Filed 8/10/26

Chad D. Nehring

FY 2027
Proposed Budget Summary

Fund	**Revenues**	**Expenditures**	Revenues Over/(Under) Expenditures
General	$ 6,899,250	$ 6,899,250	$ -
Debt - I&S Fund	$ 1,675,600	$ 1,671,900	$ 3,700
Business Type Funds			
Utility Fund	$ 5,572,650	$ 5,572,650	$ -
Solid Waste Fund	$ 2,425,780	$ 2,393,580	$ 32,200
Vehicle Replacement Fund	$ 738,284	$ 738,284	$ -
Technology Fund	$ 413,700	$ 413,700	$ -
OPERATIONAL TOTALS	**$ 17,725,264**	**$ 17,689,364**	**$ 35,900**
Special Revenue Funds			
Hotel Motel Fund	$ 445,500	$ 371,000	$ 74,500
Recreation Fund	$ 94,250	$ 110,270	$ (16,020)
TIF Fund	$ 76,810	$ 28,225	$ 48,585
Court Security/Tech Fund	$ 12,100	$ 13,700	$ (1,600)
Seizure Fund	$ 2,700	$ 6,000	$ (3,300)
Jury Fund	$ 100	$ -	$ 100
Truancy	$ 6,100	$ -	$ 6,100
Opioid Fund	$ 900	$ -	$ 900
Cemetery Trust	$ 4,090	$ -	$ 4,090
Total w/Special Revenue	**$ 18,367,814**	**$ 18,218,559**	**$ 149,255**
Capital Improvement Project Funds			
Capital Improvement - Gov't	$ 200	$ -	$ 200
Airport Const - CIP	$ 200	$ -	
Park Fund - CIP	$ 710,600	$ 950,000	$ (239,400)
Civic Center CIP Fund	$ 1,440	$ -	
Capital Improvement - Utility	$ 5,177,650	$ 9,350,000	$ (4,172,350)
TOTAL ALL CITY FUNDS	**$ 24,257,904**	**$ 28,518,559**	**$ (4,262,295)**
Component Units			
Type A CEDC	$ 591,395	$ 668,450	$ (77,055)
Type B Street EDC	$ 1,184,100	$ 1,780,000	$ (595,900)
Local Government Corp	$ 7,100	$ 3,000	$ 4,100
Total Component Units	**$ 1,782,595**	**$ 2,451,450**	**$ (668,855)**

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $57,145 OR 2.49%, AND OF THAT AMOUNT, $6,032 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Fiscal Year 2027 (October 1, 2026 - September 31, 2027)	Estimated Beginning Balances	Projected Revenues	Projected Expenditures	Estimated Ending Balances	Operating Reserves (120 days)	Transfers for Capital Projects	Balance over/(under) Reserves
OPERATING AND INTERNAL SERVICE FUNDS							
General Fund	$ 3,378,705	$ 6,899,250	$ 6,899,250	$ 3,378,705	$ (2,276,753)	$ -	$ 1,101,953
Utility Fund	$ 3,035,351	$ 5,572,650	$ 5,572,650	$ 3,035,351	$ (1,838,975)	$ -	$ 1,196,376
Solid Waste Fund	$ 698,580	$ 2,425,780	$ 2,393,580	$ 730,780	$ (789,881)	$ -	$ (59,102)
Vehicle/Equip Replacement	$ 552,984	$ 633,890	$ 738,284	$ 448,590	$ (243,634)	$ -	$ 204,956
Technology	$ 293,178	$ 413,700	$ 413,700	$ 293,178	$ (136,521)	$ -	$ 156,657
TOTAL Operating Funds	**$ 7,958,798**	**$ 15,945,270**	**$ 16,017,464**	**$ 7,886,603**	**$ (5,285,763)**	**$ -**	**$ 2,600,840**
NON-MAJOR SPECIAL REVENUE FUNDS							
Debt/I&S Fund	$ 176,456	$ 1,675,600	$ 1,671,900	$ 180,156	$ -	$ -	$ 180,156
Hotel Fund	$ 1,249,918	$ 445,500	$ 371,000	$ 1,324,418	$ -	$ (150,000)	$ 1,324,418
Recreation Fund	$ (21,084)	$ 94,250	$ 110,270	$ (37,104)	$ -	$ -	$ (37,104)
TIF Zone Fund	$ 324,652	$ 76,810	$ 28,225	$ 373,237	$ -	$ -	$ 373,237
Combined Law Enforcement	$ 179,778	$ 21,900	$ 19,700	$ 181,978	$ -	$ -	$ 181,978
Cemetery Trust	$ 136,206	$ 4,090	$ -	$ 140,296	$ -	$ -	$ 140,296
TOTAL Special Revenue	**$ 2,045,925**	**$ 2,318,150**	**$ 2,201,095**	**$ 2,162,980**	**$ -**	**$ (150,000)**	**$ 2,162,980**
CAPITAL IMPROVEMENT PROJECT FUNDS							
CIP-Governmental	$ 95,305	$ 200	$ -	$ 95,505	$ -	$ -	$ 95,505
Airport CIP Fund	$ 12,569	$ 200	$ -	$ 12,769	$ -	$ -	$ 12,769
Park CIP Fund	$ 254,424	$ 560,600	$ 950,000	$ 15,024	$ -	$ 150,000	$ 15,024
Civic Center CIP Fund	$ 11,792	$ 1,440	$ -	$ 13,232	$ -	$ -	$ 13,232
Utility Construction - CIP	$ 5,921,637	$ 5,177,650	$ 9,350,000	$ 1,749,287	$ -	$ -	$ 1,749,287
TOTAL Capital Projects	**$ 6,295,726**	**$ 5,740,090**	**$ 10,300,000**	**$ 1,885,816**	**$ -**	**$ 150,000**	**$ 1,885,816**
TOTAL ALL FUNDS	**$ 16,300,450**	**$ 24,003,510**	**$ 28,518,559**	**$ 11,935,400**	**$ (5,285,763)**	**$ -**	**$ 6,649,637**
COMPONENT UNITS							
Economic Development Corp	$ 930,884	$ 591,395	$ 668,450	$ 853,829	$ -	$ -	$ 853,829
Econ Dev Corp for Streets	$ 1,972,955	$ 1,184,100	$ 1,780,000	$ 1,377,055	$ -	$ -	$ 1,377,055
Local Gov't Corp	$ 70,717	$ 7,100	$ 3,000	$ 74,817	$ -	$ -	$ 74,817
TOTAL Component Units	**$ 2,974,556**	**$ 1,782,595**	**$ 2,451,450**	**$ 2,305,701**	**$ -**	**$ -**	**$ 2,305,701**

