FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
MISCELLANEOUS INCOME	0	0	0	321	0	0	0
TAXES	1,757,831	1,862,558	2,005,364	1,977,392	2,005,364	2,146,121	2,481,630
BUSINESS & FRANCHISE TAX	2,085,047	2,114,424	2,218,250	1,575,778	2,672,250	2,672,250	2,692,250
LICENSES	4,050	3,150	2,500	588	2,500	2,500	2,500
PERMITS	66,921	51,414	50,400	27,483	47,700	47,700	40,700
FINES & FORFEITURES	172,411	171,697	159,750	123,991	159,750	159,750	159,750
OTHER LOCAL REVENUE	229,417	241,039	184,900	164,483	184,900	184,900	184,900
POLICE PROGRAM INCOME	4,800	4,800	4,800	0	4,800	4,800	4,800
GRANT PROCEEDS	0	0	1,800	0	1,800	1,800	1,800
TOTAL REVENUES	4,320,476	4,449,081	4,627,764	3,870,035	5,079,064	5,219,821	5,568,330
EXPENDITURE SUMMARY							
LEGISLATIVE	27,365	29,584	39,110	31,350	39,110	37,217	37,223
GENERAL ADMINISTRATION	382,880	440,664	394,587	350,410	397,238	400,677	407,146
TREASURER/FINANCE	142,654	175,412	162,235	140,515	172,368	172,615	168,236
STREETS	365,649	418,816	382,426	329,970	584,945	537,168	525,788
FIRE OPERATIONS	844,350	856,165	907,050	847,578	1,010,270	1,017,481	938,262
POLICE OPERATIONS	1,756,155	1,764,213	2,024,946	1,720,331	2,439,128	2,293,555	2,323,223
MUNICIPAL COURT	82,517	107,172	113,772	97,711	119,428	116,216	117,559
PARKS	71,628	89,127	96,973	105,264	87,000	72,000	72,000
COMMUNITY DEVELOPEMENT	165,259	174,961	174,761	127,410	180,017	178,137	175,989
LAKE	2,788	7,440	6,900	5,240	11,700	7,200	7,200
CONTINGENCY	599,648	211,884	554,167	122,213	0	0	92,162
TOTAL EXPENDITURES	4,440,893	4,275,437	4,856,927	3,877,992	5,041,204	4,832,266	4,864,788
REVENUES OVER/(UNDER) EXPENDITURES	(120,417)	173,644	(229,163)	(7,957)	37,860	387,555	703,542
OTHER FINANCING SOURCES	723,750	400,159	725,070	214,093	33,481	100,981	255,981
OTHER FINANCING (USES)	539,091	442,506	495,907	278,941	486,346	488,536	959,523
TOTAL OTHER SOURCES (USES)	184,659	(42,348)	229,163	(64,848)	(452,865)	(387,555)	(703,542)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	64,242	131,296	0	(72,805)	(415,005)	(0)	(0)

REVENUES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS INCOME							
400010 MISC EMPLOYEE REIMBURSMENTS	0	0	0	321	0	0	0
TOTAL MISCELLANEOUS INCOME	0	0	0	321	0	0	0
TAXES							
401012 PROPERTY-CURRENT	1,673,334	1,757,778	1,929,364	1,908,874	1,929,364	2,070,121	2,405,630
401013 PROPERTY-DELINQUENT	32,774	44,977	30,000	21,323	30,000	30,000	30,000
401014 PENALTIES & INTEREST	29,288	34,604	24,000	22,946	24,000	24,000	24,000
401021 SPECIAL INVENTORY OVERAGE	2,927	2,416	0	2,412	0	0	0
401022 GHA PMT IN LIEU OF TAXES	19,618	22,782	22,000	21,837	22,000	22,000	22,000
401025 A/R MISC ADJUSTMENTS	(111)	0	0	0	0	0	0
TOTAL TAXES	1,757,831	1,862,558	2,005,364	1,977,392	2,005,364	2,146,121	2,481,630
BUSINESS & FRANCHISE TAX							
401100 CITY SALES TAX	1,848,345	1,876,301	1,836,000	1,239,405	2,290,000	2,290,000	2,290,000
401111 MIXED BEVERAGE SALES TAX	11,025	10,436	10,000	8,419	10,000	10,000	10,000
401116 SWEPCO (4)	142,986	132,514	140,000	97,368	140,000	140,000	140,000
401117 CENTERPOINT (4)	50,318	59,466	60,000	51,239	60,000	60,000	60,000
401118 FRONTIER/VERIZON (4)	427	679	550	431	550	550	550
401120 ETEX TELEPHONE (4)	11,866	16,931	13,400	10,829	13,400	13,400	13,400
401121 OTHER TELEPHONE FRANCHISES	5,728	4,470	2,000	3,139	2,000	2,000	2,000
401140 SANITATION FRANCHISE FEE	0	0	140,000	151,016	140,000	140,000	160,000
401190 UPSHUR RURAL ELECTRIC (4)	14,351	13,626	16,300	13,932	16,300	16,300	16,300
TOTAL BUSINESS & FRANCHISE TAX	2,085,047	2,114,424	2,218,250	1,575,778	2,672,250	2,672,250	2,692,250
LICENSES							
401211 CERT OF OCCUPANCY	4,050	3,150	2,500	588	2,500	2,500	2,500
TOTAL LICENSES	4,050	3,150	2,500	588	2,500	2,500	2,500
PERMITS							
401310 BUILDING PERMITS	37,984	24,273	20,000	14,060	20,000	20,000	15,000
401311 ELEC. PERMITS AND INSPECTIONS	5,150	4,935	5,000	1,150	5,000	5,000	5,000
401312 PLUMB. PERMITS AND INSPECTIONS	4,930	6,970	7,000	2,295	7,000	7,000	7,000
401314 FOOD SERVICE PERMITS	11,400	9,050	9,000	6,360	9,000	9,000	7,000
401315 MECHANICAL (A/C & HEAT) PERMIT	3,100	2,500	3,000	1,700	3,000	3,000	3,000
401316 HOUSE MOVING & DEMOLISH PERMIT	700	200	400	500	400	400	400
401318 CURB CUT PERMITS	100	50	0	150	0	0	0
401321 SIGN PERMITS	550	150	2,000	150	100	100	100
401324 PEDDLER'S PERMIT	2,225	2,676	3,000	1,031	2,600	2,600	2,600
401327 ALCOHOL PERMITS	783	610	1,000	88	600	600	600
TOTAL PERMITS	66,921	51,414	50,400	27,483	47,700	47,700	40,700
FINES & FORFEITURES							
401510 MUNICIPAL COURT FINES	161,915	162,678	150,000	118,062	150,000	150,000	150,000
401521 ARREST FEES ($5.00)	5,448	4,961	6,000	3,097	6,000	6,000	6,000
401522 CHILD SAFETY (CS) ($20.00)	1,873	1,117	750	1,017	750	750	750
401524 TRAFFIC (TFC) ($3.00)	3,035	2,803	3,000	1,717	3,000	3,000	3,000
401531 TIME PAYMENT FEE - EFFICIENCY	77	70	0	53	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
401537 JUDICIAL FEE-CITY	64	68	0	46	0	0	0
TOTAL FINES & FORFEITURES	172,411	171,697	159,750	123,991	159,750	159,750	159,750
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	6,658	2,188	2,000	8,032	2,000	2,000	2,000
401611 U.C. RURAL FIRE COMM BOARD #1	90,000	90,000	90,000	67,500	90,000	90,000	90,000
401612 U.C. RURAL FIRE DISPATCH	46,800	46,800	0	3,900	0	0	0
401613 INTEREST - CD	46,757	75,593	85,000	57,951	85,000	85,000	85,000
401614 POLICE RECORDS - COPIES	2,196	1,537	1,700	1,935	1,700	1,700	1,700
401615 CAMP COUNTY EMS BLDG - RENTAL	12,000	0	0	0	0	0	0
401616 OIL & GAS ROYALTIES	1,212	2,175	2,600	2,108	2,600	2,600	2,600
401619 ZONE CHANGES & VARIANCES	0	25	0	750	0	0	0
401623 WORKER'S COMP PROCEEDS	6,270	8,140	0	14,944	0	0	0
401624 OTHER INCOME	600	564	0	752	0	0	0
401626 LIENS RELEASED/COMMUNITY DEVEL	2,177	0	0	0	0	0	0
401631 MISC INCOME/SCRAP METAL	406	0	0	0	0	0	0
401636 MISC REFUNDS / OVERPAYMENTS	618	0	0	472	0	0	0
401638 MISC INSURANCE PROCEEDS	8,573	1,407	0	415	0	0	0
401639 RETIREE INSURANCE	3,076	2,494	3,600	2,336	3,600	3,600	3,600
401642 MISC INCOME / FIRE DEPT	0	0	0	700	0	0	0
401645 MISC REBATES/REIMBURSEMENTS	2,073	10,115	0	2,688	0	0	0
TOTAL OTHER LOCAL REVENUE	229,417	241,039	184,900	164,483	184,900	184,900	184,900
POLICE PROGRAM INCOME							
401720 MUN CT BALIFF REIMBURSMENT	4,800	4,800	4,800	0	4,800	4,800	4,800
TOTAL POLICE PROGRAM INCOME	4,800	4,800	4,800	0	4,800	4,800	4,800
MAIN STREET PROGRAM							
GRANT PROCEEDS							
402231 SANE EXAM REIMB.	0	0	1,800	0	1,800	1,800	1,800
TOTAL GRANT PROCEEDS	0	0	1,800	0	1,800	1,800	1,800
TOTAL REVENUES	4,320,476	4,449,081	4,627,764	3,870,035	5,079,064	5,219,821	5,568,330

PROPOSED BUDGET
001-GENERAL FUND AS OF: AUGUST 31ST, 2026

NON DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------		)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
PERSONNEL SERVICES							
SUPPLIES & MATERIALS							
CONTRACT SERVICES							
MAINT. BLDG, STRUCTURES							
MAINT. EQUIPMENT & MACH							

LEGISLATIVE
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
5101.01010 SALARIES & WAGES-SUPERVISION	24,900	25,175	24,900	22,000	24,900	24,900	24,900
5101.01140 WORKERS COMP INSURANCE	69	74	70	61	70	51	57
5101.01150 PAYROLL TAXES-FICA/MEDICARE	1,905	1,926	1,905	1,683	1,905	1,905	1,905
TOTAL PERSONNEL SERVICES	26,874	27,175	26,875	23,744	26,875	26,856	26,862
SUPPLIES & MATERIALS							
5101.02070 PLAQUES AND AWARDS	31	41	200	390	200	200	200
TOTAL SUPPLIES & MATERIALS	31	41	200	390	200	200	200
CONTRACT SERVICES							
5101.03091 LEGISLATIVE LOBBYING	0	0	0	0	0	1	1
5101.03110 SCHOOLS, MEETINGS & TRAVEL	460	2,115	1,875	4,223	1,875	2,500	2,500
5101.03170 DUES AND SUBSCRIPTIONS	0	173	160	130	160	160	160
5101.03190 ELECTION SUPPLIES/MISC	0	79	10,000	2,863	10,000	7,500	7,500
TOTAL CONTRACT SERVICES	460	2,367	12,035	7,216	12,035	10,161	10,161
TOTAL LEGISLATIVE	27,365	29,584	39,110	31,350	39,110	37,217	37,223

GENERAL ADMINISTRATION
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5102.01020 SALARIES & WAGES-SKILLED LABO	162,815	188,710	163,300	141,512	158,444	163,379	163,379
5102.01030 LONGEVITY	285	435	250	125	235	235	235
5102.01035 BONUS	0	2,402	0	0	0	0	0
5102.01080 REIMBURSEMENT PAY	0	0	0	1,061	0	0	0
5102.01100 EMPLOYEE RETIREMENT (TMRS)	24,448	28,574	24,563	20,682	23,643	24,378	24,378
5102.01120 LIFE INSURANCE	1,342	779	715	582	697	716	504
5102.01130 EMPLOYEE INSURANCE-HEALTH	35,315	39,434	34,506	32,734	38,586	37,225	37,206
5102.01135 RETIREE HEALTH INSURANCE	32,487	32,427	31,000	26,963	32,500	31,000	31,000
5102.01140 WORKERS COMP INSURANCE	343	372	317	275	310	241	241
5102.01150 PAYROLL TAXES-FICA/MEDICARE	11,944	13,970	12,502	10,144	12,139	12,516	12,516
5102.01160 UNEMPLOYMENT TAX	351	252	428	747	428	428	428
TOTAL PERSONNEL SERVICES	269,331	307,354	267,581	234,827	266,982	270,118	269,887
SUPPLIES & MATERIALS							
5102.02010 OFFICE SUPPLIES	6,878	7,436	7,350	3,892	7,350	7,350	7,350
5102.02110 JANITORIAL/BREAKROOM SUPPLIES	1,601	1,516	1,750	2,716	1,750	1,750	1,750
5102.02180 CERT COPIES, FILING FEES, MIS	0	143	100	82	150	150	150
5102.02190 POSTAGE	4,605	4,740	5,800	3,807	5,400	5,400	5,400
TOTAL SUPPLIES & MATERIALS	13,083	13,835	15,000	10,497	14,650	14,650	14,650
CONTRACT SERVICES							
5102.03010 AUDIT SERVICES	13,750	16,761	15,000	19,937	16,500	16,500	16,500
5102.03080 COMPUTER SOFTWARE & HARDWARE	14,004	11,954	14,800	20,127	14,800	14,800	20,000
5102.03081 CITY WEBSITE MAINTENANCE	1,070	1,115	1,000	545	1,000	2,000	2,000
5102.03090 OTHER PROFESSIONAL SERVICES	6,289	9,825	6,000	4,659	7,000	7,000	7,000
5102.03100 COMMUNICATIONS-ETEX/VERIZON	8,409	8,955	8,500	6,546	9,000	9,000	9,000
5102.03102 CODIFICATION	6,718	10,739	12,000	2,867	12,000	4,000	4,000
5102.03110 CITY SEC SCHOOL, MEET & TRAVE	3,602	3,228	3,300	3,969	3,500	3,500	3,500
5102.03115 CITY MGR SCHOOLS MEETING TRAV	4,340	8,774	4,000	3,095	4,000	4,000	4,000
5102.03120 HR - SCHOOLS MEETINGS TRAVEL	912	4,426	6,000	1,557	5,500	1,500	5,700
5102.03130 PRINTING & ADVERTISING	1,208	2,282	1,500	1,034	1,500	500	500
5102.03135 NEWSPAPER PUBLICATIONS	0	0	0	0	0	1,000	1,000
5102.03140 MEDICAL EXAMS, TESTING, FEES	319	572	200	605	200	200	200
5102.03150 GENERAL LIABILITY INSURANCE	392	391	385	377	385	412	412
5102.03152 PROPERTY INSURANCE	7,840	7,027	9,102	8,920	9,102	9,720	9,720
5102.03155 INSURANCE-ERRORS/OMISSIONS	4,098	3,673	3,322	3,255	3,322	3,377	3,377
5102.03157 FIDELITY BONDS	959	959	1,000	959	1,000	1,000	1,000
5102.03158 CYBER INSURANCE LIABILITY	242	217	247	1,813	247	1,850	1,850
5102.03160 UTILITIES	7,770	8,196	8,000	5,022	8,000	8,000	8,000
5102.03170 DUES & SUBSCRIPTIONS	7,834	5,233	6,250	5,284	6,250	6,250	6,250
5102.03180 JANITORIAL SERVICES	4,843	5,700	4,800	4,000	4,800	4,800	4,800
5102.03210 STAFF RELATIONS/MISC	5,780	9,279	4,500	7,693	5,000	7,000	7,000
5102.03230 SHORT STAFF LUNCH	0	0	2,000	1,355	2,000	2,500	1,800
TOTAL CONTRACT SERVICES	100,380	119,306	111,906	103,617	115,106	108,909	117,609

GENERAL ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MAINT. BLDG, STRUCTURES							
5102.04010 BUILDING & GROUNDS	86	169	100	1,469	500	7,000	5,000
TOTAL MAINT. BLDG, STRUCTURES	86	169	100	1,469	500	7,000	5,000
TOTAL GENERAL ADMINISTRATION	382,880	440,664	394,587	350,410	397,238	400,677	407,146

