City of Floresville
Fiscal Year 2026-2027
Budget Cover Page

This budget will not raise more revenue from the property taxes than last year's budget. The property tax to be raised from new property added to the tax roll this year is $38,345.

The City Council voted on September 28, 2026, on the proposal to consider the budget as follows:

Name	Title	For	Against
Gloria Morales Cantu	Mayor	X	
Dora Cantu	Council Member	X	
Mario Morones	Council Member		X
Jake Lamberth	Council Member		X
Frances Flores	Mayor Pro Tem	X	
Felix Cantu	Council Member	X	

MUNICIPAL TAX RATE

	2026-2027
Proposed Tax Rate	$0.416501/$100
De Minimis Tax Rate	$0.462884/$100
No-New-Revenue Tax Rate	$0.416501/$100
No-New-Revenue M&O Rate	$0.199537/$100
Voter-Approval Tax Rate	$0.392848/$100
Interest & Sinking (I&S)	$0.216964/$100
Tax Supported Debt Service	$2,369,221

	2025-2026 LAST YEAR	2026-2027 CURRENT YEAR
Maintenance & Operations (M&O)	$0.207606/$100	$0.199537/$100
Interest & Sinking (I&S)	$0.213123/$100	$0.216964/$100
Total Property Tax Rate	$0.420729/$100	$0.416501/$100

1120 D Street, Floresville, TX 78114
Office (830) 393-3105 Fax (830) 393-1211
www.floresvilletx.gov

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

221-WATER FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
WATER DEPT								
CHARGES FOR SERVICES								
221-421-43220 WATER RES SALES	1,660,212	1,652,565	1,727,388	1,750,000	1,744,901	780,565	0	1,750,000
221-421-43221 WATER COM SALES	644,710	658,842	649,496	740,000	645,589	309,245	0	740,000
221-421-43222 WATER PENALTY	50,929	61,415	53,778	55,000	57,328	25,000	0	55,000
221-421-43230 EXTENSION FEES	1,500	1,460	1,500	1,500	1,220	4,000	0	1,500
221-421-43240 RECONNECT SERVICE FEES	25,409	26,740	23,321	27,500	27,885	14,000	0	27,500
221-421-43250 CONNECTION CUT-IN FEES	17,850	17,325	15,488	15,000	12,188	20,000	0	15,000
221-421-43260 TRANSFER OF SERVICE FEE	1,085	1,260	1,838	1,000	1,873	2,000	0	1,000
221-421-43270 BULK WATER SALES	424	726	474	500	393	500	0	500
221-421-43421 METER CHARGES	75	50	50	50	20	0	0	50
221-421-43621 WATER METER CONNECTIONS	236,535	60,249	65,300	75,000	51,600	30,000	0	75,000
TOTAL CHARGES FOR SERVICES	2,638,730	2,480,633	2,538,631	2,665,550	2,542,996	1,185,310	0	2,665,550
TRANSFERS								
221-421-49615 TRANSFER IN - WASTEWATER FUND	0	0	0	0	0	0	0	170,000
TOTAL TRANSFERS	0	0	0	0	0	0	0	170,000
MISCELLANEOUS								
221-421-49901 MISCELLANEOUS	542	2,830	1	1,500	504	0	0	1,500
221-421-49910 INTEREST EARNED	14,303	17,247	15,042	12,000	12,272	0	0	10,000
TOTAL MISCELLANEOUS	14,845	20,077	15,042	13,500	12,776	0	0	11,500
TOTAL WATER DEPT	2,653,574	2,500,711	2,553,673	2,679,050	2,555,772	1,185,310	0	2,847,050
TOTAL REVENUES	2,653,574	2,500,711	2,553,673	2,679,050	2,555,772	1,185,310	0	2,847,050

221-WATER FUND
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
221-501-00101 SALARIES	315,266	380,501	386,644	395,935	384,331	0	0	159,065
221-501-00110 OVERTIME WAGES	7,607	7,753	4,446	4,547	4,004	0	0	6,000
221-501-00201 PAYROLL TAXES	22,614	28,757	28,661	32,840	28,863	0	0	12,630
221-501-00301 RETIREMENT	28,528	32,596	38,571	42,345	38,882	0	0	18,820
221-501-00501 EMPLOYEE INSURANCE	39,280	50,175	50,969	53,986	53,989	0	0	31,500
221-501-00505 WORKERS COMP INSURANCE	471	618	459	1,200	697	0	0	1,000
TOTAL PERSONNEL	413,767	500,399	509,750	530,852	510,765	0	0	229,015
SUPPLIES/MATERIALS								
221-501-10201 DUES	282	1,000	838	900	264	0	0	2,000
221-501-10205 LEGAL NOTICES/PRINTING	2,303	4,382	2,275	2,732	2,732	0	0	4,000
221-501-10220 EMPLOYEE APPRECIATION	4,035	4,287	2,744	2,141	965	0	0	0
221-501-10601 POSTAGE	13,042	15,736	18,637	15,855	19,059	0	0	36,000
221-501-10701 OFFICE SUPPLIES	5,607	6,348	7,151	6,272	6,624	0	0	6,000
221-501-10705 MEETING EXPENSE	946	760	369	1,000	514	0	0	0
221-501-11401 SAFETY EQUIPMENT	0	0	59	0	0	0	0	0
221-501-12401 TRAVEL AND TRAINING	6,886	11,759	10,677	15,000	10,607	0	0	5,000
TOTAL SUPPLIES/MATERIALS	33,101	44,272	42,750	43,900	40,763	0	0	53,000
EQUIP/BUILD MAINTENANCE								
221-501-27101 BUILDING MAINTENANCE	9,790	8,684	13,969	11,315	12,551	0	0	0
221-501-30103 FUEL, TIRES & LUBE	0	(108)	0	0	0	0	0	0
221-501-30107 VEHICLE EQUIP & MINOR REPAIRS	0	(122)	0	0	0	0	0	0
TOTAL EQUIP/BUILD MAINTENANCE	9,790	8,454	13,969	11,315	12,551	0	0	0
DEPT MATERIALS								
221-501-49101 ANIMAL CONTROL	6,990	2,764	11,832	11,248	11,848	0	0	0
221-501-49201 MOSQUITO CONTROL	5,755	5,348	4,880	6,000	5,967	0	0	6,000
TOTAL DEPT MATERIALS	12,745	8,112	16,712	17,248	17,815	0	0	6,000
UTILITIES								
221-501-51101 UTILITIES - TELEPHONE	3,149	3,369	4,268	4,000	3,623	0	0	5,000
221-501-51201 UTILITIES - CELL PHONE	2,308	6,000	3,631	5,000	3,616	0	0	5,000
221-501-51301 UTILITIES - INTERNET	3,888	6,067	3,893	7,952	9,075	0	0	0
TOTAL UTILITIES	9,344	15,436	11,792	16,952	16,313	0	0	10,000
CONTRACTURAL								
221-501-60100 ETS CREDIT CARD FEES	32,193	28,154	30,682	27,962	31,695	0	0	30,000
221-501-60102 LEGAL FEES	21,602	14,390	11,945	15,783	21,682	0	0	0
221-501-60103 CONTRACT ITECH SERVICES	19,208	12,385	10,458	20,000	19,978	0	0	0
221-501-60104 CONTRACT SERVICES	3,785	4,490	1,326	5,000	5,270	0	0	5,000
221-501-60105 PROFESSIONAL - AUDIT FEES	30,800	22,462	25,532	29,633	29,633	0	0	0
221-501-60109 HEALTH REIMBURSE AGREEMENT	2,162	840	1,000	(414)	0	0	0	0
221-501-60116 TWC-UNEMPLOYMENT	0	0	0	1,164	0	0	0	0
221-501-60901 CONTRACT OFFICE EQUIP-COPIER	13,560	16,484	22,170	20,606	23,787	0	0	16,000

221-WATER FUND
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
221-501-60940 WEBSITE/TECHNOLOGY	14,449	13,543	17,683	28,757	31,181	0	0	0
221-501-60950 COMPUTER SOFTWARE/SERVICES	30,721	25,242	33,301	51,007	54,751	0	0	0
221-501-65005 LIABILITY INSURANCE	28,039	31,144	44,925	47,000	47,414	0	0	0
TOTAL CONTRACTURAL	196,520	169,135	199,021	246,498	265,391	0	0	51,000
CAPITAL OUTLAY								
221-501-80115 ENTERPRISE FLEET VEHICLES	0	838	7,723	9,000	7,859	0	0	0
TOTAL CAPITAL OUTLAY	0	838	7,723	9,000	7,859	0	0	0
OTHER								
221-501-99301 TRANSFER OUT-GENERAL FUND	122,500	122,500	120,000	115,000	0	0	0	285,642
221-501-99305 TRANSFER OUT - DEBT SERVICE	0	0	0	0	0	0	0	480,000
221-501-99932 USDA WATER BOND - PRINCIPAL	0	0	0	71,000	71,000	0	0	72,000
221-501-99933 USDA WATER BOND - INTEREST	76,666	75,113	73,583	73,463	72,031	0	0	73,463
221-501-99934 USDA 2021 BOND - PRINCIPAL	0	0	0	46,000	46,000	0	0	47,000
221-501-99935 USDA 2021 BOND - INTEREST	26,670	40,140	40,828	40,040	40,040	0	0	39,235
221-501-99936 SERIES 2021A BOND - PRINIPAL	0	0	0	8,000	8,000	0	0	8,000
221-501-99937 SERIES 2021A BOND - INTEREST	7,268	1,874	2,170	6,930	2,030	0	0	6,790
TOTAL OTHER	233,104	239,627	236,581	360,433	239,101	0	0	1,012,130
TOTAL ADMINISTRATION	908,371	986,272	1,038,299	1,236,198	1,110,559	0	0	1,361,145

221-WATER FUND
WATER DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
221-521-00101 SALARIES	291,263	343,067	385,228	394,310	359,092	0	0	454,260
221-521-00110 OVERTIME WAGES	42,879	40,753	41,886	40,000	42,150	0	0	38,500
221-521-00201 PAYROLL TAXES	24,128	28,885	31,593	33,290	30,349	0	0	37,475
221-521-00301 RETIREMENT	30,249	32,330	48,281	43,425	42,549	0	0	56,230
221-521-00501 EMPLOYEE INSURANCE	42,191	57,927	64,356	80,776	69,795	0	0	88,940
221-521-00505 WORKERS COMP INSURANCE	10,132	10,909	9,464	13,700	12,218	0	0	15,000
221-521-00701 UNEMPLOYMENT	889	0	0	0	0	0	0	0
TOTAL PERSONNEL	441,730	513,870	580,806	605,501	556,154	0	0	690,405
SUPPLIES/MATERIALS								
221-521-10105 MED AM/DRUG SCREENING	866	173	190	500	142	0	0	500
221-521-10201 DUES	217	0	0	500	0	0	0	0
221-521-10710 JANITORIAL/BUILDING SUPPLIES	2,528	6,245	7,095	4,500	4,404	0	0	4,500
221-521-10801 SMALL TOOLS & SUPPLIES	4,642	6,121	8,423	(4,688)	3,412	0	0	5,000
221-521-11401 SAFETY SUPPLIES/ EQUIPMENT	1,998	3,528	5,756	5,442	2,624	0	0	6,500
221-521-12401 TRAVEL AND TRAINING	4,934	3,190	4,307	8,153	3,426	0	0	10,000
221-521-13801 UNIFORMS	8,366	10,712	13,101	14,271	15,738	0	0	16,000
TOTAL SUPPLIES/MATERIALS	23,551	29,969	38,872	28,678	29,747	0	0	42,500
EQUIP/BUILD MAINTENANCE								
221-521-27101 BUILDING MAINTENANCE	1,028	0	943	2,000	11,175	0	0	2,000
221-521-30103 FUEL, TIRES & LUBE	43,380	43,662	44,560	40,000	36,726	0	0	40,000
221-521-30107 VEHICLE EQUIP & MINOR REPAIRS	1,332	3,650	5,584	15,285	6,797	0	0	5,000
221-521-30108 VEHICLE MAJOR REPAIRS	0	0	3,722	2,681	2,424	0	0	5,000
221-521-30110 EQUIPMENT MAJOR REPAIRS	4,138	0	3,525	7,009	13,213	0	0	5,000
TOTAL EQUIP/BUILD MAINTENANCE	49,878	47,312	58,333	66,975	70,336	0	0	57,000
DEPT MATERIALS								
221-521-43210 TCEQ PERMIT FEES	6,984	6,984	6,984	14,741	14,741	0	0	7,000
221-521-43211 TCEQ PENALTY FEES	0	4,400	6,700	0	0	0	0	7,000
221-521-43501 CHEMICALS	39,048	35,379	43,100	35,000	40,394	0	0	40,000
221-521-48021 WATER SAMPLING	4,471	1,790	1,249	7,106	32,269	0	0	7,000
221-521-48220 FIRE HYDRANTS/VALVES	14,435	5,486	990	19,024	19,024	0	0	0
221-521-48250 METERS & BOXES	35,214	22,534	89,776	48,943	65,215	0	0	40,000
221-521-48255 RIVERBEND METERS & BOXES	5,054	0	0	1,057	234	0	0	10,000
221-521-48451 TANK MAINTENANCE	6,502	6,934	5,925	15,000	5,100	0	0	15,000
221-521-48601 PIPES/CONNECTIONS, ETC.	62,401	86,330	105,020	125,000	131,764	0	0	150,000
221-521-48721 WATER PLANT #3 B. STREET	13,949	35,537	23,082	32,610	30,217	0	0	25,000
221-521-48821 WATER PLANT #1 HOSPITAL BLVD	153,715	40,704	29,974	20,000	27,321	0	0	20,000
221-521-48921 WATER PLANT #2 HWY 181-PLAZA	31,251	11,427	9,513	15,000	13,449	0	0	15,000
TOTAL DEPT MATERIALS	373,023	257,505	322,312	333,481	379,727	0	0	336,000

221-WATER FUND
WATER DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
UTILITIES								
221-521-51101 UTILITIES - TELEPHONE	0	(46)	0	0	0	0	0	0
221-521-51201 UTILITIES - CELL PHONE	2,403	2,968	3,468	3,000	2,750	0	0	3,000
221-521-51301 UTILITIES - INTERNET	1,462	3,241	1,430	3,600	987	0	0	2,000
221-521-56101 UTILITIES-ELECTRIC	122,309	96,603	100,857	100,000	94,975	0	0	100,000
221-521-56102 UTILITIES-WATER	2,878	4,064	4,311	4,600	3,693	0	0	4,000
221-521-56103 UTILITIES-NATURAL GAS	936	620	772	1,000	784	0	0	1,000
TOTAL UTILITIES	129,989	107,451	110,838	112,200	103,190	0	0	110,000
CONTRACTURAL								
221-521-60101 PROFESSIONAL/ENGINEERING FEES	50,377	66,657	27,433	35,927	27,606	0	0	30,000
TOTAL CONTRACTURAL	50,377	66,657	27,433	35,927	27,606	0	0	30,000
EXP CATEGORY 70 THRU 79								
CAPITAL OUTLAY								
221-521-80100 CAPITAL OUTLAY	0	0	0	162,573	189,214	0	0	140,000
221-521-80115 ENTERPRISE FLEET VEHICLE	0	2,427	46,622	46,000	32,623	0	0	80,000
TOTAL CAPITAL OUTLAY	0	2,427	46,622	208,573	221,836	0	0	220,000
OTHER								
221-521-90110 DEPRECIATION EXPENSE	310,917	340,295	370,980	0	0	0	0	0
TOTAL OTHER	310,917	340,295	370,980	0	0	0	0	0
TOTAL WATER DEPT	1,379,466	1,365,486	1,556,196	1,391,335	1,388,595	0	0	1,485,905
TOTAL EXPENDITURES	2,287,837	2,351,758	2,594,495	2,627,533	2,499,154	0	0	2,847,050
REVENUE OVER/(UNDER) EXPENDITURES	365,737	148,952	(40,821)	51,517	56,618	1,185,310	0	0

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

222-WASTE WATER FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
ADMINISTRATION								
MISCELLANEOUS								
WASTE WATER DEPT								
CHARGES FOR SERVICES								
222-422-43230 EXTENSION FEES	1,500	1,460	1,500	1,350	1,220	0	0	1,500
222-422-43240 RECONNECT SERVICE FEES	388	250	363	350	250	0	0	350
222-422-43250 CONNECTION CUT-IN FEES	17,850	17,325	15,563	15,000	12,188	0	0	15,000
222-422-43260 TRANSFER OF SERVICE FEE	1,085	1,260	1,838	1,000	1,873	0	0	1,000
222-422-43320 WASTE WATER RESIDENTIAL	986,138	1,028,576	1,071,951	1,070,000	1,082,596	0	0	1,080,000
222-422-43321 WASTE WATER COMMERCIAL SALES	773,491	802,357	800,141	870,000	785,688	0	0	870,000
222-422-43322 WASTE WATER PENALTY	37,080	47,995	43,121	40,000	43,317	0	0	40,000
222-422-43721 WASTE WATER CONNECTIONS	234,963	116,959	86,650	150,000	15,060	0	0	75,000
TOTAL CHARGES FOR SERVICES	2,052,493	2,016,182	2,021,126	2,147,700	1,942,191	0	0	2,082,850
MISCELLANEOUS								
222-422-49901 MISCELLOUS	0	0	0	0	85	0	0	0
222-422-49910 INTEREST EARNED	13,540	16,327	14,240	12,000	11,618	0	0	10,000
TOTAL MISCELLANEOUS	13,540	16,327	14,240	12,000	11,702	0	0	10,000
TOTAL WASTE WATER DEPT	2,066,033	2,032,509	2,035,365	2,159,700	1,953,893	0	0	2,092,850
TOTAL REVENUES	2,066,033	2,032,509	2,035,365	2,159,700	1,953,893	0	0	2,092,850

