | 172,850                               | 172,850                                | 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                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>155,592</b>            | <b>172,850</b>                        | <b>172,850</b>                         | <b>172,850</b>           |
| 500030-PRO CARD HOLDING                  | 0                         | 0                                     | 0                                      | 0                        |
| 635401-ADVERTISING                       | 0                         | 0                                     | 0                                      | 0                        |
| 655921-MAIL SERVICES                     | 41,573                    | 42,236                                | 41,475                                 | 45,040                   |
| 655922-RECORDS MANAGEMENT                | 132,353                   | 133,154                               | 127,130                                | 134,387                  |
| 655923-MATERIALS MANAGEMENT              | 127,100                   | 93,000                                | 93,000                                 | 93,000                   |
| 655985-EMERGENCY RESPONSE #3             | 0                         | 0                                     | 0                                      | 0                        |
| 655987-ED Agreements - Sales Tax         | 864,308                   | 964,733                               | 973,829                                | 1,128,271                |
| 655988-EMERGENCY RELIEF #2               | 0                         | 0                                     | 0                                      | 0                        |
| 655989-EMERGENCY RESPONSE                | 4,800                     | 0                                     | 20,475                                 | 0                        |
| 655990-Startech                          | 0                         | 0                                     | 0                                      | 0                        |
| 655993-BAD DEBTS                         | 2,045                     | 10,000                                | 2,000                                  | 2,000                    |
| 655994-CONTINGENCY RESERVES              | 0                         | 0                                     | 0                                      | 770,200                  |
| 655995-FEES                              | 444,588                   | 373,250                               | 484,750                                | 557,750                  |
| 655996-CASH (OVER) & SHORT               | 0                         | 500                                   | 500                                    | 500                      |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 354,971                   | 350,215                               | 400,215                                | 400,215                  |
| 674131-SOLID WASTE - CITY                | 0                         | 0                                     | 0                                      | 0                        |
| 675301-PHONE                             | 101,141                   | 108,792                               | 50,000                                 | 235,000                  |
| 675302-PH LONG DISTANCE                  | 0                         | 0                                     | 0                                      | 0                        |
| 675303-PHONE - DATA                      | 220,405                   | 228,096                               | 295,000                                | 325,000                  |
| 675304-CABLE                             | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                 | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|-----------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <b>0110-GENERAL FUND</b>                |                   |                              |                               |                   |
| <b>01100310-NON-DEPARTMENTAL</b>        |                   |                              |                               |                   |
| 675321-911 EMG SRV                      | 104,661           | 327,481                      | 250,000                       | 250,000           |
| 675399-WIRELESS                         | 282,270           | 284,700                      | 284,700                       | 300,000           |
| 685501-PRINTING BINDING COPYING         | 0                 | 500                          | 0                             | 0                 |
| 685801-TRAVEL                           | 0                 | 0                            | 0                             | 0                 |
| 685811-TRAINING                         | 15,155            | 228,998                      | 19,199                        | 19,174            |
| 685812-EMPLOYEE APPRECIATION            | 6,714             | 15,000                       | 15,000                        | 15,000            |
| 685813-PT EMPLOYEE APPRECIATION         | 0                 | 0                            | 0                             | 0                 |
| 685814-VOLUNTEER APPRECIATION           | 0                 | 0                            | 0                             | 0                 |
| 685924-IT                               | 1,250,000         | 1,250,000                    | 1,250,000                     | 1,500,000         |
| 686181-POSTAGE                          | 0                 | 0                            | 0                             | 0                 |
| 686198-GENERAL SUPPLIES                 | 24,277            | 30,000                       | 30,000                        | 30,000            |
| 686400-SUBSCRIPTIONS                    | 0                 | 0                            | 0                             | 0                 |
| 686999-PRIOR YEAR EXPENSE               | 0                 | 0                            | 0                             | 0                 |
| Subtotal: 60-Supplies and Misc.         | 3,976,361         | 4,440,655                    | 4,337,273                     | 5,805,537         |
| 707499-OTHER CAPITAL ITEMS              | 920               | 0                            | 0                             | 0                 |
| Subtotal: 70-Capital                    | 920               | 0                            | 0                             | 0                 |
| <b>TOTAL: 01100310-NON-DEPARTMENTAL</b> | <b>13,582,453</b> | <b>12,653,218</b>            | <b>14,276,902</b>             | <b>13,248,096</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01100410-INFORMATION TECHNOLOGY</b>   |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 717,331                   | 732,805                               | 733,002                                | 758,454                  |
| 501102-NON EXEMPT WAGES                  | 1,413,559                 | 1,548,408                             | 1,477,710                              | 1,585,666                |
| 501103-EXEMPT WAGES                      | 787,451                   | 829,680                               | 736,093                                | 831,909                  |
| 501105-OTHER PAY                         | 1,484                     | 1,478                                 | 1,466                                  | 1,478                    |
| 501106-ADDITIONAL COMPENSATION           | 18,308                    | 1,800                                 | 3,548                                  | 3,600                    |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 61,950                    | 23,896                                | 23,896                                 | 24,456                   |
| 502101-INSURANCE - COR SHARE             | 297,360                   | 297,360                               | 297,360                                | 383,040                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 4,701                     | 4,962                                 | 4,610                                  | 5,082                    |
| 502201-SOCIAL SECURITY                   | 178,266                   | 196,988                               | 181,921                                | 200,530                  |
| 502202-MEDICARE                          | 42,644                    | 46,070                                | 43,150                                 | 46,898                   |
| 502301-TMRS                              | 475,815                   | 495,965                               | 460,491                                | 479,978                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 25,768                    | 27,584                                | 26,296                                 | 28,792                   |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 11,107                    | 11,568                                | 3,106                                  | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>4,035,743</b>          | <b>4,218,564</b>                      | <b>3,992,649</b>                       | <b>4,349,883</b>         |
| 553271-DUES                              | 629                       | 1,038                                 | 1,166                                  | 1,166                    |
| 553402-CONSULTANTS                       | 10,316                    | 60,000                                | 60,000                                 | 60,000                   |
| 553499-OTHER PROFESSIONAL SERVICES       | 98,255                    | 113,082                               | 70,595                                 | 73,345                   |
| <b>Subtotal: 30-Professional Service</b> | <b>109,200</b>            | <b>174,120</b>                        | <b>131,761</b>                         | <b>134,511</b>           |
| 583497-CLOUD COMPUTING                   | 1,419,156                 | 1,682,776                             | 1,859,938                              | 2,148,760                |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| 584426-RENTALS - COMPUTER EQUIPMENT      | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>1,419,156</b>          | <b>1,682,776</b>                      | <b>1,859,938</b>                       | <b>2,148,760</b>         |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                      |                   |                              |                               |                  |
| <b>01100410-INFORMATION TECHNOLOGY</b>        |                   |                              |                               |                  |
| 604321-R&M OFFICE EQUIP & FURNITURE           | 2,000             | 8,000                        | 8,000                         | 8,000            |
| 604323-R&M SOFTWARE                           | 977,103           | 1,087,536                    | 1,082,293                     | 1,619,142        |
| 604324-R&M COMPUTER HARDWARE                  | 230,222           | 275,365                      | 167,267                       | 345,592          |
| Subtotal: 50-Maintenance                      | 1,209,325         | 1,370,901                    | 1,257,560                     | 1,972,734        |
| 655999-OTHER UNCLASSIFIED EXPENSE             | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING               | 289               | 250                          | 250                           | 250              |
| 685801-TRAVEL                                 | 0                 | 350                          | 350                           | 350              |
| 685811-TRAINING                               | 12,832            | 1,000                        | 1,000                         | 1,000            |
| 685812-EMPLOYEE APPRECIATION                  | 840               | 840                          | 840                           | 840              |
| 685813-PT EMPLOYEE APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION                 | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                        | 10,407            | 18,250                       | 18,250                        | 18,250           |
| 686131-SMALL TOOLS & EQUIPMENT                | 500               | 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              | 2,835             | 2,835                        | 2,835                         | 2,835            |
| 686198-GENERAL SUPPLIES                       | 0                 | 300                          | 300                           | 300              |
| 686400-SUBSCRIPTIONS                          | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.               | 28,403            | 25,025                       | 25,025                        | 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>6,801,827</b>  | <b>7,471,386</b>             | <b>7,266,933</b>              | <b>8,630,913</b> |





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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01100510-FINANCE - ADMINISTRATION</b> |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 320,122                   | 352,948                               | 337,977                                | 364,217                  |
| 501102-NON EXEMPT WAGES                  | 0                         | 0                                     | 0                                      | 0                        |
| 501103-EXEMPT WAGES                      | 116,984                   | 176,358                               | 49,599                                 | 67,275                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 1,858                     | 3,000                                 | 23                                     | 0                        |
| 501201-PART-TIME                         | 5,291                     | 0                                     | 6,539                                  | 0                        |
| 501301-OVERTIME                          | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE             | 42,710                    | 42,480                                | 35,400                                 | 41,040                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 726                       | 846                                   | 579                                    | 691                      |
| 502201-SOCIAL SECURITY                   | 24,309                    | 33,113                                | 23,967                                 | 26,861                   |
| 502202-MEDICARE                          | 6,318                     | 7,744                                 | 5,692                                  | 6,282                    |
| 502301-TMRS                              | 69,409                    | 81,824                                | 59,620                                 | 64,294                   |
| 502302-PARS                              | 69                        | 0                                     | 78                                     | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 1,874                     | 1,768                                 | 1,527                                  | 1,752                    |
| 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          | 589,669                   | 700,081                               | 521,001                                | 572,412                  |
| 553271-DUES                              | 26,885                    | 29,187                                | 25,764                                 | 25,839                   |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 30-Professional Service        | 26,885                    | 29,187                                | 25,764                                 | 25,839                   |
| 584423-RENTALS - OFFICE EQUIPMENT        | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 40-Contracts                   | 0                         | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING          | 906                       | 980                                   | 950                                    | 950                      |
| 685801-TRAVEL                            | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                          | 5,591                     | 3,000                                 | 10,780                                 | 12,000                   |
| 685812-EMPLOYEE APPRECIATION             | 0                         | 120                                   | 120                                    | 90                       |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                        |                   |                              |                               |                  |
| <b>01100510-FINANCE - ADMINISTRATION</b>        |                   |                              |                               |                  |
| 686101-OFFICE SUPPLIES                          | 458               | 600                          | 975                           | 800              |
| 686181-POSTAGE                                  | 151               | 180                          | 150                           | 150              |
| 686191-NC FURNITURE & EQUIPMENT                 | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                            | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.                 | 7,105             | 4,880                        | 12,975                        | 13,990           |
| <b>TOTAL: 01100510-FINANCE - ADMINISTRATION</b> | <b>623,659</b>    | <b>734,148</b>               | <b>559,740</b>                | <b>612,241</b>   |



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



| <b>Account</b>                       | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>             |                           |                                       |                                        |                          |
| <b>01100520-ACCOUNTING</b>           |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                    | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES              | 558,995                   | 555,140                               | 537,516                                | 570,490                  |
| 501103-EXEMPT WAGES                  | 624,142                   | 683,622                               | 679,048                                | 704,785                  |
| 501105-OTHER PAY                     | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION       | 9,913                     | 6,000                                 | 4,803                                  | 6,000                    |
| 501201-PART-TIME                     | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                      | 5,697                     | 12,000                                | 12,000                                 | 12,000                   |
| 502101-INSURANCE - COR SHARE         | 164,610                   | 164,610                               | 164,610                                | 212,040                  |
| 502102-LIFE & ADD                    | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY     | 1,902                     | 1,960                                 | 1,882                                  | 2,041                    |
| 502201-SOCIAL SECURITY               | 72,459                    | 76,637                                | 76,176                                 | 80,475                   |
| 502202-MEDICARE                      | 16,946                    | 17,925                                | 17,815                                 | 18,822                   |
| 502301-TMRS                          | 188,323                   | 192,945                               | 189,696                                | 192,623                  |
| 502302-PARS                          | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                  | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                     | 4,273                     | 5,348                                 | 4,561                                  | 4,708                    |
| 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      | 1,647,258                 | 1,716,187                             | 1,688,107                              | 1,803,984                |
| 553271-DUES                          | 973                       | 1,841                                 | 1,721                                  | 1,721                    |
| 553499-OTHER PROFESSIONAL SERVICES   | 9,880                     | 60,000                                | 60,000                                 | 60,000                   |
| Subtotal: 30-Professional Service    | 10,853                    | 61,841                                | 61,721                                 | 61,721                   |
| 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      | 3,047                     | 7,000                                 | 7,000                                  | 7,000                    |



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



| Account                           | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>          |                   |                              |                               |                  |
| <b>01100520-ACCOUNTING</b>        |                   |                              |                               |                  |
| 685801-TRAVEL                     | 0                 | 60                           | 60                            | 60               |
| 685811-TRAINING                   | 3,426             | 5,635                        | 18,255                        | 18,255           |
| 685812-EMPLOYEE APPRECIATION      | 480               | 480                          | 480                           | 480              |
| 685813-PT EMPLOYEE APPRECIATION   | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION     | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES            | 3,498             | 7,500                        | 7,500                         | 7,500            |
| 686181-POSTAGE                    | 4,782             | 5,000                        | 5,000                         | 5,000            |
| 686191-NC FURNITURE & EQUIPMENT   | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP  | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS              | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.   | 15,232            | 25,675                       | 38,295                        | 38,295           |
| <b>TOTAL: 01100520-ACCOUNTING</b> | <b>1,673,343</b>  | <b>1,803,703</b>             | <b>1,788,123</b>              | <b>1,904,000</b> |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                 |                   |                              |                               |                  |
| <b>01100521-PURCHASING</b>               |                   |                              |                               |                  |
| 501102-NON EXEMPT WAGES                  | 154,906           | 171,872                      | 185,966                       | 193,079          |
| 501103-EXEMPT WAGES                      | 126,371           | 184,660                      | 104,279                       | 108,634          |
| 501105-OTHER PAY                         | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION           | 1,808             | 1,800                        | 1,200                         | 1,800            |
| 501201-PART-TIME                         | 16,487            | 15,422                       | 16,094                        | 0                |
| 501301-OVERTIME                          | 0                 | 0                            | 0                             | 0                |
| 502101-INSURANCE - COR SHARE             | 53,100            | 53,100                       | 53,100                        | 54,720           |
| 502102-LIFE & ADD                        | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY         | 468               | 570                          | 457                           | 483              |
| 502201-SOCIAL SECURITY                   | 17,803            | 22,365                       | 18,320                        | 19,018           |
| 502202-MEDICARE                          | 4,164             | 5,449                        | 4,441                         | 4,447            |
| 502301-TMRS                              | 44,718            | 55,266                       | 45,160                        | 45,520           |
| 502302-PARS                              | 0                 | 195                          | 140                           | 0                |
| 502601-WORKERS COMP                      | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                         | 2,251             | 2,400                        | 2,888                         | 3,216            |
| 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                |
| <b>Subtotal: 20-Personnel Services</b>   | <b>422,075</b>    | <b>513,099</b>               | <b>432,045</b>                | <b>430,917</b>   |
| 553271-DUES                              | 14,365            | 14,400                       | 1,575                         | 1,575            |
| 555931-AUCTION EXPENDITURES              | 3,690             | 2,325                        | 2,100                         | 2,100            |
| <b>Subtotal: 30-Professional Service</b> | <b>18,055</b>     | <b>16,725</b>                | <b>3,675</b>                  | <b>3,675</b>     |
| 584423-RENTALS - OFFICE EQUIPMENT        | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 0                 | 0                            | 0                             | 0                |
| 604323-R&M SOFTWARE                      | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 50-Maintenance</b>          | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| 635401-ADVERTISING                       | 0                 | 0                            | 0                             | 0                |
| 635403-MANDATED ADVERTISING              | 12,627            | 17,000                       | 12,000                        | 12,000           |
| 685501-PRINTING BINDING COPYING          | 330               | 300                          | 300                           | 300              |



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



| Account                           | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>          |                   |                              |                               |                  |
| <b>01100521-PURCHASING</b>        |                   |                              |                               |                  |
| 685801-TRAVEL                     | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                   | 1,800             | 3,779                        | 5,494                         | 5,569            |
| 685812-EMPLOYEE APPRECIATION      | 150               | 150                          | 150                           | 150              |
| 685813-PT EMPLOYEE APPRECIATION   | 30                | 30                           | 30                            | 30               |
| 685814-VOLUNTEER APPRECIATION     | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES            | 992               | 1,000                        | 1,000                         | 1,000            |
| 686181-POSTAGE                    | 0                 | 5                            | 5                             | 5                |
| 686191-NC FURNITURE & EQUIPMENT   | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS              | 0                 | 0                            | 12,750                        | 12,750           |
| Subtotal: 60-Supplies and Misc.   | 15,928            | 22,264                       | 31,729                        | 31,804           |
| <b>TOTAL: 01100521-PURCHASING</b> | <b>456,059</b>    | <b>552,088</b>               | <b>467,449</b>                | <b>466,396</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01100522-TAX</b>                      |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 0                         | 0                                     | 12                                     | 0                        |
| 501103-EXEMPT WAGES                      | 140,688                   | 150,474                               | 150,514                                | 155,741                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 935                       | 1,200                                 | 1,190                                  | 1,200                    |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE             | 21,240                    | 21,240                                | 21,240                                 | 27,360                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 229                       | 241                                   | 236                                    | 250                      |
| 502201-SOCIAL SECURITY                   | 8,349                     | 9,448                                 | 9,288                                  | 9,793                    |
| 502202-MEDICARE                          | 1,953                     | 2,209                                 | 2,172                                  | 2,291                    |
| 502301-TMRS                              | 22,230                    | 23,787                                | 23,374                                 | 23,440                   |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 488                       | 712                                   | 712                                    | 1,000                    |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>196,112</b>            | <b>209,311</b>                        | <b>208,738</b>                         | <b>221,075</b>           |
| 553271-DUES                              | 185                       | 335                                   | 510                                    | 400                      |
| 553399-CONTRACTUAL SERVICES - OTHER      | 46,299                    | 47,225                                | 47,351                                 | 49,437                   |
| 553498-ATTORNEY FEES                     | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 677,852                   | 739,287                               | 739,287                                | 723,764                  |
| <b>Subtotal: 30-Professional Service</b> | <b>724,336</b>            | <b>786,847</b>                        | <b>787,148</b>                         | <b>773,601</b>           |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 635403-MANDATED ADVERTISING              | 5,400                     | 5,400                                 | 5,400                                  | 5,400                    |
| 685501-PRINTING BINDING COPYING          | 1,056                     | 600                                   | 1,500                                  | 1,500                    |
| 685801-TRAVEL                            | 15                        | 50                                    | 40                                     | 40                       |
| 685811-TRAINING                          | 2,124                     | 2,000                                 | 4,780                                  | 4,780                    |
| 685812-EMPLOYEE APPRECIATION             | 0                         | 0                                     | 0                                      | 0                        |
| 685813-PT EMPLOYEE APPRECIATION          | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                         | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>        |                   |                              |                               |                  |
| <b>01100522-TAX</b>             |                   |                              |                               |                  |
| 685814-VOLUNTEER APPRECIATION   | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES          | 343               | 600                          | 400                           | 400              |
| 686181-POSTAGE                  | 111               | 75                           | 75                            | 75               |
| 686191-NC FURNITURE & EQUIPMENT | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES         | 41                | 100                          | 100                           | 100              |
| 686400-SUBSCRIPTIONS            | 309               | 310                          | 310                           | 340              |
| Subtotal: 60-Supplies and Misc. | 9,399             | 9,135                        | 12,605                        | 12,635           |
| 707431-FURNITURE & EQUIPMENT    | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital            | 0                 | 0                            | 0                             | 0                |
| <b>TOTAL: 01100522-TAX</b>      | <b>929,847</b>    | <b>1,005,293</b>             | <b>1,008,491</b>              | <b>1,007,311</b> |





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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01100523-MUNICIPAL COURT</b>          |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 199,111                   | 205,512                               | 165,541                                | 213,682                  |
| 501103-EXEMPT WAGES                      | 364,377                   | 372,555                               | 372,654                                | 385,593                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 7,423                     | 5,400                                 | 3,893                                  | 3,600                    |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501211-PRESIDING JUDGE                   | 84,904                    | 88,356                                | 88,356                                 | 88,356                   |
| 501212-ASSISTANT JUDGE                   | 74,868                    | 77,560                                | 77,560                                 | 77,560                   |
| 501301-OVERTIME                          | 2,252                     | 3,000                                 | 3,000                                  | 3,000                    |
| 502101-INSURANCE - COR SHARE             | 96,103                    | 95,580                                | 95,580                                 | 123,120                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 902                       | 993                                   | 842                                    | 959                      |
| 502201-SOCIAL SECURITY                   | 39,803                    | 41,684                                | 36,972                                 | 40,649                   |
| 502202-MEDICARE                          | 10,443                    | 11,081                                | 10,367                                 | 11,453                   |
| 502301-TMRS                              | 104,599                   | 107,360                               | 98,811                                 | 104,657                  |
| 502302-PARS                              | 0                         | 0                                     | 423                                    | 596                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 9,648                     | 10,416                                | 10,377                                 | 10,992                   |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>994,431</b>            | <b>1,019,497</b>                      | <b>964,376</b>                         | <b>1,064,217</b>         |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| 553311-LEGAL SERVICES                    | 0                         | 0                                     | 0                                      | 0                        |
| 553312-LEGAL - ATTORNEY                  | 112,966                   | 115,000                               | 115,000                                | 126,500                  |
| 553402-CONSULTANTS                       | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| 555902-JURY FEES                         | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>112,966</b>            | <b>115,000</b>                        | <b>115,000</b>                         | <b>126,500</b>           |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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        | 3,446             | 5,500                        | 5,500                         | 5,500            |
| 685801-TRAVEL                          | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                        | 0                 | 0                            | 0                             | 0                |
| 685812-EMPLOYEE APPRECIATION           | 170               | 300                          | 300                           | 300              |
| 685813-PT EMPLOYEE APPRECIATION        | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION          | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                 | 6,770             | 7,000                        | 7,000                         | 7,000            |
| 686181-POSTAGE                         | 11,671            | 10,000                       | 13,000                        | 13,000           |
| 686191-NC FURNITURE & EQUIPMENT        | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                   | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.        | 22,057            | 22,800                       | 25,800                        | 25,800           |
| 707451-COMPUTER HARDWARE               | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                   | 0                 | 0                            | 0                             | 0                |
| <b>TOTAL: 01100523-MUNICIPAL COURT</b> | <b>1,129,454</b>  | <b>1,157,297</b>             | <b>1,105,176</b>              | <b>1,216,517</b> |



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



| <b>Account</b>                       | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>             |                           |                                       |                                        |                          |
| <b>01100610-HUMAN RESOURCES</b>      |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                    | 337,381                   | 344,673                               | 344,673                                | 356,737                  |
| 501102-NON EXEMPT WAGES              | 42,994                    | 44,751                                | 65,707                                 | 96,405                   |
| 501103-EXEMPT WAGES                  | 355,099                   | 376,323                               | 305,662                                | 314,863                  |
| 501105-OTHER PAY                     | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION       | 8,923                     | 5,400                                 | 5,400                                  | 5,400                    |
| 501201-PART-TIME                     | 0                         | 0                                     | 10,750                                 | 25,849                   |
| 501301-OVERTIME                      | 0                         | 1,600                                 | 1,600                                  | 1,600                    |
| 502101-INSURANCE - COR SHARE         | 84,960                    | 84,960                                | 84,960                                 | 109,440                  |
| 502102-LIFE & ADD                    | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY     | 603                       | 1,225                                 | 1,120                                  | 1,229                    |
| 502201-SOCIAL SECURITY               | 43,285                    | 48,077                                | 43,642                                 | 48,270                   |
| 502202-MEDICARE                      | 10,373                    | 11,243                                | 10,385                                 | 11,664                   |
| 502301-TMRS                          | 117,197                   | 121,030                               | 111,191                                | 115,535                  |
| 502302-PARS                          | 0                         | 0                                     | 140                                    | 337                      |
| 502601-WORKERS COMP                  | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                     | 3,694                     | 4,252                                 | 3,852                                  | 3,524                    |
| 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      | 1,004,508                 | 1,043,534                             | 989,082                                | 1,090,853                |
| 553271-DUES                          | 849                       | 1,803                                 | 1,753                                  | 2,328                    |
| 553499-OTHER PROFESSIONAL SERVICES   | 35,901                    | 65,764                                | 64,764                                 | 64,141                   |
| Subtotal: 30-Professional Service    | 36,750                    | 67,567                                | 66,517                                 | 66,469                   |
| 584422-RENTALS-MACHINERY & EQUIPMENT | 0                         | 0                                     | 0                                      | 0                        |
| 585987-BEREAVEMENT EXPENSE           | 469                       | 1,500                                 | 1,500                                  | 1,500                    |
| Subtotal: 40-Contracts               | 469                       | 1,500                                 | 1,500                                  | 1,500                    |
| 604324-R&M COMPUTER HARDWARE         | 0                         | 0                                     | 0                                      | 0                        |
| 604399-REPAIR & MAINTENANCE - OTHER  | 974                       | 1,921                                 | 2,882                                  | 2,288                    |
| Subtotal: 50-Maintenance             | 974                       | 1,921                                 | 2,882                                  | 2,288                    |
| 635401-ADVERTISING                   | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>               |                   |                              |                               |                  |
| <b>01100610-HUMAN RESOURCES</b>        |                   |                              |                               |                  |
| 655999-OTHER UNCLASSIFIED EXPENSE      | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING        | 5,372             | 5,050                        | 5,050                         | 5,050            |
| 685801-TRAVEL                          | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                        | 23,794            | 33,038                       | 40,812                        | 40,812           |
| 685812-EMPLOYEE APPRECIATION           | 77                | 330                          | 330                           | 330              |
| 685813-PT EMPLOYEE APPRECIATION        | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION          | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                 | 4,597             | 5,040                        | 5,040                         | 5,040            |
| 686172-RECREATION/EDUCATION SUPPLIES   | 12,207            | 17,600                       | 17,600                        | 17,600           |
| 686181-POSTAGE                         | 252               | 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                        | 1,695                         | 1,795            |
| Subtotal: 60-Supplies and Misc.        | 47,893            | 63,353                       | 71,127                        | 71,227           |
| 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>1,090,595</b>  | <b>1,177,875</b>             | <b>1,131,108</b>              | <b>1,232,337</b> |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                 |                   |                              |                               |                  |
| <b>01101010-PD - ADMINISTRATION</b>      |                   |                              |                               |                  |
| 501101-MANAGEMENT                        | 813,704           | 859,066                      | 868,152                       | 902,600          |
| 501102-NON EXEMPT WAGES                  | 940,521           | 1,089,138                    | 819,999                       | 1,054,819        |
| 501103-EXEMPT WAGES                      | 0                 | 0                            | 0                             | 0                |
| 501105-OTHER PAY                         | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION           | 350,882           | 343,374                      | 343,374                       | 354,624          |
| 501201-PART-TIME                         | 11,785            | 0                            | 24,000                        | 408              |
| 501301-OVERTIME                          | 95,595            | 79,646                       | 211,081                       | 150,126          |
| 502101-INSURANCE - COR SHARE             | 201,780           | 201,780                      | 201,780                       | 246,240          |
| 502102-LIFE & ADD                        | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY         | 2,782             | 3,118                        | 2,588                         | 3,140            |
| 502201-SOCIAL SECURITY                   | 123,045           | 147,077                      | 128,228                       | 154,860          |
| 502202-MEDICARE                          | 31,376            | 34,397                       | 33,302                        | 36,223           |
| 502301-TMRS                              | 345,681           | 366,144                      | 348,468                       | 370,175          |
| 502302-PARS                              | 153               | 0                            | 312                           | 6                |
| 502601-WORKERS COMP                      | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                         | 25,259            | 26,528                       | 26,752                        | 27,416           |
| 502911-CLOTHING ALLOWANCE                | 3,300             | 3,300                        | 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                |
| <b>Subtotal: 20-Personnel Services</b>   | <b>2,945,863</b>  | <b>3,153,568</b>             | <b>3,011,336</b>              | <b>3,303,937</b> |
| 553271-DUES                              | 8,729             | 7,117                        | 7,117                         | 7,055            |
| 553499-OTHER PROFESSIONAL SERVICES       | 150,704           | 156,980                      | 156,980                       | 157,113          |
| 555299-INSURANCE - OTHER                 | 213               | 142                          | 142                           | 71               |
| 555901-JUDGEMENTS & DAMAGES              | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 30-Professional Service</b> | <b>159,646</b>    | <b>164,239</b>               | <b>164,239</b>                | <b>164,239</b>   |
| 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<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>              |                           |                                       |                                        |                          |
| <b>01101010-PD - ADMINISTRATION</b>   |                           |                                       |                                        |                          |
| 584423-RENTALS - OFFICE EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| 584424-RENTALS -COPIER-RENTAL         | 4,217                     | 0                                     | 0                                      | 0                        |
| Subtotal: 40-Contracts                | 4,217                     | 0                                     | 0                                      | 0                        |
| 604303-RADIO MAINTENANCE              | 0                         | 0                                     | 0                                      | 0                        |
| 604306-R&M INSTRUMENTS & APPARATUS    | 190                       | 2,400                                 | 2,400                                  | 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              | 190                       | 2,400                                 | 2,400                                  | 2,400                    |
| 635401-ADVERTISING                    | 0                         | 1,000                                 | 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       | 971                       | 8,198                                 | 8,198                                  | 8,198                    |
| 685801-TRAVEL                         | 9,627                     | 10,040                                | 10,040                                 | 17,040                   |
| 685811-TRAINING                       | 13,158                    | 19,545                                | 19,545                                 | 11,129                   |
| 685812-EMPLOYEE APPRECIATION          | 6,970                     | 8,100                                 | 8,100                                  | 8,100                    |
| 685813-PT EMPLOYEE APPRECIATION       | 0                         | 1,350                                 | 1,350                                  | 1,350                    |
| 685814-VOLUNTEER APPRECIATION         | 0                         | 0                                     | 0                                      | 0                        |
| 686101-OFFICE SUPPLIES                | 5,282                     | 8,140                                 | 8,140                                  | 8,140                    |
| 686111-UNIFORMS                       | 11,897                    | 19,327                                | 20,162                                 | 24,256                   |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 0                         | 0                                     | 0                                      | 0                        |
| 686131-SMALL TOOLS & EQUIPMENT        | 16,110                    | 1,907                                 | 21,309                                 | 757                      |
| 686149-GENERAL SUPPLIES - VEHICLES    | 0                         | 0                                     | 0                                      | 0                        |
| 686172-RECREATION/EDUCATION SUPPLIES  | 41,817                    | 29,491                                | 42,716                                 | 29,491                   |
| 686181-POSTAGE                        | 9,209                     | 16,542                                | 16,542                                 | 16,542                   |
| 686191-NC FURNITURE & EQUIPMENT       | 0                         | 1,200                                 | 1,200                                  | 1,200                    |



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



| Account                                    | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                   |                   |                              |                               |                  |
| <b>01101010-PD - ADMINISTRATION</b>        |                   |                              |                               |                  |
| 686192-NC REPAIR & MAINTANANCE             | 12,674            | 42,257                       | 49,713                        | 42,257           |
| 686194-COMPUTER HARDWARE NON CAP           | 2,000             | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP           | 2,584             | 432                          | 6,232                         | 3,232            |
| 686198-GENERAL SUPPLIES                    | 4,611             | 5,772                        | 5,772                         | 5,700            |
| 686301-CATERING                            | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                       | 21,408            | 18,998                       | 18,998                        | 20,888           |
| 686999-PRIOR YEAR ENCUMBRANCES             | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.            | 158,317           | 192,299                      | 239,017                       | 199,280          |
| 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                            | 47,869                        | 0                |
| 707499-OTHER CAPITAL ITEMS                 | 28,017            | 0                            | 14,500                        | 0                |
| Subtotal: 70-Capital                       | 28,017            | 0                            | 62,369                        | 0                |
| <b>TOTAL: 01101010-PD - ADMINISTRATION</b> | <b>3,296,250</b>  | <b>3,512,506</b>             | <b>3,479,361</b>              | <b>3,669,856</b> |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|------------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <b>0110-GENERAL FUND</b>                 |                   |                              |                               |                   |
| <b>01101011-PD - PATROL OPERATIONS</b>   |                   |                              |                               |                   |
| 501101-MANAGEMENT                        | 0                 | 0                            | 0                             | 0                 |
| 501102-NON EXEMPT WAGES                  | 11,276,805        | 12,285,235                   | 10,578,979                    | 12,922,408        |
| 501103-EXEMPT WAGES                      | 0                 | 0                            | 0                             | 0                 |
| 501105-OTHER PAY                         | 0                 | 0                            | 0                             | 0                 |
| 501106-ADDITIONAL COMPENSATION           | 270,409           | 249,820                      | 249,820                       | 366,186           |
| 501201-PART-TIME                         | 340,389           | 260,831                      | 23,342                        | 23,776            |
| 501301-OVERTIME                          | 799,268           | 511,973                      | 864,028                       | 511,971           |
| 502101-INSURANCE - COR SHARE             | 1,221,914         | 1,231,920                    | 1,231,920                     | 1,586,880         |
| 502102-LIFE & ADD                        | 0                 | 0                            | 0                             | 0                 |
| 502104-INSURANCE -L/T DISABILITY         | 18,937            | 19,386                       | 17,625                        | 20,676            |
| 502201-SOCIAL SECURITY                   | 753,647           | 812,240                      | 716,631                       | 854,301           |
| 502202-MEDICARE                          | 180,650           | 191,403                      | 167,938                       | 200,142           |
| 502301-TMRS                              | 1,960,459         | 2,007,431                    | 1,807,531                     | 2,044,242         |
| 502302-PARS                              | 3,784             | 3,390                        | 303                           | 309               |
| 502601-WORKERS COMP                      | 0                 | 0                            | 0                             | 0                 |
| 502901-LONGEVITY                         | 102,121           | 96,016                       | 96,016                        | 85,224            |
| 502911-CLOTHING ALLOWANCE                | 3,280             | 3,280                        | 3,280                         | 3,830             |
| 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                     | 6,097             | 5,784                        | 5,784                         | 5,784             |
| <b>Subtotal: 20-Personnel Services</b>   | <b>16,937,759</b> | <b>17,678,709</b>            | <b>15,763,197</b>             | <b>18,625,729</b> |
| 553271-DUES                              | 665               | 1,760                        | 1,760                         | 1,515             |
| 553499-OTHER PROFESSIONAL SERVICES       | 5,513             | 3,355                        | 5,991                         | 5,210             |
| 555299-INSURANCE - OTHER                 | 142               | 0                            | 0                             | 0                 |
| 555901-JUDGEMENTS & DAMAGES              | 0                 | 0                            | 0                             | 0                 |
| <b>Subtotal: 30-Professional Service</b> | <b>6,320</b>      | <b>5,115</b>                 | <b>7,751</b>                  | <b>6,725</b>      |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>               |                   |                              |                               |                  |
| <b>01101011-PD - PATROL OPERATIONS</b> |                   |                              |                               |                  |
| 584423-RENTALS - OFFICE EQUIPMENT      | 0                 | 0                            | 0                             | 0                |
| 584424-RENTALS -COPIER-RENTAL          | 5,837             | 0                            | 0                             | 0                |
| Subtotal: 40-Contracts                 | 5,837             | 0                            | 0                             | 0                |
| 604303-RADIO MAINTENANCE               | 0                 | 0                            | 0                             | 0                |
| 604306-R&M INSTRUMENTS & APPARATUS     | 75                | 4,310                        | 4,310                         | 4,310            |
| 604308-REPAIR & MAINTENANCE- 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               | 75                | 4,310                        | 4,310                         | 4,310            |
| 635401-ADVERTISING                     | 0                 | 0                            | 0                             | 0                |
| 655999-OTHER UNCLASSIFIED EXPENSE      | 0                 | 5,000                        | 2,300                         | 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        | 3,954             | 11,074                       | 11,074                        | 12,272           |
| 685801-TRAVEL                          | 104               | 0                            | 0                             | 0                |
| 685811-TRAINING                        | 30,572            | 36,957                       | 36,957                        | 30,871           |
| 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                 | 5,317             | 4,187                        | 4,187                         | 4,187            |
| 686111-UNIFORMS                        | 249,005           | 96,436                       | 96,436                        | 101,180          |
| 686122-GENERAL SUPPLIES - CHEMICALS    | 5,923             | 6,792                        | 6,792                         | 8,928            |
| 686131-SMALL TOOLS & EQUIPMENT         | 44,742            | 46,551                       | 46,551                        | 43,454           |
| 686149-GENERAL SUPPLIES - VEHICLES     | 8,861             | 10,684                       | 10,684                        | 10,600           |
| 686172-RECREATION/EDUCATION SUPPLIES   | 1,019             | 1,050                        | 1,050                         | 1,050            |
| 686181-POSTAGE                         | 0                 | 0                            | 0                             | 0                |
| 686191-NC FURNITURE & EQUIPMENT        | 0                 | 0                            | 0                             | 0                |
| 686192-NC REPAIR & MAINTANANCE         | 14,881            | 0                            | 0                             | 0                |