TREASURER/FINANCE
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5103.01020 SALARIES & WAGES-SKILLED LABO	39,390	46,969	54,920	43,252	60,380	61,101	60,415
5103.01030 LONGEVITY	225	370	435	435	413	413	65
5103.01035 BONUS	0	685	0	0	0	0	0
5103.01070 SALARIES & WAGES-OVERTIME	0	236	0	483	0	0	0
5103.01100 EMPLOYEE RETIREMENT (TMRS)	5,832	7,458	8,320	6,015	9,058	9,166	9,012
5103.01120 LIFE INSURANCE	222	247	311	183	341	345	238
5103.01130 EMPLOYEE INSURANCE-HEALTH	8,969	10,119	11,719	7,532	15,022	14,400	11,396
5103.01140 WORKERS COMP INSURANCE	60	66	74	64	82	63	62
5103.01150 PAYROLL TAXES-FICA/MEDICARE	3,035	3,546	4,235	3,266	4,651	4,706	4,627
5103.01160 UNEMPLOYMENT TAX	234	151	171	171	171	171	171
TOTAL PERSONNEL SERVICES	57,967	69,847	80,185	61,401	90,118	90,365	85,986
SUPPLIES & MATERIALS							
5103.02010 OFFICE SUPPLIES	494	333	300	745	300	300	300
TOTAL SUPPLIES & MATERIALS	494	333	300	745	300	300	300
CONTRACT SERVICES							
5103.03010 AUDIT SERVICES	230	0	0	0	0	0	0
5103.03050 TAX COLLECTION SERVICES	0	10,301	5,000	6,280	5,100	5,100	5,100
5103.03070 TAX APPRAISAL SERVICES	55,527	57,282	66,000	65,556	75,000	75,000	75,000
5103.03090 OTHER PROFESSIONAL SERVICES	28,198	34,283	8,400	5,128	0	0	0
5103.03110 SCHOOLS, MEETINGS & TRAVEL	239	624	2,000	561	1,500	1,500	1,500
5103.03170 DUES & SUBSCRIPTIONS	0	0	250	0	250	250	250
5103.03230 MISCELLANEOUS SERVICE CHARGES	0	2,743	100	844	100	100	100
TOTAL CONTRACT SERVICES	84,193	105,232	81,750	78,369	81,950	81,950	81,950
TOTAL TREASURER/FINANCE	142,654	175,412	162,235	140,515	172,368	172,615	168,236

STREETS
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5105.01020 SALARIES & WAGES-SKILLED LABO	94,320	99,976	105,613	92,350	128,808	140,421	140,421
5105.01030 LONGEVITY	945	1,110	1,415	1,415	1,640	1,640	1,640
5105.01035 BONUS	0	1,389	0	0	0	0	0
5105.01070 SALARIES & WAGES-OVERTIME	2,756	644	5,500	400	3,000	1,000	1,000
5105.01090 INCENTIVE PAY	380	1,565	3,120	1,595	3,120	3,120	3,120
5105.01100 EMPLOYEE RETIREMENT (TMRS)	14,405	16,186	16,735	13,331	20,087	21,818	21,818
5105.01120 LIFE INSURANCE	500	510	626	467	757	822	577
5105.01130 EMPLOYEE INSURANCE-HEALTH	26,469	27,211	29,298	24,502	38,876	38,230	32,095
5105.01140 WORKERS COMP INSURANCE	5,074	9,506	9,223	8,007	11,230	9,988	9,988
5105.01150 PAYROLL TAXES-FICA/MEDICARE	7,416	7,857	8,518	7,189	10,313	11,202	11,202
5105.01160 UNEMPLOYMENT TAX	591	315	513	855	599	599	599
TOTAL PERSONNEL SERVICES	152,855	166,269	180,561	150,112	218,430	228,840	222,460
SUPPLIES & MATERIALS							
5105.02010 OFFICE SUPPLIES	250	0	250	205	500	500	500
5105.02040 CHEMICAL & MECHANICAL SUPPLIE	3,700	2,365	3,000	2,561	4,000	4,000	4,000
5105.02050 MOTOR VEHICLE SUPPLIES / FUEL	33,288	37,605	35,000	25,088	35,000	35,000	35,000
5105.02055 OILS & FLUIDS FOR EQUIPMENT	1,831	2,064	1,250	993	1,500	1,500	1,500
5105.02060 TIRES, TUBES, BATTERIES	3,603	5,449	3,500	6,798	4,000	4,000	4,000
5105.02070 MINOR TOOLS & APPARATUS	1,555	1,458	1,000	599	2,000	2,000	2,000
5105.02120 UNIFORMS & CLOTHING SUPPLIES	1,005	1,372	1,000	355	2,500	2,500	2,500
5105.02150 SAFETY SUPPLIES	183	629	500	688	1,000	1,000	1,000
5105.02160 MOSQUITO CHEMICALS	6,392	2,090	6,700	6,660	6,700	6,700	6,700
TOTAL SUPPLIES & MATERIALS	51,805	53,031	52,200	43,947	57,200	57,200	57,200
CONTRACT SERVICES							
5105.03020 LEASES AND RENTALS	135	52	200	52	200	200	200
5105.03100 COMMUNICATIONS	1,964	1,831	2,100	1,674	2,100	2,100	2,100
5105.03110 SCHOOLS, MEETINGS & TRAVEL	537	305	500	322	650	650	650
5105.03140 MEDICAL EXAMINATIONS/FEES	64	0	0	0	0	0	0
5105.03150 GENERAL LIABILITY INSURANCE	392	391	385	377	385	412	412
5105.03151 AUTOLIABILITY/PHYSICAL DAMAGE	4,717	4,496	5,378	5,270	5,378	6,546	6,546
5105.03152 PROPERTY INSURANCE	7,733	7,404	9,102	8,920	9,102	9,720	9,720
5105.03160 UTILITIES	83,835	93,588	75,000	63,583	75,000	100,000	95,000
5105.03200 OTHER CONTRACTUAL SERVICES	0	0	0	0	35,500	50,000	50,000
TOTAL CONTRACT SERVICES	99,376	108,067	92,665	80,198	128,315	169,628	164,628
MAINT. BLDG, STRUCTURES							
5105.04010 BUILDING & GROUNDS	2,742	3,334	1,000	3,971	85,000	3,000	3,000
5105.04020 BRIDGES & CULVERTS	1,507	4,737	2,000	752	10,000	5,000	5,000
5105.04080 STREETS & ROADWAYS	45,366	60,483	35,000	40,608	60,000	55,000	55,000
TOTAL MAINT. BLDG, STRUCTURES	49,615	68,553	38,000	45,330	155,000	63,000	63,000

STREETS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MAINT. EQUIPMENT & MACH							
5105.05015 SMALL EQUIPMENT	1,813	1,523	1,500	873	2,000	2,000	2,000
5105.05020 MACHINERY & HEAVY EQUIPMENT	9,168	15,350	11,000	6,819	15,000	12,000	12,000
5105.05040 VEHICLE EQUIPMENT	0	0	500	0	3,000	500	500
5105.05130 SIGNAL & SIGN SYSTEM	1,017	6,023	6,000	2,691	6,000	4,000	4,000
TOTAL MAINT. EQUIPMENT & MACH	11,998	22,896	19,000	10,383	26,000	18,500	18,500
CAPITAL OUTLAYS							
TOTAL STREETS	365,649	418,816	382,426	329,970	584,945	537,168	525,788

FIRE OPERATIONS
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5106.01020 SALARIES & WAGES-SKILLED LABO	409,689	403,882	419,224	409,897	460,794	471,857	427,505
5106.01030 LONGEVITY	3,550	3,760	4,120	4,120	3,805	3,805	3,805
5106.01035 BONUS	0	4,706	0	0	0	0	0
5106.01040 PART-TIME	11,859	14,433	28,066	14,872	27,280	16,000	20,000
5106.01060 ALLOWANCE EMPLOYEES-VOL FIRE	17,000	17,000	17,000	17,000	17,000	25,000	25,000
5106.01070 SALARIES & WAGES-OVERTIME	31,485	28,486	32,000	58,495	35,000	60,000	35,000
5106.01090 INCENTIVE PAY	0	0	0	0	0	2,500	2,500
5106.01100 EMPLOYEE RETIREMENT (TMRS)	65,035	68,029	68,438	66,084	73,993	75,642	69,480
5106.01110 PENSION PLAN-VOLUNTER FIREMEN	7,200	2,360	5,600	7,560	5,600	5,600	5,600
5106.01120 LIFE INSURANCE	1,942	1,818	2,381	1,774	2,609	2,671	1,698
5106.01130 EMPLOYEE INSURANCE-HEALTH	74,140	73,469	87,034	67,460	90,710	92,724	78,407
5106.01140 WORKERS COMP INSURANCE	19,112	18,130	16,559	14,377	17,805	13,821	12,469
5106.01150 PAYROLL TAXES-FICA/MEDICARE	34,021	33,598	37,031	36,183	40,077	40,983	37,820
5106.01160 UNEMPLOYMENT TAX	919	590	1,946	1,372	1,946	1,946	1,946
TOTAL PERSONNEL SERVICES	675,952	670,261	719,399	699,194	776,619	812,549	721,230
SUPPLIES & MATERIALS							
5106.02010 OFFICE SUPPLIES	439	278	500	182	500	500	500
5106.02020 DATA PROCESSING SUPPLIES	420	620	500	364	500	500	500
5106.02040 CHEMICAL & MECHANICAL SUPPLIE	0	670	700	0	700	700	700
5106.02050 MOTOR VEHICLE SUPPLIES / FUEL	19,173	17,392	20,000	17,081	20,000	20,000	20,000
5106.02060 TIRES, TUBES & BATTERIES	5,836	3,063	4,000	5,093	4,000	4,000	4,000
5106.02070 MINOR TOOLS AND APPARATUS	288	24	500	706	500	500	500
5106.02090 EMERGENCY MEDICAL SUPPLIES	192	0	0	0	0	0	0
5106.02110 JANITORIAL SUPPLIES	1,647	1,257	1,500	1,127	1,500	1,500	1,500
5106.02120 UNIFORMS & CLOTHING SUPPLIES	12,057	20,308	13,500	9,401	23,500	23,500	23,500
TOTAL SUPPLIES & MATERIALS	40,053	43,613	41,200	33,955	51,200	51,200	51,200
CONTRACT SERVICES							
5106.03080 COMPUTER HARDWARE & SOFTWARE	0	0	0	0	0	0	12,100
5106.03100 COMMUNICATIONS-ETEX/VERIZON	173	0	0	172	0	0	0
5106.03105 COMMUNICATIONS-CELL/PAGERS	2,554	2,209	2,800	1,761	2,800	2,800	2,800
5106.03110 SCHOOLS, MEETINGS & TRAVEL	6,919	4,710	10,000	4,772	10,000	10,000	10,000
5106.03140 MEDICAL EXAMINATION/FEES	299	446	300	92	2,300	1,000	1,000
5106.03150 GENERAL LIABILITY INSURANCE	392	391	385	377	385	412	412
5106.03151 AUTO LIABILITY/PHYSICAL DAMAG	9,433	8,990	10,755	10,540	10,755	13,091	13,091
5106.03152 PROPERTY INSURANCE	7,733	7,404	9,102	8,920	9,102	9,720	9,720
5106.03153 MOBILE EQUIP INSURANCE	1,139	1,021	1,109	1,087	1,109	1,109	1,109
5106.03160 UTILITIES	12,162	14,146	14,400	10,037	14,400	16,000	16,000
5106.03170 DUES AND SUBSCRIPTIONS	8,896	16,837	17,300	18,223	19,300	19,300	19,300
5106.03190 FIRE CHIEF EXPENSE	1,352	2,186	2,500	604	2,500	2,500	2,500
5106.03200 FIRE MARSHALL EXPENSE	5,783	8,850	8,000	7,206	8,000	8,000	8,000
5106.03210 FIRE PREVENTION PROGRAM	538	130	500	0	500	500	500
5106.03220 REGULATORY INSPECTION FEES	16,830	22,002	20,000	18,034	20,000	20,000	20,000
TOTAL CONTRACT SERVICES	74,203	89,321	97,151	81,823	101,151	104,432	116,532

FIRE OPERATIONS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MAINT. BLDG, STRUCTURES							
5106.04010 BUILDING & GROUNDS	4,707	2,855	5,000	8,783	7,000	7,000	7,000
5106.04020 WARNING SYSTEM	1,630	3,564	3,000	646	3,000	3,000	3,000
TOTAL MAINT. BLDG, STRUCTURES	6,337	6,419	8,000	9,429	10,000	10,000	10,000
MAINT. EQUIPMENT & MACH							
5106.05010 OFFICE EQUIPMENT	543	751	800	0	800	800	800
5106.05020 MACHINERY & HEAVY EQUIPMENT	21,279	11,175	12,000	7,844	12,000	12,000	12,000
5106.05030 INSTRUMENTS & APPARATUS	5,777	2,469	6,000	1,033	6,000	6,000	6,000
5106.05040 VEHICLE EQUIPMENT	10,307	11,478	12,500	9,083	12,500	12,500	12,500
5106.05150 COMMUNICATION EQUIPMENT	4,209	11,605	5,000	229	5,000	3,000	3,000
TOTAL MAINT. EQUIPMENT & MACH	42,115	37,478	36,300	18,190	36,300	34,300	34,300
CAPITAL OUTLAYS							
5106.06020 MACHINERY & EQUIPMENT	5,690	9,073	5,000	4,987	35,000	5,000	5,000
TOTAL CAPITAL OUTLAYS	5,690	9,073	5,000	4,987	35,000	5,000	5,000
TOTAL FIRE OPERATIONS	844,350	856,165	907,050	847,578	1,010,270	1,017,481	938,262

POLICE OPERATIONS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
5107.00130 ETCADA	0	1,500	1,500	1,500	1,500	1,500	1,500
TOTAL MISCELLANEOUS	0	1,500	1,500	1,500	1,500	1,500	1,500
PERSONNEL SERVICES							
5107.01020 SALARIES & WAGES-SKILLED LABO	1,001,549	975,794	1,191,790	948,273	1,413,050	1,338,023	1,340,828
5107.01030 LONGEVITY	7,915	6,265	5,615	5,530	4,750	4,750	4,750
5107.01035 BONUS	0	14,060	0	0	0	0	0
5107.01040 SALARIES & WAGES-PART TIME	42,476	32,010	22,270	29,167	10,000	25,000	25,000
5107.01070 SALARIES & WAGES-OVERTIME	14,308	29,478	17,000	38,072	10,000	10,000	20,000
5107.01090 INCENTIVE PAY	15,750	16,500	12,000	17,000	18,000	20,000	20,000
5107.01100 EMPLOYEE RETIREMENT (TMRS)	155,058	163,710	182,585	143,283	212,742	200,385	205,988
5107.01120 LIFE INSURANCE	5,126	4,115	6,820	3,992	8,019	7,553	5,375
5107.01130 EMPLOYEE INSURANCE-HEALTH	191,657	178,158	234,384	156,113	300,004	283,169	259,979
5107.01140 WORKERS COMP INSURANCE	31,712	30,521	31,632	27,463	38,167	35,040	29,135
5107.01150 PAYROLL TAXES-FICA/MEDICARE	79,241	79,723	94,606	77,816	110,111	104,704	107,063
5107.01160 UNEMPLOYMENT TAX	2,493	1,634	4,014	3,970	4,324	4,214	4,407
TOTAL PERSONNEL SERVICES	1,547,285	1,531,968	1,802,716	1,450,680	2,129,167	2,032,838	2,022,525
SUPPLIES & MATERIALS							
5107.02010 OFFICE SUPPLIES	4,658	5,070	4,000	4,387	4,000	5,000	5,000
5107.02011 SHIPPING FEES	165	51	200	156	200	200	200
5107.02020 DATA PROCESSING SUPPLIES	0	0	0	380	0	0	0
5107.02050 MOTOR VEHICLE SUPPLIES / FUEL	37,866	36,558	35,000	31,898	35,000	38,000	38,000
5107.02051 VEHICLE DAMAGE/INS CLAIM	57	0	0	0	0	0	0
5107.02060 TIRES, TUBES & BATTERIES	3,869	4,413	4,000	3,433	4,000	4,000	4,000
5107.02110 JANITORIAL SUPPLIES	651	693	850	1,201	850	850	850
5107.02120 UNIFORMS & CLOTHING SUPPLIES	3,990	4,823	5,000	7,498	20,000	10,000	10,000
5107.02140 SAFETY SUPPLIES	8,972	7,742	500	4,315	10,000	10,000	10,000
5107.02150 ANIMAL CONTROL OFFICER SUPPLI	637	0	700	464	250	250	250
5107.02160 COMMUNITY POLICING SUPPLIES	408	544	700	700	1,500	1,500	1,500
5107.02170 CRIMINAL INVESTIGATION SUPPLI	1,177	432	2,000	1,668	2,000	2,000	2,000
5107.02200 AMMUNITION	7,877	6,003	6,000	5,738	6,000	6,000	6,000
TOTAL SUPPLIES & MATERIALS	70,326	66,329	58,950	61,839	83,800	77,800	77,800
CONTRACT SERVICES							
5107.03020 LEASES AND RENTALS	4,818	1,768	3,000	1,821	3,000	3,000	3,000
5107.03050 VEHICLE PREVENTATIVE MAINT	0	5,080	8,000	45,945	8,000	15,000	15,000
5107.03080 COMPUTER SOFTWARE & HARDWARE	8,766	23,290	22,500	29,276	22,500	22,500	54,000
5107.03090 OTHER PROFESSIONAL SERVICES	2,458	1,039	1,570	615	1,570	1,570	1,570
5107.03105 COMMUNICATIONS	11,672	16,295	10,500	15,136	10,500	12,500	12,500
5107.03110 SCHOOLS, MEETINGS & TRAVEL	5,568	5,997	6,000	15,367	8,000	8,000	8,000
5107.03130 PRINTING & ADVERTISING	53	0	1,000	65	1,000	500	500
5107.03140 MEDICAL EXAMINATION/FEES	376	1,754	500	1,749	500	500	500
5107.03141 SANE EXAMS/ VICTIM EXAMS	0	0	2,000	0	2,000	2,000	2,000
5107.03150 GENERAL LIABILITY INSURANCE	392	391	385	377	385	412	412
5107.03151 AUTO LIABILITY/PHYSICAL DAMAG	10,218	11,061	11,651	11,418	11,651	16,364	16,364
5107.03152 PROPERTY INSURANCE	7,733	7,404	9,102	8,920	9,102	9,720	9,720