222-WASTE WATER FUND
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
222-501-00101 SALARIES	254,278	311,409	307,011	325,440	306,010	0	0	0
222-501-00110 OVERTIME WAGES	232	3,484	3,843	3,343	3,937	0	0	0
222-501-00201 PAYROLL TAXES	17,853	23,282	23,215	25,992	23,202	0	0	0
222-501-00301 RETIREMENT	23,034	26,286	37,610	34,610	30,979	0	0	0
222-501-00501 EMPLOYEE INSURANCE	32,689	42,151	42,939	48,884	45,000	0	0	0
222-501-00505 WORKERS COMP INSURANCE	471	618	459	1,200	697	0	0	0
TOTAL PERSONNEL	328,556	407,230	415,078	439,469	409,824	0	0	0
SUPPLIES/MATERIALS								
222-501-10201 DUES	232	956	838	900	264	0	0	0
222-501-10205 LEGAL NOTICES/PRINTING	59	336	0	1,500	2,732	0	0	0
222-501-10220 EMPLOYEE APPRECIATION	4,875	2,103	(2,876)	2,485	(429)	0	0	0
222-501-10601 POSTAGE	12,819	15,528	17,330	15,438	18,641	0	0	0
222-501-10701 OFFICE SUPPLIES	4,141	5,659	4,729	6,077	7,238	0	0	0
222-501-10705 MEETING EXPENSES	109	683	343	1,000	390	0	0	0
222-501-12401 TRAVEL & TRAINING	6,439	11,737	10,448	11,989	10,176	0	0	0
TOTAL SUPPLIES/MATERIALS	28,674	37,003	30,812	39,389	39,011	0	0	0
EQUIP/BUILD MAINTENANCE								
222-501-27101 BUILDING MAINTENANCE	9,738	8,430	13,861	12,011	13,171	0	0	0
222-501-30107 VEHICLE & EQUIP MINOR REPAIRS	0	(196)	0	0	0	0	0	0
TOTAL EQUIP/BUILD MAINTENANCE	9,738	8,234	13,861	12,011	13,171	0	0	0
DEPT MATERIALS								
222-501-49201 MOSQUITO CONTROL	5,997	6,206	5,795	6,000	5,967	0	0	6,000
TOTAL DEPT MATERIALS	5,997	6,206	5,795	6,000	5,967	0	0	6,000
UTILITIES								
222-501-51101 UTILITIES - TELEPHONE	2,539	3,521	4,256	3,600	3,528	0	0	0
222-501-51201 UTILITIES - CELL PHONE	3,052	5,981	3,646	5,000	3,616	0	0	0
222-501-51301 UTILITIES - INTERNET	3,888	5,068	3,893	5,700	6,797	0	0	0
TOTAL UTILITIES	9,478	14,570	11,795	14,300	13,940	0	0	0
CONTRACTURAL								
222-501-60100 ETS CREDIT CARD FEES	32,193	28,154	30,682	30,000	31,695	0	0	30,000
222-501-60102 LEGAL FEES	21,602	14,281	13,139	15,783	21,682	0	0	0
222-501-60103 CONTRACT ITECH SERVICES	19,431	12,133	10,458	20,000	19,940	0	0	0
222-501-60104 CONTRACT SERVICES	3,785	4,490	1,326	5,000	5,270	0	0	5,000
222-501-60105 PROFESSIONAL- AUDIT FEES	30,802	22,462	25,532	29,633	29,633	0	0	0
222-501-60109 HEALTH REIMBURSE AGREEMENT	2,162	840	1,000	0	0	0	0	0
222-501-60116 TWC-UNEMPLOYMENT	0	0	0	750	0	0	0	0
222-501-60901 CONTRACT OFFICE EQUIPMENT	17,948	14,190	21,333	22,560	25,927	0	0	0
222-501-60940 WEBSITE/TECHNOLOGY	14,449	13,543	17,683	26,264	28,688	0	0	0
222-501-60950 COMPUTER SOFTWARE/SERVICES	30,879	25,243	34,803	44,556	48,300	0	0	0
222-501-65005 LIABILITY INSURANCE	150	150	615	550	550	0	0	0
TOTAL CONTRACTURAL	173,402	135,485	156,570	195,096	211,685	0	0	35,000

222-WASTE WATER FUND
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
222-501-80115 ENTERPRISE FLEET VEHICLES	0	838	7,723	9,000	7,859	0	0	0
TOTAL CAPITAL OUTLAY	0	838	7,723	9,000	7,859	0	0	0
OTHER								
222-501-99301 TRANSFER OUT - GENERAL FUND	219,500	168,000	130,000	125,000	0	0	0	595,000
222-501-99622 TRANSFER OUT	0	0	0	0	0	0	0	170,000
222-501-99932 USDA SEWER BOND-PRINCIPAL	0	0	0	151,000	151,000	0	0	154,000
222-501-99933 USDA SEWER BOND- INTEREST	125,606	122,925	120,206	117,431	117,431	0	0	114,600
TOTAL OTHER	345,106	290,925	250,206	393,431	268,431	0	0	1,033,600
TOTAL ADMINISTRATION	900,951	900,490	891,841	1,108,696	969,890	0	0	1,074,600

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

222-WASTE WATER FUND
WASTE WATER DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
222-510-00101 SALARIES	188,998	233,917	276,468	287,120	282,736	0	0	283,010
222-510-00110 OVERTIME WAGES	16,317	20,555	21,442	25,500	23,557	0	0	24,000
222-510-00201 PAYROLL TAXES	15,338	18,995	22,228	23,955	23,618	0	0	23,490
222-510-00301 RETIREMENT	19,096	20,377	29,537	31,255	30,727	0	0	35,000
222-510-00501 EMPLOYEE INSURANCE	25,328	31,975	41,980	50,600	40,897	0	0	47,040
222-510-00505 WORKERS COMP INSURANCE	2,723	5,047	4,473	7,500	8,073	0	0	7,500
TOTAL PERSONNEL	267,799	330,865	396,128	425,930	409,608	0	0	420,040
SUPPLIES/MATERIALS								
222-510-10105 MED AM/DRUG SCREENING	610	141	0	230	237	0	0	500
222-510-10201 DUES	0	0	0	5,469	5,469	0	0	0
222-510-10705 MEETING EXPENSES	0	16	0	221	87	0	0	0
222-510-10710 JANITORIAL/BUILDING SUPPLIES	21,864	16,718	11,449	12,809	14,598	0	0	17,500
222-510-10801 SMALL TOOLS & SUPPLIES	1,665	8,995	3,650	4,370	4,445	0	0	3,500
222-510-11401 SAFETY EQUIPMENT	1,661	1,503	2,465	3,000	1,602	0	0	3,000
222-510-12401 TRAVEL & TRAINING	8,135	6,488	6,610	10,000	3,911	0	0	6,000
222-510-13801 UNIFORMS	6,912	9,826	10,253	11,500	12,583	0	0	15,000
TOTAL SUPPLIES/MATERIALS	40,847	43,688	34,427	47,600	42,933	0	0	45,500
EQUIP/BUILD MAINTENANCE								
222-510-27101 BUILDING MAINTENANCE	1,659	7,763	9,757	6,400	4,998	0	0	7,000
222-510-30103 FUEL/TIRES/LUBE SUPPLIES	42,721	45,715	45,975	37,000	32,045	0	0	37,000
222-510-30107 VEHICLE & EQUIP MINOR REPAIRS	5,437	3,159	3,628	5,000	4,794	0	0	5,000
222-510-30108 VEHICLE MAJOR REPAIRS	7,129	4,389	0	5,000	0	0	0	5,000
222-510-30110 EQUIPMENT MAJOR REPAIRS	0	1,808	8,464	4,000	943	0	0	4,000
222-510-30300 WASTE WATER CAMERA	750	0	0	0	0	0	0	0
TOTAL EQUIP/BUILD MAINTENANCE	57,696	62,834	67,824	57,400	42,779	0	0	58,000
DEPT MATERIALS								
222-510-43210 TECQ PERMIT FEES	7,557	7,507	9,002	6,282	500	0	0	9,000
222-510-43211 TECQ PENALTY FEES	0	0	0	1,000	0	0	0	1,000
222-510-43307 ROCK/SAND/GRAVEL	0	0	0	1,500	0	0	0	1,500
222-510-43501 WASTE WATER CHEMICALS	34,235	38,788	32,841	39,018	39,571	0	0	35,000
222-510-47000 WASTE WATER PLANT MAINTENANCE	23,272	32,591	35,905	54,155	56,184	0	0	40,000
222-510-47005 MANHOLE/PIPES/FITTINGS	18,050	19,469	3,232	8,000	3,955	0	0	8,000
222-510-47010 WASTE WATER DISPOSAL FEE	50,040	35,923	30,226	26,827	23,630	0	0	45,000
222-510-47031 WASTE WATER SAMPLING	14,078	14,737	17,198	15,000	16,911	0	0	15,000
222-510-47121 LIFT STATION #1 H181 PAJARITO	1,367	3,038	2,017	3,767	589	0	0	4,000
222-510-47221 LIFT STATION #2 HWY 97W	2,711	2,622	14,661	9,023	13,593	0	0	5,000
222-510-47321 LIFT STATION #3 SEWER PLANT	19	1,040	2,662	5,099	5,099	0	0	3,000
222-510-47421 LIFT STATION #4 4D	0	0	850	2,000	0	0	0	2,000
222-510-47521 LIFT STATION #5 RIVER PARK	1,828	9,722	0	7,000	4,014	0	0	7,000
222-510-47621 LIFT STATION #6 WAL-MART	(95)	0	0	1,633	0	0	0	3,500
222-510-47721 LIFT STATION #7 RIVERBEND	9,915	6,964	5,138	7,110	7,110	0	0	10,000
222-510-47821 LIFT STATION #8 CIVIC CENTER	0	0	3,198	2,000	758	0	0	2,000

222-WASTE WATER FUND
WASTE WATER DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
222-510-48018 EQUIPMENT RENTAL	773	0	0	367	0	0	0	1,500
TOTAL DEPT MATERIALS	163,749	172,401	156,929	189,782	171,916	0	0	192,500
UTILITIES								
222-510-51101 UTILITIES - TELEPHONE	4,535	7,133	4,193	4,159	4,555	0	0	1,500
222-510-51201 UTILITIES - CELL PHONE	965	3,377	1,591	3,500	1,006	0	0	3,500
222-510-51301 UTILITIES - INTERNET	4,062	3,989	5,070	4,000	2,719	0	0	4,000
222-510-56101 UTILITIES - ELECTRIC	111,316	115,521	124,581	120,000	117,149	0	0	120,000
222-510-56102 UTILITIES - WATER	618	608	811	659	761	0	0	1,000
TOTAL UTILITIES	121,496	130,628	136,246	132,318	126,189	0	0	130,000
CONTRACTURAL								
222-510-60101 PROFESSIONAL/ENGINEERING FEES	26,455	18,522	12,490	30,000	4,535	0	0	30,000
TOTAL CONTRACTURAL	26,455	18,522	12,490	30,000	4,535	0	0	30,000
EXP CATEGORY 70 THRU 79								
CAPITAL OUTLAY								
222-510-80100 CAPITAL OUTLAY	0	0	0	125,000	89,848	0	0	135,000
222-510-80115 ENTERPRISE FLEET VEHICLES	0	2,427	5,119	6,000	5,502	0	0	6,000
TOTAL CAPITAL OUTLAY	0	2,427	5,119	131,000	95,350	0	0	141,000
OTHER								
222-510-90110 DEPRECIATION EXPENSE	411,043	388,033	439,736	0	0	0	0	0
TOTAL OTHER	411,043	388,033	439,736	0	0	0	0	0
TOTAL WASTE WATER DEPT	1,089,085	1,149,397	1,248,900	1,014,030	893,309	0	0	1,017,040
TOTAL EXPENDITURES	1,990,036	2,049,887	2,140,741	2,122,726	1,863,199	0	0	2,091,640
REVENUE OVER/(UNDER) EXPENDITURES	75,997	(17,378)	(105,376)	36,974	90,695	0	0	1,210

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

301-GENERAL FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
GENERAL ADMINISTRATION								
TAXES								
301-401-41001 CURRENT ADVALOREM TAX	941,381	1,114,350	1,075,850	1,384,772	1,329,407	370,428	0	1,384,772
301-401-41101 DISCOUNTS	0	0	0	0	0	(8,000)	0	0
301-401-41201 DELINQUENT ADVALOREM TAX	28,114	30,681	22,221	25,000	29,217	28,000	0	25,000
301-401-41301 PENALTIES & INTEREST	16,202	21,542	16,681	16,000	24,326	20,000	0	16,000
301-401-41401 CITY SALES TAX	2,439,880	2,548,809	2,639,750	2,801,085	2,660,133	1,350,000	0	2,801,085
301-401-41405 MIXED BEVERAGE TAX	10,724	15,431	16,244	16,000	24,403	0	0	16,000
301-401-41501 FRANCHISE TAX - ELECTRIC	777,530	862,947	854,727	920,229	956,466	578,000	0	991,266
301-401-41601 FRANCHISE TAX - GAS	82,396	70,048	66,196	70,000	67,218	40,000	0	70,000
301-401-41621 FRANCHISE TAX-REFUSE	5,363	8,709	13,460	13,200	11,005	0	0	13,200
301-401-41701 FRANCHISE TAX - PHONE	9,487	10,689	13,755	9,500	17,152	12,000	0	9,500
301-401-41801 FRANCHISE TAX - CABLE	53,244	45,613	39,483	47,500	42,350	0	0	50,000
301-401-41810 CABLE PEG FEES	4,883	8,670	6,358	8,500	1,889	0	0	8,500
TOTAL TAXES	4,369,204	4,737,489	4,764,726	5,311,786	5,163,566	2,390,428	0	5,385,323
RENTALS								
301-401-41910 CREDIT CARD PROCESSING FEES	3,226	10,393	10,619	12,000	11,469	0	0	12,000
TOTAL RENTALS	3,226	10,393	10,619	12,000	11,469	0	0	12,000
FINES								
301-401-42101 MUNICIPAL COURT FINES	233,173	214,566	236,889	250,000	209,655	147,000	0	265,000
301-401-42103 COURT JURY REV	64	81	105	80	89	0	0	80
301-401-42104 TRUANACY PREVENTION	3,523	4,185	5,367	4,500	4,539	0	0	5,000
TOTAL FINES	236,760	218,832	242,361	254,580	214,284	147,000	0	270,080
LICENSES & PERMITS								
301-401-43101 LICENSE, PERMITS, ETC.	380,094	226,291	174,815	275,000	97,038	130,000	0	200,000
301-401-43102 PROCESSING FEES	63,872	16,281	18,445	30,000	12,181	0	0	15,000
301-401-43103 FOOD PERMIT	20,965	21,330	24,630	25,000	24,550	0	0	25,000
301-401-43105 REGISTRATION FEES CONTRACTORS/	300	2,600	2,800	2,500	3,200	0	0	2,500
TOTAL LICENSES & PERMITS	465,231	266,502	220,690	332,500	136,969	130,000	0	242,500
INSPECTIONS								
301-401-44101 INSPECTION FEES (ENGR)	5,600	3,267	4,509	5,500	10,346	10,000	0	5,500
TOTAL INSPECTIONS	5,600	3,267	4,509	5,500	10,346	10,000	0	5,500
PARKS & RECREATION FEES								
301-401-46101 PARK PAVILLION RENTAL	5,287	3,175	3,700	3,500	3,800	3,000	0	0
301-401-46110 POOL RENTAL	18,350	21,955	21,835	20,000	20,859	15,000	0	0
301-401-46120 POOL ADMISSIONS	39,484	40,177	38,159	40,000	33,261	25,000	0	0
301-401-46401 POOL CLASSES/LESSONS	10,688	11,463	12,165	10,000	10,973	5,500	0	0
TOTAL PARKS & RECREATION FEES	73,809	76,770	75,859	73,500	68,892	48,500	0	0

301-GENERAL FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
RENTAL USAGE								
301-401-47201 RENTAL USAGE	26,000	26,000	24,000	24,000	24,000	90,000	0	24,000
301-401-47202 BEER WAREHOUSE RENTALS	17,010	13,500	17,750	18,000	20,000	0	0	18,000
301-401-47901 TOWER RENTAL	3,850	6,703	13,084	17,445	5,873	18,000	0	12,000
301-401-47905 BRUSH PICK UP	1,925	1,700	2,250	2,000	1,925	0	0	2,000
TOTAL RENTAL USAGE	48,785	47,903	57,084	61,445	51,798	108,000	0	56,000
GRANTS/DONATIONS								
301-401-48500 GRANT-POLICE DEPT	185,036	0	60,946	100,000	0	0	0	100,000
301-401-48504 DONATIONS-BLUE SANTA	533	100	6,743	0	0	0	0	0
301-401-48520 DONATIONS-SENIOR COALITION	0	0	0	0	0	500	0	0
TOTAL GRANTS/DONATIONS	185,569	100	67,689	100,000	0	500	0	100,000
TRANSFERS								
301-401-49221 TRF IN - WATER FUND	122,500	122,500	120,000	115,000	0	0	0	285,642
301-401-49222 TRF IN - WASTE WATER FUND	219,500	168,000	130,000	125,000	0	0	0	595,000
301-401-49311 TRF IN -REFUSE FUND	165,000	115,451	150,000	130,000	0	200,000	0	0
301-401-49400 TRF IN - HOTEL/MOTEL FUND	0	0	0	0	0	300,000	0	0
301-401-49460 TRF IN - RECREATION FUND	0	0	0	0	0	30,000	0	0
301-401-49570 TRF IN - 4A CORPORATION	0	0	0	0	0	100,000	0	101,000
301-401-49580 TRF IN - 4B CORPORATION	0	0	0	0	0	114,000	0	0
TOTAL TRANSFERS	507,000	405,951	400,000	370,000	0	744,000	0	981,642
MISCELLANEOUS								
301-401-49901 MISCELLANEOUS	25,431	(46,276)	23,431	7,500	1,249	2,300	0	7,500
301-401-49905 SALE OF SCRAP/VEHICLES	800	0	0	0	0	0	0	0
301-401-49910 INTEREST EARNED	104,796	504,112	423,028	350,000	432,218	0	0	275,000
301-401-49915 CONTRIBUTIONS RECEIVED 4A & 4B	403,223	374,725	400,642	0	0	0	0	0
301-401-49916 FEDC 4B ACCOUNTING SERVICES	7,050	0	0	0	0	0	0	0
301-401-49917 FEDC 4B ACCOUNTING/CITY SVCS	0	48,000	48,000	48,000	48,000	0	0	48,000
301-401-49920 ACCIDENT REPORTS-PD	1,339	888	1,080	1,000	1,340	0	0	1,000
301-401-49921 WILSON COUNTY RESTITUTION-PD	1,090	649	213	500	475	0	0	500
301-401-49950 RESERVE FUND BALANCE DRAW	0	0	230,000	0	0	0	0	0
TOTAL MISCELLANEOUS	543,730	882,097	1,126,394	407,000	483,281	2,300	0	332,000
TOTAL GENERAL ADMINISTRATION	6,438,913	6,649,305	6,969,931	6,928,311	6,140,605	3,580,728	0	7,385,045
TOTAL REVENUES	6,438,913	6,649,305	6,969,931	6,928,311	6,140,605	3,580,728	0	7,385,045