CITY OF CENTER
FINANCIAL FORECAST
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION
GENERAL FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Property Taxes	1,503,736	1,550,362	1,653,650	1,646,625	1,723,800	1,784,100	1,846,500	1,911,100	1,978,000	2,047,200
Sales Taxes	2,672,887	2,749,836	2,801,500	2,812,600	2,882,600	2,954,700	3,028,600	3,104,300	3,181,900	3,261,400
Law Enforcement	250,156	266,372	247,750	212,800	249,000	252,700	256,500	260,300	264,200	268,200
Franchise Fees	709,910	809,856	769,600	760,200	776,200	787,800	799,600	811,600	823,800	836,200
Airport	168,188	191,403	170,500	182,500	190,000	192,900	195,800	198,700	201,700	204,700
Permits	84,773	38,900	38,000	16,900	35,250	35,800	36,300	36,800	37,400	38,000
Usage Fees	131,386	170,168	164,400	169,050	171,900	174,500	177,100	179,800	182,500	185,200
Miscellaneous	52,794	30,045	7,400	48,218	11,500	11,500	11,500	11,500	11,500	11,500
Transfers	838,336	698,667	712,500	712,500	737,500	755,500	773,500	792,500	812,500	833,500
Interest	133,133	118,262	97,800	90,000	92,500	101,400	102,500	101,600	98,500	92,900
Grants	107,777	20,218	26,150	66,300	29,000	50,000	50,000	50,000	50,000	50,000
TOTAL REVENUE	6,653,075	6,644,089	6,689,250	6,717,693	6,899,250	7,100,900	7,277,900	7,458,200	7,642,000	7,828,800
Personnel	4,197,508	4,203,821	4,546,925	4,331,185	4,748,900	4,835,700	5,013,500	5,199,600	5,394,200	5,597,900
Supplies	129,491	131,948	141,400	140,000	146,450	150,844	155,369	160,030	164,831	169,776
Contractual	877,144	901,208	1,095,575	1,018,896	1,084,200	1,116,726	1,150,228	1,184,735	1,220,277	1,256,885
Utilities	241,036	215,120	241,500	245,350	247,050	254,462	262,095	269,958	278,057	286,399
Sundry	239,115	311,386	278,600	294,800	288,550	297,207	306,123	315,306	324,766	334,509
Maintenance	405,338	283,138	329,750	318,925	348,100	358,543	369,299	380,378	391,790	403,543
Capital	88,973	37,228	55,500	184,725	36,000	50,000	50,000	50,000	50,000	50,000
Transfers	157,337	385,000	-	-	-	-	-	2,000	4,110	6,290
TOTAL EXPENDITURE	6,335,942	6,468,849	6,689,250	6,533,881	6,899,250	7,063,481	7,306,614	7,562,007	7,828,030	8,105,301
	-	-	-	-	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	317,133	175,240	-	183,812	-	37,420	(28,714)	(103,807)	(186,030)	(276,501)
Beginning Fund Balance	2,702,520	3,019,653	3,260,678	3,194,893	3,378,705	3,378,705	3,416,125	3,387,411	3,283,603	3,097,574
Revenues Over/(Under) Expenditures	317,133	175,240	-	183,812	-	37,420	(28,714)	(103,807)	(186,030)	(276,501)
Ending Fund Balance	3,019,653	3,194,893	3,260,678	3,378,705	3,378,705	3,416,125	3,387,411	3,283,603	3,097,574	2,821,073
% of Expenditures	47.7%	49.4%	48.7%	51.7%	49.0%	48.4%	46.4%	43.4%	39.6%	34.8%

CITY OF CENTER
FY 2027 BUDGET

REVENUES	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	
Property Taxes	1,503,736	1,550,362	1,653,650	1,646,625	1,723,800	4.2%
Sales Taxes	2,672,887	2,749,836	2,801,500	2,812,600	2,882,600	2.9%
Law Enforcement	250,156	266,372	247,750	212,800	249,000	0.5%
Franchise Fees	709,910	809,856	769,600	760,200	776,200	0.9%
Airport	168,188	191,403	170,500	182,500	190,000	11.4%
Permits	84,773	38,900	38,000	16,900	35,250	-7.2%
Usage Fees	131,386	170,168	164,400	169,050	171,900	4.6%
Miscellaneous	52,794	30,045	7,400	48,218	11,500	55.4%
Transfers	838,336	698,667	712,500	712,500	737,500	3.5%
Interest	133,133	118,262	97,800	90,000	92,500	-5.4%
Grants	107,777	20,218	26,150	66,300	29,000	10.9%
TOTAL	**6,653,075**	**6,644,089**	**6,689,250**	**6,717,693**	**6,899,250**	**3.14%**
						2.70%

EXPENDITURES	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	
Non-Departmental	386,936	669,901	318,500	312,720	278,200	-12.7%
City Hall	1,047,397	982,129	1,075,500	1,021,735	1,121,300	4.3%
Police	2,495,568	2,572,398	2,792,250	2,713,825	2,985,050	6.9%
Fire	623,940	578,344	714,500	725,965	752,600	5.3%
Street	649,337	568,913	598,500	569,980	609,500	1.8%
Airport	197,731	216,290	187,000	222,960	187,800	0.4%
Cemetery	26,515	39,900	32,500	32,500	32,500	0.0%
Parks	331,542	337,354	382,500	322,031	368,050	-3.8%
Inspection	97,555	102,668	109,000	101,910	10,550	-90.3%
Municipal Court	115,672	111,794	142,000	142,300	129,250	-9.0%
Code Enforcement/Animal Ctrl	30,135	1,516	29,500	75,675	101,450	243.9%
Civic Center	217,974	198,851	219,500	203,085	230,650	5.1%
Community Facilities	115,640	88,791	88,000	89,195	92,350	4.9%
TOTAL	**6,335,942**	**6,468,849**	**6,689,250**	**6,533,881**	**6,899,250**	**3.14%**
Personnel	4,197,508	4,203,821	4,546,925	4,331,185	4,748,900	4.4%
Supplies	129,491	131,948	141,400	140,000	146,450	3.6%
Contractual	877,144	901,208	1,095,575	1,018,896	1,084,200	-1.0%
Utilities	241,036	215,120	241,500	245,350	247,050	2.3%
Sundry	239,115	311,386	278,600	294,800	288,550	3.6%
Maintenance	405,338	283,138	329,750	318,925	348,100	5.6%
Capital	88,973	37,228	55,500	184,725	36,000	
Fund Transfers	157,337	385,000	-	-	-	
TOTAL	**6,335,942**	**6,468,849**	**6,689,250**	**6,533,881**	**6,899,250**	**3.14%**
Revenues Over/(Under) Expendit	**317,133**	**175,240**	**-**	**183,812**	**-**	