POLICE OPERATIONS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
5107.03153 MOBILE EQUIP INSURANCE	1,139	1,021	1,109	1,087	1,109	1,109	1,109
5107.03156 LAW ENFORCEMENT LIABILITY	17,266	15,475	10,538	10,397	10,538	10,617	10,617
5107.03160 UTILITIES	6,425	8,059	6,200	5,967	6,200	7,500	7,500
5107.03170 DUES & SUBCRIPTIONS	763	0	875	387	9,356	875	9,356
5107.03180 JANITORIAL SERVICES	3,300	3,600	3,600	1,500	5,000	5,000	5,000
5107.03200 ANIMAL CONTROL CONTRACT	36,000	45,873	47,000	43,595	10,000	40,000	40,000
TOTAL CONTRACT SERVICES	116,945	148,108	145,530	193,623	120,411	157,167	197,148
MAINT. BLDG, STRUCTURES							
5107.04010 BUILDING & GROUNDS	6,478	2,041	2,000	1,154	10,000	10,000	10,000
TOTAL MAINT. BLDG, STRUCTURES	6,478	2,041	2,000	1,154	10,000	10,000	10,000
MAINT. EQUIPMENT & MACH							
5107.05010 OFFICE EQUIPMENT	217	2,307	2,250	2,194	2,250	2,250	2,250
5107.05030 INSTRUMENTS & APPARATUS	846	3,833	2,000	1,490	2,000	2,000	2,000
5107.05040 VEHICLE EQUIPMENT	13,342	6,529	8,000	6,136	8,000	8,000	8,000
TOTAL MAINT. EQUIPMENT & MACH	14,405	12,669	12,250	9,819	12,250	12,250	12,250
CAPITAL OUTLAYS							
5107.06010 FURNITURE & FIXTURES	172	873	1,000	440	1,000	1,000	1,000
5107.06020 MACHINERY & EQUIPMENT	544	725	1,000	1,277	81,000	1,000	1,000
TOTAL CAPITAL OUTLAYS	716	1,598	2,000	1,717	82,000	2,000	2,000
TOTAL POLICE OPERATIONS	1,756,155	1,764,213	2,024,946	1,720,331	2,439,128	2,293,555	2,323,223

MUNICIPAL COURT
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	(-------------- 2026-2027 DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	--------------) PROPOSED BUDGET
MISCELLANEOUS							
PERSONNEL SERVICES							
5108.01020 SALARIES & WAGES-SKILLED LABO	51,669	60,569	71,370	62,536	71,444	72,710	72,710
5108.01030 LONGEVITY	680	1,780	1,840	1,840	1,900	1,900	1,900
5108.01035 BONUS	0	684	0	0	0	0	0
5108.01070 SALARIES & WAGES-OVERTIME	0	7,962	0	0	0	0	0
5108.01100 EMPLOYEE RETIREMENT (TMRS)	6,561	9,510	9,440	7,677	9,379	9,567	9,567
5108.01120 LIFE INSURANCE	244	259	353	271	353	361	253
5108.01130 EMPLOYEE INSURANCE-HEALTH	10,591	13,389	14,900	12,428	17,805	15,897	17,248
5108.01140 WORKERS COMP INSURANCE	137	150	197	171	197	152	152
5108.01150 PAYROLL TAXES-FICA/MEDICARE	3,637	4,682	5,601	4,258	5,611	5,708	5,708
5108.01160 UNEMPLOYMENT TAX	168	147	171	303	171	171	171
TOTAL PERSONNEL SERVICES	73,687	99,132	103,872	89,484	106,860	106,466	107,709
SUPPLIES & MATERIALS							
5108.02010 OFFICE SUPPLIES	532	442	600	265	1,600	1,000	1,000
TOTAL SUPPLIES & MATERIALS	532	442	600	265	1,600	1,000	1,000
CONTRACT SERVICES							
5108.03095 INTREPRETIVE SERVICES	2,400	2,500	3,000	2,000	3,000	2,600	2,600
5108.03110 SCHOOL, MEETING & TRAVEL	1,517	3,738	4,500	1,587	4,500	4,000	4,000
5108.03130 PRINTING & ADVERTISING	106	229	100	149	200	200	200
5108.03165 CREDIT CARD BANK FEES	922	1,131	750	939	750	1,000	1,000
5108.03170 DUES & SUSCRIPTIONS	225	0	350	140	350	350	350
TOTAL CONTRACT SERVICES	5,170	7,597	8,700	4,815	8,800	8,150	8,150
MAINT. EQUIPMENT & MACH							
5108.05010 OFFICE EQUIPMENT/SOFTWARE	3,127	0	600	3,148	2,168	600	700
TOTAL MAINT. EQUIPMENT & MACH	3,127	0	600	3,148	2,168	600	700
TOTAL MUNICIPAL COURT	82,517	107,172	113,772	97,711	119,428	116,216	117,559

PARKS
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5114.01020 SALARIES & WAGES-SKILLED LABO	33,504	32,478	33,207	29,093	0	0	0
5114.01030 LONGEVITY	425	0	90	90	0	0	0
5114.01035 BONUS	0	468	0	0	0	0	0
5114.01070 SALARIES & WAGES OVERTIME	746	925	0	72	0	0	0
5114.01100 EMPLOYEE RETIREMENT (TMRS)	5,053	5,224	5,005	4,056	0	0	0
5114.01120 LIFE INSURANCE	158	168	187	145	0	0	0
5114.01130 EMPLOYEE INSURANCE	7,985	10,884	11,719	9,737	0	0	0
5114.01140 WORKERS COMPENSATION	797	828	747	649	0	0	0
5114.01150 PAYROLL TAXES	2,574	2,571	2,547	2,213	0	0	0
5114.01160 UNEMPLOYMENT INSURANCE	117	180	171	171	0	0	0
TOTAL PERSONNEL SERVICES	51,360	53,725	53,673	46,226	0	0	0
SUPPLIES & MATERIALS							
5114.02900 OTHER SUPPLIES & MATERIALS	4,222	2,860	3,000	3,334	3,000	3,000	3,000
TOTAL SUPPLIES & MATERIALS	4,222	2,860	3,000	3,334	3,000	3,000	3,000
CONTRACT SERVICES							
5114.03140 NEW EMPLOYEE-MEDICAL EXAM/FEE	135	0	0	0	0	0	0
5114.03160 UTILITIES	1,243	2,267	1,300	6,173	9,000	9,000	9,000
TOTAL CONTRACT SERVICES	1,378	2,267	1,300	6,173	9,000	9,000	9,000
MAINT. BLDG, STRUCTURES							
5114.04010 BUILDING & GROUNDS	8,586	27,690	34,000	49,531	75,000	60,000	60,000
TOTAL MAINT. BLDG, STRUCTURES	8,586	27,690	34,000	49,531	75,000	60,000	60,000
MAINT. EQUIPMENT & MACH							
5114.05020 MACHINERY & HEAVY EQUIPMENT	6,082	2,584	5,000	0	0	0	0
TOTAL MAINT. EQUIPMENT & MACH	6,082	2,584	5,000	0	0	0	0
TOTAL PARKS	71,628	89,127	96,973	105,264	87,000	72,000	72,000

COMMUNITY DEVELOPEMENT
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
5115.01020 SALARIES & WAGES-SKILLED LABO	69,084	73,237	56,666	49,643	56,680	60,000	60,000
5115.01030 LONGEVITY	1,935	1,995	820	820	880	880	880
5115.01035 BONUS	0	1,031	0	0	0	0	0
5115.01100 EMPLOYEE RETIREMENT (TMRS)	10,336	11,587	8,640	7,007	8,576	9,071	9,071
5115.01120 LIFE INSURANCE	338	323	323	249	323	342	240
5115.01130 EMPLOYEE INSURANCE-HEALTH	10,591	10,291	11,719	9,472	12,959	13,979	11,933
5115.01140 WORKERS COMP INSURANCE	393	431	328	285	329	284	284
5115.01150 PAYROLL TAXES-FICA/MEDICARE	5,225	5,697	4,398	3,803	4,403	4,657	4,657
5115.01160 UNEMPLOYMENT TAX	117	126	171	171	171	171	171
TOTAL PERSONNEL SERVICES	98,018	104,719	83,065	71,449	84,321	89,384	87,236
SUPPLIES & MATERIALS							
5115.02010 OFFICE SUPPLIES	334	2,135	2,250	1,929	2,250	2,500	2,500
5115.02050 MOTOR VEHICLE SUPPLIES / FUEL	2,148	1,721	3,000	1,716	2,250	2,250	2,250
5115.02060 TIRES, TUBES & BATTERIES	379	160	1,500	770	1,000	1,000	1,000
5115.02900 OTHER SUPPLIES & MATERIALS	6	745	1,250	71	800	0	0
TOTAL SUPPLIES & MATERIALS	2,868	4,762	8,000	4,485	6,300	5,750	5,750
CONTRACT SERVICES							
5115.03080 COMPUTER SOFTWARE & HARDWARE	0	0	0	0	0	0	14,000
5115.03105 COMMUNICATIONS-CELL	579	1,777	1,000	1,676	1,000	2,000	2,000
5115.03110 SCHOOLS, MEETINGS & TRAVEL	75	3,153	1,800	1,975	2,500	3,000	3,000
5115.03150 GENERAL LIABILITY INSURANCE	392	391	385	377	385	412	412
5115.03151 AUTO LIABILITY/PHYSICAL DAMAG	786	749	896	878	896	1,091	1,091
5115.03160 UTILITIES	1,938	2,309	5,000	3,212	6,000	6,000	6,000
5115.03170 DUES & SUBSCRIPTIONS	0	0	275	0	275	0	0
5115.03200 OTHER CONTRACTUAL SERVICES	18,595	14,979	30,340	19,134	30,340	30,000	16,000
5115.03280 MOWING SERVICES	9,505	9,115	0	0	0	0	0
5115.03281 CEMETERY MOWING & MAINTENANCE	32,503	27,375	32,500	24,150	32,500	30,000	30,000
TOTAL CONTRACT SERVICES	64,373	59,849	72,196	51,402	73,896	72,503	72,503
MAINT. BLDG, STRUCTURES							
5115.04010 BUILDINGS, GROUNDS AND PARKS	0	277	1,500	73	500	500	500
5115.04180 DEMOLITION/CONDEMNED BUILDING	0	5,355	10,000	0	15,000	10,000	10,000
TOTAL MAINT. BLDG, STRUCTURES	0	5,632	11,500	73	15,500	10,500	10,500
MAINT. EQUIPMENT & MACH							
TOTAL COMMUNITY DEVELOPEMENT	165,259	174,961	174,761	127,410	180,017	178,137	175,989

LAKE
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
SUPPLIES & MATERIALS							
5116.02800 LAKE DAM & SPILLWAY MAINT	2,788	6,250	5,700	4,050	10,500	6,000	6,000
TOTAL SUPPLIES & MATERIALS	2,788	6,250	5,700	4,050	10,500	6,000	6,000
CONTRACT SERVICES							
5116.03220 TCEQ REGULATORY FEE	0	1,190	1,200	1,190	1,200	1,200	1,200
TOTAL CONTRACT SERVICES	0	1,190	1,200	1,190	1,200	1,200	1,200
TOTAL LAKE	2,788	7,440	6,900	5,240	11,700	7,200	7,200

CONTINGENCY
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
5126.00000 CONTINGENCY	0	0	280	0	0	0	92,162
5126.00105 SHREDDING OF OLD DOCUMENTS	1,931	231	0	308	0	0	0
5126.00114 CITY HALL A/C REPAIR	1,600	0	0	0	0	0	0
5126.00150 BOOM MOWER/STREET DEPARTMENT	0	0	26,902	26,902	0	0	0
5126.00162 EMS BUILDING	0	10,000	20,068	20,068	0	0	0
5126.00171 CITY SECRETARY/CRT CLERK FURN	0	1,684	0	0	0	0	0
5126.00206 POLICE DEPT VEHICLE	19,775	0	0	4,500	0	0	0
5126.00241 COVID19 EXPENSES	3,094	0	0	0	0	0	0
5126.00243 ABNEY PARK STORM DRAINAGE	46,728	14,313	0	0	0	0	0
5126.00244 QUAIL RUN PARK STORM DRAIN	0	11,110	0	0	0	0	0
5126.00251 ORDINANCE SERVICES	2,500	0	0	0	0	0	0
5126.00300 TASERS FOR POLICE DEPT	0	0	8,000	8,000	0	0	0
5126.00330 ANNEX BLDG AIR CONDITIONER	5,895	0	0	0	0	0	0
5126.00362 PD MARKSMAN PROGRAM	33	0	0	0	0	0	0
5126.00365 FIRE CHIEF VEHICLE	78,937	0	0	0	0	0	0
5126.00367 FDTHERMAL CAMERA/IMAGER	6,600	0	0	0	0	0	0
5126.00369 CM VAC EXPENSE	3,918	0	0	0	0	0	0
5126.00370 EMERGENCY RESPONSE PLAN	1,400	0	0	0	0	0	0
5126.00371 COUNCIL CHAMBERS REPAIR	7,440	6,750	0	0	0	0	0
5126.00372 REPAIR PD VEHICLE FROM ACCIDE	0	1,907	0	0	0	0	0
5126.00373 FD- REPAIRS TO ENGINE #1	0	6,964	0	0	0	0	0
5126.00374 HWY 271 STREET LIGHT MAINT.	0	45,524	0	0	0	0	0
TOTAL MISCELLANEOUS	179,850	98,482	55,250	59,778	0	0	92,162
PERSONNEL SERVICES							
5126.01041 PD RADIO EQUIPMENT PURCHASE	0	30,570	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	30,570	0	0	0	0	0
CONTRACT SERVICES							
CAPITAL OUTLAYS							
5126.06118 FY 24/25 CDBG STREET PROJECT	0	763	434,582	500	0	0	0
5126.06205 FY23-24 STREET PROJ ENGINEER	14,000	1,000	0	0	0	0	0
5126.06206 FY23-24 STREET CONSTRUCTION	399,674	0	0	0	0	0	0
5126.06207 CDBG GRANT MGMT	6,124	15,163	7,000	4,600	0	0	0
5126.06208 STORM DRAIN REPAIR	0	36,995	0	0	0	0	0
5126.06209 REPAIR DUMP TRUCK	0	12,855	0	0	0	0	0
5126.06210 PD CRUISER COMPUTER EQUIPMENT	0	16,055	0	0	0	0	0
5126.06211 PD APPAREL PURCHASE	0	0	4,790	4,790	0	0	0
5126.06212 FD FORD F-350 2026	0	0	52,545	52,545	0	0	0
TOTAL CAPITAL OUTLAYS	419,798	82,832	498,917	62,435	0	0	0
TOTAL CONTINGENCY	599,648	211,884	554,167	122,213	0	0	92,162
TOTAL EXPENDITURES	4,440,893	4,275,437	4,856,927	3,877,992	5,041,204	4,832,266	4,864,788