301-GENERAL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-501-00101 SALARIES	210,332	268,034	260,148	296,160	260,666	357,000	0	0
301-501-00110 OVERTIME WAGES	1,861	3,721	3,634	2,840	3,517	0	0	0
301-501-00201 PAYROLL TAXES	14,820	20,019	20,093	22,880	19,918	28,000	0	0
301-501-00301 RETIREMENT	17,730	25,232	26,455	29,845	25,947	44,000	0	0
301-501-00501 EMPLOYEE INSURANCE	26,969	33,590	33,699	40,315	34,737	50,000	0	0
301-501-00505 WORKERS COMP INSURANCE	315	396	281	1,200	415	0	0	0
TOTAL PERSONNEL	272,028	350,992	344,311	393,240	345,201	479,000	0	0
SUPPLIES/MATERIALS								
301-501-10105 MED AM/DRUG SCREENING	535	0	0	250	71	0	0	0
301-501-10201 DUES	473	1,123	1,203	1,000	439	1,000	0	0
301-501-10205 LEGAL NOTICE	514	1,619	154	3,500	1,848	2,000	0	0
301-501-10220 EMPLOYEE APPRECIATION	6,645	5,135	3,715	3,960	1,298	0	0	0
301-501-10601 POSTAGE	1,009	1,621	1,920	3,000	2,020	3,100	0	0
301-501-10701 OFFICE SUPPLIES	7,895	12,962	5,882	8,000	8,455	13,000	0	0
301-501-10705 MEETING EXPENSE	133	696	352	840	4,265	0	0	0
301-501-10710 JANITORIAL/BUILDING SUPPLIES	5,646	5,423	6,710	6,000	4,842	0	0	0
301-501-10711 BEER WHS JANITORIAL SUPPLIES	178	57	132	1,000	10,300	0	0	0
301-501-10801 TOOLS & SUPPLIES	29	8	10	100	49	2,100	0	0
301-501-11204 ADVERTISING	7,329	11,512	8,320	5,473	13,181	0	0	0
301-501-12401 TRAVEL AND TRAINING	7,344	13,450	6,549	11,527	8,947	12,500	0	0
TOTAL SUPPLIES/MATERIALS	37,731	53,605	34,947	44,650	55,714	33,700	0	0
EQUIP/BUILD MAINTENANCE								
301-501-27101 BUILDING/GROUNDS MAINTENANCE	6,822	11,783	12,483	7,500	16,701	4,000	0	0
301-501-27102 WIC BUILDING MAINTENANCE	1,410	874	2,954	3,000	2,551	0	0	0
301-501-27103 BEERWHS BUILDING/GROUNDS	6,944	7,509	8,419	7,000	6,236	0	0	0
TOTAL EQUIP/BUILD MAINTENANCE	15,176	20,165	23,855	17,500	25,488	4,000	0	0
DEPT MATERIALS								
301-501-49575 TRF OUT - DEBT SERVICE	0	80,056	0	0	0	0	0	0
301-501-49580 TRF OUT - PARKS & REC	0	0	0	0	0	0	0	535,660
TOTAL DEPT MATERIALS	0	80,056	0	0	0	0	0	535,660
UTILITIES								
301-501-51101 UTILITES-TELEPHONE	3,730	4,826	5,441	4,500	4,023	10,000	0	0
301-501-51201 UTILITIES - CELL PHONE	4,718	5,737	2,967	(479)	2,519	0	0	0
301-501-51301 UTILITIES - INTERNET	3,977	5,494	3,893	11,479	12,730	0	0	0
301-501-56101 UTILITIES-ELECTRIC	22,121	21,520	20,623	22,000	21,717	15,000	0	0
301-501-56102 UTILITIES-WATER	1,345	1,465	1,477	1,500	2,240	0	0	0
301-501-56103 UTILITIES-NATURAL GAS	959	1,398	1,224	1,800	1,097	0	0	0
TOTAL UTILITIES	36,851	40,440	35,626	40,800	44,326	25,000	0	0

301-GENERAL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CONTRACTURAL								
301-501-60100 BANK ACCT SERVICE FEES	15,575	22,668	26,737	25,000	30,319	0	0	0
301-501-60102 LEGAL FEES	27,781	17,657	13,149	17,500	23,801	90,000	0	0
301-501-60103 CONTRACT ITECH SERVICES	15,912	13,903	14,522	20,000	30,462	0	0	0
301-501-60104 CONTRACT SERVICES	43,966	90,717	217,126	92,574	48,744	0	0	0
301-501-60105 PROFESSIONAL - AUDIT FEES	30,799	22,461	25,532	25,000	29,633	20,000	0	0
301-501-60109 HEALTH REIMBURSE ARANGEMENT	13,808	18,642	9,816	10,000	8,443	22,000	0	0
301-501-60901 CONTRACT OFFICE EQUIPMENT	9,539	10,281	17,208	13,602	23,808	15,000	0	0
301-501-60940 WEBSITE/TECHNOLOGY	14,439	18,893	17,818	17,038	33,675	10,000	0	0
301-501-60942 TML-MEMBERSHIP SERVICE FEES	0	0	0	500	0	0	0	0
301-501-60950 COMPUTER SOFTWARE/SERVICES	12,618	25,427	9,617	14,786	32,483	10,000	0	0
301-501-65005 LIABILITY INSURANCE	75,809	84,204	114,984	105,000	130,993	71,500	0	0
301-501-65101 DONATION-FELPS SUMMER PROGRAM	0	2	0	0	0	0	0	0
301-501-65110 COMMUNITY/CIVIC CONTRIBUTIONS	0	0	35,000	35,000	23,000	0	0	0
301-501-66601 EMS CONTRIBUTION	0	0	0	0	0	20,000	0	0
301-501-66604 PUBLIC LIBRARY CONTRIBUTION	0	0	0	0	0	700	0	0
301-501-66606 WILSON CNTY HEALTH INSPECTIOS	0	0	0	1,500	0	0	0	0
301-501-66607 BEAUTIFICATION EXPENSE	21,578	40,525	16,311	35,000	45,958	0	0	0
301-501-66610 COMMUNITY OUTREACH	0	0	9,000	15,000	0	0	0	0
301-501-67101 TAX COLLECTOR	12,049	16,640	14,431	18,240	23,551	4,200	0	0
301-501-67301 TAX APPRAISAL FEES	46,420	49,169	62,255	63,100	65,931	11,000	0	0
301-501-67701 UNEMPLOYMENT	0	0	4,137	0	2,552	0	0	0
TOTAL CONTRACTURAL	340,293	431,192	607,643	508,840	553,353	274,400	0	0
CAPITAL OUTLAY								
301-501-80100 CAPITAL OUTLAY	94,275	12,931	104,900	45,000	70,000	0	0	0
301-501-80115 ENTERPRISE FLEET VEHICLES	0	838	3,723	8,000	7,859	0	0	0
TOTAL CAPITAL OUTLAY	94,275	13,769	108,623	53,000	77,859	0	0	0
OTHER								
301-501-99901 MISCELLANEOUS	12,176	13,386	19,237	15,000	11,557	0	0	0
TOTAL OTHER	12,176	13,386	19,237	15,000	11,557	0	0	0
TOTAL GENERAL ADMINISTRATION	808,530	1,003,606	1,174,243	1,073,030	1,113,499	816,100	0	535,660

301-GENERAL FUND
MUNICIPAL COURT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-502-00101 SALARIES	122,151	109,802	112,347	114,651	111,521	66,000	0	122,055
301-502-00110 OVERTIME WAGES	0	453	337	500	196	0	0	1,500
301-502-00201 PAYROLL TAXES	7,506	8,736	8,611	9,500	9,186	5,000	0	9,455
301-502-00301 RETIREMENT	7,731	5,578	5,877	6,100	5,865	8,000	0	6,995
301-502-00501 EMPLOYEE INSURANCE	11,938	8,353	9,455	10,850	10,614	5,700	0	10,500
301-502-00505 WORKERS COMP INSURANCE	120	184	147	250	226	0	0	250
TOTAL PERSONNEL	149,446	133,106	136,774	141,851	137,608	84,700	0	150,755
SUPPLIES/MATERIALS								
301-502-10601 POSTAGE	548	116	0	1,000	161	300	0	500
301-502-10701 OFFICE SUPPLIES	1,429	1,714	1,092	2,000	1,206	2,000	0	2,000
301-502-10740 FORMS PRINTING	290	314	260	350	322	0	0	350
301-502-12401 TRAVEL AND TRAINING	1,965	2,370	3,752	5,000	2,757	1,000	0	4,000
301-502-13001 COMPTROLLERS COURT FEES	25,703	33,229	58,145	40,000	38,526	0	0	40,000
301-502-17201 DELINQUENT COLLECTION EXP	1,986	6,914	1,675	3,600	1,801	0	0	2,500
TOTAL SUPPLIES/MATERIALS	31,920	44,658	64,923	51,950	44,774	3,300	0	49,350
EQUIP/BUILD MAINTENANCE								
301-502-20901 OFFICE EQUIPMENT	1,249	1,808	0	172	0	1,500	0	0
TOTAL EQUIP/BUILD MAINTENANCE	1,249	1,808	0	172	0	1,500	0	0
UTILITIES								
301-502-51101 UTILITES-TELEPHONE	2,106	3,405	3,946	3,345	3,174	1,000	0	3,400
301-502-51201 UTILITIES - CELL PHONE	1,752	1,857	2,216	2,166	2,263	0	0	2,000
301-502-51301 UTILITIES - INTERNET	4,102	2,073	3,993	4,605	4,992	0	0	3,600
TOTAL UTILITIES	7,960	7,334	10,155	10,117	10,429	1,000	0	9,000
CONTRACTURAL								
301-502-60100 ETS CREDIT CARD FEES	4,111	0	0	0	0	0	0	0
301-502-60101 PROFESSIONAL FEES	0	0	0	0	0	500	0	0
301-502-60102 LEGAL FEES	24,921	14,441	12,560	15,612	22,694	7,000	0	0
301-502-60103 CONTRACT ITECH SERVICES	16,696	16,692	8,626	15,704	14,705	0	0	20,000
301-502-60901 CONTRACT OFFICE EQUIPMENT	433	3,852	12,985	10,391	12,855	0	0	5,000
301-502-60950 INCODE RENEWAL	3,987	8,579	12,326	18,279	18,279	1,500	0	12,000
301-502-60951 COPSYNC SOFTWARE RENEWAL	2,575	0	0	0	0	0	0	0
301-502-69202 RECORDS CONTRACT	2,412	1,764	1,871	2,500	2,331	500	0	2,500
301-502-69203 WARRANT COURT SYNC RENEWAL	3,000	4,200	3,000	1,200	1,200	0	0	1,500
TOTAL CONTRACTURAL	58,134	49,528	51,368	63,686	72,065	9,500	0	41,000
TOTAL MUNICIPAL COURT	248,710	236,434	263,220	267,775	264,875	100,000	0	250,105

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

301-GENERAL FUND
POLICE DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-503-00101 SALARIES	1,287,125	1,264,842	1,736,288	1,563,190	1,526,167	701,000	0	1,545,530
301-503-00102 INCENTIVE PAY	62,420	55,953	88,828	91,000	93,598	0	0	105,000
301-503-00103 HOLIDAY PAY	25,132	37,059	48,521	83,800	89,004	0	0	90,000
301-503-00110 OVERTIME WAGES	43,215	53,889	64,671	36,401	29,600	9,000	0	67,000
301-503-00201 PAYROLL TAXES	104,208	106,919	124,102	134,805	127,350	54,500	0	137,815
301-503-00301 RETIREMENT	118,466	130,752	168,728	178,670	174,702	86,000	0	205,400
301-503-00501 EMPLOYEE INSURANCE	162,859	167,607	194,270	242,350	225,976	90,000	0	232,500
301-503-00505 WORKERS COMP INSURANCE	25,129	26,284	23,715	30,000	37,709	0	0	30,000
301-503-00701 UNEMPLOYMENT	0	0	4,421	2,099	2,099	0	0	0
301-503-00801 PHYSICAL FITNESS	0	0	0	0	0	4,000	0	0
TOTAL PERSONNEL	1,828,554	1,843,306	2,453,544	2,362,315	2,306,205	944,500	0	2,413,245
SUPPLIES/MATERIALS								
301-503-10105 MED AM/DRUG SCREENING	2,562	512	176	1,000	0	0	0	500
301-503-10220 EMPLOYEE APPRECIATION	5,984	4,186	2,269	1,175	1,211	0	0	0
301-503-10601 POSTAGE	390	81	41	500	40	0	0	100
301-503-10701 OFFICE SUPPLIES	8,388	8,198	5,034	6,382	3,175	7,800	0	5,000
301-503-10710 JANITORIAL SUPPLIES	6,884	5,636	6,774	6,000	6,895	0	0	6,000
301-503-10740 FORMS PRINTING	60	0	59	500	240	0	0	500
301-503-10801 TOOLS & SUPPLIES	135	75	67	2,500	33	1,000	0	500
301-503-11401 PD SAFETY EQUIP/VEST/FIRST AID	11,003	3,260	3,545	11,000	451	0	0	11,000
301-503-11402 GRANT-POLICE DEPT	243,085	(243,085)	0	100,000	30,481	0	0	0
301-503-12401 TRAVEL AND TRAINING	14,068	12,022	17,764	20,000	14,293	7,300	0	15,000
301-503-13801 OFFICERS UNIFORMS	17,745	13,829	17,286	20,000	16,107	14,000	0	20,000
301-503-16703 NEW OFFICER UNIFORMS	2,023	3,814	7,501	5,000	2,463	500	0	5,000
TOTAL SUPPLIES/MATERIALS	312,327	(191,471)	60,515	174,057	75,387	30,600	0	63,600
EQUIP/BUILD MAINTENANCE								
301-503-27101 BUILDING MAINTENANCE	(322)	3,150	6,638	6,118	7,331	2,500	0	5,000
301-503-27102 VEHICLE MAINTENANCE	17,715	35,058	26,655	25,000	25,944	0	0	30,000
301-503-30103 FUEL, TIRES & LUBE	0	0	0	15,424	21,273	34,500	0	84,000
TOTAL EQUIP/BUILD MAINTENANCE	17,393	38,208	33,293	46,542	54,548	37,000	0	119,000
DEPT MATERIALS								
301-503-40950 FIREARMS EQUIPMENT	3,439	5,211	5,165	2,901	20,178	5,500	0	15,000
301-503-41301 COMM/RADAR EQUIP/CAMERA	31,764	13,053	23,389	20,000	6,362	10,000	0	20,000
301-503-43901 K-9 UNIT	3,607	221	0	3,500	0	1,000	0	0
301-503-43904 BIKE PATROL UNITS	0	743	150	1,000	684	0	0	1,000
301-503-43920 NATIONAL NIGHT OUT SUPPLIES	374	167	0	500	309	0	0	500
301-503-43925 BLUE SANTA EXPENSES	(707)	1,450	0	0	0	0	0	0
301-503-46803 INVESTIGATIVE SUPPLIES/PROCESS	11,839	8,587	19,074	20,000	11,354	1,000	0	20,000
TOTAL DEPT MATERIALS	50,317	29,432	47,777	47,901	38,888	17,500	0	56,500

