City of West

FY 2026-2027 Proposed Budget

$0.63 Tax Rate

Prepared for the Mayor and City Council
Fiscal Year Beginning October 1, 2026

Working draft updated August 19, 2026

Budget Message and Executive Summary

City of West, Fiscal Year 2026-2027 Proposed Budget

This budget book reflects the current reconciled FY27 working budget at the $0.63 property tax scenario. Current wastewater rates are retained, with $418,764 of General Fund/property-tax support included in the Water/Sewer operating revenue plan. Water sales are confirmed at $1,150,000 for FY27.

Personnel costs are consolidated for payroll administration while preserving the underlying fund allocations. Existing full-time employees receive a 3 percent wage adjustment except the City Manager, whose FY27 salary is budgeted at $130,000 with no additional 3 percent adjustment. FICA and TMRS amounts reflect the related compensation changes.

CITYWIDE REVENUE	CITYWIDE EXPENDITURES	PROJECTED SURPLUS
$6,343,957	**$6,254,871**	**$89,086**

Key reconciliations reflected in this draft: utilities are consolidated by fund for budget presentation, with $110,000 of General Fund electric utility costs centralized in City Administration and $181,800 of Water/Wastewater electric utility costs centralized in Water Administration; the obsolete EMS contract-services line remains removed; the Library is Department 175 at $5,000; Public Health / Community Support is Department 190 with a $10,500 appropriation; Fire/VFD equipment repair and maintenance is $80,000; Streets/Drainage includes $100,000 for engineering, $75,000 for contract street repair, and $50,000 for street capital outlay; Water/Sewer legal services of $36,000 and engineering of $20,000 are consolidated into Water Administration; and the Water Meter Reserve includes the $69,979 installment payment for radio-controlled water meters.

Budget authority is a spending ceiling. Actual expenditures remain subject to City purchasing controls, available revenues, Council direction, and legal requirements.

Budget Book Contents

Citywide Fund Summary

Fund	Fund Name	Revenue	Expenditures	Surplus / (Deficit)
100	General Fund	$3,114,104	$2,976,679	$137,425
120	Hotel Occupancy Tax Fund	$240,000	$50,000	$190,000
110	Court Technology Fund	$300	$300	$0
112	Court Security Fund	$350	$350	$0
130	Child Safety Fund	$7,237	$1,500	$5,737
115	LEOSE Training Fund	$1,200	$1,000	$200
140	Asset Forfeiture Fund	$0	$0	$0
220	Utility Meter Deposit Fund	$10,000	$0	$10,000
200	Water/Sewer Operating Fund	$2,855,264	$3,025,063	($169,799)
400	Economic Development / 4B Fund	$80,000	$50,000	$30,000
500	Grant Fund	$35,000	$80,000	($45,000)
210	Water Meter Reserve Fund	$500	$69,979	($69,479)
Citywide Total		**$6,343,955**	**$6,254,871**	**$89,084**

Revenue is displayed as a positive amount in this budget book even though revenue entries are carried as credits in the working spreadsheet.

Personnel and Benefit Assumptions

Item	FY27 Treatment
Cost-of-living adjustment	3 percent planning adjustment for existing full-time employees, except the City Manager.
Known staffing changes	Includes the new full-time Code position at up to $19 per hour, the part-time Court position at $14,976, and a part-time Fire Marshal at $20,000 annually.
Police supplemental compensation	Police part-time wages are budgeted at $4,000. Police certification / incentive pay is separately budgeted at $14,000.
TMRS	7 percent employer planning contribution on budgeted eligible compensation.
Health insurance	Budgeted using employee-specific City-paid medical, dental, and vision costs from the current personnel cost worksheet.
Longevity	Paid twice annually. Each payment equals one week of regular pay plus $50 per completed year of continuous service, capped at $2,000 per payment.
Uniform allowances	Existing budgeted uniform allowances carried forward.
Payroll presentation	Most General Fund employee compensation is centralized in Department 110; Water/Wastewater compensation is centralized in Department 400. Police, Code Enforcement / Permits, and Fire Marshal compensation remain separate.