DEBT SERVICE (I&S) FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
REVENUE										
Taxes - Current Year	728,115	748,446	770,900	770,900	770,600	671,000	671,500	629,300	367,600	319,600
Interest - Debt Service	13,012	17,369	5,100	8,000	5,300	5,400	5,600	5,800	6,000	6,300
Proceeds Debt Issuance		14,858	-		-					
Transfer - Interfund Hotel/Motel	-		-		-	-	-	-	-	-
Transfer - Interfund Water Debt	469,100	471,747	903,000	902,200	899,700	902,800	900,700	902,000	903,700	904,400
Transfer - Interfund Park Fund	-	50,000	-	-	-	-	-	-	-	-
Transfer - 4B EDC	-	-	-	-	-	100,000	100,000	142,000	50,000	100,000
Total - Revenue	**1,210,227**	**1,302,418**	**1,679,000**	**1,681,100**	**1,675,600**	**1,679,200**	**1,677,800**	**1,679,100**	**1,327,300**	**1,330,300**
EXPENDITURES										
Principal										
2007 CO's	-	-	-	-	-	-	-	-	-	-
2011 CO's	-	-	-	-	-	-	-	-	-	-
2012 CO's - TWDB	95,000	95,000	100,000	100,000	100,000	105,000	105,000	110,000	110,000	115,000
2012 GO Refunding	-	-	-	-	-	-	-	-	-	-
2014 Tax Notes	-	-	-	-	-	-	-	-	-	-
2016 CO's	180,000	190,000	195,000	195,000	195,000	205,000	210,000	215,000	220,000	225,000
2019 CO's	200,000	210,000	220,000	220,000	230,000	235,000	250,000	255,000	380,000	390,000
2021 GO Refunding	415,000	420,000	425,000	425,000	440,000	440,000	450,000	460,000	-	-
2024 CO's - Utility			190,000	190,000	195,000	210,000	215,000	230,000	240,000	255,000
Total Principal	**890,000**	**915,000**	**1,130,000**	**1,130,000**	**1,160,000**	**1,195,000**	**1,230,000**	**1,270,000**	**950,000**	**985,000**
Interest										
2007 CO's	-	-	-	-	-	-	-	-	-	-
2011 CO's	-	-	-	-	-	-	-	-	-	-
2012 CO's - TWDB	33,350	31,650	29,300	29,300	27,000	24,600	21,900	19,100	16,000	12,800
2012 GO Refunding	-	-	-	-	-	-	-	-	-	-
2016 CO's	79,560	74,163	68,500	68,500	64,600	60,200	55,100	48,800	42,300	35,700
2019 CO's	181,025	171,025	160,500	160,500	151,700	142,500	133,100	123,100	116,800	107,300
2021 GO Refunding	53,675	45,850	39,000	39,000	31,400	22,600	13,700	4,600	-	-
2024 CO's - Utility		-	244,200	244,200	234,700	225,000	214,500	203,700	192,200	180,200
Total Interest	**347,610**	**322,688**	**541,500**	**541,500**	**509,400**	**474,900**	**438,300**	**399,300**	**367,300**	**336,000**
Fees										
Annual Bank Agent Fees	4,500	2,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Fees	**4,500**	**2,000**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Total - Expenditures	**1,242,110**	**1,239,688**	**1,674,000**	**1,674,000**	**1,671,900**	**1,672,400**	**1,670,800**	**1,671,800**	**1,319,800**	**1,323,500**
Beginning Fund Balance	138,508	106,625	168,590	169,356	176,456	180,156	186,956	193,956	201,256	208,756
Revenue Over/(Under) Expenditures	(31,883)	62,731	5,000	7,100	3,700	6,800	7,000	7,300	7,500	6,800
Ending Fund Balance	106,625	169,356	173,590	176,456	180,156	186,956	193,956	201,256	208,756	215,556

CITY OF CENTER
FINANCIAL FORECAST
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION
UTILITY FUND

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Water	3,417,750	3,583,345	3,630,055	3,809,500	3,815,000	3,891,300	3,969,100	4,048,500	4,129,500	4,212,100
Sewer	1,256,341	1,548,388	1,405,000	1,610,000	1,510,000	1,540,200	1,571,000	1,602,400	1,634,400	1,667,100
Miscellaneous	160,294	71,510	43,750	99,750	43,700	43,700	43,700	43,700	43,700	43,700
Interest	101,890	98,178	75,000	100,000	87,500	91,100	92,200	91,600	89,000	84,100
Tap Fees & Charges	119,013	123,439	103,950	133,400	116,450	118,800	121,200	123,600	126,100	128,600
Total Revenue	5,055,288	5,424,859	5,257,755	5,752,650	5,572,650	5,685,100	5,797,200	5,909,800	6,022,700	6,135,600
EXPENDITURES										
Personnel	1,371,622	1,427,264	1,699,400	1,468,450	1,860,600	1,844,700	1,931,800	2,023,300	2,119,700	2,221,200
Supplies	778,983	572,432	581,000	559,800	559,850	576,650	593,950	611,770	630,120	649,020
Contractual	541,007	566,200	631,205	756,245	757,650	772,800	788,260	804,030	820,110	836,510
Utilities	441,001	400,016	434,700	420,750	424,600	441,580	459,240	477,610	496,710	516,580
Sundry	95,090	80,023	80,700	81,580	84,400	85,240	86,090	86,950	87,820	88,700
Maintenance	258,254	239,802	401,650	502,115	426,050	443,090	460,810	479,240	498,410	518,350
Capital	3,765	7,230	-	7,650	-	-	-	-	-	-
Transfers	1,146,918	927,431	1,429,100	1,439,800	1,459,500	1,482,600	1,497,900	1,514,300	1,530,700	1,548,100
TOTAL	4,636,640	4,220,398	5,257,755	5,236,390	5,572,650	5,646,660	5,818,050	5,997,200	6,183,570	6,378,460
Revenues Over/ (Under) Expenditures	418,649	1,204,462	-	516,260	-	38,440	(20,850)	(87,400)	(160,870)	(242,860)
Estimated Fund Balance	895,980	1,314,629	1,273,216	2,519,091	3,035,351	3,035,351	3,073,791	3,052,941	2,965,541	2,804,671
Projected Fund Balance	1,314,629	2,519,091	1,273,216	3,035,351	3,035,351	3,073,791	3,052,941	2,965,541	2,804,671	2,561,811
unrestricted net position % of Expenses	28.4%	59.7%	24.2%	58.0%	54.5%	54.4%	52.5%	49.4%	45.4%	40.2%

CITY OF CENTER

UTILITY FUND FY 2027 BUDGET

REVENUES	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	% of budget	over esti
Water	3,417,750	3,583,345	3,630,055	3,809,500	3,815,000	68%	0.1%
Sewer	1,256,341	1,548,388	1,405,000	1,610,000	1,510,000	27%	-6.2%
Miscellaneous	160,294	71,510	43,750	99,750	43,700	1%	-56.2%
Interest	101,890	98,178	75,000	100,000	87,500	2%	-12.5%
Tap Fees & Charges	119,013	123,439	103,950	133,400	116,450	2%	-12.7%
TOTAL	**5,055,288**	**5,424,859**	**5,257,755**	**5,752,650**	**5,572,650**		-3.1%
EXPENDITURES							
Non Departmental	1,265,671	1,068,365	1,568,650	1,588,700	1,633,100	29%	2.8%
Water Production	1,599,869	1,455,793	1,533,880	1,645,075	1,604,300	29%	-2.5%
Water Distribution	284,642	347,166	500,300	522,610	530,550	10%	1.5%
Sewer Collection	308,236	333,367	359,560	401,720	398,400	7%	-0.8%
Sewer Treatment	828,079	705,486	877,670	875,950	969,200	17%	10.6%
Public Works	350,143	310,221	417,695	202,335	437,100	8%	116.0%
TOTAL	**4,636,640**	**4,220,398**	**5,257,755**	**5,236,390**	**5,572,650**		6.4%
Personnel	1,371,622	1,427,264	1,699,400	1,468,450	1,860,600	33%	26.7%
Supplies	778,983	572,432	581,000	559,800	559,850	10%	0.0%
Contractual	541,007	566,200	631,205	756,245	757,650	14%	0.2%
Utilities	441,001	400,016	434,700	420,750	424,600	8%	0.9%
Sundry	95,090	80,023	80,700	81,580	84,400	2%	3.5%
Maintenance	258,254	239,802	401,650	502,115	426,050	8%	-15.1%
Capital	3,765	7,230	-	7,650	-	0%	-100.0%
Fund Transfer	1,146,918	927,431	1,429,100	1,439,800	1,459,500	26%	1.4%
TOTAL	**4,636,640**	**4,220,398**	**5,257,755**	**5,236,390**	**5,572,650**	6.4%	6.4%
Revenues Over/(Under) Expenditures		1,204,462	-	516,260	-		