CONTINGENCY
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUES OVER/(UNDER) EXPENDITURES	(120,417)	173,644	(229,163)	(7,957)	37,860	387,555	703,542
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
401904 INTERGOV'T XFER FRM COURT TECH	3,127	0	0	0	0	0	0
401908 INTERCO XFER FRM CDBG FUND 008	0	0	434,582	0	0	0	0
401911 INTGOV'T TFR FR CAPITAL PROJEC	440,611	125,941	33,902	34,402	0	0	0
401912 INTGOV'T TFR FR ENTERPRISE FD	176,728	87,535	0	0	0	0	0
401920 INTERGOV'T TFER FM SANITATION	25,000	25,000	88,150	56,000	25,000	25,000	165,000
401921 INTERGOVT TFR FR EDC	10,994	152,702	137,700	92,955	0	67,500	82,500
401934 INTERGOV'T XFER FROM DEDICATED	67,291	7,056	22,736	22,736	8,481	8,481	8,481
401936 INTERGOV'T TFR FR PD SEIZURE	0	1,925	8,000	8,000	0	0	0
TOTAL OTHER FINANCING SOURCES	723,750	400,159	725,070	214,093	33,481	100,981	255,981
OTHER FINANCING (USES)							
5000.09919 INTGOV'T TFR TO CAP PROJECTS	0	0	0	0	0	0	412,600
5000.09920 INTERGOVT TFR TO CIVIC CENTER	112,298	125,891	194,084	25,769	164,771	166,961	225,348
5000.09922 INTERGOVT TFR TO ENTERPRISE F	0	0	20,083	0	0	0	0
5000.09926 INTERGOVT TFR TO GO DEBT SVC	363,720	245,500	250,550	250,550	260,575	260,575	260,575
5000.09942 INTER GVT TFER TO DEDICATED F	63,073	71,115	31,191	2,622	61,000	61,000	61,000
TOTAL OTHER FINANCING (USES)	539,091	442,506	495,907	278,941	486,346	488,536	959,523
TOTAL OTHER SOURCES (USES)	184,659	(42,348)	229,163	(64,848)	(452,865)	(387,555)	(703,542)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	64,242	131,296	0	(72,805)	(415,005)	(0)	(0)

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
MISCELLANEOUS INCOME	0	0	0	100	0	0	0
OTHER LOCAL REVENUE	85,825	105,822	67,700	72,051	28,700	43,000	43,000
UTILITY REVENUES	2,251,207	2,320,932	2,277,240	1,841,486	2,277,240	2,323,185	2,354,185
REV CATG 31	500	6,675	6,500	17,000	17,000	17,000	17,000
TOTAL REVENUES	2,337,532	2,433,428	2,351,440	1,930,637	2,322,940	2,383,185	2,414,185
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	13,638	11,592	0	0	0	0	0
CONTINGENCY	89,642	10,132	1,100,315	945,879	0	28,444	59,674
UTILITY ADMINISTRATION	666,353	666,321	632,143	545,195	637,890	652,914	651,652
WATER & SEWER COLLECTION	735,008	973,556	817,283	780,867	1,058,054	930,046	933,973
WASTE WATER TREATMENT OP	276,042	263,446	275,681	224,399	234,694	219,961	217,066
OTHER EXPENDITURES	573,353	641,613	0	0	0	0	0
TOTAL EXPENDITURES	2,354,036	2,566,661	2,825,423	2,496,339	1,930,638	1,831,365	1,862,365
REVENUES OVER/(UNDER) EXPENDITURES	(16,504)	(133,232)	(473,983)	(565,702)	392,302	551,820	551,820
OTHER FINANCING SOURCES	619,364	714,761	385,131	365,048	0	0	0
OTHER FINANCING (USES)	381,070	352,048	570,005	528,715	551,820	551,820	551,820
TOTAL OTHER SOURCES (USES)	238,294	362,713	(184,874)	(163,667)	(551,820)	(551,820)	(551,820)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	221,791	229,481	(658,856)	(729,369)	(159,518)	0	0

REVENUES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS INCOME							
400010 MISC EMPLOYEE REIMBURSMENTS	0	0	0	100	0	0	0
TOTAL MISCELLANEOUS INCOME	0	0	0	100	0	0	0
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	18,251	554	700	3,870	700	0	0
401613 INTEREST- CD	32,183	91,441	67,000	61,747	28,000	43,000	43,000
401624 OTHER INCOME	0	826	0	878	0	0	0
401630 INSURANCE PROCEEDS-LIFT STN	35,350	0	0	0	0	0	0
401631 INSURANCE PROCEEDS	0	500	0	0	0	0	0
401632 MISC INSURANCE PROCEEDS	0	12,500	0	0	0	0	0
401636 MISC REFUNDS/REIMBURSMENTS	0	0	0	5,556	0	0	0
401640 ETEX CAP CREDIT	41	0	0	0	0	0	0
TOTAL OTHER LOCAL REVENUE	85,825	105,822	67,700	72,051	28,700	43,000	43,000
UTILITY REVENUES							
403010 WATER REVENUE	1,323,086	1,370,948	1,389,000	1,084,992	1,389,000	1,435,000	1,456,000
403011 BULK WATER SALES REVENUE	4,981	13,971	7,545	14,307	7,545	7,545	7,545
403013 SEWER REVENUE	791,403	799,406	780,000	657,049	780,000	780,000	790,000
403014 PENALTIES	32,312	30,736	31,695	31,347	31,695	31,940	31,940
403015 OTHER WATER FEES	89,647	94,179	60,000	41,566	60,000	60,000	60,000
403017 PAYMENT ARRANGEMENT FEE	5,443	7,292	4,000	6,800	4,000	4,000	4,000
403022 SPRINKLER PERMITS	285	0	300	0	300	0	0
403024 GREASE/LAUNDRY/SAND PERMITS	4,050	4,400	4,700	5,425	4,700	4,700	4,700
TOTAL UTILITY REVENUES	2,251,207	2,320,932	2,277,240	1,841,486	2,277,240	2,323,185	2,354,185
REV CATG 31							
403115 WASTE PERMIT REVENUE	500	6,500	6,500	17,000	17,000	17,000	17,000
403118 HYDRANT TESTING FEES	0	175	0	0	0	0	0
TOTAL REV CATG 31	500	6,675	6,500	17,000	17,000	17,000	17,000
INTERGOVERNMENTAL REV.							
TOTAL REVENUES	2,337,532	2,433,428	2,351,440	1,930,637	2,322,940	2,383,185	2,414,185

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
5120.00010 BAD DEBT EXPENSE	13,638	11,592	0	0	0	0	0
TOTAL MISCELLANEOUS	13,638	11,592	0	0	0	0	0
PERSONNEL SERVICES							
SUPPLIES & MATERIALS							
CONTRACT SERVICES							
MAINT. BLDG, STRUCTURES							
MAINT. EQUIPMENT & MACH							
DEBT PAYMENTS							
TOTAL NON-DEPARTMENTAL	13,638	11,592	0	0	0	0	0

CONTINGENCY
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MISCELLANEOUS							
5126.00000 CONTINGENCY	0	0	0	0	0	28,444	59,674
5126.00140 ENGINEERING SRVS - WTR TNKS	0	0	0	2,500	0	0	0
5126.00150 PROPERTY DAMAGE REIMBURSEMENT	55,375	0	0	0	0	0	0
5126.00252 PUBLIC WORKS ADVISORY SRVCS	28,875	0	0	0	0	0	0
5126.00327 KAUFMAN STREET PROJECT	1,473	0	0	0	0	0	0
5126.00329 CM VAC EXPENSE	3,918	0	0	0	0	0	0
5126.00331 PFE LEASING REIMBURSENMENT	0	10,132	0	0	0	0	0
TOTAL MISCELLANEOUS	89,642	10,132	0	2,500	0	28,444	59,674
PERSONNEL SERVICES							
CAPITAL OUTLAYS							
5126.06118 WWTP CATWALK REPAIR	0	0	18,084	18,084	0	0	0
5126.06136 WWTP EMERGENCY GENERATOR	0	0	0	0	0	0	0
5126.06148 WESTSIDE LIFT STATION PUMP #1	0	0	19,594	19,594	0	0	0
5126.06150 WWTP CLARIFIER #2 REPAIR	0	0	18,164	0	0	0	0
5126.06152 HARRISON ST. WTR TANK REFURB.	0	0	994,625	855,852	0	0	0
5126.06155 SEWER MACHINE PUMP	0	0	11,095	11,095	0	0	0
5126.06156 SL1000 WATER ANALYZER	0	0	7,523	7,523	0	0	0
5126.06157 DUOLINE LIFT STATION PUMPS	0	0	31,230	31,230	0	0	0
TOTAL CAPITAL OUTLAYS	0	0	1,100,315	943,379	0	0	0
TOTAL CONTINGENCY	89,642	10,132	1,100,315	945,879	0	28,444	59,674

UTILITY ADMINISTRATION
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5180.01020 SALARIES & WAGES-SKILLED	224,301	250,989	234,115	200,127	219,802	235,075	234,389
5180.01030 LONGEVITY	2,290	1,600	1,770	1,300	648	648	300
5180.01035 BONUS	0	3,188	0	0	0	0	0
5180.01070 SALARIES & WAGES OVERTIME	0	3,490	0	5,161	0	0	0
5180.01080 REIMBURSEMENT PAY	0	0	0	1,062	0	0	0
5180.011.2 TMRS PENSION OPEB ADJ	(157)	4,071	0	0	0	0	0
5180.01100 EMPLOYEE RETIREMENT (TMRS)	33,868	38,329	35,453	29,122	32,863	35,139	34,985
5180.01120 LIFE INSURANCE	1,096	1,068	1,325	829	1,239	1,324	924
5180.01130 EMPLOYEE INSURANCE-HEALTH	53,873	55,765	57,944	40,642	62,440	58,684	50,089
5180.01140 WORKERS COMP INSURANCE	440	462	479	416	434	356	356
5180.01150 PAYROLL TAXES-FICA/MEDICARE	16,379	18,386	18,045	15,139	16,872	18,041	17,962
5180.01160 UNEMPLOYMENT TAX	421	238	770	145	770	770	770
TOTAL PERSONNEL SERVICES	332,512	377,585	349,901	293,940	335,068	350,037	339,775
SUPPLIES & MATERIALS							
5180.02010 OFFICE SUPPLIES	3,136	1,000	1,000	1,404	1,500	1,500	1,500
5180.02111 CASH LONG/SHORT	7,868	100	0	(4)	0	0	0
5180.02190 POSTAGE	16,356	17,267	12,460	13,153	20,000	20,000	18,000
TOTAL SUPPLIES & MATERIALS	27,360	18,367	13,460	14,553	21,500	21,500	19,500
CONTRACT SERVICES							
5180.03010 AUDIT SERVICES	13,680	16,761	15,000	19,937	16,500	16,500	16,500
5180.03080 COMPUTER SOFTWARE & HARDWARE	37,347	42,387	41,260	47,265	48,000	48,000	59,000
5180.03081 CITY WEBSITE MAINTENANCE	320	0	500	320	500	500	500
5180.03090 OTHER PROF SVC/COL AGENCY	7,195	1,485	4,000	4,226	4,000	4,000	4,000
5180.03100 COMMUNICATIONS - TELEPHONE	3,825	5,878	3,000	4,366	6,000	6,000	6,000
5180.03110 SCHOOLS, MEETINGS & TRAVEL	97	0	0	0	0	0	0
5180.03130 PRINTING & ADVERTISING	1,844	2,807	1,700	2,848	3,000	3,000	3,000
5180.03155 ERRORS & OMMISSIONS LIABILITY	4,098	3,673	3,322	3,255	3,322	3,377	3,377
5180.03160 UTILITIES - ELECTRIC	235,765	192,467	200,000	151,478	200,000	200,000	200,000
5180.03165 CREDIT CARD FEES	2,311	4,910	0	3,006	0	0	0
TOTAL CONTRACT SERVICES	306,482	270,369	268,782	236,701	281,322	281,377	292,377
MAINT. EQUIPMENT & MACH							
TOTAL UTILITY ADMINISTRATION	666,353	666,321	632,143	545,195	637,890	652,914	651,652

WATER & SEWER COLLECTION
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5190.01020 SALARIES & WAGES-SKILLED LABO	141,875	150,346	181,922	138,447	181,959	195,520	197,600
5190.01021 SALARIES & WAGES STREETS	93,707	98,503	105,613	92,333	128,808	140,421	140,421
5190.01030 LONGEVITY	2,115	1,880	2,190	2,190	2,725	2,325	2,325
5190.01035 BONUS	0	2,993	0	0	0	0	0
5190.01070 SALARIES & WAGES-OVERTIME	22,168	35,445	20,000	35,521	35,000	35,000	35,000
5190.01071 SALARIES & WAGES OVERTIME STR	3,951	2,314	5,500	417	3,000	1,000	1,000
5190.01090 INCENTIVE PAY	624	3,082	7,420	3,874	7,420	7,420	7,420
5190.011.2 TMRS PENSION OPEB ADJ	10,851	4,377	0	0	0	0	0
5190.01100 EMPLOYEE RETIREMENT (TMRS)	41,785	41,726	48,315	38,142	51,459	55,152	57,697
5190.01120 LIFE INSURANCE	1,276	1,104	1,805	1,152	1,940	2,079	1,524
5190.01130 EMPLOYEE INSURANCE-HEALTH	63,528	60,667	88,321	62,949	104,110	105,023	88,661
5190.01140 WORKERS COMP INSURANCE	11,082	15,179	15,425	13,392	17,446	15,384	15,796
5190.01150 PAYROLL TAXES-FICA/MEDICARE	20,329	21,210	24,591	20,651	26,420	28,316	29,623
5190.01160 UNEMPLOYMENT TAX	497	520	1,368	1,491	1,454	1,454	1,454
TOTAL PERSONNEL SERVICES	413,788	439,347	502,470	410,558	561,741	589,094	578,521
SUPPLIES & MATERIALS							
5190.02010 OFFICE SUPPLIES	1,302	153	500	1,475	1,000	1,000	1,000
5190.02040 CHEMICAL & MECHANICAL SUPPLIE	28,029	27,636	25,000	21,152	25,000	28,000	28,000
5190.02050 MOTOR VEHICLE SUPPLIES / FUEL	19,175	10,508	14,000	16,479	14,000	18,000	18,000
5190.02060 TIRES, TUBES, BATTERIES	2,326	3,476	5,000	3,067	5,000	5,000	5,000
5190.02120 UNIFORMS & CLOTHING SUPPLIES	1,886	1,160	1,000	121	2,500	2,500	2,500
TOTAL SUPPLIES & MATERIALS	52,719	42,932	45,500	42,295	47,500	54,500	54,500
CONTRACT SERVICES							
5190.03020 LEASES AND RENTALS	5,976	28,755	5,000	30,399	5,000	5,000	10,000
5190.03090 OTHER PROF.SERV./WTR ANALYSIS	5,464	5,423	5,000	7,378	5,000	5,500	15,000
5190.03110 SCHOOLS, MEETINGS & TRAVEL	3,739	3,310	2,000	1,142	3,500	2,500	2,500
5190.03120 DIRECTOR MEETING & TRAVEL	0	0	0	0	0	2,000	2,000
5190.03130 PRINTING & ADVERTISING	0	1,371	1,500	70	1,500	0	0
5190.03140 MEDICAL EXAMINATIONS & FEES	397	1,051	0	0	0	0	0
5190.03150 GENERAL LIABILITY INSURANCE	1,633	1,493	1,154	1,131	1,154	1,235	1,235
5190.03151 AUTO LIABILITY/PHYSICAL DAMAG	6,289	5,994	7,170	7,026	7,170	8,728	8,728
5190.03153 MOBILE EQUIP INSURANCE	1,139	1,021	1,109	1,087	1,109	1,109	1,109
5190.03170 DUES & SUBSCRIPTIONS	1,020	2,635	2,500	3,445	3,500	3,500	3,500
5190.03200 OTHER CONTRACTURAL SERVICES	0	25,450	10,000	17,950	100,000	10,000	10,000
5190.03220 REGULATORY INSPECTION FEES	11,076	6,360	6,380	6,360	6,380	6,380	6,380
TOTAL CONTRACT SERVICES	36,733	82,863	41,813	75,987	134,313	45,952	60,452
MAINT. BLDG, STRUCTURES							
5190.04010 BUILDING & GROUNDS-R. HILL K	18,328	62,095	20,000	27,156	30,000	20,000	20,000
5190.04040 LIFT STATIONS	32,137	30,532	20,000	10,054	30,000	20,000	20,000
5190.04060 SANITARY SEWERS	20,428	40,695	25,000	50,195	50,000	25,000	25,000
5190.04070 STANDPIPES & WELLS	22,981	22,649	20,000	16,917	20,000	20,000	20,000
5190.04080 CURB & GUTTER REPAIR	10	5,609	2,500	0	2,500	2,500	2,500
TOTAL MAINT. BLDG, STRUCTURES	93,885	161,580	87,500	104,322	132,500	87,500	87,500