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



| Account                                       | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|-----------------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <b>0110-GENERAL FUND</b>                      |                   |                              |                               |                   |
| <b>01101011-PD - PATROL OPERATIONS</b>        |                   |                              |                               |                   |
| 686194-COMPUTER HARDWARE NON CAP              | 1,260             | 0                            | 2,700                         | 0                 |
| 686195-COMPUTER SOFTWARE NON CAP              | 0                 | 0                            | 0                             | 0                 |
| 686198-GENERAL SUPPLIES                       | 15,204            | 19,155                       | 19,155                        | 35,151            |
| 686301-CATERING                               | 0                 | 0                            | 0                             | 0                 |
| 686400-SUBSCRIPTIONS                          | 175               | 162                          | 162                           | 162               |
| Subtotal: 60-Supplies and Misc.               | 381,019           | 238,048                      | 238,048                       | 247,855           |
| 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>17,331,009</b> | <b>17,926,182</b>            | <b>16,013,306</b>             | <b>18,884,619</b> |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                          | 163,342           | 227,233                      | 477,233                       | 237,158          |
| 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                   | 9,805             | 14,088                       | 29,443                        | 14,704           |
| 502202-MEDICARE                          | 2,293             | 3,295                        | 6,900                         | 3,439            |
| 502301-TMRS                              | 25,380            | 35,486                       | 72,867                        | 35,195           |
| 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                |
| <b>Subtotal: 20-Personnel Services</b>   | <b>200,821</b>    | <b>280,102</b>               | <b>586,443</b>                | <b>290,496</b>   |
| 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                |
| <b>Subtotal: 30-Professional Service</b> | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| 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<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <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**



| <b>Account</b>                             | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <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>200,821</b>            | <b>280,102</b>                        | <b>586,443</b>                         | <b>290,496</b>           |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                 |                   |                              |                               |                  |
| <b>01101015-PD - COMMUNITY RELATIONS</b> |                   |                              |                               |                  |
| 501101-MANAGEMENT                        | 0                 | 0                            | 0                             | 0                |
| 501102-NON EXEMPT WAGES                  | 656,746           | 685,326                      | 686,590                       | 720,984          |
| 501103-EXEMPT WAGES                      | 0                 | 0                            | 0                             | 0                |
| 501105-OTHER PAY                         | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION           | 15,850            | 12,000                       | 12,000                        | 12,000           |
| 501201-PART-TIME                         | 378,641           | 477,219                      | 452,559                       | 485,349          |
| 501301-OVERTIME                          | 36,552            | 15,416                       | 27,163                        | 29,250           |
| 502101-INSURANCE - COR SHARE             | 74,340            | 74,340                       | 74,340                        | 95,760           |
| 502102-LIFE & ADD                        | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY         | 1,048             | 1,096                        | 1,064                         | 1,154            |
| 502201-SOCIAL SECURITY                   | 43,406            | 45,152                       | 44,792                        | 48,262           |
| 502202-MEDICARE                          | 15,659            | 17,479                       | 17,038                        | 18,326           |
| 502301-TMRS                              | 113,539           | 111,575                      | 113,400                       | 115,518          |
| 502302-PARS                              | 939               | 6,204                        | 3,799                         | 6,310            |
| 502601-WORKERS COMP                      | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                         | 12,640            | 13,312                       | 13,312                        | 13,976           |
| 502911-CLOTHING ALLOWANCE                | 2,579             | 2,200                        | 2,200                         | 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                |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,351,939</b>  | <b>1,461,319</b>             | <b>1,448,257</b>              | <b>1,549,089</b> |
| 553271-DUES                              | 135               | 175                          | 175                           | 175              |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                 | 0                            | 0                             | 0                |
| 555299-INSURANCE - OTHER                 | 0                 | 0                            | 0                             | 0                |
| 555901-JUDGEMENTS & DAMAGES              | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 30-Professional Service</b> | <b>135</b>        | <b>175</b>                   | <b>175</b>                    | <b>175</b>       |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                            | 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          | 460               | 2,819                        | 2,819                         | 2,819            |
| 685801-TRAVEL                            | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                          | 1,530             | 5,150                        | 5,150                         | 4,050            |
| 685812-EMPLOYEE APPRECIATION             | 0                 | 0                            | 0                             | 0                |
| 685813-PT EMPLOYEE APPRECIATION          | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION            | 44                | 3,270                        | 3,270                         | 3,270            |
| 686101-OFFICE SUPPLIES                   | 1,722             | 2,680                        | 2,680                         | 2,680            |
| 686111-UNIFORMS                          | 7,423             | 12,281                       | 12,281                        | 12,282           |
| 686122-GENERAL SUPPLIES - CHEMICALS      | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT           | 251               | 653                          | 653                           | 653              |
| 686149-GENERAL SUPPLIES - VEHICLES       | 0                 | 0                            | 0                             | 0                |
| 686172-RECREATION/EDUCATION SUPPLIES     | 25,509            | 26,390                       | 36,390                        | 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                 | 200                          | 200                           | 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                |
| <b>Subtotal: 60-Supplies and Misc.</b>          | <b>36,939</b>     | <b>53,443</b>                | <b>63,443</b>                 | <b>52,344</b>    |
| 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                |
| <b>Subtotal: 70-Capital</b>                     | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| <b>TOTAL: 01101015-PD - COMMUNITY RELATIONS</b> | <b>1,389,013</b>  | <b>1,514,937</b>             | <b>1,511,875</b>              | <b>1,601,608</b> |





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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                          | 30,973            | 22,172                       | 71,480                        | 23,160           |
| 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                   | 1,850             | 1,375                        | 4,325                         | 1,436            |
| 502202-MEDICARE                          | 433               | 321                          | 1,011                         | 336              |
| 502301-TMRS                              | 4,798             | 3,462                        | 10,956                        | 3,438            |
| 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                |
| <b>Subtotal: 20-Personnel Services</b>   | <b>38,052</b>     | <b>27,330</b>                | <b>87,772</b>                 | <b>28,370</b>    |
| 553271-DUES                              | 50                | 1,815                        | 1,815                         | 1,815            |
| 553499-OTHER PROFESSIONAL SERVICES       | 1,155             | 1,600                        | 1,600                         | 1,600            |
| 555299-INSURANCE - OTHER                 | 0                 | 0                            | 0                             | 0                |
| 555901-JUDGEMENTS & DAMAGES              | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 30-Professional Service</b> | <b>1,205</b>      | <b>3,415</b>                 | <b>3,415</b>                  | <b>3,415</b>     |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                 | 1,050                        | 1,050                         | 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                 | 1,050                        | 1,050                         | 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                             | 600              |
| 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                          | 32,015            | 32,804                       | 32,804                        | 22,804           |
| 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                          | 19,760            | 17,840                       | 17,840                        | 25,564           |
| 686122-GENERAL SUPPLIES - CHEMICALS      | 12,308            | 14,817                       | 14,817                        | 14,817           |
| 686131-SMALL TOOLS & EQUIPMENT           | 27,093            | 24,907                       | 24,907                        | 21,386           |
| 686149-GENERAL SUPPLIES - VEHICLES       | 0                 | 8,200                        | 8,200                         | 1,000            |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                         | 16,407            | 22,467                       | 22,467                        | 22,467           |
| 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.                 | 107,582           | 121,035                      | 121,035                       | 108,638          |
| 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>146,839</b>    | <b>152,830</b>               | <b>213,272</b>                | <b>141,473</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01101076-PD - INVESTIGATIONS</b>      |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 5,811,631                 | 6,275,904                             | 5,576,850                              | 6,603,371                |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 150,523                   | 130,757                               | 130,757                                | 119,241                  |
| 501201-PART-TIME                         | 18,824                    | 29,695                                | 29,695                                 | 29,648                   |
| 501301-OVERTIME                          | 309,463                   | 166,500                               | 297,012                                | 166,495                  |
| 502101-INSURANCE - COR SHARE             | 680,386                   | 679,680                               | 679,680                                | 875,520                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 9,455                     | 10,041                                | 8,699                                  | 10,566                   |
| 502201-SOCIAL SECURITY                   | 381,213                   | 422,048                               | 369,999                                | 433,477                  |
| 502202-MEDICARE                          | 89,610                    | 98,722                                | 87,188                                 | 101,808                  |
| 502301-TMRS                              | 1,001,839                 | 1,062,485                             | 939,135                                | 1,037,547                |
| 502302-PARS                              | 0                         | 386                                   | 0                                      | 386                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 90,241                    | 91,272                                | 91,272                                 | 76,312                   |
| 502911-CLOTHING ALLOWANCE                | 31,146                    | 18,700                                | 19,800                                 | 20,350                   |
| 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                     | 5,712                     | 5,784                                 | 1,036                                  | 5,784                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>8,580,042</b>          | <b>8,991,974</b>                      | <b>8,231,123</b>                       | <b>9,480,505</b>         |
| 553271-DUES                              | 2,280                     | 3,950                                 | 3,950                                  | 2,535                    |
| 553499-OTHER PROFESSIONAL SERVICES       | 32,021                    | 67,246                                | 64,387                                 | 38,100                   |
| 555299-INSURANCE - OTHER                 | 142                       | 0                                     | 0                                      | 0                        |
| 555901-JUDGEMENTS & DAMAGES              | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>34,442</b>             | <b>71,196</b>                         | <b>68,337</b>                          | <b>40,635</b>            |
| 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<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>              |                           |                                       |                                        |                          |
| <b>01101076-PD - INVESTIGATIONS</b>   |                           |                                       |                                        |                          |
| 584423-RENTALS - OFFICE EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| 584424-RENTALS -COPIER-RENTAL         | 7,474                     | 0                                     | 0                                      | 0                        |
| Subtotal: 40-Contracts                | 7,474                     | 0                                     | 0                                      | 0                        |
| 604303-RADIO MAINTENANCE              | 0                         | 0                                     | 0                                      | 0                        |
| 604306-R&M INSTRUMENTS & APPARATUS    | 0                         | 650                                   | 650                                    | 650                      |
| 604308-REPAIR & MAINTENNCE- EQUIPMENT | 0                         | 0                                     | 0                                      | 0                        |
| 604321-R&M OFFICE EQUIP & FURNITURE   | 0                         | 0                                     | 0                                      | 0                        |
| 604323-R&M SOFTWARE                   | 375                       | 420                                   | 1,920                                  | 420                      |
| 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              | 375                       | 1,070                                 | 2,570                                  | 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                          | 1,023                     | 1,800                                 | 4,200                                  | 4,200                    |
| 675302-PH LONG DISTANCE               | 0                         | 0                                     | 0                                      | 0                        |
| 675399-WIRELESS                       | 0                         | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING       | 1,069                     | 9,262                                 | 9,262                                  | 9,150                    |
| 685801-TRAVEL                         | 443                       | 1,350                                 | 1,350                                  | 1,350                    |
| 685811-TRAINING                       | 19,516                    | 25,730                                | 25,730                                 | 22,167                   |
| 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                | 7,435                     | 8,220                                 | 8,220                                  | 8,220                    |
| 686111-UNIFORMS                       | 29,930                    | 27,045                                | 27,045                                 | 27,708                   |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 882                       | 4,233                                 | 4,233                                  | 4,233                    |
| 686131-SMALL TOOLS & EQUIPMENT        | 5,024                     | 6,830                                 | 6,830                                  | 6,830                    |
| 686149-GENERAL SUPPLIES - VEHICLES    | 438                       | 5,900                                 | 5,900                                  | 5,900                    |
| 686172-RECREATION/EDUCATION SUPPLIES  | 473                       | 700                                   | 700                                    | 560                      |
| 686181-POSTAGE                        | 0                         | 0                                     | 0                                      | 0                        |
| 686191-NC FURNITURE & EQUIPMENT       | 0                         | 300                                   | 300                                    | 300                      |



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



| Account                                    | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                   |                   |                              |                               |                  |
| <b>01101076-PD - INVESTIGATIONS</b>        |                   |                              |                               |                  |
| 686192-NC REPAIR & MAINTANANCE             | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP           | 10,820            | 2,640                        | 2,640                         | 4,320            |
| 686195-COMPUTER SOFTWARE NON CAP           | 4,907             | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                    | 9,293             | 14,756                       | 14,756                        | 14,755           |
| 686301-CATERING                            | 0                 | 510                          | 510                           | 510              |
| 686400-SUBSCRIPTIONS                       | 195               | 530                          | 530                           | 530              |
| 686999-PRIOR YEAR ENCUMBRANCES             | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.            | 91,448            | 109,806                      | 112,206                       | 110,733          |
| 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>8,713,782</b>  | <b>9,174,046</b>             | <b>8,414,236</b>              | <b>9,632,943</b> |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                 |                   |                              |                               |                  |
| <b>01101077-PD - COMMUNICATIONS</b>      |                   |                              |                               |                  |
| 501101-MANAGEMENT                        | 0                 | 0                            | 0                             | 0                |
| 501102-NON EXEMPT WAGES                  | 2,012,706         | 2,272,848                    | 2,221,305                     | 2,391,863        |
| 501103-EXEMPT WAGES                      | 0                 | 0                            | 0                             | 0                |
| 501105-OTHER PAY                         | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION           | 60,554            | 67,086                       | 67,086                        | 67,436           |
| 501201-PART-TIME                         | 35,320            | 26,631                       | 26,631                        | 27,463           |
| 501301-OVERTIME                          | 316,081           | 154,505                      | 344,184                       | 156,628          |
| 502101-INSURANCE - COR SHARE             | 339,840           | 339,840                      | 339,840                       | 437,760          |
| 502102-LIFE & ADD                        | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY         | 3,213             | 3,637                        | 3,392                         | 3,827            |
| 502201-SOCIAL SECURITY                   | 144,012           | 156,273                      | 161,077                       | 163,791          |
| 502202-MEDICARE                          | 34,207            | 36,933                       | 38,058                        | 38,705           |
| 502301-TMRS                              | 378,077           | 386,160                      | 407,448                       | 392,041          |
| 502302-PARS                              | 471               | 346                          | 346                           | 357              |
| 502601-WORKERS COMP                      | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                         | 19,714            | 19,760                       | 20,298                        | 19,520           |
| 502911-CLOTHING ALLOWANCE                | 550               | 550                          | 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                     | 5,712             | 5,784                        | 5,784                         | 5,784            |
| <b>Subtotal: 20-Personnel Services</b>   | <b>3,350,456</b>  | <b>3,470,353</b>             | <b>3,635,999</b>              | <b>3,705,725</b> |
| 553271-DUES                              | 2,887             | 3,047                        | 3,047                         | 3,047            |
| 553499-OTHER PROFESSIONAL SERVICES       | 7,995             | 7,800                        | 7,800                         | 8,820            |
| 555299-INSURANCE - OTHER                 | 0                 | 0                            | 0                             | 71               |
| 555901-JUDGEMENTS & DAMAGES              | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 30-Professional Service</b> | <b>10,882</b>     | <b>10,847</b>                | <b>10,847</b>                 | <b>11,938</b>    |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>              |                   |                              |                               |                  |
| <b>01101077-PD - COMMUNICATIONS</b>   |                   |                              |                               |                  |
| 584423-RENTALS - OFFICE EQUIPMENT     | 0                 | 0                            | 0                             | 0                |
| 584424-RENTALS -COPIER-RENTAL         | 2,211             | 0                            | 0                             | 0                |
| Subtotal: 40-Contracts                | 2,211             | 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                 | 500                          | 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                 | 500                          | 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                          | 12,038            | 36,370                       | 36,370                        | 36,370           |
| 675302-PH LONG DISTANCE               | 0                 | 1,200                        | 1,200                         | 900              |
| 675399-WIRELESS                       | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING       | 48                | 4,259                        | 4,259                         | 4,259            |
| 685801-TRAVEL                         | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                       | 18,453            | 18,513                       | 18,513                        | 15,869           |
| 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                | 1,923             | 2,258                        | 2,258                         | 2,258            |
| 686111-UNIFORMS                       | 287               | 3,760                        | 3,760                         | 4,272            |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT        | 0                 | 2,174                        | 2,174                         | 2,174            |
| 686149-GENERAL SUPPLIES - VEHICLES    | 0                 | 0                            | 0                             | 0                |
| 686172-RECREATION/EDUCATION SUPPLIES  | 34                | 200                          | 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                   |                   |                              |                               |                  |
| <b>01101077-PD - COMMUNICATIONS</b>        |                   |                              |                               |                  |
| 686192-NC REPAIR & MAINTANANCE             | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP           | 1,081             | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP           | 6,047             | 362                          | 362                           | 362              |
| 686198-GENERAL SUPPLIES                    | 0                 | 550                          | 550                           | 484              |
| 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.            | 39,910            | 69,646                       | 69,646                        | 67,148           |
| 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>3,403,459</b>  | <b>3,551,346</b>             | <b>3,716,992</b>              | <b>3,785,311</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01101078-PD - DETENTION</b>           |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 1,421,739                 | 1,564,163                             | 1,560,066                              | 1,660,890                |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 29,949                    | 33,842                                | 26,692                                 | 21,615                   |
| 501201-PART-TIME                         | 6,327                     | 20,720                                | 0                                      | 0                        |
| 501301-OVERTIME                          | 88,977                    | 61,785                                | 61,786                                 | 61,786                   |
| 502101-INSURANCE - COR SHARE             | 223,020                   | 233,640                               | 233,640                                | 300,960                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 2,232                     | 2,502                                 | 2,410                                  | 2,658                    |
| 502201-SOCIAL SECURITY                   | 92,747                    | 104,221                               | 101,660                                | 109,950                  |
| 502202-MEDICARE                          | 22,013                    | 24,675                                | 23,775                                 | 25,714                   |
| 502301-TMRS                              | 244,515                   | 257,538                               | 256,783                                | 263,169                  |
| 502302-PARS                              | 82                        | 270                                   | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 18,520                    | 20,640                                | 20,640                                 | 22,744                   |
| 502911-CLOTHING ALLOWANCE                | 550                       | 550                                   | 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                     | 4,266                     | 0                                     | 5,784                                  | 5,784                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>2,154,938</b>          | <b>2,324,546</b>                      | <b>2,293,786</b>                       | <b>2,475,820</b>         |
| 553271-DUES                              | 90                        | 90                                    | 90                                     | 120                      |
| 553499-OTHER PROFESSIONAL SERVICES       | 1,106                     | 2,293                                 | 2,293                                  | 511                      |
| 555299-INSURANCE - OTHER                 | 426                       | 426                                   | 426                                    | 426                      |
| 555901-JUDGEMENTS & DAMAGES              | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>1,622</b>              | <b>2,809</b>                          | <b>2,809</b>                           | <b>1,057</b>             |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>              |                   |                              |                               |                  |
| <b>01101078-PD - DETENTION</b>        |                   |                              |                               |                  |
| 584423-RENTALS - OFFICE EQUIPMENT     | 0                 | 0                            | 0                             | 0                |
| 584424-RENTALS -COPIER-RENTAL         | 8,741             | 0                            | 0                             | 0                |
| Subtotal: 40-Contracts                | 8,741             | 0                            | 0                             | 0                |
| 604303-RADIO MAINTENANCE              | 0                 | 0                            | 0                             | 0                |
| 604306-R&M INSTRUMENTS & APPARATUS    | 0                 | 7,500                        | 7,500                         | 2,500            |
| 604308-REPAIR & MAINTENNCE- EQUIPMENT | 0                 | 0                            | 0                             | 0                |
| 604321-R&M OFFICE EQUIP & FURNITURE   | 0                 | 800                          | 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                 | 8,300                        | 8,300                         | 3,300            |
| 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       | 56                | 28,401                       | 28,401                        | 28,401           |
| 685801-TRAVEL                         | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                       | 3,462             | 5,565                        | 5,565                         | 5,950            |
| 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                | 2,502             | 3,314                        | 3,314                         | 3,314            |
| 686111-UNIFORMS                       | 5,876             | 8,719                        | 8,719                         | 9,448            |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 0                 | 250                          | 250                           | 238              |
| 686131-SMALL TOOLS & EQUIPMENT        | 487               | 6,262                        | 6,262                         | 1,603            |
| 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                 | 1,812                        | 1,812                         | 3,624            |



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



| Account                               | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>              |                   |                              |                               |                  |
| <b>01101078-PD - DETENTION</b>        |                   |                              |                               |                  |
| 686192-NC REPAIR & MAINTANANCE        | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP      | 0                 | 170                          | 170                           | 170              |
| 686195-COMPUTER SOFTWARE NON CAP      | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES               | 8,277             | 18,615                       | 18,615                        | 12,042           |
| 686301-CATERING                       | 19,592            | 26,708                       | 26,708                        | 39,917           |
| 686400-SUBSCRIPTIONS                  | 0                 | 0                            | 0                             | 45               |
| 686999-PRIOR YEAR ENCUMBRANCES        | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.       | 40,252            | 99,816                       | 99,816                        | 104,752          |
| 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>2,205,553</b>  | <b>2,435,471</b>             | <b>2,404,711</b>              | <b>2,584,929</b> |



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



| <b>Account</b>                              | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                    |                           |                                       |                                        |                          |
| <b>01101079-PD - PROFESSIONAL STANDARDS</b> |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                           | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                     | 1,294,869                 | 966,666                               | 969,159                                | 1,020,227                |
| 501103-EXEMPT WAGES                         | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                            | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION              | 28,559                    | 17,400                                | 17,400                                 | 17,400                   |
| 501201-PART-TIME                            | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                             | 71,230                    | 25,532                                | 60,532                                 | 46,648                   |
| 502101-INSURANCE - COR SHARE                | 136,053                   | 95,580                                | 95,580                                 | 123,120                  |
| 502102-LIFE & ADD                           | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY            | 2,020                     | 1,547                                 | 1,489                                  | 1,633                    |
| 502201-SOCIAL SECURITY                      | 84,316                    | 63,909                                | 63,570                                 | 68,323                   |
| 502202-MEDICARE                             | 19,719                    | 14,947                                | 14,867                                 | 15,979                   |
| 502301-TMRS                                 | 223,356                   | 157,927                               | 162,645                                | 163,534                  |
| 502302-PARS                                 | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                         | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                            | 10,320                    | 13,080                                | 13,080                                 | 13,848                   |
| 502911-CLOTHING ALLOWANCE                   | 3,300                     | 3,850                                 | 3,850                                  | 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                        |
| <b>Subtotal: 20-Personnel Services</b>      | <b>1,873,742</b>          | <b>1,360,438</b>                      | <b>1,402,172</b>                       | <b>1,474,562</b>         |
| 553271-DUES                                 | 320                       | 1,455                                 | 1,455                                  | 855                      |
| 553499-OTHER PROFESSIONAL SERVICES          | 132,946                   | 162,744                               | 162,744                                | 157,779                  |
| 555299-INSURANCE - OTHER                    | 0                         | 0                                     | 0                                      | 71                       |
| 555901-JUDGEMENTS & DAMAGES                 | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b>    | <b>133,266</b>            | <b>164,199</b>                        | <b>164,199</b>                         | <b>158,705</b>           |
| 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                    |                   |                              |                               |                  |
| <b>01101079-PD - PROFESSIONAL STANDARDS</b> |                   |                              |                               |                  |
| 584423-RENTALS - OFFICE EQUIPMENT           | 0                 | 0                            | 0                             | 0                |
| 584424-RENTALS -COPIER-RENTAL               | 4,035             | 0                            | 0                             | 0                |
| Subtotal: 40-Contracts                      | 4,035             | 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                |
| 604399-REPAIR & MAINTENANCE - OTHER         | 0                 | 0                            | 26,865                        | 0                |
| 605311-PHONE MAINTENANCE                    | 0                 | 0                            | 0                             | 0                |
| 626509-AUTO PARTS                           | 0                 | 0                            | 0                             | 0                |
| Subtotal: 50-Maintenance                    | 0                 | 0                            | 26,865                        | 0                |
| 635401-ADVERTISING                          | 8,140             | 11,500                       | 11,500                        | 11,000           |
| 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             | 440               | 5,058                        | 5,058                         | 4,899            |
| 685801-TRAVEL                               | 672               | 6,400                        | 6,400                         | 6,400            |
| 685811-TRAINING                             | 24,820            | 28,025                       | 23,025                        | 17,431           |
| 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                      | 2,141             | 3,068                        | 3,068                         | 3,060            |
| 686111-UNIFORMS                             | 55,485            | 94,162                       | 99,162                        | 102,608          |
| 686122-GENERAL SUPPLIES - CHEMICALS         | 0                 | 903                          | 903                           | 380              |
| 686131-SMALL TOOLS & EQUIPMENT              | 22,439            | 41,362                       | 41,362                        | 41,362           |
| 686149-GENERAL SUPPLIES - VEHICLES          | 0                 | 0                            | 0                             | 0                |
| 686172-RECREATION/EDUCATION SUPPLIES        | 1,998             | 2,950                        | 2,950                         | 4,200            |
| 686181-POSTAGE                              | 0                 | 0                            | 0                             | 0                |



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



| Account                                            | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                           |                   |                              |                               |                  |
| <b>01101079-PD - PROFESSIONAL STANDARDS</b>        |                   |                              |                               |                  |
| 686191-NC FURNITURE & EQUIPMENT                    | 0                 | 1,293                        | 1,293                         | 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                             | 240              |
| 686198-GENERAL SUPPLIES                            | 103,837           | 108,041                      | 113,087                       | 101,962          |
| 686301-CATERING                                    | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                               | 270               | 570                          | 570                           | 1,900            |
| 686999-PRIOR YEAR ENCUMBRANCES                     | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.                    | 220,242           | 303,332                      | 308,378                       | 295,442          |
| 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>2,231,286</b>  | <b>1,827,969</b>             | <b>1,901,614</b>              | <b>1,928,709</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01101411-FIRE</b>                     |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 791,115                   | 816,264                               | 815,959                                | 850,655                  |
| 501102-NON EXEMPT WAGES                  | 18,041,709                | 18,918,900                            | 18,314,792                             | 20,518,713               |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 1,181,781                 | 1,180,050                             | 1,204,003                              | 1,190,712                |
| 501201-PART-TIME                         | 56,097                    | 131,981                               | 55,630                                 | 138,639                  |
| 501202-PT-SEASONAL                       | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 2,702,081                 | 2,277,240                             | 3,979,483                              | 3,249,829                |
| 502101-INSURANCE - COR SHARE             | 1,932,092                 | 1,954,080                             | 1,954,080                              | 2,544,480                |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 30,255                    | 31,529                                | 30,008                                 | 34,193                   |
| 502201-SOCIAL SECURITY                   | 1,350,285                 | 1,480,118                             | 1,474,483                              | 1,613,452                |
| 502202-MEDICARE                          | 320,621                   | 348,046                               | 349,636                                | 379,352                  |
| 502301-TMRS                              | 3,587,057                 | 3,634,801                             | 3,729,924                              | 3,865,565                |
| 502302-PARS                              | 613                       | 1,716                                 | 583                                    | 1,203                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 217,756                   | 226,248                               | 228,832                                | 215,312                  |
| 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                     | 16,895                    | 17,292                                | 17,292                                 | 25,212                   |
| <b>Subtotal: 20-Personnel Services</b>   | <b>30,228,357</b>         | <b>31,018,265</b>                     | <b>32,154,705</b>                      | <b>34,627,317</b>        |
| 553271-DUES                              | 3,664                     | 5,160                                 | 4,910                                  | 4,535                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 65,089                    | 76,604                                | 75,307                                 | 80,114                   |
| 553402-CONSULTANTS                       | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 216,995                   | 247,024                               | 222,795                                | 221,798                  |
| <b>Subtotal: 30-Professional Service</b> | <b>285,748</b>            | <b>328,788</b>                        | <b>303,012</b>                         | <b>306,447</b>           |
| 583497-CLOUD COMPUTING                   | 0                         | 0                                     | 0                                      | 0                        |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 12,567                    | 15,520                                | 15,520                                 | 15,520                   |
| <b>Subtotal: 40-Contracts</b>            | <b>12,567</b>             | <b>15,520</b>                         | <b>15,520</b>                          | <b>15,520</b>            |
| 604303-RADIO MAINTENANCE                 | 0                         | 4,000                                 | 4,000                                  | 4,000                    |





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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>               |                   |                              |                               |                  |
| <b>01101411-FIRE</b>                   |                   |                              |                               |                  |
| 604306-R&M INSTRUMENTS & APPARATUS     | 6,110             | 11,747                       | 21,317                        | 26,428           |
| 604308-REPAIR & MAINTENNCE- EQUIPMENT  | 21,870            | 32,715                       | 34,700                        | 36,565           |
| 604323-R&M SOFTWARE                    | 0                 | 0                            | 0                             | 0                |
| 604324-R&M COMPUTER HARDWARE           | 19,609            | 10,000                       | 5,000                         | 16,190           |
| 604399-REPAIR & MAINTENANCE - OTHER    | 0                 | 0                            | 0                             | 0                |
| 626562-NON-STOCK PART                  | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 50-Maintenance</b>        | <b>47,589</b>     | <b>58,462</b>                | <b>65,017</b>                 | <b>83,183</b>    |
| 655999-OTHER UNCLASSIFIED EXPENSE      | 27,291            | 35,900                       | 35,900                        | 35,900           |
| 675301-PHONE                           | 3,487             | 6,500                        | 6,500                         | 6,500            |
| 676211-ELECTRICITY                     | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING        | 4,765             | 6,000                        | 4,000                         | 6,000            |
| 685801-TRAVEL                          | 56                | 1,000                        | 1,000                         | 1,000            |
| 685811-TRAINING                        | 187,135           | 363,180                      | 259,051                       | 268,425          |
| 685812-EMPLOYEE APPRECIATION           | 2,159             | 5,520                        | 5,520                         | 5,580            |
| 685813-PT EMPLOYEE APPRECIATION        | 0                 | 90                           | 90                            | 90               |
| 685814-VOLUNTEER APPRECIATION          | 0                 | 1,020                        | 1,020                         | 1,020            |
| 686101-OFFICE SUPPLIES                 | 5,441             | 6,000                        | 4,000                         | 5,000            |
| 686111-UNIFORMS                        | 295,609           | 338,547                      | 353,352                       | 380,456          |
| 686121-JANITORIAL SUPPLIES             | 35,397            | 55,630                       | 50,450                        | 55,500           |
| 686122-GENERAL SUPPLIES - CHEMICALS    | 27,900            | 56,115                       | 39,709                        | 49,709           |
| 686131-SMALL TOOLS & EQUIPMENT         | 131,025           | 110,300                      | 73,000                        | 73,300           |
| 686151-GEN SUPPLIES - BLDG MATERIALS   | 0                 | 0                            | 0                             | 0                |
| 686181-POSTAGE                         | 238               | 1,000                        | 1,000                         | 1,000            |
| 686191-NC FURNITURE & EQUIPMENT        | 96,494            | 37,500                       | 50,500                        | 37,500           |
| 686192-NC REPAIR & MAINTANANCE         | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP       | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP       | 0                 | 0                            | 0                             | 0                |
| 686197-EMS SUPPLIES                    | 267,143           | 320,038                      | 308,856                       | 345,955          |
| 686198-GENERAL SUPPLIES                | 51,081            | 65,450                       | 60,950                        | 51,380           |
| 686400-SUBSCRIPTIONS                   | 1,880             | 4,405                        | 2,785                         | 4,785            |
| 686531-FUEL                            | 1,701             | 3,000                        | 1,000                         | 2,000            |
| <b>Subtotal: 60-Supplies and Misc.</b> | <b>1,138,802</b>  | <b>1,417,195</b>             | <b>1,258,683</b>              | <b>1,331,100</b> |



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



| Account                            | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <b>0110-GENERAL FUND</b>           |                   |                              |                               |                   |
| <b>01101411-FIRE</b>               |                   |                              |                               |                   |
| 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       | 0                 | 0                            | 0                             | 0                 |
| 707499-OTHER CAPITAL ITEMS         | 0                 | 0                            | 0                             | 0                 |
| Subtotal: 70-Capital               | 0                 | 0                            | 0                             | 0                 |
| <b>TOTAL: 01101411-FIRE</b>        | <b>31,713,062</b> | <b>32,838,230</b>            | <b>33,796,937</b>             | <b>36,363,567</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01102030-ENG - CAPITAL PROJECTS</b>   |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 279,924                   | 525,493                               | 345,930                                | 559,682                  |
| 501102-NON EXEMPT WAGES                  | 459,109                   | 626,940                               | 464,608                                | 545,406                  |
| 501103-EXEMPT WAGES                      | 1,377,357                 | 1,451,120                             | 1,542,705                              | 1,577,373                |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 17,875                    | 12,600                                | 17,420                                 | 16,200                   |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 27,119                    | 18,000                                | 21,569                                 | 20,000                   |
| 502101-INSURANCE - COR SHARE             | 276,120                   | 276,120                               | 276,120                                | 355,680                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 3,368                     | 4,166                                 | 3,708                                  | 4,413                    |
| 502201-SOCIAL SECURITY                   | 133,224                   | 172,325                               | 153,824                                | 177,055                  |
| 502202-MEDICARE                          | 31,157                    | 40,302                                | 35,946                                 | 41,408                   |
| 502301-TMRS                              | 350,234                   | 433,904                               | 384,338                                | 423,789                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 10,076                    | 9,296                                 | 8,875                                  | 9,480                    |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 119,597                   | 135,972                               | 125,809                                | 127,572                  |
| <b>Subtotal: 20-Personnel Services</b>   | <b>3,085,160</b>          | <b>3,706,238</b>                      | <b>3,380,852</b>                       | <b>3,858,058</b>         |
| 553271-DUES                              | 8,365                     | 14,705                                | 15,837                                 | 18,790                   |
| 553402-CONSULTANTS                       | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 411,412                   | 220,000                               | 324,178                                | 195,000                  |
| <b>Subtotal: 30-Professional Service</b> | <b>419,777</b>            | <b>234,705</b>                        | <b>340,015</b>                         | <b>213,790</b>           |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| 584423-RENTALS - OFFICE EQUIPMENT        | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 0                         | 0                                     | 0                                      | 0                        |
| 604323-R&M SOFTWARE                      | 0                         | 0                                     | 0                                      | 0                        |
| 624505-CONSTRUCTION-BUILDING IMPR        | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                      |                   |                              |                               |                  |
| <b>01102030-ENG - CAPITAL PROJECTS</b>        |                   |                              |                               |                  |
| 635403-MANDATED ADVERTISING                   | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING               | 3,818             | 5,000                        | 5,000                         | 5,000            |
| 685811-TRAINING                               | 9,783             | 9,840                        | 25,543                        | 42,914           |
| 685812-EMPLOYEE APPRECIATION                  | 322               | 780                          | 780                           | 990              |
| 685813-PT EMPLOYEE APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION                 | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                        | 5,227             | 7,280                        | 7,280                         | 7,480            |
| 686111-UNIFORMS                               | 9,921             | 4,350                        | 6,463                         | 5,900            |
| 686131-SMALL TOOLS & EQUIPMENT                | 2,149             | 2,250                        | 2,250                         | 2,250            |
| 686181-POSTAGE                                | 2,045             | 3,000                        | 3,000                         | 3,500            |
| 686191-NC FURNITURE & EQUIPMENT               | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP              | 7,105             | 4,800                        | 541                           | 2,600            |
| 686195-COMPUTER SOFTWARE NON CAP              | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                       | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                          | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.               | 40,371            | 37,300                       | 50,857                        | 70,634           |
| 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>3,545,309</b>  | <b>3,978,243</b>             | <b>3,771,724</b>              | <b>4,142,482</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01102031-FACILITY MAINTENANCE</b>     |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 325,933                   | 332,950                               | 333,039                                | 344,603                  |
| 501102-NON EXEMPT WAGES                  | 402,020                   | 498,888                               | 473,644                                | 504,467                  |
| 501103-EXEMPT WAGES                      | 83,009                    | 84,860                                | 84,833                                 | 89,103                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 1,453                     | 0                                     | 1,785                                  | 1,800                    |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 46,291                    | 60,000                                | 58,200                                 | 60,000                   |
| 502101-INSURANCE - COR SHARE             | 127,440                   | 127,440                               | 127,440                                | 164,160                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,281                     | 1,463                                 | 1,400                                  | 1,502                    |
| 502201-SOCIAL SECURITY                   | 51,687                    | 60,909                                | 58,266                                 | 62,388                   |
| 502202-MEDICARE                          | 12,150                    | 14,245                                | 13,723                                 | 14,591                   |
| 502301-TMRS                              | 135,962                   | 153,357                               | 146,724                                | 149,329                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 4,648                     | 5,704                                 | 5,168                                  | 6,272                    |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,191,874</b>          | <b>1,339,816</b>                      | <b>1,304,222</b>                       | <b>1,398,215</b>         |
| 553271-DUES                              | 50                        | 100                                   | 100                                    | 100                      |
| 553399-CONTRACTUAL SERVICES - OTHER      | 365,099                   | 454,000                               | 429,400                                | 589,250                  |
| 553401-ENGINEERS & ARCHITECTS            | 0                         | 0                                     | 0                                      | 0                        |
| 553402-CONSULTANTS                       | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>365,149</b>            | <b>454,100</b>                        | <b>429,500</b>                         | <b>589,350</b>           |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604306-R&M INSTRUMENTS & APPARATUS       | 0                         | 0                                     | 0                                      | 0                        |
| 604392-REPAIR & MAINTENANCE - HVAC       | 222,415                   | 215,241                               | 238,821                                | 257,821                  |
| 604393-REPAIR & MAINTENANCE-PLUMBING     | 227,992                   | 160,000                               | 130,000                                | 165,520                  |



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



| <b>Account</b>                        | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>              |                           |                                       |                                        |                          |
| <b>01102031-FACILITY MAINTENANCE</b>  |                           |                                       |                                        |                          |
| 604394-REPAIR&MAINTENANCE-ELECTRICAL  | 34,750                    | 45,000                                | 45,000                                 | 45,000                   |
| 604396-R&M FIRE SYSTEMS               | 22,990                    | 20,000                                | 20,000                                 | 20,000                   |
| 604397-R&M ROOFS & WINDOWS            | 134,852                   | 85,000                                | 110,000                                | 85,000                   |
| 604398-R&M LOCK & KEY                 | 118,826                   | 137,500                               | 160,000                                | 181,500                  |
| 604399-REPAIR & MAINTENANCE - OTHER   | 281,216                   | 215,000                               | 225,820                                | 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     | 4,141                     | 0                                     | 0                                      | 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>1,047,182</b>          | <b>877,741</b>                        | <b>929,641</b>                         | <b>969,841</b>           |
| 655999-OTHER UNCLASSIFIED EXPENSE     | 133                       | 8,000                                 | 4,500                                  | 4,000                    |
| 676201-NATURAL GAS                    | 146,199                   | 225,000                               | 200,000                                | 211,200                  |
| 676211-ELECTRICITY                    | 966,484                   | 1,263,400                             | 1,200,000                              | 1,403,000                |
| 685501-PRINTING BINDING COPYING       | 0                         | 0                                     | 0                                      | 0                        |
| 685801-TRAVEL                         | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                       | 3,450                     | 4,000                                 | 1,200                                  | 1,200                    |
| 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                | 3,682                     | 4,000                                 | 4,000                                  | 4,000                    |
| 686111-UNIFORMS                       | 4,914                     | 5,000                                 | 5,000                                  | 5,000                    |
| 686121-JANITORIAL SUPPLIES            | 0                         | 0                                     | 0                                      | 0                        |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 3                         | 0                                     | 0                                      | 0                        |
| 686131-SMALL TOOLS & EQUIPMENT        | 4,813                     | 5,000                                 | 5,000                                  | 5,000                    |
| 686151-GEN SUPPLIES - BLDG MATERIALS  | 21,789                    | 25,000                                | 25,000                                 | 25,000                   |
| 686152-GEN SUPPLIES-PAINT & PAINTING  | 4,829                     | 4,900                                 | 4,900                                  | 4,000                    |
| 686181-POSTAGE                        | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                    |                   |                              |                               |                  |
| <b>01102031-FACILITY MAINTENANCE</b>        |                   |                              |                               |                  |
| 686191-NC FURNITURE & EQUIPMENT             | 0                 | 0                            | 0                             | 0                |
| 686192-NC REPAIR & MAINTANANCE              | 88,541            | 87,500                       | 87,500                        | 91,200           |
| 686195-COMPUTER SOFTWARE NON CAP            | 0                 | 0                            | 0                             | 0                |
| 686196-LIGHTING SUPPLY                      | 58,665            | 60,000                       | 60,000                        | 60,000           |
| 686198-GENERAL SUPPLIES                     | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                        | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.             | 1,303,502         | 1,692,190                    | 1,597,490                     | 1,813,990        |
| 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>3,907,706</b>  | <b>4,363,847</b>             | <b>4,260,853</b>              | <b>4,771,396</b> |