SOLID WASTE FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Solid Waste Discount Sales	516	535	500	500		250	250	250	250	250
SW Collection - Residential	472,195	487,323	485,000	485,000	494,700	504,590	514,680	524,970	535,470	546,180
SW Collection - Commercial	1,771,159	1,855,372	1,802,500	1,872,626	1,910,080	1,948,280	1,987,250	2,027,000	2,067,540	2,108,890
Garbage Bag Sales	793	1,375	500			-	-	-	-	-
Misc. Recycling Receivable										
Other	6,025	8,071		-						
Interest	29,334	28,657	22,300	24,000	21,000	21,900	22,900	23,800	24,700	25,500
Total Revenue	2,280,023	2,381,332	2,310,800	2,382,126	2,425,780	2,475,020	2,525,080	2,576,020	2,627,960	2,680,820
Expenditures										
Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	392	-	-			-	-	-	-	-
Contractual	1,974,314	2,203,442	2,088,820	2,150,571	2,193,580	2,237,500	2,282,300	2,327,900	2,374,500	2,422,000
Utilities										
Sundry	(43)	12,336	15,000	25,000		-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-	-	-
Capital			-							
Fund Transfers	200,000	216,667	200,000	200,000	200,000	206,000	212,000	218,000	225,000	232,000
Total Expenditures	2,174,663	2,432,444	2,303,820	2,375,571	2,393,580	2,443,500	2,494,300	2,545,900	2,599,500	2,654,000
Revenue Over/(Under) Expenditures	105,360	(51,112)	6,980	6,554	32,200	31,520	30,780	30,120	28,460	26,820

CITY OF CENTER
VEHICLE REPLACEMENT FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Transfers										
General Fund	50,000	85,000	-	-	-	-	-	-	-	-
Utility Fund	50,000	85,000	-	-	-	-	-	-	-	-
Use of Fund Balance	-	-	-	-	104,235	-	-	-	-	-
Total	65,000	85,000	-	-	104,235	-	-	-	-	-
Revenue										
General Fund	202,554	235,220	303,960	303,960	334,969	357,352	392,605	413,229	423,042	450,545
Utility Fund	173,293	176,505	213,410	213,410	262,490	268,060	303,980	334,570	347,910	331,830
Donation	24,000	-	-	-	-	-	-	-	-	-
Surplus Vehicle Sales	23,775	94,350	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Insurance Payments	54,008	717	-	-	-	-	-	-	-	-
Interest Income	21,121	14,625	8,200	8,200	16,590	16,590	22,810	11,780	9,720	19,880
TOTAL REVENUE	**563,751**	**606,418**	**545,570**	**545,570**	**738,284**	**662,002**	**739,395**	**779,579**	**800,672**	**822,255**
<u>Vehicle Purchases</u>										
Police	328,179	147,867	83,700	100,000	170,000	87,680	89,320	186,580	307,560	404,940
Fire	-	26,774	72,675	72,675	66,680	-	168,000	-	-	42,000
Street	-	-	-	126,789	105,040	74,720	58,590	188,860	-	210,080
Airport	-	-	-	-	-	-	-	-	-	-
Parks	43,464	-	21,150	17,110	-	64,160	64,260	70,000	-	27,580
Inspections	38,268	-	-	-	-	-	-	-	-	-
Code Enforce/Animal Ctrl	-	-	-	-	-	-	62,000	-	-	-
Water Production	37,285	-	30,600	12,000	55,600	-	-	59,780	-	18,900
Water Distribution	37,250	115,581	72,225	17,300	56,320	60,640	124,420	20,860	74,340	27,720
Sewer Collection	51,270	67,306	-	-	76,440	-	101,220	72,600	-	152,880
Sewer Treatment	-	-	67,500	45,800	-	66,960	65,800	-	-	-
Public Works	17,567	45,560	-	-	109,000	-	126,680	200,630	29,580	218,000
Total Purchases	**553,283**	**403,088**	**347,850**	**391,674**	**639,080**	**354,160**	**860,290**	**799,310**	**411,480**	**1,102,101**
Vac Truck	53,596	53,596	53,596	53,596	53,596	53,596	198,844	-	-	-
Insurance	32,435	35,986	35,385	42,634	45,609	46,749	47,918	49,116	50,343	51,602
Total Leases	**86,031**	**89,582**	**88,981**	**96,230**	**99,204**	**100,344**	**246,761**	**49,116**	**50,343**	**51,602**
TOTAL EXPENSES	**639,314**	**492,670**	**436,831**	**487,904**	**738,284**	**454,505**	**1,107,051**	**848,426**	**461,824**	**1,153,703**
Beginning Fund Balance	**457,133**	**381,570**	**273,209**	**495,318**	**552,984**	**552,984**	**760,482**	**392,826**	**323,978**	**662,826**
Revenues Over/(Under) Expenditures	**(75,563)**	**113,748**	**108,739**	**57,666**	**-**	**207,498**	**(367,656)**	**(68,847)**	**338,848**	**(331,448)**
Ending Fund Balance	**381,570**	**495,318**	**381,948**	**552,984**	**552,984**	**760,482**	**392,826**	**323,978**	**662,826**	**331,379**

TECHNOLOGY FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Capital Contribution	50,000	-	-	-	600	-	-	-	-	-
Misc.	97	41	-	-	-	-	-	-	-	-
Dept Allocation	247,498	251,320	318,239	318,239	404,300	416,400	428,900	441,800	455,100	468,800
Interest	19,833	14,351	8,800	9,000	8,800	2,900	2,900	2,500	1,000	900
Total Revenues	317,428	265,712	327,039	327,239	413,700	419,300	431,800	444,300	456,100	469,700
Personnel	80,907	75,811	89,300	80,800	89,300	92,000	94,800	97,600	100,500	103,500
Supplies	2,624	71	-	1,397	-	-	-	-	-	-
Contractual	15,076	29,609	46,545	43,280	53,900	55,500	57,200	58,900	60,700	62,500
Utilities	34,541	32,204	27,700	27,900	27,700	28,500	29,400	30,300	31,200	32,100
Sundry	379	76	700	100	700	720	740	760	780	800
Maintenance	-	-	-	-	-	-	-	-	-	-
Capital	22,068	17,408	186,410	122,425	104,900	108,000	111,200	114,500	117,900	121,400
Capital-Depts	175,729	5,323	-	38,962	-	-	25,000	150,000	-	50,000
Capital Service Fee	41,925	48,675	83,414	96,898	137,200	141,300	145,500	149,900	154,400	159,000
Total Expenditures	**373,250**	**209,178**	**434,070**	**411,762**	**413,700**	**426,020**	**463,840**	**601,960**	**465,480**	**529,300**
Beginning Fund Balance	376,989	321,168	298,629	377,702	293,178	293,178	286,458	254,418	96,758	87,378
Revenues Over/Under Expenses	(55,821)	56,534	(107,031)	(84,523)	-	(6,720)	(32,040)	(157,660)	(9,380)	(59,600)
Ending Fund Balance	321,168	377,702	191,598	293,178	293,178	286,458	254,418	96,758	87,378	27,778