Citywide Personnel Budget

Object	Description	FY27 Budget
5000	Regular Salaries	$1,630,705
5020	Part-Time / Seasonal Wages	$24,000
5060	Longevity Pay	$72,374
5075	Police Certification / Incentive Pay	$14,000
5095	Uniform Allowance	$3,750
5100	Payroll Taxes - FICA/Medicare	$133,193
5110	Retirement - TMRS	$120,476
5120	Group Health Insurance	$294,946
	Total Personnel and Benefits	**$2,293,444**

The total wage appropriation across regular salary, part-time, and Police certification/incentive pay objects is $1,668,705. Health insurance is based on employee-specific City-paid costs.

General Fund Revenues

Account	Description	FY27 Budget
100-000-4000-0000	Current Property Taxes - M&O	$1,542,104
100-000-4030-0000	Penalty and Interest on Taxes	$20,000
100-000-4040-0000	Sales Tax - General Fund	$1,100,500
100-000-4070-0000	Mixed Beverage Tax	$3,500
100-000-4080-0000	Franchise Fees - Electric	$96,000
100-000-4081-0000	Franchise Fees - Gas	$32,000
100-000-4082-0000	Franchise Fees - Telecom/Cable	$32,000
100-250-4110-0000	Building Permits	$15,000
100-200-4200-0000	Municipal Court Fines	$135,000
100-350-4320-0000	Fire Service Fees	$100,000
100-000-4440-0000	QIPP / Transition Revenue	$-0
100-000-4600-0000	Interest Earnings	$25,000
100-000-4610-0000	Rental / Lease Income	$3,000
100-000-4650-0000	Reimbursements	$10,000
	Total General Fund Revenues	**$3,114,104**

General Fund sales tax is budgeted at $1,100,500. The Economic Development / 4B sales-tax revenue is presented separately in Fund 400.

General Fund Department Expenses

City Council / Governance

General Fund Expense | Department 100

Account	Description	Project	FY27 Budget
100-100-6030-0000	Dues and Subscriptions		$3,000
100-100-6060-0000	Election Expense		$2,000
Department Total			**$5,000**

City Administration

General Fund Expense | Department 110

Account	Description	Project	FY27 Budget
100-110-5000-0000	Regular Salaries		$490,986
100-110-5060-0000	Longevity Pay		$22,319
100-110-5095-0000	Uniform Allowance		$2,200
100-110-5100-0000	Payroll Taxes - FICA/Medicare		$39,268
100-110-5110-0000	Retirement - TMRS		$35,931
100-110-5120-0000	Group Health Insurance		$83,182
100-110-6000-0000	Office Supplies		$3,000
100-110-6005-0000	General Supplies		$4,000
100-110-6010-0000	Postage and Freight		$1,250
100-110-6030-0000	Dues and Subscriptions		$12,000
100-110-6040-0000	Travel and Training		$4,800
100-110-6170-0000	Telephone / Internet (Consolidated General Fund)		$30,000
100-110-6190-0000	Utilities - Electric (Consolidated General Fund)		$110,000
Department Total			**$838,936**

Finance / Accounting

General Fund Expense | Department 120

Account	Description	Project	FY27 Budget
100-120-6000-0000	Office Supplies		$1,500
100-120-6030-0000	Dues and Subscriptions		$6,000
100-120-6040-0000	Travel and Training		$2,400
Department Total			**$9,900**

Human Resources / Risk Management

General Fund Expense | Department 130

Account	Description	Project	FY27 Budget
100-130-6290-0000	Insurance - Property / Liability		$70,000
Department Total			**$70,000**

Legal / Professional Services

General Fund Expense | Department 140

Account	Description	Project	FY27 Budget
100-140-6070-0000	Legal Services		$50,000
Department Total			**$50,000**

Information Technology / Communications

General Fund Expense | Department 150

Account	Description	Project	FY27 Budget
100-150-6030-0000	Dues and Subscriptions		$6,000
Department Total			**$6,000**

Facilities / Buildings

General Fund Expense | Department 160

Account	Description	Project	FY27 Budget
100-160-6005-0000	General Supplies		$4,000
100-160-6200-0000	Building Repair and Maintenance		$25,000
100-160-7020-0000	Capital Outlay - Buildings		$50,000
Department Total			**$79,000**

West EMS

General Fund Expense | Department 170

Account	Description	Project	FY27 Budget
100-170-6230-0000	Fuel and Oil		$18,000
100-170-6310-0000	Ambulance / EMS Subsidy		$36,347
Department Total			**$54,347**

Library

General Fund Expense | Department 175

Account	Description	Project	FY27 Budget
100-175-6330-0000	Library Subsidy		$5,000
Department Total			**$5,000**