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



| <b>Account</b>                       | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>             |                           |                                       |                                        |                          |
| <b>01102032-DEVELOPMENT SERVICES</b> |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                    | 102,115                   | 542,364                               | 543,207                                | 562,016                  |
| 501102-NON EXEMPT WAGES              | 99,344                    | 101,483                               | 101,510                                | 105,035                  |
| 501103-EXEMPT WAGES                  | 313,404                   | 630,977                               | 583,456                                | 655,819                  |
| 501105-OTHER PAY                     | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION       | 11,953                    | 1,800                                 | 7,453                                  | 3,000                    |
| 501201-PART-TIME                     | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                      | 4,436                     | 5,000                                 | 5,000                                  | 5,000                    |
| 502101-INSURANCE - COR SHARE         | 74,340                    | 127,440                               | 127,440                                | 150,480                  |
| 502102-LIFE & ADD                    | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY     | 807                       | 2,040                                 | 1,918                                  | 2,117                    |
| 502201-SOCIAL SECURITY               | 33,062                    | 81,183                                | 77,982                                 | 84,582                   |
| 502202-MEDICARE                      | 7,732                     | 18,987                                | 18,296                                 | 19,782                   |
| 502301-TMRS                          | 85,242                    | 200,607                               | 194,343                                | 202,450                  |
| 502302-PARS                          | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                  | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                     | 2,547                     | 6,392                                 | 6,152                                  | 7,160                    |
| 502941-SICK LEAVE                    | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                      | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS        | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                 | 11,968                    | 21,384                                | 21,534                                 | 26,184                   |
| Subtotal: 20-Personnel Services      | 746,951                   | 1,739,657                             | 1,688,291                              | 1,823,625                |
| 553201-BOARDS & COMMISSIONS EXPENSES | 3,077                     | 4,000                                 | 4,000                                  | 4,800                    |
| 553271-DUES                          | 2,504                     | 4,820                                 | 4,820                                  | 7,110                    |
| 553402-CONSULTANTS                   | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES   | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 30-Professional Service    | 5,581                     | 8,820                                 | 8,820                                  | 11,910                   |
| 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          | 4,974                     | 8,000                                 | 8,000                                  | 8,000                    |





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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                    |                   |                              |                               |                  |
| <b>01102032-DEVELOPMENT SERVICES</b>        |                   |                              |                               |                  |
| 655999-OTHER UNCLASSIFIED EXPENSE           | 0                 | 700                          | 500                           | 700              |
| 675301-PHONE                                | 0                 | 0                            | 200                           | 480              |
| 685501-PRINTING BINDING COPYING             | 4,118             | 4,200                        | 4,200                         | 4,200            |
| 685801-TRAVEL                               | 0                 | 240                          | 240                           | 200              |
| 685811-TRAINING                             | 755               | 2,500                        | 26,500                        | 23,100           |
| 685812-EMPLOYEE APPRECIATION                | 90                | 360                          | 330                           | 330              |
| 685813-PT EMPLOYEE APPRECIATION             | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                      | 1,132             | 3,000                        | 3,000                         | 3,000            |
| 686181-POSTAGE                              | 606               | 1,400                        | 1,400                         | 1,400            |
| 686191-NC FURNITURE & EQUIPMENT             | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP            | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP            | 0                 | 1,500                        | 1,500                         | 1,300            |
| 686198-GENERAL SUPPLIES                     | 34                | 10,000                       | 10,000                        | 10,000           |
| 686400-SUBSCRIPTIONS                        | 0                 | 0                            | 0                             | 100              |
| Subtotal: 60-Supplies and Misc.             | 11,709            | 31,900                       | 55,870                        | 52,810           |
| 707431-FURNITURE & EQUIPMENT                | 0                 | 0                            | 0                             | 0                |
| 707451-COMPUTER HARDWARE                    | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                        | 0                 | 0                            | 0                             | 0                |
| <b>TOTAL: 01102032-DEVELOPMENT SERVICES</b> | <b>764,240</b>    | <b>1,780,377</b>             | <b>1,752,981</b>              | <b>1,888,345</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01102034-TRAFFIC TRANSPORTATION</b>   |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 392,464                   | 400,913                               | 401,021                                | 414,945                  |
| 501102-NON EXEMPT WAGES                  | 874,762                   | 919,748                               | 907,437                                | 956,794                  |
| 501103-EXEMPT WAGES                      | 767,738                   | 1,038,025                             | 903,305                                | 998,571                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 10,845                    | 10,800                                | 10,800                                 | 10,800                   |
| 501201-PART-TIME                         | 10,097                    | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 157,684                   | 134,430                               | 169,430                                | 134,430                  |
| 502101-INSURANCE - COR SHARE             | 286,740                   | 286,740                               | 286,740                                | 369,360                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 3,262                     | 3,735                                 | 3,474                                  | 3,793                    |
| 502201-SOCIAL SECURITY                   | 130,885                   | 157,259                               | 140,121                                | 157,855                  |
| 502202-MEDICARE                          | 31,287                    | 36,778                                | 33,258                                 | 36,918                   |
| 502301-TMRS                              | 349,496                   | 395,965                               | 356,197                                | 377,833                  |
| 502302-PARS                              | 131                       | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 15,777                    | 18,128                                | 17,448                                 | 16,096                   |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 502991-DART PROGRAM                      | 138,071                   | 141,000                               | 168,744                                | 141,000                  |
| 502999-FRINGE BENEFITS                   | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 14,460                    | 14,400                                | 14,400                                 | 14,400                   |
| <b>Subtotal: 20-Personnel Services</b>   | <b>3,183,699</b>          | <b>3,557,921</b>                      | <b>3,412,375</b>                       | <b>3,632,795</b>         |
| 553271-DUES                              | 4,987                     | 5,545                                 | 5,545                                  | 5,255                    |
| 553499-OTHER PROFESSIONAL SERVICES       | 97,421                    | 35,000                                | 116,328                                | 35,000                   |
| <b>Subtotal: 30-Professional Service</b> | <b>102,408</b>            | <b>40,545</b>                         | <b>121,873</b>                         | <b>40,255</b>            |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 5,000                                 | 5,000                                  | 5,000                    |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>5,000</b>                          | <b>5,000</b>                           | <b>5,000</b>             |
| 604306-R&M INSTRUMENTS & APPARATUS       | 0                         | 0                                     | 0                                      | 0                        |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 120                       | 120                                   | 120                                    | 120                      |
| 604331-R&M SIGNAL SYSTEM & LIGHTS        | 319,181                   | 255,276                               | 399,705                                | 263,932                  |



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



| Account                                       | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                      |                   |                              |                               |                  |
| <b>01102034-TRAFFIC TRANSPORTATION</b>        |                   |                              |                               |                  |
| 604332-R&M SIGNAGE & MARKINGS                 | 1,432,009         | 1,457,709                    | 1,391,172                     | 1,457,709        |
| 604334-R&M STREET LIGHTING                    | 84,095            | 183,383                      | 218,028                       | 183,383          |
| 604341-REPAIR & MAINT - VIDEO CAMERAS         | 19,800            | 20,790                       | 20,790                        | 20,790           |
| 624512-CONSTRUCTION-SCREENING FENCE           | 0                 | 0                            | 0                             | 0                |
| Subtotal: 50-Maintenance                      | 1,855,205         | 1,917,278                    | 2,029,815                     | 1,925,934        |
| 655999-OTHER UNCLASSIFIED EXPENSE             | 4,644             | 5,900                        | 5,900                         | 5,900            |
| 676211-ELECTRICITY                            | 1,215,245         | 1,570,970                    | 1,370,970                     | 1,466,937        |
| 685501-PRINTING BINDING COPYING               | 3,191             | 4,598                        | 4,598                         | 4,598            |
| 685801-TRAVEL                                 | 798               | 5,400                        | 3,400                         | 5,400            |
| 685811-TRAINING                               | 17,475            | 18,620                       | 29,870                        | 28,870           |
| 685812-EMPLOYEE APPRECIATION                  | 79                | 810                          | 810                           | 810              |
| 685813-PT EMPLOYEE APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION                 | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                        | 5,491             | 5,784                        | 5,784                         | 5,784            |
| 686111-UNIFORMS                               | 11,271            | 12,611                       | 12,611                        | 12,611           |
| 686121-JANITORIAL SUPPLIES                    | 0                 | 0                            | 0                             | 0                |
| 686122-GENERAL SUPPLIES - CHEMICALS           | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT                | 10,300            | 11,800                       | 11,800                        | 11,800           |
| 686181-POSTAGE                                | 54                | 150                          | 150                           | 300              |
| 686191-NC FURNITURE & EQUIPMENT               | 999               | 1,000                        | 1,000                         | 1,000            |
| 686194-COMPUTER HARDWARE NON CAP              | 7,349             | 4,500                        | 4,500                         | 4,500            |
| 686195-COMPUTER SOFTWARE NON CAP              | 5,970             | 15,560                       | 15,630                        | 15,560           |
| 686198-GENERAL SUPPLIES                       | 2,686             | 2,695                        | 2,695                         | 2,695            |
| 686400-SUBSCRIPTIONS                          | 0                 | 0                            | 675                           | 1,000            |
| Subtotal: 60-Supplies and Misc.               | 1,285,552         | 1,660,398                    | 1,470,393                     | 1,567,765        |
| <b>TOTAL: 01102034-TRAFFIC TRANSPORTATION</b> | <b>6,426,863</b>  | <b>7,181,142</b>             | <b>7,039,456</b>              | <b>7,171,749</b> |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                 |                   |                              |                               |                  |
| <b>01102035-BUILDING INSPECTIONS</b>     |                   |                              |                               |                  |
| 501101-MANAGEMENT                        | 178,886           | 182,764                      | 182,764                       | 189,161          |
| 501102-NON EXEMPT WAGES                  | 675,070           | 783,730                      | 665,387                       | 764,975          |
| 501103-EXEMPT WAGES                      | 0                 | 0                            | 0                             | 0                |
| 501105-OTHER PAY                         | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION           | 3,510             | 3,600                        | 6,100                         | 3,600            |
| 501201-PART-TIME                         | 0                 | 0                            | 0                             | 0                |
| 501301-OVERTIME                          | 16,906            | 15,000                       | 23,000                        | 15,000           |
| 502101-INSURANCE - COR SHARE             | 122,130           | 138,060                      | 138,060                       | 150,480          |
| 502102-LIFE & ADD                        | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY         | 1,334             | 1,546                        | 1,313                         | 1,527            |
| 502201-SOCIAL SECURITY                   | 53,723            | 66,535                       | 58,082                        | 64,767           |
| 502202-MEDICARE                          | 12,659            | 15,560                       | 13,584                        | 15,148           |
| 502301-TMRS                              | 142,122           | 168,510                      | 142,862                       | 155,024          |
| 502601-WORKERS COMP                      | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                         | 18,029            | 12,448                       | 12,232                        | 13,096           |
| 502941-SICK LEAVE                        | 0                 | 0                            | 0                             | 0                |
| 502942-VACATION                          | 0                 | 0                            | 0                             | 0                |
| 502981-BENEFITS & ADJUSTMENTS            | 0                 | 0                            | 0                             | 0                |
| 505871-PERSONAL AUTO                     | 46,769            | 75,600                       | 47,320                        | 58,800           |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,271,139</b>  | <b>1,463,353</b>             | <b>1,290,704</b>              | <b>1,431,578</b> |
| 553271-DUES                              | 4,789             | 5,215                        | 4,965                         | 4,728            |
| 553499-OTHER PROFESSIONAL SERVICES       | 716,411           | 538,412                      | 750,122                       | 713,412          |
| <b>Subtotal: 30-Professional Service</b> | <b>721,200</b>    | <b>543,627</b>               | <b>755,087</b>                | <b>718,140</b>   |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 0                 | 0                            | 0                             | 0                |
| 624524-CONSTRUCTION-MOWING ROW & LOTS    | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 50-Maintenance</b>          | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 2,064             | 3,810                        | 3,810                         | 3,810            |
| 685501-PRINTING BINDING COPYING          | 18,446            | 24,200                       | 24,200                        | 24,200           |
| 685801-TRAVEL                            | 0                 | 0                            | 0                             | 0                |



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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                    |                   |                              |                               |                  |
| <b>01102035-BUILDING INSPECTIONS</b>        |                   |                              |                               |                  |
| 685811-TRAINING                             | 3,955             | 5,730                        | 5,730                         | 5,730            |
| 685812-EMPLOYEE APPRECIATION                | 388               | 390                          | 390                           | 390              |
| 685813-PT EMPLOYEE APPRECIATION             | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                      | 3,810             | 5,000                        | 5,000                         | 5,000            |
| 686111-UNIFORMS                             | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT              | 368               | 1,000                        | 1,000                         | 1,000            |
| 686181-POSTAGE                              | 1,072             | 1,600                        | 1,600                         | 1,600            |
| 686191-NC FURNITURE & EQUIPMENT             | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                        | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.             | 30,104            | 41,730                       | 41,730                        | 41,730           |
| 707431-FURNITURE & EQUIPMENT                | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                        | 0                 | 0                            | 0                             | 0                |
| <b>TOTAL: 01102035-BUILDING INSPECTIONS</b> | <b>2,022,443</b>  | <b>2,048,710</b>             | <b>2,087,521</b>              | <b>2,191,448</b> |



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



| <b>Account</b>                        | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>              |                           |                                       |                                        |                          |
| <b>01102036-STREETS</b>               |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                     | 153,099                   | 158,831                               | 158,874                                | 164,390                  |
| 501102-NON EXEMPT WAGES               | 1,186,642                 | 1,487,919                             | 1,194,455                              | 1,331,347                |
| 501103-EXEMPT WAGES                   | 102,775                   | 104,988                               | 105,016                                | 108,663                  |
| 501105-OTHER PAY                      | 0                         | 0                                     | 50                                     | 0                        |
| 501106-ADDITIONAL COMPENSATION        | 3,800                     | 0                                     | 0                                      | 0                        |
| 501201-PART-TIME                      | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                       | 191,190                   | 135,100                               | 172,100                                | 235,100                  |
| 502101-INSURANCE - COR SHARE          | 307,980                   | 307,980                               | 307,980                                | 342,000                  |
| 502102-LIFE & ADD                     | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY      | 2,343                     | 2,806                                 | 2,293                                  | 2,568                    |
| 502201-SOCIAL SECURITY                | 99,339                    | 118,128                               | 101,216                                | 117,671                  |
| 502202-MEDICARE                       | 23,233                    | 27,626                                | 23,672                                 | 27,522                   |
| 502301-TMRS                           | 259,745                   | 297,435                               | 252,746                                | 281,651                  |
| 502302-PARS                           | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                   | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                      | 21,893                    | 23,488                                | 21,296                                 | 23,408                   |
| 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       | 2,352,040                 | 2,664,301                             | 2,339,698                              | 2,634,320                |
| 553271-DUES                           | 275                       | 260                                   | 282                                    | 260                      |
| 553399-CONTRACTUAL SERVICES - OTHER   | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES    | 1,132                     | 2,200                                 | 2,200                                  | 2,200                    |
| Subtotal: 30-Professional Service     | 1,407                     | 2,460                                 | 2,482                                  | 2,460                    |
| 584422-RENTALS-MACHINERY & EQUIPMENT  | 2,382                     | 2,500                                 | 2,478                                  | 2,500                    |
| Subtotal: 40-Contracts                | 2,382                     | 2,500                                 | 2,478                                  | 2,500                    |
| 604324-R&M COMPUTER HARDWARE          | 0                         | 0                                     | 0                                      | 0                        |
| 604399-REPAIR & MAINTENANCE - OTHER   | 0                         | 0                                     | 0                                      | 0                        |
| 624512-CONSTRUCTION-SCREENING FENCE   | 67,414                    | 70,000                                | 130,000                                | 70,000                   |
| 624531-CONSTRUCTION-PAVING CUTS       | 0                         | 0                                     | 0                                      | 0                        |
| 624532-CONSTR-STREET & ALLEY CONCRETE | 285,424                   | 300,000                               | 275,000                                | 360,000                  |



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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>             |                   |                              |                               |                  |
| <b>01102036-STREETS</b>              |                   |                              |                               |                  |
| 624533-CONSTRUCTION-ASPHALT REPAIR   | 103,397           | 140,000                      | 105,000                       | 165,000          |
| 624534-CONSTRUCTION-DRAINAGE SYS CON | 17,716            | 15,000                       | 15,000                        | 15,000           |
| 626509-AUTO PARTS                    | 0                 | 0                            | 0                             | 0                |
| Subtotal: 50-Maintenance             | 473,951           | 525,000                      | 525,000                       | 610,000          |
| 685501-PRINTING BINDING COPYING      | 736               | 1,000                        | 1,000                         | 1,000            |
| 685801-TRAVEL                        | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                      | 19,000            | 5,000                        | 5,000                         | 5,000            |
| 685812-EMPLOYEE APPRECIATION         | 870               | 870                          | 870                           | 870              |
| 685813-PT EMPLOYEE APPRECIATION      | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION        | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES               | 2,576             | 2,900                        | 2,900                         | 2,900            |
| 686111-UNIFORMS                      | 15,238            | 12,700                       | 12,700                        | 12,700           |
| 686121-JANITORIAL SUPPLIES           | 402               | 500                          | 500                           | 500              |
| 686122-GENERAL SUPPLIES - CHEMICALS  | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT       | 11,143            | 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     | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES              | 7,928             | 7,500                        | 7,500                         | 7,500            |
| 686400-SUBSCRIPTIONS                 | 0                 | 0                            | 0                             | 0                |
| 686563-GENERAL PURPOSE               | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.      | 57,893            | 42,470                       | 42,470                        | 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>2,887,673</b>  | <b>3,236,731</b>             | <b>2,912,128</b>              | <b>3,291,750</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01102037-CUSTODIAL SVCS</b>           |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 825,395                   | 920,924                               | 833,164                                | 952,097                  |
| 501103-EXEMPT WAGES                      | 73,250                    | 74,827                                | 74,847                                 | 77,446                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 6,493                     | 3,600                                 | 5,355                                  | 5,400                    |
| 501201-PART-TIME                         | 46,915                    | 70,100                                | 65,253                                 | 112,158                  |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 29,201                    | 27,000                                | 34,600                                 | 35,000                   |
| 502101-INSURANCE - COR SHARE             | 223,020                   | 223,020                               | 223,020                                | 287,280                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,443                     | 1,616                                 | 1,427                                  | 1,648                    |
| 502201-SOCIAL SECURITY                   | 54,869                    | 65,497                                | 58,204                                 | 67,109                   |
| 502202-MEDICARE                          | 13,526                    | 16,336                                | 14,558                                 | 17,322                   |
| 502301-TMRS                              | 149,056                   | 164,884                               | 146,923                                | 161,114                  |
| 502302-PARS                              | 622                       | 911                                   | 848                                    | 1,458                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 17,742                    | 18,192                                | 10,592                                 | 12,464                   |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,441,532</b>          | <b>1,586,907</b>                      | <b>1,468,791</b>                       | <b>1,730,496</b>         |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| 553399-CONTRACTUAL SERVICES - OTHER      | 443,590                   | 582,230                               | 470,635                                | 473,413                  |
| 553402-CONSULTANTS                       | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>443,590</b>            | <b>582,230</b>                        | <b>470,635</b>                         | <b>473,413</b>           |
| 584411-BUILDINGS-RENTAL                  | 0                         | 0                                     | 0                                      | 0                        |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 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**



| <b>Account</b>                        | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <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     | 0                         | 0                                     | 0                                      | 0                        |
| 624506-CONSTRUCTION-ELEVATOR          | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 50-Maintenance              | 0                         | 0                                     | 0                                      | 0                        |
| 655999-OTHER UNCLASSIFIED EXPENSE     | 0                         | 4,500                                 | 0                                      | 4,500                    |
| 676201-NATURAL GAS                    | 0                         | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING       | 1,073                     | 1,600                                 | 800                                    | 700                      |
| 685801-TRAVEL                         | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                       | 0                         | 2,200                                 | 2,200                                  | 2,600                    |
| 685812-EMPLOYEE APPRECIATION          | 512                       | 630                                   | 630                                    | 630                      |
| 685813-PT EMPLOYEE APPRECIATION       | 0                         | 120                                   | 120                                    | 120                      |
| 685814-VOLUNTEER APPRECIATION         | 0                         | 0                                     | 0                                      | 0                        |
| 686101-OFFICE SUPPLIES                | 487                       | 550                                   | 550                                    | 550                      |
| 686111-UNIFORMS                       | 7,058                     | 6,000                                 | 10,500                                 | 9,821                    |
| 686121-JANITORIAL SUPPLIES            | 82,962                    | 92,400                                | 92,400                                 | 105,269                  |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 11,430                    | 12,600                                | 12,600                                 | 15,113                   |
| 686131-SMALL TOOLS & EQUIPMENT        | 17,492                    | 7,500                                 | 15,000                                 | 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        | 1,717                     | 2,500                                 | 2,500                                  | 2,500                    |
| 686196-LIGHTING SUPPLY                | 0                         | 0                                     | 0                                      | 0                        |
| 686198-GENERAL SUPPLIES               | 5,676                     | 6,500                                 | 6,500                                  | 6,000                    |
| 686400-SUBSCRIPTIONS                  | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 60-Supplies and Misc.       | 128,407                   | 137,100                               | 143,800                                | 155,303                  |
| 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                        |

| <div><div></div><div>City of Richardson<br/>Budget Preparation Worksheet<br/>BD4 - Approved Budgeted Expenditures by Fund</div><div></div></div> |                   |                              |                               |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| Account                                                                                                                                                                                                                                                                                                           | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
| 0110-GENERAL FUND                                                                                                                                                                                                                                                                                                 |                   |                              |                               |                  |
| TOTAL: 01102037-CUSTODIAL SVCS                                                                                                                                                                                                                                                                                    | 2,013,529         | 2,306,237                    | 2,083,226                     | 2,359,212        |



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



| <b>Account</b>                         | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|----------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>               |                           |                                       |                                        |                          |
| <b>01103010-PARKS - ADMINISTRATION</b> |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                      | 444,029                   | 453,588                               | 453,711                                | 469,465                  |
| 501102-NON EXEMPT WAGES                | 92,864                    | 98,320                                | 97,156                                 | 100,618                  |
| 501103-EXEMPT WAGES                    | 523,500                   | 648,953                               | 608,888                                | 679,478                  |
| 501105-OTHER PAY                       | 15,005                    | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION         | 29,734                    | 0                                     | 4,630                                  | 4,381                    |
| 501201-PART-TIME                       | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                        | 2,057                     | 2,034                                 | 1,328                                  | 1,883                    |
| 502101-INSURANCE - COR SHARE           | 116,820                   | 127,440                               | 127,440                                | 165,528                  |
| 502102-LIFE & ADD                      | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY       | 1,696                     | 1,921                                 | 1,856                                  | 2,000                    |
| 502201-SOCIAL SECURITY                 | 64,243                    | 77,184                                | 74,736                                 | 80,422                   |
| 502202-MEDICARE                        | 15,797                    | 18,052                                | 17,479                                 | 18,809                   |
| 502301-TMRS                            | 179,899                   | 194,346                               | 184,194                                | 192,493                  |
| 502302-PARS                            | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                    | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                       | 9,026                     | 9,984                                 | 9,802                                  | 9,880                    |
| 502941-SICK LEAVE                      | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                        | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS          | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                   | 30,668                    | 29,940                                | 29,940                                 | 33,696                   |
| Subtotal: 20-Personnel Services        | 1,525,338                 | 1,661,762                             | 1,611,160                              | 1,758,653                |
| 553271-DUES                            | 2,920                     | 2,920                                 | 4,255                                  | 4,100                    |
| 553399-CONTRACTUAL SERVICES - OTHER    | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES     | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 30-Professional Service      | 2,920                     | 2,920                                 | 4,255                                  | 4,100                    |
| 584422-RENTALS-MACHINERY & EQUIPMENT   | 0                         | 0                                     | 0                                      | 0                        |
| 585985-CHRISTMAS PARADE                | 0                         | 5,500                                 | 4,736                                  | 5,000                    |
| Subtotal: 40-Contracts                 | 0                         | 5,500                                 | 4,736                                  | 5,000                    |
| 604321-R&M OFFICE EQUIP & FURNITURE    | 0                         | 0                                     | 0                                      | 0                        |
| 604323-R&M SOFTWARE                    | 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                      |                   |                              |                               |                  |
| <b>01103010-PARKS - ADMINISTRATION</b>        |                   |                              |                               |                  |
| 655995-FEES                                   | 28,666            | 32,000                       | 33,480                        | 38,289           |
| 655999-OTHER UNCLASSIFIED EXPENSE             | 647               | 1,140                        | 1,000                         | 1,200            |
| 675301-PHONE                                  | 12,442            | 25,200                       | 16,800                        | 25,200           |
| 675302-PH LONG DISTANCE                       | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING               | 2,543             | 3,800                        | 3,750                         | 3,800            |
| 685801-TRAVEL                                 | 0                 | 30                           | 50                            | 50               |
| 685811-TRAINING                               | 930               | 1,735                        | 4,330                         | 3,895            |
| 685812-EMPLOYEE APPRECIATION                  | 1,728             | 360                          | 260                           | 360              |
| 685813-PT EMPLOYEE APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION                 | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                        | 1,116             | 2,805                        | 2,446                         | 2,785            |
| 686111-UNIFORMS                               | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT                | 0                 | 0                            | 0                             | 0                |
| 686172-RECREATION/EDUCATION SUPPLIES          | 6,931             | 29,265                       | 29,265                        | 29,265           |
| 686181-POSTAGE                                | 0                 | 25                           | 10                            | 10               |
| 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                |
| Subtotal: 60-Supplies and Misc.               | 55,003            | 96,360                       | 91,391                        | 104,854          |
| 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>1,583,261</b>  | <b>1,766,542</b>             | <b>1,711,542</b>              | <b>1,872,607</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01103040-PARKS - RECREATION</b>       |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501103-EXEMPT WAGES                      | 68,005                    | 76,470                                | 76,470                                 | 79,146                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 788                       | 0                                     | 0                                      | 0                        |
| 501201-PART-TIME                         | 21,860                    | 24,975                                | 24,975                                 | 27,521                   |
| 501202-PT-SEASONAL                       | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE             | 10,620                    | 10,620                                | 10,620                                 | 13,680                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 113                       | 122                                   | 119                                    | 127                      |
| 502201-SOCIAL SECURITY                   | 4,499                     | 4,992                                 | 4,974                                  | 5,161                    |
| 502202-MEDICARE                          | 1,356                     | 1,179                                 | 1,523                                  | 1,628                    |
| 502301-TMRS                              | 11,403                    | 12,567                                | 12,353                                 | 12,604                   |
| 502302-PARS                              | 273                       | 335                                   | 322                                    | 378                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 192                       | 288                                   | 288                                    | 384                      |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 3,481                     | 3,756                                 | 3,756                                  | 3,756                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>122,590</b>            | <b>135,304</b>                        | <b>135,400</b>                         | <b>144,385</b>           |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 52,964                    | 44,038                                | 44,038                                 | 44,038                   |
| <b>Subtotal: 30-Professional Service</b> | <b>52,964</b>             | <b>44,038</b>                         | <b>44,038</b>                          | <b>44,038</b>            |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| 585986-CORPORATE CHALLENGE               | 143,680                   | 145,099                               | 139,705                                | 142,761                  |
| <b>Subtotal: 40-Contracts</b>            | <b>143,680</b>            | <b>145,099</b>                        | <b>139,705</b>                         | <b>142,761</b>           |
| 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                        |
| <b>Subtotal: 50-Maintenance</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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                        | 234,853           | 203,500                      | 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                           | 30                            | 30               |
| 685813-PT EMPLOYEE APPRECIATION           | 15                | 15                           | 15                            | 15               |
| 685814-VOLUNTEER APPRECIATION             | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                    | 100               | 100                          | 100                           | 200              |
| 686111-UNIFORMS                           | 150               | 150                          | 150                           | 150              |
| 686122-GENERAL SUPPLIES - CHEMICALS       | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT            | 45                | 150                          | 150                           | 150              |
| 686172-RECREATION/EDUCATION SUPPLIES      | 0                 | 0                            | 0                             | 0                |
| 686181-POSTAGE                            | 9                 | 20                           | 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                   | 17,083            | 18,970                       | 19,570                        | 18,970           |
| 686400-SUBSCRIPTIONS                      | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.           | 252,255           | 222,935                      | 223,535                       | 223,035          |
| 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>571,489</b>    | <b>547,376</b>               | <b>542,678</b>                | <b>554,219</b>   |



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



| <b>Account</b>                            | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|-------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                  |                           |                                       |                                        |                          |
| <b>01103041-HEIGHTS RECREATION CENTER</b> |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                         | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                   | 116,796                   | 119,880                               | 119,880                                | 124,076                  |
| 501103-EXEMPT WAGES                       | 138,341                   | 75,256                                | 75,256                                 | 77,832                   |
| 501105-OTHER PAY                          | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION            | 37,605                    | 50,000                                | 40,000                                 | 40,000                   |
| 501201-PART-TIME                          | 175,063                   | 162,827                               | 177,827                                | 186,283                  |
| 501202-PT-SEASONAL                        | 109,876                   | 110,900                               | 110,900                                | 116,600                  |
| 501203-CONTRACT LABOR                     | 131,194                   | 145,000                               | 140,000                                | 140,000                  |
| 501301-OVERTIME                           | 7,215                     | 7,804                                 | 7,804                                  | 7,804                    |
| 502101-INSURANCE - COR SHARE              | 42,480                    | 31,860                                | 31,860                                 | 41,040                   |
| 502102-LIFE & ADD                         | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY          | 406                       | 310                                   | 305                                    | 323                      |
| 502201-SOCIAL SECURITY                    | 18,260                    | 15,303                                | 14,506                                 | 15,669                   |
| 502202-MEDICARE                           | 8,287                     | 7,548                                 | 7,388                                  | 8,058                    |
| 502301-TMRS                               | 41,520                    | 30,720                                | 39,277                                 | 40,419                   |
| 502302-PARS                               | 3,727                     | 3,558                                 | 3,614                                  | 3,938                    |
| 502601-WORKERS COMP                       | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                          | 2,920                     | 2,872                                 | 2,872                                  | 3,016                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>    | <b>833,691</b>            | <b>763,838</b>                        | <b>771,489</b>                         | <b>805,058</b>           |
| 553271-DUES                               | 1,033                     | 1,273                                 | 1,353                                  | 1,353                    |
| 553499-OTHER PROFESSIONAL SERVICES        | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b>  | <b>1,033</b>              | <b>1,273</b>                          | <b>1,353</b>                           | <b>1,353</b>             |
| 584422-RENTALS-MACHINERY & EQUIPMENT      | 0                         | 0                                     | 0                                      | 0                        |
| 585998-SPECIAL EVENTS                     | 17,484                    | 0                                     | 6,436                                  | 0                        |
| <b>Subtotal: 40-Contracts</b>             | <b>17,484</b>             | <b>0</b>                              | <b>6,436</b>                           | <b>0</b>                 |
| 604306-R&M INSTRUMENTS & APPARATUS        | 7,551                     | 9,460                                 | 9,460                                  | 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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                         |                   |                              |                               |                  |
| <b>01103041-HEIGHTS RECREATION CENTER</b>        |                   |                              |                               |                  |
| Subtotal: 50-Maintenance                         | 7,551             | 9,460                        | 9,460                         | 9,460            |
| 635401-ADVERTISING                               | 465               | 525                          | 525                           | 525              |
| 675301-PHONE                                     | 0                 | 0                            | 0                             | 0                |
| 676211-ELECTRICITY                               | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING                  | 2,639             | 2,435                        | 2,435                         | 2,435            |
| 685801-TRAVEL                                    | 1,405             | 1,540                        | 1,237                         | 900              |
| 685811-TRAINING                                  | 1,225             | 1,880                        | 3,949                         | 2,000            |
| 685812-EMPLOYEE APPRECIATION                     | 0                 | 90                           | 60                            | 90               |
| 685813-PT EMPLOYEE APPRECIATION                  | 150               | 150                          | 150                           | 150              |
| 685814-VOLUNTEER APPRECIATION                    | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                           | 2,274             | 2,940                        | 2,940                         | 2,940            |
| 686111-UNIFORMS                                  | 614               | 615                          | 615                           | 615              |
| 686131-SMALL TOOLS & EQUIPMENT                   | 0                 | 0                            | 0                             | 0                |
| 686172-RECREATION/EDUCATION SUPPLIES             | 7,872             | 8,700                        | 8,700                         | 8,700            |
| 686181-POSTAGE                                   | 278               | 307                          | 307                           | 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                          | 69,610            | 98,062                       | 98,062                        | 98,062           |
| 686400-SUBSCRIPTIONS                             | 1,081             | 1,386                        | 1,386                         | 1,386            |
| 686563-ADAPTIVE RECREATION                       | 10,896            | 14,515                       | 14,515                        | 8,815            |
| Subtotal: 60-Supplies and Misc.                  | 98,509            | 133,145                      | 134,881                       | 126,925          |
| 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>958,268</b>    | <b>907,716</b>               | <b>923,619</b>                | <b>942,796</b>   |





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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01103042-HUFFHINES REC CENTER</b>     |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 110,461                   | 120,679                               | 122,033                                | 126,304                  |
| 501103-EXEMPT WAGES                      | 38,353                    | 71,750                                | 71,750                                 | 74,261                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 54,490                    | 73,000                                | 67,800                                 | 67,800                   |
| 501201-PART-TIME                         | 190,605                   | 195,874                               | 204,070                                | 230,240                  |
| 501202-PT-SEASONAL                       | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 99,504                    | 99,000                                | 99,000                                 | 99,000                   |
| 501301-OVERTIME                          | 5,537                     | 7,500                                 | 7,500                                  | 7,500                    |
| 502101-INSURANCE - COR SHARE             | 31,860                    | 31,860                                | 31,860                                 | 41,040                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 225                       | 308                                   | 303                                    | 323                      |
| 502201-SOCIAL SECURITY                   | 11,214                    | 16,456                                | 14,608                                 | 17,349                   |
| 502202-MEDICARE                          | 5,766                     | 3,949                                 | 6,840                                  | 7,379                    |
| 502301-TMRS                              | 24,611                    | 30,040                                | 32,960                                 | 35,696                   |
| 502302-PARS                              | 2,845                     | 2,779                                 | 3,081                                  | 2,977                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 2,384                     | 2,576                                 | 2,576                                  | 2,720                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>577,854</b>            | <b>655,771</b>                        | <b>664,381</b>                         | <b>712,589</b>           |
| 553271-DUES                              | 838                       | 1,000                                 | 1,000                                  | 1,000                    |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>838</b>                | <b>1,000</b>                          | <b>1,000</b>                           | <b>1,000</b>             |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604306-R&M INSTRUMENTS & APPARATUS       | 5,884                     | 9,875                                 | 9,875                                  | 9,875                    |
| 604323-R&M SOFTWARE                      | 0                         | 0                                     | 0                                      | 0                        |
| 604399-REPAIR & MAINTENANCE - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>5,884</b>              | <b>9,875</b>                          | <b>9,875</b>                           | <b>9,875</b>             |



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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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             | 3,232             | 3,630                        | 3,630                         | 3,630            |
| 685801-TRAVEL                               | 476               | 600                          | 600                           | 600              |
| 685811-TRAINING                             | 0                 | 0                            | 0                             | 0                |
| 685812-EMPLOYEE APPRECIATION                | 25                | 90                           | 60                            | 90               |
| 685813-PT EMPLOYEE APPRECIATION             | 179               | 180                          | 180                           | 180              |
| 685814-VOLUNTEER APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                      | 2,196             | 2,350                        | 2,350                         | 2,350            |
| 686111-UNIFORMS                             | 475               | 515                          | 515                           | 515              |
| 686131-SMALL TOOLS & EQUIPMENT              | 96                | 200                          | 200                           | 200              |
| 686172-RECREATION/EDUCATION SUPPLIES        | 2,749             | 3,000                        | 3,000                         | 3,000            |
| 686181-POSTAGE                              | 115               | 115                          | 115                           | 115              |
| 686191-NC FURNITURE & EQUIPMENT             | 6,885             | 2,395                        | 2,395                         | 2,395            |
| 686194-COMPUTER HARDWARE NON CAP            | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP            | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                     | 12,552            | 12,828                       | 15,028                        | 15,028           |
| 686400-SUBSCRIPTIONS                        | 2,012             | 2,100                        | 2,100                         | 2,100            |
| Subtotal: 60-Supplies and Misc.             | 30,992            | 28,003                       | 30,173                        | 30,203           |
| 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>615,567</b>    | <b>694,649</b>               | <b>705,429</b>                | <b>753,667</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01103043-PARKS - OLDER ADULTS</b>     |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 95,756                    | 97,818                                | 97,818                                 | 101,242                  |
| 501103-EXEMPT WAGES                      | 70,828                    | 72,353                                | 72,353                                 | 74,885                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 19,329                    | 35,000                                | 23,600                                 | 23,600                   |
| 501201-PART-TIME                         | 3,525                     | 17,945                                | 4,000                                  | 13,285                   |
| 501202-PT-SEASONAL                       | 148,736                   | 160,000                               | 160,000                                | 160,000                  |
| 501203-CONTRACT LABOR                    | 104,146                   | 95,000                                | 115,000                                | 115,000                  |
| 501301-OVERTIME                          | 4,063                     | 4,275                                 | 4,275                                  | 4,275                    |
| 502101-INSURANCE - COR SHARE             | 32,053                    | 31,860                                | 31,860                                 | 41,040                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 267                       | 273                                   | 267                                    | 282                      |
| 502201-SOCIAL SECURITY                   | 12,519                    | 12,852                                | 12,767                                 | 12,716                   |
| 502202-MEDICARE                          | 4,882                     | 5,572                                 | 5,200                                  | 5,487                    |
| 502301-TMRS                              | 27,180                    | 26,897                                | 27,535                                 | 28,317                   |
| 502302-PARS                              | 1,518                     | 2,313                                 | 2,047                                  | 2,253                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 648                       | 936                                   | 936                                    | 1,224                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>525,448</b>            | <b>563,094</b>                        | <b>557,658</b>                         | <b>583,606</b>           |
| 553271-DUES                              | 50                        | 60                                    | 60                                     | 60                       |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>50</b>                 | <b>60</b>                             | <b>60</b>                              | <b>60</b>                |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604306-R&M INSTRUMENTS & APPARATUS       | 4,903                     | 6,178                                 | 6,178                                  | 6,178                    |
| 604399-REPAIR & MAINTENANCE - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>4,903</b>              | <b>6,178</b>                          | <b>6,178</b>                           | <b>6,178</b>             |



