

**CITY OF JOURDANTON
2025-2026
PROPOSED BUDGET**

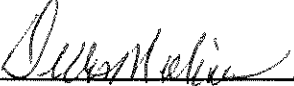
In accordance with the laws of the State of Texas, LCG Section 102.005, the attached Proposed Budget for the fiscal year 2025-2026 for the City of Jourdanton, Texas is hereby filed on the date shown below for inspection by any taxpayer of the City of Jourdanton.

This budget will raise more total property taxes than last year's budget by an increase of \$116,392, which is a .0489 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$69,396. Therefore, the estimated rate for the fiscal year 2025-2026 is .740000 cents per \$100.00 of assessed valuation.

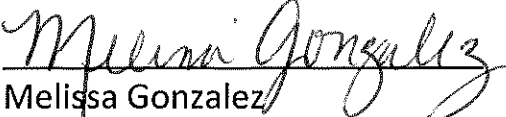
A public hearing on the Proposed Budget shall be held, at which hearing any taxpayer of the City of Jourdanton shall have the right to be present and participate in such hearing. It is anticipated that such hearing will take place on September 8, 2025 at 6:00 p.m., at Jourdanton Council Chambers, 1604 SH 97 East, Jourdanton, Texas 78026. At the conclusion of such hearing, the City Council of the City of Jourdanton shall act upon the proposed budget. It is further anticipated that said City Council shall by ordinance, levy taxes for fiscal year 2025-2026 at its Regular Meeting on September 15, 2025 at 6:00 p.m.

Filed this 15th day of August 2025.





Debbie Molina
City Manager/Budget Officer



Melissa Gonzalez
City Secretary

CITY OF JOURDANTON

PROPOSED BUDGET CALENDAR FOR FY 2025-2026

~ July 25, 2025 (Friday) Atascosa Central Appraisal District provides - Certified Tax Roll

~ August 8 2025 (Friday) Tax Assessor Collector -Atascosa Calculates No-New-Revenue I'll need a copy of the contract to review the terms, pricing, and the process for change orders.

and Voter-Approval Tax Rate

April 21 , 2025 (Monday) 6:00 PM Regular Council Meeting

- Discussion and possible action to approve the proposed budget calendar for 2025/2026.

June 16, 2025 (Monday) 6:00 PM Regular Council Meeting

- Receive Council Input on the proposal FY 2025/2026 Budget

August 4, 2025 (Monday) 6:00 PM Regular Council Meeting- 1st Budget

Workshop

- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations (No Council action)

August 11-15, 2025 –

- City Manager Submits Proposed FY 2025/2026 Budget to City Secretary
(To be posted on the City's website and copy made available at Library)

August 18, 2025 (Monday) 6:00 PM Special Council Meeting – 2nd Budget

Workshop

- Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and Schedule Public Hearing for September , 2025.
- Schedule Public Hearing on Proposed FY 2025/2026 Budget for September 8, 2025.

- City Manager Discusses Proposed FY 2025/2026 Budget (No Council action)

August 27, 2025 (Wednesday): Publish in Paper

- Notice of 2025 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) and (Dates of Tax Rate Public Hearing)
- Publish Notice of FY 2025/2026 Budget Hearing

September 2, 2025 (Tuesday) 6:00 PM Special Council Meeting – 3rd Budget Workshop

- Discuss Proposed FY 2025/2026 Budget

September 8, 2025 (Monday) 6:00 PM Special Council Meeting – 4th Budget Workshop

(Quorum required)

- Budget Public Hearing
- Property Tax Rate Hearing
- Schedule and announce a meeting to adopt FY 2025/2026 budget and tax rate on September 16, 2025.

September 15, 2025 (Monday) 6:00 PM Regular Council Meeting –

- Adopt Budget by Ordinance
- Ratify the Property Tax Increase reflected in Budget.
- Levy Tax Rate by Ordinance

ORDINANCE NO. 925

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET INCLUDING APPROPRIATIONS OF MONEY TO PAY INTEREST AND PRINCIPAL SINKING FUND REQUIREMENTS ON ALL INDEBTEDNESS; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on August 8, 2025, City Manager Debbie Molina filed with the City Secretary a proposed budget for operating the municipal government of City of Jourdanton for the fiscal year October 1, 2025, to September 30, 2026, has been prepared by Debbie Molina as Budget Officer for the City of Jourdanton, Texas; and

WHEREAS, said budget was presented to the City Council on August 4, 2025, and has been available for inspection by any taxpayer at the City Secretary's office, City Library, and on the City's website, in accordance with state law; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by state law; and

WHEREAS, said public hearing on the Proposed Budget has been held on September 8, 2025; and

WHEREAS, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the budget as considered and amended at said hearing and public meetings should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS:

SECTION 1. That the City Council of the City of Jourdanton ratifies, approves and adopts the budget as finally considered for the fiscal year of October 1, 2025, to September 30, 2026, in the form of Exhibit "A", "The Adopted FY 2025/2026 Budget", a copy which is appended hereto.

SECTION 2. That the appropriations for the 2025-2026 fiscal year for the different administrative units and purposes of the City of Jourdanton, Texas be fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and that the distribution and division of said appropriations be made in accordance with said budget including such amounts shown for providing for the interest and sinking funds for payment of the principal and interest and the retirement of the bonded debt of the City of Jourdanton.

SECTION 3. That the cover page provided in accordance with Texas Local Government Code Section 102.007(d) included the required notice which states, “**This budget will raise more total property taxes than last year's budget by an increase of \$116,392, which is a .0489 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$69,396. Therefore, the estimated rate for the fiscal year 2025-2026 is .740000 cents per \$100.00 of assessed valuation.**,” and said cover page is incorporated herein for all purposes.

SECTION 4. The City Secretary is directed to maintain a copy of this Ordinance with a true copy of the attached budget.

SECTION 5. The City Secretary is also directed to post the adopted budget and required budget cover page on the City’s website, and to file with the Atascosa County Clerk, which is incorporated herein for all intents and purposes.

SECTION 6. That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

SECTION 7. That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 8. That this ordinance shall take effect and be in full force and effect on October 1, 2024, after its passage and approval according to law.

PASSED AND APPROVED this 15th day of September 2025 at a Regular Meeting of the City Council of the City of Jourdanton, Texas, which meeting was held in compliance with the Open Meetings Act, *Tex. Gov’t Code 551.001, et.seq.*, at which meeting a quorum was present and voting by recorded vote as follows:

	Yay	Nay	Abstain
Chester Gonzales	<u>✓</u>	_____	_____
Pamela Manning	<u>✓</u>	_____	_____
Raul R. Morales	<u>✓</u>	_____	_____
Karen Pesek	<u>✓</u>	_____	_____
Katrina Wiatrek	<u>✓</u>	_____	_____

Robert A. Williams

ROBERT A. WILLIAMS

Mayor

ATTEST:

Melissa Gonzalez
MELISSA GONZALEZ
City Secretary

APPROVED AS TO FORM:

[Signature]

Davidson Troilo Ream & Garza
City Attorney

EXHIBIT "A"

The Adopted FY 2024/2025 Budget

RESOLUTION NO. 614

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS IDENTIFYING A PROPOSED 2025 TAX RATE EXCEEDING THE NO-NEW-REVENUE RATE BY RECORD VOTE; AND SETTING PUBLIC HEARINGS ON THE PROPOSED TAX RATE AND FISCAL YEAR 2025-2026 BUDGET AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS The City of Jourdanton’s appointed officer or employee has duly used the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue and voter-approval tax rates and certified the same; and,

WHEREAS, The Jourdanton City Council (“Council”) has determined that the proposed rate it will consider for Fiscal Year 2025-2026 is a tax rate of \$0.740000 per \$100 taxable value, which exceeds the no-new-revenue rate but is less than the voter-approval rate.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS.

Section 1. That the foregoing legislative findings are found to be true and incorporated herein.

Section 2. Proposed Rate. The Council hereby identifies the maximum total ad valorem tax rate Council will consider for Fiscal Year 2025-2026 is \$0.740000 per \$100 taxable value.

Section 3. Setting Public Hearings. The Council hereby sets the proposed Fiscal Year 2025-2026 budget public hearing and tax rate public hearing on **September 8, 2024, at 6:00 PM** to receive public comment, and to take action to adopt said budget and tax rate on **September 15, 2025** and directs City Manager and City Secretary to take all actions to provide notices as required by law.

Section 4. Record Vote. The Resolution was duly introduced for the consideration of the City Council. It was then duly moved and seconded that the Resolution be adopted; and, after due discussion, said motion carrying with it the adoption of the Resolution, prevailed and carried by the following vote:

FOR: Mayor Pro Tem Chester Gonzales, Councilmember Katrina Wiatrek, Councilmember Raul Morales, Councilmember Pamela Manning

AGAINST:

PRESENT BUT ABSTAINED FROM VOTING:

ABSENT: Councilmember Pesek

This Resolution is effective immediately upon this 18th day of August 2025.


Robert A. Williams, Mayor

ATTEST:


Melissa Gonzalez, City Secretary

ORDINANCE NO. 926

AN ORDINANCE OF THE CITY OF JOURDANTON, TEXAS ADOPTING A TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF JOURDANTON, TEXAS FOR THE 2025-2026 FISCAL YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING MONIES TO PAY PRINCIPAL AND INTEREST ON CERTIFICATES OF OBLIGATION; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, it is necessary that an ordinance be passed levying and ad valorem tax on both real, personal, and mixed, within the corporate limits of the City of Jourdanton, Texas; and

WHEREAS, the appraisal roll of the City of Jourdanton, Texas for 2025 has been prepared and certified by the Atascosa County Appraisal District and submitted to the City's Tax Assessor/Collector; and

WHEREAS, on September 15, 2025 the City Council of the City of Jourdanton, Texas, approved the municipal budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or 60th day after the date the City received the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS; all notices and hearing required by law as a prerequisite to the passage, approval, and addition for this Ordinance have been timely and properly given and held; and

WHEREAS, the City of Jourdanton, Texas shall levy the property tax rate for the City of Jourdanton through the adoption of this Ordinance.

NOW, THEREFORE, BE IT ORDAINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Jourdanton, Atascosa County, Texas (herein the "City") and to provide an Interest and Sinking fund for the 2025-2026 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2025 subject to taxation, a tax of \$ 0.740000 on each \$100 valuation of property,

said tax being so levied and apportioned to the specific purposes here set forth for the 2025 Tax Year as follows:

- 1.) For the maintenance and support of general government (General Fund), \$0.399334 on each \$100 valuation of property; and
- 2.) For the interest and sinking fund (Debt Service Fund), \$0.340666 on each \$100 valuation of property.

SECTION 2.

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR’S TAX RATE; AND THE TAX RATE WILL EFFECTIVELY BE RAISED BY .0489 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$48.90.”

SECTION 3. That taxes levied under this Ordinance shall be due October 1, 2025 and if not paid before February 1, 2026 shall immediately become delinquent.

SECTION 4. Homesteads shall be exempt up to the amount of \$10,000 and shall apply to homesteads owned by owners aged 65 years of age and older.

SECTION 5. Taxes are payable to the Atascosa Tax Assessor-Collector who is hereby authorized to assess and collect the taxes of the City of Jourdanton, employing the above rate.

SECTION 6. All taxes shall become a lien upon property against which assessed, and the Atascosa Tax Assessor/Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances and resolutions of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the City of Jourdanton, Texas. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.

SECTION 7. In case any section, phrase, or sentence of this Ordinance shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this Ordinance.

SECTION 8: It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, Texas Government Code, as amended.

SECTION 9. That this Ordinance shall take effect and be in force from and after its passage.

DULY PASSED AND APPROVED this the 15th day of September 2025, at a Regular Meeting of the City Council of the City of Jourdanton, Texas, there being a quorum present, and by record vote approving of more than 60% of members of the City Council, on the following motion:


"I move that the property tax rate be neither increased or decreased by the adoption of a tax rate of \$0.740000 per \$100.00 valuation which is effectively a .0489 percent increase in the tax rate with the M&O rate being \$0.399334 and the I&S Rate being \$0.0340666 and adopt the ordinance as presented."

Roll call vote was recorded as follows:

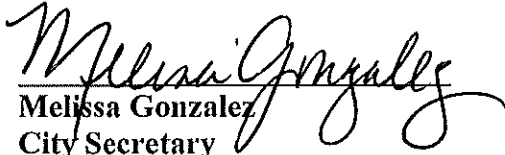
	Yay	Nay	Abstain
Chester Gonzales	<u>✓</u>	_____	_____
Pam Manning	<u>✓</u>	_____	_____
Raul R. Morales	<u>✓</u>	_____	_____
Karen Pesek	<u>✓</u>	_____	_____
Katrina Wiatrek	<u>✓</u>	_____	_____


ROBERT A. WILLIAMS
Mayor

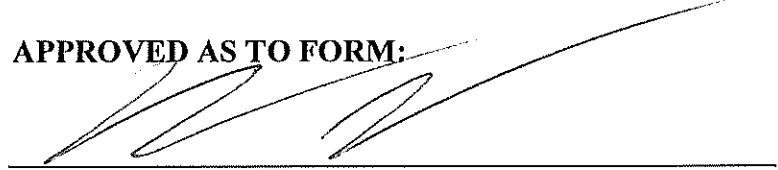
ATTEST:


Melissa Gonzalez

ATTEST:


Melissa Gonzalez
City Secretary

APPROVED AS TO FORM:



Michael McCann
City Attorney
Davidson Troilo Ream & Garza, PC



This budget will raise more total property taxes than last year’s budget by an increase of \$116,392, which is a .0489 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$69,396. Therefore, the estimated rate for the fiscal year 2025-2026 is .740000 cents per \$100.00 of assessed valuation.

<u>Vote on</u>	<u>Budget</u>	<u>Tax Rate:</u>
Mayor Robert A. Williams	<u>(Votes only in event of a tie)</u>	
Council Members		

Chester Gonzales	YES	YES
Pamela Manning	YES	YES
Raul R. Morales	YES	YES
Karen Pesek	YES	YES
Katrina Wiatrek	YES	YES

<u>Property Tax Comparison</u>	2024	2025
Adopted Tax Rate	0.740000	0.740000
No-New Revenue Rate	0.669485	0.720902
No-New Revenue Maintenance & Operations	0.372630	0.399334
Voter Approval Rate	0.739985	0.793787
De Minimis Rate	0.869883	0.874359
Debt Tax Rate (I&S)	0.3470231	0.340666

Total 2025 debt obligation for the City of Jourdanton secured by property taxes: \$ 1,148,555.00

FY 2025-2026 BUDGET SUMMARY

Ad Valorum Taxes Revenue

The budget will raise more total property taxes than last year's budget by an increase of \$116,320 and .489%, and of that amount \$69,396 is tax revenue to be raised from property added to the tax roll this year.

The Interest and Sinking (I&S) fund rate is .340666 , and the Maintenance and Operations (M&O) rate is .399334. These two rates add up to .740000.

Water and Sewer Fund Revenue

Water and Sewer Rates are based on assumptions for FY 2025-2026 utility revenues based on a 5-year water and sewer study.

Fund 10- General Fund

- **Administration – Animal Control – Rehabilitation of Facility**
- **Police- 2 Police Car Interceptors**
- **Parks Department – 1 Crew Cab ½ Pickup and New tractor with shredder**
- **Mower**
- **Jourdanton Library and Community Center- 2 HVAC units**
- **Aquatic Center- Replaster and paint.
Fence Netting and Large Pool Cover for off-season.**
- **Sports Complex- Scoreboards and purchase kitty litter for softball and baseball fields(Sports Complex Fund)**
- **Street Department-**
 - 1. 1- 1 ton Truck, New Skid Steer and implements, two-axle trailer, trailer with a water tank, Zipper, Grader, and Dump Truck (Certificate of Obligation 2025- with the approval of the City Council)**

Fund 20- Water Fund

- **Water Department-**
- **1 Crew Cab - ½ ton Truck**
- **Chlorine analyzers for each water well.**
- **Trench Box**
- **Water line detector**

Fund 30- Sewer Fund

- **Sewer Department-**
- **Replace lift station piping, valves, pumps, motors, and seals (Olive, BMT, Cedar, Hospital)**
- **Commercial Mower**

Employees:

1. Administration – 2 (salaries for the Council are in administration)
2. City Secretary -1
3. Finance -1
4. Police – 9 officers and 1 clerk
5. Municipal Court -2
6. Library- 2 full-time positions and 2 part-time positions
7. Parks- 3
8. Code Compliance Specialist- 1
9. Sports Complex 1 full-time position
10. Aquatic Center- 1 seasonal pool supervisor, 5 lifeguards, and 5 attendants.
11. Street- 3
12. Water – 7 utility workers and 2 clerks
13. Sewer- 3 utility workers, 1 part-time worker, and 1 clerk

Software:

- Upgrade Security System
- Upgrade Intercom and Speakers in the Council Chambers.
- GPS for all city-owned vehicles
- Permit software for the Code Compliance Department
- IT support

Roof Repairs:

- EMS
- Jourdanton Municipal Complex
- City Yard Building

Loretta Holley
Tax Assessor -Collector
Atascosa County
1001 Oak Street Jourdanton, TX 78026
830-769-3842 or 3142 Fax 830-769-2115

The Estimated Unencumbered Fund Balances are as follows:

General fund

Maintenance & Operation \$ 1,349,432.00 (unaudited)
Interest & Sinking \$ 128,294.00 unaudited

The Following Schedule List Debt Obligation that 2025 property tax will pay:

Description Of Debt Revenue CO's	Principal of Contract Payment To be paid	Interest to be Paid	Other amounts to be Paid	Total Payments
Series 2012	\$ 155,000.00	\$ 43,075.00	\$ 400	\$ 198,475.00
Series 2019	\$ 185,000.00	\$ 74,414.00	\$ 400	\$ 259,814.00
Series 2021	\$ 35,000.00	\$ 26,700.00	\$ 400	\$ 62,100.00
Series 2021 (FIF)	\$ 60,000.00	\$ -0-	\$ 400	\$ 60,400.00
Series 2025	\$100,000.00	\$467,566.15	\$200	\$567,766.15

Less amount to be paid with unencumbered funds: \$ -0-

Total amount required for 2026 debt service **\$1,148,555.15**

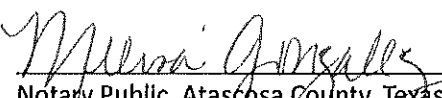
Additional sales tax last 4 quarters less money spent for economic development grants or for debt.

\$ 251,960.00

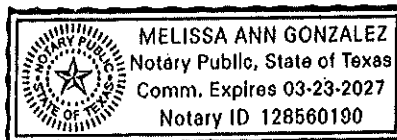


City of Jourdanton – City Manager

Subscribed and sworn before me this 22 day of July, 2025.



Notary Public, Atascosa County, Texas



**2025 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: City of Jourdanton

Date: 8-8-2025

Last Year's Tax Revenue

2024 tax value adjusted for actual and potential court-ordered adjustments. (Line 3)	\$320,897,768
2024 total tax rate. (line 4)	.740000
Taxes refunded for years preceding tax year 2024. (Line 16)	\$ 3,872
Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	\$ 2,378,515
To the result, add Line 3	

This Year's Tax Revenue, excluding New Property

2025 total taxable value, excluding new property (Line 25)	\$327,771,706
2025 proposed tax rate	.740000
This year levy	\$2,425,510

This Year's Tax Revenue, including New Property

2025 total taxable value, including new property (Line 21) of the Tax Rate Worksheet	\$337,149,636
2025 proposed tax rate	.740000
This year levy	\$2,494,907

2024 Last year's total Levy	\$2,378,515
2025 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	\$ 2,494,907
Tax Increase (Decrease)	\$116,320.