Criminal Justice Fees

General Fund Expense | Department 180

Account	Description	Project	FY27 Budget
100-180-6445-0000	Criminal Justice Fees		$71,500
Department Total			**$71,500**

Public Health / Community Support

General Fund Expense | Department 190

Account	Description	Project	FY27 Budget
100-190-6320-0000	Public Health District		$10,500
Department Total			**$10,500**

Municipal Court

General Fund Expense | Department 200

Account	Description	Project	FY27 Budget
100-200-6000-0000	Office Supplies		$1,500
100-200-6010-0000	Postage and Freight		$1,250
Department Total			**$2,750**

Code Enforcement / Permits

General Fund Expense | Department 250

Account	Description	Project	FY27 Budget
100-250-5000-0000	Regular Salaries		$82,368
100-250-5060-0000	Longevity Pay		$1,698
100-250-5100-0000	Payroll Taxes - FICA/Medicare		$6,431
100-250-5110-0000	Retirement - TMRS		$5,885
100-250-5120-0000	Group Health Insurance		$24,836
100-250-6040-0000	Travel and Training		$2,400
100-250-6300-0000	Contract Services - General		$10,000
Department Total			**$133,618**

Police Department

General Fund Expense | Department 300

Account	Description	Project	FY27 Budget
100-300-5000-0000	Regular Salaries		$594,737
100-300-5020-0000	Part-Time / Seasonal Wages		$4,000
100-300-5060-0000	Longevity Pay		$25,505
100-300-5075-0000	Police Certification / Incentive Pay		$14,000
100-300-5100-0000	Payroll Taxes - FICA/Medicare		$48,826
100-300-5110-0000	Retirement - TMRS		$44,677
100-300-5120-0000	Group Health Insurance		$106,769
100-300-6000-0000	Office Supplies		$4,000
100-300-6040-0000	Travel and Training		$10,000
100-300-6070-0000	Legal Services		$4,000

Police Department (continued)

Account	Description	Project	FY27 Budget
100-300-6130-0000	Software Subscriptions		$58,000
100-300-6220-PDVE	Vehicle Repair and Maintenance	PDVE - Police Vehicle Program	$40,000
100-300-6230-PDVE	Fuel and Oil	PDVE - Police Vehicle Program	$28,000
100-300-6300-0000	Contract Services - General		$6,500
100-300-6400-0000	Police Supplies		$40,000
100-300-6415-0000	Uniforms and Ballistic Vests		$10,000
100-300-7010-PDVE	Capital Outlay - Vehicles	PDVE - Police Vehicle Program	$50,000
100-300-8060-PDVE	Lease / Financing Principal	PDVE - Police Vehicle Program	$63,684
Department Total			**$1,152,698**

Fire Department / VFD Support

General Fund Expense | Department 350

Account	Description	Project	FY27 Budget
100-350-6040-0000	Travel and Training		$3,500
100-350-6210-0000	Equipment Repair and Maintenance		$80,000
100-350-6230-0000	Fuel and Oil		$7,000
Department Total			**$90,500**

Fire Inspection / Fire Marshal

General Fund Expense | Department 355

Account	Description	Project	FY27 Budget
100-355-5020-0000	Part-Time / Seasonal Wages		$20,000
100-355-5100-0000	Payroll Taxes - FICA/Medicare		$1,530
100-355-6480-0000	Fire Marshal / Inspection Expense		$5,000
Department Total			**$26,530**

Animal Control

General Fund Expense | Department 360

Account	Description	Project	FY27 Budget
100-360-6340-0000	Animal Control Contract		$10,000
Department Total			**$10,000**

Solid Waste / Recycling

General Fund Expense | Department 440

Account	Description	Project	FY27 Budget
100-440-6360-0000	Recycling Services		$2,000
Department Total			**$2,000**

Public Works Administration

General Fund Expense | Department 400

Account	Description	Project	FY27 Budget
100-400-6005-0000	General Supplies		$8,000
100-400-6030-0000	Dues and Subscriptions		$3,000
100-400-6040-0000	Travel and Training		$2,400
100-400-6230-0000	Fuel and Oil		$9,500
Department Total			**$22,900**

Streets / Drainage

General Fund Expense | Department 410

Account	Description	Project	FY27 Budget
100-410-6100-STRT	Engineering Services - Operating	STRT - Street Improvements	$100,000
100-410-6230-0000	Fuel and Oil		$5,700
100-410-6500-0000	Street Supplies		$6,000
100-410-6535-STRT	Contract Street Repair	STRT - Street Improvements	$75,000
100-410-7030-STRT	Capital Outlay - Street Infrastructure	STRT - Street Improvements	$50,000
Department Total			**$236,700**