WATER & SEWER COLLECTION
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026	--------)	(--------------	2026-2027	--------------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MAINT. EQUIPMENT & MACH							
5190.05020 MACHINERY & HEAVY EQUIPMENT	4,430	2,082	3,000	2,050	3,000	3,000	3,000
5190.05030 INSTRUMENTS & APPARATUS	2,331	7,011	3,000	4,838	11,000	4,000	4,000
5190.05040 VEHICLE EQUIPMENT	23	1,032	1,000	0	3,000	1,000	1,000
5190.05060 WATER MAINS	47,818	73,763	50,000	51,192	50,000	50,000	50,000
5190.05070 METERS & SETTINGS	45,719	50,855	40,000	39,579	40,000	40,000	40,000
5190.05100 WATER LINE SERVICE	10,599	16,770	10,000	157	20,000	15,000	15,000
5190.05110 HYDRANTS & VALVES	768	57,989	8,000	29,402	30,000	15,000	15,000
5190.05120 SEWER LINE SERVICE	26,197	37,332	25,000	20,488	25,000	25,000	25,000
TOTAL MAINT. EQUIPMENT & MACH	137,883	246,834	140,000	147,705	182,000	153,000	153,000
CAPITAL OUTLAYS							
TOTAL WATER & SEWER COLLECTION	735,008	973,556	817,283	780,867	1,058,054	930,046	933,973

WASTE WATER TREATMENT OP
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5200.01020 SALARIES & WAGES-SKILLED LABO	83,246	85,231	92,112	51,562	36,400	41,600	43,680
5200.01030 LONGEVITY	870	990	290	290	350	750	750
5200.01035 BONUS	0	1,205	0	0	0	0	0
5200.01070 SALARIES & WAGES-OVERTIME	21,796	20,019	18,231	8,504	9,000	5,000	5,000
5200.01090 INCENTIVE PAY	570	2,878	3,380	1,317	3,380	540	540
5200.011.2 TMRS PENSION OPEB ADJ	4,341	1,730	0	0	0	0	0
5200.01100 EMPLOYEE RETIREMENT (TMRS)	16,528	16,648	17,136	8,885	8,195	9,030	7,368
5200.01120 LIFE INSURANCE	419	432	712	261	327	364	218
5200.01130 EMPLOYEE INSURANCE-HEALTH	21,203	22,358	26,620	14,748	12,959	11,953	9,908
5200.01140 WORKERS COMP INSURANCE	2,184	3,216	3,366	2,922	1,624	1,462	1,193
5200.01150 PAYROLL TAXES-FICA/MEDICARE	7,793	8,408	8,722	4,415	4,207	4,636	3,783
5200.01160 UNEMPLOYMENT TAX	234	126	342	331	171	171	171
TOTAL PERSONNEL SERVICES	159,183	163,239	170,911	93,236	76,613	75,506	72,611
SUPPLIES & MATERIALS							
5200.02040 CHEMICAL & MECHANICAL SUPPLIE	22,702	28,954	20,000	32,932	29,000	29,000	29,000
5200.02060 TIRES, TUBES, BATTERIES	0	110	500	450	2,000	2,000	2,000
5200.02080 LABORATORY SUPPLIES	1,364	1,246	1,500	227	9,600	6,000	6,000
5200.02120 UNIFORMS & CLOTHING SUPPLIES	(920)	0	500	0	500	0	0
TOTAL SUPPLIES & MATERIALS	23,146	30,309	22,500	33,608	41,100	37,000	37,000
CONTRACT SERVICES							
5200.03090 OTHER PROF.SERV.WASTEWTR TEST	18,211	22,057	17,000	23,241	25,000	25,000	25,000
5200.03110 SCHOOLS, MEETINGS & TRAVEL	1,959	961	2,000	2,066	2,000	1,000	1,000
5200.03151 AUTO LIABILITY/PHYSICAL DAMAG	3,931	3,475	4,481	4,391	4,481	5,455	5,455
5200.03200 OTHER CONTRACTUAL SERVICES	7,363	6,541	7,500	8,426	10,000	10,000	10,000
5200.03220 REGULATORY INSPECTION FEES	15,798	12,998	15,000	16,363	17,000	17,000	17,000
TOTAL CONTRACT SERVICES	47,262	46,032	45,981	54,487	58,481	58,455	58,455
MAINT. BLDG, STRUCTURES							
5200.04010 BUILDINGS & GROUNDS	8,966	14,780	6,000	13,115	20,000	15,000	15,000
5200.04140 TREATMENT PLT-OXIDATION DITCH	1,980	5,790	14,000	10,748	14,000	14,000	14,000
5200.04141 POLYMER / SLUDGE BOX	3,057	0	3,000	4,390	3,000	3,000	3,000
5200.04150 TREATMENT PLANT-CLARIFIER	8,186	0	0	0	0	0	0
5200.04160 TREATMENT PLANT-LIFT STATION	14,243	1,800	10,000	0	10,000	10,000	10,000
5200.04170 TREATMENT PLANT-SLUDGE STATIO	1,995	0	1,200	2,645	3,000	3,000	3,000
5200.04190 TREATMENT PLANT - SO2	4,085	0	0	0	0	0	0
TOTAL MAINT. BLDG, STRUCTURES	42,512	22,370	34,200	30,898	50,000	45,000	45,000
MAINT. EQUIPMENT & MACH							
5200.05020 MACHINERY AND HEAVY EQUIPMENT	1,608	1,186	1,000	10,195	6,000	1,500	1,500
5200.05030 INSTRUMENTS & APPARATUS	2,331	310	1,089	1,976	2,500	2,500	2,500
TOTAL MAINT. EQUIPMENT & MACH	3,939	1,496	2,089	12,170	8,500	4,000	4,000
TOTAL WASTE WATER TREATMENT OP	276,042	263,446	275,681	224,399	234,694	219,961	217,066

OTHER EXPENDITURES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 -------- CURRENT BUDGET	Y-T-D ACTUAL)	(-------------- 2026-2027 -------------- DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET)
MISCELLANEOUS							
5330.00000 DEPRECIATION EXPENSE	573,353	609,625	0	0	0	0	0
5330.00109 LOSS ON ASSET DISPOSITION	0	31,989	0	0	0	0	0
TOTAL MISCELLANEOUS	573,353	641,613	0	0	0	0	0
TOTAL OTHER EXPENDITURES	573,353	641,613	0	0	0	0	0
TOTAL EXPENDITURES	2,354,036	2,566,661	2,825,423	2,496,339	1,930,638	1,831,365	1,862,365
REVENUES OVER/(UNDER) EXPENDITURES	(16,504)	(133,232)	(473,983)	(565,702)	392,302	551,820	551,820
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
401911 INTRGOVT TFR FM CAPITAL PROJEC	230,414	321,161	358,936	358,936	0	0	0
401912 INTERGOV'T TFR FM GO DEBT	388,950	393,600	0	0	0	0	0
401921 INTRGVT TFR FM GENERAL FUND	0	0	20,083	0	0	0	0
401934 INT GOV'T XFER FRM DED FUND	0	0	6,113	6,113	0	0	0
TOTAL OTHER FINANCING SOURCES	619,364	714,761	385,131	365,048	0	0	0
OTHER FINANCING (USES)							
5000.09917 INTER GOV'T TFR TO DEBT SVC	1,177	156,954	322,255	322,255	311,270	311,270	311,270
5000.09921 INTERGOVT TFR TO GENERAL FUND	176,728	87,535	0	0	0	0	0
5000.09928 INTGOV'T TFR TO REV DEBT SVR	1,006	1,532	247,750	206,460	240,550	240,550	240,550
5000.09938 Inter Gov't Xfer to Cap Impro	75,738	0	0	0	0	0	0
5000.09951 INT-2015 W&S INTEREST	13,403	10,152	0	0	0	0	0
5000.09952 INT-2013 W&S INTEREST	53,459	42,940	0	0	0	0	0
5000.09954 INT-2020 W&S INTEREST	59,559	52,934	0	0	0	0	0
TOTAL OTHER FINANCING (USES)	381,070	352,048	570,005	528,715	551,820	551,820	551,820
TOTAL OTHER SOURCES (USES)	238,294	362,713	(184,874)	(163,667)	(551,820)	(551,820)	(551,820)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	221,791	229,481	(658,856)	(729,369)	(159,518)	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	47,453	47,963	42,000	40,399	42,000	42,000	42,000
OTHER LOCAL REVENUE	51	54	0	49	0	0	0
TOTAL REVENUES	47,504	48,018	42,000	40,448	42,000	42,000	42,000
EXPENDITURE SUMMARY							
TOURISM EXPENDITURES	3,750	3,743	6,000	1,953	6,000	6,000	6,000
FACILITY EXPENDITURES	40,674	41,112	36,000	34,628	36,000	36,000	36,000
TOTAL EXPENDITURES	44,424	44,855	42,000	36,581	42,000	42,000	42,000
REVENUES OVER/(UNDER) EXPENDITURES	3,080	3,163	0	3,867	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	3,080	3,163	0	3,867	0	0	0

REVENUES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401001 1/7 TOURISM	6,779	6,852	6,000	5,771	6,000	6,000	6,000
401002 3/7 FACILITIES	20,337	20,556	18,000	17,314	18,000	18,000	18,000
401003 3/7 OTHER	20,337	20,556	18,000	17,314	18,000	18,000	18,000
TOTAL TAXES	47,453	47,963	42,000	40,399	42,000	42,000	42,000
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	51	54	0	49	0	0	0
TOTAL OTHER LOCAL REVENUE	51	54	0	49	0	0	0
TOTAL REVENUES	47,504	48,018	42,000	40,448	42,000	42,000	42,000

TOURISM EXPENDITURES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
5310.00000 TOURISM EXPENDITURES	1,790	1,790	3,600	0	3,600	3,600	3,600
5310.00001 CHAMBER OF COMMERCE	1,960	1,953	2,400	1,953	2,400	2,400	2,400
TOTAL MISCELLANEOUS	3,750	3,743	6,000	1,953	6,000	6,000	6,000
TOTAL TOURISM EXPENDITURES	3,750	3,743	6,000	1,953	6,000	6,000	6,000

FACILITY EXPENDITURES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MISCELLANEOUS							
5320.00000 FACILITY EXPENDITURES	20,337	20,556	18,000	17,314	18,000	18,000	18,000
5320.00001 CIVIC CENTER/Facilities	20,337	20,556	18,000	17,314	18,000	18,000	18,000
TOTAL MISCELLANEOUS	40,674	41,112	36,000	34,628	36,000	36,000	36,000
TOTAL FACILITY EXPENDITURES	40,674	41,112	36,000	34,628	36,000	36,000	36,000

OTHER EXPENDITURES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MISCELLANEOUS							
TOTAL EXPENDITURES	44,424	44,855	42,000	36,581	42,000	42,000	42,000
REVENUES OVER/(UNDER) EXPENDITURES	3,080	3,163	0	3,867	0	0	0
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
OTHER FINANCING (USES)							
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	3,080	3,163	0	3,867	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	14,583	13,190	15,725	6,951	15,825	15,825	15,825
OTHER LOCAL REVENUE	35	41	0	35	0	0	0
TOTAL REVENUES	14,619	13,230	15,725	6,986	15,825	15,825	15,825
EXPENDITURE SUMMARY							
COURT TECHNOLOGY	4,316	6,884	6,250	1,548	6,250	6,250	6,250
COURT SECURITY	4,800	4,800	4,800	0	4,800	4,800	4,800
TOTAL EXPENDITURES	9,116	11,684	11,050	1,548	11,050	11,050	11,050
REVENUES OVER/(UNDER) EXPENDITURES	5,503	1,546	4,675	5,438	4,775	4,775	4,775
OTHER FINANCING (USES)	3,127	0	0	0	0	0	0
TOTAL OTHER SOURCES (USES)	(3,127)	0	0	0	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	2,376	1,546	4,675	5,438	4,775	4,775	4,775

REVENUES

			2025-2026		2026-2027		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401001 COURT TECHNOLOGY - RESTRICTED	4,381	3,255	5,300	0	0	0	0
401002 COURT SECURITY - RESTRICTED	5,163	3,809	4,800	0	0	0	0
401003 LOCAL TRUANCY REVENUE	4,940	4,427	5,500	2,282	5,500	5,500	5,500
401004 LOCAL MUNI JURY REVENUE	99	88	125	46	125	125	125
401005 CONSOLIDATED CRT TECH/SEC REV	0	1,610	0	4,523	10,100	10,100	10,100
401006 LOCAL YOUTH DIVERSION FEES	0	0	0	100	100	100	100
TOTAL TAXES	14,583	13,190	15,725	6,951	15,825	15,825	15,825
OTHER LOCAL REVENUE							
401610 INTEREST	35	41	0	35	0	0	0
TOTAL OTHER LOCAL REVENUE	35	41	0	35	0	0	0
TOTAL REVENUES	14,619	13,230	15,725	6,986	15,825	15,825	15,825

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
CONTRACT SERVICES							

COURT TECHNOLOGY
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026	--------)	(-------------- 2026-2027		--------------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
5400.00100 COURT TECHNOLOGY EXPENDITURE	4,316	6,884	5,600	1,548	5,600	5,600	5,600
5400.00101 COMPUTER PROGRAM-WARRANTS	0	0	650	0	650	650	650
TOTAL MISCELLANEOUS	4,316	6,884	6,250	1,548	6,250	6,250	6,250
TOTAL COURT TECHNOLOGY	4,316	6,884	6,250	1,548	6,250	6,250	6,250

COURT SECURITY
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
5410.00100 COURT SECURITY	4,800	4,800	4,800	0	4,800	4,800	4,800
TOTAL MISCELLANEOUS	4,800	4,800	4,800	0	4,800	4,800	4,800
TOTAL COURT SECURITY	4,800	4,800	4,800	0	4,800	4,800	4,800
TOTAL EXPENDITURES	9,116	11,684	11,050	1,548	11,050	11,050	11,050
REVENUES OVER/(UNDER) EXPENDITURES	5,503	1,546	4,675	5,438	4,775	4,775	4,775
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING (USES)							
5000.09904 INTERGOVT TFR TO GENERAL FUND	3,127	0	0	0	0	0	0
TOTAL OTHER FINANCING (USES)	3,127	0	0	0	0	0	0
TOTAL OTHER SOURCES (USES)	(3,127)	0	0	0	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	2,376	1,546	4,675	5,438	4,775	4,775	4,775

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	1,120,790	1,196,350	1,253,450	1,178,005	1,160,000	1,160,000	1,300,000
OTHER LOCAL REVENUE	9,578	12,331	13,000	9,782	13,000	13,000	13,000
UTILITY REVENUES	13,491	13,081	14,000	14,538	14,000	14,000	14,000
TOTAL REVENUES	1,143,860	1,221,761	1,280,450	1,202,324	1,187,000	1,187,000	1,327,000
EXPENDITURE SUMMARY							
SANITATION	1,113,928	1,168,775	1,122,300	1,005,934	1,162,000	1,162,000	1,162,000
TOTAL EXPENDITURES	1,113,928	1,168,775	1,122,300	1,005,934	1,162,000	1,162,000	1,162,000
REVENUES OVER/(UNDER) EXPENDITURES	29,931	52,987	158,150	196,390	25,000	25,000	165,000
OTHER FINANCING (USES)	25,000	25,000	158,150	112,000	25,000	25,000	165,000
TOTAL OTHER SOURCES (USES)	(25,000)	(25,000)	(158,150)	(112,000)	(25,000)	(25,000)	(165,000)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	4,931	27,987	0	84,390	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401016 COMMERCIAL ROLL OFF	(314)	787	140,000	157,948	0	0	140,000
401017 SANITATION FEES- RESIDENTIAL	420,182	450,457	418,820	384,334	440,000	440,000	440,000
401018 SANITATION FEES-COMMERCIAL	700,383	744,582	694,630	635,226	720,000	720,000	720,000
401022 EXTRA SANITATION FEE PICKUP	150	(75)	0	95	0	0	0
401023 MISC REVENUE/REIMBURSEMENT	388	599	0	401	0	0	0
TOTAL TAXES	1,120,790	1,196,350	1,253,450	1,178,005	1,160,000	1,160,000	1,300,000
BUSINESS & FRANCHISE TAX							
OTHER LOCAL REVENUE							
401613 INTEREST - CD	9,578	12,331	13,000	9,782	13,000	13,000	13,000
TOTAL OTHER LOCAL REVENUE	9,578	12,331	13,000	9,782	13,000	13,000	13,000
UTILITY REVENUES							
403014 PENALTIES	13,491	13,081	14,000	14,538	14,000	14,000	14,000
TOTAL UTILITY REVENUES	13,491	13,081	14,000	14,538	14,000	14,000	14,000
TOTAL REVENUES	1,143,860	1,221,761	1,280,450	1,202,324	1,187,000	1,187,000	1,327,000