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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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             | 1,887             | 2,200                        | 2,200                         | 2,200            |
| 685801-TRAVEL                               | 388               | 550                          | 550                           | 550              |
| 685811-TRAINING                             | 0                 | 0                            | 0                             | 0                |
| 685812-EMPLOYEE APPRECIATION                | 30                | 90                           | 60                            | 90               |
| 685813-PT EMPLOYEE APPRECIATION             | 240               | 240                          | 240                           | 240              |
| 685814-VOLUNTEER APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                      | 5,000             | 5,250                        | 5,250                         | 5,250            |
| 686103-OLDER ADULTS - CONCESSIONS           | 31,435            | 36,750                       | 36,750                        | 36,750           |
| 686104-OLDER ADULTS - TRIPS                 | 118,270           | 2,000                        | 2,000                         | 2,000            |
| 686105-OLDER ADULTS - SPECIAL EVENTS        | 4,681             | 10,000                       | 10,000                        | 10,000           |
| 686111-UNIFORMS                             | 413               | 441                          | 441                           | 441              |
| 686131-SMALL TOOLS & EQUIPMENT              | 200               | 210                          | 210                           | 210              |
| 686172-RECREATION/EDUCATION SUPPLIES        | 1,918             | 3,675                        | 3,675                         | 3,675            |
| 686181-POSTAGE                              | 44                | 50                           | 50                            | 50               |
| 686191-NC FURNITURE & EQUIPMENT             | 1,239             | 3,000                        | 3,000                         | 3,000            |
| 686194-COMPUTER HARDWARE NON CAP            | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP            | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                     | 522               | 1,575                        | 1,575                         | 1,575            |
| 686400-SUBSCRIPTIONS                        | 5,170             | 5,456                        | 5,456                         | 5,456            |
| Subtotal: 60-Supplies and Misc.             | 171,438           | 71,487                       | 71,457                        | 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>701,839</b>    | <b>640,819</b>               | <b>635,353</b>                | <b>661,331</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01103044-PARKS - POOLS</b>            |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501103-EXEMPT WAGES                      | 135,945                   | 141,112                               | 141,122                                | 146,051                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 15,895                    | 12,000                                | 12,000                                 | 12,000                   |
| 501201-PART-TIME                         | 52,959                    | 61,928                                | 61,928                                 | 61,928                   |
| 501202-PT-SEASONAL                       | 342,927                   | 345,395                               | 360,861                                | 345,395                  |
| 501301-OVERTIME                          | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE             | 21,369                    | 21,240                                | 21,240                                 | 27,360                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 220                       | 226                                   | 221                                    | 234                      |
| 502201-SOCIAL SECURITY                   | 8,414                     | 9,002                                 | 8,857                                  | 9,315                    |
| 502202-MEDICARE                          | 7,895                     | 8,194                                 | 7,984                                  | 8,085                    |
| 502301-TMRS                              | 22,347                    | 22,665                                | 22,252                                 | 22,295                   |
| 502302-PARS                              | 5,314                     | 5,850                                 | 5,301                                  | 5,295                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 136                       | 328                                   | 328                                    | 484                      |
| 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                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>617,193</b>            | <b>631,696</b>                        | <b>645,850</b>                         | <b>642,198</b>           |
| 553271-DUES                              | 11,550                    | 17,380                                | 17,380                                 | 17,380                   |
| 553399-CONTRACTUAL SERVICES - OTHER      | 158,328                   | 168,638                               | 158,328                                | 166,244                  |
| 553499-OTHER PROFESSIONAL SERVICES       | 2,160                     | 2,160                                 | 2,160                                  | 2,160                    |
| <b>Subtotal: 30-Professional Service</b> | <b>172,038</b>            | <b>188,178</b>                        | <b>177,868</b>                         | <b>185,784</b>           |
| 624502-CONSTRUCTION-PLUMBING SYSTEMS     | 9,799                     | 9,000                                 | 9,000                                  | 9,000                    |
| 624504-CONSTRUCTION-ELECTRICAL SYSTEM    | 9,771                     | 9,900                                 | 9,900                                  | 9,900                    |
| 624505-CONSTRUCTION-BUILDING IMPR        | 8,500                     | 8,500                                 | 8,500                                  | 8,500                    |
| <b>Subtotal: 50-Maintenance</b>          | <b>28,070</b>             | <b>27,400</b>                         | <b>27,400</b>                          | <b>27,400</b>            |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 0                         | 0                                     | 0                                      | 0                        |
| 676211-ELECTRICITY                       | 61,655                    | 65,000                                | 65,000                                 | 65,000                   |
| 685501-PRINTING BINDING COPYING          | 2,517                     | 2,675                                 | 2,675                                  | 2,675                    |



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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>             |                   |                              |                               |                  |
| <b>01103044-PARKS - POOLS</b>        |                   |                              |                               |                  |
| 685801-TRAVEL                        | 85                | 436                          | 436                           | 436              |
| 685811-TRAINING                      | 112               | 0                            | 0                             | 700              |
| 685812-EMPLOYEE APPRECIATION         | 0                 | 60                           | 50                            | 60               |
| 685813-PT EMPLOYEE APPRECIATION      | 1,094             | 1,500                        | 1,500                         | 1,500            |
| 685814-VOLUNTEER APPRECIATION        | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES               | 1,260             | 1,650                        | 1,650                         | 1,650            |
| 686111-UNIFORMS                      | 403               | 1,000                        | 1,000                         | 800              |
| 686121-JANITORIAL SUPPLIES           | 1,200             | 1,200                        | 1,200                         | 1,200            |
| 686122-GENERAL SUPPLIES - CHEMICALS  | 849               | 600                          | 1,000                         | 1,000            |
| 686131-SMALL TOOLS & EQUIPMENT       | 2,997             | 3,000                        | 3,000                         | 3,000            |
| 686198-GENERAL SUPPLIES              | 53,726            | 54,675                       | 54,675                        | 54,675           |
| Subtotal: 60-Supplies and Misc.      | 125,898           | 131,796                      | 132,186                       | 132,696          |
| 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>943,199</b>    | <b>979,070</b>               | <b>983,304</b>                | <b>988,078</b>   |



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



| Account                               | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>              |                   |                              |                               |                  |
| <b>01103045-PARKS - TENNIS</b>        |                   |                              |                               |                  |
| 501101-MANAGEMENT                     | 0                 | 0                            | 0                             | 0                |
| 501102-NON EXEMPT WAGES               | 62,704            | 64,054                       | 64,071                        | 66,313           |
| 501103-EXEMPT WAGES                   | 89,170            | 91,090                       | 91,114                        | 94,302           |
| 501105-OTHER PAY                      | 0                 | 0                            | 0                             | 0                |
| 501106-ADDITIONAL COMPENSATION        | 148,611           | 150,000                      | 166,000                       | 166,000          |
| 501201-PART-TIME                      | 90,372            | 96,197                       | 96,197                        | 100,839          |
| 501202-PT-SEASONAL                    | 0                 | 0                            | 0                             | 0                |
| 501301-OVERTIME                       | 2,514             | 3,200                        | 3,200                         | 3,200            |
| 502101-INSURANCE - COR SHARE          | 21,369            | 21,240                       | 21,240                        | 27,360           |
| 502102-LIFE & ADD                     | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY      | 243               | 249                          | 243                           | 257              |
| 502201-SOCIAL SECURITY                | 9,722             | 10,358                       | 10,272                        | 10,399           |
| 502202-MEDICARE                       | 5,739             | 6,140                        | 6,178                         | 6,351            |
| 502301-TMRS                           | 25,266            | 26,079                       | 25,649                        | 25,692           |
| 502302-PARS                           | 3,107             | 3,181                        | 3,349                         | 3,444            |
| 502601-WORKERS COMP                   | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                      | 3,264             | 3,456                        | 3,456                         | 3,648            |
| 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       | 465,853           | 479,000                      | 494,725                       | 511,561          |
| 553271-DUES                           | 793               | 800                          | 800                           | 800              |
| 553499-OTHER PROFESSIONAL SERVICES    | 3,239             | 3,250                        | 3,250                         | 3,250            |
| Subtotal: 30-Professional Service     | 4,033             | 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    | 399               | 400                          | 400                           | 400              |
| 604399-REPAIR & MAINTENANCE - OTHER   | 494               | 500                          | 500                           | 500              |
| 624504-CONSTRUCTION-ELECTRICAL SYSTEM | 0                 | 0                            | 0                             | 0                |
| Subtotal: 50-Maintenance              | 893               | 900                          | 900                           | 900              |



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



| Account                               | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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       | 199               | 200                          | 200                           | 200              |
| 685801-TRAVEL                         | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                       | 1,400             | 800                          | 800                           | 800              |
| 685812-EMPLOYEE APPRECIATION          | 0                 | 60                           | 40                            | 60               |
| 685813-PT EMPLOYEE APPRECIATION       | 198               | 225                          | 225                           | 225              |
| 685814-VOLUNTEER APPRECIATION         | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                | 300               | 300                          | 300                           | 300              |
| 686111-UNIFORMS                       | 500               | 500                          | 500                           | 500              |
| 686121-JANITORIAL SUPPLIES            | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT        | 300               | 300                          | 300                           | 300              |
| 686172-RECREATION/EDUCATION SUPPLIES  | 0                 | 0                            | 0                             | 0                |
| 686181-POSTAGE                        | 0                 | 50                           | 50                            | 50               |
| 686191-NC FURNITURE & EQUIPMENT       | 425               | 425                          | 425                           | 425              |
| 686194-COMPUTER HARDWARE NON CAP      | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES               | 39,905            | 39,000                       | 41,000                        | 41,000           |
| 686400-SUBSCRIPTIONS                  | 1,493             | 1,500                        | 1,500                         | 1,500            |
| Subtotal: 60-Supplies and Misc.       | 44,720            | 43,360                       | 45,340                        | 45,360           |
| 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>515,499</b>    | <b>527,310</b>               | <b>545,015</b>                | <b>561,871</b>   |





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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01103046-GYMNASTICS</b>               |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 182,825                   | 217,503                               | 218,794                                | 226,452                  |
| 501103-EXEMPT WAGES                      | 84,012                    | 85,820                                | 85,820                                 | 88,824                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 5,117                     | 6,000                                 | 6,600                                  | 6,600                    |
| 501201-PART-TIME                         | 234,661                   | 224,433                               | 242,000                                | 250,148                  |
| 501202-PT-SEASONAL                       | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 2,361                     | 5,000                                 | 5,000                                  | 5,000                    |
| 502101-INSURANCE - COR SHARE             | 53,100                    | 53,100                                | 53,100                                 | 68,400                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 421                       | 486                                   | 477                                    | 505                      |
| 502201-SOCIAL SECURITY                   | 17,109                    | 19,911                                | 19,910                                 | 20,316                   |
| 502202-MEDICARE                          | 7,256                     | 7,912                                 | 8,101                                  | 8,470                    |
| 502301-TMRS                              | 52,447                    | 50,135                                | 52,133                                 | 55,691                   |
| 502302-PARS                              | 2,142                     | 2,918                                 | 2,738                                  | 3,333                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 2,584                     | 3,064                                 | 2,968                                  | 3,448                    |
| 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                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>647,807</b>            | <b>680,038</b>                        | <b>701,397</b>                         | <b>740,943</b>           |
| 553271-DUES                              | 812                       | 1,160                                 | 1,160                                  | 800                      |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>812</b>                | <b>1,160</b>                          | <b>1,160</b>                           | <b>800</b>               |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604306-R&M INSTRUMENTS & APPARATUS       | 0                         | 0                                     | 0                                      | 0                        |
| 604399-REPAIR & MAINTENANCE - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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      | 1,129             | 1,100                        | 1,300                         | 1,300            |
| 685801-TRAVEL                        | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                      | 0                 | 0                            | 1,904                         | 1,904            |
| 685812-EMPLOYEE APPRECIATION         | 0                 | 150                          | 100                           | 100              |
| 685813-PT EMPLOYEE APPRECIATION      | 0                 | 450                          | 450                           | 450              |
| 685814-VOLUNTEER APPRECIATION        | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES               | 800               | 800                          | 800                           | 800              |
| 686111-UNIFORMS                      | 1,026             | 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      | 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              | 14,846            | 15,000                       | 14,680                        | 15,000           |
| 686400-SUBSCRIPTIONS                 | 1,760             | 1,800                        | 1,920                         | 1,950            |
| Subtotal: 60-Supplies and Misc.      | 19,561            | 20,500                       | 22,354                        | 22,704           |
| 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>668,180</b>    | <b>701,698</b>               | <b>724,911</b>                | <b>764,447</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01103050-PARKS - MAINTENANCE</b>      |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 1,976,604                 | 2,258,495                             | 2,116,555                              | 2,216,890                |
| 501103-EXEMPT WAGES                      | 175,166                   | 178,937                               | 169,096                                | 174,683                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 123                                    | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 26,309                    | 17,200                                | 7,340                                  | 15,900                   |
| 501201-PART-TIME                         | 19,452                    | 39,960                                | 19,980                                 | 32,740                   |
| 501202-PT-SEASONAL                       | 3,576                     | 18,150                                | 288                                    | 0                        |
| 501203-CONTRACT LABOR                    | 202,340                   | 187,275                               | 187,275                                | 187,258                  |
| 501301-OVERTIME                          | 435,273                   | 357,209                               | 344,400                                | 360,766                  |
| 502101-INSURANCE - COR SHARE             | 509,760                   | 509,760                               | 509,760                                | 615,600                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 3,472                     | 3,910                                 | 3,586                                  | 3,843                    |
| 502201-SOCIAL SECURITY                   | 158,213                   | 174,334                               | 163,993                                | 174,541                  |
| 502202-MEDICARE                          | 37,335                    | 41,614                                | 38,643                                 | 41,296                   |
| 502301-TMRS                              | 415,199                   | 430,796                               | 410,091                                | 436,363                  |
| 502302-PARS                              | 299                       | 1,124                                 | 250                                    | 426                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 39,193                    | 42,936                                | 39,106                                 | 39,608                   |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>4,002,193</b>          | <b>4,261,700</b>                      | <b>4,010,486</b>                       | <b>4,299,914</b>         |
| 553271-DUES                              | 1,736                     | 1,360                                 | 1,085                                  | 1,219                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 2,477,961                 | 2,363,786                             | 2,461,922                              | 2,272,999                |
| 553402-CONSULTANTS                       | 9,455                     | 6,600                                 | 6,600                                  | 6,000                    |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>2,489,152</b>          | <b>2,371,746</b>                      | <b>2,469,607</b>                       | <b>2,280,218</b>         |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 41,532                    | 64,500                                | 50,000                                 | 50,000                   |
| <b>Subtotal: 40-Contracts</b>            | <b>41,532</b>             | <b>64,500</b>                         | <b>50,000</b>                          | <b>50,000</b>            |
| 604301-R&M VEHICLES & TRUCKS             | 0                         | 0                                     | 0                                      | 0                        |
| 604306-R&M INSTRUMENTS & APPARATUS       | 34,465                    | 45,000                                | 40,000                                 | 45,000                   |



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



| <b>Account</b>                        | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|---------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>              |                           |                                       |                                        |                          |
| <b>01103050-PARKS - MAINTENANCE</b>   |                           |                                       |                                        |                          |
| 604324-R&M COMPUTER HARDWARE          | 0                         | 0                                     | 0                                      | 0                        |
| 604332-R&M SIGNAGE & MARKINGS         | 6,525                     | 6,100                                 | 6,000                                  | 7,000                    |
| 604395-REPAIR&MAINTENANCE-IRRIGATION  | 125,339                   | 291,000                               | 276,000                                | 276,000                  |
| 604399-REPAIR & MAINTENANCE - OTHER   | 175                       | 25,000                                | 22,000                                 | 21,000                   |
| 624502-CONSTRUCTION-PLUMBING SYSTEMS  | 47,152                    | 85,690                                | 57,750                                 | 63,750                   |
| 624504-CONSTRUCTION-ELECTRICAL SYSTEM | 100,543                   | 115,000                               | 105,000                                | 105,000                  |
| 624505-CONSTRUCTION-BUILDING IMPR     | 16,666                    | 11,000                                | 9,000                                  | 10,000                   |
| 624511-CONSTRUCTION-LAND IMPROVEMENTS | 113,956                   | 150,000                               | 150,000                                | 149,000                  |
| 624532-CONSTR-STREET & ALLEY CONCRETE | 36,210                    | 50,000                                | 50,000                                 | 50,000                   |
| 624599-CONSTRUCTION-OTHER STRUCTURES  | 134,708                   | 128,268                               | 124,838                                | 132,846                  |
| 626509-AUTO PARTS                     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>       | <b>615,737</b>            | <b>907,058</b>                        | <b>840,588</b>                         | <b>859,596</b>           |
| 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       | 1,048                     | 750                                   | 750                                    | 750                      |
| 685801-TRAVEL                         | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                       | 8,464                     | 10,028                                | 11,638                                 | 24,673                   |
| 685812-EMPLOYEE APPRECIATION          | 342                       | 1,440                                 | 1,440                                  | 1,440                    |
| 685813-PT EMPLOYEE APPRECIATION       | 0                         | 30                                    | 15                                     | 30                       |
| 685814-VOLUNTEER APPRECIATION         | 0                         | 0                                     | 0                                      | 0                        |
| 686101-OFFICE SUPPLIES                | 6,959                     | 7,900                                 | 7,900                                  | 7,900                    |
| 686111-UNIFORMS                       | 20,343                    | 24,300                                | 22,980                                 | 28,300                   |
| 686121-JANITORIAL SUPPLIES            | 5,432                     | 6,500                                 | 6,500                                  | 6,500                    |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 43,337                    | 97,000                                | 90,000                                 | 90,000                   |
| 686131-SMALL TOOLS & EQUIPMENT        | 72,388                    | 75,000                                | 75,000                                 | 71,000                   |
| 686171-LANDSCAPE SUPPLIES             | 359,422                   | 290,000                               | 287,500                                | 300,120                  |
| 686172-RECREATION/EDUCATION SUPPLIES  | 16,044                    | 23,500                                | 24,425                                 | 23,500                   |
| 686181-POSTAGE                        | 0                         | 25                                    | 15                                     | 15                       |
| 686191-NC FURNITURE & EQUIPMENT       | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                    | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>                   |                   |                              |                               |                  |
| <b>01103050-PARKS - MAINTENANCE</b>        |                   |                              |                               |                  |
| 686194-COMPUTER HARDWARE NON CAP           | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                    | 4,052             | 3,780                        | 4,334                         | 4,334            |
| 686400-SUBSCRIPTIONS                       | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.            | 537,830           | 540,253                      | 532,497                       | 558,562          |
| 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>7,686,445</b>  | <b>8,145,257</b>             | <b>7,903,178</b>              | <b>8,048,290</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01104010-LIBRARY</b>                  |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 271,175                   | 277,177                               | 280,942                                | 290,741                  |
| 501102-NON EXEMPT WAGES                  | 663,522                   | 717,158                               | 718,331                                | 750,393                  |
| 501103-EXEMPT WAGES                      | 1,047,586                 | 1,070,800                             | 1,065,127                              | 1,107,624                |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 7,318                     | 5,400                                 | 7,900                                  | 5,400                    |
| 501201-PART-TIME                         | 797,681                   | 922,415                               | 885,000                                | 1,024,231                |
| 501301-OVERTIME                          | 2,512                     | 2,700                                 | 2,700                                  | 2,700                    |
| 502101-INSURANCE - COR SHARE             | 318,600                   | 318,600                               | 318,600                                | 410,400                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 3,171                     | 3,304                                 | 3,230                                  | 3,439                    |
| 502201-SOCIAL SECURITY                   | 135,824                   | 130,313                               | 133,763                                | 135,551                  |
| 502202-MEDICARE                          | 39,798                    | 43,852                                | 42,978                                 | 46,553                   |
| 502301-TMRS                              | 328,677                   | 328,084                               | 326,200                                | 324,447                  |
| 502302-PARS                              | 5,806                     | 11,991                                | 10,038                                 | 13,315                   |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 26,160                    | 28,592                                | 27,315                                 | 29,440                   |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>3,647,829</b>          | <b>3,860,386</b>                      | <b>3,822,124</b>                       | <b>4,144,234</b>         |
| 553271-DUES                              | 1,291                     | 1,142                                 | 1,636                                  | 1,206                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 113,172                   | 116,783                               | 124,945                                | 86,823                   |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>114,463</b>            | <b>117,925</b>                        | <b>126,581</b>                         | <b>88,029</b>            |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604306-R&M INSTRUMENTS & APPARATUS       | 187                       | 1,000                                 | 1,000                                  | 1,000                    |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 289                       | 1,220                                 | 1,220                                  | 1,220                    |
| 604323-R&M SOFTWARE                      | 5,435                     | 0                                     | 0                                      | 0                        |
| 604324-R&M COMPUTER HARDWARE             | 660                       | 2,660                                 | 2,660                                  | 2,660                    |
| <b>Subtotal: 50-Maintenance</b>          | <b>6,571</b>              | <b>4,880</b>                          | <b>4,880</b>                           | <b>4,880</b>             |



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



| Account                           | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>          |                   |                              |                               |                  |
| <b>01104010-LIBRARY</b>           |                   |                              |                               |                  |
| 655999-OTHER UNCLASSIFIED EXPENSE | 0                 | 0                            | 0                             | 0                |
| 675399-WIRELESS                   | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING   | 13,797            | 15,100                       | 15,100                        | 15,100           |
| 685801-TRAVEL                     | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                   | 5,697             | 8,450                        | 16,680                        | 16,680           |
| 685812-EMPLOYEE APPRECIATION      | 717               | 900                          | 900                           | 900              |
| 685813-PT EMPLOYEE APPRECIATION   | 517               | 1,110                        | 1,100                         | 1,100            |
| 685814-VOLUNTEER APPRECIATION     | 1,301             | 1,500                        | 1,500                         | 1,500            |
| 686101-OFFICE SUPPLIES            | 13,225            | 19,010                       | 15,310                        | 19,010           |
| 686181-POSTAGE                    | 1,360             | 3,795                        | 2,800                         | 3,350            |
| 686191-NC FURNITURE & EQUIPMENT   | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP  | 57                | 1,000                        | 1,000                         | 1,000            |
| 686195-COMPUTER SOFTWARE NON CAP  | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES           | 24,909            | 26,459                       | 26,459                        | 27,959           |
| 686400-SUBSCRIPTIONS              | 48,885            | 50,420                       | 50,420                        | 50,420           |
| 686402-BOOK SUPPLIES              | 14,320            | 0                            | 34,035                        | 0                |
| Subtotal: 60-Supplies and Misc.   | 124,785           | 127,744                      | 165,304                       | 137,019          |
| 707431-FURNITURE & EQUIPMENT      | 0                 | 0                            | 0                             | 0                |
| 707491-BOOKS                      | 0                 | 0                            | 0                             | 0                |
| 707499-OTHER CAPITAL ITEMS        | 30,000            | 0                            | 0                             | 0                |
| Subtotal: 70-Capital              | 30,000            | 0                            | 0                             | 0                |
| <b>TOTAL: 01104010-LIBRARY</b>    | <b>3,923,649</b>  | <b>4,110,935</b>             | <b>4,118,889</b>              | <b>4,374,162</b> |



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



| <b>Account</b>                       | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>             |                           |                                       |                                        |                          |
| <b>01104210-COMMUNICATIONS</b>       |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                    | 327,504                   | 334,585                               | 334,675                                | 346,295                  |
| 501102-NON EXEMPT WAGES              | 0                         | 0                                     | 0                                      | 22,639                   |
| 501103-EXEMPT WAGES                  | 800,996                   | 876,110                               | 891,972                                | 934,918                  |
| 501105-OTHER PAY                     | 422                       | 420                                   | 417                                    | 420                      |
| 501106-ADDITIONAL COMPENSATION       | 8,138                     | 3,000                                 | 5,475                                  | 3,000                    |
| 501201-PART-TIME                     | 30,753                    | 37,005                                | 41,500                                 | 43,567                   |
| 501301-OVERTIME                      | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE         | 148,680                   | 138,060                               | 138,060                                | 184,680                  |
| 502102-LIFE & ADD                    | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY     | 1,797                     | 1,940                                 | 1,937                                  | 2,085                    |
| 502201-SOCIAL SECURITY               | 67,379                    | 75,725                                | 74,435                                 | 81,583                   |
| 502202-MEDICARE                      | 16,726                    | 18,246                                | 18,000                                 | 19,713                   |
| 502301-TMRS                          | 178,882                   | 190,598                               | 189,940                                | 195,253                  |
| 502302-PARS                          | 400                       | 482                                   | 113                                    | 567                      |
| 502601-WORKERS COMP                  | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                     | 6,110                     | 7,256                                 | 7,904                                  | 7,844                    |
| 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                                      | 1,497                    |
| Subtotal: 20-Personnel Services      | 1,587,785                 | 1,683,427                             | 1,704,428                              | 1,844,061                |
| 553201-BOARDS & COMMISSIONS EXPENSES | 6,747                     | 10,900                                | 10,900                                 | 3,100                    |
| 553271-DUES                          | 2,615                     | 3,360                                 | 3,213                                  | 3,250                    |
| 553402-CONSULTANTS                   | 149,793                   | 104,000                               | 111,875                                | 108,630                  |
| 553499-OTHER PROFESSIONAL SERVICES   | 86,843                    | 97,522                                | 97,565                                 | 119,917                  |
| Subtotal: 30-Professional Service    | 245,998                   | 215,782                               | 223,553                                | 234,897                  |
| 584422-RENTALS-MACHINERY & EQUIPMENT | 2,300                     | 2,500                                 | 2,500                                  | 2,700                    |
| Subtotal: 40-Contracts               | 2,300                     | 2,500                                 | 2,500                                  | 2,700                    |
| 604306-R&M INSTRUMENTS & APPARATUS   | 378                       | 4,000                                 | 1,000                                  | 0                        |
| 604323-R&M SOFTWARE                  | 3,830                     | 0                                     | 0                                      | 0                        |
| Subtotal: 50-Maintenance             | 4,209                     | 4,000                                 | 1,000                                  | 0                        |





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



| Account                               | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>              |                   |                              |                               |                  |
| <b>01104210-COMMUNICATIONS</b>        |                   |                              |                               |                  |
| 635401-ADVERTISING                    | 1,029             | 8,800                        | 0                             | 0                |
| 655999-OTHER UNCLASSIFIED EXPENSE     | 3,676             | 3,000                        | 3,000                         | 3,500            |
| 685501-PRINTING BINDING COPYING       | 99,324            | 107,950                      | 107,734                       | 108,550          |
| 685801-TRAVEL                         | 460               | 250                          | 250                           | 250              |
| 685811-TRAINING                       | 11,381            | 12,390                       | 11,050                        | 5,550            |
| 685812-EMPLOYEE APPRECIATION          | 0                 | 360                          | 390                           | 390              |
| 685813-PT EMPLOYEE APPRECIATION       | 0                 | 30                           | 30                            | 30               |
| 685814-VOLUNTEER APPRECIATION         | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                | 7,376             | 4,300                        | 4,300                         | 4,300            |
| 686181-POSTAGE                        | 129,251           | 133,250                      | 132,950                       | 143,430          |
| 686191-NC FURNITURE & EQUIPMENT       | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP      | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES               | 1,506             | 1,850                        | 1,850                         | 1,850            |
| 686400-SUBSCRIPTIONS                  | 1,695             | 2,315                        | 1,600                         | 1,310            |
| Subtotal: 60-Supplies and Misc.       | 255,698           | 274,495                      | 263,154                       | 269,160          |
| <b>TOTAL: 01104210-COMMUNICATIONS</b> | <b>2,095,990</b>  | <b>2,180,204</b>             | <b>2,194,635</b>              | <b>2,350,818</b> |



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



| <b>Account</b>                       | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|--------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>             |                           |                                       |                                        |                          |
| <b>01104510-HEALTH</b>               |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                    | 186,284                   | 190,294                               | 190,346                                | 344,955                  |
| 501102-NON EXEMPT WAGES              | 333,221                   | 353,708                               | 366,058                                | 371,677                  |
| 501103-EXEMPT WAGES                  | 98,596                    | 100,719                               | 100,746                                | 0                        |
| 501105-OTHER PAY                     | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION       | 3,058                     | 1,800                                 | 2,348                                  | 3,600                    |
| 501201-PART-TIME                     | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                      | 1,089                     | 1,612                                 | 1,612                                  | 1,612                    |
| 502101-INSURANCE - COR SHARE         | 84,960                    | 84,960                                | 84,960                                 | 109,440                  |
| 502102-LIFE & ADD                    | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY     | 988                       | 1,031                                 | 1,025                                  | 1,147                    |
| 502201-SOCIAL SECURITY               | 38,772                    | 43,105                                | 42,785                                 | 47,706                   |
| 502202-MEDICARE                      | 9,166                     | 10,081                                | 10,086                                 | 11,157                   |
| 502301-TMRS                          | 102,582                   | 106,524                               | 107,746                                | 114,185                  |
| 502302-PARS                          | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                  | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                     | 4,738                     | 5,072                                 | 4,832                                  | 5,600                    |
| 502941-SICK LEAVE                    | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                      | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS        | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                 | 41,510                    | 42,000                                | 42,525                                 | 42,000                   |
| Subtotal: 20-Personnel Services      | 904,963                   | 940,906                               | 955,069                                | 1,053,079                |
| 553271-DUES                          | 1,143                     | 1,405                                 | 1,040                                  | 1,040                    |
| 553399-CONTRACTUAL SERVICES - OTHER  | 2,400                     | 2,400                                 | 2,400                                  | 2,400                    |
| 553499-OTHER PROFESSIONAL SERVICES   | 84,295                    | 77,180                                | 67,820                                 | 67,820                   |
| Subtotal: 30-Professional Service    | 87,838                    | 80,985                                | 71,260                                 | 71,260                   |
| 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                                      | 3,000                    |
| Subtotal: 50-Maintenance             | 0                         | 0                                     | 0                                      | 3,000                    |



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



| Account                             | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                             | 160              |
| 675302-PH LONG DISTANCE             | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING     | 3,743             | 4,200                        | 5,891                         | 5,891            |
| 685801-TRAVEL                       | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                     | 1,282             | 1,595                        | 4,595                         | 4,595            |
| 685812-EMPLOYEE APPRECIATION        | 235               | 240                          | 240                           | 240              |
| 685813-PT EMPLOYEE APPRECIATION     | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION       | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES              | 1,913             | 3,200                        | 3,200                         | 3,200            |
| 686111-UNIFORMS                     | 895               | 925                          | 925                           | 925              |
| 686121-JANITORIAL SUPPLIES          | 0                 | 0                            | 0                             | 0                |
| 686122-GENERAL SUPPLIES - CHEMICALS | 316               | 2,300                        | 2,300                         | 2,300            |
| 686131-SMALL TOOLS & EQUIPMENT      | 978               | 1,060                        | 1,060                         | 1,060            |
| 686181-POSTAGE                      | 2,098             | 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             | 4,035             | 8,000                        | 8,000                         | 8,000            |
| 686301-CATERING                     | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.     | 15,495            | 23,520                       | 28,211                        | 28,371           |
| 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>1,008,296</b>  | <b>1,045,411</b>             | <b>1,054,540</b>              | <b>1,155,710</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01104555-ANIMAL CONTROL</b>           |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 443,772                   | 505,336                               | 495,159                                | 523,625                  |
| 501103-EXEMPT WAGES                      | 252,864                   | 258,308                               | 258,378                                | 267,350                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 7,448                     | 4,200                                 | 4,200                                  | 4,200                    |
| 501201-PART-TIME                         | 21,201                    | 20,999                                | 20,999                                 | 20,999                   |
| 501202-PT-SEASONAL                       | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 29,058                    | 0                                     | 5,019                                  | 0                        |
| 501301-OVERTIME                          | 43,727                    | 45,000                                | 45,000                                 | 46,000                   |
| 502101-INSURANCE - COR SHARE             | 138,060                   | 138,060                               | 138,060                                | 177,840                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,148                     | 1,222                                 | 1,175                                  | 1,266                    |
| 502201-SOCIAL SECURITY                   | 45,450                    | 50,802                                | 49,740                                 | 52,585                   |
| 502202-MEDICARE                          | 10,932                    | 12,185                                | 11,937                                 | 12,603                   |
| 502301-TMRS                              | 117,839                   | 127,905                               | 123,936                                | 125,864                  |
| 502302-PARS                              | 271                       | 273                                   | 273                                    | 273                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 5,452                     | 6,536                                 | 6,336                                  | 7,584                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,117,222</b>          | <b>1,170,826</b>                      | <b>1,160,212</b>                       | <b>1,240,189</b>         |
| 553271-DUES                              | 260                       | 425                                   | 425                                    | 425                      |
| 553499-OTHER PROFESSIONAL SERVICES       | 182,607                   | 200,200                               | 194,000                                | 199,000                  |
| <b>Subtotal: 30-Professional Service</b> | <b>182,867</b>            | <b>200,625</b>                        | <b>194,425</b>                         | <b>199,425</b>           |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 0                         | 0                                     | 0                                      | 0                        |
| 675301-PHONE                             | 0                         | 0                                     | 0                                      | 0                        |
| 675304-CABLE                             | 34                        | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING          | 9,621                     | 8,500                                 | 8,500                                  | 8,500                    |



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



| Account                               | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>              |                   |                              |                               |                  |
| <b>01104555-ANIMAL CONTROL</b>        |                   |                              |                               |                  |
| 685801-TRAVEL                         | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                       | 2,040             | 2,300                        | 9,000                         | 3,700            |
| 685812-EMPLOYEE APPRECIATION          | 351               | 390                          | 390                           | 390              |
| 685813-PT EMPLOYEE APPRECIATION       | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION         | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                | 7,845             | 4,800                        | 8,000                         | 8,000            |
| 686111-UNIFORMS                       | 5,997             | 6,000                        | 6,000                         | 6,000            |
| 686121-JANITORIAL SUPPLIES            | 15,389            | 12,000                       | 20,500                        | 15,500           |
| 686122-GENERAL SUPPLIES - CHEMICALS   | 3,433             | 6,000                        | 4,200                         | 4,200            |
| 686131-SMALL TOOLS & EQUIPMENT        | 5,531             | 5,000                        | 6,900                         | 5,600            |
| 686181-POSTAGE                        | 480               | 1,000                        | 700                           | 700              |
| 686191-NC FURNITURE & EQUIPMENT       | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP      | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP      | 1,768             | 2,040                        | 7,240                         | 2,040            |
| 686198-GENERAL SUPPLIES               | 19,687            | 8,000                        | 62,310                        | 7,400            |
| 686301-CATERING                       | 26,276            | 30,000                       | 30,000                        | 30,000           |
| 686400-SUBSCRIPTIONS                  | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.       | 98,453            | 86,030                       | 163,740                       | 92,030           |
| 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>1,398,542</b>  | <b>1,457,481</b>             | <b>1,518,377</b>              | <b>1,531,644</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>                 |                           |                                       |                                        |                          |
| <b>01107080-FLEET SERVICES</b>           |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 90,739                    | 129,245                               | 95,011                                 | 136,620                  |
| 501102-NON EXEMPT WAGES                  | 1,042,253                 | 1,130,989                             | 1,066,360                              | 1,149,756                |
| 501103-EXEMPT WAGES                      | 184,310                   | 188,979                               | 198,104                                | 194,464                  |
| 501105-OTHER PAY                         | 15,345                    | 15,600                                | 15,626                                 | 15,600                   |
| 501106-ADDITIONAL COMPENSATION           | 22,335                    | 1,950                                 | 1,190                                  | 1,200                    |
| 501201-PART-TIME                         | 20,700                    | 23,887                                | 42,296                                 | 47,658                   |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 215,206                   | 185,000                               | 185,000                                | 185,000                  |
| 502101-INSURANCE - COR SHARE             | 244,260                   | 212,400                               | 212,400                                | 273,600                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 2,108                     | 2,319                                 | 2,110                                  | 2,370                    |
| 502201-SOCIAL SECURITY                   | 96,257                    | 103,288                               | 96,884                                 | 105,093                  |
| 502202-MEDICARE                          | 22,812                    | 24,503                                | 23,272                                 | 25,270                   |
| 502301-TMRS                              | 248,199                   | 255,723                               | 240,956                                | 251,544                  |
| 502302-PARS                              | 215                       | 310                                   | 550                                    | 620                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 15,855                    | 14,184                                | 11,536                                 | 13,264                   |
| 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                                     | 0                                      | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>2,220,534</b>          | <b>2,288,377</b>                      | <b>2,191,295</b>                       | <b>2,402,059</b>         |
| 553271-DUES                              | 549                       | 2,550                                 | 1,100                                  | 1,250                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 19,883                    | 36,000                                | 14,000                                 | 25,000                   |
| 555211-INSURANCE-EQUIPMENT & VEHICLES    | 0                         | 0                                     | 0                                      | 0                        |
| 555931-AUCTION EXPENDITURES              | 0                         | 0                                     | 0                                      | 0                        |
| 555932-PREPARATION FOR SALE              | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>20,432</b>             | <b>38,550</b>                         | <b>15,100</b>                          | <b>26,250</b>            |
| 584421-RENTALS                           | 28,639                    | 16,264                                | 16,305                                 | 16,305                   |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 11,433                    | 9,648                                 | 10,750                                 | 10,400                   |
| <b>Subtotal: 40-Contracts</b>            | <b>40,071</b>             | <b>25,912</b>                         | <b>27,055</b>                          | <b>26,705</b>            |