301-GENERAL FUND
POLICE DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
UTILITIES								
301-503-51101 UTILITIES-TELEPHONE	11,375	11,490	13,124	11,500	10,146	20,000	0	11,000
301-503-51102 UTILITIES-WIFI	10,950	7,611	4,506	13,262	15,950	0	0	16,800
301-503-51103 UTILITIES-CELL PHONE	19,007	19,011	13,658	20,000	18,733	0	0	20,000
301-503-56101 UTILITIES-ELECTRIC	9,247	8,770	10,288	10,000	17,110	8,300	0	15,000
301-503-56102 UTILITIES-WATER	1,344	1,355	1,872	1,500	2,257	0	0	2,000
301-503-56103 UTILITIES-NATURAL GAS	771	933	851	1,200	1,398	0	0	1,200
TOTAL UTILITIES	52,694	49,170	44,299	57,462	65,593	28,300	0	66,000
CONTRACTURAL								
301-503-60101 PROFESSIONAL FEES	0	0	0	0	0	500	0	0
301-503-60102 LEGAL FEES	21,602	30,263	35,559	28,000	39,223	3,500	0	0
301-503-60103 CONTRACT ITECH SERVICES	22,036	15,529	15,572	18,000	15,995	0	0	18,000
301-503-60901 CONTRACT OFFICE EQUIPMENT	11,314	8,331	15,535	10,000	15,891	5,000	0	16,000
301-503-60950 COMPUTER SOFTWARE/SERVICES	24,254	32,621	25,622	32,000	27,981	5,000	0	90,000
301-503-61201 DISPATCHER	47,000	47,000	60,000	60,000	10,000	7,200	0	65,000
301-503-61206 CONTRACT SERVICES	2,320	22,320	6,976	7,000	9,400	0	0	11,600
301-503-63701 JANITOR SERVICES	0	0	0	738	0	2,400	0	0
301-503-65005 LIABILITY INSURANCE	15,333	21,520	17,193	17,200	21,121	10,000	0	21,125
301-503-66603 JUVENILE TRANSPORT	0	0	0	0	0	500	0	0
TOTAL CONTRACTURAL	143,858	177,583	176,458	172,938	139,611	34,100	0	221,725
CAPITAL OUTLAY								
301-503-80100 CAPITAL OUTLAY	0	152,749	0	0	0	0	0	0
301-503-80115 ENTERPRISE FLEET VEHICLES	0	0	91,782	95,000	122,476	0	0	130,000
301-503-82200 NON-CAPITAL OUTLAY	9,892	0	50,595	50,595	50,595	0	0	50,595
TOTAL CAPITAL OUTLAY	9,892	152,749	142,377	145,595	173,071	0	0	180,595
OTHER								
301-503-99901 MISCELLANEOUS	(600)	178	(124)	0	(742)	0	0	0
TOTAL OTHER	(600)	178	(124)	0	(742)	0	0	0
TOTAL POLICE DEPT	2,414,436	2,099,155	2,958,139	3,006,810	2,852,561	1,092,000	0	3,120,665

301-GENERAL FUND
STREETS DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-505-00101 SALARIES	240,124	200,120	272,520	283,810	282,968	244,000	0	352,595
301-505-00110 OVERTIME WAGES	25,617	18,233	19,750	24,000	15,942	4,000	0	28,000
301-505-00201 PAYROLL TAXES	19,279	16,470	21,490	23,570	22,663	18,700	0	29,120
301-505-00301 RETIREMENT	22,634	20,499	28,263	30,745	29,489	30,000	0	43,390
301-505-00501 EMPLOYEE INSURANCE	42,535	32,809	50,524	64,900	52,491	44,000	0	73,500
301-505-00505 WORKERS COMP INSURANCE	10,641	12,096	12,533	12,100	19,079	0	0	13,000
TOTAL PERSONNEL	360,828	300,227	405,079	439,125	422,632	340,700	0	539,605
SUPPLIES/MATERIALS								
301-505-10105 MED AM/DRUG SCREENING	0	71	631	300	166	0	0	300
301-505-10701 OFFICE SUPPLIES	180	4	227	200	92	300	0	200
301-505-10710 JANITORIAL/BUILIDING SUPPLIES	2,409	5,926	7,512	4,000	3,092	0	0	4,000
301-505-10801 TOOLS & SUPPLIES	2,490	9,035	2,931	4,000	1,654	3,500	0	4,000
301-505-11401 STREET SAFETY EQUIPMENT	1,007	3,413	671	2,500	1,636	500	0	2,500
301-505-12401 TRAVEL AND TRAINING	0	1,568	5,274	3,040	0	500	0	4,000
301-505-13801 UNIFORMS	8,756	8,761	10,727	11,500	12,112	2,000	0	13,000
TOTAL SUPPLIES/MATERIALS	14,841	28,778	27,973	25,540	18,752	6,800	0	28,000
EQUIP/BUILD MAINTENANCE								
301-505-30103 FUEL, TIRES & LUBE	0	0	0	0	0	34,000	0	35,000
301-505-30107 LUBE & SUPPLIES/MINOR EQUIPMEN	0	0	0	0	0	0	0	10,000
301-505-30110 EQUIPMENT MAJOR REPAIRS	0	0	0	0	0	0	0	15,000
TOTAL EQUIP/BUILD MAINTENANCE	0	0	0	0	0	34,000	0	60,000
DEPT MATERIALS								
301-505-43501 CHEMICALS	0	0	305	3,460	3,455	500	0	500
301-505-45005 SIGN MAINTENANCE	8,852	15,610	13,686	15,000	11,289	2,500	0	15,000
301-505-49300 STREET/CURB/DRAINAGE	10,772	23,310	36,417	35,000	12,542	0	0	35,000
TOTAL DEPT MATERIALS	19,624	38,920	50,408	53,460	27,286	3,000	0	50,500
UTILITIES								
301-505-51101 UTILITIES-TELEPHONE	0	0	0	0	0	700	0	0
301-505-51201 UTILITIES - CELL PHONE	1,183	1,930	1,741	1,500	1,246	0	0	1,500
301-505-51301 UTILITIES - INTERNET	1,463	408	1,326	1,500	832	0	0	1,500
301-505-56101 UTILITIES-ELECTRIC	47,181	47,134	45,329	50,000	45,584	52,000	0	47,500
TOTAL UTILITIES	49,827	49,471	48,396	53,000	47,661	52,700	0	50,500
CAPITAL OUTLAY								
301-505-80100 CAPITAL OUTLAY	258,009	272,505	62,887	150,000	0	0	0	50,000
301-505-80115 ENTERPRISE FLEET VEHICLES	0	13,454	57,845	52,000	50,594	0	0	51,000
TOTAL CAPITAL OUTLAY	258,009	285,959	120,732	202,000	50,594	0	0	101,000
TOTAL STREETS DEPT	703,129	703,355	652,588	773,125	566,925	437,200	0	829,605

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

301-GENERAL FUND
PARKS & REC

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-506-00101 SALARIES	285,790	308,550	389,444	403,855	392,334	331,000	0	0
301-506-00110 OVERTIME WAGES	26,010	16,659	18,219	28,188	30,173	4,000	0	0
301-506-00201 PAYROLL TAXES	21,606	23,718	28,876	32,670	31,446	25,500	0	0
301-506-00301 RETIREMENT	25,391	29,959	39,495	40,015	42,912	40,500	0	0
301-506-00501 EMPLOYEE INSURANCE	48,953	55,122	74,878	85,426	81,746	62,000	0	0
301-506-00505 WORKERS COMP INSURANCE	5,322	6,330	6,075	7,500	12,078	0	0	0
301-506-00701 UNEMPLOYMENT	0	0	0	0	1,905	0	0	0
TOTAL PERSONNEL	413,073	440,339	556,987	597,655	592,594	463,000	0	0
SUPPLIES/MATERIALS								
301-506-10105 MED AM/DRUG SCREENING	349	212	370	300	237	0	0	0
301-506-10710 JANITORIAL/BUILDING SUPPLIES	6,683	9,058	8,493	7,500	4,722	0	0	0
301-506-10801 TOOLS & SUPPLIES	4,038	2,307	2,635	5,822	5,837	5,500	0	0
301-506-11401 SAFETY/SUPPLIES EQUIPMENT	1,650	660	1,070	3,000	1,973	500	0	0
301-506-12401 TRAVEL AND TRAINING	213	77	1,379	5,525	5,446	500	0	0
301-506-13801 UNIFORMS	8,098	11,338	16,271	21,234	24,277	2,600	0	0
TOTAL SUPPLIES/MATERIALS	21,031	23,651	30,216	43,381	42,491	9,100	0	0
DEPT MATERIALS								
301-506-43501 CHEMICALS & FERTILIZERS	96	347	1,209	1,000	920	1,500	0	0
301-506-47601 GROUNDS MAINTENANCE	10,634	27,627	10,309	15,000	6,734	12,000	0	0
301-506-49201 MOSQUITO CONTROL	45	1,716	3,660	3,000	1,647	0	0	0
TOTAL DEPT MATERIALS	10,775	29,690	15,177	19,000	9,301	13,500	0	0
UTILITIES								
301-506-51101 UTILITIES-TELEPHONE	0	0	0	0	0	1,000	0	0
301-506-51201 UTILITIES - CELL PHONE	1,447	2,366	3,223	2,500	2,829	0	0	0
301-506-51301 UTILITIES - INTERNET	1,462	408	1,430	1,650	676	0	0	0
301-506-56101 UTILITIES-ELECTRIC	13,576	12,882	13,358	13,500	14,254	20,000	0	0
301-506-56102 UTILITIES-WATER	12,959	16,294	25,842	18,000	18,134	0	0	0
TOTAL UTILITIES	29,445	31,950	43,853	35,650	35,893	21,000	0	0
CAPITAL OUTLAY								
301-506-80100 CAPITAL OUTLAY	31,829	124,429	65,440	19,919	25,882	0	0	0
301-506-80115 ENTERPRISE FLEET VEHICLES	0	8,617	73,397	54,000	56,853	0	0	0
TOTAL CAPITAL OUTLAY	31,829	133,046	138,837	73,919	82,735	0	0	0
TOTAL PARKS & REC	506,152	658,676	785,070	769,605	763,013	506,600	0	0

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

301-GENERAL FUND
SERVICE DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-507-00101 SALARIES	7,058	0	5,582	13,705	6,513	0	0	0
301-507-00110 OVERTIME	109	0	3	1,500	87	0	0	0
301-507-00201 PAYROLL TAXES	571	0	415	1,165	513	0	0	0
301-507-00301 RETIREMENT	658	0	411	1,520	394	0	0	0
301-507-00501 EMPLOYEE INSURANCE	1,054	0	1,066	3,685	152	0	0	0
301-507-00505 WORKERS COMP INSURANCE	1,023	331	0	500	0	0	0	0
TOTAL PERSONNEL	10,472	331	7,477	22,075	7,659	0	0	0
SUPPLIES/MATERIALS								
301-507-10801 TOOLS/SUPPLIES	1,133	1,218	731	2,000	372	0	0	0
TOTAL SUPPLIES/MATERIALS	1,133	1,218	731	2,000	372	0	0	0
EQUIP/BUILD MAINTENANCE								
301-507-30103 FUEL,TIRES	50,294	47,138	44,134	40,394	43,793	0	0	0
301-507-30105 TIRES	802	340	622	0	0	0	0	0
301-507-30107 LUBE & SUPPLIES/MINOR REPAIR	27,479	21,003	21,575	24,606	35,253	0	0	0
301-507-30108 VEHICLE MAJOR REPAIRS	3,261	4,447	1,599	2,346	0	0	0	0
301-507-30110 EQUIPMENT MAJOR REPAIRS	48,330	18,362	39,559	32,654	28,576	0	0	0
TOTAL EQUIP/BUILD MAINTENANCE	130,166	91,290	107,489	100,000	107,622	0	0	0
CAPITAL OUTLAY								
TOTAL SERVICE DEPT	141,771	92,839	115,697	124,075	115,653	0	0	0

301-GENERAL FUND
POOL DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-508-00101 SALARIES	62,734	72,650	75,163	83,185	70,376	28,000	0	0
301-508-00110 OVERTIME WAGES	476	0	0	242	242	0	0	0
301-508-00201 PAYROLL TAXES	4,839	5,525	5,752	6,123	5,406	2,200	0	0
301-508-00505 WORKERS COMP INSURANCE	1,143	1,448	1,147	1,600	1,542	0	0	0
301-508-00701 UNEMPLOYMENT	0	0	0	0	2,255	0	0	0
TOTAL PERSONNEL	69,192	79,622	82,061	91,150	79,821	30,200	0	0
SUPPLIES/MATERIALS								
301-508-10220 EMPLOYEE APPRECIATION	214	402	505	250	241	0	0	0
301-508-10701 OFFICE SUPPLIES	173	107	207	574	362	500	0	0
301-508-12401 TRAVEL AND TRAINING	1,528	0	311	126	0	250	0	0
TOTAL SUPPLIES/MATERIALS	1,915	509	1,022	950	603	750	0	0
EQUIP/BUILD MAINTENANCE								
301-508-27601 MAINTENANCE	11,507	13,628	13,314	15,516	3,331	2,500	0	0
TOTAL EQUIP/BUILD MAINTENANCE	11,507	13,628	13,314	15,516	3,331	2,500	0	0
DEPT MATERIALS								
301-508-43501 CHEMICALS	27,971	35,712	(4,795)	30,000	24,617	16,000	0	0
301-508-43908 MINOR POOL SUPPLIES/EQUIPMENT	2,960	4,541	2,511	13,484	13,484	1,500	0	0
TOTAL DEPT MATERIALS	30,930	40,253	(2,284)	43,484	38,102	17,500	0	0
UTILITIES								
301-508-51101 UTILITIES-TELEPHONE	1,000	442	464	550	854	1,200	0	0
301-508-56101 UTILITIES-ELECTRIC	8,157	12,756	8,211	13,000	12,667	10,000	0	0
TOTAL UTILITIES	9,157	13,198	8,675	13,550	13,521	11,200	0	0
CAPITAL OUTLAY								
301-508-80100 CAPITAL OUTLAY	8,936	0	5,000	0	7,000	0	0	0
TOTAL CAPITAL OUTLAY	8,936	0	5,000	0	7,000	0	0	0
TOTAL POOL DEPT	131,636	147,211	107,788	164,650	142,377	62,150	0	0

301-GENERAL FUND
MAYOR & CITY COUNCIL

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-509-00101 SALARIES	5,700	4,500	5,400	5,700	5,700	5,700	0	5,700
TOTAL PERSONNEL	5,700	4,500	5,400	5,700	5,700	5,700	0	5,700
SUPPLIES/MATERIALS								
301-509-10201 DUES & MEMBERSHIPS-PL 1	175	75	0	350	150	0	0	350
301-509-10202 DUES & MEMBERSHIPS - PL 2	100	114	0	350	0	0	0	350
301-509-10203 DUES & MEMBERSHIPS - PL3	100	95	0	350	0	0	0	350
301-509-10204 DUES & MEMBERSHIPS - PL4	100	75	0	350	0	0	0	350
301-509-10205 DUES & MEMBERSHIPS - PL5	100	75	0	350	75	0	0	350
301-509-10206 DUES & MEMBERSHIPS - MAYOR	100	114	0	350	0	0	0	350
301-509-10701 OFFICE SUPPLIES	2,529	1,658	1,077	2,500	1,142	1,000	0	2,500
301-509-10705 MEETING EXPENSES	5,003	5,710	81,705	48,820	29,096	0	0	500
301-509-12401 TRAVEL & TRAINING COUNCIL PL 1	1,099	1,448	1,462	3,500	1,007	5,000	0	0
301-509-12402 TRAVEL & TRAINING COUNCIL PL 2	149	1,727	2,554	3,500	3,395	0	0	0
301-509-12403 TRAVEL & TRAINING COUNCIL PL 3	1,465	1,593	2,157	3,500	2,022	0	0	0
301-509-12404 TRAVEL & TRAINING COUNCIL PL 4	769	3,770	971	3,500	2,252	0	0	0
301-509-12405 TRAVEL & TRAINING COUNCIL PL 5	1,832	4,628	1,848	3,500	2,159	0	0	0
301-509-12406 TRAVEL & TRAINING MAYOR	1,361	3,843	2,298	3,721	3,721	0	0	0
TOTAL SUPPLIES/MATERIALS	14,882	24,925	94,074	74,642	45,020	6,000	0	5,100
DEPT MATERIALS								
301-509-40301 ELECTION EXPENSE-CITY	30,773	20,273	16,862	30,958	26,810	26,000	0	75,000
TOTAL DEPT MATERIALS	30,773	20,273	16,862	30,958	26,810	26,000	0	75,000
UTILITIES								
301-509-51101 UTILITIES-TELEPHONE	0	0	0	0	0	4,400	0	0
301-509-51201 UTILITIES - CELL PHONE	5,535	4,186	5,267	6,500	4,172	0	0	5,500
TOTAL UTILITIES	5,535	4,186	5,267	6,500	4,172	4,400	0	5,500
CONTRACTURAL								
301-509-60202 LEGAL FEES - SPECIAL COUNCIL	73,167	18,471	13,445	30,000	0	0	0	0
301-509-65110 COMMUNITY/CIVIC CONTRIBUTION	0	0	0	0	0	0	0	50,000
TOTAL CONTRACTURAL	73,167	18,471	13,445	30,000	0	0	0	50,000
TOTAL MAYOR & CITY COUNCIL	130,056	72,356	135,048	147,800	81,702	42,100	0	141,300