SANITATION
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 -------- CURRENT BUDGET	) Y-T-D ACTUAL	(-------------- 2026-2027 -------------- DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	) PROPOSED BUDGET
MISCELLANEOUS							
5410.00010 BAD DEBT EXPENSE	4,430	7,400	0	0	0	0	0
TOTAL MISCELLANEOUS	4,430	7,400	0	0	0	0	0
PERSONNEL SERVICES							
CONTRACT SERVICES							
5410.03240 ROLL-OFF CHARGES	135,714	144,094	130,640	130,158	135,640	135,640	135,640
5410.03250 CONTRACT SERVICES-COMMERCIAL	658,163	682,247	658,120	585,552	682,832	682,832	682,832
5410.03270 CONTRACT SERVICES-RESIDENTIAL	315,023	334,272	332,940	290,224	342,928	342,928	342,928
5410.0330 SALES TAX-GARBAGE COLLECTION	0	463	0	0	0	0	0
5410.03330 CONTRACT FOR CLEANUP	598	299	600	0	600	600	600
TOTAL CONTRACT SERVICES	1,109,498	1,161,375	1,122,300	1,005,934	1,162,000	1,162,000	1,162,000
TOTAL SANITATION	1,113,928	1,168,775	1,122,300	1,005,934	1,162,000	1,162,000	1,162,000
TOTAL EXPENDITURES	1,113,928	1,168,775	1,122,300	1,005,934	1,162,000	1,162,000	1,162,000
REVENUES OVER/(UNDER) EXPENDITURES	29,931	52,987	158,150	196,390	25,000	25,000	165,000
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
OTHER FINANCING (USES)							
5000.09932 INTERGOV'T TFER TO GEN FUND	25,000	25,000	88,150	56,000	25,000	25,000	165,000
5000.09936 I/G TRF TO STREETS/CAP PROJ	0	0	70,000	56,000	0	0	0
TOTAL OTHER FINANCING (USES)	25,000	25,000	158,150	112,000	25,000	25,000	165,000
TOTAL OTHER SOURCES (USES)	(25,000)	(25,000)	(158,150)	(112,000)	(25,000)	(25,000)	(165,000)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	4,931	27,987	0	84,390	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
OTHER LOCAL REVENUE	4,986	338	2,000	1,344	2,000	2,000	2,000
TOTAL REVENUES	4,986	338	2,000	1,344	2,000	2,000	2,000
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	1,156	0	2,000	410	2,000	2,000	2,000
TOTAL EXPENDITURES	1,156	0	2,000	410	2,000	2,000	2,000
REVENUES OVER/(UNDER) EXPENDITURES	3,830	338	0	934	0	0	0
OTHER FINANCING (USES)	0	1,925	8,000	8,000	0	0	0
TOTAL OTHER SOURCES (USES)	0	(1,925)	(8,000)	(8,000)	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	3,830	(1,586)	(8,000)	(7,066)	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	19	21	0	14	0	0	0
401626 SEIZURE PROCEEDS/DONATIONS	4,967	317	2,000	1,330	2,000	2,000	2,000
TOTAL OTHER LOCAL REVENUE	4,986	338	2,000	1,344	2,000	2,000	2,000
TOTAL REVENUES	4,986	338	2,000	1,344	2,000	2,000	2,000

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
SUPPLIES & MATERIALS							
5000.02010 OFFICE SUPPLIES	45	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	45	0	0	0	0	0	0
CONTRACT SERVICES							
5000.03350 MISCELLANEOUS FEES	1,111	0	2,000	410	2,000	2,000	2,000
TOTAL CONTRACT SERVICES	1,111	0	2,000	410	2,000	2,000	2,000
CAPITAL OUTLAYS							
TOTAL NON-DEPARTMENTAL	1,156	0	2,000	410	2,000	2,000	2,000
TOTAL EXPENDITURES	1,156	0	2,000	410	2,000	2,000	2,000
REVENUES OVER/(UNDER) EXPENDITURES	3,830	338	0	934	0	0	0
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING (USES)							
5000.09921 INTERGOVT TFR TO GENERAL FUND	0	1,925	8,000	8,000	0	0	0
TOTAL OTHER FINANCING (USES)	0	1,925	8,000	8,000	0	0	0
TOTAL OTHER SOURCES (USES)	0	(1,925)	(8,000)	(8,000)	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	3,830	(1,586)	(8,000)	(7,066)	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
OTHER LOCAL REVENUE	0	466,332	0	32,475	0	0	0
TOTAL REVENUES	0	466,332	0	32,475	0	0	0
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	(1)	493,307	0	6,400	0	0	0
TOTAL EXPENDITURES	(1)	493,307	0	6,400	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	1	(26,975)	0	26,075	0	0	0
OTHER FINANCING (USES)	0	0	434,582	0	434,582	0	0
TOTAL OTHER SOURCES (USES)	0	0	(434,582)	0	(434,582)	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	1	(26,975)	(434,582)	26,075	(434,582)	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
OTHER LOCAL REVENUE							
401624 OTHER INCOME	0	48,800	0	0	0	0	0
401625 CDBG GRANT REVENUE	0	417,532	0	32,475	0	0	0
TOTAL OTHER LOCAL REVENUE	0	466,332	0	32,475	0	0	0
TOTAL REVENUES	0	466,332	0	32,475	0	0	0

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
CONTRACT SERVICES							
5000.03090 OTHER PROFESSIONAL SERVICES	(1)	0	0	0	0	0	0
TOTAL CONTRACT SERVICES	(1)	0	0	0	0	0	0
CAPITAL OUTLAYS							
5000.06026 FY 24/25 CDBG STREET PROJECT	0	439,507	0	1,200	0	0	0
5000.06027 FY 24/25 STREET PROJ ENGINEER	0	47,500	0	2,500	0	0	0
5000.06028 FY 24/25 CDBG GRANT MGMT	0	6,300	0	2,700	0	0	0
TOTAL CAPITAL OUTLAYS	0	493,307	0	6,400	0	0	0
TOTAL NON-DEPARTMENTAL	(1)	493,307	0	6,400	0	0	0
TOTAL EXPENDITURES	(1)	493,307	0	6,400	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	1	(26,975)	0	26,075	0	0	0

OTHER FINANCING SOURCES (USES)

	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
OTHER FINANCING SOURCES							
OTHER FINANCING (USES)							
5000.09932 INTER GOV'T TFER TO GEN FND	0	0	434,582	0	434,582	0	0
TOTAL OTHER FINANCING (USES)	0	0	434,582	0	434,582	0	0
TOTAL OTHER SOURCES (USES)	0	0	(434,582)	0	(434,582)	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	1	(26,975)	(434,582)	26,075	(434,582)	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
OTHER LOCAL REVENUE	162	160	0	147	0	0	0
TOTAL REVENUES	162	160	0	147	0	0	0
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	500	550	247,750	247,300	240,550	240,550	240,550
TOTAL EXPENDITURES	500	550	247,750	247,300	240,550	240,550	240,550
REVENUES OVER/(UNDER) EXPENDITURES	(338)	(390)	(247,750)	(247,153)	(240,550)	(240,550)	(240,550)
OTHER FINANCING SOURCES	1,006	1,532	247,750	206,460	240,550	240,550	240,550
TOTAL OTHER SOURCES (USES)	1,006	1,532	247,750	206,460	240,550	240,550	240,550
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	668	1,142	0	(40,693)	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	162	160	0	147	0	0	0
TOTAL OTHER LOCAL REVENUE	162	160	0	147	0	0	0
TOTAL REVENUES	162	160	0	147	0	0	0

NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
SUPPLIES & MATERIALS							
5000.02020 2020 W& S BONDS PRINCIPAL	0	0	180,000	180,000	180,000	180,000	180,000
5000.02021 2020 W& S BONDS INTEREST	0	0	66,750	66,750	59,550	59,550	59,550
TOTAL SUPPLIES & MATERIALS	0	0	246,750	246,750	239,550	239,550	239,550
CONTRACT SERVICES							
MAINT. BLDG, STRUCTURES							
CAPITAL OUTLAYS							
5000.06401 FISCAL AGENT FEES	500	550	1,000	550	1,000	1,000	1,000
TOTAL CAPITAL OUTLAYS	500	550	1,000	550	1,000	1,000	1,000
NOTE PAYMENTS							
TOTAL NON-DEPARTMENTAL	500	550	247,750	247,300	240,550	240,550	240,550

OTHER USES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							

OTHER USES

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
TOTAL EXPENDITURES	500	550	247,750	247,300	240,550	240,550	240,550
REVENUES OVER/(UNDER) EXPENDITURES	(338)	(390)	(247,750)	(247,153)	(240,550)	(240,550)	(240,550)
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
401904 INTGOV TFR FROM WSF	1,006	1,532	247,750	206,460	240,550	240,550	240,550
TOTAL OTHER FINANCING SOURCES	1,006	1,532	247,750	206,460	240,550	240,550	240,550
OTHER FINANCING (USES)							
TOTAL OTHER SOURCES (USES)	1,006	1,532	247,750	206,460	240,550	240,550	240,550
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	668	1,142	0	(40,693)	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-- 2025-2026 --) CURRENT BUDGET	Y-T-D ACTUAL	(-- 2026-2027 --) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	924,173	938,150	918,000	619,702	459,000	459,000	0
OTHER LOCAL REVENUE	15,295	75,201	25,000	90,774	0	0	25,000
TOTAL REVENUES	939,468	1,013,351	943,000	710,477	459,000	459,000	25,000
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	286,063	324,693	164,100	161,742	3,800	3,800	0
TOTAL EXPENDITURES	286,063	324,693	164,100	161,742	3,800	3,800	0
REVENUES OVER/(UNDER) EXPENDITURES	653,405	688,658	778,900	548,735	455,200	455,200	25,000
OTHER FINANCING (USES)	10,994	152,702	137,700	92,955	0	0	25,000
TOTAL OTHER SOURCES (USES)	(10,994)	(152,702)	(137,700)	(92,955)	0	0	(25,000)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	642,411	535,956	641,200	455,780	455,200	455,200	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
TAXES							
401000 ECONOMIC DEVELOP-1/2% SALES TX	924,173	938,150	918,000	619,702	459,000	459,000	0
TOTAL TAXES	924,173	938,150	918,000	619,702	459,000	459,000	0
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	15,295	76,146	25,000	90,774	0	0	25,000
401613 INTER GOV'T T'FER FM EDC SAVIN	0	(945)	0	0	0	0	0
TOTAL OTHER LOCAL REVENUE	15,295	75,201	25,000	90,774	0	0	25,000
TOTAL REVENUES	939,468	1,013,351	943,000	710,477	459,000	459,000	25,000

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(2025-2026) CURRENT BUDGET	(2025-2026) Y-T-D ACTUAL	(2026-2027) DEPARTMENT REQUESTED	(2026-2027) CITY ADMIN. RECOMMENDED	(2026-2027) PROPOSED BUDGET
MISCELLANEOUS							
5000.00000 DEPRECIATION EXPENSE	0	287,427	0	0	0	0	0
5000.00110 15% ADMINISTRATITIVE FEE	127,979	0	0	0	0	0	0
TOTAL MISCELLANEOUS	127,979	287,427	0	0	0	0	0
PERSONNEL SERVICES							
5000.01998 BOND PREMIUM 2021 SERIES	125,000	0	135,000	135,000	0	0	0
TOTAL PERSONNEL SERVICES	125,000	0	135,000	135,000	0	0	0
SUPPLIES & MATERIALS							
5000.02998 BOND INTEREST 2021 SERIES	29,808	27,108	24,300	24,300	0	0	0
5000.02999 CHANGE IN DEFERRED CHARGE	0	5,795	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	29,808	32,903	24,300	24,300	0	0	0
CONTRACT SERVICES							
5000.03090 OTHER PROFESSIONAL SERVICES	3,276	4,363	3,800	2,442	3,800	3,800	0
5000.03170 BOND AGENT FEES	0	0	1,000	0	0	0	0
TOTAL CONTRACT SERVICES	3,276	4,363	4,800	2,442	3,800	3,800	0
TOTAL NON-DEPARTMENTAL	286,063	324,693	164,100	161,742	3,800	3,800	0
TOTAL EXPENDITURES	286,063	324,693	164,100	161,742	3,800	3,800	0
REVENUES OVER/(UNDER) EXPENDITURES	653,405	688,658	778,900	548,735	455,200	455,200	25,000
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
OTHER FINANCING (USES)							
5000.09921 INTERGOVT TFR TO GENERAL FUND	10,994	152,702	137,700	92,955	0	0	25,000
TOTAL OTHER FINANCING (USES)	10,994	152,702	137,700	92,955	0	0	25,000
TOTAL OTHER SOURCES (USES)	(10,994)	(152,702)	(137,700)	(92,955)	0	0	(25,000)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	642,411	535,956	641,200	455,780	455,200	455,200	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	0	0	0	0	0	0	459,000
TOTAL REVENUES	0	0	0	0	0	0	459,000
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	0	0	0	0	0	0	3,800
TOTAL EXPENDITURES	0	0	0	0	0	0	3,800
REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	455,200
OTHER FINANCING (USES)	0	0	0	0	0	0	57,500
TOTAL OTHER SOURCES (USES)	0	0	0	0	0	0	(57,500)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	0	0	0	0	0	397,700

REVENUES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401000 EDC 1/4% SALES TAX	0	0	0	0	0	0	459,000
TOTAL TAXES	0	0	0	0	0	0	459,000
BUSINESS & FRANCHISE TAX							
OTHER LOCAL REVENUE							
TOTAL REVENUES	0	0	0	0	0	0	459,000

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026	--------)	(-------------- 2026-2027	--------------	--------------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
CONTRACT SERVICES							
5000.03090 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0	3,800
TOTAL CONTRACT SERVICES	0	0	0	0	0	0	3,800
CAPITAL OUTLAYS							
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	0	3,800
TOTAL EXPENDITURES	0	0	0	0	0	0	3,800
REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	455,200
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
OTHER FINANCING (USES)							
5000.09921 INTERGOVT TFR TO GENERAL FUND	0	0	0	0	0	0	57,500
TOTAL OTHER FINANCING (USES)	0	0	0	0	0	0	57,500
TOTAL OTHER SOURCES (USES)	0	0	0	0	0	0	(57,500)
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	0	0	0	0	0	0	397,700

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	94,696	87,811	80,978	90,031	75,800	75,800	75,800
OTHER LOCAL REVENUE	499	27,452	1,500	1,065	1,500	1,500	1,500
TOTAL REVENUES	95,194	115,264	82,478	91,096	77,300	77,300	77,300
EXPENDITURE SUMMARY							
CONTINGENCY	6,002	6,900	25,769	25,769	0	0	0
CIVIC CENTER	201,066	234,255	250,793	190,916	242,071	244,261	302,648
TOTAL EXPENDITURES	207,068	241,155	276,562	216,685	242,071	244,261	302,648
REVENUES OVER/(UNDER) EXPENDITURES	(111,874)	(125,891)	(194,084)	(125,589)	(164,771)	(166,961)	(225,348)
OTHER FINANCING SOURCES	112,298	125,891	194,084	25,769	164,771	166,961	225,348
TOTAL OTHER SOURCES (USES)	112,298	125,891	194,084	25,769	164,771	166,961	225,348
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	424	0	(0)	(99,820)	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401025 BUILDING RENTALS	50,509	38,313	31,369	46,873	32,000	32,000	32,000
401028 HOTEL/MOTEL TAX	40,674	41,112	36,000	34,628	36,000	36,000	36,000
401029 DONATIONS	0	0	5,000	100	100	100	100
401032 YAM ASSOC REIMB FOR COR UTILIT	3,446	3,386	2,700	3,430	2,700	2,700	2,700
401033 CAPITAL CREDITS - ETEX	66	0	0	0	0	0	0
401035 INTEREST REV-CIP FOUNDATION	0	0	909	0	0	0	0
401036 YAMBOREE ASSOC FEES	0	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL TAXES	94,696	87,811	80,978	90,031	75,800	75,800	75,800
OTHER LOCAL REVENUE							
401620 CIVIC VENDOR SPACE	455	1,610	1,500	1,065	1,500	1,500	1,500
401624 OTHER INCOME	44	66	0	0	0	0	0
401632 INSURANCE PROCEEDS	0	25,777	0	0	0	0	0
TOTAL OTHER LOCAL REVENUE	499	27,452	1,500	1,065	1,500	1,500	1,500
UTILITY REVENUES							
TOTAL REVENUES	95,194	115,264	82,478	91,096	77,300	77,300	77,300

CONTINGENCY
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MISCELLANEOUS							
5126.00100 AIR CONDITIONER REPAIR	5,250	6,900	0	0	0	0	0
5126.00114 SECURITY SYSTEM FOR C-CENTER	752	0	25,769	25,769	0	0	0
TOTAL MISCELLANEOUS	6,002	6,900	25,769	25,769	0	0	0
TOTAL CONTINGENCY	6,002	6,900	25,769	25,769	0	0	0