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



| <b>Account</b>                         | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|----------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>0110-GENERAL FUND</b>               |                           |                                       |                                        |                          |
| <b>01107080-FLEET SERVICES</b>         |                           |                                       |                                        |                          |
| 604301-R&M VEHICLES & TRUCKS           | 0                         | 0                                     | 0                                      | 0                        |
| 604306-R&M INSTRUMENTS & APPARATUS     | 0                         | 500                                   | 100                                    | 100                      |
| 604308-REPAIR & MAINTENANCE- EQUIPMENT | 4,652                     | 5,500                                 | 5,000                                  | 5,000                    |
| 604309-HAZ MATERIALS DISPOSAL          | 13,286                    | 20,000                                | 26,000                                 | 26,000                   |
| 604323-R&M SOFTWARE                    | 19,953                    | 27,000                                | 31,200                                 | 28,650                   |
| 604399-REPAIR & MAINTENANCE - OTHER    | 0                         | 0                                     | 0                                      | 0                        |
| 624505-CONSTRUCTION-BUILDING IMPR      | 69,619                    | 0                                     | 0                                      | 0                        |
| 626509-AUTO PARTS                      | 640,314                   | 625,000                               | 700,000                                | 700,000                  |
| 626510-AUTO - OUTSIDE REPAIRS          | 2,019,387                 | 2,000,000                             | 1,900,000                              | 1,900,000                |
| 626511-CAR WASH                        | 24,557                    | 15,000                                | 14,000                                 | 14,000                   |
| 626532-LUBRICANT                       | 75,438                    | 72,000                                | 76,000                                 | 76,000                   |
| 626562-NON-STOCK PART                  | 594,998                   | 600,000                               | 575,000                                | 575,000                  |
| <b>Subtotal: 50-Maintenance</b>        | <b>3,462,203</b>          | <b>3,365,000</b>                      | <b>3,327,300</b>                       | <b>3,324,750</b>         |
| 655996-CASH (OVER) & SHORT             | 0                         | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING        | 6,415                     | 2,000                                 | 2,000                                  | 2,000                    |
| 685801-TRAVEL                          | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                        | 6,800                     | 11,000                                | 15,750                                 | 15,750                   |
| 685812-EMPLOYEE APPRECIATION           | 0                         | 690                                   | 600                                    | 690                      |
| 685813-PT EMPLOYEE APPRECIATION        | 0                         | 30                                    | 60                                     | 30                       |
| 685814-VOLUNTEER APPRECIATION          | 0                         | 0                                     | 0                                      | 0                        |
| 686101-OFFICE SUPPLIES                 | 3,971                     | 5,000                                 | 5,000                                  | 5,000                    |
| 686111-UNIFORMS                        | 14,287                    | 21,000                                | 19,500                                 | 19,500                   |
| 686121-JANITORIAL SUPPLIES             | 49                        | 500                                   | 500                                    | 500                      |
| 686122-GENERAL SUPPLIES - CHEMICALS    | 0                         | 0                                     | 0                                      | 0                        |
| 686131-SMALL TOOLS & EQUIPMENT         | 11,984                    | 12,000                                | 12,000                                 | 15,457                   |
| 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                | 10,844                    | 12,310                                | 12,310                                 | 12,310                   |
| 686400-SUBSCRIPTIONS                   | 0                         | 0                                     | 0                                      | 0                        |
| 686531-FUEL                            | 1,191,194                 | 1,310,200                             | 1,420,000                              | 1,350,000                |



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



| Account                               | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>0110-GENERAL FUND</b>              |                   |                              |                               |                  |
| <b>01107080-FLEET SERVICES</b>        |                   |                              |                               |                  |
| Subtotal: 60-Supplies and Misc.       | 1,245,544         | 1,374,730                    | 1,487,720                     | 1,421,237        |
| 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>6,988,784</b>  | <b>7,092,569</b>             | <b>7,048,470</b>              | <b>7,201,001</b> |





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



| Account                                     | Actuals<br>FY2025  | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027   |
|---------------------------------------------|--------------------|------------------------------|-------------------------------|--------------------|
| <b>0110-GENERAL FUND</b>                    |                    |                              |                               |                    |
| <b>01109767-OTHER FINANCING USES</b>        |                    |                              |                               |                    |
| 760010-OTHER FINANCING USES                 | 0                  | 0                            | 0                             | 0                  |
| 760020-TRANSFERS OUT                        | 24,282,507         | 15,509,253                   | 27,302,253                    | 15,321,719         |
| Subtotal: 10-Transfers Out                  | 24,282,507         | 15,509,253                   | 27,302,253                    | 15,321,719         |
| <b>TOTAL: 01109767-OTHER FINANCING USES</b> | <b>24,282,507</b>  | <b>15,509,253</b>            | <b>27,302,253</b>             | <b>15,321,719</b>  |
| <b>TOTAL 0110-GENERAL FUND</b>              | <b>182,488,440</b> | <b>181,551,620</b>           | <b>191,527,875</b>            | <b>190,327,561</b> |



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# **WATER & SEWER FUND**

**FY 2026-2027**



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



| Account                                            | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                        | 0                             | 0                |
| 502103-RETIREEES                                   | 113,179           | 33,990                       | 78,600                        | 79,620           |
| 502104-INSURANCE -L/T DISABILITY                   | 0                 | 100                          | 0                             | 0                |
| 502201-SOCIAL SECURITY                             | 2,318             | 4,811                        | 4,329                         | 5,109            |
| 502202-MEDICARE                                    | 671               | 1,125                        | 1,028                         | 1,213            |
| 502301-TMRS                                        | 7,349             | 12,117                       | 10,966                        | 12,570           |
| 502302-PARS                                        | 0                 | 0                            | 0                             | 0                |
| 502401-HSA CITY CONTRIBUTION                       | 0                 | 0                            | 0                             | 0                |
| 502501-UNEMPLOYMENT                                | 0                 | 1,448                        | 1,250                         | 1,290            |
| 502601-WORKERS COMP                                | 67,073            | 92,634                       | 87,125                        | 89,740           |
| 502902-HEALTH CLAIMS - RETIREEES                   | 0                 | 0                            | 0                             | 0                |
| 502941-OTHER SICK LEAVE                            | 27,488            | 55,484                       | 55,000                        | 63,500           |
| 502942-OTHER VACATION                              | 18,997            | 26,049                       | 15,500                        | 20,000           |
| 502981-BENEFITS & ADJUSTMENTS                      | 0                 | -319,035                     | 0                             | -411,921         |
| 502999-FRINGE BENEFITS                             | 36                | 656                          | 650                           | 650              |
| <b>Subtotal: 20-Personnel Services</b>             | <b>237,110</b>    | <b>-87,187</b>               | <b>254,448</b>                | <b>-138,229</b>  |
| 553301-AUDIT                                       | 72,461            | 80,000                       | 84,550                        | 89,800           |
| 553399-CONTRACTUAL SERVICES - OTHER                | 0                 | 0                            | 0                             | 0                |
| 553402-CONSULTANTS                                 | 46,210            | 0                            | 19,900                        | 0                |
| 553499-OTHER PROFESSIONAL SERVICES                 | 0                 | 0                            | 25,000                        | 25,000           |
| 553501-ECONOMIC DEVELOPMENT                        | 0                 | 0                            | 0                             | 0                |
| 555201-INSURANCE - BUILDINGS                       | 225,461           | 352,841                      | 298,183                       | 346,819          |
| 555211-INSURANCE-EQUIPMENT & VEHICLES              | 76,150            | 172,094                      | 98,859                        | 105,613          |
| 555299-INSURANCE - OTHER                           | 143,183           | 181,223                      | 153,612                       | 199,341          |
| 555931-AUCTION EXPENDITURES                        | 1,031             | 1,885                        | 1,885                         | 1,885            |
| <b>Subtotal: 30-Professional Service</b>           | <b>564,496</b>    | <b>788,043</b>               | <b>681,989</b>                | <b>768,458</b>   |
| 604303-RADIO MAINTENANCE                           | 13,500            | 15,000                       | 15,000                        | 100,000          |
| 604323-R&M SOFTWARE                                | 45,427            | 46,790                       | 45,428                        | 136,700          |
| 605311-PHONE MAINTENANCE                           | 0                 | 0                            | 0                             | 0                |
| 605997-ACFR Fund Balance (Rev)/Exp                 | 0                 | 0                            | 0                             | 0                |



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



| Account                                                   | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|-----------------------------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <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                                  | 58,927            | 61,790                       | 60,428                        | 236,700           |
| 500030-PRO CARD HOLDING                                   | 0                 | 0                            | 0                             | 0                 |
| 655914-DISCOUNT-UTILITY SYSTEM                            | 0                 | 0                            | 0                             | 0                 |
| 655921-MAIL SERVICES                                      | 25,087            | 25,487                       | 27,403                        | 29,758            |
| 655922-RECORDS MANAGEMENT                                 | 79,869            | 80,351                       | 83,997                        | 88,791            |
| 655923-MATERIALS MANAGEMENT                               | 36,900            | 27,000                       | 27,000                        | 27,000            |
| 655993-BAD DEBTS                                          | 167,187           | 300,000                      | 245,000                       | 245,000           |
| 655995-FEES                                               | 606,585           | 675,000                      | 667,200                       | 700,560           |
| 655996-CASH (OVER) & SHORT                                | 0                 | 200                          | 200                           | 200               |
| 655999-OTHER UNCLASSIFIED EXPENSE                         | 11,517,807        | 12,293,930                   | 12,052,383                    | 12,383,420        |
| 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                                                 | 250,000           | 250,000                      | 250,000                       | 250,000           |
| 686198-GENERAL SUPPLIES                                   | 0                 | 0                            | 0                             | 0                 |
| Subtotal: 60-Supplies and Misc.                           | 12,683,435        | 13,651,968                   | 13,353,183                    | 13,724,729        |
| 707102-LAND BETTERMENT                                    | 0                 | 0                            | 0                             | 0                 |
| 707421-CAPITAL VEHICLES                                   | 0                 | 250,000                      | 0                             | 0                 |
| 707452-COMPUTER SOFTWARE                                  | 0                 | 0                            | 0                             | 0                 |
| 707524-CONSTRUCTION                                       | 7,908             | 50,000                       | 50,000                        | 50,000            |
| Subtotal: 70-Capital                                      | 7,908             | 300,000                      | 50,000                        | 50,000            |
| <b>TOTAL: 51100310-WATER &amp; SEWER NON-DEPARTMENTAL</b> | <b>13,551,876</b> | <b>14,714,614</b>            | <b>14,400,048</b>             | <b>14,641,658</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51100460-WATER &amp; SEWER - GIS</b>  |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 255,092                   | 292,047                               | 299,533                                | 310,363                  |
| 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                          | 331                       | 350                                   | 350                                    | 350                      |
| 502101-INSURANCE - COR SHARE             | 42,480                    | 42,480                                | 42,480                                 | 54,720                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 401                       | 467                                   | 470                                    | 497                      |
| 502201-SOCIAL SECURITY                   | 15,254                    | 18,143                                | 18,399                                 | 19,325                   |
| 502202-MEDICARE                          | 3,567                     | 4,242                                 | 4,303                                  | 4,520                    |
| 502301-TMRS                              | 40,114                    | 45,684                                | 46,059                                 | 46,256                   |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 424                       | 592                                   | 592                                    | 980                      |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>357,663</b>            | <b>404,005</b>                        | <b>412,186</b>                         | <b>437,011</b>           |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 1,000                    |
| 553499-OTHER PROFESSIONAL SERVICES       | 40,612                    | 6,000                                 | 6,000                                  | 6,000                    |
| <b>Subtotal: 30-Professional Service</b> | <b>40,612</b>             | <b>6,000</b>                          | <b>6,000</b>                           | <b>7,000</b>             |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 5,870                     | 8,000                                 | 2,130                                  | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>5,870</b>              | <b>8,000</b>                          | <b>2,130</b>                           | <b>0</b>                 |
| 604323-R&M SOFTWARE                      | 221,955                   | 221,748                               | 172,081                                | 182,333                  |
| 604324-R&M COMPUTER HARDWARE             | 5,500                     | 5,500                                 | 7,250                                  | 7,940                    |
| <b>Subtotal: 50-Maintenance</b>          | <b>227,455</b>            | <b>227,248</b>                        | <b>179,331</b>                         | <b>190,273</b>           |
| 685501-PRINTING BINDING COPYING          | 964                       | 2,000                                 | 2,000                                  | 4,000                    |
| 685811-TRAINING                          | 579                       | 2,000                                 | 2,000                                  | 3,000                    |
| 685812-EMPLOYEE APPRECIATION             | 0                         | 120                                   | 120                                    | 120                      |



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



| Account                                        | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                         | 2,920             | 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               | 44,510            | 42,800                       | 42,800                        | 48,000           |
| 686195-COMPUTER SOFTWARE NON CAP               | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                        | 0                 | 0                            | 0                             | 0                |
| 686400-SUBSCRIPTIONS                           | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.                | 48,973            | 52,420                       | 52,420                        | 60,620           |
| 707451-COMPUTER HARDWARE                       | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                           | 0                 | 0                            | 0                             | 0                |
| <b>TOTAL: 51100460-WATER &amp; SEWER - GIS</b> | <b>680,573</b>    | <b>697,673</b>               | <b>652,067</b>                | <b>694,904</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105010-WATER CUSTOMER SERVICE</b>   |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 620,460                   | 670,679                               | 677,550                                | 706,846                  |
| 501103-EXEMPT WAGES                      | 117,561                   | 115,338                               | 128,159                                | 132,609                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 2,258                     | 1,300                                 | 3,163                                  | 3,000                    |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 7,593                     | 25,000                                | 25,000                                 | 25,000                   |
| 502101-INSURANCE - COR SHARE             | 148,680                   | 148,680                               | 148,680                                | 191,520                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,169                     | 1,262                                 | 1,263                                  | 1,344                    |
| 502201-SOCIAL SECURITY                   | 45,263                    | 50,894                                | 51,600                                 | 54,394                   |
| 502202-MEDICARE                          | 10,586                    | 11,904                                | 12,068                                 | 12,722                   |
| 502301-TMRS                              | 118,198                   | 128,121                               | 128,953                                | 130,195                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 7,629                     | 8,552                                 | 7,768                                  | 9,112                    |
| 502911-CLOTHING ALLOWANCE                | 750                       | 750                                   | 750                                    | 750                      |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,080,147</b>          | <b>1,162,480</b>                      | <b>1,184,954</b>                       | <b>1,267,492</b>         |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 54,830                    | 68,800                                | 68,800                                 | 73,970                   |
| <b>Subtotal: 30-Professional Service</b> | <b>54,830</b>             | <b>68,800</b>                         | <b>68,800</b>                          | <b>73,970</b>            |
| 604321-R&M OFFICE EQUIP & FURNITURE      | 9,600                     | 10,560                                | 10,459                                 | 11,505                   |
| 604323-R&M SOFTWARE                      | 65,800                    | 90,971                                | 80,680                                 | 98,000                   |
| 604324-R&M COMPUTER HARDWARE             | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>75,400</b>             | <b>101,531</b>                        | <b>91,139</b>                          | <b>109,505</b>           |
| 675303-PHONE - DATA                      | 0                         | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING          | 40,805                    | 48,290                                | 48,290                                 | 48,290                   |
| 685801-TRAVEL                            | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                          | 0                         | 0                                     | 0                                      | 0                        |
| 685812-EMPLOYEE APPRECIATION             | 365                       | 420                                   | 420                                    | 420                      |





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



| Account                                       | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                        | 9,765             | 10,000                       | 10,000                        | 10,000           |
| 686111-UNIFORMS                               | 2,723             | 3,000                        | 3,000                         | 3,000            |
| 686131-SMALL TOOLS & EQUIPMENT                | 4,805             | 8,000                        | 8,000                         | 8,000            |
| 686181-POSTAGE                                | 126,578           | 170,000                      | 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                |
| Subtotal: 60-Supplies and Misc.               | 185,042           | 239,710                      | 234,710                       | 239,710          |
| 707421-CAPITAL VEHICLES                       | 49,169            | 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                |
| 707499-OTHER CAPITAL ITEMS                    | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                          | 49,169            | 0                            | 0                             | 0                |
| <b>TOTAL: 51105010-WATER CUSTOMER SERVICE</b> | <b>1,444,587</b>  | <b>1,572,521</b>             | <b>1,579,603</b>              | <b>1,690,677</b> |



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



| <b>Account</b>                                     | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|----------------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>             |                           |                                       |                                        |                          |
| <b>51105110-WATER &amp; SEWER - PUB SVCS ADMIN</b> |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                                  | 183,946                   | 190,831                               | 190,883                                | 197,511                  |
| 501102-NON EXEMPT WAGES                            | 72,291                    | 73,847                                | 59,211                                 | 50,416                   |
| 501103-EXEMPT WAGES                                | 12,427                    | 64,000                                | 66,106                                 | 67,473                   |
| 501105-OTHER PAY                                   | 0                         | 0                                     | 0                                      | 0                        |
| 501201-PART-TIME                                   | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                                    | 3,332                     | 3,500                                 | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE                       | 22,563                    | 31,860                                | 63,720                                 | 41,040                   |
| 502102-LIFE & ADD                                  | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY                   | 429                       | 670                                   | 497                                    | 496                      |
| 502201-SOCIAL SECURITY                             | 16,102                    | 26,508                                | 19,506                                 | 19,338                   |
| 502202-MEDICARE                                    | 3,911                     | 6,201                                 | 4,615                                  | 4,523                    |
| 502301-TMRS                                        | 43,390                    | 67,169                                | 49,185                                 | 46,287                   |
| 502302-PARS                                        | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                                | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                                   | 4,376                     | 4,568                                 | 4,568                                  | 2,416                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>             | <b>362,766</b>            | <b>469,154</b>                        | <b>458,291</b>                         | <b>429,500</b>           |
| 553271-DUES                                        | 0                         | 225                                   | 225                                    | 225                      |
| 553499-OTHER PROFESSIONAL SERVICES                 | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b>           | <b>0</b>                  | <b>225</b>                            | <b>225</b>                             | <b>225</b>               |
| 584421-RENTALS                                     | 0                         | 0                                     | 0                                      | 0                        |
| 584422-RENTALS-MACHINERY & EQUIPMENT               | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>                      | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604323-R&M SOFTWARE                                | 0                         | 0                                     | 0                                      | 0                        |
| 604324-R&M COMPUTER HARDWARE                       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>                    | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 685501-PRINTING BINDING COPYING                    | 19                        | 1,000                                 | 1,000                                  | 1,000                    |
| 685811-TRAINING                                    | 2,133                     | 2,000                                 | 2,000                                  | 2,000                    |



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



| Account                                                   | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>                    |                   |                              |                               |                  |
| <b>51105110-WATER &amp; SEWER - PUB SVCS ADMIN</b>        |                   |                              |                               |                  |
| 685812-EMPLOYEE APPRECIATION                              | 0                 | 90                           | 90                            | 90               |
| 685813-PT EMPLOYEE APPRECIATION                           | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION                             | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                                    | 2,989             | 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                                   | 345               | 500                          | 500                           | 500              |
| 686400-SUBSCRIPTIONS                                      | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.                           | 5,486             | 6,640                        | 6,640                         | 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>368,252</b>    | <b>476,019</b>               | <b>465,156</b>                | <b>436,365</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105211-WATER OPERATIONS</b>         |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 468,454                   | 819,840                               | 544,418                                | 826,361                  |
| 501103-EXEMPT WAGES                      | 107,289                   | 111,740                               | 133,999                                | 105,596                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 3,596                     | 600                                   | 607                                    | 720                      |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 127,464                   | 96,805                                | 96,805                                 | 96,805                   |
| 502101-INSURANCE - COR SHARE             | 159,300                   | 159,300                               | 159,300                                | 218,880                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 925                       | 1,491                                 | 1,060                                  | 1,491                    |
| 502201-SOCIAL SECURITY                   | 41,915                    | 64,296                                | 47,902                                 | 64,365                   |
| 502202-MEDICARE                          | 9,803                     | 15,037                                | 11,203                                 | 15,054                   |
| 502301-TMRS                              | 111,771                   | 161,904                               | 120,012                                | 154,061                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 7,365                     | 8,048                                 | 7,712                                  | 8,664                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,037,882</b>          | <b>1,439,061</b>                      | <b>1,123,018</b>                       | <b>1,491,997</b>         |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 29,306                    | 22,000                                | 22,000                                 | 22,000                   |
| <b>Subtotal: 40-Contracts</b>            | <b>29,306</b>             | <b>22,000</b>                         | <b>22,000</b>                          | <b>22,000</b>            |
| 604306-R&M INSTRUMENTS & APPARATUS       | 5,387                     | 9,350                                 | 9,350                                  | 38,108                   |
| 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       | 179,883                   | 380,225                               | 328,469                                | 335,225                  |
| 604353-R&M SERVICE CONNECTIONS WS        | 31,456                    | 32,000                                | 32,000                                 | 32,000                   |
| 604355-R&M WATER MAINS                   | 221,884                   | 221,750                               | 221,750                                | 229,750                  |



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



| Account                                 | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>  |                   |                              |                               |                  |
| <b>51105211-WATER OPERATIONS</b>        |                   |                              |                               |                  |
| 624522-CONSTRUCTION-FILTRATION PLANTS   | 0                 | 0                            | 0                             | 0                |
| 624531-CONSTRUCTION-PAVING CUTS         | 339,254           | 300,000                      | 300,000                       | 300,000          |
| 624532-CONSTR-STREET & ALLEY CONCRETE   | 0                 | 0                            | 0                             | 0                |
| Subtotal: 50-Maintenance                | 777,864           | 943,325                      | 891,569                       | 935,083          |
| 685501-PRINTING BINDING COPYING         | 443               | 600                          | 600                           | 600              |
| 685811-TRAINING                         | 5,644             | 7,820                        | 12,820                        | 7,820            |
| 685812-EMPLOYEE APPRECIATION            | 351               | 450                          | 450                           | 450              |
| 685813-PT EMPLOYEE APPRECIATION         | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION           | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                  | 36                | 3,540                        | 3,540                         | 3,540            |
| 686111-UNIFORMS                         | 9,674             | 14,064                       | 14,064                        | 14,064           |
| 686121-JANITORIAL SUPPLIES              | 0                 | 0                            | 0                             | 0                |
| 686122-GENERAL SUPPLIES - CHEMICALS     | 0                 | 4,000                        | 4,000                         | 4,000            |
| 686131-SMALL TOOLS & EQUIPMENT          | 7,352             | 8,550                        | 8,550                         | 8,550            |
| 686149-GENERAL SUPPLIES - VEHICLES      | 696               | 700                          | 700                           | 700              |
| 686181-POSTAGE                          | 0                 | 75                           | 75                            | 75               |
| 686194-COMPUTER HARDWARE NON CAP        | 0                 | 200                          | 200                           | 200              |
| 686195-COMPUTER SOFTWARE NON CAP        | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                 | 3,613             | 3,300                        | 3,300                         | 3,300            |
| 686531-FUEL                             | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.         | 27,810            | 43,299                       | 48,299                        | 43,299           |
| 707201-BUILDING CONSTRUCTION            | 0                 | 0                            | 0                             | 0                |
| 707421-CAPITAL VEHICLES                 | 0                 | 0                            | 0                             | 200,000          |
| 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                    | 0                 | 0                            | 0                             | 200,000          |
| <b>TOTAL: 51105211-WATER OPERATIONS</b> | <b>1,872,862</b>  | <b>2,447,685</b>             | <b>2,084,886</b>              | <b>2,692,379</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105261-WATER PRODUCTION</b>         |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 904,655                   | 1,327,601                             | 1,136,562                              | 1,244,224                |
| 501103-EXEMPT WAGES                      | 73,541                    | 75,486                                | 130,150                                | 193,779                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 8,711                     | 2,700                                 | 2,530                                  | 2,760                    |
| 501201-PART-TIME                         | 54,782                    | 82,920                                | 80,577                                 | 88,696                   |
| 501301-OVERTIME                          | 226,911                   | 177,348                               | 197,348                                | 177,348                  |
| 502101-INSURANCE - COR SHARE             | 180,540                   | 244,260                               | 244,260                                | 314,640                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,597                     | 2,245                                 | 1,968                                  | 2,301                    |
| 502201-SOCIAL SECURITY                   | 74,648                    | 99,088                                | 91,383                                 | 101,616                  |
| 502202-MEDICARE                          | 18,017                    | 24,517                                | 22,462                                 | 25,052                   |
| 502301-TMRS                              | 192,264                   | 250,651                               | 226,932                                | 243,222                  |
| 502302-PARS                              | 0                         | 39                                    | 820                                    | 1,154                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 13,621                    | 15,080                                | 15,024                                 | 16,648                   |
| 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                                 | 2,100                                  | 4,200                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,749,288</b>          | <b>2,309,855</b>                      | <b>2,152,116</b>                       | <b>2,415,640</b>         |
| 553271-DUES                              | 314                       | 1,330                                 | 1,330                                  | 1,330                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 737,709                   | 833,998                               | 554,311                                | 558,253                  |
| 553401-ENGINEERS & ARCHITECTS            | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 45,683                    | 57,760                                | 133,750                                | 85,100                   |
| <b>Subtotal: 30-Professional Service</b> | <b>783,706</b>            | <b>893,088</b>                        | <b>689,391</b>                         | <b>644,683</b>           |
| 584111-WATER-NTMWD                       | 40,194,122                | 43,982,296                            | 43,274,344                             | 46,992,006               |
| 584112-WATER - DALLAS UTILITIES          | 66,248                    | 0                                     | 0                                      | 0                        |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 1,000                                 | 1,000                                  | 1,000                    |
| <b>Subtotal: 40-Contracts</b>            | <b>40,260,370</b>         | <b>43,983,296</b>                     | <b>43,275,344</b>                      | <b>46,993,006</b>        |
| 604306-R&M INSTRUMENTS & APPARATUS       | 56,970                    | 67,267                                | 67,267                                 | 67,048                   |
| 604308-REPAIR & MAINTENNCE- EQUIPMENT    | 0                         | 0                                     | 0                                      | 0                        |
| 604324-R&M COMPUTER HARDWARE             | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                 | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|-----------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>  |                   |                              |                               |                   |
| <b>51105261-WATER PRODUCTION</b>        |                   |                              |                               |                   |
| 604358-R&M STANDPIPES & RESERVOIRS      | 145,266           | 212,061                      | 212,111                       | 246,012           |
| 624501-CONSTRUCTION-HEATING & COOLING   | 2,813             | 2,600                        | 2,600                         | 2,600             |
| 624505-CONSTRUCTION-BUILDING IMPR       | 72,674            | 74,500                       | 74,500                        | 74,500            |
| <b>Subtotal: 50-Maintenance</b>         | <b>277,723</b>    | <b>356,428</b>               | <b>356,478</b>                | <b>390,160</b>    |
| 655999-OTHER UNCLASSIFIED EXPENSE       | 10,277            | 0                            | 0                             | 0                 |
| 675302-PH LONG DISTANCE                 | 0                 | 0                            | 0                             | 0                 |
| 676211-ELECTRICITY                      | 939,533           | 1,075,000                    | 1,075,000                     | 1,139,500         |
| 685501-PRINTING BINDING COPYING         | 2,986             | 2,000                        | 3,500                         | 3,500             |
| 685811-TRAINING                         | 13,598            | 15,652                       | 15,652                        | 17,952            |
| 685812-EMPLOYEE APPRECIATION            | 286               | 510                          | 600                           | 600               |
| 685813-PT EMPLOYEE APPRECIATION         | 0                 | 90                           | 90                            | 90                |
| 685814-VOLUNTEER APPRECIATION           | 0                 | 0                            | 0                             | 0                 |
| 686101-OFFICE SUPPLIES                  | 7,569             | 8,878                        | 8,878                         | 8,878             |
| 686111-UNIFORMS                         | 20,250            | 20,939                       | 24,507                        | 25,167            |
| 686121-JANITORIAL SUPPLIES              | 2,102             | 2,500                        | 2,500                         | 2,500             |
| 686122-GENERAL SUPPLIES - CHEMICALS     | 25,673            | 27,579                       | 28,358                        | 28,358            |
| 686131-SMALL TOOLS & EQUIPMENT          | 12,931            | 14,281                       | 14,281                        | 14,281            |
| 686181-POSTAGE                          | 105               | 435                          | 435                           | 435               |
| 686191-NC FURNITURE & EQUIPMENT         | 0                 | 0                            | 0                             | 0                 |
| 686192-NC REPAIR & MAINTANANCE          | 0                 | 0                            | 0                             | 0                 |
| 686194-COMPUTER HARDWARE NON CAP        | 1,072             | 400                          | 400                           | 400               |
| 686195-COMPUTER SOFTWARE NON CAP        | 0                 | 0                            | 0                             | 0                 |
| 686198-GENERAL SUPPLIES                 | 2,596             | 2,400                        | 2,400                         | 2,400             |
| 686400-SUBSCRIPTIONS                    | 0                 | 0                            | 0                             | 0                 |
| <b>Subtotal: 60-Supplies and Misc.</b>  | <b>1,038,979</b>  | <b>1,170,664</b>             | <b>1,176,601</b>              | <b>1,244,061</b>  |
| 707421-CAPITAL VEHICLES                 | 0                 | 185,000                      | 208,500                       | 270,000           |
| 707451-COMPUTER HARDWARE                | 0                 | 0                            | 0                             | 0                 |
| 707452-COMPUTER SOFTWARE                | 0                 | 0                            | 0                             | 0                 |
| 707499-OTHER CAPITAL ITEMS              | 0                 | 0                            | 0                             | 0                 |
| <b>Subtotal: 70-Capital</b>             | <b>0</b>          | <b>185,000</b>               | <b>208,500</b>                | <b>270,000</b>    |
| <b>TOTAL: 51105261-WATER PRODUCTION</b> | <b>44,110,066</b> | <b>48,898,331</b>            | <b>47,858,430</b>             | <b>51,957,550</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105262-METER SHOP</b>               |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 331,568                   | 383,868                               | 332,976                                | 341,399                  |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 482                       | 480                                   | 420                                    | 360                      |
| 501301-OVERTIME                          | 91,421                    | 76,283                                | 82,668                                 | 76,283                   |
| 502101-INSURANCE - COR SHARE             | 63,720                    | 63,720                                | 63,720                                 | 68,400                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 527                       | 614                                   | 520                                    | 547                      |
| 502201-SOCIAL SECURITY                   | 25,842                    | 29,082                                | 26,056                                 | 26,380                   |
| 502202-MEDICARE                          | 6,044                     | 6,802                                 | 6,094                                  | 6,171                    |
| 502301-TMRS                              | 67,543                    | 73,229                                | 65,045                                 | 63,142                   |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 7,952                     | 8,432                                 | 8,432                                  | 7,432                    |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>595,098</b>            | <b>642,510</b>                        | <b>585,931</b>                         | <b>590,114</b>           |
| 553271-DUES                              | 0                         | 100                                   | 100                                    | 100                      |
| 553399-CONTRACTUAL SERVICES - OTHER      | 49,744                    | 52,000                                | 52,000                                 | 52,000                   |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>49,744</b>             | <b>52,100</b>                         | <b>52,100</b>                          | <b>52,100</b>            |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604306-R&M INSTRUMENTS & APPARATUS       | 0                         | 2,500                                 | 2,500                                  | 2,500                    |
| 604351-REPAIR & MAINT - METERS           | 170,884                   | 150,000                               | 245,000                                | 245,000                  |
| <b>Subtotal: 50-Maintenance</b>          | <b>170,884</b>            | <b>152,500</b>                        | <b>247,500</b>                         | <b>247,500</b>           |
| 685501-PRINTING BINDING COPYING          | 14                        | 200                                   | 200                                    | 200                      |
| 685811-TRAINING                          | 2,256                     | 1,427                                 | 1,427                                  | 1,427                    |
| 685812-EMPLOYEE APPRECIATION             | 0                         | 180                                   | 180                                    | 180                      |
| 685813-PT EMPLOYEE APPRECIATION          | 0                         | 0                                     | 0                                      | 0                        |





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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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                        | 2,198             | 4,245                        | 4,245                         | 4,245            |
| 686121-JANITORIAL SUPPLIES             | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT         | 2,511             | 4,500                        | 4,500                         | 4,500            |
| 686181-POSTAGE                         | 0                 | 200                          | 200                           | 200              |
| 686194-COMPUTER HARDWARE NON CAP       | 182               | 200                          | 200                           | 200              |
| 686195-COMPUTER SOFTWARE NON CAP       | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                | 1,686             | 3,800                        | 3,800                         | 3,800            |
| 686400-SUBSCRIPTIONS                   | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.        | 8,847             | 15,052                       | 15,052                        | 15,052           |
| 707421-CAPITAL VEHICLES                | 0                 | 0                            | 0                             | 55,000           |
| 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                             | 55,000           |
| <b>TOTAL: 51105262-METER SHOP</b>      | <b>824,573</b>    | <b>862,162</b>               | <b>900,583</b>                | <b>959,766</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105565-SEWER TREATMENT</b>          |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 59,063                    | 70,356                                | 70,375                                 | 72,818                   |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 371                       | 500                                   | 500                                    | 500                      |
| 502101-INSURANCE - COR SHARE             | 10,620                    | 10,620                                | 10,620                                 | 13,680                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 97                        | 113                                   | 110                                    | 117                      |
| 502201-SOCIAL SECURITY                   | 3,571                     | 4,928                                 | 4,768                                  | 5,088                    |
| 502202-MEDICARE                          | 835                       | 1,153                                 | 1,115                                  | 1,190                    |
| 502301-TMRS                              | 9,283                     | 12,409                                | 11,916                                 | 12,178                   |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 161                       | 240                                   | 240                                    | 336                      |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 6,685                     | 8,400                                 | 8,505                                  | 8,400                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>90,687</b>             | <b>108,719</b>                        | <b>108,149</b>                         | <b>114,307</b>           |
| 553271-DUES                              | 477                       | 495                                   | 485                                    | 575                      |
| 553499-OTHER PROFESSIONAL SERVICES       | 248,375                   | 243,428                               | 253,067                                | 272,713                  |
| <b>Subtotal: 30-Professional Service</b> | <b>248,852</b>            | <b>243,923</b>                        | <b>253,552</b>                         | <b>273,288</b>           |
| 584131-SEWER-NTMWD-REGIONAL SYSTEM       | 15,142,913                | 16,527,257                            | 16,454,361                             | 17,218,816               |
| 584134-SEWER -NTMWD-UPPER E FORK         | 8,260,351                 | 9,446,110                             | 9,447,399                              | 10,378,556               |
| 584135-SEWER-NTMWD-IND PRE TREATMENT     | 242,664                   | 277,242                               | 279,518                                | 330,864                  |
| 584141-SEWER - DALLAS                    | 3,910,484                 | 4,725,000                             | 4,252,500                              | 4,465,125                |
| 584142-SEWER - GARLAND                   | 3,085,326                 | 3,618,338                             | 3,437,422                              | 3,626,480                |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>30,641,738</b>         | <b>34,593,947</b>                     | <b>33,871,200</b>                      | <b>36,019,841</b>        |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 0                         | 0                                     | 0                                      | 0                        |
| 675301-PHONE                             | 0                         | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING          | 3,131                     | 3,300                                 | 0                                      | 2,500                    |