301-GENERAL FUND
DEVELOPMENT DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-511-00101 SALARIES	69,809	93,160	148,893	183,080	212,785	0	0	341,065
301-511-00110 OVERTIME WAGES	470	3,239	4,677	2,973	1,037	0	0	4,000
301-511-00201 PAYROLL TAXES	5,371	7,190	11,353	14,267	16,588	0	0	26,400
301-511-00301 RETIREMENT	5,702	8,034	15,435	18,575	19,712	0	0	39,350
301-511-00501 EMPLOYEE INSURANCE	10,660	10,529	24,701	32,500	34,630	0	0	52,295
301-511-00505 WORKERS COMP INSURANCE	444	786	1,109	1,500	1,893	0	0	2,500
301-511-00701 UNEMPLOYMENT	0	191	80	0	0	0	0	0
TOTAL PERSONNEL	92,456	123,130	206,249	252,895	286,644	0	0	465,610
SUPPLIES/MATERIALS								
301-511-10105 MED AM/DRUG SCREENING	65	203	0	100	95	0	0	0
301-511-10201 DUES	0	0	0	0	0	0	0	2,500
301-511-10205 LEGAL NOTICES/ADVERTISING	76	9,351	2,412	5,000	1,764	0	0	3,500
301-511-10601 POSTAGE	550	179	0	2,000	19	0	0	0
301-511-10701 OFFICE SUPPLIES	1,519	1,016	1,356	1,500	1,313	0	0	1,500
301-511-10740 FORMS PRINTING	514	329	513	1,000	182	0	0	1,000
301-511-10801 TOOLS & SUPPLIES	170	39	40	300	16	0	0	500
301-511-12401 TRAVEL AND TRAINING	2,211	5,006	5,558	5,395	3,088	0	0	6,000
301-511-13801 UNIFORMS	(17)	1,304	2,308	2,400	2,274	0	0	2,400
301-511-13805 ANIMAL CONTROL	0	0	0	0	0	0	0	15,000
TOTAL SUPPLIES/MATERIALS	5,088	17,425	12,186	17,695	8,751	0	0	32,400
EQUIP/BUILD MAINTENANCE								
301-511-30103 FUEL, TIRES	0	0	0	0	181	0	0	5,000
301-511-30107 LUBE & SUPPLIES/MINOR REPAIR	0	0	0	0	0	0	0	5,000
301-511-30110 EQUIPMENT MAJOR REPAIRS	0	0	0	0	0	0	0	5,000
TOTAL EQUIP/BUILD MAINTENANCE	0	0	0	0	181	0	0	15,000
UTILITIES								
301-511-51101 UTILITIES-TELEPHONE	2,214	3,320	4,112	3,400	3,977	0	0	3,400
301-511-51201 UTILITIES - CELL PHONE	993	2,130	2,038	2,000	1,811	0	0	2,000
301-511-51301 UTILITIES - INTERNET	3,905	2,203	3,793	4,605	4,992	0	0	4,000
TOTAL UTILITIES	7,112	7,654	9,943	10,005	10,780	0	0	9,400
CONTRACTURAL								
301-511-60100 CC ACCT SERVICE FEES	107	0	0	0	0	0	0	0
301-511-60101 PROFESSIONAL/ENGINEERING FEES	19,773	32,038	3,598	20,000	34,592	0	0	20,000
301-511-60102 LEGAL FEES	23,494	55,106	51,629	20,000	24,837	0	0	0
301-511-60103 CONTRACT ITECH SERIVCES	10,209	11,772	11,118	20,217	22,307	0	0	0
301-511-60105 PROFESSIONAL PLANNER SVC	0	0	0	65,000	61,898	0	0	45,000
301-511-60106 CONTRACT BLDG/INSPECT SERVICES	246,368	89,038	161,976	88,034	52,359	0	0	50,000
301-511-60107 CODIFICATION SERVICES	0	0	0	0	0	0	0	3,000
301-511-60110 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	20,000
301-511-60901 CONTRACT OFFICE EQUIP-COPIER	2,391	2,228	11,272	5,750	6,037	0	0	4,000
301-511-60950 COMPUTER SOFTWARE/SERVICES	2,312	6,315	4,635	17,808	16,722	0	0	10,000

301-GENERAL FUND
DEVELOPMENT DEPT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
301-511-61000 WILSON CNTY HEALTH INSPECTIONS	15,980	3,720	16,520	1,512	0	0	0	18,000
301-511-66607 BEAUTIFICATION EXPENSE	0	0	0	0	0	0	0	20,000
TOTAL CONTRACTURAL	320,635	200,217	260,748	238,320	218,750	0	0	190,000
CAPITAL OUTLAY								
301-511-80100 CAPITAL OUTLAY	0	0	0	9,681	0	0	0	10,000
301-511-80115 ENTERPRISE FLEET VEHICLES	0	5,153	11,064	12,000	11,029	0	0	20,000
TOTAL CAPITAL OUTLAY	0	5,153	11,064	21,681	11,029	0	0	30,000
TOTAL DEVELOPMENT DEPT	425,291	353,579	500,190	540,595	536,135	0	0	742,410

301-GENERAL FUND
CITY MANAGER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-512-00101 SALARIES	0	0	0	0	0	0	0	155,725
301-512-00201 PAYROLL TAXES	0	0	0	0	0	0	0	11,915
301-512-00301 RETIREMENT	0	0	0	0	0	0	0	17,755
301-512-00501 EMPLOYEE INSURANCE	0	0	0	0	0	0	0	10,500
301-512-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	500
TOTAL PERSONNEL	0	0	0	0	0	0	0	196,395
SUPPLIES/MATERIALS								
301-512-10201 DUES	0	0	0	0	0	0	0	1,500
301-512-10701 OFFICE SUPPLIES	0	0	0	0	0	0	0	500
301-512-10705 MEETING EXPENSE	0	0	0	0	0	0	0	350
301-512-12401 TRAVEL AND TRAINING	0	0	0	0	0	0	0	5,000
TOTAL SUPPLIES/MATERIALS	0	0	0	0	0	0	0	7,350
EQUIP/BUILD MAINTENANCE								
UTILITIES								
301-512-51201 UTILITIES-CELL PHONE	0	0	0	0	0	0	0	500
301-512-51301 UTILITIES - INTERNET	0	0	0	0	0	0	0	18,000
301-512-51900 BUILDING DEPRECIATION	0	0	0	0	0	0	0	35,000
TOTAL UTILITIES	0	0	0	0	0	0	0	53,500
CONTRACTURAL								
301-512-60104 CONTRACT SERVICES	0	0	0	0	0	0	0	150,000
301-512-60940 WEBSITE/TECHNOLOGY	0	0	0	0	9,376	0	0	0
TOTAL CONTRACTURAL	0	0	0	0	9,376	0	0	150,000
CAPITAL OUTLAY								
301-512-80115 ENTERPRISE FLEET VEHICLES	0	0	0	0	0	0	0	8,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	8,000
OTHER								
301-512-99901 MISCELLANEOUS	0	0	0	0	0	0	0	10,000
TOTAL OTHER	0	0	0	0	0	0	0	10,000
TOTAL CITY MANAGER	0	0	0	0	9,376	0	0	425,245

301-GENERAL FUND
FINANCE

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-513-00101 SALARIES	0	0	0	0	0	0	0	272,040
301-513-00110 OVERTIME WAGES	0	0	0	0	0	0	0	4,500
301-513-00201 PAYROLL TAXES	0	0	0	0	0	0	0	21,160
301-513-00301 RETIREMENT	0	0	0	0	0	0	0	31,530
301-513-00501 EMPLOYEE INSURANCE	0	0	0	0	0	0	0	42,000
301-513-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	2,000
TOTAL PERSONNEL	0	0	0	0	0	0	0	373,230
SUPPLIES/MATERIALS								
301-513-10201 DUES	0	0	0	0	0	0	0	1,000
301-513-10601 POSTAGE	0	0	0	0	0	0	0	3,000
301-513-10701 OFFICE SUPPLIES	0	0	0	0	0	0	0	4,500
301-513-10705 MEETING EXPENSE	0	0	0	0	0	0	0	300
301-513-10801 TOOLS & SUPPLIES	0	0	0	0	0	0	0	100
301-513-12401 TRAVEL AND TRAINING	0	0	0	0	0	0	0	6,000
TOTAL SUPPLIES/MATERIALS	0	0	0	0	0	0	0	14,900
UTILITIES								
301-513-51101 UTILITIES - TELEPHONE	0	0	0	0	0	0	0	1,500
301-513-51201 UTILITIES - CELL PHONE	0	0	0	0	0	0	0	1,200
TOTAL UTILITIES	0	0	0	0	0	0	0	2,700
CONTRACTURAL								
301-513-60100 BANK ACCT SERVICE FEES	0	0	0	0	0	0	0	25,000
301-513-60104 CONTRACT SERVICES	0	0	0	0	0	0	0	51,400
301-513-60105 PROFESSIONAL - AUDIT FEES	0	0	0	0	0	0	0	75,000
301-513-60901 CONTRACT OFFICE EQUIPMENT	0	0	0	0	0	0	0	1,500
301-513-60942 TML - MEMBERSHIP SERVICE FEE	0	0	0	0	0	0	0	500
301-513-60950 COMPUTER SOFTWARE/SERVICES	0	0	0	0	0	0	0	20,000
301-513-67101 TAX COLLECTOR	0	0	0	0	0	0	0	18,245
301-513-67301 TAX APPRAISAL FEES	0	0	0	0	0	0	0	67,465
TOTAL CONTRACTURAL	0	0	0	0	0	0	0	259,110
TOTAL FINANCE	0	0	0	0	0	0	0	649,940

301-GENERAL FUND
ADMINISTRATIVE SERVICES

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-514-00101 SALARIES	0	0	0	0	0	0	0	54,265
301-514-00110 OVERTIME WAGES	0	0	0	0	0	0	0	1,500
301-514-00201 PAYROLL TAXES	0	0	0	0	0	0	0	4,270
301-514-00301 RETIREMENT	0	0	0	0	0	0	0	6,360
301-514-00501 EMPLOYEE INSURANCE	0	0	0	0	0	0	0	10,500
301-514-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	250
TOTAL PERSONNEL	0	0	0	0	0	0	0	77,145
SUPPLIES/MATERIALS								
301-514-10201 DUES	0	0	0	0	0	0	0	300
301-514-10701 OFFICE SUPPLIES	0	0	0	0	0	0	0	1,000
301-514-10801 TOOLS & SUPPLIES	0	0	0	0	0	0	0	300
301-514-12401 TRAVEL AND TRAINING	0	0	0	0	0	0	0	3,000
TOTAL SUPPLIES/MATERIALS	0	0	0	0	0	0	0	4,600
UTILITIES								
301-514-51101 UTILITIES - TELEPHONE	0	0	0	0	0	0	0	500
301-514-51201 UTILITIES - CELL PHONE	0	0	0	0	0	0	0	500
TOTAL UTILITIES	0	0	0	0	0	0	0	1,000
CONTRACTURAL								
301-514-60901 CONTRACT OFFICE EQUIPMENT	0	0	0	0	0	0	0	500
301-514-60942 TML - MEMBERSHIP SERVICE FEE	0	0	0	0	0	0	0	500
301-514-60950 COMPUTER SOFTWARE/SERVICES	0	0	0	0	0	0	0	20,000
TOTAL CONTRACTURAL	0	0	0	0	0	0	0	21,000
TOTAL ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	103,745

301-GENERAL FUND
CITY SECRETARY

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-515-00101 SALARIES	0	0	0	0	0	0	0	100,270
301-515-00201 PAYROLL TAXES	0	0	0	0	0	0	0	7,715
301-515-00301 RETIREMENT	0	0	0	0	0	0	0	11,495
301-515-00501 EMPLOYEE INSURANCE	0	0	0	0	0	0	0	13,700
301-515-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	250
TOTAL PERSONNEL	0	0	0	0	0	0	0	133,430
SUPPLIES/MATERIALS								
301-515-10201 DUES	0	0	0	0	0	0	0	350
301-515-10701 OFFICE SUPPLIES	0	0	0	0	0	0	0	2,500
301-515-10801 TOOLS & SUPPLIES	0	0	0	0	0	0	0	1,000
301-515-12401 TRAVEL AND TRAINING	0	0	0	0	0	0	0	3,500
TOTAL SUPPLIES/MATERIALS	0	0	0	0	0	0	0	7,350
UTILITIES								
301-515-51101 UTILITIES - TELEPHONE	0	0	0	0	0	0	0	500
301-515-51201 UTILITIES - CELL PHONE	0	0	0	0	0	0	0	500
TOTAL UTILITIES	0	0	0	0	0	0	0	1,000
CONTRACTURAL								
301-515-60103 CONTRACT ITECH SERVICES	0	0	0	0	0	0	0	110,000
301-515-60104 CONTRACT SERVICES	0	0	0	0	0	0	0	15,000
301-515-60901 CONTRACT OFFICE EQUIPMENT	0	0	0	0	0	0	0	500
301-515-60942 TML - MEMBERSHIP SERVICE FEE	0	0	0	0	0	0	0	100
301-515-60950 COMPUTER SOFTWARE/SERVICES	0	0	0	0	0	0	0	30,000
TOTAL CONTRACTURAL	0	0	0	0	0	0	0	155,600
TOTAL CITY SECRETARY	0	0	0	0	0	0	0	297,380

301-GENERAL FUND
PW - BUILDING MAINTENANCE

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
301-516-00101 SALARIES	0	0	0	0	0	0	0	46,325
301-516-00110 OVERTIME WAGES	0	0	0	0	0	0	0	2,500
301-516-00201 PAYROLL TAXES	0	0	0	0	0	0	0	3,735
301-516-00301 RETIREMENT	0	0	0	0	0	0	0	5,570
301-516-00501 EMPLOYEE INSURANCE	0	0	0	0	0	0	0	10,500
301-516-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	250
TOTAL PERSONNEL	0	0	0	0	0	0	0	68,880
SUPPLIES/MATERIALS								
301-516-10701 OFFICE SUPPLIES	0	0	0	0	0	0	0	2,500
301-516-10801 TOOLS & SUPPLIES	0	0	0	0	0	0	0	2,000
301-516-12401 TRAVEL AND TRAINING	0	0	0	0	0	0	0	1,000
TOTAL SUPPLIES/MATERIALS	0	0	0	0	0	0	0	5,500
EQUIP/BUILD MAINTENANCE								
301-516-27101 BUILDING/GROUNDS MAINTENANCE	0	0	0	0	0	0	0	28,000
301-516-27102 WIC BUILDING MAINTENANCE	0	0	0	0	0	0	0	3,000
301-516-27103 BEERWHS BUILDING/GROUNDS	0	0	0	0	0	0	0	7,000
TOTAL EQUIP/BUILD MAINTENANCE	0	0	0	0	0	0	0	38,000
UTILITIES								
TOTAL PW - BUILDING MAINTENANCE	0	0	0	0	0	0	0	112,380

301-GENERAL FUND
LEGAL FEES

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CONTRACTURAL								
301-517-60102 LEGAL FEES	0	0	0	0	0	0	0	175,000
TOTAL CONTRACTURAL	0	0	0	0	0	0	0	175,000
TOTAL LEGAL FEES	0	0	0	0	0	0	0	175,000
TOTAL EXPENDITURES	5,509,711	5,367,210	6,691,985	6,867,465	6,446,116	3,056,150	0	7,383,435
REVENUE OVER/(UNDER) EXPENDITURES	929,203	1,282,095	277,946	60,846	(305,512)	524,578	0	1,610

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

311-REFUSE FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
REFUSE								
COLLECTIONS								
311-441-43010 REFUSE RES COLLECTIONS	679,720	745,824	817,272	820,000	883,264	490,000	0	900,000
311-441-43011 REFUSE COM COLLECTIONS	725,075	789,683	869,013	875,000	932,031	400,000	0	950,000
311-441-43012 REFUSE RATE DISCOUNT	(10,026)	(10,278)	(10,443)	(10,000)	(10,749)	0	0	(10,000)
311-441-43022 REFUSE PENALTY	30,526	37,259	36,255	37,000	40,197	20,000	0	37,000
311-441-43030 REFUSE BRUSH	0	0	0	0	0	3,000	0	0
TOTAL COLLECTIONS	1,425,294	1,562,488	1,712,097	1,722,000	1,844,744	913,000	0	1,877,000
MISCELLANEOUS								
TOTAL REFUSE	1,425,294	1,562,488	1,712,097	1,722,000	1,844,744	913,000	0	1,877,000
TOTAL REVENUES	1,425,294	1,562,488	1,712,097	1,722,000	1,844,744	913,000	0	1,877,000

311-REFUSE FUND
REFUSE

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CONTRACTURAL								
311-541-60120 ALLIED WASTE RESIDENTIAL	637,726	708,752	913,989	842,000	856,184	355,000	0	950,000
311-541-60125 ALLIED WASTE COMMERCIAL	676,603	738,285	797,219	750,000	780,271	340,000	0	855,000
TOTAL CONTRACTURAL	1,314,328	1,447,037	1,711,209	1,592,000	1,636,456	695,000	0	1,805,000
EXP CATEGORY 70 THRU 79								
OTHER								
311-541-90000 CONTINGENCY ALLOCATION	0	0	0	0	0	18,000	0	0
311-541-90301 TRANSFER OUT - GENERAL FUND	165,000	115,451	150,000	130,000	0	200,000	0	0
TOTAL OTHER	165,000	115,451	150,000	130,000	0	218,000	0	0
TOTAL REFUSE	1,479,328	1,562,488	1,861,209	1,722,000	1,636,456	913,000	0	1,805,000
TOTAL EXPENDITURES	1,479,328	1,562,488	1,861,209	1,722,000	1,636,456	913,000	0	1,805,000
REVENUE OVER/(UNDER) EXPENDITURES	(54,035)	0	(149,112)	0	208,288	0	0	72,000

APPROVED BUDGET
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331-CEMETERY FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CEMETERY								
CEMETERY PLOT SALES								
331-431-49000 TRF IN FUND BALANCE	0	0	0	20,000	0	0	0	0
331-431-49031 SALE OF CEMETERY LOTS	15,725	19,075	24,550	17,500	26,500	150,000	0	20,000
TOTAL CEMETERY PLOT SALES	15,725	19,075	24,550	37,500	26,500	150,000	0	20,000
TRANSFERS								
MISCELLANEOUS								
TOTAL CEMETERY	15,725	19,075	24,550	37,500	26,500	150,000	0	20,000
TOTAL REVENUES	15,725	19,075	24,550	37,500	26,500	150,000	0	20,000