CIVIC CENTER
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
5140.01010 SALARIES & WAGES	53,713	88,663	93,101	65,477	64,802	66,746	103,243
5140.01030 LONGEVITY	570	630	690	765	750	750	1,445
5140.01035 BONUS	0	1,278	0	0	0	0	0
5140.01070 SALARIES & WAGES-OVERTIME	0	0	0	918	0	0	0
5140.01100 EMPLOYEE RETIREMENT (TMRS)	8,118	13,976	14,108	9,307	9,772	10,062	14,630
5140.01120 EMPLOYEE INSURANCE - LIFE	296	478	527	317	368	379	229
5140.01130 HEALTH & DENTAL INSURANCE	10,591	20,868	23,438	11,769	12,959	11,953	19,725
5140.01140 WORKERS COMP INSURANCE	146	27	252	219	176	138	213
5140.01150 PAYROLL TAXES - FICA	4,030	6,763	7,181	4,999	5,017	5,166	7,896
5140.01160 UNEMPLOYMENT TAX	117	214	342	189	171	171	371
TOTAL PERSONNEL SERVICES	77,581	132,896	139,639	93,960	94,015	95,365	147,752
SUPPLIES & MATERIALS							
5140.02010 OFFICE SUPPLIES	654	618	1,100	997	1,100	1,100	1,100
5140.02090 EMERGENCY MEDICAL SUPPLIES	0	0	40	0	40	40	40
5140.02110 JANITORIAL SUPPLIES	3,608	3,594	4,000	2,776	4,000	4,000	4,000
TOTAL SUPPLIES & MATERIALS	4,262	4,212	5,140	3,772	5,140	5,140	5,140
CONTRACT SERVICES							
5140.03020 LEASES & RENTALS	0	700	700	175	400	400	400
5140.03080 COMPUTER SOFTWARE & HARDWARE	0	0	0	0	0	0	6,000
5140.03100 COMMUNICATIONS - TELEPHONES	2,764	2,896	2,988	2,248	2,988	2,988	2,988
5140.03105 COMMUNICATIONS - CELL/PAGERS	537	579	710	435	710	710	710
5140.03110 SCHOOLS, MEETINGS & TRAVEL	10	375	750	1,781	750	750	750
5140.03120 BANQUETS & MEETINGS	0	0	5,000	0	5,000	5,000	5,000
5140.03130 ADVERTISING & PRINTING	687	531	400	689	600	600	600
5140.03150 GENERAL LIABILITY INSURANCE	392	391	385	377	385	412	412
5140.03151 AUTO LIABILITY/PHYSICAL DAMAG	786	749	896	878	896	1,091	1,091
5140.03152 PROPERTY INSURANCE	7,733	7,404	9,102	8,920	9,102	9,720	9,720
5140.03160 UTILITIES - SWEPCO	44,716	44,217	44,000	33,323	44,000	44,000	44,000
5140.03170 DUES & SUBSCRIPTIONS	175	175	350	283	350	350	350
5140.03180 JANITORIAL SERVICES	16,962	2,200	0	19,844	30,000	30,000	30,000
5140.03200 OTHER CONTRACTUAL SERVICES	13,555	5,459	6,000	4,371	10,000	10,000	10,000
5140.03350 MISCELLANEOUS FEES	0	0	100	0	100	100	100
5140.03351 BUILDING RENTAL REFUNDS	0	100	0	0	0	0	0
TOTAL CONTRACT SERVICES	88,317	65,777	71,381	73,323	105,281	106,121	112,121
MAINT. BLDG, STRUCTURES							
5140.04010 BUILDINGS & GROUNDS	22,391	21,811	27,000	13,648	30,000	30,000	30,000
TOTAL MAINT. BLDG, STRUCTURES	22,391	21,811	27,000	13,648	30,000	30,000	30,000
MAINT. EQUIPMENT & MACH							
5140.05040 VEHICLE EQUIP/MAINTENACE	1,882	2,372	1,000	685	1,000	1,000	1,000
TOTAL MAINT. EQUIPMENT & MACH	1,882	2,372	1,000	685	1,000	1,000	1,000

CIVIC CENTER
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	Y-T-D ACTUAL --------)	(-------------- 2026-2027 DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET --------------)
CAPITAL OUTLAYS							
DEBT PAYMENTS							
5140.14200 NPMTS GNB (7) DAIKIN AC UNITS	5,912	6,627	5,895	5,258	6,519	6,519	6,519
5140.14250 INT GNB (7) DAIKEN AC UNITS	722	559	738	269	116	116	116
TOTAL DEBT PAYMENTS	6,633	7,186	6,633	5,528	6,635	6,635	6,635
TOTAL CIVIC CENTER	201,066	234,255	250,793	190,916	242,071	244,261	302,648
TOTAL EXPENDITURES	207,068	241,155	276,562	216,685	242,071	244,261	302,648
REVENUES OVER/(UNDER) EXPENDITURES	(111,874)	(125,891)	(194,084)	(125,589)	(164,771)	(166,961)	(225,348)
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
401921 INTERGOVT TFR FROM GEN FUND	112,298	125,891	194,084	25,769	164,771	166,961	225,348
TOTAL OTHER FINANCING SOURCES	112,298	125,891	194,084	25,769	164,771	166,961	225,348
OTHER FINANCING (USES)							
TOTAL OTHER SOURCES (USES)	112,298	125,891	194,084	25,769	164,771	166,961	225,348
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	424	0	(0)	(99,820)	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
OTHER LOCAL REVENUE	279,485	238,381	0	104,486	0	0	0
POLICE PROGRAM INCOME	0	150,000	0	0	0	0	0
TOTAL REVENUES	279,485	388,381	0	104,486	0	0	0
EXPENDITURE SUMMARY							
CAPITAL IMPROVEMENT	974,260	1,097,956	5,113,598	4,663,500	4,964,079	0	0
PARKS DEPARTMENT	75,500	82,250	77,250	2,500	77,250	0	0
TOTAL EXPENDITURES	1,049,760	1,180,206	5,190,848	4,666,000	5,041,329	0	0
REVENUES OVER/(UNDER) EXPENDITURES	(770,275)	(791,825)	(5,190,848)	(4,561,514)	(5,041,329)	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(770,275)	(791,825)	(5,190,848)	(4,561,514)	(5,041,329)	0	0

REVENUES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	279,485	238,381	0	104,486	0	0	0
TOTAL OTHER LOCAL REVENUE	279,485	238,381	0	104,486	0	0	0
POLICE PROGRAM INCOME							
401725 GRANT REIMBURSEMENTS	0	150,000	0	0	0	0	0
TOTAL POLICE PROGRAM INCOME	0	150,000	0	0	0	0	0
GRANT PROCEEDS							
INTERGOVERNMENTAL REV.							
TOTAL REVENUES	279,485	388,381	0	104,486	0	0	0

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027	-------------)	
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET

CAPITAL IMPROVEMENT
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	(-------------- DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	--------------) PROPOSED BUDGET
CAPITAL OUTLAYS							
5112.06104 CAPITAL OUTLAY - ABNEY PARK	684,260	228,088	149,519	149,519	0	0	0
5112.06105 CAPITAL OUTLAY - YAMBOREE PAR	290,000	869,869	4,964,079	4,513,981	4,964,079	0	0
TOTAL CAPITAL OUTLAYS	974,260	1,097,956	5,113,598	4,663,500	4,964,079	0	0
TOTAL CAPITAL IMPROVEMENT	974,260	1,097,956	5,113,598	4,663,500	4,964,079	0	0

PARKS DEPARTMENT
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026	--------)	(--------------	2026-2027	--------------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
CAPITAL OUTLAYS							
5114.06101 ABNEY PARK ENGINEERING SRVS	0	2,000	0	0	0	0	0
5114.06102 YAMBOREE PARK ENGINEERING	68,000	80,250	77,250	2,500	77,250	0	0
5114.06103 ABNEY PARK CONSTUCTIONS COST	7,500	0	0	0	0	0	0
TOTAL CAPITAL OUTLAYS	75,500	82,250	77,250	2,500	77,250	0	0
TOTAL PARKS DEPARTMENT	75,500	82,250	77,250	2,500	77,250	0	0

CONTINGENCY
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MAINT. EQUIPMENT & MACH							
TOTAL EXPENDITURES	1,049,760	1,180,206	5,190,848	4,666,000	5,041,329	0	0
REVENUES OVER/(UNDER) EXPENDITURES	(770,275)	(791,825)	(5,190,848)	(4,561,514)	(5,041,329)	0	0
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
OTHER FINANCING (USES)							
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	(770,275)	(791,825)	(5,190,848)	(4,561,514)	(5,041,329)	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

			2025-2026		2026-2027		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	363,601	363,972	0	0	140,000	140,000	0
LICENSES	0	0	70,000	56,000	0	0	0
OTHER LOCAL REVENUE	904	832	0	552	0	0	0
TOTAL REVENUES	364,505	364,804	70,000	56,552	140,000	140,000	0
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	440,611	125,941	33,902	34,402	0	0	0
TOTAL EXPENDITURES	440,611	125,941	33,902	34,402	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	(76,106)	238,863	36,098	22,149	140,000	140,000	0
OTHER FINANCING SOURCES	203,717	0	0	0	0	0	412,600
OTHER FINANCING (USES)	671,025	447,102	392,838	393,338	0	0	0
TOTAL OTHER SOURCES (USES)	(467,308)	(447,102)	(392,838)	(393,338)	0	0	412,600
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(543,414)	(208,239)	(356,741)	(371,189)	140,000	140,000	412,600

REVENUES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401016 COMMERICAL ROLLOFF REVENUE	197,033	189,697	0	0	140,000	140,000	0
401017 SANITATION FRANCHISE FEES	166,568	174,275	0	0	0	0	0
TOTAL TAXES	363,601	363,972	0	0	140,000	140,000	0
BUSINESS & FRANCHISE TAX							
LICENSES							
401228 I/G TFR SANITATION	0	0	70,000	56,000	0	0	0
TOTAL LICENSES	0	0	70,000	56,000	0	0	0
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	904	832	0	552	0	0	0
TOTAL OTHER LOCAL REVENUE	904	832	0	552	0	0	0
TOTAL REVENUES	364,505	364,804	70,000	56,552	140,000	140,000	0

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
PERSONNEL SERVICES							
SUPPLIES & MATERIALS							
CONTRACT SERVICES							
CAPITAL OUTLAYS							
NOTE PAYMENTS							
5000.07030 INTER GOV'T TFER TO GEN FND	440,611	125,941	33,902	34,402	0	0	0
TOTAL NOTE PAYMENTS	440,611	125,941	33,902	34,402	0	0	0
G.O. BOND PRINCIPLE							
TOTAL NON-DEPARTMENTAL	440,611	125,941	33,902	34,402	0	0	0

STREETS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MAINT. BLDG, STRUCTURES							
TOTAL EXPENDITURES	440,611	125,941	33,902	34,402	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	(76,106)	238,863	36,098	22,149	140,000	140,000	0
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
401901 INTGOV'T TFR FRM GNR'L-TAX RCP	0	0	0	0	0	0	412,600
401902 INTERGOV'T TFR FM WSF	75,738	0	0	0	0	0	0
401912 XFER FROM GEDC 15%	127,979	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	203,717	0	0	0	0	0	412,600
OTHER FINANCING (USES)							
5000.09900 INTER GOV'T TFR TO WSF	230,414	321,161	358,936	358,936	0	0	0
TOTAL OTHER FINANCING (USES)	230,414	321,161	358,936	358,936	0	0	0
TOTAL OTHER SOURCES (USES)	(26,697)	(321,161)	(358,936)	(358,936)	0	0	412,600
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	(102,803)	(82,298)	(322,838)	(336,787)	140,000	140,000	412,600

*** END OF REPORT ***

FINANCIAL SUMMARY

			2025-2026		2026-2027		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	0	25	0	575	0	0	0
PERMITS	39,510	3,310	0	0	0	0	0
OTHER LOCAL REVENUE	139,025	185,792	87,961	74,745	95,961	95,961	95,961
TOTAL REVENUES	178,535	189,127	87,961	75,320	95,961	95,961	95,961
EXPENDITURE SUMMARY							
AIRPORT EXPENDITURES	44,716	49,169	67,320	47,499	82,970	86,088	87,888
CONTINGENCY	27,612	32,789	63,190	42,549	12,991	9,873	8,073
OTHER EXPENDITURES	143,526	149,319	0	0	0	0	0
TOTAL EXPENDITURES	215,854	231,277	130,510	90,048	95,961	95,961	95,961
REVENUES OVER/(UNDER) EXPENDITURES	(37,318)	(42,150)	(42,549)	(14,729)	0	0	0
OTHER FINANCING SOURCES	1,132	2,060	0	0	0	0	0
TOTAL OTHER SOURCES (USES)	1,132	2,060	0	0	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(36,187)	(40,090)	(42,549)	(14,729)	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401012 PENALTIES	0	25	0	575	0	0	0
TOTAL TAXES	0	25	0	575	0	0	0
PERMITS							
401310 HANGER BLDG PERMIT FEE	39,510	3,310	0	0	0	0	0
TOTAL PERMITS	39,510	3,310	0	0	0	0	0
OTHER LOCAL REVENUE							
401602 T-HANGAR RENTS	33,660	82,195	80,000	67,685	88,000	88,000	88,000
401603 TIE-DOWN SPACE RENTS	0	40	0	0	0	0	0
401604 COMMERCIAL LAND LEASE RENTS	5,320	3,511	3,461	6,876	3,461	3,461	3,461
401609 TxDOT AVIA GRANT PROCEEDS-RAMP	100,000	100,000	4,500	0	4,500	4,500	4,500
401624 OTHER INCOME	0	47	0	184	0	0	0
401640 ETEX-CAPITAL CREDITS / AIRPORT	45	0	0	0	0	0	0
TOTAL OTHER LOCAL REVENUE	139,025	185,792	87,961	74,745	95,961	95,961	95,961
TOTAL REVENUES	178,535	189,127	87,961	75,320	95,961	95,961	95,961

AIRPORT EXPENDITURES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
SUPPLIES & MATERIALS							
5000.02090 OTHER SUPPLIES & MATERIALS	409	212	500	500	500	500	500
TOTAL SUPPLIES & MATERIALS	409	212	500	500	500	500	500
CONTRACT SERVICES							
5000.03080 COMPUTER SOFTWARE & HARDWARE	0	0	0	0	0	0	1,800
5000.03100 COMMUNICATIONS - TELEPHONE	1,245	1,301	1,200	1,024	1,350	1,350	1,350
5000.03110 SCHOOLS, MEETING & TRAVEL	3,038	600	1,500	1,258	1,500	2,000	2,000
5000.03150 GENERAL LIABILITY INSURANCE	3,317	2,973	3,518	3,448	3,518	3,518	3,518
5000.03152 PROPERTY INSURANCE	7,733	7,404	9,102	8,920	9,102	9,720	9,720
5000.03160 UTILITIES	10,463	8,883	10,000	6,841	10,000	10,000	10,000
5000.03180 AIRPORT MANAGER SERVICES	0	0	12,500	6,250	25,000	25,000	25,000
5000.03200 OTHER CONTRACTURAL SERVICES	6,580	9,008	9,500	5,250	9,500	9,500	9,500
5000.03900 OTHER SERVICES	8	0	0	0	0	0	0
TOTAL CONTRACT SERVICES	32,384	30,169	47,320	32,990	59,970	61,088	62,888
MAINT. BLDG, STRUCTURES							
5000.04010 BUILDING & GROUNDS	8,889	11,500	5,000	10,296	8,000	12,000	12,000
5000.04150 RUNWAYS & APRONS	71	5,121	7,000	891	7,000	10,000	10,000
5000.04900 OTHER MAINTENANCE R.HILL - K	2,167	2,167	2,500	1,938	2,500	2,500	2,500
TOTAL MAINT. BLDG, STRUCTURES	11,127	18,788	14,500	13,125	17,500	24,500	24,500
MAINT. EQUIPMENT & MACH							
5000.05130 SIGNAL & SIGN SYSTEMS	796	0	5,000	885	5,000	0	0
TOTAL MAINT. EQUIPMENT & MACH	796	0	5,000	885	5,000	0	0
CAPITAL OUTLAYS							
DEBT PAYMENTS							
TOTAL AIRPORT EXPENDITURES	44,716	49,169	67,320	47,499	82,970	86,088	87,888