Fleet / Equipment Services

General Fund Expense | Department 420

Account	Description	Project	FY27 Budget
100-420-6210-0000	Equipment Repair and Maintenance		$40,000
100-420-6220-0000	Vehicle Repair and Maintenance		$20,000
Department Total			**$60,000**

Parks / Recreation

General Fund Expense | Department 430

Account	Description	Project	FY27 Budget
100-430-6005-0000	General Supplies		$4,000
100-430-6230-0000	Fuel and Oil		$3,800
100-430-6280-PARK	Grounds Maintenance	PARK - Park Improvements	$6,000
100-430-7060-PARK	Capital Outlay - Parks Improvements	PARK - Park Improvements	$25,000
Department Total			**$38,800**

Water/Sewer Operating Fund Revenues

Account	Description	FY27 Budget
200-000-4000-0000	Current Property Taxes - M&O	$418,764
200-510-4230-0000	Warrant / Collection Fees	$33,000
200-000-4500-0000	Water Sales	$1,150,000
200-000-4510-0000	Sewer Service Charges	$950,000
200-510-4520-0000	Water/Sewer Tap Fees	$12,000
200-510-4530-0000	Utility Reconnect / Penalty Fees	$38,000
200-000-4600-0000	Interest Earnings	$250,000
200-000-4650-0000	Reimbursements	$3,500
	Total Water/Sewer Revenues	**$2,855,264**

Public Works Administration

Water/Sewer Operating Fund Expense | Department 400

Account	Description	Project	FY27 Budget
200-400-5000-0000	Regular Salaries		$462,614
200-400-5060-0000	Longevity Pay		$22,852
200-400-5095-0000	Uniform Allowance		$1,550
200-400-5100-0000	Payroll Taxes - FICA/Medicare		$37,138
200-400-5110-0000	Retirement - TMRS		$33,983
200-400-5120-0000	Group Health Insurance		$80,159
Department Total			**$638,296**

Water Administration

Water/Sewer Operating Fund Expense | Department 500

Account	Description	Project	FY27 Budget
200-500-6030-0000	Dues and Subscriptions		$10,000
200-500-6040-0000	Travel and Training		$6,000
200-500-6070-0000	Legal Services		$36,000
200-500-6100-0000	Engineering Services - Operating		$20,000
200-500-6170-0000	Telephone / Internet (Consolidated Water/ Wastewater)		$16,752
200-500-6180-0000	Radio / Communications Service		$9,750
200-500-6190-0000	Utilities - Electric (Consolidated Water/ Wastewater)		$181,800
200-500-6290-0000	Insurance - Property / Liability		$67,000
200-500-6300-0000	Contract Services - General		$1,200
Department Total			**$348,502**

Utility Billing / Customer Service

Water/Sewer Operating Fund Expense | Department 510

Account	Description	Project	FY27 Budget
200-510-6000-0000	Office Supplies		$1,500
200-510-6005-0000	General Supplies		$5,500
200-510-6010-0000	Postage and Freight		$7,500
200-510-6130-0000	Software Subscriptions		$15,000
Department Total			**$29,500**

Water Production / Wells / Storage

Water/Sewer Operating Fund Expense | Department 520

Account	Description	Project	FY27 Budget
200-520-6005-0000	General Supplies		$11,000
200-520-6300-0000	Contract Services - General		$262,600
200-520-6600-0000	Water Chemicals		$24,000
200-520-6610-0000	Water Testing / Lab Fees		$8,000
200-520-6665-0000	Water Well / Pump Maintenance		$37,500
Department Total			**$343,100**

Water Distribution

Water/Sewer Operating Fund Expense | Department 530

Account	Description	Project	FY27 Budget
200-530-6005-0000	General Supplies		$13,750
200-530-6210-WLIN	Equipment Repair and Maintenance	WLIN - Water Line Improvements	$37,500
200-530-6230-WLIN	Fuel and Oil	WLIN - Water Line Improvements	$7,000
Department Total			**$58,250**