HOTEL OCCUPANCY FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Hotel/Motel Taxes	337,588	482,075	386,800	400,000	408,000	416,200	424,500	433,000	441,700	450,500
Other	2,830	10,291								
Interest Hotel/Motel	48,535	52,974	35,800	38,000	37,500	39,700	46,200	50,200	57,900	65,700
Total	**388,953**	**545,340**	**422,600**	**438,000**	**445,500**	**455,900**	**470,700**	**483,200**	**499,600**	**516,200**
Expenditures										
Advertising (minimum 1/7th)										
Community Events	4,350	3,550	4,500	4,500	6,000	6,000	6,000	6,000	6,000	6,000
Membership & Dues			1,000	-	-	-	-	-	-	-
Chamber of Commerce	1,900	1,900	2,000	1,750	2,500	2,500	2,500	2,500	2,500	2,500
Community Banners	-	3,142	15,000	35,000	10,000	5,000	25,000	15,000	5,000	25,000
Other	20,770	23,100	-		-	-	-	-		
Sports Event Expenses										
Baseball Tournaments	30,000	40,500	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000
Tourism Signage										
Arts & Historic Preservation										
Historic District Lights	697		10,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Historic Preservation	-		-		-	-	-	-	-	-
Admin - Services	3,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Civic Facilities (Transfers)										
Civic Center Rehab	-	98,000	-		-	-	100,000	-	-	100,000
Civic Center Operations	100,000	120,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Community House Operations	10,000	12,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Comm House Rehab	-	-	-	-	-	25,000	-	-	25,000	-
Comm House/Arboretum	-	-	250,000	250,000	150,000	-	-	-	-	-
Transfer - to Debt Fund	-		-	-	-	-	-	-	-	-
Total	**170,717**	**302,192**	**465,000**	**478,750**	**371,000**	**241,000**	**336,000**	**226,000**	**241,000**	**336,000**
Beginning Fund Balance	**829,284**	**1,047,520**	**1,192,370**	**1,290,668**	**1,249,918**	**1,324,418**	**1,539,318**	**1,674,018**	**1,931,218**	**2,189,818**
Revenue Over/(Under) Expenditures	**218,236**	**243,148**	**(42,400)**	**(40,750)**	**74,500**	**214,900**	**134,700**	**257,200**	**258,600**	**180,200**
Ending Fund Balance	**1,047,520**	**1,290,668**	**1,149,970**	**1,249,918**	**1,324,418**	**1,539,318**	**1,674,018**	**1,931,218**	**2,189,818**	**2,370,018**

RECREATION FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
REVENUE										
Registration	43,830	40,451	43,250	27,575	49,000	49,980	50,980	52,000	53,040	54,100
Event Proceeds	24,793	26,986	40,000	25,000	30,000	50,000	50,000	50,000	50,000	50,000
Concessions	-	-	-	-	-	-	-	-	-	-
Gate	770	1,015	2,500	425	500	510	520	530	540	550
Advertising	14,750	15,750	15,500	11,700	13,500	13,770	14,050	14,330	14,620	14,910
Misc	-	-	-	250	-	-	-	-	-	-
Donations	568	920	1,000	1,750	1,250	1,380	1,520	1,670	1,840	2,020
Transfers (From General)	(2,609)	-	-	-	-	-	-	-	-	-
TOTAL	82,102	85,122	102,250	66,700	94,250	115,640	117,070	118,530	120,040	121,580
EXPENDITURES										
Personnel	49,670	52,464	64,660	53,630	67,580	69,610	71,700	73,850	76,070	78,350
Supplies	30,524	22,366	27,250	14,600	31,750	32,700	33,680	34,690	35,730	36,800
Contractual	7,778	9,629	8,310	5,460	9,690	9,980	10,280	10,590	10,910	11,240
Utilities	-	-	-	-	-	-	-	-	-	-
Sundry	2,688	1,016	2,250	-	1,250	1,290	1,330	1,370	1,410	1,450
Maintenance	1,500	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-
TOTAL	92,160	85,475	102,470	73,690	110,270	113,580	116,990	120,500	124,120	127,840
Beginning Fund Balance	(3,683)	(13,741)	(751)	(14,094)	(21,084)	(37,104)	(35,044)	(34,964)	(36,934)	(41,014)
Revenues Over/(Under) Expenditures	(10,058)	(353)	(220)	(6,990)	(16,020)	2,060	80	(1,970)	(4,080)	(6,260)
Ending Fund Balance	(13,741)	(14,094)	(971)	(21,084)	(37,104)	(35,044)	(34,964)	(36,934)	(41,014)	(47,274)

Tax Increment Finance Zone (TIRZ) #1
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Total Increment Amount	5,017,831	5,201,451	5,397,200	5,397,200	5,660,403	5,830,200	6,005,100	6,185,300	6,370,900	6,562,000
TIF Revenue										
City of Center	29,560	31,190	31,790	31,539	33,350	34,350	35,380	36,440	-	-
Shelby County	26,996	31,640	29,040	34,763	30,450	31,370	32,310	33,280	-	-
Road & Bridge	2,935	3,429	3,160		3,310	3,410	3,510	3,620	-	-
Interest Earnings	11,443	11,620	8,300	8,300	9,700	11,200	12,800	14,400	16,200	15,900
TOTAL	70,934	77,879	72,290	74,602	76,810	80,330	84,000	87,740	16,200	15,900
Capital Projects (Transfer)	-	-	-	-	-	-	-	-	-	-
Debt Payments	28,223	28,225	28,225	28,223	28,225	28,225	28,225	28,225	27,401	-
Expenditures Over/(Under) Revenues	42,711	49,654	41,225	46,379	48,585	52,105	55,775	59,515	(11,201)	15,900
Beginning Fund Balance	185,908	228,619	139,802	278,273	324,652	373,237	425,342	481,117	540,632	529,430
Reserve Amount/Ending Fund Balance	228,619	278,273	181,027	324,652	373,237	425,342	481,117	540,632	529,430	545,330
Loan Balance	175,839	152,890	129,254	129,254	104,908	79,832	54,004	27,401	-	-

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

Court Security & Technology Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Fines & Fees	4,521	5,393	9,500	9,500	9,500	9,700	9,900	10,100	10,300	10,500
Other		46,501								
Interest	1,727	1,730	2,500	2,750	2,600	2,600	2,500	2,400	2,400	2,300
Total	**6,249**	**53,624**	**12,000**	**12,250**	**12,100**	**12,300**	**12,400**	**12,500**	**12,700**	**12,800**
Expenditures										
Sundry/Misc	3,894		2,750		3,000	3,000	3,000	3,000	3,000	3,000
Contractual-Technology			8,660		10,660	10,870	11,090	11,310	11,540	11,770
Capital			-	500	500	500	500	500	500	500
Transfer		11,230	-		-					
Total	**3,894**	**11,230**	**11,410**	**500**	**14,160**	**14,370**	**14,590**	**14,810**	**15,040**	**15,270**
Beginning Fund Balance	**31,122**	**33,477**	**76,152**	**75,871**	**87,621**	**85,561**	**83,491**	**81,301**	**78,991**	**76,651**
Revenue Over/(Under) Expenditures	**2,355**	**42,394**	**590**	**11,750**	**(2,060)**	**(2,070)**	**(2,190)**	**(2,310)**	**(2,340)**	**(2,470)**
Ending Fund Balance	**33,477**	**75,871**	**76,742**	**87,621**	**85,561**	**83,491**	**81,301**	**78,991**	**76,651**	**74,181**