CONTINGENCY
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							
5126.00000 CONTINGENCY	0	0	20,641	0	12,991	9,873	8,073
5126.00106 PAVEMENT REHAB PROJECT	3,500	0	0	0	0	0	0
5126.00107 SECURITY	1,230	0	0	0	0	0	0
5126.00120 BEACON LIGHTING & TOWER	3,500	0	0	0	0	0	0
5126.00127 TREE TRIMMING & CLEARANCE	9,133	0	0	0	0	0	0
5126.00130 CONSTRUCTION OF WILDLIFE FENC	4,749	0	0	0	0	0	0
5126.00131 SURVEY FOR WEST SIDE AIRPORT	5,500	0	0	0	0	0	0
5126.00132 FENCING REIMBURSEMENT	0	32,789	0	0	0	0	0
5126.00134 BEACON TOWER PAINTING	0	0	16,690	16,690	0	0	0
5126.00135 LED TAXIWAY LIGHTING	0	0	25,859	25,859	0	0	0
TOTAL MISCELLANEOUS	27,612	32,789	63,190	42,549	12,991	9,873	8,073
TOTAL CONTINGENCY	27,612	32,789	63,190	42,549	12,991	9,873	8,073

INTEREST

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
MISCELLANEOUS							

OTHER EXPENDITURES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
MISCELLANEOUS							
5300.00000 DEPRECIATION EXPENSE	143,526	149,319	0	0	0	0	0
TOTAL MISCELLANEOUS	143,526	149,319	0	0	0	0	0
TOTAL OTHER EXPENDITURES	143,526	149,319	0	0	0	0	0
TOTAL EXPENDITURES	215,854	231,277	130,510	90,048	95,961	95,961	95,961
REVENUES OVER/(UNDER) EXPENDITURES	(37,318)	(42,150)	(42,549)	(14,729)	0	0	0
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
401999 AMORTIZATION OF LEASE	1,132	2,060	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	1,132	2,060	0	0	0	0	0
OTHER FINANCING (USES)							
TOTAL OTHER SOURCES (USES)	1,132	2,060	0	0	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	(36,187)	(40,090)	(42,549)	(14,729)	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
OTHER LOCAL REVENUE	1,287	835	0	271	0	0	0
TOTAL REVENUES	1,287	835	0	271	0	0	0
EXPENDITURE SUMMARY							
REVENUES OVER/(UNDER) EXPENDITURES	1,287	835	0	271	0	0	0
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	1,287	835	0	271	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
TAXES							
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	1,287	835	0	271	0	0	0
TOTAL OTHER LOCAL REVENUE	1,287	835	0	271	0	0	0
TOTAL REVENUES	1,287	835	0	271	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	1,287	835	0	271	0	0	0
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	1,287	835	0	271	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	562,874	584,971	576,185	555,635	581,455	581,455	581,455
OTHER LOCAL REVENUE	352	463	0	441	0	0	0
TOTAL REVENUES	563,226	585,434	576,185	556,076	581,455	581,455	581,455
EXPENDITURE SUMMARY							
NON-DEPARTMENTAL	388,950	393,600	0	0	0	0	0
MISCELLANEOUS	582,388	584,499	1,148,990	1,148,565	1,153,300	1,153,300	1,153,300
TOTAL EXPENDITURES	971,338	978,099	1,148,990	1,148,565	1,153,300	1,153,300	1,153,300
REVENUES OVER/(UNDER) EXPENDITURES	(408,112)	(392,665)	(572,805)	(592,489)	(571,845)	(571,845)	(571,845)
OTHER FINANCING SOURCES	364,897	402,454	572,805	572,805	571,845	571,845	571,845
TOTAL OTHER SOURCES (USES)	364,897	402,454	572,805	572,805	571,845	571,845	571,845
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(43,215)	9,789	0	(19,684)	0	0	0

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401019 I&S TAX DEPOSITS	562,874	584,971	576,185	555,635	581,455	581,455	581,455
TOTAL TAXES	562,874	584,971	576,185	555,635	581,455	581,455	581,455
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	352	463	0	441	0	0	0
TOTAL OTHER LOCAL REVENUE	352	463	0	441	0	0	0
TOTAL REVENUES	563,226	585,434	576,185	556,076	581,455	581,455	581,455

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
PERSONNEL SERVICES							
5000.01940 I/G T'FR TO WSF	388,950	393,600	0	0	0	0	0
TOTAL PERSONNEL SERVICES	388,950	393,600	0	0	0	0	0
TOTAL NON-DEPARTMENTAL	388,950	393,600	0	0	0	0	0

MISCELLANEOUS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 -------- CURRENT BUDGET	Y-T-D ACTUAL)	(-------------- 2026-2027 -------------- DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET)
CONTRACT SERVICES							
5100.03401 REGISTRAR/PAYABLE AGENT FEES	3,625	3,600	4,100	3,675	4,150	4,150	4,150
TOTAL CONTRACT SERVICES	3,625	3,600	4,100	3,675	4,150	4,150	4,150
G.O. BOND INTEREST							
COMB G.O./REV BOND PRIN							
5100.12030 SERIES 2015 CO BONDS-PRIN	167,781	170,323	340,000	340,000	340,000	340,000	340,000
5100.12050 GO BONDS 2013 - PRINCIPAL	0	0	370,000	370,000	390,000	390,000	390,000
5100.12060 SERIES 2021 CO'S PRINCIPAL	235,000	245,000	250,000	250,000	260,000	260,000	260,000
TOTAL COMB G.O./REV BOND PRIN	402,781	415,323	960,000	960,000	990,000	990,000	990,000
COMB G.O./REV BOND INT							
5100.13030 SERIES 2015 CO BONDS-INT	14,282	10,926	14,790	14,790	7,650	7,650	7,650
5100.13050 GO BONDS 2013 - INTEREST	0	0	22,800	22,800	11,700	11,700	11,700
5100.13060 SERIES 2021 CO'S INTEREST	161,700	154,650	147,300	147,300	139,800	139,800	139,800
TOTAL COMB G.O./REV BOND INT	175,982	165,576	184,890	184,890	159,150	159,150	159,150
TOTAL MISCELLANEOUS	582,388	584,499	1,148,990	1,148,565	1,153,300	1,153,300	1,153,300
TOTAL EXPENDITURES	971,338	978,099	1,148,990	1,148,565	1,153,300	1,153,300	1,153,300
REVENUES OVER/(UNDER) EXPENDITURES	(408,112)	(392,665)	(572,805)	(592,489)	(571,845)	(571,845)	(571,845)

OTHER FINANCING SOURCES (USES)

	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
OTHER FINANCING SOURCES							
401910 INTERGOVT TFR FROM GEN FUND	363,720	245,500	250,550	250,550	260,575	260,575	260,575
401913 INTER GOV'T TFR FM WSF	1,177	156,954	322,255	322,255	311,270	311,270	311,270
TOTAL OTHER FINANCING SOURCES	364,897	402,454	572,805	572,805	571,845	571,845	571,845
TOTAL OTHER SOURCES (USES)	364,897	402,454	572,805	572,805	571,845	571,845	571,845
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	(43,215)	9,789	0	(19,684)	0	0	0

*** END OF REPORT ***

FINANCIAL SUMMARY

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
	===========	===========	===========	===========	===========	============	============
REVENUES & OTHER SOURCES OVER/	===========	===========	===========	===========	===========	============	============

REVENUES

	(-------- 2025-2026	--------)	(--------------	2026-2027	--------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET

OTHER FINANCING SOURCES (USES)

OTHER FINANCING SOURCES

REVENUES & OTHER SOURCES OVER/

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
	===========	===========	===========	===========	===========	============	============
REVENUES & OTHER SOURCES OVER/	===========	===========	===========	===========	===========	============	============

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
	===========	===========	===========	===========	===========	============	============
	===========	===========	===========	===========	===========	============	============
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
REVENUES & OTHER SOURCES OVER/	===========	===========	===========	===========	===========	============	============

*** END OF REPORT ***

FINANCIAL SUMMARY

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
REVENUE SUMMARY							
TAXES	29,532	35,858	0	9,269	0	0	0
OTHER LOCAL REVENUE	136	134	0	126	0	0	0
TOTAL REVENUES	29,668	35,991	0	9,395	0	0	0
EXPENDITURE SUMMARY							
NON DEPARTMENTAL	0	0	10,658	0	10,658	10,658	10,658
POLICE MISC EXPENSES	5,729	363	13,000	3,500	13,000	13,000	13,000
TOTAL EXPENDITURES	5,729	363	23,658	3,500	23,658	23,658	23,658
REVENUES OVER/(UNDER) EXPENDITURES	23,940	35,628	(23,658)	5,894	(23,658)	(23,658)	(23,658)
OTHER FINANCING SOURCES	63,073	71,115	61,000	2,622	61,000	61,000	61,000
OTHER FINANCING (USES)	67,291	7,056	28,848	28,848	8,481	8,481	8,481
TOTAL OTHER SOURCES (USES)	(4,217)	64,059	32,152	(26,226)	52,519	52,519	52,519
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	19,722	99,687	8,494	(20,331)	28,861	28,861	28,861

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
TAXES							
401024 AUCTION PROCEEDS	9,789	0	0	0	0	0	0
401032 POLICE MISC PROCEEDS	0	0	0	3,383	0	0	0
401034 FIRE DEPT ESD & REVENUE RES	13,587	7,802	0	2,448	0	0	0
401036 CITY CEMETERY FEES	600	200	0	100	0	0	0
401038 LEOSE FUNDING	3,481	3,456	0	3,188	0	0	0
401040 POLICE DONATIONS	2,076	24,400	0	150	0	0	0
TOTAL TAXES	29,532	35,858	0	9,269	0	0	0
OTHER LOCAL REVENUE							
401610 INTEREST INCOME	136	134	0	126	0	0	0
TOTAL OTHER LOCAL REVENUE	136	134	0	126	0	0	0
TOTAL REVENUES	29,668	35,991	0	9,395	0	0	0

NON DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
SUPPLIES & MATERIALS							
CONTRACT SERVICES							
5000.03058 OPIOID EXPENSES	0	0	10,658	0	10,658	10,658	10,658
TOTAL CONTRACT SERVICES	0	0	10,658	0	10,658	10,658	10,658
TOTAL NON DEPARTMENTAL	0	0	10,658	0	10,658	10,658	10,658

PARKS DEPARTMENT
DEPARTMENTAL EXPENDITURES

			(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)		
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
CONTRACT SERVICES							

POLICE MISC EXPENSES
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 DEPARTMENT REQUESTED	2026-2027 CITY ADMIN. RECOMMENDED	2026-2027 PROPOSED BUDGET
SUPPLIES & MATERIALS							
5150.02050 MISC POLICE EXPENSES	503	0	8,000	1,948	8,000	8,000	8,000
5150.02052 POLICE EQUIPMENT	1,576	0	0	0	0	0	0
5150.02070 LEOSE EXPENSES	3,650	0	5,000	1,552	5,000	5,000	5,000
5150.02085 MISC PARK EXPENSES	0	363	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	5,729	363	13,000	3,500	13,000	13,000	13,000
CONTRACT SERVICES							
TOTAL POLICE MISC EXPENSES	5,729	363	13,000	3,500	13,000	13,000	13,000
TOTAL EXPENDITURES	5,729	363	23,658	3,500	23,658	23,658	23,658
REVENUES OVER/(UNDER) EXPENDITURES	23,940	35,628	(23,658)	5,894	(23,658)	(23,658)	(23,658)
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
401921 I/G T'FER FM GEN FUND	63,073	71,115	61,000	2,622	61,000	61,000	61,000
TOTAL OTHER FINANCING SOURCES	63,073	71,115	61,000	2,622	61,000	61,000	61,000
OTHER FINANCING (USES)							
5000.09900 INT GOV'T XFER TO WSF	0	0	6,113	6,113	0	0	0
5000.09921 INTGOV'T TFR TO GENERAL FUND	67,291	7,056	22,736	22,736	8,481	8,481	8,481
TOTAL OTHER FINANCING (USES)	67,291	7,056	28,848	28,848	8,481	8,481	8,481
TOTAL OTHER SOURCES (USES)	(4,217)	64,059	32,152	(26,226)	52,519	52,519	52,519
REVENUES & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OHTER (USES)	19,722	99,687	8,494	(20,331)	28,861	28,861	28,861

*** END OF REPORT ***

FINANCIAL SUMMARY

	(-------- 2025-2026 --------)		(-------------- 2026-2027 --------------)				
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
REVENUE SUMMARY							
	===========	===========	===========	===========	===========	============	============
EXPENDITURE SUMMARY							
	===========	===========	===========	===========	===========	============	============
REVENUES & OTHER SOURCES OVER/	===========	===========	===========	===========	===========	============	============

REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
	===========	===========	===========	===========	===========	============	============

NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	(-------------- 2026-2027 --------------) DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	PROPOSED BUDGET
	===========	===========	===========	===========	===========	============	============
OTHER FINANCING SOURCES (USES)							
OTHER FINANCING SOURCES							
OTHER FINANCING (USES)							
REVENUES & OTHER SOURCES OVER/	===========	===========	===========	===========	===========	============	============

*** END OF REPORT ***

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Gilmer	903-843-2552
Taxing Unit Name	Phone *(area code and number)*
110 Buffalo St, Gilmer, TX 75644	www.gilmer-tx.com
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.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.countyofupshur.com/page/TAC Reports

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.	**Prior year total taxable value.** 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).[2]	$ 504,824,734
2.	**Prior year tax ceilings.** 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.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 504,824,734
4.	**Prior year total adopted tax rate.**	$ 0.503142 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** .... $ 0	
	B. **Prior year values resulting from final court decisions:** .... - $ 0	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 504,824,734
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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. **A. Absolute exemptions.** Use prior year market value: .... $ 305,070 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 15,547,032 **C. Value loss.** Add A and B. [7]	$ 15,852,102
11.	**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.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 15,852,102
13.	**Prior year captured value of property in a TIF.** 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. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 488,972,632
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 2,460,226
16.	**Taxes refunded for years preceding the prior tax year.** 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. [10]	$ 3,356
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 2,463,582

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** 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. [12] A. **Certified values:** .... $ 514,912,033 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 D. **Tax increment financing:** 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 514,912,033
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] A. **Current year taxable value of properties under protest.** 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. [16] .... $ 3,666,378 B. **Current year value of properties not under protest or included on certified appraisal roll.** 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. [17] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 3,666,378
20.	**Current year tax ceilings.** 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.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 518,578,411
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** 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 **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 6,353,270

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 6,353,270
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 512,225,141
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.480956 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$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 units' 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:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] 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.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.391974 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 504,824,734
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 1,978,781
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year........... + $ 2,516	
	B. **Prior year taxes in TIF.** 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........ – $ 0	
	C. **Prior year transferred function.** 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	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function........ $ 2,516	
	E. Add Line 31 to 32D.	$ 1,981,297
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 512,225,141
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.386801 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. **Prior year indigent health care expenditures.** 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..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. **Prior year indigent defense compensation expenditures.** 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.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year......................................	$ 0	
	B. **Prior year eligible county hospital expenditures.** 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.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** 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. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . . $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.386801 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . . $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.386801 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.400339 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . . $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. . . . . . . $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . . $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). . . . . . . $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. **C.** 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). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** 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. [36] Enter debt amount . . . . . . $ 1,153,299 **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . . – $ 571,270 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . . . – $ 0 **D.** Subtract **amount paid** from other resources . . . . . . – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 582,029
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 582,029
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . . . . 100.00 % **B.** Enter the prior year actual collection rate. . . . . . . 99.00 % **C.** Enter the 2024 actual collection rate. . . . . . . 101.97 % **D.** Enter the 2023 actual collection rate. . . . . . . 100.42 % **E.** 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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 582,029
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 518,578,411
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.112235 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.512574 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** 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

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] 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.	**Taxable Sales.** 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.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 518,578,411
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.480956 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.480956 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.512574 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.512574 /$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.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 518,578,411
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** 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).	$ 0.512574 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**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**	
	A. Voter-approval tax rate (Line 69)	$ 0.486809 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.486809 /$100
	D. Adopted Tax Rate	$ 0.503142 /$100
	E. Subtract D from C	$ -0.016333 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 505,993,859
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**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**	
	A. Voter-approval tax rate (Line 68)	$ 0.500044 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.500044 /$100
	D. Adopted Tax Rate	$ 0.500044 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 477,397,777
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**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**	
	A. Voter-approval tax rate (Line 67)	$ 0.514680 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.514680 /$100
	D. Adopted Tax Rate	$ 0.514680 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 446,155,578
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**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)	$ 0.512574 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.386801 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 518,578,411
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.096417 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.112235 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.595453 /$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. [55]

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.503142 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] 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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 488,972,632
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 512,225,141
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** 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).	$ 0.512574 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] 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. .... $ 0.480956 /$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 .... $ 0.512574 /$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: 50

De minimis rate. .... $ 0.595453 /$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. [59]

print here ▶ Luana Howell
Printed Name of Taxing Unit Representative

sign here ▶ Luana Howell
Taxing Unit Representative

7-28-26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)