\$116,392. divided by 2,378,515. = .0489 %

\$9,377,930. (line 23) divided by 100 = 93,779 x .740000 = \$69,396

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Jourdanton

(830) 769-3589

Taxing Unit Name

Phone (area code and number)

1604 SH 97 E, Jourdanton, 78026

<http://jourdantontexas.org>

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

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

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	Description	Amount
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). ¹	\$ 320,897,768
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. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 320,897,768
4.	Prior year total adopted tax rate.	\$ 0.740000 /\$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:	\$ 810,730
	B. Prior year values resulting from final court decisions:	- \$ 810,730
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 18,511,190
	B. Prior year disputed value:	- \$ 18,511,190
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 320,897,768
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 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: \$ 17,390 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,090,947 C. Value loss. Add A and B. ⁶	\$ 2,108,337
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. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,108,337
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 318,789,431
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,359,041
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. ⁹	\$ 3,872
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,362,913
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. ¹¹ A. Certified values: \$ 315,537,067 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 financing 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 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 315,537,067

⁵ Tax Code §26.012(15)
⁶ Tax Code §26.012(15)
⁷ Tax Code §26.012(15)
⁸ Tax Code §26.03(e)
⁹ Tax Code §26.012(13)
¹⁰ Tax Code §26.012(13)
¹¹ Tax Code §26.012(13)
¹² Tax Code §26.012, 26.04(c-2)
¹³ Tax Code §26.03(c)

19.	Total value of properties under protest or not included on certified appraisal roll.¹¹	
	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. ¹¹	\$ 21,612,569
	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. ¹¹	\$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 21,612,569
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. ¹⁵	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁴	\$ 337,449,636
22.	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. ¹⁵	\$ 0
23.	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. ¹⁷	\$ 9,377,930
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 9,377,930
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 327,771,706
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²¹	\$ 0.720902 /\$100
27.	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. ²¹	\$ 0.000000 /\$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.392969 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 320,897,768

¹¹ Tex. Tax Code §26.01(c) and (d)
¹² Tex. Tax Code §26.01(e)
¹³ Tex. Tax Code §26.01(d)
¹⁴ Tex. Tax Code §26.012(a)-(b)
¹⁵ Tex. Tax Code §26.012(b)
¹⁶ Tex. Tax Code §26.012(f)
¹⁷ Tex. Tax Code §26.012(f)
¹⁸ Tex. Tax Code §26.012(f)
¹⁹ Tex. Tax Code §26.012(f)
²⁰ Tex. Tax Code §26.012(f)
²¹ Tex. Tax Code §26.04(c)

30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,261,028
31.	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 2024. This line applies only to tax years preceding the prior tax year.	\$ 2,175
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	0 -\$
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	0 +/- \$
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	2,175 \$
E.	Add Line 30 to 31D.	\$ 1,263,203
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 327,771,706
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.385391 /\$100
34.	Rate adjustment for state criminal justice mandate. ²¹	
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 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²²	
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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.	-\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²¹ Reserved for expansion
²² for Tax Code §26.031
²³ for Tax Code §26.041

Line	Description	Amount	Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵		
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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	\$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000	/ \$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.000000	/ \$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000	/ \$100
37.	Rate adjustment for county hospital expenditures. ²⁵		
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, 2022 and ending on June 30, 2023.	\$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000	/ \$100
D.	Multiply B by 0.08 and divide by Line 32 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
38.	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 32 and multiply by \$100.	\$ 0.000000	/ \$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000	/ \$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.385391	/ \$100
40.	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.	\$ 251,980	
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.076870	/ \$100
C.	Add Line 40B to Line 39.	\$ 0.462261	/ \$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.478440	/ \$100

²⁵ See Tax Code 576.0342
²⁶ See Tax Code 576.0343

D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 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 <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ _____ /\$100</p>
42.	<p>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:</p> <ol style="list-style-type: none"> (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. <p>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. ²⁸</p> <p>Enter debt amount \$ 1,148,555</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,148,555</p>	<p>\$ 1,148,555</p>
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 1,148,555</p>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate 100.25 %</p> <p>C. Enter the 2023 actual collection rate 93.50 %</p> <p>D. Enter the 2022 actual collection rate 90.75 %</p> <p>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%. ³¹</p>	<p>100.00 %</p>
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 1,148,555</p>
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 337,149,636</p>
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.340666 /\$100</p>
49.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p>	<p>\$ 0.819106 /\$100</p>
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

²⁷ Tex. Tax Code §26.012(d)
²⁸ Tex. Tax Code §26.012(f)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(b), (b-1) and (b-2)

50.	COUNTIES ONLY. Add together the voter approval tax rates for each type of tax the county levies. The total is the current year county voter approval tax rate.	\$ 0.000000 /\$100
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SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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 Voter-Approval Tax Rate Worksheet	Amount
51.	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. ¹¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	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. ¹¹ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹¹ - 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.	\$ 251,960
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 337,149,636
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.074732 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ¹² Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.720902 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ¹³ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.819106 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.744374 /\$100

SECTION 4: Voter-Approval Tax Rate 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.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁴ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁵	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

¹¹ Tex. Tax Code §26.041(d)
¹² Tex. Tax Code §26.031(f)
¹³ Tex. Tax Code §26.031(f)
¹⁴ Tex. Tax Code §26.03(c)
¹⁵ Tex. Tax Code §26.03(c)
¹⁶ Tex. Tax Code §26.045(d)
¹⁷ Tex. Tax Code §26.045(f)

62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100
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SECTION 5: Voter-Approval Tax Rate Adjustment for 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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

	Minimum Government Rate Worksheet	Revenue, \$
63.	Year 3 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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C 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	\$ 0.791804 /\$100 \$ 0.002349 /\$100 \$ 0.789455 /\$100 \$ 0.740000 /\$100 \$ 0.049455 /\$100 \$ 332,840,507 \$ 164,606
64.	Year 2 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C 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	\$ 0.740678 /\$100 \$ 0.000000 /\$100 \$ 0.740678 /\$100 \$ 0.740000 /\$100 \$ 0.000678 /\$100 \$ 293,808,689 \$ 1,992
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 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	\$ 0.742279 /\$100 \$ 0.003206 /\$100 \$ 0.739073 /\$100 \$ 0.740000 /\$100 \$ -0.000927 /\$100 \$ 256,062,254 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 166,598.000001
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.049413 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.793787 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(1)-(b), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.042(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.002(f)
⁴⁴ Tex. Local Gov't Code §120.002(f)

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.⁴⁵ 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.⁴⁶

Line	Description	Amount	Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.385391	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ 337,149,636	
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.148302	/ \$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.340666	/ \$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.874359	/ \$100

SECTION 7: Voter-Approval Tax Rate 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.⁴⁷

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁸

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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	Description	Amount	Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ _____	/ \$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁹ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____	/ \$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____	/ \$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ _____	
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____	
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ _____	
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____	/ \$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)
⁴⁶ Tex. Tax Code §26.012(b)-a)
⁴⁷ Tex. Tax Code §26.063(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100
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SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.720902 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.793787 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 0.874359 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵⁷

print here ▶ Loretta Holley
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

08/07/2025
 Date

Date submitted: 08/07/2025

⁵⁷ Tex. Tax Code §§26.01(c-2) and (d-2)

10 - GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. General Fund is also referred to as the operating fund and is used to finance the day-to-day operations of the City. It is typically the largest part of the City's financial operations.

	24/25 ADOPTED BUDGET	24/25 PROJECTED ENDING	25/26 ADOPTED BUDGET	CHANGE	% CHANGE
REVENUE & TRANSFERS IN TOTAL	\$ 4,453,890	\$ 4,509,861	\$ 4,986,353	\$ 532,463	11.96%
DEPARTMENT EXPENSES					
ADMINISTRATION	\$ 593,325	\$ 612,371	\$ 729,475	\$ 136,150	
CITY SECRETARY	\$ 115,464	\$ 117,783	\$ 124,884	\$ 9,420	
FINANCE	\$ 71,393	\$ 73,480	\$ 81,488	\$ 10,095	
POLICE DEPARTMENT	\$ 1,232,146	\$ 1,147,766	\$ 1,105,403	\$ (126,743)	
DPS FACILITY	\$ 11,701	\$ 12,193	\$ 12,295	\$ 594	
MUNICIPAL COURT	\$ 257,885	\$ 257,410	\$ 271,453	\$ 13,568	
COMMUNITY DEVELOPMENT & CODE	\$ 139,203	\$ 196,210	\$ 201,770	\$ 62,567	
VOUNTEER FIRE DEPARTMENT	\$ 111,657	\$ 133,907	\$ 112,950	\$ 1,293	
EMS FACILITY	\$ 8,870	\$ 9,022	\$ 8,922	\$ 52	
LIBRARY	\$ 210,438	\$ 210,507	\$ 230,828	\$ 20,390	
COMMUNITY CENTER	\$ 37,103	\$ 37,091	\$ 27,680	\$ (9,423)	
SENIOR CENTER	\$ 2,937	\$ 2,909	\$ 2,937	\$ -	
PARKS DEPARTMENT	\$ 176,190	\$ 189,083	\$ 322,676	\$ 146,486	
SPORTS COMPLEX & POOL	\$ 105,650	\$ 110,063	\$ 109,447	\$ 3,797	
AQUATIC CENTER	\$ 106,934	\$ 106,934	\$ 151,766	\$ 44,832	
STREET DEPARTMENT	\$ 619,695	\$ 628,647	\$ 719,379	\$ 99,684	
SANITATION	\$ 653,170	\$ 704,236	\$ 773,000	\$ 119,830	
OTHER SOURCES/USES/TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	\$ 4,453,761	\$ 4,549,612	\$ 4,986,353	\$ 532,592	11.96%
Income/(Loss)*	\$ 129	\$ (39,751)	-		
ENDING FUND BALANCE	\$ 129	\$ (39,751)	-		

10 - GENERAL FUND

REVENUES	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	BUDGET
AD VALOREM TAXES							
10-400.10 AD VALOREM TAXES- OPERATIONS	968,417	1,142,077	1,194,340	1,158,462	1,194,340	0	1,346,353
10-400.20 DELINQUENT TAXES	37,618	30,344	32,000	31,828	32,000	0	32,000
10-400.30 PENALTY & INTEREST ON TAXES	25,629	26,639	24,000	34,677	24,000	0	33,000
TOTAL AD VALOREM TAXES	1,031,664	1,199,060	1,250,340	1,224,967	1,250,340	0	1,411,353
SALES-MIXED BEV-OCCUP. TAX							
10-410.10 SALES TAXES	1,056,032	1,108,298	1,088,500	839,132	1,088,500	0	1,100,000
10-410.11 MIXED DRINK TAXES	0	0	2,000	1,060	2,000	0	2,000
TOTAL SALES-MIXED BEV-OCCUP. TAX	1,056,032	1,108,298	1,090,500	840,192	1,090,500	0	1,102,000
FRANCHISE FEES							
10-420.10 CABLE FRANCHISE FEE	1,346	549	1,700	646	1,700	0	1,700
10-420.11 ELECTRICITY FRANCHISE FEE	163,036	139,562	140,000	160,777	140,000	0	140,000
10-420.12 SOLID WASTE FRANCHISE FEE	1,592	28,932	24,000	41,542	28,000	0	28,000
10-420.13 NATURAL GAS FRANCHISE FEE	6,464	6,672	7,000	0	7,000	0	7,000
10-420.14 TELECOM FRANCHISE FEE	3,647	4,479	3,900	14,198	5,000	0	4,500
10-420.20 ADMT FEE - GARBAGE	0	0	0	8,320	8,271	0	22,056
TOTAL FRANCHISE FEES	176,085	180,194	176,600	225,484	189,971	0	203,256
PERMITS, LICENSES & FEES							
10-430.10 POLICE REPORT FEES	259	151	230	89	230	0	230
10-430.12 GARAGE SALE PERMITS	600	530	450	400	450	0	450
10-430.14 DOGS/CATS REGISTRATION FEES	0	0	500	0	500	0	500
10-430.20 PERMITS	89,242	127,757	200,000	150,536	200,000	0	200,000
TOTAL PERMITS, LICENSES & FEES	90,101	128,438	201,180	151,025	201,180	0	201,180
SOLID WASTE BILLING							
10-435.11 SOLID WASTE COL. FEES	758,152	768,925	765,000	700,773	765,000	0	765,000
10-435.13 SOLID WASTE LATE FEES	11,832	19,274	15,500	20,510	16,500	0	21,835
TOTAL SOLID WASTE BILLING	769,984	788,199	781,500	721,284	781,500	0	786,835
MUNICIPAL COURT FEES							
10-440.10 FINES AND FORFEITURES	84,157	150,258	180,000	145,476	180,000	0	180,000
TOTAL MUNICIPAL COURT FEES	84,157	150,258	180,000	145,476	180,000	0	180,000
PARK REVENUES							
10-450.10 PARK PAVILION RENTAL FEES	1,010	470	520	300	520	0	520
TOTAL PARK REVENUES	1,010	470	520	300	520	0	520
SPORTS COMPLEX REVENUE							
10-460.10 BALL FIELD CONCESSIONS	6,033	1,150	6,000	0	0	0	0
10-460.11 BALL FIELD RENTAL FEES	16,517	10,494	15,000	9,765	15,000	0	15,000
10-460.12 POOL CONCESSIONS	3,118	7,472	6,000	5,155	6,000	0	6,000
10-460.13 POOL ADMISSION	9,850	10,678	10,000	8,916	10,000	0	10,000
10-460.15 AQUATIC CENTER RENTAL	7,578	5,813	8,500	12,581	8,500	0	14,500
TOTAL SPORTS COMPLEX REVENUE	43,096	35,606	45,500	36,417	39,500	0	45,500

10 - GENERAL FUND

REVENUES

REVENUES	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED BUDGET

OTHER REVENUE

10-470.11 LEASE - DPS	11,200	9,600	12,000	8,000	9,600	0	9,600
10-470.12 LEASE - PARKING	0	0	8,400	18,200	19,600	0	8,400
10-470.13 LEASE - OLD CITY BLDG	18,800	18,000	18,000	15,000	18,000	0	18,000
10-470.15 COMMUNITY CENTER RENTAL	29,854	27,336	30,000	30,960	30,000	0	30,000
10-470.16 LIBRARY FINES	429	198	300	174	300	0	300
10-470.17 INTEREST	214,036	132,517	1,000	67,897	50,000	0	50,000
10-470.18 COPY & FAX CHARGES	241	252	250	41	250	0	250
10-470.19 MISCELLANEOUS REVENUE	30,715	7,503	2,000	21,055	2,000	0	2,000
10-470.21 POLICE DONATIONS	3,765	4,660	4,500	4,788	4,500	0	4,500
10-470.25 DONATIONS - SPECIAL EVENTS	0	0	0	1,000	1,000	0	1,000
10-470.30 COURT CREDIT CARD FEES	226	0	510	810	510	0	800
10-470.40 VOLUNTARY JYFD DONATION	13,811	13,183	12,500	11,553	12,500	0	12,500
10-470.56 REIMBURSEMENT	0	0	0	0	0	0	0
10-470.58 LEASE POLICE TRAINING	944	2,405	2,500	2,300	2,300	0	2,500
10-470.68 CONTRIBUTIONS	0	0	0	0	0	0	0
10-470.74 SALE OF ASSETS	23,000	8,656	10,000	0	0	0	10,000
10-470.85 GRANT FUNDS	0	0	0	0	0	0	0
TOTAL OTHER REVENUE	347,020	224,309	101,960	181,779	150,560	0	149,850

TRANSFERS

10-490.20 TRANSFERS IN - WATER FUND	0	0	0	0	0	0	0
10-490.30 TRANSFERS IN - SEWER FUND	0	0	0	0	0	0	0
10-490.99 FUND BALANCE - TRANSFER IN	0	0	625,790	0	625,790	0	905,859
TOTAL TRANSFERS	0	0	625,790	0	625,790	0	905,859

TOTAL REVENUES

TOTAL REVENUES	3,599,149	3,814,831	4,453,890	3,526,924	4,509,861	0	4,986,353
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10 - GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2022-2023		2023-2024		CURRENT BUDGET		2024-2025		PROJECTED		2025-2026	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
PERSONNEL COSTS												
10-502-510.01 SALARIES	172,185		127,210	136,586	117,189	136,586	0	147,560				
10-502-510.02 RETIREMENT SYSTEM	10,201		13,286	14,969	9,548	14,969	0	17,665				
10-502-510.03 FICA TAX	10,873		7,901	8,468	7,688	8,468	0	9,387				
10-502-510.04 MEDICARE TAXES	2,543		1,848	1,980	1,798	1,980	0	2,195				
10-502-510.05 STATE UNEMPLOYMENT TAX	3		268	1,450	223	1,450	0	80				
10-502-510.06 HEALTH INSURANCE	20,604		18,228	22,070	18,466	22,070	0	21,834				
10-502-510.07 LIFE INSURANCE	336		249	352	194	352	0	352				
10-502-510.08 WORKER'S COMPENSATION	828		19	1,329	295	1,329	0	856				
10-502-510.09 FLEXIBLE BENEFITS EXPENDU	473		4,094	6,000	964	6,000	0	6,000				
10-502-510.10 DRUG TESTING	105		0	130	0	130	0	130				
10-502-510.16 VACATION BUY BACK	0		0	2,000	1,923	1,923	0	2,000				
10-502-510.19 CAR ALLOWANCE	6,450		2,400	3,600	3,000	3,600	0	3,600				
TOTAL PERSONNEL COSTS	224,602		175,504	198,934	161,289	198,857	0	211,659				

SUPPLIES/OPERATIONS/UTIL

10-502-520.01 OFFICE SUPPLIES	3,832		5,507	4,000	4,222	4,000	0	4,000				
10-502-520.02 POSTAGE	3,068		4,109	3,500	5,417	4,000	0	4,000				
10-502-520.03 MEMBERSHIP FEES	7,078		2,293	2,400	2,637	3,000	0	3,000				
10-502-520.04 TRAVEL, TRAINING & MEETIN	3,008		11,583	20,000	17,058	20,000	0	25,000				
10-502-520.05 GENERAL SUPPLIES	1,658		981	1,000	846	1,000	0	1,000				
10-502-520.06 BUILDING MATS	72		0	650	79	650	0	0				
10-502-520.07 UTILITIES - TELEPHONE	3,513		4,037	3,500	4,990	4,500	0	4,000				
10-502-520.08 UTILITIES - ELECTRIC	6,430		5,732	7,700	5,606	7,700	0	7,700				
10-502-520.09 UTILITIES - GAS	1,269		642	600	471	600	0	600				
10-502-520.10 JANITORIAL SUPPLIES	5,748		5,492	4,000	8,593	7,000	0	5,000				
10-502-520.20 INTERNET SERVICE	187		879	1,000	916	1,000	0	1,000				
TOTAL SUPPLIES/OPERATIONS/UTIL	35,864		41,254	48,350	50,835	53,450	0	55,300				

INSURANCE

10-502-530.01 PUBLIC OFFICIAL LIABILITY	2,963		3,383	3,483	2,756	2,756	0	2,839				
10-502-530.02 GENERAL LIABILITY	907		1,339	1,378	515	515	0	531				
10-502-530.03 PROPERTY COVERAGE	4,033		3,600	3,708	2,514	2,514	0	2,590				
10-502-530.04 PUBLIC EMPLOYEE COVERAGE	271		983	601	438	438	0	452				
10-502-530.05 CYBER LIABILITY	52		247	255	1,225	1,225	0	1,850				
TOTAL INSURANCE	8,226		9,551	9,425	7,448	7,448	0	8,262				

REPAIRS & MAINTENANCE

10-502-540.01 BUILDING - MAINT.	10,794		6,060	10,000	4,740	10,000	0	65,000				
10-502-540.02 EQUIPMENT - MAINT.	293		40	1,000	0	1,000	0	1,000				
10-502-540.40 SPECIAL PROJECTS/CONTRACT	0		2,320	5,000	2,857	5,000	0	5,000				
TOTAL REPAIRS & MAINTENANCE	11,087		8,420	16,000	7,598	16,000	0	71,000				