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

Seizure/Forfieture Fund (58)	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Adopted**	**FY 2026 Estimate**	**FY 2027 Proposed**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**FY 2031 Projected**	**FY 2032 Projected**
Revenues										
Fines & Fees	-	-	-		-	-	-	-	-	-
Other	1,368	15,106	1,200	3,475	2,000	2,000	2,000	2,000	2,000	2,000
Interest	-	1,148	1,000	1,000	700	600	700	700	800	800
Total	**1,368**	**16,254**	**2,200**	**4,475**	**2,700**	**2,600**	**2,700**	**2,700**	**2,800**	**2,800**
Expenditures										
Other	971	14,849	5,000	6,000	6,000	1,000	1,000	1,000	1,000	1,000
Transfer	-	-	-	-	-	-	-	-	-	-
Total	**971**	**14,849**	**5,000**	**6,000**	**6,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Beginning Fund Balance	**24,412**	**24,809**	**28,890**	**26,214**	**24,689**	**21,389**	**22,989**	**24,689**	**26,389**	**28,189**
Revenue Over/(Under) Expenditures	**397**	**1,405**	**(2,800)**	**(1,525)**	**(3,300)**	**1,600**	**1,700**	**1,700**	**1,800**	**1,800**
Ending Fund Balance	**24,809**	**26,214**	**26,090**	**24,689**	**21,389**	**22,989**	**24,689**	**26,389**	**28,189**	**29,989**

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

Court Jury Fund (54)	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Adopted**	**FY 2026 Estimate**	**FY 2027 Proposed**	**FY 2028 Projected**	**FY 2029 Projected**	**FY 2030 Projected**	**FY 2031 Projected**	**FY 2032 Projected**
Revenues										
Fines & Fees	111	130	100	100	100	100	100	100	100	100
Other										
Interest	-	-	-	-	-	-	-	-	-	-
Total	**111**	**130**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**
Expenditures										
Other	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**328**	**439**	**539**	**569**	**669**	**769**	**869**	**969**	**1,069**	**1,169**
Revenue Over/(Under) Expenditures	**111**	**130**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**
Ending Fund Balance	**439**	**569**	**639**	**669**	**769**	**869**	**969**	**1,069**	**1,169**	**1,269**

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

Court Truancy Fund (55)	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Fines & Fees	5,537	6,444	5,500	5,000	5,000	5,100	5,200	5,300	5,400	5,500
Other										
Interest	1,076	1,228	900	1,000	1,100	1,300	1,500	1,700	1,900	2,100
Total	**6,613**	**7,672**	**6,400**	**6,000**	**6,100**	**6,400**	**6,700**	**7,000**	**7,300**	**7,600**
Expenditures										
Other	-	100	-	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-
Total	**-**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**17,200**	**23,813**	**30,063**	**31,384**	**37,384**	**43,484**	**49,884**	**56,584**	**63,584**	**70,884**
Revenue Over/(Under) Expenditures	**6,613**	**7,572**	**6,400**	**6,000**	**6,100**	**6,400**	**6,700**	**7,000**	**7,300**	**7,600**
Ending Fund Balance	**23,813**	**31,384**	**36,463**	**37,384**	**43,484**	**49,884**	**56,584**	**63,584**	**70,884**	**78,484**

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

Opioid Fund (59)	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Fines & Fees	-	-	-	-	-	-	-	-	-	-
Other	3,593	17,530		4,550	-					
Interest	1,148	1,303	700	650	900	900	900	1,000	1,000	1,000
Total	**4,741**	**18,833**	**700**	**5,200**	**900**	**900**	**900**	**1,000**	**1,000**	**1,000**
Expenditures										
Other	-	18,327	-		-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-
Total	**-**	**18,327**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**18,968**	**23,709**	**23,240**	**24,215**	**29,415**	**30,315**	**31,215**	**32,115**	**33,115**	**34,115**
Revenue Over/(Under) Expenditures	**4,741**	**506**	**700**	**5,200**	**900**	**900**	**900**	**1,000**	**1,000**	**1,000**
Ending Fund Balance	**23,709**	**24,215**	**23,940**	**29,415**	**30,315**	**31,215**	**32,115**	**33,115**	**34,115**	**35,115**

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

Court Building Security Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Fines & Fees	5,497	6,126								
Other		0								
Interest	2,073	2,008								
Total	**7,570**	**8,134**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures										
Other	1,111	3,527			-	-	-	-	-	-
Transfer	-	46,501	-	-	-	-	-	-	-	-
Total	**1,111**	**50,028**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**35,434**	**41,893**			**-**	**-**	**-**	**-**	**-**	**-**
Revenue Over/(Under) Expenditures	**6,459**	**(41,893)**		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**41,893**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Opioid Settlement amount scheduled was $58,838

Cemetery Endowment Fund
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Donations	0	0	0	0	0	0	0	0	0	0
Other										
Interest	6,927	5,853	3,960	4,000	4,090	4,210	4,340	4,470	4,600	4,740
Total	**6,927**	**5,853**	**3,960**	**4,000**	**4,090**	**4,210**	**4,340**	**4,470**	**4,600**	**4,740**
Expenditures										
Other	4,800	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-
Total	**4,800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**124,226**	**126,353**	**131,853**	**132,206**	**136,206**	**140,296**	**144,506**	**148,846**	**153,316**	**157,916**
Revenue Over/(Under) Expenditures	**2,127**	**5,853**	**3,960**	**4,000**	**4,090**	**4,210**	**4,340**	**4,470**	**4,600**	**4,740**
Ending Fund Balance	**126,353**	**132,206**	**135,813**	**136,206**	**140,296**	**144,506**	**148,846**	**153,316**	**157,916**	**162,656**

Animal Welfare Fund

Eliminated in 2025

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Donations	0	0	0	0	0	0	0	0	0	0
Other										
Interest	2,195	195								
Total	**2,195**	**195**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures										
Other	-	-	-		-	-	-	-	-	-
Transfer to Happy Tails	-	46,123	-	-	-	-	-	-	-	-
Total	**-**	**46,123**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	**43,733**	**45,928**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Revenue Over/(Under) Expenditures	**2,195**	**(45,929)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Fund Balance	**45,928**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