331-CEMETERY FUND
CEMETERY

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
331-531-00101 SALARIES	3,082	15,014	0	0	0	0	0	0
331-531-00201 PAYROLL TAXES	188	1,196	0	0	0	0	0	0
331-531-00505 WORKERS COMP INSURANCE	45	339	620	0	0	0	0	0
TOTAL PERSONNEL	3,315	16,550	620	0	0	0	0	0
SUPPLIES/MATERIALS								
331-531-10801 TOOLS & SUPPLIES	(14)	747	2,037	1,000	14	500	0	1,000
331-531-11206 CONTRACT SERVICES	450	0	0	0	0	0	0	0
331-531-13501 CHEMICALS	2,012	2,012	1,509	2,000	2,012	2,000	0	2,000
TOTAL SUPPLIES/MATERIALS	2,448	2,759	3,546	3,000	2,025	2,500	0	3,000
EQUIP/BUILD MAINTENANCE								
331-531-27101 GROUND MAINTENANCE	3,934	3,188	6,251	6,770	7,285	0	0	10,000
TOTAL EQUIP/BUILD MAINTENANCE	3,934	3,188	6,251	6,770	7,285	0	0	10,000
CONTRACTURAL								
331-531-60950 COMPUTER SOFTWARE/SERVICES	1,398	2,578	984	1,500	1,156	0	0	1,200
331-531-65005 LIABILITY INSURANCE	0	0	0	0	0	4,800	0	0
TOTAL CONTRACTURAL	1,398	2,578	984	1,500	1,156	4,800	0	1,200
CAPITAL OUTLAY								
331-531-80100 CAPITAL OUTLAY	5,650	0	0	26,230	8,320	0	0	5,800
TOTAL CAPITAL OUTLAY	5,650	0	0	26,230	8,320	0	0	5,800
OTHER								
331-531-94102 DEPRECIATION	2,811	0	0	0	0	150	0	0
TOTAL OTHER	2,811	0	0	0	0	150	0	0
TOTAL CEMETERY	19,555	25,074	11,401	37,500	18,786	7,450	0	20,000
TOTAL EXPENDITURES	19,555	25,074	11,401	37,500	18,786	7,450	0	20,000
REVENUE OVER/(UNDER) EXPENDITURES	(3,830)	(5,999)	13,149	0	7,714	142,550	0	0

400-HOTEL/MOTEL FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
GENERAL ADMINISTRATION								
TAXES								
400-401-41802 HOTEL/MOTEL TAX	393,580	281,775	254,698	275,000	224,304	300,000	0	275,000
TOTAL TAXES	393,580	281,775	254,698	275,000	224,304	300,000	0	275,000
TRANSFERS								
MISCELLANEOUS								
TOTAL GENERAL ADMINISTRATION	393,580	281,775	254,698	275,000	224,304	300,000	0	275,000
TOTAL REVENUES	393,580	281,775	254,698	275,000	224,304	300,000	0	275,000

400-HOTEL/MOTEL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
400-501-00101 SALARIES	116,576	149,941	100,537	108,015	85,828	0	0	0
400-501-00110 OVERTIME WAGES	13,372	5,743	1,175	5,625	5,780	0	0	0
400-501-00201 PAYROLL TAXES	9,422	12,122	7,740	8,265	7,016	0	0	0
400-501-00301 RETIREMENT	10,462	14,709	10,123	10,805	9,379	0	0	0
400-501-00501 EMPLOYEE INSURANCE	23,011	24,401	15,160	24,500	19,712	0	0	0
400-501-00505 WORKERS COMP INSURANCE	940	1,744	631	1,800	1,172	0	0	0
TOTAL PERSONNEL	173,784	208,660	135,366	159,010	128,886	0	0	0
SUPPLIES/MATERIALS								
400-501-11204 ADVERTISING/SIGNS	0	0	0	15,000	374	0	0	0
TOTAL SUPPLIES/MATERIALS	0	0	0	15,000	374	0	0	0
OTHER								
400-501-97401 VISITOR/TRAVEL BUREAU REQUESTS	50,000	83,000	69,100	96,109	93,000	0	0	95,000
400-501-98401 VISITORS & TRAVEL BUREAU EVENT	0	0	0	0	21,000	0	0	0
400-501-99301 TRANSFER OUT - GENERAL FUND	0	0	0	0	0	300,000	0	0
400-501-99570 TRANSFER OUT - 4A CIVIC CENTER	0	0	47,920	0	0	0	0	180,000
TOTAL OTHER	50,000	83,000	117,020	96,109	114,000	300,000	0	275,000
TOTAL GENERAL ADMINISTRATION	223,784	291,660	252,386	270,119	243,260	300,000	0	275,000
TOTAL EXPENDITURES	223,784	291,660	252,386	270,119	243,260	300,000	0	275,000
REVENUE OVER/(UNDER) EXPENDITURES	169,796	(9,885)	2,312	4,881	(18,956)	0	0	0

415-STREET MAINTENANCE TAX

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
STREET MAINTENANCE								
TAXES								
415-410-41401 STREET MAINTENANCE TAX	609,970	637,202	659,937	700,271	665,033	380,000	0	700,271
TOTAL TAXES	609,970	637,202	659,937	700,271	665,033	380,000	0	700,271
RENTALS								
MISCELLANEOUS								
TOTAL STREET MAINTENANCE	609,970	637,202	659,937	700,271	665,033	380,000	0	700,271
TOTAL REVENUES	609,970	637,202	659,937	700,271	665,033	380,000	0	700,271

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

415-STREET MAINTENANCE TAX
STREET MAINTENANCE

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
DEPT MATERIALS								
415-505-49305 STREET MAINTENANCE COST	75,358	192,451	101,165	200,000	64,560	380,000	0	200,000
415-505-49306 STREET REPAIR PROJECT	154,186	0	0	500,271	0	0	0	0
TOTAL DEPT MATERIALS	229,544	192,451	101,165	700,271	64,560	380,000	0	200,000
CONTRACTURAL								
CAPITAL OUTLAY								
OTHER								
TOTAL STREET MAINTENANCE	229,544	192,451	101,165	700,271	64,560	380,000	0	200,000
TOTAL EXPENDITURES	229,544	192,451	101,165	700,271	64,560	380,000	0	200,000
REVENUE OVER/(UNDER) EXPENDITURES	380,426	444,751	558,772	0	600,473	0	0	500,271

420-CHILD SAFETY

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CHILD SAFETY								
FINES								
420-401-42101 MUNICIPAL COURT FINES	373	957	1,934	500	1,531	400	0	1,500
TOTAL FINES	373	957	1,934	500	1,531	400	0	1,500
MISCELLANEOUS								
420-401-49910 INTEREST INCOME	27	39	36	0	29	0	0	0
TOTAL MISCELLANEOUS	27	39	36	0	29	0	0	0
TOTAL CHILD SAFETY	400	997	1,970	500	1,559	400	0	1,500
TOTAL REVENUES	400	997	1,970	500	1,559	400	0	1,500

420-CHILD SAFETY
MUNICIPAL COURT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
SUPPLIES/MATERIALS								
420-502-10801 TOOLS & SUPPLIES	0	350	0	500	0	400	0	1,000
TOTAL SUPPLIES/MATERIALS	0	350	0	500	0	400	0	1,000
TOTAL MUNICIPAL COURT	0	350	0	500	0	400	0	1,000
TOTAL EXPENDITURES	0	350	0	500	0	400	0	1,000
REVENUE OVER/(UNDER) EXPENDITURES	400	647	1,970	0	1,559	0	0	500

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

430-MUNICIPAL COURT TECHNOLOG

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
COURT TECHNOLOGY								
FINES								
430-401-42101 MUNICIPAL COURT FINES	3,200	3,528	4,438	3,500	3,742	3,500	0	3,500
TOTAL FINES	3,200	3,528	4,438	3,500	3,742	3,500	0	3,500
MISCELLANEOUS								
430-401-49910 INTEREST INCOME	78	129	114	0	87	0	0	0
TOTAL MISCELLANEOUS	78	129	114	0	87	0	0	0
TOTAL COURT TECHNOLOGY	3,278	3,657	4,553	3,500	3,830	3,500	0	3,500
TOTAL REVENUES	3,278	3,657	4,553	3,500	3,830	3,500	0	3,500

430-MUNICIPAL COURT TECHNOLOG
MUNICIPAL COURT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CONTRACTURAL								
430-502-60101 PROFESSIONAL FEES	900	0	0	2,500	0	0	0	2,500
TOTAL CONTRACTURAL	900	0	0	2,500	0	0	0	2,500
CAPITAL OUTLAY								
430-502-84101 CAPITAL OUTLAY	0	0	0	0	0	3,500	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	3,500	0	0
TOTAL MUNICIPAL COURT	900	0	0	2,500	0	3,500	0	2,500
TOTAL EXPENDITURES	900	0	0	2,500	0	3,500	0	2,500
REVENUE OVER/(UNDER) EXPENDITURES	2,378	3,657	4,553	1,000	3,830	0	0	1,000

440-MUNICIPAL COURT -SECURITY

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
COURT SECURTY								
FINES								
440-401-42101 MUNICIPAL COURT FINES	3,623	4,180	5,322	3,500	4,497	2,600	0	3,500
TOTAL FINES	3,623	4,180	5,322	3,500	4,497	2,600	0	3,500
MISCELLANEOUS								
440-401-49910 INTEREST INCOME	218	313	242	0	172	0	0	0
TOTAL MISCELLANEOUS	218	313	242	0	172	0	0	0
TOTAL COURT SECURTY	3,841	4,492	5,564	3,500	4,668	2,600	0	3,500
TOTAL REVENUES	3,841	4,492	5,564	3,500	4,668	2,600	0	3,500

440-MUNICIPAL COURT -SECURITY
MUNCIPAL COURT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
SUPPLIES/MATERIALS								
440-502-10701 OFFICE SUPPLIES	0	0	0	2,500	0	0	0	2,500
TOTAL SUPPLIES/MATERIALS	0	0	0	2,500	0	0	0	2,500
EQUIP/BUILD MAINTENANCE								
CONTRACTURAL								
440-502-60101 PROFESSIONAL FEES	0	0	0	0	0	2,600	0	0
TOTAL CONTRACTURAL	0	0	0	0	0	2,600	0	0
TOTAL MUNCIPAL COURT	0	0	0	2,500	0	2,600	0	2,500
TOTAL EXPENDITURES	0	0	0	2,500	0	2,600	0	2,500
REVENUE OVER/(UNDER) EXPENDITURES	3,841	4,492	5,564	1,000	4,668	0	0	1,000

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

453-LEOSE-OFFICER TRAINING

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
ADMINISTRATION								
GRANTS/DONATIONS								
453-401-48512 LEOSE ALLOCATION	1,237	3,481	3,053	3,000	3,293	0	0	3,000
TOTAL GRANTS/DONATIONS	1,237	3,481	3,053	3,000	3,293	0	0	3,000
TOTAL ADMINISTRATION	1,237	3,481	3,053	3,000	3,293	0	0	3,000
TOTAL REVENUES	1,237	3,481	3,053	3,000	3,293	0	0	3,000

453-LEOSE-OFFICER TRAINING
POLICE DEPARTMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
SUPPLIES/MATERIALS								
453-503-12401 TRAVEL AND TRAINING	835	2,810	2,129	3,000	1,185	0	0	3,000
TOTAL SUPPLIES/MATERIALS	835	2,810	2,129	3,000	1,185	0	0	3,000
TOTAL POLICE DEPARTMENT	835	2,810	2,129	3,000	1,185	0	0	3,000
TOTAL EXPENDITURES	835	2,810	2,129	3,000	1,185	0	0	3,000
REVENUE OVER/(UNDER) EXPENDITURES	402	671	924	0	2,108	0	0	0

460-RECREATIONAL FEE FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
NON DEPARTMENTAL								
PARKS & RECREATION FEES								
460-401-46101 SPORT COMPLEX RENTAL	9,729	18,129	17,075	10,000	16,380	0	0	25,000
460-401-46102 FIELD EXPENSE REIMBURSEMENT	0	0	0	0	0	0	0	10,000
460-401-46105 PARK PAVILLION RENTAL	0	0	0	0	0	0	0	5,000
460-401-46110 POOL RENTAL	0	0	0	0	0	0	0	20,000
460-401-46120 POOL ADMISSIONS	0	0	0	0	0	0	0	40,000
460-401-46125 POOL CLASSES/LESSONS	0	0	0	0	0	0	0	15,000
TOTAL PARKS & RECREATION FEES	9,729	18,129	17,075	10,000	16,380	0	0	115,000
TRANSFERS								
460-401-49500 ARBOR FIELDS PARK CONTRIBUTION	0	0	0	0	0	0	0	200,000
460-401-49570 TRF IN - 4A CORPORATION	0	0	0	0	0	0	0	75,000
460-401-49575 TRF IN - GENERAL FUND	0	0	0	0	0	0	0	535,660
460-401-49580 TRF IN - HOTEL MOTEL TAX	0	0	0	0	0	0	0	50,000
TOTAL TRANSFERS	0	0	0	0	0	0	0	860,660
TOTAL NON DEPARTMENTAL	9,729	18,129	17,075	10,000	16,380	0	0	975,660
RECREATIONAL FEE								
CHARGES FOR SERVICES								
460-421-43701 RECREATIONAL UTILITY FEES	35,890	37,368	38,220	38,400	40,834	30,000	0	43,500
TOTAL CHARGES FOR SERVICES	35,890	37,368	38,220	38,400	40,834	30,000	0	43,500
GRANTS/DONATIONS								
TRANSFERS								
MISCELLANEOUS								
460-421-49915 CONTRIBUTIONS 4B	50,000	25,000	25,000	25,000	0	0	0	50,000
TOTAL MISCELLANEOUS	50,000	25,000	25,000	25,000	0	0	0	50,000
TOTAL RECREATIONAL FEE	85,890	62,368	63,220	63,400	40,834	30,000	0	93,500
TOTAL REVENUES	95,619	80,497	80,295	73,400	57,213	30,000	0	1,069,160

460-RECREATIONAL FEE FUND
PARKS & REC

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
460-506-00101 SALARIES	0	0	0	0	0	0	0	410,000
460-506-00110 OVERTIME WAGES	0	0	0	0	0	0	0	32,000
460-506-00201 PAYROLL TAXES	0	0	0	0	0	0	0	33,800
460-506-00301 RETIREMENT	0	0	0	0	0	0	0	42,300
460-506-00501 EMPLOYEE INSURANCE	0	0	0	0	0	0	0	87,810
460-506-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	7,500
TOTAL PERSONNEL	0	0	0	0	0	0	0	613,410
SUPPLIES/MATERIALS								
460-506-10105 MED AM/DRUG SCREENING	0	0	0	0	0	0	0	200
460-506-10201 DUES	0	0	0	0	0	0	0	4,000
460-506-10710 JANITORIAL/BUILDING SUPPLIES	5,791	10,271	5,233	8,400	16,581	0	0	10,000
460-506-11401 SAFETY/SUPPLIES EQUIPMENT	0	0	0	0	0	0	0	3,000
460-506-12470 TRAVEL AND TRAINING	0	0	0	0	0	0	0	6,000
460-506-13801 UNIFORMS	0	0	0	0	0	0	0	18,000
TOTAL SUPPLIES/MATERIALS	5,791	10,271	5,233	8,400	16,581	0	0	41,200
EQUIP/BUILD MAINTENANCE								
460-506-30103 FUEL, TIRES	0	0	0	0	0	0	0	30,000
460-506-30107 LUBE & SUPPLIES/MINOR REPAIRS	0	0	0	0	0	0	0	5,000
460-506-30110 EQUIPMENT MAJOR REPAIRS	0	0	0	0	0	0	0	20,000
TOTAL EQUIP/BUILD MAINTENANCE	0	0	0	0	0	0	0	55,000
DEPT MATERIALS								
460-506-43501 CHEMICALS & FERTILIZERS	3,653	8,680	6,280	6,000	7,429	0	0	6,500
460-506-47601 GROUNDS MAINTENANCE	7,332	7,045	17,379	5,000	23,347	0	0	10,000
460-506-47610 MOWING SERVICE	11,872	0	0	0	0	0	0	0
460-506-49201 MOSQUITO CONTROL	4,081	1,308	2,015	2,000	1,647	0	0	2,000
TOTAL DEPT MATERIALS	26,938	17,033	25,675	13,000	32,422	0	0	18,500
UTILITIES								
460-506-51201 UTILITIES - CELL PHONE	0	0	0	0	0	0	0	2,500
460-506-51301 UTILITIES - INTERNET	0	0	0	0	0	0	0	1,650
460-506-56101 UTILITIES - ELECTRIC	17,586	21,298	20,703	21,000	22,455	0	0	21,000
460-506-56102 UTILITIES - WATER	0	0	0	0	0	0	0	20,000
TOTAL UTILITIES	17,586	21,298	20,703	21,000	22,455	0	0	45,150
CONTRACTURAL								
460-506-61206 CONTRACT SERVICES	850	92	0	1,000	243	0	0	1,000
TOTAL CONTRACTURAL	850	92	0	1,000	243	0	0	1,000

460-RECREATIONAL FEE FUND
PARKS & REC

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
EXP CATEGORY 70 THRU 79								
CAPITAL OUTLAY								
460-506-80100 CAPITAL OUTLAY	9,047	28,533	7,500	30,000	68,461	0	0	55,000
460-506-80115 ENTERPRISE FLEET VEHICLES	0	0	0	0	0	0	0	54,000
TOTAL CAPITAL OUTLAY	9,047	28,533	7,500	30,000	68,461	0	0	109,000
OTHER								
460-506-90301 TRF OUT - GENERAL FUND	0	0	0	0	0	30,000	0	0
TOTAL OTHER	0	0	0	0	0	30,000	0	0
TOTAL PARKS & REC	60,212	77,227	59,111	73,400	140,162	30,000	0	883,260