10 - GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED
							BUDGET

CONTRACTUAL SERVICES

10-502-550.01 AUDIT EXPENSE	3,250	31,520	19,160	33,187	19,160	0	16,000
10-502-550.02 ATTORNEY FEES - CITY ATTO	88,075	163,195	80,000	112,376	100,000	0	100,000
10-502-550.04 ENGINEERING FEES	0	6,707	50,000	8,185	50,000	0	50,000
10-502-550.06 PINNEY BOWES CONTRACT	532	355	567	709	567	0	567
10-502-550.07 EMERGENCY NOTICE PLAN	0	3,106	4,000	0	0	0	0
10-502-550.08 COMPUTER SOFTWARE	20,277	19,231	20,000	19,382	20,000	0	20,000
10-502-550.09 APPRAISAL DISTRICT FEES	37,011	54,991	57,477	57,922	57,477	0	59,444
10-502-550.10 TAX COLLECTION FEES	3,869	3,857	4,000	4,082	4,000	0	4,200
10-502-550.11 ATASCOSA CO. ANIMAL FACIL	10,070	8,715	9,000	7,907	9,000	0	10,000
10-502-550.12 PROFESSIONAL FEES	6,915	43,157	30,000	20,497	30,000	0	30,000
10-502-550.13 COPIER LEASE	3,299	1,481	3,000	1,458	3,000	0	3,000
10-502-550.28 SECURITY SYSTEM	0	0	0	0	0	0	2,000
10-502-550.29 IT SERVICES	0	0	0	0	0	0	19,987
10-502-550.30 COMPUTER LEASE	0	0	0	0	0	0	3,200
10-502-550.32 PHONE LEASE	0	0	0	0	0	0	541
10-502-550.33 WEBSITE SOFTWARE	0	0	0	0	0	0	1,272
10-502-550.35 TRI-CITY BUS ROUTE (ART)	0	14,043	14,043	0	14,043	0	14,043
TOTAL CONTRACTUAL SERVICES	173,297	350,358	291,247	265,705	307,247	0	334,254

MISCELLANEOUS

10-502-560.01 MISCELLANEOUS EXPENSE	26,028	2,842	8,000	428	8,000	0	8,000
10-502-560.02 ANIMAL CONTROL EXPENSES	960	413	1,000	421	1,000	0	20,000
10-502-560.03 INDEPENDENCE WEEKEND CERIE	3,000	0	3,000	3,000	3,000	0	3,000
10-502-560.04 FAMILY CRISIS CENTER	0	0	2,500	2,500	2,500	0	2,500
TOTAL MISCELLANEOUS	29,988	3,255	14,500	6,349	14,500	0	33,500

CAPITAL OUTLAY

10-502-570.01 EQUIPMENT	0	10	3,500	0	3,500	0	3,500
10-502-570.08 COMPUTER EQUIPMENT	24	49	11,369	0	11,369	0	12,000
10-502-570.50 PROPERTY PURCHASES	0	0	0	743	0	0	0
TOTAL CAPITAL OUTLAY	24	59	14,869	743	14,869	0	15,500

TOTAL ADMINISTRATION	483,087	588,401	593,325	499,967	612,371	0	729,475
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10 - GENERAL FUND
CITY SECRETARY

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	YEAR-TO-DATE	BUDGET

PERSONNEL COSTS

10-508-510.01 SALARIES	67,229	67,379	67,143	58,975	67,143	0	69,639
10-508-510.02 RETIREMENT SYSTEM	4,231	7,088	6,152	4,952	6,152	0	8,372
10-508-510.03 FICA TAX	4,095	4,015	4,163	3,775	4,163	0	4,326
10-508-510.04 MEDICARE TAXES	958	939	974	883	974	0	1,012
10-508-510.05 STATE UNEMPLOYMENT TAX	0	0	853	180	853	0	63
10-508-510.06 HEALTH INSURANCE	14,640	4,297	11,035	11,037	11,035	0	10,917
10-508-510.07 LIFE INSURANCE	188	73	176	190	176	0	176
10-508-510.08 WORKER'S COMPENSATION	152	251	153	829	153	0	854
10-508-510.10 DRUG TESTING	0	0	65	0	65	0	65
10-508-510.13 CERTIFICATION PAY	0	0	0	0	0	0	1,200
TOTAL PERSONNEL COSTS	91,493	84,043	90,714	80,821	90,714	0	96,624

SUPPLIES/OPERATIONS/UTIL

10-508-520.01 OFFICE SUPPLIES	1,083	1,147	1,350	1,115	1,350	0	1,350
10-508-520.02 POSTAGE	383	11	400	0	400	0	400
10-508-520.03 MEMBERSHIP FEES	242	220	340	366	340	0	400
10-508-520.04 TRAVEL, TRAINING & MEETIN	305	1,093	2,500	3,047	3,047	0	3,500
10-508-520.11 RECORD RETENTION	0	946	1,500	1,628	1,500	0	2,000
10-508-520.19 LEGAL NOTICES	8,129	2,966	4,500	3,514	4,500	0	4,500
10-508-520.25 PRINTING	60	36	50	13	13	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	10,202	6,418	10,640	9,683	11,150	0	12,150

CONTRACTUAL SERVICES

10-508-550.13 COPIER LEASE	1,218	1,481	1,110	1,458	1,100	0	1,110
10-508-550.16 ELECTION EXPENSES	9,026	8,400	10,000	11,819	11,819	0	12,000
10-508-550.50 CODIFICATION	1,393	810	1,500	543	1,500	0	1,500
TOTAL CONTRACTUAL SERVICES	11,636	10,691	12,610	13,820	14,419	0	14,610

CAPITAL OUTLAY

10-508-570.04 OFFICE FURN & EQUIP	0	0	1,500	0	1,500	0	1,500
TOTAL CAPITAL OUTLAY	0	0	1,500	0	1,500	0	1,500

TOTAL CITY SECRETARY

TOTAL CITY SECRETARY	113,331	101,152	115,464	104,324	117,783	0	124,884
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10 - GENERAL FUND
FINANCE

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED

PERSONNEL COSTS

10-510-510.01 SALARIES	71,317	14,012	41,725	38,445	41,725	0	44,637
10-510-510.02 RETIREMENT SYSTEM	3,742	1,531	3,672	3,537	3,672	0	5,837
10-510-510.03 FICA TAX	4,506	754	2,835	2,568	2,835	0	3,015
10-510-510.04 MEDICARE TAXES	1,054	176	663	601	663	0	647
10-510-510.05 STATE UNEMPLOYMENT TAX	8	125	(1,011)	63	1,011	0	63
10-510-510.06 HEALTH INSURANCE	7,103	18,092	11,035	9,094	11,035	0	10,917
10-510-510.07 LIFE INSURANCE	147	308	176	124	176	0	176
10-510-510.08 WORKER'S COMPENSATION	370	503	153	829	153	0	856
10-510-510.10 DRUG TESTING	0	0	0	0	65	0	65
10-510-510.13 CERTIFICATION PAY	0	0	0	0	0	0	1,200
10-510-510.14 OVERTIME	1,082	1,180	4,000	733	4,000	0	4,000
TOTAL PERSONNEL COSTS	89,328	36,680	63,248	55,993	65,335	0	71,413

SUPPLIES/OPERATIONS/UTIL

10-510-520.01 OFFICE SUPPLIES	964	898	1,200	1,010	1,200	0	1,200
10-510-520.02 POSTAGE	101	722	925	12	925	0	925
10-510-520.03 MEMBERSHIP FEES	92	0	210	0	210	0	350
10-510-520.04 TRAVEL, TRAINING & MEETIN	714	0	2,500	713	2,500	0	3,500
10-510-520.25 PRINTING	60	36	200	597	200	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	1,930	1,655	5,035	2,333	5,035	0	5,975

CONTRACTUAL SERVICES

10-510-550.08 COMPUTER SOFTWARE	2,356	2,931	2,000	3,564	2,000	0	3,000
10-510-550.13 COPIER LEASE	1,218	1,481	1,110	1,217	1,110	0	1,100
TOTAL CONTRACTUAL SERVICES	3,573	4,412	3,110	4,780	3,110	0	4,100

TOTAL FINANCE

TOTAL FINANCE	94,831	42,748	71,393	63,106	73,480	0	81,488
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10 - GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED

PERSONNEL COSTS

10-512-510.01 SALARIES	486,808	442,094	583,469	470,416	583,469	0	572,373
10-512-510.02 RETIREMENT SYSTEM	32,071	47,328	55,720	41,208	55,720	0	68,684
10-512-510.03 FICA TAXES	30,954	29,445	37,630	31,933	37,630	0	35,487
10-512-510.04 MEDICARE TAXES	7,239	6,886	8,800	7,468	8,800	0	8,299
10-512-510.05 STATE UNEMPLOYMENT TAX	25	977	8,038	1,392	8,038	0	1,433
10-512-510.06 HEALTH INSURANCE	86,704	47,069	110,350	87,837	110,350	0	109,171
10-512-510.07 LIFE INSURANCE	1,577	827	1,760	1,335	1,760	0	1,760
10-512-510.08 WORKER'S COMPENSATION	15,751	15,096	17,360	16,340	17,360	0	15,448
10-512-510.10 DRUG TESTING	0	150	650	10	650	0	16,830
10-512-510.13 CERTIFICATION PAY	6,909	1,500	9,600	7,200	9,600	0	10,800
10-512-510.14 OVERTIME	27,818	36,972	20,000	14,469	20,000	0	20,000
TOTAL PERSONNEL COSTS	695,856	628,344	853,376	679,610	853,377	0	860,285

SUPPLIES/OPERATIONS/UTIL

10-512-520.01 OFFICE SUPPLIES	3,524	3,320	3,000	3,346	3,000	0	3,000
10-512-520.02 POSTAGE	245	229	250	18	250	0	250
10-512-520.03 MEMBERSHIP FEES	1,967	1,948	2,050	3,012	2,050	0	3,000
10-512-520.04 TRAVEL, TRAINING & MEETIN	5,061	6,401	9,000	8,891	9,000	0	9,000
10-512-520.07 UTILITIES - TELEPHONE	6,307	6,261	7,400	5,563	7,400	0	7,400
10-512-520.08 UTILITIES - ELECTRIC	6,390	6,823	6,200	6,289	6,200	0	6,200
10-512-520.09 UTILITIES - GAS	0	588	260	471	260	0	450
10-512-520.10 JANITORIAL SUPPLIES	119	476	500	329	500	0	500
10-512-520.12 UNIFORM PURCHASE	1,214	10,072	7,000	10,868	7,000	0	7,000
10-512-520.13 PD CASE EXPENSES	1,310	1,383	2,400	1,211	2,400	0	2,400
10-512-520.15 FUEL & LUBRICANTS	37,551	16,990	26,500	11,101	26,500	0	26,500
10-512-520.16 COMMUNITY RELATIONS	1,809	3,310	3,000	4,989	4,989	0	4,000
10-512-520.17 AMMUNITION	1,676	0	1,500	128	1,500	0	1,500
10-512-520.18 INTERNET SERVICE	1,216	682	500	272	500	0	500
10-512-520.35 SAFETY EQUIPMENT	47	300	300	284	300	0	300
TOTAL SUPPLIES/OPERATIONS/UTIL	68,435	58,782	69,860	56,772	71,849	0	72,000

INSURANCE

10-512-530.03 PROPERTY COVERAGE	1,028	2,092	2,092	3,348	3,348	0	3,448
10-512-530.15 LAW ENFORCEMENT LIABILITY	11,212	7,615	11,500	6,683	3,292	0	6,683
10-512-530.16 AUTO LIABILITY	2,079	8,101	2,100	3,292	3,291	0	3,390
10-512-530.17 MOBILE EQUIPMENT	19	32	20	0	0	0	20
10-512-530.19 AUTO PHYSICAL DAMAGE	2,468	1,973	2,542	1,953	1,953	0	2,011
TOTAL INSURANCE	16,806	19,813	18,254	15,276	11,884	0	15,552

REPAIRS & MAINTENANCE

10-512-540.01 BUILDING - MAINT.	2,713	4,553	5,000	306	5,000	0	5,000
10-512-540.02 EQUIPMENT - MAINT.	114	3,255	6,000	7,876	6,000	0	6,000
10-512-540.03 VEHICLE - MAINT.	24,203	2,495	7,500	7,694	7,500	0	7,500
10-512-540.04 RADIO - MAINT.	0	0	1,300	528	1,300	0	1,300
10-512-540.05 TIRES	1,323	1,972	3,000	807	3,000	0	3,000
10-512-540.06 CAR WASHES	71	3,476	56	14	56	0	0
10-512-540.07 CAR WASHES	439	224	600	221	600	0	600
TOTAL REPAIRS & MAINTENANCE	28,864	15,974	23,456	17,446	23,456	0	23,400

10 -GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED
							BUDGET

CONTRACTUAL SERVICES

10-512-550.08 COMPUTER SOFTWARE	10,457	10,348	8,500	8,817	8,500	0	1,000
10-512-550.12 PROFESSIONAL FEES	0	35,475	0	0	0	0	2,000
10-512-550.13 COPIER LEASE	1,218	1,481	4,200	3,476	4,200	0	3,530
10-512-550.27 GPS	0	0	0	0	0	0	4,260
10-512-550.29 IT SERVICES	0	0	0	0	0	0	2,958
10-512-550.30 CAMERA SERVICE	17,188	0	1,000	315	1,000	0	1,000
10-512-550.31 COMPUTER LEASE	0	0	0	0	0	0	2,500
10-512-550.32 TELEPHONE LEASE	0	0	0	0	0	0	730
10-512-550.33 WEBSITE SOFTWARE	0	0	0	0	0	0	1,272
TOTAL CONTRACTUAL SERVICES	28,863	47,304	13,700	12,607	13,700	0	19,250

MISCELLANEOUS

10-512-560.01 MISCELLANEOUS EXPENSES	4,166	3,477	3,500	3,164	3,500	0	3,500
TOTAL MISCELLANEOUS	4,166	3,477	3,500	3,164	3,500	0	3,500

CAPITAL OUTLAY

10-512-570.01 EQUIPMENT	15,581	12,596	60,000	54,198	60,000	0	35,000
10-512-570.02 VEHICLE- PAYMENT	400	0	190,000	110,000	110,000	0	23,310
10-512-570.03 RADIO - PAYMENT	0	0	0	0	0	0	20,726
10-512-570.04 CAMERA - PAYMENT	0	0	0	0	0	0	32,380
TOTAL CAPITAL OUTLAY	15,981	12,596	250,000	164,198	170,000	0	111,416

TOTAL POLICE	858,971	786,290	1,232,146	949,073	1,147,766	0	1,105,403
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10 -GENERAL FUND
DPS FACILITY

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	REQUESTED	BUDGET
						BUDGET	

SUPPLIES/OPERATIONS/UTIL

10-514-520.08 UTILITIES - ELECTRIC 6,095 5,624 6,701 5,511 6,701 0 6,700

TOTAL SUPPLIES/OPERATIONS/UTIL 6,095 5,624 6,701 5,511 6,701 0 6,700

INSURANCE

10-514-530.03 PROPERTY COVERAGE 844 3,174 3,000 3,492 3,492 0 3,595

TOTAL INSURANCE 844 3,174 3,000 3,492 3,492 0 3,595

REPAIRS & MAINTENANCE

10-514-540.01 BUILDING-MAINT 2,526 5,942 2,000 379 2,000 0 2,000

TOTAL REPAIRS & MAINTENANCE 2,526 5,942 2,000 379 2,000 0 2,000

TOTAL DPS FACILITY

9,464 14,740 11,701 9,381 12,193 0 12,295

DR

10 - GENERAL FUND
MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES

	2022-2023		2023-2024		2024-2025		2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET	

PERSONNEL COSTS

10-516-510.01 SALARIES	84,130	86,181	106,788	79,103	106,788	0	109,970
10-516-510.02 RETIREMENT SYSTEM	5,171	9,197	10,041	6,073	10,041	0	13,196
10-516-510.03 FICA TAX	5,136	5,358	6,621	5,015	6,621	0	6,815
10-516-510.04 MEDICARE TAXES	1,201	1,253	1,548	1,173	1,548	0	1,593
10-516-510.05 STATE UNEMPLOYMENT TAX	1	235	2,144	125	2,144	0	126
10-516-510.06 HEALTH INSURANCE	20,531	19,104	22,070	13,718	22,070	0	21,834
10-516-510.07 LIFE INSURANCE	376	323	352	159	352	0	352
10-516-510.08 WORKER'S COMPENSATION	196	503	307	680	307	0	700
10-516-510.10 DRUG TESTING	0	0	130	0	130	0	130
10-516-510.16 VACATION PAY BACK	0	1,056	1,144	0	1,144	0	1,178
10-516-510.30 COMPUTER LEASE	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS	116,743	123,209	151,145	106,047	151,145	0	155,894

SUPPLIES/OPERATIONS/UTIL

10-516-520.01 OFFICE SUPPLIES	4,879	3,470	4,000	3,944	4,000	0	4,000
10-516-520.02 POSTAGE	1,701	2,000	2,000	0	2,000	0	2,000
10-516-520.03 MEMBERSHIP FEES	430	375	450	303	450	0	450
10-516-520.04 TRAVEL, TRAINING & MEETING	674	150	1,600	350	1,600	0	1,600
10-516-520.07 UTILITIES - TELEPHONE	1,503	1,291	1,446	1,745	1,446	0	1,446
10-516-520.08 UTILITIES - ELECTRIC	6,427	5,624	6,197	5,511	6,197	0	6,197
10-516-520.09 UTILITIES - GAS	0	588	450	471	450	0	450
10-516-520.10 JANITORIAL SUPPLIES	119	396	400	387	400	0	400
10-516-520.18 INTERNET SERVICE	135	861	400	1,032	400	0	1,000
TOTAL SUPPLIES/OPERATIONS/UTIL	15,866	14,756	16,943	13,744	16,943	0	17,543

INSURANCE

10-516-530.03 PROPERTY COVERAGE	686	2,092	2,989	2,514	2,514	0	2,590
TOTAL INSURANCE	686	2,092	2,989	2,514	2,514	0	2,590

REPAIRS & MAINTENANCE

10-516-540.01 BUILDING - MAINT.	2,331	1,438	2,000	1,502	2,000	0	2,000
TOTAL REPAIRS & MAINTENANCE	2,331	1,438	2,000	1,502	2,000	0	2,000

CONTRACTUAL SERVICES

10-516-550.08 COMPUTER SOFTWARE	9,163	4,583	14,000	13,158	14,000	0	7,926
10-516-550.13 COPIER LEASE	1,218	1,481	3,708	3,476	3,708	0	3,708
10-516-550.14 ATTORNEY FEES - CITY ATTY	5,891	4,962	12,000	3,901	12,000	0	12,000
10-516-550.15 ATTY. FEES - COLLECTIONS	9,421	14,232	15,000	7,719	15,000	0	15,000
10-516-550.29 IT SERVICES	0	0	0	0	0	0	8,788
10-516-550.32 TELEPHONE LEASE	0	0	0	0	0	0	232
10-516-550.33 WEBSITE SOFTWARE	0	0	0	0	0	0	1,272
10-516-550.60 CREDIT CARD PROCESSING FE.	5,365	6,471	4,500	2,288	4,500	0	4,500
TOTAL CONTRACTUAL SERVICES	31,058	31,730	49,208	30,542	49,208	0	53,426

10 - GENERAL FUND
 MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED

MISCELLANEOUS
 10-516-560.05 STATE TAX ON FINES

TOTAL MISCELLANEOUS

CAPITAL OUTLAY
 10-516-570.01 EQUIPMENT

TOTAL CAPITAL OUTLAY

TOTAL MUNICIPAL COURT

DR

10 - GENERAL FUND
COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE	REQUESTED BUDGET