CAPITAL IMPROVEMENT PROJECT FUNDS - FORECAST

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
FUND BALANCE (Beginning)	$ 337,728	$ 6,167,441	$ 6,113,270	$ 6,834,016	$ 6,295,726	$ 1,885,816	$ 2,146,362	$ 383,079	$ 398,229	$ 410,773
REVENUES										
CIP-Governmental	$ 51,840	$ 403,384	$ 1,760	$ 110,000	$ 200	$ 2,870	$ 2,950	$ 3,040	$ 3,130	$ 3,220
Airport CIP Fund	$ 399	$ 1,974	$ 250	$ 250	$ 200	$ -	$ -	$ -	$ -	$ -
Park CIP Fund	$ 2,916	$ 65,157	$ 558,250	$ 409,000	$ 710,600	$ 53,500	$ 5,100	$ 5,200	$ 2,400	$ 2,400
Civic Center CIP Fund	$ 2,319	$ 99,968	$ 91,765	$ 166,600	$ 1,440	$ 1,696	$ 1,616	$ 1,550	$ 1,485	$ 1,440
Utility Construction - CIP	$ 6,352,625	$ 433,450	$ 181,190	$ 200,000	$ 5,177,650	$ 3,302,480	$ (22,950)	$ 5,360	$ 5,530	$ 5,690
TOTAL Capital Projects	**$ 6,410,099**	**$ 1,003,933**	**$ 833,215**	**$ 885,850**	**$ 5,890,090**	**$ 3,360,546**	**$ (13,284)**	**$ 15,150**	**$ 12,545**	**$ 12,750**
EXPENSES										
CIP-Governmental	$ 34,494	$ 33,979	$ 46,625	$ 487,190	$ -	$ -	$ -	$ -	$ -	$ -
Airport CIP Fund	$ 40,057	$ 18,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park CIP Fund	$ -	$ 101,091	$ 500,000	$ 153,250	$ 950,000	$ -	$ -	$ -	$ -	$ -
Civic Center CIP Fund	$ 379	$ 83,675	$ 90,000	$ 172,500	$ -	$ -	$ -	$ -	$ -	$ -
Utility Construction - CIP	$ 505,456	$ 100,613	$ 325,000	$ 611,200	$ 9,350,000	$ 3,100,000	$ 1,750,000	$ -	$ -	$ -
TOTAL Capital Projects	**$ 580,386**	**$ 337,358**	**$ 961,625**	**$ 1,424,140**	**$ 10,300,000**	**$ 3,100,000**	**$ 1,750,000**	**$ -**	**$ -**	**$ -**
Change	$ 5,829,713	$ 666,575	$ (128,410)	$ (538,290)	$ (4,409,910)	$ 260,546	$ (1,763,284)	$ 15,150	$ 12,545	$ 12,750
Ending Fund Balance	$ 6,167,441	$ 6,834,016	$ 5,984,860	$ 6,295,726	$ 1,885,816	$ 2,146,362	$ 383,079	$ 398,229	$ 410,773	$ 423,524

CAPITAL PROJECT FUND - GOVERNMENTAL
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Grants	-	-	-	-	-	-	-	-	-	-
Taxes/Debt Proceeds	-	-	-	-	-	-	-	-	-	-
Transfer (from General Fund & Utility)	48,500	400,000	-	100,000	-	-	-	-	-	-
Donations/Pledges	-	-	-	-	-	-	-	-	-	-
Interest	3,340	3,384	1,760	10,000	200	2,870	2,950	3,040	3,130	3,220
Total Revenue	51,840	403,384	1,760	110,000	200	2,870	2,950	3,040	3,130	3,220
Expenditures										
Maintenance										
Other										
Project Expenditures:										
- Downtown Landscaping	15,000									
- TIRZ Drainage/Open Space Plan	10,989									
- SECO Grant (Sr. Center)	8,505	(6,746)								
- 2026 Obstructions										
- Childs St Lighting		30,600								
- Police - Roof				98,585						
- City Hall roof & design		10,125	18,625	103,710						
- Library roof & design		-	28,000	284,895			-	-	-	-
Total Expenditures	34,494	33,979	46,625	487,190	-	-	-	-	-	-
Beginning Fund Balance	85,744	103,090	58,715	472,495	95,305	95,505	98,375	101,325	104,365	107,495
Revenues Over/(Under) Expenditures	17,346	369,405	(44,865)	(377,190)	200	2,870	2,950	3,040	3,130	3,220
Ending Fund Balance	103,090	472,495	13,850	95,305	95,505	98,375	101,325	104,365	107,495	110,715

AIRPORT CONSTRUCTION (CIP) FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Grants	-	1,442				-	-	-	-	-
Donations/Pledges										
Other Income										
Transfers (from General Fund)										
Interest	399	532	250	250	200					
Total Revenue	399	1,974	250	250	200	-	-	-	-	-
Expenditures										
Maintenance										
Other										
Project Expenditures:	-									
- 2024 ALP Study	32,557									
- 2024 Runway Surface Study	7,500									
- 2025 AWOS		18,000								
- 2026 Obstructions										
Transfer to Debt Service							-	-	-	-
Total Expenditures	40,057	18,000	-	-	-	-	-	-	-	-
Beginning Fund Balance	68,003	28,345	12,286	12,319	12,569	12,769	12,769	12,769	12,769	12,769
Revenues Over/(Under) Expenditures	(39,658)	(16,027)	250	250	200	-	-	-	-	-
Ending Fund Balance	28,345	12,319	12,536	12,569	12,769	12,769	12,769	12,769	12,769	12,769

PARK IMPROVEMENT FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Taxes/Debt Proceeds					-					
Grants	-		250,000		500,000					
Transfers (from HOT Fund)			250,000	250,000	150,000					
Transfers (from General Fund)										
Donations/Pledges	1,000	62,250	58,250	155,000	53,000	53,000	3,000	3,000	-	-
Interest	1,916	2,907	-	4,000	7,600	500	2,100	2,200	2,400	2,400
Total Revenue	2,916	65,157	558,250	409,000	710,600	53,500	5,100	5,200	2,400	2,400
Expenditures										
Other										
Project Expenditures:										
American Legion Park - Phase I & II	-		500,000		950,000					
Project Engineering	-	51,091		153,250						
Perry Sampson Park				-						
Transfer to Debt Service	-	50,000	-	-	-	-	-	-	-	-
Total Expenditures	-	101,091	500,000	153,250	950,000	-	-	-	-	-
Beginning Fund Balance	31,692	34,608	(812)	(1,326)	254,424	15,024	68,524	73,624	78,824	81,224
Revenues Over/(Under) Expenditures	2,916	(35,934)	58,250	255,750	(239,400)	53,500	5,100	5,200	2,400	2,400
Ending Fund Balance	34,608	(1,326)	57,438	254,424	15,024	68,524	73,624	78,824	81,224	83,624

*** Park Fund transfer to I&S Fund ($50,000) was deferred by Council for cash toward Sampson Park project

*** Portacool Contribution payments, delayed for FY24 and FY25 - Resol 2023-14

CIVIC CENTER FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Grants	-		90,000	165,000		-	-	-	-	-
Taxes (PEG Fees)	2,319	1,968	1,665	1,600	1,440	1,296	1,166	1,050	945	850
Transfers (HOT Fund)		98,000								
Donations/Pledges										
Interest			100		-	400	450	500	540	590
Total Revenue	2,319	99,968	91,765	166,600	1,440	1,696	1,616	1,550	1,485	1,440
Expenditures										
Other	379	3,923		7,500						
Project Expenditures:										
- SECO Lighting Retrofit		6,806	90,000	165,000						
- Technology Replacement										
- Foster Hall Flooring		46,800								
- Table/Chair Replacement		26,145								
Transfer to Debt Service							-	-	-	-
Total Expenditures	379	83,675	90,000	172,500	-	-	-	-	-	-
Beginning Fund Balance	(542)	1,398	3,248	17,692	11,792	13,232	14,928	16,544	18,094	19,579
Revenues Over/(Under) Expenditures	1,940	16,294	1,765	(5,900)	1,440	1,696	1,616	1,550	1,485	1,440
Ending Fund Balance	1,398	17,692	5,013	11,792	13,232	14,928	16,544	18,094	19,579	21,019