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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|----------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <b>5110-WATER SEWER OPERATING FUND</b> |                   |                              |                               |                   |
| <b>51105565-SEWER TREATMENT</b>        |                   |                              |                               |                   |
| 685801-TRAVEL                          | 0                 | 0                            | 0                             | 0                 |
| 685811-TRAINING                        | 64                | 305                          | 1,910                         | 3,135             |
| 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                 | 310               | 2,000                        | 2,000                         | 2,000             |
| 686111-UNIFORMS                        | 367               | 525                          | 525                           | 525               |
| 686122-GENERAL SUPPLIES - CHEMICALS    | 153               | 200                          | 200                           | 200               |
| 686131-SMALL TOOLS & EQUIPMENT         | 3,180             | 3,211                        | 3,211                         | 771               |
| 686181-POSTAGE                         | 0                 | 0                            | 0                             | 800               |
| 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                | 1,620             | 2,650                        | 2,650                         | 2,650             |
| 686400-SUBSCRIPTIONS                   | 0                 | 0                            | 0                             | 0                 |
| Subtotal: 60-Supplies and Misc.        | 8,825             | 12,221                       | 10,526                        | 12,611            |
| 707421-CAPITAL VEHICLES                | 0                 | 0                            | 0                             | 0                 |
| Subtotal: 70-Capital                   | 0                 | 0                            | 0                             | 0                 |
| <b>TOTAL: 51105565-SEWER TREATMENT</b> | <b>30,990,102</b> | <b>34,958,810</b>            | <b>34,243,427</b>             | <b>36,420,047</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105566-SEWER COLLECTION</b>         |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 300,168                   | 518,437                               | 379,963                                | 537,441                  |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 10,555                    | 360                                   | 300                                    | 240                      |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 73,441                    | 89,879                                | 74,879                                 | 89,879                   |
| 502101-INSURANCE - COR SHARE             | 106,200                   | 106,200                               | 106,200                                | 136,800                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 479                       | 829                                   | 595                                    | 860                      |
| 502201-SOCIAL SECURITY                   | 23,018                    | 37,826                                | 28,085                                 | 38,959                   |
| 502202-MEDICARE                          | 5,383                     | 8,846                                 | 6,568                                  | 9,111                    |
| 502301-TMRS                              | 60,283                    | 95,251                                | 69,917                                 | 93,250                   |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 955                       | 1,424                                 | 1,534                                  | 800                      |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>580,482</b>            | <b>859,052</b>                        | <b>668,041</b>                         | <b>907,340</b>           |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| 553399-CONTRACTUAL SERVICES - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 1,047                     | 967                                   | 3,104                                  | 3,330                    |
| <b>Subtotal: 30-Professional Service</b> | <b>1,047</b>              | <b>967</b>                            | <b>3,104</b>                           | <b>3,330</b>             |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 16,929                    | 17,000                                | 17,000                                 | 17,000                   |
| <b>Subtotal: 40-Contracts</b>            | <b>16,929</b>             | <b>17,000</b>                         | <b>17,000</b>                          | <b>17,000</b>            |
| 604306-R&M INSTRUMENTS & APPARATUS       | 12,135                    | 7,235                                 | 7,235                                  | 7,235                    |
| 604353-R&M SERVICE CONNECTIONS WS        | 0                         | 2,040                                 | 2,040                                  | 2,040                    |
| 604357-R&M SANITARY SEWER                | 155,391                   | 113,358                               | 113,358                                | 113,358                  |
| 604399-REPAIR & MAINTENANCE - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| 624531-CONSTRUCTION-PAVING CUTS          | 59,034                    | 57,192                                | 57,192                                 | 57,192                   |
| 626509-AUTO PARTS                        | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                 | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>  |                   |                              |                               |                  |
| <b>51105566-SEWER COLLECTION</b>        |                   |                              |                               |                  |
| Subtotal: 50-Maintenance                | 226,559           | 179,825                      | 179,825                       | 179,825          |
| 675301-PHONE                            | 0                 | 0                            | 0                             | 0                |
| 676211-ELECTRICITY                      | 11,202            | 8,584                        | 8,584                         | 9,100            |
| 685501-PRINTING BINDING COPYING         | 0                 | 300                          | 300                           | 300              |
| 685811-TRAINING                         | 2,873             | 7,333                        | 12,333                        | 7,333            |
| 685812-EMPLOYEE APPRECIATION            | 285               | 300                          | 300                           | 300              |
| 685813-PT EMPLOYEE APPRECIATION         | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION           | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                  | 244               | 1,200                        | 1,200                         | 1,200            |
| 686111-UNIFORMS                         | 4,191             | 9,840                        | 9,840                         | 9,840            |
| 686122-GENERAL SUPPLIES - CHEMICALS     | 11,866            | 19,650                       | 19,650                        | 19,650           |
| 686131-SMALL TOOLS & EQUIPMENT          | 3,692             | 7,343                        | 7,343                         | 7,343            |
| 686149-GENERAL SUPPLIES - VEHICLES      | 136               | 600                          | 600                           | 600              |
| 686181-POSTAGE                          | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP        | 49                | 200                          | 200                           | 200              |
| 686195-COMPUTER SOFTWARE NON CAP        | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                 | 3,138             | 3,400                        | 3,400                         | 3,400            |
| 686400-SUBSCRIPTIONS                    | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.         | 37,675            | 58,750                       | 63,750                        | 59,266           |
| 707421-CAPITAL VEHICLES                 | 0                 | 80,000                       | 0                             | 0                |
| 707441-CAPITAL RADIOS                   | 0                 | 0                            | 0                             | 0                |
| 707453-MACHINERY & EQUIPMENT            | 0                 | 0                            | 56,500                        | 0                |
| 707704-SANITARY SEWERS                  | 0                 | 0                            | 0                             | 0                |
| 707711-SERVICE CONNECTIONS              | 11,997            | 14,880                       | 14,880                        | 14,880           |
| Subtotal: 70-Capital                    | 11,997            | 94,880                       | 71,380                        | 14,880           |
| <b>TOTAL: 51105566-SEWER COLLECTION</b> | <b>874,689</b>    | <b>1,210,474</b>             | <b>1,003,100</b>              | <b>1,181,641</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105567-CMOM</b>                     |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 90,984                    | 111,784                               | 111,816                                | 115,698                  |
| 501103-EXEMPT WAGES                      | 283,606                   | 352,645                               | 324,510                                | 361,727                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 728                       | 1,800                                 | 3,248                                  | 3,600                    |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 5,287                     | 3,600                                 | 9,200                                  | 4,000                    |
| 502101-INSURANCE - COR SHARE             | 53,100                    | 53,100                                | 53,100                                 | 68,400                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 584                       | 743                                   | 683                                    | 764                      |
| 502201-SOCIAL SECURITY                   | 23,989                    | 31,024                                | 28,321                                 | 31,930                   |
| 502202-MEDICARE                          | 5,610                     | 7,257                                 | 6,623                                  | 7,477                    |
| 502301-TMRS                              | 63,531                    | 78,120                                | 70,983                                 | 79,782                   |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 1,888                     | 2,040                                 | 1,328                                  | 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                     | 24,471                    | 28,524                                | 23,954                                 | 28,524                   |
| <b>Subtotal: 20-Personnel Services</b>   | <b>553,778</b>            | <b>670,637</b>                        | <b>633,766</b>                         | <b>703,334</b>           |
| 553271-DUES                              | 0                         | 1,172                                 | 1,172                                  | 1,568                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 1,273,489                 | 1,992,000                             | 2,698,863                              | 1,991,000                |
| 553499-OTHER PROFESSIONAL SERVICES       | 481,568                   | 875,000                               | 1,674,303                              | 875,000                  |
| <b>Subtotal: 30-Professional Service</b> | <b>1,755,057</b>          | <b>2,868,172</b>                      | <b>4,374,338</b>                       | <b>2,867,568</b>         |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 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                        |
| <b>Subtotal: 50-Maintenance</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<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5110-WATER SEWER OPERATING FUND</b> |                   |                              |                               |                  |
| <b>51105567-CMOM</b>                   |                   |                              |                               |                  |
| 676211-ELECTRICITY                     | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING        | 0                 | 400                          | 400                           | 400              |
| 685811-TRAINING                        | 25                | 10,175                       | 9,285                         | 12,675           |
| 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                 | 102               | 500                          | 500                           | 500              |
| 686111-UNIFORMS                        | 462               | 1,200                        | 1,200                         | 1,200            |
| 686122-GENERAL SUPPLIES - CHEMICALS    | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT         | 0                 | 0                            | 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                         | 0                |
| 686198-GENERAL SUPPLIES                | 463               | 1,000                        | 1,000                         | 1,000            |
| 686400-SUBSCRIPTIONS                   | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.        | 1,052             | 22,225                       | 21,335                        | 15,925           |
| 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>2,309,887</b>  | <b>3,561,034</b>             | <b>5,029,439</b>              | <b>3,586,827</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>51105610-CONSTRUCTION</b>             |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 569,016                   | 748,970                               | 616,338                                | 747,497                  |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 2,237                     | 540                                   | 390                                    | 420                      |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 138,493                   | 125,200                               | 106,331                                | 125,200                  |
| 502101-INSURANCE - COR SHARE             | 138,060                   | 138,060                               | 138,060                                | 177,840                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 909                       | 1,201                                 | 969                                    | 1,231                    |
| 502201-SOCIAL SECURITY                   | 43,825                    | 54,810                                | 45,125                                 | 55,875                   |
| 502202-MEDICARE                          | 10,250                    | 12,819                                | 10,553                                 | 13,068                   |
| 502301-TMRS                              | 112,736                   | 137,995                               | 112,177                                | 133,740                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 8,528                     | 9,304                                 | 9,072                                  | 6,776                    |
| 502941-SICK LEAVE                        | 2,476                     | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,026,531</b>          | <b>1,228,899</b>                      | <b>1,039,015</b>                       | <b>1,261,647</b>         |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| 553399-CONTRACTUAL SERVICES - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 1,047                     | 967                                   | 3,860                                  | 3,330                    |
| <b>Subtotal: 30-Professional Service</b> | <b>1,047</b>              | <b>967</b>                            | <b>3,860</b>                           | <b>3,330</b>             |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 8,750                     | 8,750                                 | 8,750                                  | 8,750                    |
| <b>Subtotal: 40-Contracts</b>            | <b>8,750</b>              | <b>8,750</b>                          | <b>8,750</b>                           | <b>8,750</b>             |
| 604306-R&M INSTRUMENTS & APPARATUS       | 2,514                     | 14,605                                | 39,605                                 | 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          | 10,133                    | 35,000                                | 20,400                                 | 35,000                   |
| 624532-CONSTR-STREET & ALLEY CONCRETE    | 0                         | 0                                     | 0                                      | 0                        |





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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5110-WATER SEWER OPERATING FUND</b> |                   |                              |                               |                  |
| <b>51105610-CONSTRUCTION</b>           |                   |                              |                               |                  |
| 624535-CONSTRUCTION-SPOILS DISPOSAL    | 239,860           | 217,750                      | 217,750                       | 217,750          |
| Subtotal: 50-Maintenance               | 252,506           | 267,355                      | 277,755                       | 267,355          |
| 655999-OTHER UNCLASSIFIED EXPENSE      | 0                 | 0                            | 0                             | 0                |
| 685501-PRINTING BINDING COPYING        | 103               | 100                          | 100                           | 100              |
| 685811-TRAINING                        | 3,144             | 4,813                        | 9,813                         | 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                 | 41                | 800                          | 800                           | 800              |
| 686111-UNIFORMS                        | 4,628             | 6,704                        | 6,704                         | 6,704            |
| 686122-GENERAL SUPPLIES - CHEMICALS    | 0                 | 2,100                        | 2,100                         | 2,100            |
| 686131-SMALL TOOLS & EQUIPMENT         | 3,163             | 3,972                        | 3,972                         | 3,972            |
| 686149-GENERAL SUPPLIES - VEHICLES     | 414               | 540                          | 14,680                        | 540              |
| 686181-POSTAGE                         | 0                 | 20                           | 20                            | 20               |
| 686191-NC FURNITURE & EQUIPMENT        | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP       | 191               | 200                          | 200                           | 200              |
| 686195-COMPUTER SOFTWARE NON CAP       | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                | 303               | 1,440                        | 1,440                         | 1,440            |
| 686400-SUBSCRIPTIONS                   | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.        | 11,986            | 21,079                       | 40,219                        | 21,079           |
| 707421-CAPITAL VEHICLES                | 0                 | 98,500                       | 725,050                       | 107,000          |
| 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                 | 98,500                       | 725,050                       | 107,000          |
| <b>TOTAL: 51105610-CONSTRUCTION</b>    | <b>1,300,821</b>  | <b>1,625,550</b>             | <b>2,094,649</b>              | <b>1,669,161</b> |



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



| Account                                                 | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|---------------------------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <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                                    | 0                 | 2,077,500                    | 0                             | 0                 |
| 760021-TRANSFER OUT REV BOND I&S                        | 9,022,000         | 9,939,000                    | 9,939,000                     | 11,102,500        |
| Subtotal: 10-Transfers Out                              | 9,022,000         | 12,016,500                   | 9,939,000                     | 11,102,500        |
| <b>TOTAL: 51109767-WATER &amp; SEWER - OTH FIN USES</b> | <b>9,022,000</b>  | <b>12,016,500</b>            | <b>9,939,000</b>              | <b>11,102,500</b> |



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



| Account                                                 | Actuals<br>FY2025  | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027   |
|---------------------------------------------------------|--------------------|------------------------------|-------------------------------|--------------------|
| <b>5110-WATER SEWER OPERATING FUND</b>                  |                    |                              |                               |                    |
| <b>51109770-WATER &amp; SEWER - DEPRECIATION</b>        |                    |                              |                               |                    |
| 699999-NON DEPRE EXP                                    | 0                  | 0                            | 0                             | 0                  |
| Subtotal: 60-Supplies and Misc.                         | 0                  | 0                            | 0                             | 0                  |
| <b>TOTAL: 51109770-WATER &amp; SEWER - DEPRECIATION</b> | <b>0</b>           | <b>0</b>                     | <b>0</b>                      | <b>0</b>           |
| <b>TOTAL 5110-WATER SEWER OPERATING FUND</b>            | <b>107,350,287</b> | <b>123,041,373</b>           | <b>120,250,388</b>            | <b>127,033,475</b> |
| <b>5120-WATER SEWER DEPOSIT FUND</b>                    |                    |                              |                               |                    |
| <b>51200310-W&amp;S DEPOSIT NON DEPT</b>                |                    |                              |                               |                    |
| 655972-WATER DEPOSITS INTEREST                          | 1,630              | 4,408                        | 3,000                         | 3,000              |
| 655999-OTHER UNCLASSIFIED EXPENSE                       | 0                  | 0                            | 0                             | 0                  |
| Subtotal: 60-Supplies and Misc.                         | 1,630              | 4,408                        | 3,000                         | 3,000              |
| <b>TOTAL: 51200310-W&amp;S DEPOSIT NON DEPT</b>         | <b>1,630</b>       | <b>4,408</b>                 | <b>3,000</b>                  | <b>3,000</b>       |
| <b>TOTAL 5120-WATER SEWER DEPOSIT FUND</b>              | <b>1,630</b>       | <b>4,408</b>                 | <b>3,000</b>                  | <b>3,000</b>       |



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# **SOLID WASTE FUND**

**FY 2026-2027**



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <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                         | 1,000                                 | 0                                      | 0                        |
| 502103-RETIREEES                         | 103,117                   | 30,900                                | 98,800                                 | 98,800                   |
| 502104-INSURANCE -L/T DISABILITY         | 0                         | 100                                   | 0                                      | 0                        |
| 502201-SOCIAL SECURITY                   | 3,259                     | 3,473                                 | 5,076                                  | 2,214                    |
| 502202-MEDICARE                          | 762                       | 812                                   | 1,206                                  | 526                      |
| 502301-TMRS                              | 8,885                     | 8,749                                 | 15,332                                 | 5,447                    |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502501-UNEMPLOYMENT                      | 4,290                     | 1,074                                 | 6,000                                  | 6,000                    |
| 502601-WORKERS COMP                      | 407,411                   | 319,809                               | 375,000                                | 375,000                  |
| 502902-HEALTH CLAIMS - RETIREES          | 0                         | 0                                     | 0                                      | 0                        |
| 502941-OTHER SICK LEAVE                  | 43,970                    | 43,891                                | 67,621                                 | 22,250                   |
| 502942-OTHER VACATION                    | 11,012                    | 12,131                                | 15,332                                 | 13,000                   |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 102,037                  |
| 502999-FRINGE BENEFITS                   | 193                       | 2,956                                 | 750                                    | 750                      |
| <b>Subtotal: 20-Personnel Services</b>   | <b>582,899</b>            | <b>424,895</b>                        | <b>585,117</b>                         | <b>626,024</b>           |
| 553301-AUDIT                             | 13,428                    | 14,500                                | 14,640                                 | 19,500                   |
| 553399-CONTRACTUAL SERVICES - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| 553402-CONSULTANTS                       | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 25,000                   |
| 555201-INSURANCE - BUILDINGS             | 84,994                    | 157,941                               | 125,569                                | 145,682                  |
| 555211-INSURANCE-EQUIPMENT & VEHICLES    | 136,606                   | 216,028                               | 192,223                                | 209,029                  |
| 555299-INSURANCE - OTHER                 | 56,516                    | 59,171                                | 59,171                                 | 87,235                   |
| 555931-AUCTION EXPENDITURES              | 16,529                    | 9,917                                 | 9,917                                  | 10,413                   |
| <b>Subtotal: 30-Professional Service</b> | <b>308,072</b>            | <b>457,557</b>                        | <b>401,520</b>                         | <b>496,859</b>           |
| 604303-RADIO MAINTENANCE                 | 12,000                    | 12,000                                | 12,000                                 | 50,000                   |
| 604399-REPAIR & MAINTENANCE - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| 605997-ACFR Fund Balance (Rev)/Exp       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>12,000</b>             | <b>12,000</b>                         | <b>12,000</b>                          | <b>50,000</b>            |
| 500030-PRO CARD HOLDING                  | 0                         | 0                                     | 0                                      | 0                        |
| 655921-MAIL SERVICES                     | 4,301                     | 4,369                                 | 4,444                                  | 4,826                    |
| 655922-RECORDS MANAGEMENT                | 13,692                    | 13,774                                | 13,621                                 | 14,399                   |



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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b>      |                   |                              |                               |                  |
| <b>57100310-SOLID WASTE NON DEPT</b>        |                   |                              |                               |                  |
| 655923-MATERIALS MANAGEMENT                 | 41,000            | 30,000                       | 30,000                        | 30,000           |
| 655993-BAD DEBTS                            | 39,406            | 49,177                       | 38,819                        | 39,983           |
| 655995-FEES                                 | 180,593           | 183,572                      | 185,000                       | 195,000          |
| 655996-CASH (OVER) & SHORT                  | 0                 | 0                            | 0                             | 0                |
| 655999-OTHER UNCLASSIFIED EXPENSE           | 4,498,413         | 4,597,670                    | 4,600,522                     | 4,625,904        |
| 686198-GENERAL SUPPLIES                     | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.             | 4,777,405         | 4,878,562                    | 4,872,406                     | 4,910,112        |
| <b>TOTAL: 57100310-SOLID WASTE NON DEPT</b> | <b>5,680,376</b>  | <b>5,773,014</b>             | <b>5,871,043</b>              | <b>6,082,995</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>57106070-SOLID WASTE RESIDENTIAL</b>  |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 137,538                   | 139,813                               | 140,537                                | 140,499                  |
| 501102-NON EXEMPT WAGES                  | 1,601,917                 | 1,818,756                             | 1,668,794                              | 1,871,092                |
| 501103-EXEMPT WAGES                      | 12,427                    | 32,000                                | 66,106                                 | 68,704                   |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 14,121                    | 120                                   | 120                                    | 120                      |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 406,087                   | 350,000                               | 390,000                                | 350,000                  |
| 501301-OVERTIME                          | 39,147                    | 29,000                                | 29,000                                 | 29,000                   |
| 502101-INSURANCE - COR SHARE             | 403,560                   | 409,761                               | 409,761                                | 533,520                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 2,777                     | 3,177                                 | 2,938                                  | 3,329                    |
| 502201-SOCIAL SECURITY                   | 108,173                   | 125,978                               | 117,905                                | 132,435                  |
| 502202-MEDICARE                          | 25,298                    | 29,463                                | 27,574                                 | 30,973                   |
| 502301-TMRS                              | 284,219                   | 311,898                               | 294,908                                | 316,989                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 14,110                    | 17,408                                | 16,681                                 | 20,048                   |
| 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                                 | 8,400                                  | 8,400                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>3,057,808</b>          | <b>3,275,774</b>                      | <b>3,172,724</b>                       | <b>3,505,109</b>         |
| 553271-DUES                              | 0                         | 314                                   | 314                                    | 314                      |
| 553499-OTHER PROFESSIONAL SERVICES       | 13,524                    | 11,592                                | 15,876                                 | 15,876                   |
| <b>Subtotal: 30-Professional Service</b> | <b>13,524</b>             | <b>11,906</b>                         | <b>16,190</b>                          | <b>16,190</b>            |
| 584201-SOLID WASTE DISPOSAL-NTMWD        | 1,412,958                 | 1,396,351                             | 1,396,341                              | 1,513,949                |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>1,412,958</b>          | <b>1,396,351</b>                      | <b>1,396,341</b>                       | <b>1,513,949</b>         |
| 624505-CONSTRUCTION-BUILDING IMPR        | 45                        | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>45</b>                 | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 685501-PRINTING BINDING COPYING          | 2,626                     | 2,320                                 | 2,320                                  | 2,320                    |





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



| <b>Account</b>                                 | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b>         |                           |                                       |                                        |                          |
| <b>57106070-SOLID WASTE RESIDENTIAL</b>        |                           |                                       |                                        |                          |
| 685811-TRAINING                                | 2,500                     | 2,500                                 | 2,500                                  | 2,500                    |
| 685812-EMPLOYEE APPRECIATION                   | 1,140                     | 1,140                                 | 1,140                                  | 1,140                    |
| 685813-PT EMPLOYEE APPRECIATION                | 270                       | 270                                   | 270                                    | 270                      |
| 685814-VOLUNTEER APPRECIATION                  | 0                         | 0                                     | 0                                      | 0                        |
| 686101-OFFICE SUPPLIES                         | 241                       | 800                                   | 800                                    | 800                      |
| 686111-UNIFORMS                                | 13,233                    | 16,360                                | 16,360                                 | 16,360                   |
| 686121-JANITORIAL SUPPLIES                     | 369                       | 1,150                                 | 1,150                                  | 1,150                    |
| 686122-GENERAL SUPPLIES - CHEMICALS            | 0                         | 0                                     | 0                                      | 0                        |
| 686131-SMALL TOOLS & EQUIPMENT                 | 355                       | 975                                   | 975                                    | 975                      |
| 686181-POSTAGE                                 | 0                         | 0                                     | 0                                      | 0                        |
| 686191-NC FURNITURE & EQUIPMENT                | 0                         | 0                                     | 0                                      | 0                        |
| 686194-COMPUTER HARDWARE NON CAP               | 0                         | 0                                     | 0                                      | 0                        |
| 686198-GENERAL SUPPLIES                        | 5,698                     | 4,632                                 | 4,632                                  | 4,632                    |
| 686400-SUBSCRIPTIONS                           | 0                         | 0                                     | 0                                      | 0                        |
| 686571-TRASH BAGS                              | 51,629                    | 54,000                                | 54,000                                 | 54,000                   |
| Subtotal: 60-Supplies and Misc.                | 78,062                    | 84,147                                | 84,147                                 | 84,147                   |
| 707421-CAPITAL VEHICLES                        | 0                         | 0                                     | 0                                      | 0                        |
| Subtotal: 70-Capital                           | 0                         | 0                                     | 0                                      | 0                        |
| <b>TOTAL: 57106070-SOLID WASTE RESIDENTIAL</b> | <b>4,562,397</b>          | <b>4,768,178</b>                      | <b>4,669,402</b>                       | <b>5,119,395</b>         |



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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b> |                   |                              |                               |                  |
| <b>57106071-SOLID WASTE BABIC</b>      |                   |                              |                               |                  |
| 501102-NON EXEMPT WAGES                | 468,909           | 684,640                      | 612,435                       | 757,314          |
| 501103-EXEMPT WAGES                    | 0                 | 0                            | 0                             | 0                |
| 501105-OTHER PAY                       | 0                 | 0                            | 0                             | 0                |
| 501203-CONTRACT LABOR                  | 175,064           | 159,494                      | 159,494                       | 53,624           |
| 501301-OVERTIME                        | 62,107            | 31,500                       | 31,500                        | 31,500           |
| 502101-INSURANCE - COR SHARE           | 117,109           | 127,440                      | 127,440                       | 191,520          |
| 502102-LIFE & ADD                      | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY       | 819               | 1,099                        | 984                           | 1,212            |
| 502201-SOCIAL SECURITY                 | 32,587            | 45,467                       | 40,274                        | 49,588           |
| 502202-MEDICARE                        | 7,621             | 10,633                       | 9,419                         | 11,597           |
| 502301-TMRS                            | 85,719            | 112,568                      | 100,722                       | 118,690          |
| 502302-PARS                            | 0                 | 0                            | 0                             | 0                |
| 502601-WORKERS COMP                    | 0                 | 0                            | 0                             | 0                |
| 502901-LONGEVITY                       | 15,467            | 15,200                       | 13,111                        | 10,976           |
| 502941-SICK LEAVE                      | 0                 | 0                            | 0                             | 0                |
| 502942-VACATION                        | 0                 | 0                            | 0                             | 0                |
| Subtotal: 20-Personnel Services        | 965,402           | 1,188,041                    | 1,095,379                     | 1,226,021        |
| 553499-OTHER PROFESSIONAL SERVICES     | 9,408             | 9,084                        | 11,259                        | 10,584           |
| Subtotal: 30-Professional Service      | 9,408             | 9,084                        | 11,259                        | 10,584           |
| 584201-SOLID WASTE DISPOSAL-NTMWD      | 169,994           | 235,680                      | 235,680                       | 235,680          |
| Subtotal: 40-Contracts                 | 169,994           | 235,680                      | 235,680                       | 235,680          |
| 685501-PRINTING BINDING COPYING        | 0                 | 3,000                        | 3,000                         | 3,000            |
| 685811-TRAINING                        | 210               | 0                            | 0                             | 0                |
| 685812-EMPLOYEE APPRECIATION           | 360               | 360                          | 360                           | 420              |
| 685813-PT EMPLOYEE APPRECIATION        | 130               | 210                          | 210                           | 210              |
| 685814-VOLUNTEER APPRECIATION          | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                 | 0                 | 200                          | 200                           | 200              |
| 686111-UNIFORMS                        | 2,402             | 5,130                        | 5,130                         | 5,130            |
| 686121-JANITORIAL SUPPLIES             | 90                | 400                          | 400                           | 400              |
| 686122-GENERAL SUPPLIES - CHEMICALS    | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT         | 2,001             | 400                          | 400                           | 400              |
| 686181-POSTAGE                         | 0                 | 0                            | 0                             | 0                |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b>   |                   |                              |                               |                  |
| <b>57106071-SOLID WASTE BABIC</b>        |                   |                              |                               |                  |
| 686194-COMPUTER HARDWARE NON CAP         | 0                 | 2,045                        | 2,038                         | 0                |
| 686198-GENERAL SUPPLIES                  | 4,321             | 4,340                        | 4,330                         | 4,330            |
| Subtotal: 60-Supplies and Misc.          | 9,514             | 16,085                       | 16,068                        | 14,090           |
| 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>1,154,318</b>  | <b>1,448,890</b>             | <b>1,358,386</b>              | <b>1,486,375</b> |



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



| <b>Account</b>                         | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|----------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b> |                           |                                       |                                        |                          |
| <b>57106072-SOLID WASTE RECYCLING</b>  |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                      | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                | 341,334                   | 499,290                               | 411,148                                | 585,860                  |
| 501103-EXEMPT WAGES                    | 0                         | 0                                     | 0                                      | 0                        |
| 501105-OTHER PAY                       | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION         | 6,000                     | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                  | 372,074                   | 192,409                               | 302,289                                | 86,139                   |
| 501301-OVERTIME                        | 23,174                    | 18,045                                | 23,000                                 | 23,000                   |
| 502101-INSURANCE - COR SHARE           | 106,200                   | 106,200                               | 106,200                                | 164,160                  |
| 502102-LIFE & ADD                      | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY       | 560                       | 799                                   | 642                                    | 938                      |
| 502201-SOCIAL SECURITY                 | 22,672                    | 32,164                                | 26,793                                 | 37,872                   |
| 502202-MEDICARE                        | 5,302                     | 7,522                                 | 6,266                                  | 8,858                    |
| 502301-TMRS                            | 58,305                    | 79,631                                | 66,692                                 | 90,649                   |
| 502302-PARS                            | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                    | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                       | 2,256                     | 1,432                                 | 1,120                                  | 1,976                    |
| 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        | 937,877                   | 937,492                               | 944,150                                | 999,452                  |
| 553271-DUES                            | 0                         | 150                                   | 150                                    | 150                      |
| 553499-OTHER PROFESSIONAL SERVICES     | 524,841                   | 568,949                               | 549,555                                | 590,684                  |
| Subtotal: 30-Professional Service      | 524,841                   | 569,099                               | 549,705                                | 590,834                  |
| 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                     | 6,687                     | 12,000                                | 7,500                                  | 12,000                   |
| 685501-PRINTING BINDING COPYING        | 4,576                     | 10,000                                | 10,000                                 | 10,000                   |
| 685811-TRAINING                        | 79                        | 0                                     | 0                                      | 0                        |



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



| Account                                      | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b>       |                   |                              |                               |                  |
| <b>57106072-SOLID WASTE RECYCLING</b>        |                   |                              |                               |                  |
| 685812-EMPLOYEE APPRECIATION                 | 300               | 300                          | 300                           | 360              |
| 685813-PT EMPLOYEE APPRECIATION              | 180               | 180                          | 180                           | 180              |
| 685814-VOLUNTEER APPRECIATION                | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                       | 420               | 1,000                        | 1,000                         | 1,000            |
| 686111-UNIFORMS                              | 3,696             | 4,800                        | 4,800                         | 4,800            |
| 686121-JANITORIAL SUPPLIES                   | 0                 | 100                          | 100                           | 100              |
| 686122-GENERAL SUPPLIES - CHEMICALS          | 0                 | 0                            | 0                             | 0                |
| 686131-SMALL TOOLS & EQUIPMENT               | 156               | 570                          | 570                           | 570              |
| 686181-POSTAGE                               | 20,435            | 23,000                       | 21,753                        | 23,000           |
| 686191-NC FURNITURE & EQUIPMENT              | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP             | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                      | 1,498             | 9,720                        | 9,720                         | 9,720            |
| 686571-TRASH BAGS                            | 178,307           | 200,000                      | 200,000                       | 200,000          |
| Subtotal: 60-Supplies and Misc.              | 216,334           | 261,670                      | 255,923                       | 261,730          |
| 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>1,679,053</b>  | <b>1,768,261</b>             | <b>1,749,778</b>              | <b>1,852,016</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b>   |                           |                                       |                                        |                          |
| <b>57106073-SOLID WASTE COMMERCIAL</b>   |                           |                                       |                                        |                          |
| 501102-NON EXEMPT WAGES                  | 615,733                   | 740,169                               | 657,287                                | 814,454                  |
| 501103-EXEMPT WAGES                      | 109,473                   | 111,830                               | 111,860                                | 115,744                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 8,308                     | 1,800                                 | 1,800                                  | 1,800                    |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 213,274                   | 125,652                               | 205,970                                | 112,350                  |
| 502101-INSURANCE - COR SHARE             | 138,060                   | 148,680                               | 148,680                                | 191,520                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,156                     | 1,363                                 | 1,204                                  | 1,489                    |
| 502201-SOCIAL SECURITY                   | 58,041                    | 62,676                                | 60,884                                 | 65,507                   |
| 502202-MEDICARE                          | 13,574                    | 14,658                                | 14,239                                 | 15,320                   |
| 502301-TMRS                              | 149,867                   | 155,173                               | 151,780                                | 156,795                  |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 12,349                    | 13,408                                | 13,248                                 | 12,216                   |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,319,834</b>          | <b>1,375,409</b>                      | <b>1,366,952</b>                       | <b>1,487,195</b>         |
| 553271-DUES                              | 329                       | 379                                   | 379                                    | 379                      |
| 553499-OTHER PROFESSIONAL SERVICES       | 15,288                    | 13,104                                | 10,170                                 | 9,072                    |
| <b>Subtotal: 30-Professional Service</b> | <b>15,617</b>             | <b>13,483</b>                         | <b>10,549</b>                          | <b>9,451</b>             |
| 584201-SOLID WASTE DISPOSAL-NTMWD        | 2,624,065                 | 2,593,223                             | 2,593,204                              | 2,811,620                |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>2,624,065</b>          | <b>2,593,223</b>                      | <b>2,593,204</b>                       | <b>2,811,620</b>         |
| 604337-R&M - GARBAGE CONTAINERS          | 120,888                   | 120,000                               | 120,000                                | 120,000                  |
| 624505-CONSTRUCTION-BUILDING IMPR        | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 50-Maintenance</b>          | <b>120,888</b>            | <b>120,000</b>                        | <b>120,000</b>                         | <b>120,000</b>           |
| 676211-ELECTRICITY                       | 2,443                     | 3,500                                 | 3,500                                  | 3,500                    |



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



| Account                                       | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>5710-SOLID WASTE OPERATING FUND</b>        |                   |                              |                               |                  |
| <b>57106073-SOLID WASTE COMMERCIAL</b>        |                   |                              |                               |                  |
| 685501-PRINTING BINDING COPYING               | 3,256             | 6,200                        | 6,200                         | 6,200            |
| 685811-TRAINING                               | 0                 | 0                            | 0                             | 0                |
| 685812-EMPLOYEE APPRECIATION                  | 390               | 390                          | 390                           | 420              |
| 685813-PT EMPLOYEE APPRECIATION               | 0                 | 0                            | 0                             | 0                |
| 685814-VOLUNTEER APPRECIATION                 | 0                 | 0                            | 0                             | 0                |
| 686101-OFFICE SUPPLIES                        | 962               | 1,000                        | 1,000                         | 1,000            |
| 686111-UNIFORMS                               | 3,390             | 6,370                        | 6,370                         | 6,370            |
| 686121-JANITORIAL SUPPLIES                    | 228               | 725                          | 725                           | 725              |
| 686122-GENERAL SUPPLIES - CHEMICALS           | 23                | 300                          | 300                           | 300              |
| 686131-SMALL TOOLS & EQUIPMENT                | 304               | 800                          | 800                           | 800              |
| 686181-POSTAGE                                | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP              | 0                 | 0                            | 0                             | 1,475            |
| 686198-GENERAL SUPPLIES                       | 4,174             | 7,580                        | 10,980                        | 6,480            |
| 686400-SUBSCRIPTIONS                          | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.               | 15,170            | 26,865                       | 30,265                        | 27,270           |
| 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>4,095,574</b>  | <b>4,128,980</b>             | <b>4,120,970</b>              | <b>4,455,536</b> |



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



| Account                                         | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027  |
|-------------------------------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| <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                            | 2,371,000         | 2,291,000                    | 2,477,500                     | 1,715,250         |
| Subtotal: 10-Transfers Out                      | 2,371,000         | 2,291,000                    | 2,477,500                     | 1,715,250         |
| <b>TOTAL: 57109767-SOLID WASTE OTH FIN USES</b> | <b>2,371,000</b>  | <b>2,291,000</b>             | <b>2,477,500</b>              | <b>1,715,250</b>  |
| <b>TOTAL 5710-SOLID WASTE OPERATING FUND</b>    | <b>19,542,718</b> | <b>20,178,323</b>            | <b>20,247,079</b>             | <b>20,711,567</b> |



# **GOLF FUND**

**FY 2026-2027**



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <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                         | 14,400                    | 14,832                                | 18,000                                 | 18,900                   |
| 502104-INSURANCE -L/T DISABILITY         | 0                         | 0                                     | 5                                      | 0                        |
| 502201-SOCIAL SECURITY                   | 0                         | 639                                   | 1,899                                  | 549                      |
| 502202-MEDICARE                          | 0                         | 149                                   | 451                                    | 130                      |
| 502301-TMRS                              | 0                         | 1,609                                 | 4,810                                  | 1,350                    |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502501-UNEMPLOYMENT                      | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 2,026                     | 6,259                                 | 2,000                                  | 2,100                    |
| 502902-HEALTH CLAIMS - RETIREES          | 0                         | 0                                     | 0                                      | 0                        |
| 502941-OTHER SICK LEAVE                  | 0                         | 5,150                                 | 24,000                                 | 5,000                    |
| 502942-OTHER VACATION                    | 0                         | 5,150                                 | 6,000                                  | 2,500                    |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 502999-FRINGE BENEFITS                   | 0                         | 0                                     | 1,000                                  | 500                      |
| <b>Subtotal: 20-Personnel Services</b>   | <b>16,426</b>             | <b>33,788</b>                         | <b>58,165</b>                          | <b>31,029</b>            |
| 553301-AUDIT                             | 1,603                     | 1,750                                 | 1,750                                  | 2,000                    |
| 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             | 28,099                    | 73,987                                | 45,349                                 | 51,818                   |
| 555211-INSURANCE-EQUIPMENT & VEHICLES    | 0                         | 0                                     | 0                                      | 0                        |
| 555299-INSURANCE - OTHER                 | 16,208                    | 22,194                                | 22,194                                 | 35,424                   |
| 555931-AUCTION EXPENDITURES              | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>45,910</b>             | <b>97,931</b>                         | <b>69,293</b>                          | <b>89,242</b>            |
| 500030-PRO CARD HOLDING                  | 0                         | 0                                     | 0                                      | 0                        |
| 655921-MAIL SERVICES                     | 717                       | 728                                   | 741                                    | 804                      |
| 655922-RECORDS MANAGEMENT                | 2,282                     | 2,295                                 | 2,270                                  | 2,400                    |
| 655923-MATERIALS MANAGEMENT              | 0                         | 0                                     | 0                                      | 0                        |
| 655993-BAD DEBTS                         | 0                         | 0                                     | 0                                      | 0                        |
| 655995-FEES                              | 103,188                   | 78,965                                | 105,000                                | 125,000                  |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 241,165                   | 245,265                               | 245,265                                | 489,058                  |



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



| Account                                      | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1800-GOLF COURSE FUND</b>                 |                   |                              |                               |                  |
| <b>18000310-GOLF NON-DEPARTMENTAL</b>        |                   |                              |                               |                  |
| 674131-SOLID WASTE - CITY                    | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                      | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.              | 347,352           | 327,253                      | 353,276                       | 617,262          |
| <b>TOTAL: 18000310-GOLF NON-DEPARTMENTAL</b> | <b>409,688</b>    | <b>458,972</b>               | <b>480,734</b>                | <b>737,533</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>1800-GOLF COURSE FUND</b>             |                           |                                       |                                        |                          |
| <b>18003710-GOLF ADMIN</b>               |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 635,312                   | 648,869                               | 644,834                                | 682,850                  |
| 501103-EXEMPT WAGES                      | 106,843                   | 109,819                               | 109,172                                | 112,963                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 4,250                     | 1,000                                 | 23,500                                 | 0                        |
| 501201-PART-TIME                         | 16,295                    | 17,440                                | 5,158                                  | 11,440                   |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 175,506                   | 135,000                               | 170,000                                | 151,627                  |
| 502101-INSURANCE - COR SHARE             | 149,580                   | 148,680                               | 148,680                                | 191,520                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 1,180                     | 1,213                                 | 1,171                                  | 1,251                    |
| 502201-SOCIAL SECURITY                   | 55,660                    | 56,896                                | 59,142                                 | 59,584                   |
| 502202-MEDICARE                          | 13,254                    | 13,537                                | 14,085                                 | 14,101                   |
| 502301-TMRS                              | 147,442                   | 143,246                               | 148,439                                | 142,615                  |
| 502302-PARS                              | 212                       | 226                                   | 67                                     | 149                      |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 15,864                    | 17,208                                | 17,168                                 | 15,200                   |
| 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                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>1,325,169</b>          | <b>1,296,890</b>                      | <b>1,345,172</b>                       | <b>1,387,056</b>         |
| 553271-DUES                              | 2,103                     | 1,932                                 | 1,932                                  | 1,932                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 225,000                   | 225,000                               | 225,000                                | 225,000                  |
| 553499-OTHER PROFESSIONAL SERVICES       | 92,337                    | 78,845                                | 82,591                                 | 82,800                   |
| 555211-INSURANCE-EQUIPMENT & VEHICLES    | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>319,440</b>            | <b>305,777</b>                        | <b>309,523</b>                         | <b>309,732</b>           |
| 583497-CLOUD COMPUTING                   | 4,381                     | 8,316                                 | 8,316                                  | 8,316                    |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 152,122                   | 172,910                               | 172,910                                | 185,518                  |
| <b>Subtotal: 40-Contracts</b>            | <b>156,503</b>            | <b>181,226</b>                        | <b>181,226</b>                         | <b>193,834</b>           |
| 604308-REPAIR & MAINTENANCE- EQUIPMENT   | 84,785                    | 91,000                                | 91,000                                 | 91,000                   |
| 604323-R&M SOFTWARE                      | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1800-GOLF COURSE FUND</b>         |                   |                              |                               |                  |
| <b>18003710-GOLF ADMIN</b>           |                   |                              |                               |                  |
| 604395-REPAIR&MAINTENANCE-IRRIGATION | 32,886            | 45,000                       | 45,000                        | 45,000           |
| 604399-REPAIR & MAINTENANCE - OTHER  | 4,848             | 10,000                       | 10,000                        | 10,000           |
| Subtotal: 50-Maintenance             | 122,519           | 146,000                      | 146,000                       | 146,000          |
| 635401-ADVERTISING                   | 2,652             | 5,700                        | 5,700                         | 5,700            |
| 655999-OTHER UNCLASSIFIED EXPENSE    | 0                 | 0                            | 0                             | 0                |
| 675301-PHONE                         | 0                 | 0                            | 0                             | 0                |
| 675302-PH LONG DISTANCE              | 0                 | 0                            | 0                             | 0                |
| 676211-ELECTRICITY                   | 126,152           | 100,000                      | 140,000                       | 158,000          |
| 685501-PRINTING BINDING COPYING      | 11,495            | 10,000                       | 10,000                        | 10,000           |
| 685811-TRAINING                      | 1,986             | 2,940                        | 8,340                         | 8,340            |
| 685812-EMPLOYEE APPRECIATION         | 0                 | 420                          | 420                           | 420              |
| 685813-PT EMPLOYEE APPRECIATION      | 0                 | 30                           | 30                            | 30               |
| 686101-OFFICE SUPPLIES               | 5,534             | 6,500                        | 6,500                         | 6,500            |
| 686111-UNIFORMS                      | 5,539             | 7,000                        | 7,000                         | 7,000            |
| 686121-JANITORIAL SUPPLIES           | 7,089             | 10,000                       | 10,000                        | 20,000           |
| 686131-SMALL TOOLS & EQUIPMENT       | 51,482            | 53,000                       | 53,000                        | 53,000           |
| 686171-LANDSCAPE SUPPLIES            | 381,179           | 400,000                      | 400,000                       | 420,000          |
| 686192-NC REPAIR & MAINTANANCE       | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES              | 0                 | 0                            | 0                             | 0                |
| 686531-FUEL                          | 44,991            | 60,000                       | 60,000                        | 60,000           |
| Subtotal: 60-Supplies and Misc.      | 638,099           | 655,590                      | 700,990                       | 748,990          |
| 707102-LAND BETTERMENT               | 20,259            | 35,000                       | 35,000                        | 45,000           |
| 707301-IMPROVEMENTS-OTH THAN BLDGS   | 39,167            | 25,000                       | 25,000                        | 25,000           |
| 707453-MACHINERY & EQUIPMENT         | 0                 | 0                            | 0                             | 0                |
| 707499-OTHER CAPITAL ITEMS           | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                 | 59,426            | 60,000                       | 60,000                        | 70,000           |
| <b>TOTAL: 18003710-GOLF ADMIN</b>    | <b>2,621,156</b>  | <b>2,645,483</b>             | <b>2,742,911</b>              | <b>2,855,612</b> |