PERSONNEL COSTS

10-518-510.01 SALARIES	35,750	49,852	38,189	40,140	38,189	50,357
10-518-510.02 RETIREMENT SYSTEM	1,399	5,770	3,152	3,467	3,152	6,282
10-518-510.03 FICA TAX	2,315	2,962	2,367	2,678	2,367	3,245
10-518-510.04 MEDICARE TAXES	541	693	554	626	554	759
10-518-510.05 STATE UNEMPLOYMENT TAX	0	160	(582)	63	582	63
10-518-510.06 HEALTH INSURANCE	6,098	9,320	11,035	15,808	11,035	10,917
10-518-510.07 LIFE INSURANCE	87	180	176	235	176	176
10-518-510.08 WORKER'S COMPENSATION	945	251	153	829	153	856
10-518-510.10 DRUG TESTING	0	0	65	0	65	65
10-518-510.13 CERTIFICATION PAY	0	100	1,200	900	1,200	2,400
10-518-510.14 OVERTIME	622	264	0	247	500	2,000
TOTAL PERSONNEL COSTS	47,758	69,553	56,308	64,992	57,973	77,120

SUPPLIES/OPERATIONS/UTIL

10-518-520.01 OFFICE SUPPLIES	563	1,207	2,000	1,140	2,000	2,000
10-518-520.02 POSTAGE	889	103	1,200	0	1,200	1,200
10-518-520.03 MEMBERSHIP FEES	145	235	150	182	350	350
10-518-520.04 TRAVEL, TRAINING & MEETIN	0	50	2,000	1,422	2,000	2,000
10-518-520.15 FUEL & LUBRICANTS	81	460	375	235	375	375
10-518-520.19 LEGAL NOTICES	173	5,427	4,000	113	4,000	4,000
10-518-520.26 SMALL TOOLS	1,118	2,855	3,000	540	3,000	3,000
10-518-520.30 COMPUTER LEASE	0	37	200	0	200	200
10-518-520.35 SAFETY EQUIPMENT	0	68	0	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	2,968	10,442	13,125	3,631	13,325	13,325

INSURANCE

10-518-530.16 AUTO LIABILITY	76	192	200	204	204	210
10-518-530.19 AUTO PHYSICAL DAMAGE	115	221	200	171	171	176
TOTAL INSURANCE	190	413	400	375	375	386

REPAIRS & MAINTENANCE

10-518-540.03 VEHICLE MAINTENANCE	100	10	500	496	500	500
10-518-540.05 TIRES	0	0	250	0	350	250
10-518-540.06 INSPECTIONS	0	7	8	0	0	0
10-518-540.07 CAR WASHERS	0	0	200	0	200	200
TOTAL REPAIRS & MAINTENANCE	100	17	958	496	1,050	950

CONTRACTUAL SERVICES

10-518-550.04 ENGINEERING FEES	0	1,425	1,425	1,926	1,500	2,000
10-518-550.08 COMPUTER SOFTWARE	0	0	0	0	0	6,000
10-518-550.13 COPIER LEASE	1,218	1,481	1,000	1,217	1,000	590
10-518-550.14 ATTORNEY FEES - CITY ATTY	17,603	16,829	15,000	16,411	15,000	689
10-518-550.27 GPS	0	0	0	0	0	710
TOTAL CONTRACTUAL SERVICES	18,821	19,735	17,425	19,554	17,500	9,989

10 - GENERAL FUND
 COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	REQUESTED	PROPOSED
					YEAR-TO-DATE	BUDGET	BUDGET

MISCELLANEOUS

10-518-560.71 BUILDING INSPECTION FEES	20,141	52,218	45,000	94,717	100,000	0	100,000
TOTAL MISCELLANEOUS	20,141	52,218	45,000	94,717	100,000	0	100,000

CAPITAL OUTLAY

10-518-570.02 VEHICLE- PAYMENT	0	0	5,987	0	5,987	0	0
TOTAL CAPITAL OUTLAY	0	0	5,987	0	5,987	0	0

TOTAL COMM. DEVE & CODE	89,978	152,378	139,203	183,765	196,210	0	201,770
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10 - GENERAL FUND
VOLUNTEER FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED BUDGET

PERSONNEL COSTS							
10-520-510.08 WORKER'S COMPENSATION	545	2,025	2,000	2,247	2,247	0	2,314
TOTAL PERSONNEL COSTS	545	2,025	2,000	2,247	2,247	0	2,314

SUPPLIES/OPERATIONS/UTIL							
10-520-520.04 TRAVEL, TRAINING & MEETIN	4,624	1,480	5,000	0	5,000	0	5,000
10-520-520.07 UTILITIES - TELEPHONE	810	855	876	709	876	0	876
10-520-520.08 UTILITIES - ELECTRIC	3,395	3,220	3,210	2,285	3,210	0	3,210
10-520-520.15 FUEL & LUBRICANTS	5,596	9,738	15,250	1,643	15,250	0	15,250
10-520-520.18 INTERNET SERVICE	(90)	855	950	598	950	0	950
TOTAL SUPPLIES/OPERATIONS/UTIL	14,335	16,146	25,286	5,235	25,286	0	25,286

INSURANCE							
10-520-530.03 PROPERTY COVERAGE	1,792	4,985	5,000	5,599	5,599	0	5,766
10-520-530.16 AUTO LIABILITY	3,008	3,232	3,300	3,190	3,190	0	3,285
10-520-530.19 AUTO PHYSICAL DAMAGE	3,196	4,575	4,710	4,795	4,795	0	4,938
TOTAL INSURANCE	7,996	12,792	13,010	13,585	13,584	0	13,989

REPAIRS & MAINTENANCE							
10-520-540.03 VEHICLE - MAINT.	6,524	11,341	10,000	6,652	10,000	0	10,000
10-520-540.05 TIRES	0	0	4,000	3,843	4,000	0	4,000
10-520-540.06 INSPECTIONS	4,811	5,662	6,500	1,664	6,500	0	6,500
10-520-540.08 FIRE EQUIPMENT - MAINT.	10,943	9,883	10,500	16,858	16,858	0	10,500
TOTAL REPAIRS & MAINTENANCE	22,278	26,886	31,000	29,018	37,358	0	31,000

CONTRACTUAL SERVICES							
10-520-550.06 LABOR	40	6,090	4,000	0	4,000	0	4,000
TOTAL CONTRACTUAL SERVICES	40	6,090	4,000	0	4,000	0	4,000

CAPITAL OUTLAY							
10-520-570.01 EQUIPMENT	1,416	40,256	20,000	35,071	35,071	0	20,000
10-520-570.03 FIRE TRUCK PAYMENT	0	0	16,361	0	16,361	0	16,361
TOTAL CAPITAL OUTLAY	1,416	40,256	36,361	35,071	51,432	0	36,361

TOTAL VOLUNTEER FIRE DEPARTMENT	46,609	104,194	111,657	85,155	133,907	0	112,950
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10 - GENERAL FUND
EMS FACILITY

DEPARTMENTAL EXPENDITURES

(-----) (-----) (-----) (-----) (-----)
 2022-2023 2023-2024 2024-2025 2025-2026
 ACTUAL ACTUAL BUDGET ACTUAL PROJECTED REQUESTED PROPOSED
 BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET
 DR

SUPPLIES/OPERATIONS/UTIL
 10-522-520.08 UTILITIES - ELECTRIC 4,585 4,583 5,275 4,483 5,275 0 5,275
 TOTAL SUPPLIES/OPERATIONS/UTIL 4,585 4,583 5,275 4,483 5,275 0 5,275

INSURANCE
 10-522-530.03 PROPERTY COVERAGE 413 1,549 1,595 1,747 1,747 0 1,647
 TOTAL INSURANCE 413 1,549 1,595 1,747 1,747 0 1,647

REPAIRS & MAINTENANCE
 10-522-540.01 BUILDING - MAINT. 1,320 1,137 2,000 27 2,000 0 2,000
 TOTAL REPAIRS & MAINTENANCE 1,320 1,137 2,000 27 2,000 0 2,000

TOTAL EMS FACILITY 6,319 7,269 8,870 6,257 9,022 0 8,922

10 - GENERAL FUND
LIBRARY

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	DR

PERSONNEL COSTS

10-524-510.01 SALARIES	64,972	66,600	106,429	69,798	106,429	0	79,872
10-524-510.02 RETIREMENT SYSTEM	4,109	6,827	7,187	5,737	7,187	0	9,800
10-524-510.03 FICA TAX	5,297	5,531	6,598	5,606	6,598	0	6,876
10-524-510.04 MEDICARE TAXES	1,239	1,293	1,543	1,311	1,542	0	1,608
10-524-510.05 STATE UNEMPLOYMENT TAX	9	416	1,343	449	1,343	0	1,081
10-524-510.06 HEALTH INSURANCE	18,945	16,476	22,070	18,466	22,070	0	21,834
10-524-510.07 LIFE INSURANCE	297	279	352	279	352	0	252
10-524-510.08 WORKER'S COMPENSATION	301	270	221	272	221	0	280
10-524-510.10 DRUG TESTING	0	0	260	0	260	0	260
10-524-510.15 SALARIES-PART/TEMP/SEASON	23,014	24,661	27,160	19,000	27,160	0	29,240
TOTAL PERSONNEL COSTS	118,181	122,353	173,163	120,918	173,162	0	151,103

SUPPLIES/OPERATIONS/UTIL

10-524-520.01 OFFICE SUPPLIES	1,551	1,945	2,000	799	2,000	0	2,000
10-524-520.03 MEMBERSHIP FEES	1,294	1,302	1,450	889	1,450	0	1,450
10-524-520.04 TRAVEL, TRAINING & MEETIN	921	997	1,350	1,305	1,350	0	1,500
10-524-520.07 UTILITIES - TELEPHONE	2,416	3,727	3,100	3,248	3,100	0	3,100
10-524-520.08 UTILITIES - ELECTRIC	5,534	5,591	6,000	7,368	6,000	0	6,000
10-524-520.10 JANITORIAL SUPPLIES	1,402	1,384	1,475	1,600	1,475	0	1,475
10-524-520.20 BOOKS - LIBRARY	10,239	10,430	10,300	7,264	10,300	0	10,300
10-524-520.21 SUMMER READING PROGRAM	954	860	1,000	625	1,000	0	1,200
TOTAL SUPPLIES/OPERATIONS/UTIL	24,311	26,236	26,675	23,097	26,675	0	27,025

INSURANCE

10-524-530.03 PROPERTY COVERAGE	1,189	1,536	1,600	1,670	1,670	0	1,700
TOTAL INSURANCE	1,189	1,536	1,600	1,670	1,670	0	1,700

REPAIRS & MAINTENANCE

10-524-540.01 BUILDING - MAINT.	1,246	444	3,000	4,198	3,000	0	45,000
TOTAL REPAIRS & MAINTENANCE	1,246	444	3,000	4,198	3,000	0	45,000

CONTRACTUAL SERVICES

10-524-550.08 COMPUTER SOFTWARE	4,957	3,336	6,000	5,476	6,000	0	2,250
10-524-550.29 IT SERVICES	0	0	0	0	0	0	1,759
10-524-550.30 COMPUTER LEASE	0	0	0	0	0	0	1,668
10-524-550.32 TELEPHONE LEASE	0	0	0	0	0	0	323
TOTAL CONTRACTUAL SERVICES	4,957	3,336	6,000	5,476	6,000	0	6,000

CAPITAL OUTLAY

10-524-570.01 EQUIPMENT	1,000	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	1,000	0	0	0	0	0	0

TOTAL LIBRARY	150,884	153,905	210,438	155,360	210,507	0	230,828
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10 - GENERAL FUND
COMMUNITY CENTER

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED
							BUDGET

DR

<u>PERSONNEL COSTS</u>							
10-526-510.01 SALARIES	1,950	2,100	1,800	1,350	1,800	0	1,800
10-526-510.02 RETIREMENT SYSTEM	111	228	121	109	109	0	108
10-526-510.03 FICA TAX	111	127	118	91	118	0	112
10-526-510.04 MEDICARE TAX	26	30	28	21	28	0	26
10-526-510.08 WORKERS COMPENSATION	34	5	36	133	36	0	34
TOTAL PERSONNEL COSTS	2,233	2,489	2,103	1,704	2,091	0	2,080

SUPPLIES/OPERATIONS/UTIL

10-526-520.08 UTILITIES - ELECTRICITY	4,277	3,969	3,900	2,538	3,900	0	3,900
10-526-520.10 JANITORIAL EXPENSE	1,045	1,978	3,000	4,672	3,000	0	3,000
TOTAL SUPPLIES/OPERATIONS/UTIL	5,322	5,946	6,900	7,210	6,900	0	6,900

INSURANCE

10-526-530.03 PROPERTY COVERAGE	703	1,536	1,600	1,655	1,600	0	1,700
TOTAL INSURANCE	703	1,536	1,600	1,655	1,600	0	1,700

REPAIRS & MAINTENANCE

10-526-540.01 BUILDING MAINTENANCE	15,231	155	15,000	8,087	15,000	0	5,000
TOTAL REPAIRS & MAINTENANCE	15,231	155	15,000	8,087	15,000	0	5,000

CONTRACTUAL SERVICES

10-526-550.06 LABOR	5,700	8,700	10,000	5,550	10,000	0	10,000
10-526-550.14 SECURITY FEES	1,240	2,360	1,500	2,040	1,500	0	2,000
TOTAL CONTRACTUAL SERVICES	6,940	11,060	11,500	7,590	11,500	0	12,000

CAPITAL OUTLAY

10-526-570.04 CAPITAL OUTLAY	0	14,500	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	14,500	0	0	0	0	0

TOTAL COMMUNITY CENTER	30,429	35,686	37,103	26,246	37,091	0	27,680
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10 - GENERAL FUND
 SENIOR CITIZENS

DEPARTMENTAL EXPENDITURES

(-----) (-----) (-----) (-----) (-----)
 2022-2023 2023-2024 CURRENT YEAR-TO-DATE PROJECTED REQUESTED PROPOSED
 ACTUAL ACTUAL BUDGET ACTUAL YEAR-TO-DATE YEAR-TO-DATE BUDGET BUDGET
 DR

SUPPLIES/OPERATIONS/UTIL
 10-528-520.08 UTILITIES - ELECTRIC
 TOTAL SUPPLIES/OPERATIONS/UTIL

INSURANCE
 10-528-530.03 PROPERTY COVERAGE
 TOTAL INSURANCE

REPAIRS & MAINTENANCE
 10-528-540.01 BUILDING - MAINT.
 TOTAL REPAIRS & MAINTENANCE

TOTAL SENIOR CITIZENS

2,162	1,886	1,500	1,667	1,500	0	1,500
2,162	1,886	1,500	1,667	1,500	0	1,500
191	424	437	409	409	0	437
191	424	437	409	409	0	437
4,011	844	1,000	298	1,000	0	1,000
4,011	844	1,000	298	1,000	0	1,000

6,365	3,154	2,937	2,374	2,909	0	2,937
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10 - GENERAL FUND
 PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES

	2022-2023		2023-2024		2024-2025		2025-2026	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
MISCELLANEOUS								
10-530-560.11 MISCELLANEOUS EXPENSE	472	0	41	0	0	0	0	1,000
10-530-560.25 GRANT ADMINISTRATIVE CHARGES	0	0	0	0	0	0	0	12,500
10-530-560.62 COMPREHENSIVE PLAN	0	0	0	0	0	0	0	25,000
TOTAL MISCELLANEOUS	472	0	41	0	0	0	0	38,500
CAPITAL OUTLAY								
10-530-570.01 EQUIPMENT	1,234	15,000	1,580	15,000	13,695	15,000	0	30,000
10-530-570.02 VEHICLE - PAYMENT	0	0	0	0	0	0	0	10,400
10-530-570.04 CAPITAL OUTLAY	12,202	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	13,436	15,000	1,580	15,000	13,695	15,000	0	40,400
TOTAL PARKS DEPARTMENT	116,258	176,190	191,602	176,190	143,235	189,083	0	322,676

10 - GENERAL FUND
SPORTS COMPLEX

DEPARTMENTAL EXPENDITURES

2022-2023 ACTUAL

2023-2024 ACTUAL

CURRENT BUDGET

2024-2025 YEAR-TO-DATE ACTUAL

PROJECTED YEAR-TO-DATE

2025-2026 REQUESTED BUDGET DR

PROPOSED BUDGET

PERSONNEL COSTS

10-532-510.01 SALARIES	24,885	42,584	40,675	33,410	40,675	0	37,565
10-532-510.02 RETIREMENT SYSTEM	1,520	4,574	3,485	2,921	3,485	0	4,507
10-532-510.03 FICA TAXES	3,577	5,752	2,431	2,265	2,431	0	2,329
10-532-510.04 MEDICARE TAX	837	1,345	569	530	569	0	544
10-532-510.05 STATE UNEMPLOYMENT TAX	14	451	733	380	733	0	63
10-532-510.06 HEALTH INSURANCE	3,919	0	11,035	12,103	11,035	0	10,917
10-532-510.07 LIFE INSURANCE	56	0	176	147	176	0	176
10-532-510.08 WORKER'S COMPENSATION	2,797	538	1,335	1,235	1,335	0	618
10-532-510.10 DRUG TESTING	0	0	120	0	120	0	65
10-532-510.13 CERTIFICATION PAY	0	100	0	0	0	0	1,200
10-532-510.14 OVERTIME	570	622	2,000	1,867	2,000	0	2,000
TOTAL PERSONNEL COSTS	38,176	55,965	62,559	54,856	62,559	0	59,984

SUPPLIES/OPERATIONS/UTIL

10-532-520.04 TRAVEL, TRAINING & MEETIN	594	6,609	0	0	0	0	1,000
10-532-520.08 UTILITIES - ELECTRIC	15,132	13,667	7,500	7,349	7,500	0	7,500
10-532-520.10 JANITORIAL EXPENSE	601	1,681	750	612	750	0	750
10-532-520.12 UNIFORM PURCHASE	392	61	500	145	500	0	500
10-532-520.15 FUEL & LUBRICANTS	1,208	2,463	1,800	165	1,800	0	1,800
10-532-520.20 GENERAL SUPPLIES	715	1,791	1,000	993	1,000	0	1,000
10-532-520.26 SMALL TOOLS	284	909	500	1,025	500	0	500
10-532-520.35 SAFETY EQUIPMENT	10,379	2,032	200	173	200	0	200
TOTAL SUPPLIES/OPERATIONS/UTIL	29,304	29,213	12,250	10,462	12,250	0	13,250

INSURANCE

10-532-530.02 GENERAL LIABILITY	454	659	378	515	515	0	530
10-532-530.03 PROPERTY COVERAGE	7,318	5,459	5,633	5,936	5,936	0	6,114
10-532-530.17 MOBILE EQUIPMENT	0	78	80	67	67	0	69
TOTAL INSURANCE	7,772	6,196	6,091	6,518	6,518	0	6,713

REPAIRS & MAINTENANCE

10-532-540.02 EQUIPMENT - MAINT.	1,500	11,797	4,500	7,486	7,486	0	8,000
10-532-540.05 TIRES	0	500	250	40	250	0	500
10-532-540.12 SPORTS COMPLEX MAINTENANC	22,233	43,932	20,000	21,860	20,000	0	20,000
10-532-540.40 SPECIAL PROJECTS-CONTRACT	0	0	0	0	1,000	0	1,000
TOTAL REPAIRS & MAINTENANCE	23,734	56,228	24,750	29,386	28,736	0	29,500

CAPITAL OUTLAY

10-532-570.01 EQUIPMENT-LEASE PURCHASE	0	0	0	0	0	0	0
10-532-570.04 CAPITAL OUTLAY	0	7,981	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	7,981	0	0	0	0	0