460-RECREATIONAL FEE FUND
POOL DEPARTMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
460-508-00101 SALARIES	0	0	0	0	0	0	0	86,395
460-508-00201 PAYROLL TAXES	0	0	0	0	0	0	0	6,655
460-508-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	1,500
TOTAL PERSONNEL	0	0	0	0	0	0	0	94,550
SUPPLIES/MATERIALS								
460-508-10701 OFFICE SUPPLIES	0	0	0	0	0	0	0	300
460-508-12401 TRAVEL AND TRAINING	0	0	0	0	0	0	0	3,500
TOTAL SUPPLIES/MATERIALS	0	0	0	0	0	0	0	3,800
EQUIP/BUILD MAINTENANCE								
460-508-27601 MAINTENANCE	0	0	0	0	0	0	0	20,000
TOTAL EQUIP/BUILD MAINTENANCE	0	0	0	0	0	0	0	20,000
DEPT MATERIALS								
460-508-43501 CHEMICALS	0	0	0	0	0	0	0	35,000
460-508-43908 MINOR POOL SUPPLIES/EQUIPMENT	0	0	0	0	0	0	0	4,000
TOTAL DEPT MATERIALS	0	0	0	0	0	0	0	39,000
UTILITIES								
460-508-51201 UTILITIES - CELL PHONE	0	0	0	0	0	0	0	550
460-508-56101 UTILITIES - ELECTRIC	0	0	0	0	0	0	0	13,000
TOTAL UTILITIES	0	0	0	0	0	0	0	13,550
CAPITAL OUTLAY								
460-508-80100 CAPITAL OUTLAY	0	0	0	0	0	0	0	15,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	15,000
TOTAL POOL DEPARTMENT	0	0	0	0	0	0	0	185,900
TOTAL EXPENDITURES	60,212	77,227	59,111	73,400	140,162	30,000	0	1,069,160
REVENUE OVER/(UNDER) EXPENDITURES	35,407	3,270	21,184	0	(82,949)	0	0	0

570-4A CORPORATION

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
NON-DEPARTMENTAL								
TAXES								
570-401-41401 SALES TAX	609,970	637,202	659,937	700,217	665,033	380,000	0	700,217
TOTAL TAXES	609,970	637,202	659,937	700,217	665,033	380,000	0	700,217
PARKS & RECREATION FEES								
570-401-46405 ARENA RENTAL	3,600	800	0	1,000	0	0	0	5,000
570-401-46410 CIVIC CENTER RENTAL	123,521	96,793	90,914	90,000	103,437	0	0	100,000
570-401-46411 CLEANING FEE	0	0	0	0	0	0	0	10,000
570-401-46415 GYM RENTAL	27,938	21,810	26,425	22,500	20,525	0	0	22,500
570-401-46420 CONCESSION SALES	86,911	102,941	95,701	80,000	98,118	65,000	0	80,000
570-401-46425 CONCESSION SALES - SPORTS COMP	0	0	0	0	3,256	0	0	0
570-401-46516 JULY 4th EVENT	1,600	2,400	0	0	3,200	0	0	0
570-401-46517 HOLIDAY EXTRAVAGANZA	605	0	2,330	0	2,250	0	0	0
570-401-46518 CINCO DE MAYO CELEBRATION	375	0	0	0	0	0	0	0
TOTAL PARKS & RECREATION FEES	244,550	224,744	215,370	193,500	230,786	65,000	0	217,500
TRANSFERS								
570-401-49300 CONTRIBUTION FROM GOVERNMENT	572,138	0	0	0	0	0	0	0
570-401-49301 TRF IN FROM GENERAL FUND	0	0	0	0	0	0	0	10,000
570-401-49400 TRF IN - HOTEL/MOTEL FUND	0	0	47,920	0	0	0	0	258,292
TOTAL TRANSFERS	572,138	0	47,920	0	0	0	0	268,292
MISCELLANEOUS								
570-401-49901 MISCELLANEOUS	3,930	2,760	2,760	2,760	2,990	0	0	0
570-401-49910 INTEREST	1	(2)	17	0	0	0	0	0
TOTAL MISCELLANEOUS	3,931	2,758	2,777	2,760	2,990	0	0	0
TOTAL NON-DEPARTMENTAL	1,430,589	864,704	926,004	896,477	898,809	445,000	0	1,186,009
TOTAL REVENUES	1,430,589	864,704	926,004	896,477	898,809	445,000	0	1,186,009

570-4A CORPORATION
CIVIC CENTER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
570-520-00101 SALARIES	0	(17)	100,208	108,015	118,723	0	0	318,950
570-520-00110 OVERTIME WAGES	0	0	2,721	5,625	10,142	0	0	12,000
570-520-00201 PAYROLL TAXES	0	0	7,413	8,265	10,412	0	0	25,320
570-520-00301 RETIREMENT	0	0	9,817	10,805	13,271	0	0	37,800
570-520-00501 EMPLOYEE INSURANCE	0	0	15,189	24,500	24,918	0	0	52,300
570-520-00505 WORKERS COMP INSURANCE	0	0	631	1,800	1,172	0	0	1,890
570-520-00701 UNEMPLOYMENT	0	0	0	0	5,640	0	0	0
570-520-00801 EVENT PERSONNEL	0	0	0	0	0	0	0	40,000
TOTAL PERSONNEL	0	(17)	135,978	159,010	184,278	0	0	488,260
SUPPLIES/MATERIALS								
570-520-10105 MED AM/DRUG SCREENING	196	282	141	200	0	0	0	200
570-520-10201 DUES	60	0	110	100	33	0	0	100
570-520-10601 POSTAGE	390	119	0	1,000	0	0	0	1,000
570-520-10701 OFFICE SUPPLIES	1,340	973	620	3,000	1,776	0	0	3,000
570-520-10710 JANITORIAL/BUILDING SUPPLIES	37,177	46,148	44,954	40,000	33,134	0	0	40,000
570-520-11204 ADVERTISING/MARKETING	751	21	7,276	6,000	3,080	0	0	6,000
570-520-11207 DUES/LICENSING	444	445	445	500	477	0	0	500
570-520-12401 TRAVEL AND TRAINING	1,098	0	56	4,000	5,654	0	0	4,000
570-520-13801 UNIFORMS	1,262	4,089	4,175	4,000	3,862	0	0	4,000
570-520-17412 ALCOHOL LICENSING FEE'S	0	3,068	0	3,100	3,068	2,600	0	0
TOTAL SUPPLIES/MATERIALS	42,719	55,146	57,778	61,900	51,083	2,600	0	58,800
EQUIP/BUILD MAINTENANCE								
570-520-27102 BUILDING EXPENSES	49,335	70,399	57,253	50,000	83,838	0	0	60,000
570-520-31100 SALES TAX-COMPTROLLER	4,041	10,678	7,480	12,000	8,800	9,000	0	12,000
TOTAL EQUIP/BUILD MAINTENANCE	53,376	81,077	64,732	62,000	92,638	9,000	0	72,000
DEPT MATERIALS								
570-520-41205 EQUIPMENT RENTAL	0	415	0	500	0	0	0	500
570-520-43701 CONTRACT LABOR & CLEANING	21,138	11,456	8,554	25,000	4,885	0	0	0
570-520-47410 CONCESSION-BEVERAGES	33,476	26,921	31,832	40,000	23,122	34,130	0	40,000
570-520-47411 CONCESSION-SUPPLIES	12,757	8,029	8,593	11,000	9,566	29,130	0	11,000
570-520-47450 SPONSORED EVENTS	0	96	2,795	10,000	2,632	0	0	10,000
570-520-47451 HOLIDAY EXTRAVAGANZA	0	(175)	8,804	10,000	8,990	0	0	15,000
570-520-47452 JULY 4TH EVENT	22,572	32,432	28,526	30,000	98,444	0	0	45,000
570-520-47453 CINCO DE MAYO CELEBRATION	6,045	0	0	10,000	0	0	0	0
570-520-47456 LOTERIA EVENT	0	0	0	2,000	0	0	0	0
570-520-47457 FALL FEST	2,758	0	0	15,000	1,100	0	0	15,000
570-520-47458 MARIACHI EVENT	11,978	0	0	0	0	0	0	0
TOTAL DEPT MATERIALS	110,723	79,174	89,104	153,500	148,739	63,260	0	136,500

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

570-4A CORPORATION
CIVIC CENTER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
UTILITIES								
570-520-51101 UTILITIES-TELEPHONE	4,505	3,907	3,807	4,500	3,641	0	0	4,500
570-520-51301 UTILITIES - INTERNET	9,750	7,750	9,000	9,000	1,920	0	0	9,000
570-520-56101 UTILITIES-ELECTRIC	92,402	65,427	56,513	72,000	62,094	0	0	70,000
570-520-56102 UTILITIES-WATER	7,219	8,657	17,489	11,500	17,025	0	0	8,500
TOTAL UTILITIES	113,876	85,742	86,810	97,000	84,681	0	0	92,000
CONTRACTURAL								
570-520-60101 PROFESSIONAL FEES	0	0	0	3,337	3,337	0	0	0
570-520-60102 LEGAL FEES	24,000	23,999	30,280	30,000	25,200	0	0	30,000
570-520-60103 CONTRACT ITECH SERVICES	11,323	15,493	14,522	18,000	15,314	0	0	18,000
570-520-60105 PROFESSIONAL AUDITORS	11,500	14,400	13,000	12,462	20,500	0	0	16,000
570-520-60106 HOTEL/MOTEL-SALES TAX- AUDIT	12,336	4,833	1,862	8,834	1,825	0	0	2,500
570-520-60901 CONTRACT OFFICE EQUIPMENT	1,298	2,129	11,657	3,666	6,528	0	0	4,500
570-520-60940 WEBSITE/TECHNOLOGY	14,449	13,543	17,683	17,038	31,181	0	0	20,000
570-520-60950 COMPUTER SOFTWARE/SERVICE	16,730	7,350	13,742	11,663	15,135	0	0	15,000
570-520-61206 CONTRACT SERVICES	21,195	32,437	15,295	25,000	47,830	0	0	0
TOTAL CONTRACTURAL	112,831	114,184	118,040	130,000	166,850	0	0	106,000
CAPITAL OUTLAY								
570-520-80100 CAPITAL OUTLAY	8,248	89,191	88,525	146,044	125,459	0	0	50,000
570-520-80109 2007 BOND PRINCIPAL - LAND	0	0	0	62,000	62,000	13,000	0	63,000
570-520-80110 2007 BOND-INTEREST - LAND	17,755	16,099	14,400	12,642	12,643	71,566	0	10,843
570-520-80115 ENTERPRISE FLEET VEHICLES	0	1,027	7,164	7,500	7,159	0	0	7,500
TOTAL CAPITAL OUTLAY	26,003	106,317	110,089	228,186	207,261	84,566	0	131,343
OTHER								
570-520-90110 DEPRECIATION EXPENSE	24,199	70,308	79,215	0	0	0	0	0
570-520-99850 TRANSFER OUT - DEBT SERVICE	0	0	0	0	0	122,155	0	0
570-520-99855 TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	0	101,000
TOTAL OTHER	24,199	70,308	79,215	0	0	122,155	0	101,000
TOTAL CIVIC CENTER	483,727	591,931	741,746	891,596	935,530	281,581	0	1,185,903
TOTAL EXPENDITURES	483,727	591,931	741,746	891,596	935,530	281,581	0	1,185,903
REVENUE OVER/(UNDER) EXPENDITURES	946,863	272,773	184,258	4,881	(36,721)	163,419	0	106

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

580-FEDC - 4B

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
ADMINISTRATION								
TAXES								
580-401-41401 SALES TAX	1,219,940	1,274,404	1,317,875	1,400,542	1,330,067	0	0	1,400,542
TOTAL TAXES	1,219,940	1,274,404	1,317,875	1,400,542	1,330,067	0	0	1,400,542
GRANTS/DONATIONS								
580-401-48502 SALE OF MEMORIAL BRICKS	250	250	0	0	0	0	0	0
TOTAL GRANTS/DONATIONS	250	250	0	0	0	0	0	0
MISCELLANEOUS								
580-401-49901 MISCELLANEOUS	14,618	13,224	6,003	10,000	6,000	0	0	6,000
580-401-49908 PROCEEDS-SALE OF PROPOERTY	0	0	0	0	90,275	0	0	0
580-401-49910 BANK INTEREST	28,616	109,961	130,985	100,000	122,861	0	0	100,000
580-401-49950 FUND BALANCE DRAW	0	0	0	73,301	0	0	0	0
TOTAL MISCELLANEOUS	43,234	123,185	136,988	183,301	219,136	0	0	106,000
TOTAL ADMINISTRATION	1,263,424	1,397,840	1,454,863	1,583,843	1,549,202	0	0	1,506,542
TOTAL REVENUES	1,263,424	1,397,840	1,454,863	1,583,843	1,549,202	0	0	1,506,542

580-FEDC - 4B
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
PERSONNEL								
580-501-00101 SALARIES	128,933	130,813	115,046	204,378	113,612	0	0	170,000
580-501-00110 OVERTIME WAGES	1,595	0	0	338	338	0	0	0
580-501-00201 PAYROLL TAXES	10,248	9,642	8,492	16,125	8,504	0	0	8,510
580-501-00301 RETIREMENT	12,660	10,026	13,301	21,036	11,520	0	0	11,125
580-501-00501 EMPLOYEE INSURANCE	15,315	14,231	7,332	21,700	11,915	0	0	13,635
580-501-00505 WORKERS COMP INSURANCE	266	271	189	500	232	0	0	250
TOTAL PERSONNEL	169,017	164,984	144,358	264,076	146,120	0	0	203,520
SUPPLIES/MATERIALS								
580-501-10201 MEMBERSHIP DUES	1,478	5,247	1,514	5,470	1,955	0	0	8,000
580-501-10202 SUBSCRIPTIONS	3,320	3,432	3,220	3,500	6,047	0	0	12,000
580-501-10208 FILING FEES	17	53	99	500	0	0	0	0
580-501-10601 POSTAGE	409	94	2	500	86	0	0	500
580-501-10701 OFFICE SUPPLIES	2,291	7,201	3,738	2,890	2,603	0	0	1,500
580-501-10705 MEETING EXPENSE	2,949	1,951	6,523	5,110	18	0	0	1,000
580-501-10801 VETERANS MONUMENT PARK	912	3,168	0	0	431	0	0	500
580-501-11204 ADVERTISING/MARKETING	36,499	34,752	70,202	140,054	94,459	0	0	35,000
580-501-11205 CELEBRATE AMERICA	15,000	0	0	0	0	0	0	30,000
580-501-11206 CHRISTMAS DECORATIONS	17,634	10,428	30	30	30	0	0	100,000
580-501-11207 POW WOW	10,000	10,000	0	0	0	0	0	0
580-501-12401 TRAVEL/TRAINING	19,732	16,451	19,109	25,000	14,234	0	0	10,000
580-501-12501 RETAIL COACH	10,000	10,000	0	13,500	0	0	0	10,000
TOTAL SUPPLIES/MATERIALS	120,242	102,777	104,436	196,554	119,864	0	0	208,500
EQUIP/BUILD MAINTENANCE								
580-501-30103 FUEL	1,091	864	911	1,500	409	0	0	1,500
580-501-30107 LUBE & SUPPLIES	740	953	525	1,500	2,577	0	0	1,500
TOTAL EQUIP/BUILD MAINTENANCE	1,832	1,816	1,436	3,000	2,986	0	0	3,000
UTILITIES								
580-501-51101 UTILITIES - TELEPHONE	692	1,727	0	0	0	0	0	0
580-501-51102 UTILITIES-WIRELESS	5,677	3,870	4,680	5,350	1,798	0	0	5,000
580-501-56101 UTILITIES-ELECTRIC	3,021	3,476	5,963	8,000	0	0	0	0
TOTAL UTILITIES	9,389	9,073	10,643	13,350	1,798	0	0	5,000
CONTRACTURAL								
580-501-60004 PROFESSIONAL/SERVICE/GRANTS	60,500	60,000	54,504	75,000	2,773	0	0	0
580-501-60100 BANK ACCT SERVICE FEES	0	1,322	1,756	1,600	1,973	0	0	1,800
580-501-60101 CONTRACT SERVICES	0	68,585	24,594	30,000	42,575	0	0	30,000
580-501-60102 LEGAL FEES	66,074	30,674	20,361	35,000	26,926	0	0	35,000
580-501-60103 CONTRACT ITECH SERVICES	8,776	10,915	9,989	10,000	10,539	0	0	10,000
580-501-60104 FACADE GRANTS	19,490	15,084	0	100,000	0	0	0	0
580-501-60105 PROFESSIONAL - AUDIT FEES	10,000	15,400	14,000	15,400	16,500	0	0	14,000
580-501-60106 SPECIAL COUNCIL/LITIGATION	0	0	0	30,000	0	0	0	0
580-501-60107 SOFTWARE	0	13,500	23,261	19,828	23,941	0	0	20,000