CAPITAL PROJECT FUND - UTILITY - WATER/WASTEWATER
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Proceeds from Debt	6,000,000				-	-	(81,500)	-	-	-
Grants	120,197	93,000			5,000,000	3,250,000				
Donations/Pledges	-	-	-							
Transfer (from Utility Fund)	218,792	80,000								
Interest	13,636	260,450	181,190	200,000	177,650	52,480	58,550	5,360	5,530	5,690
Total Revenue	6,352,625	433,450	181,190	200,000	5,177,650	3,302,480	(22,950)	5,360	5,530	5,690
Expenditures										
Maintenance	1,000									
Other										
Project Expenditures:				Emerg.	DR-LCP	TCDP				
- Hwy 7 Water Main				436,200	5,250,000	1,000,000				
- Mill Creek Equipment Rehab										
- Water Line Project (Willow Creek)	41,150									
- FEMA - Main/Manholes @ RR	124,000			-						
- Annex Generator		40,350								
- Aiken Plant Rehab	305,926	-	250,000	100,000	4,000,000	2,000,000				
- WWTP Industrial Reuse	33,380	60,263	75,000	75,000	100,000	100,000	1,750,000			
Transfer (out) to Utility/Debt							-	-	-	-
Total Expenditures	505,456	100,613	325,000	611,200	9,350,000	3,100,000	1,750,000	-	-	-
Beginning Fund Balance	152,831	6,000,000	6,039,833	6,332,837	5,921,637	1,749,287	1,951,767	178,817	184,177	189,707
Revenues Over/(Under) Expenditures	5,847,169	332,837	(143,810)	(411,200)	(4,172,350)	202,480	(1,772,950)	5,360	5,530	5,690
Ending Fund Balance	6,000,000	6,332,837	5,896,023	5,921,637	1,749,287	1,951,767	178,817	184,177	189,707	195,397

Pending Projects

*** GLO-LCP Grant - 18" water main replacement

*** EDA Grant - Aiken Water Plant replacement

Potential Projects (Applications)

TCDP-CDBG Grant ($750,000 w/$250,000 match)

Center 4A Economic Development Corporation 7/17/2026 Board Approval

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenue										
Sales Tax	531,872	547,992	556,800	545,900	556,800	548,700	562,500	576,500	590,900	605,700
Other	-	-	-	6,100	-	-	-	-	-	-
Interest	81,625	30,226	17,500	21,500	16,100	14,100	13,300	15,900	21,800	28,300
TIF Interest	4,588	3,878	3,147	3,147	2,395	1,620	822	-	-	-
Principal TIF										
Viatract Payment	-	-	-	-	-	-	-	-	-	-
TOTAL	618,085	582,096	577,447	576,647	575,295	564,420	576,622	592,400	612,700	634,000
Expenditures										
Supplies	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000
Sundry	1,855	416	9,500	500	9,500	15,000	15,000	15,000	15,000	15,000
Maintenance	3,000	-	3,100	-	-	3,000	3,000	3,000	3,000	3,000
Contractual	72,750	41,990	98,950	19,450	128,950	132,819	136,803	140,907	145,134	149,488
Contractual - Admin Exp	30,000	30,000	30,000	30,000	30,000	60,000	60,000	60,000	60,000	60,000
Total Operational	107,605	72,406	141,550	49,950	168,450	211,819	215,803	219,907	224,134	228,488
Portacool Interim PA	170000	300000	-	-	-	-	-			
Portacool DA allocation	60000		600000	594000	500000	400,000	300,000	200,000	200,000	200,000
Broadband Payment	2100000			-	-	-	-	-	-	-
TOTAL Expenditures	2,437,605	372,406	741,550	643,950	668,450	611,819	515,803	419,907	424,134	428,488
FUND BALANCE										
Beginning	**2,608,017**	**788,497**	**1,024,893**	**998,187**	**930,884**	**837,729**	**790,331**	**851,150**	**1,023,643**	**1,212,208**
Revenues Over/(Under)	**(1,819,520)**	**209,691**	**(164,103)**	**(67,303)**	**(93,155)**	**(47,398)**	**60,819**	**172,493**	**188,566**	**205,512**
Ending	**788,497**	**998,187**	**860,790**	**930,884**	**837,729**	**790,331**	**851,150**	**1,023,643**	**1,212,208**	**1,417,720**
Receivables/Land	442,420	418,784	394,438	394,438	369,362	345,726	321,380	296,304	270,476	243,873
FUND BALANCE - LIQUID	**346,076**	**579,403**	**466,352**	**536,446**	**468,367**	**444,605**	**529,769**	**727,338**	**941,732**	**1,173,847**

Center 4B Economic Development Corporation for Street Improvements Pending Board Approval

FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
REVENUE										
Sales Tax	1,063,741	1,095,989	1,113,600	1,097,500	1,124,900	1,153,100	1,181,900	1,211,400	1,241,700	1,272,800
Other										
Interest	93,724	95,133	82,500	95,000	59,200	41,300	43,200	46,100	48,600	54,900
TOTAL REVENUE	**1,157,465**	**1,191,121**	**1,196,100**	**1,192,500**	**1,184,100**	**1,194,400**	**1,225,100**	**1,257,500**	**1,290,300**	**1,327,700**
EXPENDITURES										
Administration	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Contractual	4,425	20,495	4,500	4,500		-	-	-	-	-
Other										
Sundry	72	481	1,550	1,550		500	-	500	-	500
Projects & Commitments										
Annual Street Program	1,296,647	333,597	900,000	900,000	1,000,000	750,000	750,000	750,000	750,000	750,000
Concrete/Drainage Construction			700,000	700,000	750,000	250,000	250,000	250,000	250,000	250,000
Transfer to Debt	-	-	-	-	-	100,000	100,000	142,000	50,000	100,000
Engineering	-		80,000	80,000		-	-	-	-	-
TOTAL EXPENDITURES	**1,331,144**	**384,573**	**1,716,050**	**1,716,050**	**1,780,000**	**1,130,500**	**1,130,000**	**1,172,500**	**1,080,000**	**1,130,500**
BEGINNING FUND BALANCE	1,863,636	1,689,957	2,749,157	2,496,505	1,972,955	1,377,055	1,440,955	1,536,055	1,621,055	1,831,355
REVENUES OVER/(UNDER) EXPENDITURES	(173,679)	806,548	(519,950)	(523,550)	(595,900)	63,900	95,100	85,000	210,300	197,200
ENDING FUND BALANCE	1,689,957	2,496,505	2,229,207	1,972,955	1,377,055	1,440,955	1,536,055	1,621,055	1,831,355	2,028,555

reconciled with audit

reconciled with audit

*** Original schedule was altered in 2023 with changes in tax rate calculation law
Payments for '23($50K reduced), '24, '25 & '26 were added onto 'end' thru 2034

LOCAL GOVERNMENT CORPORATION FUND
FY 2027 BUDGET AND FY 2028 - FY 2032 PROJECTION

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimate	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
Revenues										
Contribution from City	0	0	0			0	0	0	0	0
Lot Sales	12,500	14,000	6,500	7,850	5,000	5,000	5,000	5,000	5,000	5,000
Interest	848	2,317	1,900	2,000	2,100	2,200	2,300	2,400	2,500	2,600
Total Revenue	13,348	16,317	8,400	9,850	7,100	7,200	7,300	7,400	7,500	7,600
Expenditures										
Personnel										
Supplies										
Contractual	3,040	810	5,600	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Utilities										
Sundry										
Maintenance				750	1,000	1,000	1,000	1,000	1,000	1,000
Capital										
Total Expenditures	3,040	810	5,600	3,750	4,000	4,000	4,000	4,000	4,000	4,000
BEGINNING FUND BALANCE	38,802	49,110	62,359	64,617	70,717	73,817	77,017	80,317	83,717	87,217
REVENUES OVER/(UNDER) EXPENDITURES	10,308	15,507	2,800	6,100	3,100	3,200	3,300	3,400	3,500	3,600
ENDING FUND BALANCE	49,110	64,617	65,159	70,717	73,817	77,017	80,317	83,717	87,217	90,817