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



| Account                                          | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1800-GOLF COURSE FUND</b>                     |                   |                              |                               |                  |
| <b>18009767-GOLF OTHER FINANCING USES</b>        |                   |                              |                               |                  |
| 760010-OTHER FINANCING USES                      | 0                 | 0                            | 0                             | 0                |
| 760020-TRANSFERS OUT                             | 549,600           | 353,000                      | 896,750                       | 836,500          |
| Subtotal: 10-Transfers Out                       | 549,600           | 353,000                      | 896,750                       | 836,500          |
| <b>TOTAL: 18009767-GOLF OTHER FINANCING USES</b> | <b>549,600</b>    | <b>353,000</b>               | <b>896,750</b>                | <b>836,500</b>   |
| <b>TOTAL 1800-GOLF COURSE FUND</b>               | <b>3,580,444</b>  | <b>3,457,455</b>             | <b>4,120,395</b>              | <b>4,429,645</b> |

# **HOTEL/MOTEL TAX FUND**

**FY 2026-2027**



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>         |                           |                                       |                                        |                          |
| <b>15100216-H/M CVB</b>                  |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 127,110                   | 129,847                               | 129,882                                | 0                        |
| 501102-NON EXEMPT WAGES                  | 42,824                    | 44,747                                | 43,758                                 | 0                        |
| 501103-EXEMPT WAGES                      | 81,116                    | 83,987                                | 77,549                                 | 0                        |
| 501105-OTHER PAY                         | 0                         | 21,690                                | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 20,683                    | 0                                     | 22,815                                 | 0                        |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 417                       | 650                                   | 252                                    | 0                        |
| 502101-INSURANCE - COR SHARE             | 31,860                    | 31,860                                | 31,860                                 | 0                        |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 401                       | 414                                   | 389                                    | 0                        |
| 502201-SOCIAL SECURITY                   | 17,427                    | 18,390                                | 17,847                                 | 0                        |
| 502202-MEDICARE                          | 4,076                     | 4,301                                 | 4,174                                  | 0                        |
| 502301-TMRS                              | 44,971                    | 46,298                                | 44,416                                 | 0                        |
| 502302-PARS                              | 0                         | 0                                     | 0                                      | 0                        |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 3,416                     | 3,704                                 | 3,640                                  | 0                        |
| 502941-SICK LEAVE                        | 0                         | 0                                     | 0                                      | 0                        |
| 502942-VACATION                          | 0                         | 0                                     | 0                                      | 0                        |
| 502981-BENEFITS & ADJUSTMENTS            | 0                         | 0                                     | 0                                      | 0                        |
| 505871-PERSONAL AUTO                     | 12,026                    | 11,976                                | 11,976                                 | 0                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>386,327</b>            | <b>397,864</b>                        | <b>388,558</b>                         | <b>0</b>                 |
| 553271-DUES                              | 2,055                     | 4,368                                 | 3,038                                  | 0                        |
| 553399-CONTRACTUAL SERVICES - OTHER      | 7,159                     | 7,159                                 | 17,053                                 | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 29,167                    | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>38,381</b>             | <b>11,527</b>                         | <b>20,091</b>                          | <b>0</b>                 |
| 635401-ADVERTISING                       | 38,840                    | 43,300                                | 48,204                                 | 0                        |
| 635402-ADVERTISING EXHIBITS & SHOWS      | 0                         | 7,000                                 | 0                                      | 0                        |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 4,971                     | 7,900                                 | 6,993                                  | 0                        |
| 685501-PRINTING BINDING COPYING          | 501                       | 15,365                                | 17,829                                 | 0                        |
| 685801-TRAVEL                            | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                          | 0                         | 0                                     | 900                                    | 0                        |
| 685812-EMPLOYEE APPRECIATION             | 0                         | 90                                    | 90                                     | 0                        |





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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>     |                   |                              |                               |                  |
| <b>15100216-H/M CVB</b>              |                   |                              |                               |                  |
| 686101-OFFICE SUPPLIES               | 551               | 700                          | 700                           | 0                |
| 686111-UNIFORMS                      | 0                 | 0                            | 0                             | 0                |
| 686172-RECREATION/EDUCATION SUPPLIES | 0                 | 0                            | 0                             | 0                |
| 686181-POSTAGE                       | 0                 | 0                            | 0                             | 0                |
| 686195-COMPUTER SOFTWARE NON CAP     | 0                 | 0                            | 0                             | 0                |
| 686301-CATERING                      | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.      | 44,863            | 74,355                       | 74,716                        | 0                |
| <b>TOTAL: 15100216-H/M CVB</b>       | <b>469,571</b>    | <b>483,746</b>               | <b>483,365</b>                | <b>0</b>         |



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



| <b>Account</b>                                 | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>               |                           |                                       |                                        |                          |
| <b>15100227-EISEMANN CENTER RENEWAL</b>        |                           |                                       |                                        |                          |
| 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                         | 0                                     | 0                                      | 0                        |
| Subtotal: 50-Maintenance                       | 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                   | 20,000                    | 0                                     | 0                                      | 0                        |
| 707499-OTHER CAPITAL ITEMS                     | 255,455                   | 0                                     | 0                                      | 0                        |
| Subtotal: 70-Capital                           | 275,455                   | 0                                     | 0                                      | 0                        |
| <b>TOTAL: 15100227-EISEMANN CENTER RENEWAL</b> | <b>275,455</b>            | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |



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



| Account                                        | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>               |                   |                              |                               |                  |
| <b>15100228-EISEMANN GARAGE RENEWAL</b>        |                   |                              |                               |                  |
| 624505-CONSTRUCTION-BUILDING IMPR              | 0                 | 0                            | 24,961                        | 0                |
| Subtotal: 50-Maintenance                       | 0                 | 0                            | 24,961                        | 0                |
| <b>TOTAL: 15100228-EISEMANN GARAGE RENEWAL</b> | <b>0</b>          | <b>0</b>                     | <b>24,961</b>                 | <b>0</b>         |



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



| Account                                     | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|---------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>            |                   |                              |                               |                  |
| <b>15100310-H/M NON-DEPARTMENTAL</b>        |                   |                              |                               |                  |
| 502101-INSURANCE - COR SHARE                | 532               | 0                            | 0                             | 0                |
| 502103-RETIREEES                            | 0                 | 0                            | 0                             | 0                |
| 502104-INSURANCE -L/T DISABILITY            | 4                 | 150                          | 20                            | 20               |
| 502201-SOCIAL SECURITY                      | 1,241             | 2,883                        | 2,499                         | 2,799            |
| 502202-MEDICARE                             | 290               | 674                          | 655                           | 655              |
| 502301-TMRS                                 | 3,139             | 7,262                        | 7,090                         | 6,886            |
| 502501-UNEMPLOYMENT                         | 0                 | 1,576                        | 0                             | 0                |
| 502941-OTHER SICK LEAVE                     | 16,754            | 29,294                       | 15,000                        | 25,000           |
| 502942-OTHER VACATION                       | 3,508             | 15,706                       | 30,000                        | 20,000           |
| 502981-BENEFITS & ADJUSTMENTS               | 0                 | 0                            | 0                             | 0                |
| 502999-FRINGS BENEFITS                      | 0                 | 139                          | 150                           | 150              |
| Subtotal: 20-Personnel Services             | 25,469            | 57,684                       | 55,414                        | 55,510           |
| 553201-BOARDS & COMMISSIONS EXPENSES        | 3,046             | 4,635                        | 4,536                         | 4,635            |
| 553301-AUDIT                                | 6,303             | 11,650                       | 11,750                        | 11,900           |
| 553399-CONTRACTUAL SERVICES - OTHER         | 1,200             | 1,236                        | 3,000                         | 3,000            |
| 553402-CONSULTANTS                          | 0                 | 0                            | 0                             | 0                |
| 553501-ECONOMIC DEVELOPMENT                 | 0                 | 0                            | 0                             | 0                |
| 555942-ARTS                                 | 375,000           | 375,000                      | 375,000                       | 375,000          |
| 555950-HOTEL INCENTIVES                     | 21,933            | 27,500                       | 23,433                        | 28,000           |
| Subtotal: 30-Professional Service           | 407,482           | 420,021                      | 417,719                       | 422,535          |
| 585981-WILDFLOWER! FESTIVAL                 | 788,425           | 778,000                      | 766,850                       | 472,500          |
| 585998-SPECIAL EVENTS                       | 6,635             | 9,680                        | 9,680                         | 9,680            |
| Subtotal: 40-Contracts                      | 795,060           | 787,680                      | 776,530                       | 482,180          |
| 500030-PRO CARD HOLDING                     | 0                 | 0                            | 0                             | 0                |
| 635401-ADVERTISING                          | 0                 | 1,000                        | 7,000                         | 1,000            |
| 655999-OTHER UNCLASSIFIED EXPENSE           | 1,065,305         | 1,083,416                    | 1,083,416                     | 1,080,165        |
| 686198-GENERAL SUPPLIES                     | 0                 | 2,000                        | 2,000                         | 2,000            |
| Subtotal: 60-Supplies and Misc.             | 1,065,305         | 1,086,416                    | 1,092,416                     | 1,083,165        |
| <b>TOTAL: 15100310-H/M NON-DEPARTMENTAL</b> | <b>2,293,316</b>  | <b>2,351,801</b>             | <b>2,342,079</b>              | <b>2,043,390</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>         |                           |                                       |                                        |                          |
| <b>15100927-EISEMANN CENTER</b>          |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 191,342                   | 195,461                               | 195,461                                | 202,302                  |
| 501102-NON EXEMPT WAGES                  | 1,080,463                 | 1,193,178                             | 1,126,090                              | 1,269,148                |
| 501103-EXEMPT WAGES                      | 422,696                   | 441,803                               | 457,799                                | 470,406                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 9,690                     | 1,800                                 | 3,570                                  | 3,600                    |
| 501201-PART-TIME                         | 100,019                   | 187,190                               | 133,744                                | 190,978                  |
| 501203-CONTRACT LABOR                    | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 59,896                    | 67,500                                | 67,500                                 | 67,500                   |
| 502101-INSURANCE - COR SHARE             | 318,600                   | 318,600                               | 318,600                                | 417,240                  |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 2,631                     | 2,924                                 | 2,754                                  | 3,107                    |
| 502201-SOCIAL SECURITY                   | 105,601                   | 118,792                               | 113,575                                | 125,693                  |
| 502202-MEDICARE                          | 26,398                    | 30,523                                | 28,724                                 | 32,165                   |
| 502301-TMRS                              | 277,818                   | 299,357                               | 285,344                                | 300,851                  |
| 502302-PARS                              | 1,301                     | 2,434                                 | 1,737                                  | 2,483                    |
| 502601-WORKERS COMP                      | 0                         | 0                                     | 0                                      | 0                        |
| 502901-LONGEVITY                         | 11,379                    | 13,744                                | 12,044                                 | 14,344                   |
| 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                        |
| <b>Subtotal: 20-Personnel Services</b>   | <b>2,607,832</b>          | <b>2,873,306</b>                      | <b>2,746,942</b>                       | <b>3,099,817</b>         |
| 553271-DUES                              | 24,286                    | 24,936                                | 25,099                                 | 25,899                   |
| 553397-REIMBURSED RENTAL CLIENT EXP      | 652,527                   | 503,900                               | 651,138                                | 504,089                  |
| 553399-CONTRACTUAL SERVICES - OTHER      | 179,532                   | 203,093                               | 198,600                                | 193,555                  |
| 553402-CONSULTANTS                       | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 39,368                    | 46,815                                | 46,315                                 | 44,935                   |
| <b>Subtotal: 30-Professional Service</b> | <b>895,713</b>            | <b>778,744</b>                        | <b>921,152</b>                         | <b>768,478</b>           |
| 584422-RENTALS-MACHINERY & EQUIPMENT     | 0                         | 0                                     | 0                                      | 0                        |
| 584423-RENTALS - OFFICE EQUIPMENT        | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 40-Contracts</b>            | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 604323-R&M SOFTWARE                      | 55,513                    | 93,222                                | 87,301                                 | 94,021                   |



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



| Account                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|--------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>     |                   |                              |                               |                  |
| <b>15100927-EISEMANN CENTER</b>      |                   |                              |                               |                  |
| 604324-R&M COMPUTER HARDWARE         | 0                 | 0                            | 0                             | 0                |
| 604399-REPAIR & MAINTENANCE - OTHER  | 7,399             | 8,000                        | 8,000                         | 10,000           |
| 624506-CONSTRUCTION-ELEVATOR         | 0                 | 0                            | 0                             | 0                |
| <b>Subtotal: 50-Maintenance</b>      | <b>62,912</b>     | <b>101,222</b>               | <b>95,301</b>                 | <b>104,021</b>   |
| 635401-ADVERTISING                   | 60,845            | 77,700                       | 77,700                        | 101,600          |
| 655923-MATERIALS MANAGEMENT          | 0                 | 0                            | 0                             | 0                |
| 655993-BAD DEBTS                     | 2,353             | 0                            | 0                             | 0                |
| 655995-FEES                          | 227,421           | 200,800                      | 250,000                       | 200,100          |
| 655996-CASH (OVER) & SHORT           | 24                | 0                            | 0                             | 0                |
| 655999-OTHER UNCLASSIFIED EXPENSE    | 2,211             | 2,250                        | 750                           | 2,250            |
| 674131-SOLID WASTE - CITY            | 0                 | 0                            | 0                             | 0                |
| 675301-PHONE                         | 5,808             | 6,000                        | 6,000                         | 6,900            |
| 676211-ELECTRICITY                   | 196,702           | 211,500                      | 204,000                       | 204,000          |
| 685501-PRINTING BINDING COPYING      | 22,205            | 24,505                       | 24,505                        | 40,455           |
| 685801-TRAVEL                        | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                      | 22,779            | 14,550                       | 22,899                        | 21,700           |
| 685812-EMPLOYEE APPRECIATION         | 900               | 900                          | 900                           | 900              |
| 685813-PT EMPLOYEE APPRECIATION      | 300               | 300                          | 300                           | 300              |
| 685814-VOLUNTEER APPRECIATION        | 4,200             | 4,200                        | 4,200                         | 4,200            |
| 686101-OFFICE SUPPLIES               | 8,528             | 11,600                       | 10,000                        | 11,600           |
| 686111-UNIFORMS                      | 5,205             | 9,850                        | 5,950                         | 9,850            |
| 686121-JANITORIAL SUPPLIES           | 29,430            | 31,800                       | 31,800                        | 31,800           |
| 686131-SMALL TOOLS & EQUIPMENT       | 0                 | 0                            | 0                             | 0                |
| 686151-GEN SUPPLIES - BLDG MATERIALS | 16,683            | 21,950                       | 21,750                        | 21,950           |
| 686152-GEN SUPPLIES-PAINT & PAINTING | 0                 | 0                            | 0                             | 5,000            |
| 686171-LANDSCAPE SUPPLIES            | 0                 | 0                            | 0                             | 0                |
| 686181-POSTAGE                       | 5,849             | 12,650                       | 6,950                         | 12,650           |
| 686191-NC FURNITURE & EQUIPMENT      | 8,457             | 8,950                        | 3,150                         | 3,150            |
| 686192-NC REPAIR & MAINTANANCE       | 0                 | 0                            | 0                             | 0                |
| 686194-COMPUTER HARDWARE NON CAP     | 1,955             | 10,300                       | 10,480                        | 10,300           |
| 686196-LIGHTING SUPPLY               | 2,895             | 7,750                        | 7,750                         | 7,750            |
| 686198-GENERAL SUPPLIES              | 63,816            | 70,825                       | 35,850                        | 45,825           |



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



| Account                                | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|----------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>       |                   |                              |                               |                  |
| <b>15100927-EISEMANN CENTER</b>        |                   |                              |                               |                  |
| 686301-CATERING                        | 18,807            | 22,000                       | 22,000                        | 22,000           |
| 686400-SUBSCRIPTIONS                   | 4,937             | 5,064                        | 5,213                         | 5,774            |
| Subtotal: 60-Supplies and Misc.        | 712,310           | 755,444                      | 752,147                       | 770,054          |
| 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                             | 66,200           |
| 707524-CONSTRUCTION                    | 0                 | 0                            | 0                             | 0                |
| Subtotal: 70-Capital                   | 0                 | 0                            | 0                             | 66,200           |
| <b>TOTAL: 15100927-EISEMANN CENTER</b> | <b>4,278,767</b>  | <b>4,508,716</b>             | <b>4,515,542</b>              | <b>4,808,570</b> |



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



| Account                                        | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>               |                   |                              |                               |                  |
| <b>15100928-EISEMANN PARKING GARAGE</b>        |                   |                              |                               |                  |
| 553271-DUES                                    | 0                 | 0                            | 0                             | 0                |
| 553399-CONTRACTUAL SERVICES - OTHER            | 528,602           | 580,896                      | 498,000                       | 590,700          |
| Subtotal: 30-Professional Service              | 528,602           | 580,896                      | 498,000                       | 590,700          |
| 624506-CONSTRUCTION-ELEVATOR                   | 0                 | 2,604                        | 2,604                         | 2,604            |
| Subtotal: 50-Maintenance                       | 0                 | 2,604                        | 2,604                         | 2,604            |
| 655923-MATERIALS MANAGEMENT                    | 0                 | 0                            | 0                             | 0                |
| 655993-BAD DEBTS                               | 0                 | 0                            | 0                             | 0                |
| 655995-FEES                                    | 6,676             | 7,440                        | 7,700                         | 7,716            |
| 655996-CASH (OVER) & SHORT                     | 0                 | 0                            | 0                             | 0                |
| 655999-OTHER UNCLASSIFIED EXPENSE              | 165               | 1,000                        | 1,000                         | 1,000            |
| 675301-PHONE                                   | 2,409             | 3,000                        | 3,000                         | 3,000            |
| 676211-ELECTRICITY                             | 98,351            | 102,000                      | 102,000                       | 102,000          |
| 685501-PRINTING BINDING COPYING                | 0                 | 0                            | 0                             | 0                |
| 685801-TRAVEL                                  | 0                 | 0                            | 0                             | 0                |
| 685811-TRAINING                                | 0                 | 0                            | 0                             | 0                |
| 686192-NC REPAIR & MAINTANANCE                 | 0                 | 750                          | 750                           | 750              |
| 686196-LIGHTING SUPPLY                         | 623               | 1,000                        | 1,000                         | 1,000            |
| 686198-GENERAL SUPPLIES                        | 102               | 500                          | 500                           | 500              |
| 686301-CATERING                                | 0                 | 0                            | 0                             | 0                |
| Subtotal: 60-Supplies and Misc.                | 108,326           | 115,690                      | 115,950                       | 115,966          |
| 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>636,928</b>    | <b>699,190</b>               | <b>616,554</b>                | <b>709,270</b>   |





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



| Account                                         | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|-------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <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             | 746,934           | 490,290                      | 332,726                       | 511,665          |
| 553499-OTHER PROFESSIONAL SERVICES              | 134,630           | 145,312                      | 112,650                       | 123,110          |
| Subtotal: 30-Professional Service               | 881,564           | 635,602                      | 445,376                       | 634,775          |
| 584422-RENTALS-MACHINERY & EQUIPMENT            | 30,195            | 22,845                       | 11,106                        | 13,825           |
| 585998-SPECIAL EVENTS                           | 1,731             | 250                          | 0                             | 180,000          |
| Subtotal: 40-Contracts                          | 31,926            | 23,095                       | 11,106                        | 193,825          |
| 635401-ADVERTISING                              | 161,800           | 173,437                      | 119,489                       | 182,837          |
| 635499-FUTURE PROMOTIONS ADVERTISING            | 25,918            | 32,500                       | 32,500                        | 32,500           |
| 655999-OTHER UNCLASSIFIED EXPENSE               | 66,909            | 47,415                       | 37,187                        | 47,857           |
| 685501-PRINTING BINDING COPYING                 | 17,846            | 37,620                       | 17,560                        | 35,306           |
| 686181-POSTAGE                                  | 0                 | 0                            | 0                             | 0                |
| 686198-GENERAL SUPPLIES                         | 1,967             | 3,500                        | 3,500                         | 3,500            |
| 686301-CATERING                                 | 29,848            | 39,250                       | 28,557                        | 41,820           |
| Subtotal: 60-Supplies and Misc.                 | 304,288           | 333,722                      | 238,793                       | 343,820          |
| <b>TOTAL: 15100929-EISEMANN CENTER PRESENTS</b> | <b>1,217,777</b>  | <b>992,419</b>               | <b>695,275</b>                | <b>1,172,420</b> |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>         |                           |                                       |                                        |                          |
| <b>15103010-HOTEL/MOTEL PARKS</b>        |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 0                         | 0                                     | 0                                      | 0                        |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 120,953                  |
| 501105-OTHER PAY                         | 0                         | 0                                     | 0                                      | 0                        |
| 501106-ADDITIONAL COMPENSATION           | 0                         | 0                                     | 0                                      | 20,533                   |
| 501201-PART-TIME                         | 0                         | 0                                     | 0                                      | 0                        |
| 501301-OVERTIME                          | 0                         | 0                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE             | 0                         | 0                                     | 0                                      | 12,312                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 0                         | 0                                     | 0                                      | 194                      |
| 502201-SOCIAL SECURITY                   | 0                         | 0                                     | 0                                      | 9,279                    |
| 502202-MEDICARE                          | 0                         | 0                                     | 0                                      | 2,170                    |
| 502301-TMRS                              | 0                         | 0                                     | 0                                      | 22,210                   |
| 502901-LONGEVITY                         | 0                         | 0                                     | 0                                      | 2,786                    |
| 505871-PERSONAL AUTO                     | 0                         | 0                                     | 0                                      | 5,389                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>195,826</b>           |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 0                        |
| 553399-CONTRACTUAL SERVICES - OTHER      | 0                         | 0                                     | 0                                      | 0                        |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>0</b>                 |
| 635401-ADVERTISING                       | 0                         | 0                                     | 0                                      | 0                        |
| 635402-ADVERTISING EXHIBITS & SHOWS      | 0                         | 0                                     | 0                                      | 0                        |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 0                         | 0                                     | 0                                      | 0                        |
| 685501-PRINTING BINDING COPYING          | 0                         | 0                                     | 0                                      | 0                        |
| 685801-TRAVEL                            | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                          | 0                         | 0                                     | 0                                      | 1,200                    |
| 685812-EMPLOYEE APPRECIATION             | 0                         | 0                                     | 0                                      | 0                        |
| 686101-OFFICE SUPPLIES                   | 0                         | 0                                     | 0                                      | 0                        |
| 686111-UNIFORMS                          | 0                         | 0                                     | 0                                      | 0                        |
| 686181-POSTAGE                           | 0                         | 0                                     | 0                                      | 0                        |
| 686195-COMPUTER SOFTWARE NON CAP         | 0                         | 0                                     | 0                                      | 0                        |
| 686301-CATERING                          | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>         |                   |                              |                               |                  |
| <b>15103010-HOTEL/MOTEL PARKS</b>        |                   |                              |                               |                  |
| Subtotal: 60-Supplies and Misc.          | 0                 | 0                            | 0                             | 1,200            |
| <b>TOTAL: 15103010-HOTEL/MOTEL PARKS</b> | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>197,026</b>   |



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



| <b>Account</b>                           | <b>Actuals<br/>FY2025</b> | <b>Original<br/>Budget<br/>FY2026</b> | <b>Projected<br/>Budget<br/>FY2026</b> | <b>Budget<br/>FY2027</b> |
|------------------------------------------|---------------------------|---------------------------------------|----------------------------------------|--------------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>         |                           |                                       |                                        |                          |
| <b>15104210-HOTEL/MOTEL COMMS</b>        |                           |                                       |                                        |                          |
| 501101-MANAGEMENT                        | 0                         | 0                                     | 0                                      | 0                        |
| 501102-NON EXEMPT WAGES                  | 0                         | 0                                     | 0                                      | 0                        |
| 501103-EXEMPT WAGES                      | 0                         | 0                                     | 0                                      | 89,331                   |
| 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                                     | 0                                      | 0                        |
| 502101-INSURANCE - COR SHARE             | 0                         | 0                                     | 0                                      | 20,520                   |
| 502102-LIFE & ADD                        | 0                         | 0                                     | 0                                      | 0                        |
| 502104-INSURANCE -L/T DISABILITY         | 0                         | 0                                     | 0                                      | 143                      |
| 502201-SOCIAL SECURITY                   | 0                         | 0                                     | 0                                      | 5,845                    |
| 502202-MEDICARE                          | 0                         | 0                                     | 0                                      | 1,367                    |
| 502301-TMRS                              | 0                         | 0                                     | 0                                      | 13,991                   |
| 502901-LONGEVITY                         | 0                         | 0                                     | 0                                      | 108                      |
| 505871-PERSONAL AUTO                     | 0                         | 0                                     | 0                                      | 4,491                    |
| <b>Subtotal: 20-Personnel Services</b>   | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>135,796</b>           |
| 553271-DUES                              | 0                         | 0                                     | 0                                      | 2,840                    |
| 553399-CONTRACTUAL SERVICES - OTHER      | 0                         | 0                                     | 0                                      | 8,000                    |
| 553499-OTHER PROFESSIONAL SERVICES       | 0                         | 0                                     | 0                                      | 0                        |
| <b>Subtotal: 30-Professional Service</b> | <b>0</b>                  | <b>0</b>                              | <b>0</b>                               | <b>10,840</b>            |
| 635401-ADVERTISING                       | 0                         | 0                                     | 0                                      | 7,500                    |
| 635402-ADVERTISING EXHIBITS & SHOWS      | 0                         | 0                                     | 0                                      | 0                        |
| 655999-OTHER UNCLASSIFIED EXPENSE        | 0                         | 0                                     | 0                                      | 7,700                    |
| 685501-PRINTING BINDING COPYING          | 0                         | 0                                     | 0                                      | 13,798                   |
| 685801-TRAVEL                            | 0                         | 0                                     | 0                                      | 0                        |
| 685811-TRAINING                          | 0                         | 0                                     | 0                                      | 2,000                    |
| 685812-EMPLOYEE APPRECIATION             | 0                         | 0                                     | 0                                      | 0                        |
| 686101-OFFICE SUPPLIES                   | 0                         | 0                                     | 0                                      | 700                      |
| 686111-UNIFORMS                          | 0                         | 0                                     | 0                                      | 0                        |
| 686181-POSTAGE                           | 0                         | 0                                     | 0                                      | 0                        |
| 686195-COMPUTER SOFTWARE NON CAP         | 0                         | 0                                     | 0                                      | 1,800                    |
| 686301-CATERING                          | 0                         | 0                                     | 0                                      | 0                        |



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



| Account                                  | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>         |                   |                              |                               |                  |
| <b>15104210-HOTEL/MOTEL COMMS</b>        |                   |                              |                               |                  |
| Subtotal: 60-Supplies and Misc.          | 0                 | 0                            | 0                             | 33,498           |
| <b>TOTAL: 15104210-HOTEL/MOTEL COMMS</b> | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>180,134</b>   |



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



| Account                                              | Actuals<br>FY2025 | Original<br>Budget<br>FY2026 | Projected<br>Budget<br>FY2026 | Budget<br>FY2027 |
|------------------------------------------------------|-------------------|------------------------------|-------------------------------|------------------|
| <b>1510-HOTEL/MOTEL TAX FUND</b>                     |                   |                              |                               |                  |
| <b>15109767-HOT FUND-OTHER FINANCING USES</b>        |                   |                              |                               |                  |
| 760020-TRANSFERS OUT                                 | 0                 | 0                            | 0                             | 0                |
| Subtotal: 10-Transfers Out                           | 0                 | 0                            | 0                             | 0                |
| <b>TOTAL: 15109767-HOT FUND-OTHER FINANCING USES</b> | <b>0</b>          | <b>0</b>                     | <b>0</b>                      | <b>0</b>         |
| <b>TOTAL 1510-HOTEL/MOTEL TAX FUND</b>               | <b>9,171,814</b>  | <b>9,035,872</b>             | <b>8,677,776</b>              | <b>9,110,810</b> |



RICHARDSON  
TEXAS

# DEBT SERVICE

FY 2026-2027



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**CITY OF RICHARDSON, TX  
FY 2026-2027**

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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 2026-2027, the 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.

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

| <b>FISCAL<br/>YEAR</b> | <b>GENERAL<br/>GOVERNMENT</b> | <b>WATER &amp; SEWER</b> | <b>SOLID WASTE<br/>SERVICES</b> | <b>TOTAL</b>          |
|------------------------|-------------------------------|--------------------------|---------------------------------|-----------------------|
| 2027                   | \$ 53,188,759                 | \$ 11,030,819            | \$ 1,746,942                    | \$ 65,966,520         |
| 2028                   | 41,531,204                    | 10,652,831               | 1,551,150                       | 53,735,185            |
| 2029                   | 34,041,925                    | 10,370,012               | 1,438,600                       | 45,850,537            |
| 2030                   | 34,019,065                    | 10,012,648               | 1,294,025                       | 45,325,738            |
| 2031                   | 28,756,526                    | 9,761,702                | 1,116,250                       | 39,634,478            |
| 2032                   | 28,462,997                    | 9,425,690                | 822,000                         | 38,710,687            |
| 2033                   | 28,274,905                    | 9,288,281                | 584,125                         | 38,147,311            |
| 2034                   | 27,928,246                    | 8,794,350                | 312,625                         | 37,035,221            |
| 2035                   | 27,770,388                    | 8,649,300                | -                               | 36,419,688            |
| 2036                   | 27,797,417                    | 8,159,084                | -                               | 35,956,501            |
| 2037                   | 27,565,347                    | 7,815,172                | -                               | 35,380,519            |
| 2038                   | 24,830,910                    | 7,121,753                | -                               | 31,952,663            |
| 2039                   | 19,025,809                    | 6,728,388                | -                               | 25,754,196            |
| 2040                   | 17,319,902                    | 6,170,563                | -                               | 23,490,464            |
| 2041                   | 17,035,264                    | 5,765,588                | -                               | 22,800,851            |
| 2042                   | 15,321,695                    | 4,867,938                | -                               | 20,189,633            |
| 2043                   | 14,013,014                    | 4,368,863                | -                               | 18,381,876            |
| 2044                   | 9,924,776                     | 3,440,138                | -                               | 13,364,914            |
| 2045                   | 5,515,584                     | 2,457,238                | -                               | 7,972,821             |
| 2046                   | 2,709,759                     | 1,214,544                | -                               | 3,924,303             |
| <b>TOTAL</b>           | <b>\$ 485,033,491</b>         | <b>\$ 146,094,899</b>    | <b>\$ 8,865,717</b>             | <b>\$ 639,994,107</b> |

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

\*Totals may not foot due to rounding

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

| FISCAL YEAR  | PRINCIPAL             | INTEREST              | TOTAL                 |
|--------------|-----------------------|-----------------------|-----------------------|
| 2027         | \$ 45,775,000         | \$ 20,191,520         | \$ 65,966,520         |
| 2028         | \$ 36,080,000         | \$ 17,655,185         | 53,735,185            |
| 2029         | \$ 29,725,000         | \$ 16,125,537         | 45,850,537            |
| 2030         | \$ 30,545,000         | \$ 14,780,738         | 45,325,738            |
| 2031         | \$ 26,070,000         | \$ 13,564,478         | 39,634,478            |
| 2032         | \$ 26,215,000         | \$ 12,495,687         | 38,710,687            |
| 2033         | \$ 26,715,000         | \$ 11,432,311         | 38,147,311            |
| 2034         | \$ 26,670,000         | \$ 10,365,221         | 37,035,221            |
| 2035         | \$ 27,130,000         | \$ 9,289,688          | 36,419,688            |
| 2036         | \$ 27,775,000         | \$ 8,181,501          | 35,956,501            |
| 2037         | \$ 28,350,000         | \$ 7,030,519          | 35,380,519            |
| 2038         | \$ 26,060,000         | \$ 5,892,663          | 31,952,663            |
| 2039         | \$ 20,870,000         | \$ 4,884,196          | 25,754,196            |
| 2040         | \$ 19,500,000         | \$ 3,990,464          | 23,490,464            |
| 2041         | \$ 19,675,000         | \$ 3,125,851          | 22,800,851            |
| 2042         | \$ 17,890,000         | \$ 2,299,633          | 20,189,633            |
| 2043         | \$ 16,880,000         | \$ 1,501,876          | 18,381,876            |
| 2044         | \$ 12,560,000         | \$ 804,914            | 13,364,914            |
| 2045         | \$ 7,640,000          | \$ 332,821            | 7,972,821             |
| 2046         | \$ 3,845,000          | \$ 79,303             | 3,924,303             |
| <b>TOTAL</b> | <b>\$ 475,970,000</b> | <b>\$ 164,024,107</b> | <b>\$ 639,994,107</b> |

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

\*Totals may not foot due to rounding



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

|                                              | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|----------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                       | \$ 3,629,945         | \$ 4,509,595         | \$ 4,511,372           | \$ 4,597,342         | \$ 87,747                     | 1.95%          |
| Reserve for Encumbrances                     | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>       | <b>\$ 3,629,945</b>  | <b>\$ 4,509,595</b>  | <b>\$ 4,511,372</b>    | <b>\$ 4,597,342</b>  | <b>\$ 87,747</b>              | <b>1.95%</b>   |
| <b>Revenues</b>                              |                      |                      |                        |                      |                               |                |
| Current Taxes                                | \$ 49,949,861        | \$ 51,954,105        | \$ 51,517,866          | \$ 53,368,558        | \$ 1,414,453                  | 2.72%          |
| Current Taxes - Adj. for Certification Error | -                    | (250,105)            | -                      | -                    | 250,105                       | -100.00%       |
| Prior Year Taxes                             | (229,681)            | (270,789)            | (387,110)              | (372,429)            | (101,640)                     | 37.53%         |
| Penalties and Interest (Property Taxes)      | 309,457              | 180,268              | 206,599                | 175,661              | (4,607)                       | -2.56%         |
| Interest Earnings                            | 188,105              | 102,565              | 140,285                | 152,069              | 49,504                        | 48.27%         |
| Transfers In - Capital Funds                 | 110,229              | 115,000              | 50,000                 | -                    | (115,000)                     | -100.00%       |
| Transfers In - General Fund                  | 2,265,000            | -                    | 615,000                | -                    | -                             | N/A            |
| <b>Total Revenues</b>                        | <b>\$ 52,592,971</b> | <b>\$ 51,831,044</b> | <b>\$ 52,142,640</b>   | <b>\$ 53,323,859</b> | <b>\$ 1,492,815</b>           | <b>2.88%</b>   |
| <b>Total Available Funds</b>                 | <b>\$ 56,222,916</b> | <b>\$ 56,340,639</b> | <b>\$ 56,654,012</b>   | <b>\$ 57,921,201</b> | <b>\$ 1,580,562</b>           | <b>2.81%</b>   |
| <b>Expenditures</b>                          |                      |                      |                        |                      |                               |                |
| Principal                                    | \$ 37,875,646        | \$ 36,494,752        | \$ 36,494,752          | \$ 38,258,797        | \$ 1,764,045                  | 4.83%          |
| Interest                                     | 13,807,395           | 15,533,918           | 15,533,918             | 15,234,139           | (299,779)                     | -1.93%         |
| Fiscal Charges                               | 28,503               | 28,000               | 28,000                 | 28,000               | -                             | 0.00%          |
| <b>Total Expenditures</b>                    | <b>\$ 51,711,544</b> | <b>\$ 52,056,670</b> | <b>\$ 52,056,670</b>   | <b>\$ 53,520,936</b> | <b>\$ 1,464,266</b>           | <b>2.81%</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>\$ 51,711,544</b> | <b>\$ 52,056,670</b> | <b>\$ 52,056,670</b>   | <b>\$ 53,520,936</b> | <b>\$ 1,464,266</b>           | <b>2.81%</b>   |
| <b>Revenue Over/(Under)</b>                  | <b>\$ 881,427</b>    | <b>\$ (225,626)</b>  | <b>\$ 85,970</b>       | <b>\$ (197,077)</b>  | <b>28,549</b>                 | <b>-12.65%</b> |
| Reserve for Encumbrances                     | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                   | <b>\$ 4,511,372</b>  | <b>\$ 4,283,969</b>  | <b>\$ 4,597,342</b>    | <b>\$ 4,400,265</b>  | <b>\$ 116,296</b>             | <b>2.71%</b>   |
| <b>Days of Fund Balance</b>                  | <b>31.84</b>         | <b>30.04</b>         | <b>32.23</b>           | <b>30.01</b>         | <b>(0.03)</b>                 | <b>-0.10%</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.