Wastewater Treatment Plant

Water/Sewer Operating Fund Expense | Department 540

Account	Description	Project	FY27 Budget
200-540-6005-0000	General Supplies		$13,750
200-540-6210-WWTP	Equipment Repair and Maintenance	WWTP - Wastewater Treatment Plant	$37,500
200-540-6605-WWTP	Wastewater Chemicals	WWTP - Wastewater Treatment Plant	$16,000
200-540-6615-WWTP	Wastewater Testing / Lab Fees	WWTP - Wastewater Treatment Plant	$12,000
Department Total			**$79,250**

Wastewater Collection / Lift Stations

Water/Sewer Operating Fund Expense | Department 550

Account	Description	Project	FY27 Budget
200-550-6005-0000	General Supplies		$11,000
200-550-6230-SLIN	Fuel and Oil	SLIN - Sewer Line Improvements	$7,000
200-550-6645-LIFT	Lift Station Mechanical / Electrical	LIFT - Lift Station Improvements	$37,500
Department Total			**$55,500**

Debt Service

Water/Sewer Operating Fund Expense | Department 600

Account	Description	Project	FY27 Budget
200-600-8020-WWTP	Revenue Bond Principal	WWTP - Wastewater Treatment Plant / Debt Related	$445,000
200-600-8030-WWTP	Revenue Bond Interest	WWTP - Wastewater Treatment Plant / Debt Related	$1,027,665
Department Total			**$1,472,665**

Operating Cost Consolidations

For FY27 budget presentation, electric utility and telephone/internet costs are consolidated by fund. Water Administration carries $181,800 of electric utilities and $16,752 of telephone/internet costs for the Water/Wastewater operating fund. Legal services of $36,000 and engineering services of $20,000 are also carried in Water Administration. Detailed source allocations remain in the working worksheet.

Special Revenue and Reserve Funds

Fund 120 - Hotel Occupancy Tax Fund

Account	Description	Project	Revenue	Expense
120-000-4090-0000	Hotel Occupancy Tax		$240,000	-
120-900-6300-0000	Contract Services - General		-	$50,000
Fund Net			**$240,000**	**$50,000**

Fund 110 - Court Technology Fund

Account	Description	Project	Revenue	Expense
110-000-4210-0000	Court Technology Fees		$300	-
110-200-7070-0000	Capital Outlay - Technology		-	$300
Fund Net			**$300**	**$300**

Fund 112 - Court Security Fund

Account	Description	Project	Revenue	Expense
112-000-4220-0000	Court Security Fees		$350	-
112-200-6005-0000	General Supplies - Court Security		-	$350
Fund Net			**$350**	**$350**

Fund 130 - Child Safety Fund

Account	Description	Project	Revenue	Expense
130-000-4230-0000	Warrant / Collection Fees		$7,237	-
130-200-6300-0000	Contract Services - General		-	$1,500
Fund Net			**$7,237**	**$1,500**

Fund 115 - LEOSE Training Fund

Account	Description	Project	Revenue	Expense
115-000-4430-0000	LEOSE Revenue		$1,200	-
115-300-6040-0000	Travel and Training		-	$1,000
Fund Net			**$1,200**	**$1,000**

Fund 140 - Asset Forfeiture Fund

Account	Description	Project	Revenue	Expense
140-000-4650-0000	Reimbursements		$-0	-
Fund Net			**$0**	**$0**

Fund 220 - Utility Meter Deposit Fund

Account	Description	Project	Revenue	Expense
220-000-2040-0000	Customer Meter Deposits Payable		$10,000	-
Fund Net			**$10,000**	**$0**

Fund 400 - Economic Development / 4B Fund

Account	Description	Project	Revenue	Expense
400-000-4060-0000	Sales Tax - Economic Development / 4B		$80,000	-
400-800-6300-0000	Contract Services - General		-	$50,000
Fund Net			**$80,000**	**$50,000**

Fund 500 - Grant Fund

Account	Description	Project	Revenue	Expense
500-000-4420-GRNT	Grant Revenue - Local/Other	GRNT - Grant - General Placeholder	$35,000	-
500-700-7850-GRNT	Grant-Funded Capital Expense	GRNT - Grant - General Placeholder	-	$80,000
Fund Net			**$35,000**	**$80,000**

Fund 210 - Water Meter Reserve Fund

Account	Description	Project	Revenue	Expense
210-000-4600-0000	Interest Earnings		$500	-
210-530-7040-WLIN	Capital Outlay - Water Infrastructure	WLIN - Water Line Improvements	-	$69,979
Fund Net			**$500**	**$69,979**