TOTAL SPORTS COMPLEX

98,985	155,584	105,650	101,222	110,663	0	109,447
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10 - GENERAL FUND
AQUATIC CENTER

DEPARTMENTAL EXPENDITURES

	2022-2023		2023-2024		2024-2025		2025-2026	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
PERSONNEL COSTS								
10-533-510.01 SALARIES-PART/TEMP/SEASONA	0	39,696	0	39,696	0	39,696	0	47,296
10-533-510.03 FICA TAX EXPENSE	0	2,468	0	2,468	0	2,468	0	3,056
10-533-510.04 MEDICARE EXPENSE	0	577	0	577	0	577	0	714
10-533-510.05 STATE UNEMPLOYMENT TAX	0	565	0	565	0	565	0	630
10-533-510.08 WORKER'S COMPENSATION	0	733	0	733	0	733	0	618
10-533-510.10 DRUG TESTING	0	530	0	530	0	530	0	530
10-533-510.13 CERTIFICATION PAY	0	1,200	0	1,200	0	1,200	0	3,600
10-533-510.15 SALARIES-PART/TEMP/SEASON	0	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS	0	45,769	0	45,769	0	45,769	0	56,444

SUPPLIES/OPERATIONS/UTIL

10-533-520.04 TRAVEL, TRAINING AND MEET	0	2,700	0	2,700	0	2,700	0	2,700
10-533-520.07 UTILITIES - TELEPHONE	0	1,500	0	1,500	0	1,500	0	1,800
10-533-520.08 UTILITIES - ELECTRIC	0	7,500	0	7,500	0	7,500	0	7,500
10-533-520.10 JANITORIAL EXPENSE	0	750	0	750	0	750	0	750
10-533-520.12 UNIFORMS	0	0	0	0	0	0	0	500
10-533-520.15 GAS AND LUBRICANTS	0	500	0	500	0	500	0	500
10-533-520.18 INTERNET SERVICE	0	2,500	0	2,500	0	2,500	0	2,500
10-533-520.20 GENERAL SUPPLIES	0	1,500	0	1,500	0	1,500	0	1,500
10-533-520.24 CONCESSION SUPPLIES	0	5,000	0	5,000	0	5,000	0	5,000
10-533-520.26 SMALL TOOLS	0	500	0	500	0	500	0	500
10-533-520.28 AQUATIC CENTER SUPPLIES	0	2,000	0	2,000	0	2,000	0	2,000
10-533-520.34 AQUATIC CENTER CHEMICALS	0	10,000	0	10,000	0	10,000	0	10,000
10-533-520.35 SAFETY EQUIPMENT	0	300	0	300	0	300	0	300
TOTAL SUPPLIES/OPERATIONS/UTIL	0	34,750	0	34,750	0	34,750	0	35,550

INSURANCE

10-533-530.02 GENERAL LIABILITY INSUR.	0	0	0	0	0	0	0	265
10-533-530.03 PROPERTY COVERAGE	0	0	0	0	0	0	0	3,057
10-533-530.17 MOBILE EQUIPMENT INSUR	0	0	0	0	0	0	0	35
TOTAL INSURANCE	0	0	0	0	0	0	0	3,357

REPAIRS & MAINTENANCE

10-533-540.02 EQUIP - MAINT	0	4,500	0	1,742	0	4,500	0	4,500
10-533-540.05 TIRES	0	250	0	130	0	250	0	250
10-533-540.13 AQUATIC MAINTENANCE	0	20,000	0	18,448	0	20,000	0	50,000
TOTAL REPAIRS & MAINTENANCE	0	24,750	0	20,319	0	24,750	0	54,750

CONTRACTUAL SERVICES

10-533-550.07 CONCESSION STAND SALES TR	0	1,665	0	667	0	1,665	0	1,665
TOTAL CONTRACTUAL SERVICES	0	1,665	0	667	0	1,665	0	1,665

TOTAL AQUATIC CENTER	0	106,934	0	139,542	0	106,934	0	151,766
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10 - GENERAL FUND
STREET

DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	TO-DATE	BUDGET	BUDGET

PERSONNEL COSTS

10-534-510.01 SALARIES	47,515	88,944	118,851	97,550	118,851	0	126,772
10-534-510.02 RETIREMENT SYSTEM	3,185	10,076	11,039	8,043	11,039	0	15,452
10-534-510.03 FICA TAXES	3,306	5,491	7,492	6,372	7,492	0	7,983
10-534-510.04 MEDICARE TAX	773	1,284	1,752	1,490	1,752	0	1,867
10-534-510.05 STATE UNEMPLOYMENT TAX	14	363	1,428	456	1,428	0	252
10-534-510.06 HEALTH INSURANCE	12,559	7,007	33,105	20,323	33,105	0	32,751
10-534-510.07 LIFE INSURANCE	185	117	528	337	528	0	528
10-534-510.08 WORKER'S COMPENSATION	2,494	2,693	3,008	3,075	3,008	0	3,167
10-534-510.10 DRUG TESTING	0	0	195	0	195	0	195
10-534-510.14 OVERTIME	5,230	3,972	2,000	2,166	2,000	0	2,000
TOTAL PERSONNEL COSTS	75,295	119,947	179,398	139,813	179,398	0	190,967

SUPPLIES/OPERATIONS/UTIL

10-534-520.15 FUEL & LUBRICANTS	2,000	8,885	8,500	6,240	8,500	0	8,500
10-534-520.22 UNIFORM RENTAL	3,193	553	2,600	3,056	2,600	0	2,600
10-534-520.23 BOOT PROGRAM (SAFETY)	740	300	450	145	450	0	450
10-534-520.26 SMALL TOOLS	1,751	489	650	1,120	650	0	1,500
10-534-520.29 UTILITIES - STREET LIGHTS	56,616	29,945	54,000	48,393	54,000	0	54,000
10-534-520.35 SAFETY EQUIPMENT	149	523	1,000	588	1,000	0	1,000
TOTAL SUPPLIES/OPERATIONS/UTIL	64,448	40,695	67,200	59,542	67,200	0	68,050

INSURANCE

10-534-530.03 PROPERTY COVERAGE	434	1,280	1,320	1,368	1,368	0	1,409
10-534-530.16 AUTO LIABILITY	0	432	515	458	458	0	471
10-534-530.17 MOBILE EQUIPMENT	307	1,068	1,100	1,057	1,057	0	1,088
10-534-530.19 AUTO PHYSICAL DAMAGE	1,526	586	605	616	616	0	634
TOTAL INSURANCE	2,267	3,366	3,540	3,499	3,499	0	3,602

REPAIRS & MAINTENANCE

10-534-540.01 BUILDING-MAINT.	145	829	3,500	423	3,500	0	3,500
10-534-540.02 EQUIPMENT - MAINT.	1,326	4,975	5,000	9,510	10,000	0	10,000
10-534-540.03 VEHICLE MAINTENANCE	1,511	1,355	2,000	2,034	2,000	0	2,000
10-534-540.05 TIRES	201	750	750	561	750	0	750
10-534-540.06 INSPECTIONS	22	7	7	0	0	0	0
10-534-540.13 HEAVY EQUIPMENT-MAINT.	3,468	6,731	6,000	3,417	10,000	0	10,000
10-534-540.14 BARRICADES-MAINT.	0	838	1,000	0	1,000	0	1,000
10-534-540.15 STREET SIGNS - MAINT.	5,883	2,462	6,000	1,309	6,000	0	6,000
10-534-540.16 STREET REPAIRS - MAINT.	85,468	65,148	75,000	62,372	75,000	0	75,000
TOTAL REPAIRS & MAINTENANCE	98,024	84,096	99,257	79,625	108,250	0	108,250

CONTRACTUAL SERVICES

10-534-550.04 ENGINEERING FEES	49,522	23,928	40,000	0	40,000	0	80,000
10-534-550.27 GPS	0	0	0	0	0	0	710
TOTAL CONTRACTUAL SERVICES	49,522	23,928	40,000	0	40,000	0	80,710

10 - GENERAL FUND
 STREET

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	2024-2025		2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

MISCELLANEOUS						
10-534-560.01 MISCELLANEOUS EXPENSE	381	0	300	0	300	0
10-534-560.30 GRANT MATCH - STREET	0	0	0	0	0	0
TOTAL MISCELLANEOUS	381	0	300	0	300	0

CAPITAL OUTLAY						
10-534-570.01 EQUIPMENT-LEASE PURCHASE	0	0	0	0	0	0
10-534-570.02 VEHICLE - PAYMENT	0	0	0	0	0	0
10-534-570.03 CAPITAL - EQUIPMENT	0	5,350	30,000	0	30,000	0
10-534-570.05 PAVING STREETS	2,620	0	200,000	0	200,000	0
TOTAL CAPITAL OUTLAY	2,620	5,350	230,000	0	230,000	0

TOTAL STREET	292,557	277,381	619,695	282,480	628,647	0
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DR

10 - GENERAL FUND
SANITATION

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	2025-2026 REQUESTED BUDGET	PROPOSED BUDGET
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SUPPLIES/OPERATIONS/UTIL

10-538-520.02 POSTAGE	0	856	3,170	0	3,170	0	3,000
10-538-520.21 RECYCLING GRANT SUPPLIES	0	3,973	0	2,333	2,333	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	0	4,829	3,170	2,333	5,503	0	3,000

CONTRACTUAL SERVICES

10-538-550.18 GARBAGE COLLECTION & DISP	746,119	780,014	650,000	686,858	650,000	0	720,000
TOTAL CONTRACTUAL SERVICES	746,119	780,014	650,000	686,858	650,000	0	720,000

MISCELLANEOUS

10-538-560.08 SALES TAX/GARBAGE COLLECT	0	48,733	0	48,153	48,733	0	50,000
TOTAL MISCELLANEOUS	0	48,733	0	48,153	48,733	0	50,000

TOTAL SANITATION

TOTAL SANITATION	746,119	833,576	653,170	737,344	704,236	0	773,000
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10 - GENERAL FUND
 SOURCES/(USES)

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	2025-2026 PROPOSED BUDGET
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TRANSFERS IN
 10-599-595.10 TRANSFER IN (21,069) 0 0 0 0 0 0
 TOTAL TRANSFERS IN (21,069) 0 0 0 0 0 0

TRANSFERS OUT
 10-599-596.59 TRANSFER OUT 0 200,000 0 0 0 0 0 0
 TOTAL TRANSFERS OUT 0 200,000 0 0 0 0 0 0

TOTAL SOURCES/(USES) (21,069) 200,000 0 0 0 0 0

TOTAL EXPENDITURES 3,289,804 3,861,231 4,453,760 3,682,075 4,549,612 0 4,986,353

REVENUE OVER/(UNDER) EXPENDITURES 309,345 (46,400) 130 (155,151) (39,751) 0 0

20 - WATER FUND

The Water Fund is an enterprise fund that includes water system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

	24/25 ADOPTED BUDGET	24/25 PROJECTED ENDING	24/25 ADOPTED BUDGET	CHANGE	% CHANGE
REVENUE & TRANSFERS IN TOTAL	<u>\$ 1,876,177</u>	<u>\$ 1,303,007</u>	<u>\$ 1,847,948</u>	\$ (28,229)	-1.50%
DEPARTMENT EXPENSES					
WATER DEPARTMENTAL	\$ 1,475,553	\$ 1,545,273	\$ 1,447,249	\$ (28,304)	
DEBT SERVICE	\$ 400,624	\$ 400,624	\$ 400,699	\$ 75	
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	<u>\$ 1,876,177</u>	<u>\$ 1,945,897</u>	<u>\$ 1,847,948</u>	\$ (28,229)	-1.50%
Income/(Loss)*	\$ -	\$ (642,890)	-		
ENDING UNRESTRICTED NET POSITION	<u>\$ -</u>	<u>\$ (642,890)</u>	<u>\$ -</u>		

* Amount of increase or (decrease) from Unrestricted Net Position.

20 -WATER FUND

REVENUES	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	BUDGET	BUDGET

<u>FRANCHISE FEES</u>								
20-420.20 ADMT FEE - GARBAGE	0	0	0	8,320	0	0	0	22,056
TOTAL FRANCHISE FEES	0	0	0	8,320	0	0	0	22,056

<u>OTHER REVENUE</u>								
20-470.17 INTEREST	5,099	6,291	6,000	3,223	5,200	0	0	5,200
TOTAL OTHER REVENUE	5,099	6,291	6,000	3,223	5,200	0	0	5,200

<u>WATER REVENUE</u>								
20-480.01 WATER TAP FEES	6,800	8,570	10,000	3,950	6,650	0	0	10,000
20-480.02 WATER RECONNECTION FEE	10,890	18,904	15,000	36,060	35,000	0	0	30,000
20-480.03 WATER SALES	1,137,857	1,337,240	1,349,013	1,213,489	1,189,537	0	0	1,287,906
20-480.04 WATER LATE FEES	16,922	28,091	25,000	23,329	25,000	0	0	25,000
20-480.05 BULK WATER, BILLING FEE, WTR S	2,886	15,026	15,000	5,534	15,000	0	0	15,000
20-480.09 WATER METER FEES	3,754	19,680	20,000	17,750	20,000	0	0	20,000
20-480.18 COPY AND FAX CHARGES	241	252	350	41	350	0	0	350
20-480.19 MISCELLANEOUS REVENUES	1,530	104	1,000	319	250	0	0	1,000
20-480.26 NSF CHECK CHARGES	150	390	350	150	300	0	0	300
20-480.27 ACCOUNT TRANSFER FEES	210	150	420	0	420	0	0	420
20-480.30 UTILITY CREDIT CARD FEES	4,429	4,704	4,500	5,224	4,500	0	0	4,500
20-480.74 SALES OF ASSETS	8,910	227	800	0	800	0	0	800
TOTAL WATER REVENUE	1,194,579	1,433,337	1,441,433	1,305,846	1,297,807	0	0	1,395,276

<u>TRANSFERS</u>								
20-490.99 FUND BALANCE - TRANSFER IN	248,818	254,863	428,744	0	0	0	0	425,416
TOTAL TRANSFERS	248,818	254,863	428,744	0	0	0	0	425,416

TOTAL REVENUES	1,448,496	1,694,491	1,876,177	1,317,389	1,303,007	0	0	1,847,948
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20 -WATER FUND
WATER

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	2025-2026	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	BUDGET	BUDGET
PERSONNEL COSTS								
20-550-510.01 SALARIES	184,361	321,756	519,586	356,601	519,586	0	482,831	
20-550-510.02 RETIREMENT SYSTEM	16,876	126,606	52,835	32,064	52,835	0	58,803	
20-550-510.03 FICA TAX	13,074	20,253	13,474	23,724	34,235	0	30,381	
20-550-510.04 MEDICARE TAX	3,058	4,737	8,007	5,548	80,007	0	7,105	
20-550-510.05 STATE UNEMPLOYMENT TAX	24	1,275	13,904	933	13,904	0	693	
20-550-510.06 HEALTH INSURANCE	31,042	50,634	132,528	91,542	132,528	0	120,098	
20-550-510.07 LIFE INSURANCE	539	730	2,112	1,164	2,112	0	1,760	
20-550-510.08 WORKER'S COMPENSATION	6,791	8,084	7,923	6,211	7,923	0	6,941	
20-550-510.09 On-Call Pay	6,742	7,736	5,200	4,695	5,200	0	5,200	
20-550-510.10 DRUG TESTING	55	0	650	0	650	0	650	
20-550-510.13 CERTIFICATION PAY	900	300	7,200	2,900	7,200	0	4,800	
20-550-510.14 OVERTIME	22,112	18,275	25,000	12,702	25,000	0	15,000	
TOTAL PERSONNEL COSTS	285,573	560,386	809,180	538,082	881,180	0	734,262	

SUPPLIES/OPERATIONS/UTIL

20-550-520.01 OFFICE SUPPLIES	2,645	2,546	4,100	2,917	4,100	0	4,100
20-550-520.02 POSTAGE	4,918	6,016	6,000	3,958	6,000	0	6,000
20-550-520.03 MEMBERSHIP FEES	3,231	1,244	5,000	5,311	5,000	0	6,000
20-550-520.04 TRAVEL, TRAINING & MEETIN	507	400	4,000	1,717	4,000	0	4,000
20-550-520.06 BUILDING MATS	1,328	1,158	600	1,402	600	0	0
20-550-520.07 UTILITIES - TELEPHONE	2,248	1,734	4,150	2,575	4,150	0	4,150
20-550-520.08 UTILITIES - ELECTRIC	74,267	97,455	75,000	76,918	75,000	0	75,000
20-550-520.09 UTILITIES - GAS	0	0	360	0	360	0	360
20-550-520.10 JANITORIAL SUPPLIES	383	1,642	1,800	1,585	1,800	0	1,800
20-550-520.15 FUEL & LUBRICANTS	9,412	9,982	10,000	5,484	10,000	0	10,000
20-550-520.19 LEGAL NOTICES	515	484	1,800	0	1,800	0	1,800
20-550-520.22 UNIFORM RENTAL	6,181	4,138	10,000	5,676	10,000	0	10,000
20-550-520.23 BOOT PROGRAM (SAFETY)	666	1,045	1,500	575	1,500	0	1,500
20-550-520.26 SMALL TOOLS	5,745	5,964	5,000	2,794	5,000	0	5,000
20-550-520.26 SHOP MATERIALS	1,381	2,019	2,000	939	2,000	0	2,000
20-550-520.31 LICENSES TESTING	0	0	500	228	500	0	500
20-550-520.32 SAMPLE TESTING	7,158	6,668	7,300	1,513	7,300	0	7,300
20-550-520.34 CHEMICALS	23,858	42,898	30,000	44,967	35,000	0	35,000
20-550-520.35 SAFETY EQUIPMENT	688	1,200	1,200	191	1,200	0	1,200
TOTAL SUPPLIES/OPERATIONS/UTIL	145,131	186,592	170,310	158,748	175,310	0	175,710

INSURANCE

20-550-530.01 PUBLIC OFFICIAL LIABILITY	1,185	1,489	1,534	1,378	13	0	1,419
20-550-530.02 GENERAL LIABILITY	194	228	235	515	515	0	530
20-550-530.03 PROPERTY COVERAGE	11,334	9,136	9,410	10,680	1,068	0	11,000
20-550-530.04 PUBLIC EMPLOYEE COVERAGE	73	155	78	219	219	0	225
20-550-530.16 AUTO LIABILITY	1,222	3,916	4,032	1,144	1,144	0	1,178
20-550-530.17 MOBILE EQUIPMENT	1,812	732	753	721	721	0	742
20-550-530.19 AUTO PHYSICAL DAMAGE	1,480	1,094	1,126	1,082	1,082	0	1,114
TOTAL INSURANCE	17,300	16,745	17,168	15,739	4,762	0	16,208

DR

20 - WATER FUND
WATER

DEPARTMENTAL EXPENDITURES 2022-2023 ACTUAL 2023-2024 ACTUAL CURRENT BUDGET YEAR-TO-DATE ACTUAL PROJECTED YEAR-TO-DATE REQUESTED BUDGET 2025-2026 PROPOSED BUDGET