**GENERAL GOVERNMENT  
TOTAL DEBT REQUIREMENTS**

| FISCAL YEAR  | PRINCIPAL             | INTEREST              | TOTAL                 |
|--------------|-----------------------|-----------------------|-----------------------|
| 2027         | \$ 37,965,000         | \$ 15,223,759         | \$ 53,188,759         |
| 2028         | \$ 28,270,000         | \$ 13,261,204         | 41,531,204            |
| 2029         | \$ 21,965,000         | \$ 12,076,925         | 34,041,925            |
| 2030         | \$ 22,955,000         | \$ 11,064,065         | 34,019,065            |
| 2031         | \$ 18,585,000         | \$ 10,171,526         | 28,756,526            |
| 2032         | \$ 19,055,000         | \$ 9,407,997          | 28,462,997            |
| 2033         | \$ 19,640,000         | \$ 8,634,905          | 28,274,905            |
| 2034         | \$ 20,080,000         | \$ 7,848,246          | 27,928,246            |
| 2035         | \$ 20,730,000         | \$ 7,040,388          | 27,770,388            |
| 2036         | \$ 21,605,000         | \$ 6,192,417          | 27,797,417            |
| 2037         | \$ 22,265,000         | \$ 5,300,347          | 27,565,347            |
| 2038         | \$ 20,415,000         | \$ 4,415,910          | 24,830,910            |
| 2039         | \$ 15,375,000         | \$ 3,650,809          | 19,025,809            |
| 2040         | \$ 14,330,000         | \$ 2,989,902          | 17,319,902            |
| 2041         | \$ 14,695,000         | \$ 2,340,264          | 17,035,264            |
| 2042         | \$ 13,610,000         | \$ 1,711,695          | 15,321,695            |
| 2043         | \$ 12,910,000         | \$ 1,103,014          | 14,013,014            |
| 2044         | \$ 9,350,000          | \$ 574,776            | 9,924,776             |
| 2045         | \$ 5,285,000          | \$ 230,584            | 5,515,584             |
| 2046         | \$ 2,655,000          | \$ 54,759             | 2,709,759             |
| <b>TOTAL</b> | <b>\$ 361,740,000</b> | <b>\$ 123,293,491</b> | <b>\$ 485,033,491</b> |

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

\*Totals may not foot due to rounding

**GENERAL GOVERNMENT  
DEBT SERVICE REQUIREMENTS BY ISSUE**

| <b>BONDED DEBT</b>                                                     | <b>TOTAL ISSUED</b>   | <b>GENERAL GOVERNMENT ISSUED</b> | <b>PRINCIPAL OUTSTANDING</b> | <b>2026-27 PRINCIPAL</b> | <b>2026-27 INTEREST</b> | <b>2026-27 TOTAL</b> |
|------------------------------------------------------------------------|-----------------------|----------------------------------|------------------------------|--------------------------|-------------------------|----------------------|
| 2026 GENERAL OBLIGATION BONDS                                          | \$ 25,810,000         | \$ 25,810,000                    | \$ 25,810,000                | \$ 3,475,000             | \$ 1,373,155            | \$ 4,848,155         |
| 2026 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 34,695,000            | 13,775,000                       | 13,775,000                   | 360,000                  | 767,226                 | 1,127,226            |
| 2025 GENERAL OBLIGATION BONDS                                          | 61,310,000            | 61,310,000                       | 46,775,000                   | 12,485,000               | 2,026,625               | 14,511,625           |
| 2025A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION           | 20,575,000            | 2,310,000                        | 2,090,000                    | 255,000                  | 98,125                  | 353,125              |
| 2025B COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION - TAXABLE | 6,095,000             | 6,095,000                        | 5,975,000                    | 195,000                  | 309,863                 | 504,863              |
| 2024 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 19,630,000            | 4,335,000                        | 3,875,000                    | 275,000                  | 175,275                 | 450,275              |
| 2024 GENERAL OBLIGATION BONDS                                          | 62,915,000            | 62,915,000                       | 50,345,000                   | 1,770,000                | 2,419,100               | 4,189,100            |
| 2023A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION - TAXABLE | 9,130,000             | 9,130,000                        | 8,325,000                    | 330,000                  | 399,500                 | 729,500              |
| 2023 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 39,875,000            | 24,450,000                       | 21,315,000                   | 1,255,000                | 1,034,375               | 2,289,375            |
| 2023 GENERAL OBLIGATION BONDS                                          | 43,885,000            | 43,885,000                       | 31,045,000                   | 1,185,000                | 1,522,625               | 2,707,625            |
| 2022 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 14,970,000            | 1,305,000                        | 705,000                      | 165,000                  | 24,900                  | 189,900              |
| 2022 GENERAL OBLIGATION BONDS                                          | 28,915,000            | 28,915,000                       | 15,670,000                   | 695,000                  | 610,938                 | 1,305,938            |
| 2021A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION - TAXABLE | 4,045,000             | 4,045,000                        | 3,185,000                    | 185,000                  | 61,537                  | 246,537              |
| 2021 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS                | 14,565,000            | 12,630,000                       | 10,120,000                   | 550,000                  | 238,200                 | 788,200              |
| 2021 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 28,640,000            | 14,565,000                       | 10,155,000                   | 680,000                  | 262,100                 | 942,100              |
| 2020A ADJUSTABLE RATE GENERAL OBLIGATION BONDS                         | 15,015,000            | 15,015,000                       | 1,275,000                    | 305,000                  | 52,148                  | 357,148              |
| 2020 GENERAL OBLIGATION REFUNDING BONDS                                | 47,070,000            | 40,425,000                       | 17,170,000                   | 3,975,000                | 759,125                 | 4,734,125            |
| 2020 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 14,695,000            | 8,640,000                        | 3,290,000                    | 295,000                  | 132,075                 | 427,075              |
| 2019 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 30,565,000            | 17,685,000                       | 6,725,000                    | 820,000                  | 210,550                 | 1,030,550            |
| 2019 GENERAL OBLIGATION BONDS                                          | 16,790,000            | 16,790,000                       | 12,335,000                   | 770,000                  | 383,369                 | 1,153,369            |
| 2018 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 33,470,000            | 26,290,000                       | 14,365,000                   | 955,000                  | 515,425                 | 1,470,425            |
| 2018 GENERAL OBLIGATION BONDS                                          | 38,525,000            | 38,525,000                       | 27,240,000                   | 1,805,000                | 939,138                 | 2,744,138            |
| 2017 GENERAL OBLIGATION BONDS                                          | 19,725,000            | 19,725,000                       | 13,275,000                   | 980,000                  | 429,713                 | 1,409,713            |
| 2017 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 26,245,000            | 20,930,000                       | 11,400,000                   | 840,000                  | 355,288                 | 1,195,288            |
| 2016B GENERAL OBLIGATION TAXABLE BONDS                                 | 5,470,000             | 5,470,000                        | 3,220,000                    | 3,150,000                | 56,939                  | 3,206,939            |
| 2016A GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS               | 23,000,000            | 23,000,000                       | 1,690,000                    | 145,000                  | 48,669                  | 193,669              |
| 2015A COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION           | 6,850,000             | 3,695,000                        | 275,000                      | 25,000                   | 8,318                   | 33,318               |
| 2013 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION            | 8,315,000             | 4,290,000                        | 315,000                      | 40,000                   | 9,461                   | 49,461               |
| <b>TOTAL BONDED DEBT</b>                                               | <b>\$ 700,790,000</b> | <b>\$ 555,955,000</b>            | <b>\$ 361,740,000</b>        | <b>\$ 37,965,000</b>     | <b>\$ 15,223,759</b>    | <b>\$ 53,188,759</b> |

| <b>OTHER LIABILITIES</b>          | <b>TOTAL ISSUED</b>  | <b>GENERAL FUND ISSUED</b> | <b>PRINCIPAL OUTSTANDING</b> | <b>2026-27 PRINCIPAL</b> | <b>2026-27 INTEREST</b> | <b>2026-27 TOTAL</b> |
|-----------------------------------|----------------------|----------------------------|------------------------------|--------------------------|-------------------------|----------------------|
| 2020 STRYKER FIRE EQUIPMENT LEASE | 1,594,112            | 1,594,112                  | 254,689                      | 254,689                  | 10,380                  | 265,069              |
| 2027 POLICE ACADEMY               | 21,422,717           | 21,422,717                 | 21,422,717                   | 39,108                   | -                       | 39,108               |
| <b>TOTAL OTHER LIABILITIES</b>    | <b>\$ 23,016,829</b> | <b>\$ 23,016,829</b>       | <b>\$ 21,677,406</b>         | <b>\$ 293,797</b>        | <b>\$ 10,380</b>        | <b>\$ 304,177</b>    |

|                                                |                       |                       |                       |                      |                      |                      |
|------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>TOTAL BONDED DEBT AND OTHER LIABILITIES</b> | <b>\$ 723,806,829</b> | <b>\$ 578,971,829</b> | <b>\$ 383,417,406</b> | <b>\$ 38,258,797</b> | <b>\$ 15,234,139</b> | <b>\$ 53,492,936</b> |
|------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|

|                           |  |  |  |  |  |                      |
|---------------------------|--|--|--|--|--|----------------------|
| <b>FISCAL CHARGES</b>     |  |  |  |  |  | \$ 28,000            |
| <b>TOTAL EXPENDITURES</b> |  |  |  |  |  | <b>\$ 53,520,936</b> |

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

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



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

|                                           | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |               |
|-------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|---------------|
| Beginning Fund Balance                    | \$ 786,369           | \$ 761,593           | \$ 765,785             | \$ 824,630           | \$ 63,037                     | 8.28%         |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Adjusted Beginning Fund Balance</b>    | <b>\$ 786,369</b>    | <b>\$ 761,593</b>    | <b>\$ 765,785</b>      | <b>\$ 824,630</b>    | <b>\$ 63,037</b>              | <b>8.28%</b>  |
| <b>Revenues</b>                           |                      |                      |                        |                      |                               |               |
| Property Taxes                            | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A           |
| Interest Earnings                         | 17,716               | 10,814               | 16,300                 | 17,769               | 6,955                         | 64.31%        |
| Transfers In - Water and Sewer Fund       | 9,022,000            | 9,939,000            | 9,939,000              | 11,102,500           | 1,163,500                     | 11.71%        |
| Transfers In - Capital Funds (Close Outs) | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Total Revenues</b>                     | <b>\$ 9,039,716</b>  | <b>\$ 9,949,814</b>  | <b>\$ 9,955,300</b>    | <b>\$ 11,120,269</b> | <b>\$ 1,170,455</b>           | <b>11.76%</b> |
| <b>Total Available Funds</b>              | <b>\$ 9,826,085</b>  | <b>\$ 10,711,407</b> | <b>\$ 10,721,085</b>   | <b>\$ 11,944,899</b> | <b>\$ 1,233,492</b>           | <b>11.52%</b> |
| <b>Expenditures</b>                       |                      |                      |                        |                      |                               |               |
| Principal                                 | \$ 5,635,000         | \$ 5,885,000         | \$ 5,885,000           | \$ 6,420,000         | \$ 535,000                    | 9.09%         |
| Interest                                  | 3,417,798            | 4,004,455            | 4,004,455              | 4,610,819            | 606,364                       | 15.14%        |
| Fiscal Charges                            | 7,502                | 7,000                | 7,000                  | 7,000                | -                             | 0.00%         |
| <b>Total Expenditures</b>                 | <b>\$ 9,060,300</b>  | <b>\$ 9,896,455</b>  | <b>\$ 9,896,455</b>    | <b>\$ 11,037,819</b> | <b>\$ 1,141,364</b>           | <b>11.53%</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>\$ 9,060,300</b>  | <b>\$ 9,896,455</b>  | <b>\$ 9,896,455</b>    | <b>\$ 11,037,819</b> | <b>\$ 1,141,364</b>           | <b>11.53%</b> |
| <b>Revenue Over/(Under)</b>               | <b>\$ (20,584)</b>   | <b>\$ 53,359</b>     | <b>\$ 58,845</b>       | <b>\$ 82,450</b>     | <b>29,091</b>                 | <b>54.52%</b> |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A           |
| <b>Ending Fund Balance</b>                | <b>\$ 765,785</b>    | <b>\$ 814,952</b>    | <b>\$ 824,630</b>      | <b>\$ 907,080</b>    | <b>\$ 92,128</b>              | <b>11.30%</b> |
| <b>Days of Fund Balance</b>               | <b>30.85</b>         | <b>30.06</b>         | <b>30.41</b>           | <b>30.00</b>         | <b>(0.06)</b>                 | <b>-0.20%</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 AND SEWER  
TOTAL DEBT REQUIREMENTS**

| FISCAL YEAR  | PRINCIPAL             | INTEREST             | TOTAL                 |
|--------------|-----------------------|----------------------|-----------------------|
| 2027         | 6,420,000             | 4,610,819            | 11,030,819            |
| 2028         | 6,530,000             | 4,122,831            | 10,652,831            |
| 2029         | 6,535,000             | 3,835,012            | 10,370,012            |
| 2030         | 6,455,000             | 3,557,648            | 10,012,648            |
| 2031         | 6,475,000             | 3,286,702            | 9,761,702             |
| 2032         | 6,400,000             | 3,025,690            | 9,425,690             |
| 2033         | 6,520,000             | 2,768,281            | 9,288,281             |
| 2034         | 6,285,000             | 2,509,350            | 8,794,350             |
| 2035         | 6,400,000             | 2,249,300            | 8,649,300             |
| 2036         | 6,170,000             | 1,989,084            | 8,159,084             |
| 2037         | 6,085,000             | 1,730,172            | 7,815,172             |
| 2038         | 5,645,000             | 1,476,753            | 7,121,753             |
| 2039         | 5,495,000             | 1,233,388            | 6,728,388             |
| 2040         | 5,170,000             | 1,000,563            | 6,170,563             |
| 2041         | 4,980,000             | 785,588              | 5,765,588             |
| 2042         | 4,280,000             | 587,938              | 4,867,938             |
| 2043         | 3,970,000             | 398,863              | 4,368,863             |
| 2044         | 3,210,000             | 230,138              | 3,440,138             |
| 2045         | 2,355,000             | 102,238              | 2,457,238             |
| 2046         | 1,190,000             | 24,544               | 1,214,544             |
| <b>TOTAL</b> | <b>\$ 106,570,000</b> | <b>\$ 39,524,899</b> | <b>\$ 146,094,899</b> |

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

\*Totals may not foot due to rounding

**WATER AND SEWER  
DEBT SERVICE REQUIREMENTS BY ISSUE**

| BONDED DEBT                                                     | TOTAL ISSUED          | WATER &<br>SEWER ISSUED | PRINCIPAL<br>OUTSTANDING | 2026-27<br>PRINCIPAL | 2026-27<br>INTEREST | 2026-27 TOTAL        |
|-----------------------------------------------------------------|-----------------------|-------------------------|--------------------------|----------------------|---------------------|----------------------|
| 2026 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | \$ 34,695,000         | \$ 18,890,000           | \$ 18,890,000            | \$ 435,000           | \$ 1,057,891        | \$ 1,492,891         |
| 2025A COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION | \$ 20,575,000         | \$ 16,490,000           | \$ 16,150,000            | \$ 540,000           | \$ 794,000          | \$ 1,334,000         |
| 2024 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 19,630,000            | 13,740,000              | 12,980,000               | 485,000              | 600,875             | 1,085,875            |
| 2023 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 39,875,000            | 13,495,000              | 12,260,000               | 505,000              | 600,375             | 1,105,375            |
| 2022 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 14,970,000            | 12,490,000              | 10,415,000               | 600,000              | 404,600             | 1,004,600            |
| 2021 GENERAL OBLIGATION REFUNDING BONDS                         | 14,565,000            | 1,935,000               | 1,060,000                | 195,000              | 33,900              | 228,900              |
| 2021 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 28,640,000            | 13,015,000              | 10,300,000               | 630,000              | 261,600             | 891,600              |
| 2020 GENERAL OBLIGATION REFUNDING BONDS                         | 47,070,000            | 5,880,000               | 1,945,000                | 535,000              | 83,875              | 618,875              |
| 2020 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 14,695,000            | 7,920,000               | 5,935,000                | 415,000              | 240,175             | 655,175              |
| 2019 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 30,565,000            | 8,240,000               | 5,895,000                | 405,000              | 187,775             | 592,775              |
| 2018 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 33,470,000            | 5,940,000               | 3,745,000                | 355,000              | 138,675             | 493,675              |
| 2017 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 26,245,000            | 4,440,000               | 2,585,000                | 255,000              | 79,125              | 334,125              |
| 2016A GENERAL OBLIGATION REFUNDING AND<br>IMPROVEMENT BONDS     | 23,000,000            | 6,185,000               | 950,000                  | 655,000              | 28,175              | 683,175              |
| 2016 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 6,945,000             | 1,900,000               | 935,000                  | 120,000              | 23,856              | 143,856              |
| 2015A COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION | 6,850,000             | 2,305,000               | 1,265,000                | 125,000              | 38,180              | 163,180              |
| 2013 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 8,315,000             | 3,025,000               | 1,260,000                | 165,000              | 37,743              | 202,743              |
| <b>TOTAL BONDED DEBT</b>                                        | <b>\$ 370,105,000</b> | <b>\$ 135,890,000</b>   | <b>\$ 106,570,000</b>    | <b>\$ 6,420,000</b>  | <b>\$ 4,610,819</b> | <b>\$ 11,030,819</b> |
| <b>FISCAL CHARGES</b>                                           |                       |                         |                          |                      |                     | \$ 7,000             |
| <b>TOTAL EXPENDITURES</b>                                       |                       |                         |                          |                      |                     | <b>\$ 11,037,819</b> |

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

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



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

|                                           | ACTUAL<br>FY 2024-25 | BUDGET<br>FY 2025-26 | ESTIMATE<br>FY 2025-26 | BUDGET<br>FY 2026-27 | VARIANCE<br>vs FY26 Org. Bud. |                |
|-------------------------------------------|----------------------|----------------------|------------------------|----------------------|-------------------------------|----------------|
| Beginning Fund Balance                    | \$ 151,863           | \$ 144,602           | \$ 185,053             | \$ 176,103           | \$ 31,501                     | 21.78%         |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Adjusted Beginning Fund Balance</b>    | <b>\$ 151,863</b>    | <b>\$ 144,602</b>    | <b>\$ 185,053</b>      | <b>\$ 176,103</b>    | <b>\$ 31,501</b>              | <b>21.78%</b>  |
| <b>Revenues</b>                           |                      |                      |                        |                      |                               |                |
| Property Taxes                            | \$ -                 | \$ -                 | \$ -                   | \$ -                 | \$ -                          | N/A            |
| Interest Earnings                         | 2,793                | 1,944                | 3,008                  | 3,261                | 1,317                         | 67.75%         |
| Transfers In - Solid Waste Services Fund  | 1,665,000            | 1,624,000            | 1,624,000              | 1,715,250            | 91,250                        | 5.62%          |
| Transfers In - Capital Funds (Close Outs) | 37,504               | -                    | -                      | -                    | -                             | N/A            |
| <b>Total Revenues</b>                     | <b>\$ 1,705,296</b>  | <b>\$ 1,625,944</b>  | <b>\$ 1,627,008</b>    | <b>\$ 1,718,511</b>  | <b>\$ 92,567</b>              | <b>5.69%</b>   |
| <b>Total Available Funds</b>              | <b>\$ 1,857,159</b>  | <b>\$ 1,770,546</b>  | <b>\$ 1,812,061</b>    | <b>\$ 1,894,614</b>  | <b>\$ 124,068</b>             | <b>7.01%</b>   |
| <b>Expenditures</b>                       |                      |                      |                        |                      |                               |                |
| Principal                                 | \$ 1,380,000         | \$ 1,315,000         | \$ 1,315,000           | \$ 1,390,000         | \$ 75,000                     | 5.70%          |
| Interest                                  | 291,103              | 317,208              | 317,208                | 356,942              | 39,734                        | 12.53%         |
| Fiscal Charges                            | 1,003                | 3,750                | 3,750                  | 3,750                | -                             | 0.00%          |
| <b>Total Expenditures</b>                 | <b>\$ 1,672,106</b>  | <b>\$ 1,635,958</b>  | <b>\$ 1,635,958</b>    | <b>\$ 1,750,692</b>  | <b>\$ 114,734</b>             | <b>7.01%</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>\$ 1,672,106</b>  | <b>\$ 1,635,958</b>  | <b>\$ 1,635,958</b>    | <b>\$ 1,750,692</b>  | <b>\$ 114,734</b>             | <b>7.01%</b>   |
| <b>Revenue Over/(Under)</b>               | <b>\$ 33,190</b>     | <b>\$ (10,014)</b>   | <b>\$ (8,950)</b>      | <b>\$ (32,181)</b>   | <b>\$ (22,167)</b>            | <b>221.36%</b> |
| Reserve for Encumbrances                  | -                    | -                    | -                      | -                    | -                             | N/A            |
| <b>Ending Fund Balance</b>                | <b>\$ 185,053</b>    | <b>\$ 134,588</b>    | <b>\$ 176,103</b>      | <b>\$ 143,922</b>    | <b>\$ 9,334</b>               | <b>6.94%</b>   |
| <b>Days of Fund Balance</b>               | <b>40.39</b>         | <b>30.03</b>         | <b>39.29</b>           | <b>30.01</b>         | <b>(0.02)</b>                 | <b>-0.07%</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.

**SOLID WASTE**  
**TOTAL DEBT REQUIREMENTS**

| FISCAL YEAR  | PRINCIPAL           | INTEREST            | TOTAL               |
|--------------|---------------------|---------------------|---------------------|
| 2027         | 1,390,000.00        | 356,941.67          | 1,746,942           |
| 2028         | 1,280,000.00        | 271,150.00          | 1,551,150           |
| 2029         | 1,225,000.00        | 213,600.00          | 1,438,600           |
| 2030         | 1,135,000.00        | 159,025.00          | 1,294,025           |
| 2031         | 1,010,000.00        | 106,250.00          | 1,116,250           |
| 2032         | 760,000.00          | 62,000.00           | 822,000             |
| 2033         | 555,000.00          | 29,125.00           | 584,125             |
| 2034         | 305,000.00          | 7,625.00            | 312,625             |
| <b>TOTAL</b> | <b>\$ 7,660,000</b> | <b>\$ 1,205,717</b> | <b>\$ 8,865,717</b> |

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

\*Totals may not foot due to rounding

**SOLID WASTE  
DEBT SERVICE REQUIREMENTS BY ISSUE**

| BONDED DEBT                                                     | TOTAL ISSUED          | SOLID WASTE<br>ISSUED | PRINCIPAL<br>OUTSTANDING | 2026-27<br>PRINCIPAL | 2026-27<br>INTEREST | 2026-27 TOTAL       |
|-----------------------------------------------------------------|-----------------------|-----------------------|--------------------------|----------------------|---------------------|---------------------|
| 2026 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | \$ 34,695,000         | \$ 2,030,000          | \$ 2,030,000             | \$ 190,000           | \$ 118,742          | \$ 308,742          |
| 2025A COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION | \$ 20,575,000         | \$ 1,775,000          | \$ 1,605,000             | \$ 195,000           | \$ 75,375           | \$ 270,375          |
| 2024 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 19,630,000            | 1,555,000             | 1,230,000                | 180,000              | 53,000              | 233,000             |
| 2023 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 39,875,000            | 1,930,000             | 1,310,000                | 235,000              | 59,625              | 294,625             |
| 2022 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 14,970,000            | 1,175,000             | 635,000                  | 150,000              | 22,400              | 172,400             |
| 2021 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 28,640,000            | 1,060,000             | 440,000                  | 140,000              | 14,800              | 154,800             |
| 2020 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 14,695,000            | 720,000               | 215,000                  | 105,000              | 8,125               | 113,125             |
| 2019 COMBINATION TAX AND REVENUE<br>CERTIFICATES OF OBLIGATION  | 30,565,000            | 1,335,000             | 195,000                  | 195,000              | 4,875               | 199,875             |
| <b>TOTAL BONDED DEBT</b>                                        | <b>\$ 203,645,000</b> | <b>\$ 11,580,000</b>  | <b>\$ 7,660,000</b>      | <b>\$ 1,390,000</b>  | <b>\$ 356,942</b>   | <b>\$ 1,746,942</b> |
| <b>FISCAL CHARGES</b>                                           |                       |                       |                          |                      | \$ 3,750            |                     |
| <b>TOTAL</b>                                                    |                       |                       |                          |                      |                     | <b>\$ 1,750,692</b> |

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

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



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# 2026 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Richardson

972-744-4147

Taxing Unit Name

Phone (area code and number)

2360 Campbell Creek Blvd, Ste 550, Richardson, TX 75082

www.cor.net

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

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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.<sup>1</sup> Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

### 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>2</sup> | \$ 24,073,459,029 |
| 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>3</sup>                                                                                                                                                                                                                                       | \$ 0              |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 24,073,459,029 |
| 4.   | <b>Prior year total adopted tax rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 0.54218 /\$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> ..... \$ 2,876,884,155                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                   |
|      | <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 2,642,897,055                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                   |
|      | <b>C. Prior year value loss.</b> Subtract B from A. <sup>4</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 233,987,100    |

<sup>1</sup> Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

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

<sup>3</sup> Tex. Tax Code §26.012(14)

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

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Amount/Rate       |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b><br><b>A. Prior year ARB certified value:</b> ..... \$ 2,396,898,710<br><b>B. Prior year disputed value:</b> ..... - \$ 343,833,433<br><b>C. Prior year undisputed value.</b> Subtract B from A. <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 2,053,065,277  |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 2,287,052,377  |
| 8.   | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 26,360,511,406 |
| 9.   | <b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>6</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.<br><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 7,623,739<br><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 327,692,944<br><b>C. Value loss.</b> Add A and B. <sup>7</sup> | \$ 335,316,683    |
| 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.<br><b>A. Prior year market value:</b> ..... \$ 0<br><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0<br><b>C. Value loss.</b> Subtract B from A. <sup>8</sup>                                                                                                                                                                                                                                    | \$ 0              |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 335,316,683    |
| 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>9</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 2,656,507,468  |
| 14.  | <b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 23,368,687,255 |
| 15.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 126,700,348    |
| 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>10</sup>                                                                                                                                                                                                                                                                                                                                                                | \$ 1,413,310      |
| 17.  | <b>Adjusted prior year levy with refunds.</b> Add Lines 15 and 16. <sup>11</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 128,113,658    |

<sup>5</sup> Tex. Tax Code §26.012(13)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(15)<sup>9</sup> Tex. Tax Code §26.03(c)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Amount/Rate       |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 18.  | <p><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 homeowners age 65 or older or disabled.<sup>12</sup></p> <p><b>A. Certified values:</b> ..... \$ 26,862,346,244</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 reinvestment 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>13</sup> Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.<sup>14</sup> Enter the total from Form 50-110 ..... - \$ 2,975,565,293</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>                          | \$ 23,886,780,951 |
| 19.  | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>15</sup></p> <p><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>16</sup> ..... \$ 617,814,497</p> <p><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>17</sup> ..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> | \$ 617,814,497    |
| 20.  | <p><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>18</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 0              |
| 21.  | <p><b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.<sup>19</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>20</sup> If completing this line, the taxing unit must include supporting documentation in Section 9.<sup>21</sup> Taxing units that are not affected, enter 0.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 0              |
| 22.  | <p><b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21.<sup>22</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 24,504,595,448 |
| 23.  | <p><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>23</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 0              |
| 24.  | <p><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>24</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ 171,401,916    |

<sup>12</sup> Tex. Tax Code §§26.012(6) and 26.04(c-2)<sup>13</sup> Tex. Tax Code §26.03(c)<sup>14</sup> Tex. Tax Code §26.03(e)<sup>15</sup> Tex. Tax Code §26.01(c) and (d)<sup>16</sup> Tex. Tax Code §26.01(c)<sup>17</sup> Tex. Tax Code §26.01(d)<sup>18</sup> Tex. Tax Code §26.012(6)(B)<sup>19</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)<sup>20</sup> Tex. Tax Code §26.012(1-a)<sup>21</sup> Tex. Tax Code §26.04(d-3)<sup>22</sup> Tex. Tax Code §26.012(6)<sup>23</sup> Tex. Tax Code §26.012(17)<sup>24</sup> Tex. Tax Code §26.012(17)

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                             | Amount/Rate       |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 25.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.                                                                              | \$ 171,401,916    |
| 26.  | <b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.                                                                                    | \$ 24,333,193,532 |
| 27.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>25</sup>                                                              | \$ 0.52649 /\$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>26</sup> | \$ _____ /\$100   |

### 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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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.

### SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- 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 minimum dollar amount required to be paid toward debt service for the current year.<sup>27</sup> This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount/Rate       |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 29.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 0.32439 /\$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> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 26,360,511,406 |
| 31.  | <b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 85,510,862     |
| 32.  | <b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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 2025. This line applies only to tax years preceding the prior tax year..... + \$ 846,283</p> <p><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..... - \$ 8,617,444</p> <p><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</p> <p><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..... \$ -7,771,161</p> <p><b>E. Add Line 31 to 32D.</b></p> | \$ 77,739,701     |
| 33.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 24,333,193,532 |
| 34.  | <b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 0.31948 /\$100 |

<sup>25</sup> Tex. Tax Code §26.04(c)

<sup>26</sup> Tex. Tax Code §26.04(d)

<sup>27</sup> Tex. Tax Code §26.012(3)

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Amount/Rate         |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 35.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>28</sup><br><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. \$ <u>0</u><br><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. .... - \$ <u>0</u><br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.</u> /\$100<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                        | \$ <u>0.</u> /\$100 |
| 36.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>29</sup><br><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..... \$ <u>0</u><br><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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>0</u><br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.</u> /\$100<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                                                                                                     | \$ <u>0.</u> /\$100 |
| 37.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>30</sup><br><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..... \$ <u>0</u><br><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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. .... \$ <u>0</u><br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.</u> /\$100<br><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.</u> /\$100<br><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0. | \$ <u>0.</u> /\$100 |
| 38.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>31</sup><br><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. .... \$ <u>0</u><br><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, 2024 and ending on June 30, 2025. .... \$ <u>0</u><br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.</u> /\$100<br><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.</u> /\$100<br><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.                                                                                                                                                                                                                                                                                                                       | \$ <u>0.</u> /\$100 |

<sup>28</sup> Tex. Tax Code §26.044<sup>29</sup> Tex. Tax Code §26.0441<sup>30</sup> Tex. Tax Code §26.0442<sup>31</sup> Tex. Tax Code §26.0443

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Amount/Rate               |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 39.  | <p><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.</p> <p><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. .... \$ <u>0</u></p> <p><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 ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ <u>0.</u> / \$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ <u>0.</u> / \$100      |
| 40.  | <b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ <u>0.31948</u> / \$100 |
| 41.  | <p><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&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 ..... \$ <u>0.</u> / \$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ <u>0.31948</u> / \$100 |
| 42.  | <p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ <u>0.33066</u> / \$100 |
| D42. | <p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> <sup>32</sup> 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 a rate equal to the lesser of:</p> <p><b>A.</b> The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 <sup>33</sup> ..... \$ <u>0.</u> / \$100</p> <p>- or -</p> <p><b>B.</b> The voter-approval M&amp;O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. <sup>34</sup> Complete Section 5 through Line 68 to complete D42(B).</p> <p>a. Enter the <b>disaster relief cost</b>. .... \$ <u>0</u></p> <p>b. <b>Disaster relief rate.</b> Divide Line D42(B)(a) by Line 26 and multiply by 100 ..... \$ <u>0.</u> / \$100</p> <p>c. Add Line D42(B)(b) to Line 42 ..... \$ <u>0.</u> / \$100</p> <p>d. Enter the <b>current year unused increment rate</b> from Line 68 ..... \$ <u>0.</u> / \$100</p> <p>e. Add Line D42(c) to Line D42(d). .... \$ <u>0.</u> / \$100</p> <p>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><b>C.</b> Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). <sup>35</sup></p> <p>If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p> | \$ <u>0.</u> / \$100      |

<sup>32</sup> Tex. Tax Code §26.042<sup>33</sup> Tex. Tax Code §26.042(a-2)(1)<sup>34</sup> Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)<sup>35</sup> Tex. Tax Code §26.042(a-2)

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Amount/Rate       |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 43.  | <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: <ul style="list-style-type: none"> <li>(1) are paid by property taxes;</li> <li>(2) are secured by property taxes;</li> <li>(3) are scheduled for payment over a period longer than one year; and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <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>36</sup></p> <p>Enter debt amount ..... \$ 53,520,936</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 601,144</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. .... \$ 52,919,792</p> |                   |
| 44.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>37</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ -448,766       |
| 45.  | <b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 53,368,558     |
| 46.  | <b>Current year anticipated collection rate.</b> <ul style="list-style-type: none"> <li><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>38</sup> ..... 100.00 %</li> <li><b>B.</b> Enter the prior year actual collection rate..... 99.50 %</li> <li><b>C.</b> Enter the 2024 actual collection rate. .... 99.73 %</li> <li><b>D.</b> Enter the 2023 actual collection rate. .... 99.74 %</li> <li><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>39</sup> ..... 100.00 %</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                   |
| 47.  | <b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 53,368,558     |
| 48.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 24,504,595,448 |
| 49.  | <b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 0.21779 /\$100 |
| 50.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 0.54845 /\$100 |
| D50. | <b>Disaster Line 50 (D50): Current year voter-approval M&amp;O and debt tax rate for taxing unit affected by disaster declaration.</b><br>Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42.<br>Add Line D42(C) and 49.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 0. /\$100      |
| 51.  | <b>COUNTIES ONLY.</b> Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ /\$100         |

<sup>36</sup> Tex. Tax Code §26.012(7)<sup>37</sup> Tex. Tax Code §§26.012(10) and 26.04(b)<sup>38</sup> Tex. Tax Code §26.04(b))<sup>39</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)



**SECTION 3: 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>40</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br><br>Taxing units that adopted the sales tax before November of the prior year, enter 0.                                                                                                                                                                                                          | \$ 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>41</sup><br><br><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>42</sup><br><br>- or -<br><br><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. | \$ 0               |
| 54.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 24,504,595,448  |
| 55.  | <b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 0.000000 /\$100 |
| 56.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>43</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 0.52650 /\$100  |
| 57.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b><br>Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.                                                                                                                                                                                                                                                                                                                                      | \$ 0.52650 /\$100  |
| 58.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>44</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&amp;O and Debt Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 0.54845 /\$100  |
| 59.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 0.54845 /\$100  |

**SECTION 4: 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 | 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>45</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>46</sup> | \$ 0               |
| 61.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                               | \$ 24,504,595,448  |
| 62.  | <b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.                                                                                                                                                                         | \$ 0.000000 /\$100 |
| 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).                      | \$ 0.54845 /\$100  |

<sup>40</sup> Tex. Tax Code §26.041(d)<sup>41</sup> Tex. Tax Code §26.041(i)<sup>42</sup> Tex. Tax Code §26.041(d)<sup>43</sup> Tex. Tax Code §26.04(c)<sup>44</sup> Tex. Tax Code §26.04(c)<sup>45</sup> Tex. Tax Code §26.045(d)<sup>46</sup> Tex. Tax Code §26.045(i)

**SECTION 5: 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>47</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>48</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>49</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>50</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>51</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>52</sup>

| Line       | Unused Increment Rate Worksheet                                                                                                                                                                                                                                       | Amount/Rate         |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>64.</b> | <b>Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value</b>                                                                    |                     |
|            | A. Voter-approval tax rate (Line 69).....                                                                                                                                                                                                                             | \$ 0.545225 /\$100  |
|            | B. Unused increment rate (Line 68).....                                                                                                                                                                                                                               | \$ 0. /\$100        |
|            | C. Subtract B from A.....                                                                                                                                                                                                                                             | \$ 0.545225 /\$100  |
|            | D. Adopted Tax Rate.....                                                                                                                                                                                                                                              | \$ 0.54218 /\$100   |
|            | E. Subtract D from C.....                                                                                                                                                                                                                                             | \$ 0.003045 /\$100  |
|            | F. 2025 Total Taxable Value (Line 61).....                                                                                                                                                                                                                            | \$ 23,855,137,845   |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....                                                                                                                                                                  | \$ 726,388          |
| <b>65.</b> | <b>Year 2 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).....                                                                                                                                                                                                                             | \$ 0.54218 /\$100   |
|            | B. Unused increment rate (Line 67).....                                                                                                                                                                                                                               | \$ 0.004937 /\$100  |
|            | C. Subtract B from A.....                                                                                                                                                                                                                                             | \$ 0.537252 /\$100  |
|            | D. Adopted Tax Rate.....                                                                                                                                                                                                                                              | \$ 0.542180 /\$100  |
|            | E. Subtract D from C.....                                                                                                                                                                                                                                             | \$ -0.004928 /\$100 |
|            | F. 2024 Total Taxable Value (Line 60).....                                                                                                                                                                                                                            | \$ 24,002,411,182   |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....                                                                                                                                                                  | \$ 0                |
| <b>66.</b> | <b>Year 1 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).....                                                                                                                                                                                                                             | \$ 0.590783 /\$100  |
|            | B. Unused increment rate (Line 66).....                                                                                                                                                                                                                               | \$ 0.048400 /\$100  |
|            | C. Subtract B from A.....                                                                                                                                                                                                                                             | \$ 0.542383 /\$100  |
|            | D. Adopted Tax Rate.....                                                                                                                                                                                                                                              | \$ 0.560950 /\$100  |
|            | E. Subtract D from C.....                                                                                                                                                                                                                                             | \$ -0.018567 /\$100 |
|            | F. 2023 Total Taxable Value (Line 60).....                                                                                                                                                                                                                            | \$ 21,827,557,260   |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....                                                                                                                                                                  | \$ 0                |
| <b>67.</b> | <b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>                                                                                                                                                                                                      | \$ 726,388          |
| <b>68.</b> | <b>2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>                                                                                                                                         | \$ 0.00296 /\$100   |
| <b>69.</b> | <b>Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)</b> | \$ 0.55141 /\$100   |

<sup>47</sup> Tex. Tax Code §26.013(b)

<sup>48</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>49</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>50</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>51</sup> Tex. Local Gov't Code §120.007(d)

<sup>52</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>53</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>54</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>M&amp;O and Debt Tax Rate Worksheet</i> . | \$ 0. / \$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> .             | \$ 0          |
| 72.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.                             | \$ 0. / \$100 |
| 73.  | <b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>M&amp;O and Debt Tax Rate Worksheet</i> .                     | \$ 0. / \$100 |
| 74.  | <b>De minimis rate.</b> Add Lines 70, 72 and 73.                                                                                   | \$ 0. / \$100 |

**SECTION 7: 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>55</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.

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>2025 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 0.54218 / \$100 |
| 76.  | <b>Adjusted 2025 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>56</sup><br><br>If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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> .<br><br>- or -<br><br>If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>57</sup> Enter the final adjusted 2025 voter-approval tax rate from the worksheet. | \$ 0. / \$100      |
| 77.  | <b>Increase in 2025 tax rate due to disaster.</b> Subtract Line 76 from Line 75.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ 0. / \$100      |
| 78.  | <b>Adjusted 2025 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 23,368,687,255  |
| 79.  | <b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 0               |
| 80.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 24,333,193,532  |
| 81.  | <b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>58</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 0. / \$100      |
| 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).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 0.55141 / \$100 |

<sup>53</sup> Tex. Tax Code §26.012(8-a)

<sup>54</sup> Tex. Tax Code §26.063(a)(1)

<sup>55</sup> Tex. Tax Code §26.042(b)

<sup>56</sup> Tex. Tax Code §26.042(c)

<sup>57</sup> Tex. Tax Code §26.042(b)

<sup>58</sup> Tex. Tax Code §26.042(b)

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.52649 /\$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: 27**Voter-approval tax rate.** ..... \$ 0.55141 /\$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: 69**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>59</sup>**print  
here** ➡Carla M. Bolds

Printed Name of Taxing Unit Representative

**sign  
here** ➡  
Taxing Unit Representative  
Date<sup>59</sup> Tex. Tax Code §26.04(c-2) and (d-2)