Citywide Object Summary

Object	Description	FY27 Budget
5000	Regular Salaries	$1,630,705
5020	Part-Time / Seasonal Wages	$24,000
5060	Longevity Pay	$72,374
5075	Police Certification / Incentive Pay	$14,000
5095	Uniform Allowance	$3,750
5100	Payroll Taxes - FICA/Medicare	$133,193
5110	Retirement - TMRS	$120,476
5120	Group Health Insurance	$294,946
6000	Office Supplies	$11,500
6005	General Supplies	$75,350
6010	Postage and Freight	$10,000
6030	Dues and Subscriptions	$40,000
6040	Travel and Training	$32,500
6060	Election Expense	$2,000
6070	Legal Services	$90,000
6100	Engineering Services - Operating	$120,000
6130	Software Subscriptions	$73,000
6170	Telephone / Internet	$46,752
6180	Radio / Communications Service	$9,750
6190	Utilities - Electric	$291,800
6200	Building Repair and Maintenance	$25,000
6210	Equipment Repair and Maintenance	$195,000
6220	Vehicle Repair and Maintenance	$60,000
6230	Fuel and Oil	$86,000
6280	Grounds Maintenance	$6,000
6290	Insurance - Property / Liability	$137,000
6300	Contract Services - General	$381,800

Citywide Object Summary

Object	Description	FY27 Budget
6310	Ambulance / EMS Subsidy	$36,347
6320	Public Health District	$10,500
6330	Library Subsidy	$5,000
6340	Animal Control Contract	$10,000
6360	Recycling Services	$2,000
6400	Police Supplies	$40,000
6415	Uniforms and Ballistic Vests	$10,000
6445	Criminal Justice Fees	$71,500
6480	Fire Marshal / Inspection Expense	$5,000
6500	Street Supplies	$6,000
6535	Contract Street Repair	$75,000
6600	Water Chemicals	$24,000
6605	Wastewater Chemicals	$16,000
6610	Water Testing / Lab Fees	$8,000
6615	Wastewater Testing / Lab Fees	$12,000
6645	Lift Station Mechanical / Electrical	$37,500
6665	Water Well / Pump Maintenance	$37,500
7010	Capital Outlay - Vehicles	$50,000
7020	Capital Outlay - Buildings	$50,000
7030	Capital Outlay - Street Infrastructure	$50,000
7040	Capital Outlay - Water Infrastructure	$69,979
7060	Capital Outlay - Parks Improvements	$25,000
7070	Capital Outlay - Technology	$300
7850	Grant-Funded Capital Expense	$80,000
8020	Revenue Bond Principal	$445,000
8030	Revenue Bond Interest	$1,027,665
8060	Lease / Financing Principal	$63,684
	Total Citywide Expenditures	**$6,254,871**

Source: current FY27 reconciled working budget. Employee health costs use employee-specific City-paid amounts. Aggregate Water/Sewer debt service is carried at the controlling workbook amount. Amounts are rounded to the nearest dollar for presentation.

Major Fund Revenue and Debt Summary

FY 2026-2027 Proposed Budget | $0.63 Tax Rate

Major Operating Fund Revenue

Fund / Measure	FY27 Revenue
General Fund Revenue	$3,114,104
Water/Sewer Operating Fund Revenue	$2,855,264
Major Operating Funds Subtotal	**$5,969,368**
Citywide Revenue - All Funds	**$6,343,955**

FY2027 Water/Sewer Debt Service

Debt Service Component	FY27 Budget
Revenue Bond Principal	$445,000
Revenue Bond Interest	$1,027,665
Total FY2027 Water/Sewer Debt Service	**$1,472,665**

The August 12 draft carried aggregate bond debt service of $1,488,190. The controlling FY27 workbook now carries $1,472,665, a decrease of $15,525.

Other Capital / Financing Items

Item	FY27 Budget	Treatment
Police F-150 note payments	$63,684	General Fund Police, lease / financing principal.
Ambulance / EMS subsidy	$36,347	West EMS subsidy / installment appropriation.
Radio-controlled water meters	$69,979	Water Meter Reserve Fund installment payment.

Revenue and expenditure totals reflect the current FY27 working budget after operating revisions, employee-specific healthcare corrections, City Manager salary adjustment, electric utility and telephone/internet consolidation, Court Security Fund classification correction, removal of unsupported Asset Forfeiture revenue, and current aggregate debt-service reconciliation.