DR

REPAIRS & MAINTENANCE

20-550-540.01 BUILDING - MAINT.	288	17,599	55,900	1,352	55,900	0	65,000
20-550-540.02 EQUIPMENT MAINT.	9,137	14,962	12,000	16,428	16,428	0	20,000
20-550-540.03 VEHICLE MAINT.	9,426	4,501	5,000	7,629	8,000	0	8,000
20-550-540.05 TIRES	1,948	2,086	2,000	1,244	2,000	0	2,000
20-550-540.06 INSPECTIONS	40	217	1,000	78	24	0	0
20-550-540.17 WATER METER - MAINT.	198	4,890	5,000	103	5,000	0	5,000
20-550-540.18 WATER MAINS - MAINT.	66,260	60,811	55,000	41,252	55,000	0	55,000
20-550-540.19 WATER WELL - MAINT.	93,871	73,355	40,000	36,762	40,000	0	40,000
20-550-540.20 WATER STORAGE TANKS-MAINT	59,709	55,508	60,000	54,093	60,000	0	45,000
20-550-540.21 SCADA -MAINT.	7,816	6,075	7,100	998	7,100	0	7,100
20-550-540.24 FIRE HYDRANT MAINT-REPAIR	0	2,865	2,500	5,884	2,500	0	7,500
TOTAL REPAIRS & MAINTENANCE	248,693	242,869	245,500	165,822	251,952	0	254,600

CONTRACTUAL SERVICES

20-550-550.01 AUDIT FEES	3,250	31,508	19,159	9,333	9,333	0	16,000
20-550-550.04 ENGINEER FEES	25,727	523	40,000	380	40,000	0	40,000
20-550-550.08 COMPUTER SOFTWARE	16,988	24,333	15,000	22,192	25,000	0	25,000
20-550-550.12 PROFESSIONAL FEES	22,275	4,321	20,000	0	20,000	0	20,000
20-550-550.13 COPIER LEASE	1,218	1,481	1,200	1,255	1,200	0	989
20-550-550.19 CODIFICATION	132	810	2,000	543	2,000	0	2,000
20-550-550.20 SURVEYING FEES	0	0	3,000	0	3,000	0	3,000
20-550-550.21 EQUIPMENT RENTAL/LEASE	45	3,752	3,000	50	3,000	0	3,000
20-550-550.26 UTILITY RATE STUDY	0	0	17,500	11,250	17,500	0	0
20-550-550.27 GPS	0	0	0	0	0	0	4,260
20-550-550.28 SECURITY SYSTEM	0	0	0	0	0	0	2,000
20-550-550.29 IT SERVICES	0	0	0	0	0	0	19,987
20-550-550.30 COMPUTER LEASE	0	0	0	0	0	0	3,200
20-550-550.32 TELEPHONE LEASE	0	0	0	0	0	0	541
20-550-550.33 WEBSITE SOFTWARE	0	0	0	0	0	0	1,272
20-550-550.60 CREDIT CARD PROCESSING FE	30,480	43,467	18,000	15,983	18,000	0	18,000
TOTAL CONTRACTUAL SERVICES	100,115	110,194	138,859	60,986	139,033	0	159,249

MISCELLANEOUS

20-550-560.01 MISCELLANEOUS EXPENSE	672	(5)	420	0	420	0	420
20-550-560.08 PERMITS	10,369	4,772	5,400	4,922	5,400	0	5,400
20-550-560.30 GRANT MATCH - WATER	12,466	0	0	0	0	0	0
20-550-560.32 GRANT MATCH - GENERATORS	1,500	0	1,500	0	0	0	0
TOTAL MISCELLANEOUS	25,006	4,767	7,320	4,922	5,820	0	5,820

CAPITAL OUTLAY

20-550-570.01 EQUIPMENT-LEASE PURCHASE	0	0	20,000	0	20,000	0	20,000
20-550-570.02 VEHICLES-PAYMENT	0	0	21,216	0	21,216	0	10,400
20-550-570.03 CAPITAL-EQUIPMENT	0	0	15,000	0	15,000	0	15,000
20-550-570.06 METERS	0	6,097	6,000	0	6,000	0	6,000
20-550-570.20 WATER LINE CONSTRUCTION	0	0	0	0	0	0	50,000
20-550-570.62 COMPREHENSIVE PLAN	0	0	25,000	0	25,000	0	0
TOTAL CAPITAL OUTLAY	0	6,097	87,216	0	87,216	0	101,400

TOTAL WATER	821,818	1,127,655	1,475,553	944,301	1,545,273	0	1,447,249
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20 - WATER FUND
DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	2024-2025		2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

DEBT SERVICE							
20-598-593.03 2008 SERIES BOND-PRINCIPA	0	0	8,000	8,000	8,000	0	8,000
20-598-593.04 2012 SERIES BOND-PRINCIPA	0	0	56,000	89,963	56,000	0	58,000
20-598-593.05 2020A SERIES CO'S-PRINCIP	0	0	235,000	235,000	235,000	0	235,000
20-598-594.03 2008 SERIES BOND-INTEREST	14,296	13,974	14,085	14,085	14,085	0	13,727
20-598-594.04 2012 SERIES BOND-INTEREST	71,679	70,298	68,702	34,733	68,702	0	67,135
20-598-594.05 2020A SERIES CO'S-INTERES	17,637	19,863	17,637	8,818	17,637	0	17,637
20-598-594.90 PAYING AGENT FEE	1,700	0	1,200	0	1,200	0	1,200
TOTAL DEBT SERVICE	105,311	104,045	400,624	390,598	400,624	0	400,699

TRANSFERS OUT							
20-598-596.10 TRF OUT- GENERAL FUND	21,069	0	0	0	0	0	0
TOTAL TRANSFERS OUT	21,069	0	0	0	0	0	0

TOTAL DEBT SERVICE/TRF OUT	126,381	104,045	400,624	390,598	400,624	0	400,699
TOTAL EXPENDITURES	948,199	1,231,700	1,976,177	1,334,899	1,945,897	0	1,847,948
REVENUE OVER/(UNDER) EXPENDITURES	500,298	462,790	0	(17,510)	642,890	0	0

30 - SEWER FUND

The Sewer Fund is an enterprise fund that includes sewer system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

	24/25 ADOPTED BUDGET	24/25 PROJECTED ENDING	25/26 ADOPTED BUDGET	CHANGE	% CHANGE
REVENUE & TRANSFERS IN TOTAL	\$ 849,278	\$ 829,732	\$ 951,795	\$ 102,517	12.071%
DEPARTMENT EXPENSES					
SEWER DEPARTMENTAL	\$ 586,393	\$ 581,769	\$ 646,920	\$ 60,527	
DEBT SERVICE	\$ 163,895	\$ 163,895	\$ 304,875	\$ 140,980	
TRANSFERS OUT					
TOTAL EXPENSES	\$ 750,288	\$ 745,664	\$ 951,795	\$ 201,507	26.857%
Income/(Loss)*	\$ 98,990	\$ 84,068	-		
ENDING UNRESTRICTED NET POSITION	\$ 98,990	\$ 84,068	-		

* Amount of increase or (decrease) from Unrestricted Net Position.

30 - SEWER FUND

REVENUES	2022-2023	2023-2024	2024-2025		2025-2026		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
(-----) (-----) (-----)							
FRANCHISE FEES							
30-420.20 ADMT FEE - GARBAGE	0	0	0	8,320	11,028	0	22,056
TOTAL FRANCHISE FEES	0	0	0	8,320	11,028	0	22,056
OTHER REVENUE							
30-470.74 SALE OF ASSETS	0	0	0	0	0	0	0
30-470.85 2023-2024 TXCDBG GRANT	0	0	0	12,500	0	0	0
TOTAL OTHER REVENUE	0	0	0	12,500	0	0	0
SEWER REVENUE							
30-481.01 SEWER TAP FEES	3,400	1,700	5,950	1,700	5,950	0	5,950
30-481.02 SEWER COLLECTIONS	807,305	890,301	792,754	815,242	792,754	0	897,293
30-481.03 SEWER LATE FEES	13,616	22,206	20,000	20,476	20,000	0	20,000
30-481.19 MISCELLANEOUS REVENUES	0	0	0	0	0	0	0
30-481.25 CONNECTION FEES SEWER	0	0	0	0	0	0	0
TOTAL SEWER REVENUE	824,321	914,208	818,704	837,417	818,704	0	923,243
TRANSFERS							
30-490.30 TRANSFER IN	0	0	0	0	0	0	0
30-490.99 TRANSFER IN - FUND BALANCE	0	0	30,574	24,689	0	0	6,496
TOTAL TRANSFERS	0	0	30,574	24,689	0	0	6,496
TOTAL REVENUES	824,321	914,208	849,278	862,927	829,732	0	951,795

30 -SEWER FUND
SEWER

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	TO-DATE	BUDGET	BUDGET

PERSONNEL COSTS

30-570-510.01 SALARIES	50,860	75,492	156,138	119,828	156,138	0	189,301
30-570-510.02 RETIREMENT SYSTEM	5,838	33,546	15,042	10,178	15,042	0	21,462
30-570-510.03 FICA TAX	3,467	5,302	11,391	8,533	11,391	0	12,704
30-570-510.04 MEDICARE TAX	811	1,240	2,664	1,996	2,664	0	2,971
30-570-510.05 STATE UNEMPLOYMENT TAX	6	338	4,113	426	4,113	0	315
30-570-510.06 HEALTH INSURANCE	10,400	9,634	33,105	32,640	33,105	0	43,672
30-570-510.07 LIFE INSURANCE	141	182	528	484	528	0	704
30-570-510.08 WORKER'S COMPENSATION	3,071	2,562	2,259	1,985	2,259	0	2,936
30-570-510.09 ON CALL PAY	0	850	7,800	2,250	3,900	0	2,400
30-570-510.10 DRUG TESTING	0	0	195	0	195	0	195
30-570-510.13 CERTIFICATION PAY	200	200	2,400	2,550	2,400	0	4,800
30-570-510.14 OVERTIME	5,033	12,276	10,300	9,246	10,300	0	6,000
TOTAL PERSONNEL COSTS	79,827	141,623	245,935	190,116	242,035	0	287,460

SUPPLIES/OPERATIONS/UTIL

30-570-520.01 OFFICE SUPPLIES	2,542	2,105	3,300	2,620	3,300	0	3,300
30-570-520.02 POSTAGE	2,969	4,866	4,000	3,956	4,000	0	4,000
30-570-520.03 MEMBERSHIP FEES	0	0	200	132	200	0	200
30-570-520.04 TRAVEL, TRAINING & MEETIN	475	400	2,000	1,955	2,000	0	2,000
30-570-520.07 UTILITIES - TELEPHONE	2,333	1,648	3,000	2,377	3,000	0	3,000
30-570-520.08 UTILITIES - ELECTRIC	52,421	55,351	48,000	50,421	48,000	0	48,000
30-570-520.15 FUEL & LUBRICANTS	5,119	4,112	4,000	1,475	4,000	0	4,000
30-570-520.22 UNIFORM RENTAL	3,840	1,315	4,000	2,354	4,000	0	4,000
30-570-520.23 BOOT PROGRAM (SAFETY)	255	23	300	0	300	0	300
30-570-520.26 SMALL TOOLS	133	1,138	1,000	1,190	1,000	0	1,000
30-570-520.32 SAMPLE TESTING	340	7,137	7,600	3,218	7,600	0	7,600
30-570-520.34 CHEMICALS	1,543	2,000	2,000	6,392	2,000	0	7,000
30-570-520.35 SAFETY EQUIPMENT	169	577	500	266	500	0	500
TOTAL SUPPLIES/OPERATIONS/UTIL	72,140	80,672	79,900	76,355	79,900	0	84,900

INSURANCE

30-570-530.01 PUBLIC OFFICAL LIABILITY	1,175	1,489	1,534	1,378	1,378	0	1,419
30-570-530.02 GENERAL LIABILITY	110	87	90	515	515	0	530
30-570-530.03 PROPERTY COVERAGE	8,896	7,887	8,123	8,776	8,776	0	9,039
30-570-530.04 PUBLIC EMPLOYEE COVERAGE	531	155	160	219	219	0	225
30-570-530.16 AUTO LIABILITY	221	5,419	5,581	445	445	0	458
30-570-530.17 MOBILE EQUIPMENT	527	500	515	489	489	0	503
30-570-530.19 AUTO PHYSICAL DAMAGE	375	5,925	6,102	470	470	0	484
TOTAL INSURANCE	11,834	21,462	22,105	12,293	12,292	0	12,658

REPAIRS & MAINTENANCE

30-570-540.01 BUILDING - MAINT.	161	3,461	55,900	13,341	55,900	0	65,000
30-570-540.03 VEHICLE MAINT.	1,881	768	2,000	5,705	5,705	0	6,000
30-570-540.05 TIRES	369	2,106	1,000	1,187	1,187	0	1,000
30-570-540.06 INSPECTIONS	18	178	7	0	7	0	0
30-570-540.22 MINOR EQUIPMENT-MAINT.	1,943	5,758	2,000	1,979	2,000	0	2,000
30-570-540.23 HEAVY EQUIPMENT-MAINT.	5,746	6,801	5,000	9,512	10,000	0	10,000

30 - SEWER FUND
SEWER

DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED BUDGET
30-570-540.24 LIFT STATION - MAINT.	9,916	11,402	10,000	10,954	10,000	0	1,000
30-570-540.25 SEWER MAIN - MAINT.	34,328	65,071	20,000	20,154	20,000	0	20,000
30-570-540.26 WWTP - MAINT.	5,701	31,139	25,000	62,315	25,000	0	25,000
TOTAL REPAIRS & MAINTENANCE	60,062	126,685	120,907	125,148	129,799	0	130,000

CONTRACTUAL SERVICES

30-570-550.01 AUDIT EXPENSE	3,250	31,508	19,159	9,356	9,356	0	16,000
30-570-550.04 ENGINEERING FEES	43,900	15,500	25,000	5,414	25,000	0	25,000
30-570-550.08 COMPUTER SOFTWARE	15,562	12,158	15,000	22,156	25,000	0	25,000
30-570-550.13 COPIER LEASE	1,361	1,482	860	1,178	860	0	889
30-570-550.19 CODIFICATION	133	810	1,528	543	1,528	0	1,500
30-570-550.20 SURVEYING FEES	0	0	0	0	0	0	0
30-570-550.21 EQUIPMENT RENTAL/ LEASE	0	403	500	0	500	0	1,000
30-570-550.22 PIONEY BOWES CONTRACT	133	266	753	177	753	0	753
30-570-550.23 UTILITY RATE STUDY	0	0	17,500	11,250	17,500	0	0
30-570-550.24 SLUDGE REMOVAL	7,987	5,578	6,000	7,294	6,000	0	7,500
30-570-550.27 GPS	0	0	0	0	0	0	710
30-570-550.28 SECURITY SYSTEM	0	0	0	0	0	0	2,000
30-570-550.29 IT SERVICES	0	0	0	0	0	0	19,987
30-570-550.30 COMPUTER LEASE	0	0	0	0	0	0	3,200
30-570-550.32 TELEPHONE LEASE	0	0	0	0	0	0	541
30-570-550.33 WEBSITE SOFTWARE	0	0	0	0	0	0	1,272
30-570-550.62 COMPREHENSIVE PLAN	0	0	25,000	0	25,000	0	0
TOTAL CONTRACTUAL SERVICES	72,326	67,704	111,300	57,368	111,497	0	105,352

MISCELLANEOUS

30-570-560.01 MISCELLANEOUS EXPENSE	798	559	550	91,444	550	0	550
30-570-560.08 PERMITS	0	5,696	5,696	7,311	5,696	0	6,000
30-570-560.25 ADMINISTRATIVE CHARGES	0	0	0	0	0	0	0
30-570-560.30 GRANT MATCH - SEWER	0	0	0	26,000	0	0	0
TOTAL MISCELLANEOUS	798	6,256	6,246	124,755	6,246	0	6,550

CAPITAL OUTLAY

30-570-570.01 EQUIPMENT-LEASE PURCHASE	0	0	0	0	0	0	20,000
30-570-570.20 SEWER LINE CONSTRUCTION	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	20,000

TOTAL SEWER

	296,987	444,402	586,393	586,035	581,769	0	646,920
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30 - SEWER FUND
DEBT SERVICES

DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED

DEBT SERVICE							
30-598-593.03 2011 SERIES CO'S - PRINCI	0	0	38,000	38,000	38,000	0	91,000
30-598-593.04 2020B SERIES CO'S - PRINC	0	0	0	0	0	0	85,000
30-598-594.03 2011 SERIES CO'S - INTERE	131,879	129,066	125,495	64,058	125,495	0	123,622
30-598-594.04 2020B SERIES CO'S - INTER	4,453	2,227	0	0	0	0	4,453
30-598-594.90 PAYING AGENT FEE	0	0	400	0	400	0	800
30-598-594.99 DEBT INTEREST ACCRUAL EX	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	136,332	131,293	163,895	102,058	163,895	0	304,875

TRANSFERS OUT							
30-598-596.10 TRANSFER OUT - GENERAL FU	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0

TOTAL DEBT SERVICES	136,332	131,293	163,895	102,058	163,895	0	304,875
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30 - SEWER FUND
OTH SOURCES/(USES)

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	2025-2026 REQUESTED BUDGET	PROPOSED BUDGET
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TRANSFERS IN							
30-599-595.10 TRANSFER IN	0	(54,500)	0	0	0	0	0
TOTAL TRANSFERS IN	0	(54,500)	0	0	0	0	0

TOTAL OTH SOURCES/(USES)	0	(54,500)	0	0	0	0	0
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TOTAL EXPENDITURES	433,318	521,195	750,288	688,092	745,664	0	951,795
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REVENUE OVER/(UNDER) EXPENDITURES	391,002	393,013	98,990	194,834	84,068	0	0
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40 -DEBT SERVICE

REVENUES	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	REQUESTED	2025-2026	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	BUDGET	BUDGET

AD VALOREM TAXES

40-400.10 AD VALOREM TAXES-CURRENT	781,248	912,035	1,054,451	1,024,353	1,054,451	0	1,148,555
40-400.20 DELINQUENT AD VALOREM TAXES	18,952	18,093	18,000	24,761	25,000	0	25,000
40-400.30 PENALTY AND INTEREST	14,833	17,160	14,000	25,103	25,000	0	25,000
TOTAL AD VALOREM TAXES	815,034	947,288	1,086,451	1,074,218	1,104,451	0	1,198,555

OTHER REVENUE

40-470.17 INTEREST REVENUE	0	0	0	0	0	0	0
TOTAL OTHER REVENUE	0	0	0	0	0	0	0

TRANSFERS

40-490.20 TRANSFER IN-WATER REVENUE BON	0	0	0	0	0	0	0
40-490.30 TRANSFER IN-SEWER BONDS SERIE	0	0	0	0	0	0	0
40-490.45 TRANSFER IN - TAX ESCROW	0	0	0	0	0	0	0
40-490.66 TRANSFER IN-HOT FUND CO SERIE	0	0	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0	0	0

TOTAL REVENUES	815,034	947,288	1,086,451	1,074,218	1,104,451	0	1,198,555
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40 - Debt Service Fund

The Debt Service Fund, also known as the interest and sinking fund, accounts for the issuance of debt and provides for the payment of debt, including principal, interest and tax rebates to in-city municipal utility districts as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. This Fund also includes transfers in from Hotel, Water and Sewer Fund for Debt Payments in prior years.

	24/25 ADOPTED BUDGET	24/25 PROJECTED ENDING	25/26 ADOPTED BUDGET	CHANGE	% CHANGE
TAX REVENUE TOTAL	\$ 1,086,451	\$ 1,104,451	\$ 1,198,555	\$ 112,104	10.32%
DEBT SERVICE	\$ 1,054,340	\$ 1,054,340	\$ 1,148,555		
TOTAL EXPENSES	\$ 1,054,340	\$ 1,054,340	\$ 1,148,555	\$ 94,215	8.94%
Income/(Loss)*	\$ 32,111	\$ 50,111	\$ 50,000		
ENDING FUND BALANCE	\$ 32,111	\$ 50,111	\$ 50,000		

* Amount of increase or (decrease) from Fund Fund Balance.