580-FEDC - 4B
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
580-501-60109 HEALTH REIMBURSEMENT ARAGNMENT	2,000	2,000	0	4,000	2,000	0	0	0
580-501-60110 FELPS C ST MAINTENANCE/OPERATI	39,847	25,755	25,053	30,000	30,011	0	0	30,000
580-501-60111 FELPS 181 MAINTENANCE/OPERATIN	15,192	17,618	19,956	20,000	11,082	0	0	20,000
580-501-60112 BUISINESS LOOP MAINT/OPERATING	0	7,560	0	650	1,950	0	0	0
580-501-60113 VETERAN'S BUS PARK MAINTENANCE	0	1,300	260	1,500	130	0	0	1,500
580-501-60115 GENERAL ACCOUNTING/CITY SVCS	6,000	48,000	48,000	48,000	48,000	0	0	48,000
580-501-60116 CITY PARKS MAINTENANCE & DEVEL	7,016	12,461	48,778	49,707	49,707	0	0	0
580-501-60117 NEW BUSINESS DEVELOPMENT	66,687	0	99,307	71,285	59,829	0	0	0
580-501-60119 DOWNTOWN SIDEWALK LIGHTING	0	910	0	0	0	0	0	0
580-501-60123 FELPS RENOVATIONS	51,345	0	0	8,963	25,538	0	0	0
580-501-60127 DOWNTOWN BUILDING LIGHTING	1,360	219	0	0	0	0	0	0
580-501-60128 FEDC BUSINESS LOOP PROJECT	420	0	0	0	0	0	0	0
580-501-60130 CHAMBER MEMBERSHIPS	0	3,580	9,780	10,000	0	0	0	10,000
580-501-60135 SEASONAL/TEMPORARY WORKERS	0	0	0	45	45	0	0	0
580-501-60910 LEASED OFFICE EQUIPTMENT	12,950	17,120	15,915	12,000	10,816	0	0	12,000
580-501-60940 WEBSITE/TECHNOLOGY	8,787	10,495	4,697	13,000	26,735	0	0	15,000
580-501-65005 LIABILITY INSURANCE	25,316	27,747	22,747	28,000	65,404	0	0	28,000
TOTAL CONTRACTURAL	401,760	390,247	442,958	613,978	456,474	0	0	275,300
CAPITAL OUTLAY								
OTHER								
580-501-90110 DEPRECIATION EXPENSE	0	89,005	90,283	0	0	0	0	0
580-501-90202 PARK BOND PAYMENT-PRINCIPAL	0	0	0	75,000	75,000	0	0	135,000
580-501-90203 PARK BOND PAYMENT-INTEREST	25,906	23,999	22,026	20,054	20,054	0	0	17,293
580-501-90212 FELPS BOND PAYMENT - PRINCIPAL	0	0	0	125,000	125,000	0	0	125,000
580-501-90213 FELPS BOND PAYMENT - INTEREST	44,651	41,834	38,955	35,954	18,742	0	0	32,892
580-501-90214 FELPS BOND PAYMENT - ADMIN FEE	0	400	400	400	400	0	0	400
580-501-90460 SPORT PARK MAINT	50,000	25,000	25,000	25,000	0	0	0	50,000
580-501-90465 CITY OF FLORESVILLE TRANSPORT	0	0	76,440	76,500	76,440	0	0	76,500
580-501-90850 DEBT SERVICE - BOND PAYMENT	25,376	21,423	17,634	123,505	0	0	0	123,605
TOTAL OTHER	145,933	201,660	270,738	481,413	315,636	0	0	560,690
TOTAL ADMINISTRATION	848,173	870,557	974,571	1,572,371	1,042,878	0	0	1,256,010

580-FEDC - 4B
RANCHO GRANDE BUS/MARTIN

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
DEPT MATERIALS								
580-505-45005 SIGN MAINTENANCE	0	0	21	472	472	0	0	500
TOTAL DEPT MATERIALS	0	0	21	472	472	0	0	500
UTILITIES								
580-505-56101 UTILITIES - ELECTRIC	1,112	1,002	971	1,000	1,059	0	0	1,000
TOTAL UTILITIES	1,112	1,002	971	1,000	1,059	0	0	1,000
CONTRACTURAL								
580-505-60107 PROFESSIONAL/MOWING	5,800	9,100	3,800	10,000	2,080	0	0	5,000
TOTAL CONTRACTURAL	5,800	9,100	3,800	10,000	2,080	0	0	5,000
OTHER								
580-505-90110 DEPRECIATION EXPENSE	87,636	0	0	0	0	0	0	0
TOTAL OTHER	87,636	0	0	0	0	0	0	0
TOTAL RANCHO GRANDE BUS/MARTIN	94,548	10,102	4,792	11,472	3,611	0	0	6,500
TOTAL EXPENDITURES	942,721	880,659	979,362	1,583,843	1,046,488	0	0	1,262,510
REVENUE OVER/(UNDER) EXPENDITURES	320,704	517,180	475,500	0	502,714	0	0	244,032

610-CAPITAL PROJ - 2026 BONDS

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
GENERAL GOVERNMENT								
MISCELLANEOUS								
610-401-49909 BOND PROCEEDS	0	0	0	0	10,000,000	0	0	0
610-401-49910 INTEREST EARNED	0	0	0	0	284,094	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	10,284,094	0	0	0
TOTAL GENERAL GOVERNMENT	0	0	0	0	10,284,094	0	0	0
TOTAL REVENUES	0	0	0	0	10,284,094	0	0	0

610-CAPITAL PROJ - 2026 BONDS
GENERAL GOVERNMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
610-501-80100 181 SEWER ANNEXATION	0	0	0	0	983,929	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	983,929	0	0	0
TOTAL GENERAL GOVERNMENT	0	0	0	0	983,929	0	0	0

610-CAPITAL PROJ - 2026 BONDS
WASTEWATER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
610-510-80100 SUTHERLAND SPRINGS RELIEF LINE	0	0	0	0	29,479	0	0	0
610-510-80105 GOLIAD STREET PIPEBURST	0	0	0	0	248,125	0	0	0
610-510-80110 FIRE HYDRANT REPLACEMENT	0	0	0	0	43,096	0	0	0
610-510-80115 HOSPITAL GROUND STORAGE TANK	0	0	0	0	0	0	0	1,000,000
TOTAL CAPITAL OUTLAY	0	0	0	0	320,700	0	0	1,000,000
TOTAL WASTEWATER	0	0	0	0	320,700	0	0	1,000,000

610-CAPITAL PROJ - 2026 BONDS
WATER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
610-521-80110 B STREET WELL REHAB	0	0	0	0	98,781	0	0	0
610-521-80115 WELL AERATORS	0	0	0	0	0	0	0	750,000
610-521-80120 HOSPITAL SPHERE 250MG	0	0	0	0	0	0	0	521,064
TOTAL CAPITAL OUTLAY	0	0	0	0	98,781	0	0	1,271,064
TOTAL WATER	0	0	0	0	98,781	0	0	1,271,064
TOTAL EXPENDITURES	0	0	0	0	1,403,409	0	0	2,271,064
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	8,880,684	0	0	(2,271,064)

APPROVED BUDGET
AS OF: SEPTEMBER 30TH, 2026

615-CAPITAL PROJ- 2023 BONDS

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
GENERAL GOVERNMENT								
MISCELLANEOUS								
615-401-49909 BOND PROCEEDS	14,442,245	0	0	0	0	0	0	0
615-401-49910 INTEREST EARNED	334,652	682,288	389,648	20,000	128,954	0	0	0
615-401-49950 FUND BALANCE RESERVE	0	0	0	5,573,392	0	0	0	0
TOTAL MISCELLANEOUS	14,776,897	682,288	389,648	5,593,392	128,954	0	0	0
TOTAL GENERAL GOVERNMENT	14,776,897	682,288	389,648	5,593,392	128,954	0	0	0
TOTAL REVENUES	14,776,897	682,288	389,648	5,593,392	128,954	0	0	0

615-CAPITAL PROJ- 2023 BONDS
GENERAL GOVERNMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
615-501-80100 CITY POOL RENOVATIONS	0	0	308,700	0	0	0	0	500,000
615-501-80102 STREETS	288,101	810,497	607,582	2,724,055	40,598	0	0	2,000,000
615-501-80104 PD VEHICLE RADIO EQUIPMENT	0	75,000	0	0	0	0	0	0
615-501-80106 NEW POLICE DEPARTMENT	224,087	416,384	3,063,396	0	535,136	0	0	0
TOTAL CAPITAL OUTLAY	512,188	1,301,880	3,979,678	2,724,055	575,733	0	0	2,500,000
TOTAL GENERAL GOVERNMENT	512,188	1,301,880	3,979,678	2,724,055	575,733	0	0	2,500,000

615-CAPITAL PROJ- 2023 BONDS
PARKS & RECREATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
615-506-80100 SPORTS COMPLEX ADA REPAIRS	0	88,002	307,275	546,054	1,394	0	0	0
TOTAL CAPITAL OUTLAY	0	88,002	307,275	546,054	1,394	0	0	0
TOTAL PARKS & RECREATION	0	88,002	307,275	546,054	1,394	0	0	0

615-CAPITAL PROJ- 2023 BONDS
WASTEWATER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
615-510-80100 COLLECTION SYSTEM REHAB	0	423,375	373,847	0	0	0	0	0
615-510-80102 97 LIFT STATION	16,975	57,605	27,488	1,115,000	1,442,654	0	0	0
615-510-80103 DEBT ISSUANCE COSTS	213,308	0	0	0	0	0	0	0
615-510-80104 PAJARITO LIFT STATION	0	301,125	245,365	0	0	0	0	0
615-510-80106 SEWER TO ANNEXATION	60,743	51,165	107,112	43,198	77,596	0	0	0
615-510-80108 ANNEXATION LIFT STATION	0	0	17,863	491,895	239,570	0	0	280,000
615-510-80110 SCADA	77,692	269,236	247,472	55,296	132,639	0	0	0
TOTAL CAPITAL OUTLAY	368,718	1,102,506	1,019,146	1,705,389	1,892,459	0	0	280,000
TOTAL WASTEWATER	368,718	1,102,506	1,019,146	1,705,389	1,892,459	0	0	280,000

615-CAPITAL PROJ- 2023 BONDS
CIVIC CENTER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CONTRACTURAL								
615-520-69100 PAYMENT TO COMPONENT UNIT	572,138	0	0	0	0	0	0	0
TOTAL CONTRACTURAL	572,138	0	0	0	0	0	0	0
CAPITAL OUTLAY								
615-520-80100 HVAC & CONTROL SYSTEM	108,415	104,915	0	0	0	0	0	0
615-520-80102 PARKING LOT	3,000	796,812	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	111,415	901,726	0	0	0	0	0	0
TOTAL CIVIC CENTER	683,553	901,726	0	0	0	0	0	0

615-CAPITAL PROJ- 2023 BONDS
WATER

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
CAPITAL OUTLAY								
615-521-80100 WATER TO ANNEXATION	0	0	294,235	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	294,235	0	0	0	0	0
TOTAL WATER	0	0	294,235	0	0	0	0	0
TOTAL EXPENDITURES	1,564,458	3,394,115	5,600,333	4,975,498	2,469,586	0	0	2,780,000
REVENUE OVER/(UNDER) EXPENDITURES	13,212,438	(2,711,827)	(5,210,685)	617,894	(2,340,633)	0	0	(2,780,000)

850-DEBT SERVICE

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
INTEREST/SINKING								
TAXES								
850-401-41001 ADVALOREM TAX	1,161,748	1,140,229	1,352,348	1,421,623	1,295,950	417,011	0	1,433,670
850-401-41101 DISCOUNTS	11,797	0	0	0	0	0	0	0
850-401-41201 DELINQUENT ADVALOREM TAX	38,489	38,637	25,672	35,000	35,484	0	0	35,000
850-401-41301 PENALTIES & INTEREST	20,259	23,546	19,903	20,000	26,024	0	0	25,000
TOTAL TAXES	1,232,292	1,202,412	1,397,923	1,476,623	1,357,458	417,011	0	1,493,670
TRANSFERS								
850-401-49575 TRF IN - GENERAL FUND	0	80,056	0	0	4,930	0	0	0
TOTAL TRANSFERS	0	80,056	0	0	4,930	0	0	0
MISCELLANEOUS								
850-401-49915 CONTRIBUTIONS 4B	122,176	122,623	123,234	123,575	0	0	0	123,605
850-401-49920 CONTRIBUTIONS - WATER FUND	0	0	0	0	0	0	0	480,000
850-401-49925 CONTRIBUTIONS -WASTEWATER FUND	0	0	0	0	0	0	0	260,000
850-401-49950 RESERVE FUND BALANCE DRAW	1,239	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	123,415	122,623	123,234	123,575	0	0	0	863,605
TOTAL INTEREST/SINKING	1,355,707	1,405,091	1,521,157	1,600,198	1,362,388	417,011	0	2,357,275
TOTAL REVENUES	1,355,707	1,405,091	1,521,157	1,600,198	1,362,388	417,011	0	2,357,275

850-DEBT SERVICE
INTEREST/SINKING

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET SELECTED
OTHER								
850-501-90103 2008 CERT OBLIG-PRINCIPAL	220,000	230,000	240,000	250,000	250,000	135,000	0	260,000
850-501-90104 2008 CERT OBLIG-INTEREST	57,673	48,688	40,078	30,694	30,694	124,338	0	20,919
850-501-90105 2008 CERT OBLIG-PAYING AGENT	0	0	0	0	0	162	0	0
850-501-90106 2015 GO REFUNDING-PRINCIPAL	370,000	385,000	400,000	415,000	0	96,695	0	430,000
850-501-90107 2015 GO REFUNDING-INTEREST	136,200	121,400	106,000	90,000	90,000	3,305	0	73,400
850-501-90108 2015 GO REFUND-PAYING AGENT	400	600	200	400	415,200	0	0	400
850-501-90111 2016 SERIES TAX NOTE-PRINCIPAL	435,000	0	0	0	0	0	0	0
850-501-90112 2016 SERIES TAX NOTE-INTEREST	7,004	0	0	0	0	0	0	0
850-501-90113 2023 CERT OBLIGATION-PRINCIPAL	0	140,000	175,000	215,000	0	0	0	255,000
850-501-90114 2023 CERT OBLIGATION-INTEREST	322,588	614,453	607,453	598,703	598,703	0	0	575,203
850-501-90115 2023 CERT OBLIGATION- PAY AGEN	200	200	200	400	215,200	0	0	400
850-501-90116 2026 CERT OBLIGATION-INTEREST	0	0	0	0	445,000	0	0	300,000
850-501-90117 2026 CERT OBLIGATION-PRINCIPAL	0	0	0	0	300,441	0	0	441,950
TOTAL OTHER	1,549,064	1,540,341	1,568,930	1,600,197	2,345,237	359,500	0	2,357,271
TOTAL INTEREST/SINKING	1,549,064	1,540,341	1,568,930	1,600,197	2,345,237	359,500	0	2,357,271
TOTAL EXPENDITURES	1,549,064	1,540,341	1,568,930	1,600,197	2,345,237	359,500	0	2,357,271
REVENUE OVER/(UNDER) EXPENDITURES	(193,357)	(135,250)	(47,773)	1	(982,848)	57,511	0	4

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

Form 50-856

City of Floresville
Taxing Unit Name

(830) 393-3105
Phone *(area code and number)*

1120 D St., FLORESVILLE, 78114
Taxing Unit's Address, City, State, ZIP Code

http://www.floresvilletx.gov/
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:

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]	$ 789,973,298
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.	$ 789,973,298
4.	**Prior year total adopted tax rate.**	$ 0.420729 /$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.	$ 789,973,298
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: ..... $ 417,680 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..... +$ 16,111,186 **C. Value loss.** Add A and B.[7]	$ 16,528,866
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.	$ 16,528,866
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.	$ 131,508,546
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 641,935,886
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 2,700,810
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]	$ 4,102
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16.[11]	$ 2,704,912

[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: ..... $ 786,092,120	
	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 ..... - $ 130,984,166	
	E. Total current year value. Add A and B, then subtract C and D.	$ 655,107,954
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] ..... $ 2,930,500	
	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.	$ 2,930,500
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]	$ 658,038,454
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]	$ 8,602,740
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]	$ 0

[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.	$ 8,602,740
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 649,435,714
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.[25]	$ 0.416501 /$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]	$ 0.000000 /$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.		$ 0.207606 /$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.*		$ 789,973,298
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 1,640,031
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.	+ $ 1,863	
	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.	– $ 538,260	
	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.	$ -536,397	
	E. Add Line 31 to 32D.		$ 1,103,634
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 649,435,714
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.169937 /$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.	$ 0.169937 /$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.	$ 0.169937 /$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.	$ 0.175884 /$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] $ 0.183531 /$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.** $ b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 $ /$100 c. Add Line D42(B)(b) to Line 42. $ /$100 d. Enter the **current year unused increment rate** from Line 68 $ /$100 e Add Line D42(c) to Line D42(d). $ /$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).	$ /$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 ..... $ 2,369,221 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 771,950 **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.	$ 1,597,271
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 240,944
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,356,327
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 95.00 % **B.** Enter the prior year actual collection rate. ..... 95.00 % **C.** Enter the 2024 actual collection rate. ..... 96.00 % **D.** Enter the 2023 actual collection rate. ..... 97.00 % **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]	95.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,427,712
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 658,038,454
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.216964 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.392848 /$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.	$ _____ /$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.	$ 0.000000 /$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.	$ _____
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.	$ _____
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ _____/$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.*	$ _____/$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.	$ _____/$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.*	$ _____/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ _____/$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]	$ _____
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ _____/$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).	$ _____/$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)	$ _____/$100
	B. Unused increment rate (Line 68)	$ _____/$100
	C. Subtract B from A	$ _____/$100
	D. Adopted Tax Rate	$ _____/$100
	E. Subtract D from C	$ _____/$100
	F. 2025 Total Taxable Value (Line 61)	$ _____
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ _____
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)	$ _____/$100
	B. Unused increment rate (Line 67)	$ _____/$100
	C. Subtract B from A	$ _____/$100
	D. Adopted Tax Rate	$ _____/$100
	E. Subtract D from C	$ _____/$100
	F. 2024 Total Taxable Value (Line 60)	$ _____
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ _____
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)	$ _____/$100
	B. Unused increment rate (Line 66)	$ _____/$100
	C. Subtract B from A	$ _____/$100
	D. Adopted Tax Rate	$ _____/$100
	E. Subtract D from C	$ _____/$100
	F. 2023 Total Taxable Value (Line 60)	$ _____
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ _____
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ _____
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ _____/$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)	$ _____/$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.*	$ 0.169937 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 658,038,454
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.075983 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.216964 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.462884 /$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.*	$ _____ /$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.	$ _____ /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ _____ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ _____
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ _____ /$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).	$ _____ /$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. ..... $ 0.416501 /$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. ..... $ 0.392848 /$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: 49

De minimis rate. ..... $ 0.462884 /$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 Dawn Polasek Barnett
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

07/30/2026
Date

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