40 -DEBT SERVICE
DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES 2022-2023 ACTUAL 2023-2024 ACTUAL CURRENT BUDGET YEAR-TO-DATE ACTUAL PROJECTED YEAR-TO-DATE REQUESTED BUDGET PROPOSED BUDGET

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DEPT SERVICE	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
40-598-593.00 2011 SERIES CO'S - PRINCI	0	0	50,000	50,000	50,000	0	0
40-598-593.01 2014 SERIES CO'S - PRINCI	0	0	240,000	240,000	240,000	0	0
40-598-593.03 2012 SERIES CO'S - PRINCI	140,000	145,000	150,000	150,000	150,000	0	155,000
40-598-593.04 2019 SERIES CO'S - PRINCI	165,000	170,000	175,000	175,000	175,000	0	185,000
40-598-593.05 2021 SERIES CO'S - PRINCI	91,000	95,000	35,000	35,000	35,000	0	35,000
40-598-593.07 2020B SERIES CO'S - PRINCI	0	0	85,000	85,000	85,000	0	0
40-598-593.08 2021 (FIF) SERIES CO'S - PRINCI	0	0	60,000	60,000	60,000	0	60,000
40-598-593.09 2025 SERIES CO'S - PRINCI	0	0	0	0	0	0	100,000
40-598-594.00 2011 SERIES CO'S - INTERE	0	0	1,148	0	1,148	0	0
40-598-594.01 2014 SERIES CO'S - INTERE	0	0	94,275	48,638	94,275	0	0
40-598-594.03 2012 SERIES CO'S - INTERE	56,350	52,075	47,650	24,950	47,650	0	43,075
40-598-594.04 2019 SERIES CO'S - INTERE	95,214	88,514	81,614	42,557	81,614	0	74,414
40-598-594.05 2021 SERIES CO'S - INTERE	28,750	28,100	27,400	13,875	27,400	0	26,700
40-598-594.07 2020B SERIES CO'S - INTERE	0	0	4,453	2,227	4,453	0	0
40-598-594.09 2025 SERIES CO'S - INTERE	0	0	0	0	0	0	467,566
40-598-594.99 PAYMENT PAYING AGENT FEES	1,400	3,900	2,800	800	2,800	0	1,800
TOTAL DEBT SERVICE	577,714	582,589	1,054,340	928,046	1,054,340	0	1,148,555

TRANSFERS OUT

40-598-596.59 TRANSFERS OUT	248,818	309,363	0	0	0	0	0
TOTAL TRANSFERS OUT	248,818	309,363	0	0	0	0	0

TOTAL DEBT SERVICE/TRF OUT	826,532	891,952	1,054,340	928,046	1,054,340	0	1,148,555
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TOTAL EXPENDITURES	826,532	891,952	1,054,340	928,046	1,054,340	0	1,148,555
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REVENUE OVER/(UNDER) EXPENDITURES	(11,498)	55,336	32,111	146,172	50,111	0	50,000
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66 - Hotel Occupancy Tax Fund

The Hotel/Motel Occupancy Tax Fund is used to account for revenues realized from hotel occupancy taxes.

	24/25 ADOPTED BUDGET	24/25 PROJECTED ENDING	25/26 ADOPTED BUDGET	CHANGE	% CHANGE
REVENUE TOTAL	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	0.00%
DEPARTMENTAL EXPENDITURES	\$ 3,150	\$ 3,550	\$ 3,550		
DEBT SERVICE	\$ -	\$ -	\$ 333,000		
TOTAL EXPENSES	\$ 3,150	\$ 3,550	\$ 336,150	\$ 333,000	10571.43%
Income/(Loss)*	\$ 446,850	\$ 446,450	\$ 113,850		
ENDING FUND BALANCE	\$ 446,850	\$ 446,450	\$ 113,850		

* Amount of increase or (decrease) from Fund Balance.

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

66 -HOTEL OCCUPANCY TAX FUND

REVENUES	2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	REQUESTED BUDGET

SALES-MIXED BEV-OCCUP. TAX
 66-410.10 HOTEL OCCUPANCY TAXES 540,022 505,308 450,000 360,606 450,000 0 450,000
 TOTAL SALES-MIXED BEV-OCCUP. TAX 540,022 505,308 450,000 360,606 450,000 0 450,000

OTHER REVENUE
 66-470.17 INTEREST EARNED 0 0 0 0 0 0 0
 TOTAL OTHER REVENUE 0 0 0 0 0 0 0

TRANSFERS
 66-490.99 FUND BALANCE - TRANSFER IN 0 0 0 0 0 0 0
 TOTAL TRANSFERS 0 0 0 0 0 0 0

TOTAL REVENUES 540,022 505,308 450,000 360,606 450,000 0 450,000

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66 -HOTEL OCCUPANCY TAX FUND
 HOTEL TAXES

DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	2024-2025		2025-2026	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

CONTRACTUAL SERVICES

66-510-550.18 COLLECTION AUDIT SERVICES	3,150	0	3,150	0	3,150	0	3,150
66-510-550.70 PAYING AGENT FEES	0	0	0	0	400	0	0
TOTAL CONTRACTUAL SERVICES	3,150	0	3,150	0	3,550	0	3,150

MISCELLANEOUS

66-510-560.01 MISCELLANEOUS EXPENSE	0	0	0	0	0	0	0
66-510-560.60 FUNDING FOR EVENTS	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0

TOTAL HOTEL TAXES	3,150	0	3,150	0	3,550	0	3,150
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66 -HOTEL OCCUPANCY TAX FUND
 DEBT SERVICE

DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	2024-2025		2025-2026		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET

DEBT SERVICE

66-598-593.01 PRIOR DEBT SERVICE TRF OU	0	0	0	0	0	0	0
66-598-593.02 2014 SERIES CO'S-PRINCIPA	225,000	235,000	0	0	0	0	245,000
66-598-594.02 2014 SERIES CO'S-INTEREST	105,963	100,213	0	0	0	0	87,600
66-598-594.90 PAYING AGENT FEE	400	400	0	0	0	0	400
TOTAL DEBT SERVICE	331,363	335,613	0	0	0	0	333,000

TRANSFERS OUT

66-598-596.59 TRANSFER OUT	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0

TOTAL DEBT SERVICE	331,363	335,613	0	0	0	0	333,000
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TOTAL EXPENDITURES	334,513	335,613	3,150	0	3,550	0	336,150
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REVENUE OVER/(UNDER) EXPENDITURES	205,510	169,695	446,850	360,606	446,450	0	113,850
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	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
GENERAL FUND					
10 -1110	1,656,269.17	3,771,854.89	4,366,195.45CR	1,061,928.61	1,462,169.85
10 -1112	2,538,856.47	67,399.86	0.00	2,606,256.33	2,591,555.87
10 -1113	0.00	0.00	0.00	0.00	0.00
10 -1114	0.00	0.00	0.00	0.00	0.00
10 -1115	0.00	0.00	0.00	0.00	0.00
10 -1116	0.00	0.00	0.00	0.00	0.00
10 -1120	18,734.50	497.38	0.00	19,231.88	19,123.40
FUND 10 TOTAL	4,213,860.14	3,839,752.13	4,366,195.45CR	3,687,416.82	4,072,849.12

WATER FUND					
20 -1110	741,762.31CR	1,546,775.55	1,523,695.28CR	718,682.04CR	824,757.35CR
20 -1112	0.00	0.00	0.00	0.00	0.00
20 -1120	121,415.22	3,223.21	0.00	124,638.43	123,935.43
FUND 20 TOTAL	620,347.09CR	1,549,998.76	1,523,695.28CR	594,043.61CR	700,821.92CR

SEWER FUND					
30 -1110	1,697,161.79	1,001,593.32	866,204.05CR	1,832,551.06	1,779,502.65
30 -1112	0.00	0.00	0.00	0.00	0.00
FUND 30 TOTAL	1,697,161.79	1,001,593.32	866,204.05CR	1,832,551.06	1,779,502.65

DEBT SERVICE					
40 -1110	283,382.53	1,128,514.73	978,445.88CR	433,451.38	404,359.73
40 -1112	0.00	0.00	0.00	0.00	0.00
FUND 40 TOTAL	283,382.53	1,128,514.73	978,445.88CR	433,451.38	404,359.73

EMS FACILITY FUNDS					
42 -1110	5,802.34	0.00	0.00	5,802.34	5,818.24
FUND 42 TOTAL	5,802.34	0.00	0.00	5,802.34	5,818.24

LIBRARY SPECIAL FUND					
43 -1110	0.00	0.00	0.00	0.00	0.00
FUND 43 TOTAL	0.00	0.00	0.00	0.00	0.00

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
ESCROW ESTIMATED TAX FUND					
45 -1115	0.00	0.00	0.00	0.00	0.00
45 -1120	0.00	0.00	0.00	0.00	0.00
FUND 45 TOTAL	0.00	0.00	0.00	0.00	0.00
POLICE DEPT. SEIZURE					
46 -1110	0.00	0.00	0.00	0.00	0.00
FUND 46 TOTAL	0.00	0.00	0.00	0.00	0.00
GRANT FUND					
47 -1110	78,456.63CR	0.00	0.00	78,456.63CR	78,671.58CR
47 -1115	0.00	0.00	0.00	0.00	0.00
FUND 47 TOTAL	78,456.63CR	0.00	0.00	78,456.63CR	78,671.58CR
WATER IMPROVEMENT FUND					
48 -1110	0.00	0.00	0.00	0.00	0.00
48 -1115	0.00	0.00	0.00	0.00	0.00
48 -1120	0.00	0.00	0.00	0.00	0.00
FUND 48 TOTAL	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECT					
50 -1110	0.00	0.00	0.00	0.00	0.00
FUND 50 TOTAL	0.00	0.00	0.00	0.00	0.00
LIBRARY SPECIAL CHECKING					
51 -1110	15,972.55	500.00	0.00	16,472.55	16,497.13
51 -1115	0.00	0.00	500.00CR	500.00CR	480.82CR
FUND 51 TOTAL	15,972.55	500.00	500.00CR	15,972.55	16,016.31
REVENUE RESERVE BOND					
52 -1115	156,393.84	137.65	0.00	156,531.49	156,926.03
FUND 52 TOTAL	156,393.84	137.65	0.00	156,531.49	156,926.03

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
COURT SPECIAL REV FUNDS					
53 -1110 CT SPECIAL REVE-	6,526.76	0.00	0.00	6,526.76	6,544.64
FUND 53 TOTAL	6,526.76	0.00	0.00	6,526.76	6,544.64
MUNICIPAL COURT TECH					
54 -1110 CT TECH-CLAIM ON	10,732.73	1,424.14	712.07CR	11,444.80	10,900.89
54 -1111 COURT TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
FUND 54 TOTAL	10,732.73	1,424.14	712.07CR	11,444.80	10,900.89
POLICE DEPT FORFEITURE					
56 -1110 PD FORFEITURE CT	4,689.86	0.00	0.00	4,689.86	4,702.71
56 -1111 POLICE DEPT FORF	4,121.00	0.00	0.00	4,121.00	4,132.29
FUND 56 TOTAL	8,810.86	0.00	0.00	8,810.86	8,835.00
MUNICIPAL SECURITY FUND					
57 -1110 MUN SEC FD-CLAIM	18,789.47	1,729.52	1,664.63CR	18,854.36	18,681.26
57 -1111 MUNICIPAL SECURI	0.00	799.87	0.00	799.87	415.58
FUND 57 TOTAL	18,789.47	2,529.39	1,664.63CR	19,654.23	19,096.84
POLICE DEPT LAW ENFORCEM					
58 -1110 PD LAW ENFORCEME	935.67	0.00	0.00	935.67	938.23
FUND 58 TOTAL	935.67	0.00	0.00	935.67	938.23
LIBRARY-MUELLER ESTATE					
61 -1112 TEXPOOL-MUELLER	225,404.44	5,983.82	0.00	231,388.26	230,083.14
FUND 61 TOTAL	225,404.44	5,983.82	0.00	231,388.26	230,083.14
2005 TCDP GRANT PROJECT					
65 -1115 TEX POOL- WATER	0.00	0.00	0.00	0.00	0.00
65 -1120 TEX POOL- 2006	0.00	0.00	0.00	0.00	0.00
FUND 65 TOTAL	0.00	0.00	0.00	0.00	0.00

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
HOTEL OCCUPANCY TAX FUND					
66 -1110 HOTEL TAX-CLAIM	116,600.50	361,444.20	706.07CR	477,338.63	312,764.70
66 -1111 HOTEL TAX FUND	0.00	0.00	0.00	0.00	0.00
FUND 66 TOTAL	116,600.50	361,444.20	706.07CR	477,338.63	312,764.70
SPORTS COMPLEX FUND					
68 -1110 SPORTS COMPLEX C	0.00	0.00	0.00	0.00	0.00
FUND 68 TOTAL	0.00	0.00	0.00	0.00	0.00
CREDIT CARD CLEARING FUND					
69 -1110 CC CLEARING CLAI	0.00	0.00	0.00	0.00	0.00
FUND 69 TOTAL	0.00	0.00	0.00	0.00	0.00
SECTION 125 FUND					
70 -1110 FLEX BENEFITS C	14,123.61CR	3,639.20	3,134.19CR	13,618.60CR	13,405.47CR
70 -1121 SECTION 125 FUND	13,304.92CR	3,134.19	3,495.07CR	13,665.80CR	13,449.52CR
FUND 70 TOTAL	27,428.53CR	6,773.39	6,629.26CR	27,284.40CR	26,854.99CR
POOL CONST. FUND 2019					
71 -1110 POOL CONSTRUCTION	7,820.24	0.00	0.00	7,820.24	7,841.67
71 -1115 POOL CONST. FUND	0.00	0.00	0.00	0.00	0.00
FUND 71 TOTAL	7,820.24	0.00	0.00	7,820.24	7,841.67
STREET 2019 - PROJECT FUND					
72 -1110 STREET 2019-CLAI	132,825.87	0.00	0.00	132,825.87	133,189.78
72 -1115 STREET PROJECT F	0.00	0.00	0.00	0.00	0.00
72 -1120 DMB ESCROW ACG 1	1,206,454.92	14,533.53	0.00	1,220,988.45	1,221,962.42
72 -1130 DMB ESCROW ACGT	332,530.67	4,005.84	0.00	336,536.51	336,804.96
FUND 72 TOTAL	1,671,811.46	18,539.37	0.00	1,690,350.83	1,691,957.16
SPORTS COMPLEX REPAIR 19					
74 -1110 SPORTS COMP 19-C	429,229.56	0.00	49,473.00CR	379,756.56	404,110.29
74 -1115 SPORTS COMPLEX RE	0.00	49,473.00	0.00	49,473.00	26,295.24
FUND 74 TOTAL	429,229.56	49,473.00	49,473.00CR	429,229.56	430,405.53

		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
20/21 WATER PROJECTS						
75 -1110	20/21 WATER PROJ	815,915.11	190.00	47,731.91CR	768,373.20	781,210.14
75 -1120	UMB ESCROW ACCT	5,473,200.61	49,768.86	0.00	5,522,969.47	5,531,977.50
75 -1130	UMB ESCROW ACCT	581,616.14	0.00	14,607.42CR	567,008.72	569,642.72
	FUND 75 TOTAL	6,870,731.86	49,958.86	62,339.33CR	6,858,351.39	6,882,830.36
20/21 WASTE WATER PROJECT						
77 -1110	20/21 WASTEWATER	356,045.74CR	29,724.92	73,220.22CR	399,541.04CR	374,779.40CR
77 -1120	UMB ESCROW ACCT	2,376,442.56	19,978.74	0.00	2,396,421.30	2,400,529.34
77 -1130	UMB ESCROW ACCT	53,072.33	0.00	11,905.00CR	41,167.33	42,160.76
	FUND 77 TOTAL	2,073,469.15	49,703.66	85,125.22CR	2,038,047.59	2,067,910.70
StormWater						
78 -1110	STORMWATER CLAIM	40,564.00CR	0.00	0.00	40,564.00CR	40,675.13CR
	FUND 78 TOTAL	40,564.00CR	0.00	0.00	40,564.00CR	40,675.13CR
STREET PROJECT 2023-24						
79 -1110	STREET2023-YTD -	212,246.00	0.00	0.00	212,246.00	212,827.50
	FUND 79 TOTAL	212,246.00	0.00	0.00	212,246.00	212,827.50
STREET PROJECT 2025						
80 -1110	STREET PROJ 2025	0.00	0.00	0.00	0.00	0.00
80 -1112	TEXPOOL - 2025 S	0.00	9,070,953.76	0.00	9,070,953.76	1,216,744.50
	FUND 80 TOTAL	0.00	9,070,953.76	0.00	9,070,953.76	1,216,744.50
POOLED CASH FUND						
99 -1110	POOLED CASH IN B	4,183,947.86	7,708,751.48	7,772,543.76CR	4,120,155.58	4,234,824.48
99 -1115	TEX POOL- WATER	0.00	0.00	0.00	0.00	0.00
99 -1120	TEX POOL- 2006	0.00	0.00	0.00	0.00	0.00
	FUND 99 TOTAL	4,183,947.86	7,708,751.48	7,772,543.76CR	4,120,155.58	4,234,824.48
REPORT TOTALS		21,442,833.50	24,846,031.66	15,714,234.00CR	30,574,631.16	22,922,953.80

SELECTION CRITERIA

PRINT CURRENT ALL
FUND: ALL CASH
ACCOUNT TYPE: ALL CASH
TRANSACTION DATES: 10/01/2024 THRU 9/30/2025
PERIOD 13: EXCLUDE

PRINT OPTIONS

REPORT TYPE: SUMMARY
RECAP ONLY: YES
DESCRIPTIONS: YES

*** END OF REPORT ***



Atascosa Central Appraisal District
PO Box 600
Pleasanton, TX 78064

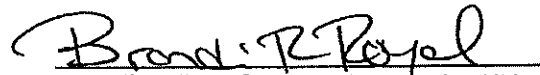
July 17, 2025

I, Brandi R. Royal, Chief Appraiser for the Atascosa Central Appraisal District, do solemnly swear that I have made or have caused to be made a diligent inquiry to ascertain that all property within the district subject to appraisal for tax purposes has been made. Also, I have included in the certified value totals for all property that I am aware of for the taxing entity, as required by law. I do hereby certify a Total Market Value of \$409,443,851 and a Net Taxable Value of \$315,537,067 for the City of Jourdanton.

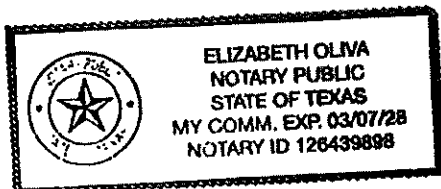
Uncertified Total Market Value awaiting ARB consideration: \$23,523,665

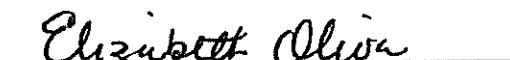
I estimate a 10% value loss due to ARB hearings on the uncertified value.

Additionally, per Property Tax Code Section 22.28(b), I do hereby certify that the penalty for delinquent report imposed under this chapter has become final.


Brandi R. Royal, RPA, RTA, CTA, CCA
Chief Appraiser

Subscribed and sworn to before me the 17th day of July, 2025.




Notary Public


Date Commission Expires



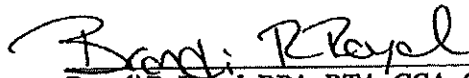
Atascosa Central Appraisal District
PO Box 600
Pleasanton, TX 78064

July 17, 2025

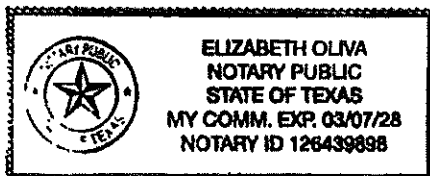
I, Brandi R. Royal, Chief Appraiser for the Atascosa Central Appraisal District, per Section 26.01(c) of the Texas Property Tax Code, have attached a listing of accounts under ARB for City of Jourdanton.

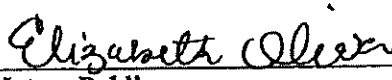
I estimate a 10% reduction in value as the result of pending Appraisal Review Board Hearings.

Per Section 26.01(d) of the Texas Property Tax Code, there are no un-certifiable accounts pending.


Brandi R. Royal, RPA, RTA, CCA, CTA
Chief Appraiser

Subscribed and sworn to before me the 17th day of July, 2025.




Notary Public


Date Commission Expires

2025 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON
ARB Approved Totals

Property Count: 2,672

7/17/2025 3:25:56PM

Land		Value		
Homestead:		48,309,865		
Non Homestead:		51,012,683		
Ag Market:		3,497,237		
Timber Market:		0	Total Land	(+) 102,819,785
Improvement		Value		
Homestead:		171,571,880		
Non Homestead:		108,048,316	Total Improvements	(+) 279,620,196
Non Real		Count	Value	
Personal Property:	241		27,003,870	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 27,003,870
			Market Value	= 409,443,851
Ag.		Non Exempt	Exempt	
Total Productivity Market:	3,497,237		0	
Ag Use:	22,740		0	Productivity Loss (-) 3,474,497
Timber Use:	0		0	Appraised Value = 405,969,354
Productivity Loss:	3,474,497		0	
			Homestead Cap (-) 7,881,654	
			23,231 Cap (-) 2,688,968	
			Assessed Value = 395,398,732	
			Total Exemptions Amount (-) 79,861,665	(Breakdown on Next Page)
			Net Taxable = 315,537,067	

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,334,974.30 = 315,537,067 * (0.740000 / 100)

Certified Estimate of Market Value: 409,443,851
Certified Estimate of Taxable Value: 315,537,067

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 2,672

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/17/2025

3:26:12PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	23	0	0	0
DV1	6	0	44,000	44,000
DV2	3	0	31,500	31,500
DV3	7	0	76,000	76,000
DV4	39	0	264,690	264,690
DV4S	3	0	12,000	12,000
DVHS	31	0	7,487,203	7,487,203
DVHSS	2	0	390,302	390,302
EX-XG	1	0	130,370	130,370
EX-XV	93	0	67,946,755	67,946,755
EX368	52	0	45,850	45,850
FRSS	1	0	118,050	118,050
HS	779	0	0	0
OV65	333	3,094,945	0	3,094,945
OV85S	23	220,000	0	220,000
Totals		3,314,945	76,546,720	79,861,665

2025 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON
Under ARB Review Totals

Property Count: 47

7/17/2025

3:25:56PM

Land		Value		
Homesite:		473,630		
Non Homesite:		4,082,540		
Ag Market:		117,000		
Timber Market:		0	Total Land	(+) 4,673,170
Improvement		Value		
Homesite:		3,525,080	Total Improvements	(+) 18,559,355
Non Homesite:		15,034,275		
Non Real		Count	Value	
Personal Property:	3	291,140	Total Non Real	(+) 291,140
Mineral Property:	0	0	Market Value	= 23,523,665
Autos:	0	0		
Ag		Non Exempt	Exempt	
Total Productivity Market:	117,000	0	Productivity Loss	(-) 116,110
Ag Use:	890	0	Appraised Value	= 23,407,555
Timber Use:	0	0	Homestead Cap	(-) 65,613
Productivity Loss:	116,110	0	23.231 Cap	(-) 233,330
			Assessed Value	= 23,118,612
			Total Exemptions Amount (Breakdown on Next Page)	(-) 0
			Net Taxable	= 23,118,612

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
171,077.73 = 23,118,612 * (0.740000 / 100)

Certified Estimate of Market Value:	22,633,037
Certified Estimate of Taxable Value:	21,612,569
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ATASCOSA County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 47

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/17/2025

3:26:12PM

Exemption Breakdown

Exemption	Count	Local	State	Total
RS	2	0	0	0
Totals		0	0	0

2025 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON

Property Count: 2,719

Grand Totals

7/17/2025

3:25:56PM

Land		Value		
Homesite:		48,783,495		
Non Homesite:		55,095,223		
Ag Market:		3,614,237		
Timber Market:		0	Total Land	(+) 107,492,955
Improvement:		Value		
Homesite:		175,096,960		
Non Homesite:		123,082,591	Total Improvements	(+) 298,179,551
Non Real		Count	Value	
Personal Property:	244		27,295,010	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 27,295,010
			Market Value	= 432,967,516
Ag		Non Exempt	Exempt	
Total Productivity Market:	3,614,237		0	
Ag Use:	23,630		0	Productivity Loss (-) 3,590,607
Timber Use:	0		0	Appraised Value = 429,376,909
Productivity Loss:	3,590,607		0	
			Homestead Cap	(-) 7,937,267
			23.231 Cap	(-) 2,922,298
			Assessed Value	= 416,517,344
			Total Exemptions Amount	(-) 79,861,665
			(Breakdown on Next Page)	
			Net Taxable	= 338,655,679

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,506,052.02 = 338,655,679 * (0.740000 / 100)

Certified Estimate of Market Value: 432,076,888
 Certified Estimate of Taxable Value: 337,149,636

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

ATASCOSA County

2025 CERTIFIED TOTALS
CJO - CITY OF JOURDANTON
Grand Totals

As of Certification

Property Count: 2,719

7/17/2025 3:26:12PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	23	0	0	0
DV1	6	0	44,000	44,000
DV2	3	0	31,600	31,600
DV3	7	0	76,000	76,000
DV4	39	0	264,690	264,690
DV4S	3	0	12,000	12,000
DVHS	31	0	7,487,203	7,487,203
DVHSS	2	0	390,302	390,302
EX-XG	1	0	130,370	130,370
EX-XV	93	0	67,946,755	67,946,755
EX366	62	0	45,850	45,850
FRSS	1	0	118,050	118,050
HS	781	0	0	0
OV65	333	3,094,945	0	3,094,945
OV65S	23	220,000	0	220,000
Totals		3,314,945	76,546,720	79,861,665

2025 CERTIFIED TOTALS

Property Count: 2,672

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/17/2025 3:26:12PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,581	779.1061	\$8,914,620	\$223,218,414	\$203,372,652
B	MULTIFAMILY RESIDENCE	15	8.5474	\$143,130	\$4,082,030	\$4,069,888
C1	VACANT LOTS AND LAND TRACTS	342	175.2862	\$0	\$11,352,176	\$11,194,478
D1	QUALIFIED OPEN-SPACE LAND	43	234.6320	\$0	\$3,497,237	\$21,150
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$58,660	\$58,660
E	RURAL LAND, NON QUALIFIED OPE	20	50.1655	\$25,010	\$4,181,595	\$3,881,963
F1	COMMERCIAL REAL PROPERTY	207	250.5058	\$369,790	\$61,055,150	\$59,431,321
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$337,950	\$337,950
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$6,400,660	\$6,400,660
J4	TELEPHONE COMPANY (INCLUDI	5		\$0	\$498,580	\$498,580
J5	RAILROAD	1	8.0770	\$0	\$60,580	\$60,580
J7	CABLE TELEVISION COMPANY	3		\$0	\$43,590	\$43,590
J8	OTHER TYPE OF UTILITY	2		\$0	\$165,250	\$165,250
L1	COMMERCIAL PERSONAL PROPE	154		\$0	\$15,353,090	\$15,353,090
L2	INDUSTRIAL AND MANUFACTURIN	15		\$0	\$3,969,860	\$3,969,860
M1	TANGIBLE OTHER PERSONAL, MOB	171		\$147,390	\$7,003,630	\$6,656,965
S	SPECIAL INVENTORY TAX	1		\$0	\$20,430	\$20,430
X	TOTALLY EXEMPT PROPERTY	146	257.5011	\$0	\$68,145,070	\$0
	Totals		1,763.8211	\$9,599,940	\$409,443,851	\$315,537,067

2025 CERTIFIED TOTALS

Property Count: 47

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/17/2025 3:26:12PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	16	10.3007	\$0	\$2,161,740	\$2,054,047
B	MULTIFAMILY RESIDENCE	5	5.2234	\$0	\$6,634,910	\$6,634,910
C1	VACANT LOTS AND LAND TRACTS	5	2.6542	\$0	\$194,650	\$194,650
D1	QUALIFIED OPEN-SPACE LAND	1	13.0000	\$0	\$117,000	\$890
E	RURAL LAND, NON QUALIFIED OPE	1	0.9940	\$0	\$262,150	\$262,160
F1	COMMERCIAL REAL PROPERTY	17	25.9006	\$7,500	\$13,862,075	\$13,680,825
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$12,730	\$12,730
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$278,410	\$278,410
	Totals		57.9729	\$7,500	\$23,523,665	\$23,118,612

2025 CERTIFIED TOTALS

Property Count: 2,719

CJO - CITY OF JOURDANTON

Grand Totals

7/17/2025 3:26:12PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,597	789.4088	\$8,914,620	\$225,380,154	\$205,426,699
B	MULTIFAMILY RESIDENCE	20	13.7708	\$143,130	\$10,718,940	\$10,704,798
C1	VACANT LOTS AND LAND TRACTS	347	177.8404	\$0	\$11,548,826	\$11,389,128
D1	QUALIFIED OPEN-SPACE LAND	44	247.6320	\$0	\$3,614,237	\$22,040
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$58,660	\$58,660
E	RURAL LAND, NON QUALIFIED OPE	21	51.1595	\$25,010	\$4,443,745	\$4,144,113
F1	COMMERCIAL REAL PROPERTY	224	276.4064	\$377,290	\$74,917,225	\$73,112,146
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$337,950	\$337,950
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$6,400,660	\$6,400,660
J4	TELEPHONE COMPANY (INCLUDI	5		\$0	\$498,680	\$498,680
J5	RAILROAD	1	8.0770	\$0	\$60,680	\$60,680
J7	CABLE TELEVISION COMPANY	3		\$0	\$43,590	\$43,590
J8	OTHER TYPE OF UTILITY	2		\$0	\$165,260	\$165,260
L1	COMMERCIAL PERSONAL PROPE	156		\$0	\$15,365,820	\$15,365,820
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$4,248,270	\$4,248,270
M1	TANGIBLE OTHER PERSONAL, MOB	171		\$147,380	\$7,003,530	\$6,856,965
S	SPECIAL INVENTORY TAX	1		\$0	\$20,430	\$20,430
X	TOTALLY EXEMPT PROPERTY	146	257.5011	\$0	\$68,145,070	\$0
Totals			1,821.7940	\$9,607,440	\$432,967,516	\$338,655,679

2025 CERTIFIED TOTALS

Property Count: 2,672

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/17/2025 3:26:12PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	1,048	618.8879	\$8,766,380	\$194,873,242	\$176,880,877
A2	SINGLE FAMILY MH LINKED	266	58.8014	\$29,950	\$10,035,180	\$9,657,830
A3	AUXILIARY IMPROVEMENTS	154	30.9837	\$14,930	\$3,431,773	\$3,394,568
A4	SINGLE FAMILY MH ATTACHED TO L	208	70.4331	\$103,360	\$14,878,219	\$13,439,379
B1	APARTMENTS	3	4.1323	\$0	\$1,018,720	\$1,018,720
B2	DUPLEX,TRIPLEX,FOURPLEX	12	4.4151	\$143,130	\$3,063,310	\$3,051,168
C1	RESIDENTIAL LOT	342	175.2862	\$0	\$11,352,175	\$11,194,478
D1	QUALIFIED AG LAND	43	234.6320	\$0	\$3,497,237	\$21,150
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$58,660	\$58,660
E1	SINGLE FAMILY RES/FARM & RANCH	14	23.0640	\$25,010	\$3,594,445	\$3,294,813
E3	AUXILIARY IMPROVEMENTS NON-QU	1		\$0	\$11,080	\$11,080
E5	RURAL LAND	6	27.1015	\$0	\$576,070	\$576,070
F1	COMMERCIAL REAL PROPERTY	207	250.5058	\$369,790	\$61,055,150	\$59,431,321
J2	GAS UTILITIES	1		\$0	\$337,850	\$337,850
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$6,400,660	\$6,400,660
J4	TELEPHONE CO (INCLUDING CO-OP)	5		\$0	\$498,580	\$498,580
J5	RAILROAD	1	8.0770	\$0	\$60,580	\$60,580
J7	CABLE TELEVISION	3		\$0	\$43,590	\$43,590
J8	OTHER UTILITY	2		\$0	\$165,250	\$165,250
L1	COMMERCIAL PERSONAL PROPER	154		\$0	\$15,353,090	\$15,353,090
L2	INDUSTRIAL PERSONAL PROPERTY	15		\$0	\$3,969,860	\$3,969,860
M3	MOBILE HOME ONLY	171		\$147,390	\$7,003,530	\$6,656,965
S	SPECIAL INVENTORY TAX	1		\$0	\$20,430	\$20,430
X	TOTAL EXEMPT PROPERTY	146	257.5011	\$0	\$68,145,070	\$0
	Totals		1,763.8211	\$9,599,940	\$409,443,851	\$315,537,067

2025 CERTIFIED TOTALS

Property Count: 47

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/17/2025 3:28:12PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	13	8.7028	\$0	\$2,046,880	\$1,939,187
A2	SINGLE FAMILY MH LINKED	1	0.3444	\$0	\$40,500	\$40,500
A3	AUXILIARY IMPROVEMENTS	3	1.2535	\$0	\$74,360	\$74,360
B2	DUPLEX,TRIPLEX,FOURPLEX	5	5.2234	\$0	\$8,634,910	\$6,634,910
C1	RESIDENTIAL LOT	5	2.5542	\$0	\$194,650	\$194,650
D1	QUALIFIED AG LAND	1	13.0000	\$0	\$117,000	\$890
E1	SINGLE FAMILY RES/FARM & RANCH	1	0.9940	\$0	\$282,150	\$262,150
F1	COMMERCIAL REAL PROPERTY	17	25.9006	\$7,500	\$13,862,075	\$13,680,825
L1	COMMERCIAL PERSONAL PROPER	2		\$0	\$12,730	\$12,730
L2	INDUSTRIAL PERSONAL PROPERTY	1		\$0	\$278,410	\$278,410
Totals			57.9729	\$7,500	\$23,523,665	\$23,118,612

2025 CERTIFIED TOTALS

Property Count: 2,719

CJO - CITY OF JOURDANTON

Grand Totals

7/17/2025 3:26:12PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	1,061	627.5907	\$8,766,380	\$196,920,122	\$178,820,064
A2	SINGLE FAMILY MH LINKED	267	59.1458	\$29,950	\$10,076,680	\$9,698,330
A3	AUXILIARY IMPROVEMENTS	157	32.2372	\$14,930	\$3,508,133	\$3,468,926
A4	SINGLE FAMILY MH ATTACHED TO L	208	70.4331	\$103,360	\$14,878,219	\$13,439,379
B1	APARTMENTS	3	4.1323	\$0	\$1,018,720	\$1,018,720
B2	DUPLEX,TRIPLEX,FOURPLEX	17	9.6385	\$143,130	\$9,698,220	\$9,686,078
C1	RESIDENTIAL LOT	347	177.8404	\$0	\$11,548,825	\$11,389,128
D1	QUALIFIED AG LAND	44	247.6320	\$0	\$3,614,237	\$22,040
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$58,660	\$58,660
E1	SINGLE FAMILY RES/FARM & RANCH	15	24.0580	\$25,010	\$3,856,695	\$3,556,963
E3	AUXILIARY IMPROVEMENTS NON-QU	1		\$0	\$11,080	\$11,080
E5	RURAL LAND	6	27.1015	\$0	\$576,070	\$576,070
F1	COMMERCIAL REAL PROPERTY	224	276.4064	\$377,290	\$74,917,225	\$73,112,146
J2	GAS UTILITIES	1		\$0	\$337,950	\$337,950
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$6,400,660	\$6,400,660
J4	TELEPHONE CO (INCLUDING CO-OP)	5		\$0	\$498,680	\$498,680
J5	RAILROAD	1	8.0770	\$0	\$60,580	\$60,580
J7	CABLE TELEVISION	3		\$0	\$43,690	\$43,690
J8	OTHER UTILITY	2		\$0	\$165,250	\$165,250
L1	COMMERCIAL PERSONAL PROPER	156		\$0	\$15,365,820	\$15,365,820
L2	INDUSTRIAL PERSONAL PROPERTY	16		\$0	\$4,248,270	\$4,248,270
M3	MOBILE HOME ONLY	171		\$147,390	\$7,003,530	\$6,656,965
S	SPECIAL INVENTORY TAX	1		\$0	\$20,430	\$20,430
X	TOTAL EXEMPT PROPERTY	146	257.5011	\$0	\$88,145,070	\$0
Totals			1,821.7940	\$9,607,440	\$432,967,516	\$338,655,679

2025 CERTIFIED TOTALS

Property Count: 2,719

CJO - CITY OF JOURDANTON

Effective Rate Assumption

7/17/2025

3:26:12PM

New Value

TOTAL NEW VALUE MARKET: \$9,607,440
 TOTAL NEW VALUE TAXABLE: \$9,377,930

New Exemptions

Exemption	Description	Count	2024 Market Value	2024 Market Value
EX-XV	Other Exemptions (including public property, r	7		\$7,550
EX366	HB366 Exempt	10		\$9,840
ABSOLUTE EXEMPTIONS VALUE LOSS				\$17,390

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$0
DV2	Disabled Veterans 30% - 49%	1	\$12,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	5	\$1,658,357
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$239,590
HS	Homestead	26	\$0
OV65	Over 65	26	\$245,000
PARTIAL EXEMPTIONS VALUE LOSS			\$2,090,847
NEW EXEMPTIONS VALUE LOSS			\$2,108,337

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$2,108,337

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
743	\$188,072	\$10,560	\$177,512
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
733	\$188,306	\$10,410	\$175,896

2025 CERTIFIED TOTALS
CJO - CITY OF JOURDANTON
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
47	\$23,523,665.00	\$21,612,569

Top 10 Taxable

For Entity : CITY OF JOURDANTON

Year: 2025

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
159329	METHODIST HEALTHCARE	\$13,118,460	\$13,118,460
66911	JWTC HOMES LTD	\$6,634,910	\$6,634,910
166211	AEP TEXAS INC	\$6,400,660	\$6,400,660
179011	BROOKLYN DICARO LLC SERIES 1100	\$3,400,000	\$3,400,000
89090	WILEY LEASE CO LTD	\$3,393,050	\$3,393,050
169162	LENNAR HOMES OF TEXAS LAND & CONSTRUCTION LTD	\$3,493,160	\$3,382,490
180034	METHODIST HOSPITAL ATASCOSA	\$3,148,130	\$3,148,130
70406	FREER INVESTMENT GROUP LTD	\$3,068,730	\$3,068,730
175834	HSR GHUMAN LLC	\$2,968,780	\$2,968,780
64050	ARGENT COURT OF PLEASANTON,LLC	\$2,523,190	\$2,523,190

Top 10 Market

For Entity : CITY OF JOURDANTON

Year: 2025

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
6285	JOURDANTON ISD	\$27,633,640	\$0
159329	METHODIST HEALTHCARE	\$13,118,460	\$13,118,460
61611	ATASCOSA COUNTY	\$8,730,400	\$0
1859	ATASCOSA COUNTY	\$8,376,510	\$0
66911	JWTC HOMES LTD	\$6,634,910	\$6,634,910
166211	AEP TEXAS INC	\$6,400,660	\$6,400,660
9476	CITY OF JOURDANTON	\$5,497,900	\$0
10604	CITY OF JOURDANTON	\$3,856,750	\$0
169162	LENNAR HOMES OF TEXAS LAND & CONSTRUCTION LTD	\$3,493,150	\$3,382,490
179011	BROOKLYN DICARO LLC SERIES 1100	\$3,400,000	\$3,400,000