



CITY OF CALDWELL, TEXAS

FY 26/27 ANNUAL BUDGET

Fiscal Year 2026-2027
October 1, 2026 through September 30, 2027

Established 1840 | Burleson County | Kolache Capital of Texas

All Funds Budget Summary

Fund	FY 2026 Approved Revenues	FY 2026 Approved Expenditures	FY 2026 Net	FY26 Actual Rev. thru 8/31/26	FY26 Actual Exp. thru 8/31/26	FY 2027 Approved Revenues	FY 2027 Approved Expenditures	FY 2027 Net	\$ Change in Expenditures	% Change
GENERAL FUND										
General Fund	\$5,729,150	\$5,728,553	\$597	\$4,582,210	\$3,150,173	\$6,205,695	\$6,205,695	-	\$477,142	8.3%
REVENUE FUND (UTILITIES)										
Water Fund	\$1,292,000	\$1,290,002	\$1,998	\$1,059,510	\$341,207	\$1,292,000	\$1,147,405	\$144,595	(\$142,597)	(11.1%)
Wastewater Fund	\$945,000	\$941,533	\$3,467	\$888,720	\$1,214,293	\$938,000	\$936,160	\$1,840	(\$5,373)	(0.6%)
Sanitation Fund	\$1,033,000	\$1,024,902	\$8,098	\$932,850	\$353,198	\$1,050,000	\$1,048,816	\$1,184	\$23,914	2.3%
Electric Fund	\$7,672,500	\$7,669,432	\$3,068	\$6,793,070	\$6,883,767	\$7,757,500	\$7,755,260	\$2,240	\$85,828	1.1%
Total Revenue Fund	\$10,942,500	\$10,925,868	\$16,632	\$9,674,150	\$8,792,464	\$11,037,500	\$10,887,641	\$149,859	(\$38,227)	(0.3%)
ALL OTHER FUNDS										
Airport Fund	\$410,500	\$572,200	(\$161,700)	\$1,050,707	\$4,332	\$30,500	\$22,200	\$8,300	(\$550,000)	(96.1%)
All Other Funds (Capital, Debt, Grant & Special Rev.)	\$2,604,875	\$4,812,240	(\$2,207,365)	\$939,766	\$5,984,631	\$2,751,225	\$3,250,700	(\$499,475)	(\$1,561,540)	(32.4%)
Total All Other Funds	\$3,015,375	\$5,384,440	(\$2,369,065)	\$1,990,473	\$5,988,964	\$2,781,725	\$3,272,900	(\$491,175)	(\$2,111,540)	(39.2%)
GRAND TOTAL, ALL FUNDS	\$19,687,025	\$22,038,862	(\$2,351,837)	\$16,246,833	\$17,931,601	\$20,024,920	\$20,366,236	(\$341,316)	(\$1,672,626)	(7.6%)

FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). Interfund transfers are shown gross in both revenues and expenditures and are not eliminated.

The Approved FY 2027 General Fund budget is balanced: Approved revenues equal Approved expenditures. Capital, debt service, grant and special revenue funds are carried as Approved pending Council direction.

Vehicle and equipment purchases for Streets, Parks and Sanitation (\$480,000 total) will be funded through a separate financing instrument and are shown in the capital funds (Funds 15 and 35).

Fund Balance / Net Position Summary

Audited balances at September 30, 2025 rolled forward through the FY 2027 Approved budget

Fund / Classification	Audited Balance 9/30/2025	FY 2026 Budgeted Net Change	Projected Balance 9/30/2026	FY 2027 Approved Net Change	Projected Balance 9/30/2027	FY 2027 Expenditures	Months of Operating Reserve
GOVERNMENTAL FUNDS (AUDITED CLASSIFICATION AT 9/30/2025)							
General Fund: unassigned	\$3,808,443	-	\$3,808,443	-	\$3,808,443		
General Fund: assigned for subsequent year's budget	\$2,378,013	-	\$2,378,013	-	\$2,378,013		
General Fund: operating fund balance	\$6,186,456	-	\$6,186,456	-	\$6,186,456	\$6,205,695	12.0 mo
Memo: FY 2026 approved General Fund net / FY 2027 Approved net		\$597		-			
Memo: FY 2026 actual net thru 8/31/26 (unaudited)		\$1,432,036					
RESTRICTED & ASSIGNED WITHIN GOVERNMENTAL FUNDS							
Restricted for tourism promotion (Hotel Occupancy Tax)	\$433,375	\$43,000	\$476,375	-	\$476,375	\$80,000	71.5 mo
Restricted for municipal court	\$353,811	\$3,525	\$357,336	\$7,025	\$364,361	- n/a	
Assigned for fire reserve	\$598,836	(\$52,540)	\$546,296	\$15,000	\$561,296	- n/a	
Assigned for airport	\$176,776	(\$161,700)	\$15,076	\$8,300	\$23,376	\$22,200	12.6 mo
Restricted for debt service	\$330,124	\$14,000	\$344,124	\$33,000	\$377,124	\$625,000	7.2 mo
Assigned for capital improvements (Funds 15 & 18)	\$3,111,794	(\$243,000)	\$2,868,794	\$12,000	\$2,880,794	\$1,430,000	24.2 mo
Other budgeted funds not separately classified in the audit (Funds 11, 12, 13, 14, 16, 17, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100)	-	(\$227,350)	(\$227,350)	\$10,000	(\$217,350)	\$95,700	n/a
Total restricted and assigned	\$5,004,716	(\$624,065)	\$4,380,651	\$85,325	\$4,465,976	\$2,252,900	
TOTAL GOVERNMENTAL FUND BALANCES (audited at 9/30/2025)	\$11,191,172	(\$624,065)	\$10,567,107	\$85,325	\$10,652,432		
Check: audited total governmental fund balances per AFR 2025	\$11,191,172		- variance				
PROPRIETARY FUND (UTILITIES NET POSITION AT 9/30/2025)							
Unrestricted net position (incl. utility capital funds 35/40/45/52)	\$8,505,273	(\$1,728,368)	\$6,776,905	(\$426,641)	\$6,350,264	\$10,887,641	7.0 mo
Net investment in capital assets	\$6,741,229						
Restricted net pension asset	\$125,788						
TOTAL UTILITIES NET POSITION (audited at 9/30/2025)	\$15,372,290						
Check: audited total net position per AFR 2025	\$15,372,290		- variance				

Audited amounts (blue) are hardcoded from the Annual Financial Report for the year ended September 30, 2025. Net change columns link to the fund summary pages.

FY 2026 budgeted net change reflects the adopted FY 2025-26 budget, including one-time items (airport reconstruction, capital fund projects). The roll-forward uses budgeted net change; unaudited FY 2026 actuals through 8/31/26 appear on each fund page.

General Fund months of operating reserve at the FY 2027 Approved spending level: operating fund balance / (FY 2027 expenditures / 12).

General Fund (Fund 10) : Budget Summary

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
REVENUES								
Property Taxes								
Ad Valorem - Current Year	\$860,000	\$1,000,000	\$1,215,000	\$1,193,072	\$1,257,525	\$42,525	3.5%	100-4250
Ad Valorem-Penalty & Interest	\$10,000	\$10,000	\$8,000	\$20,276	\$8,000	-	-	100-4252
Ad Valorem-Prior Years	\$15,000	\$15,000	\$10,000	\$20,443	\$10,000	-	-	100-4253
Subtotal: Property Taxes	\$885,000	\$1,025,000	\$1,233,000	\$1,233,791	\$1,275,525	\$42,525	3.4%	
Sales & Mixed Beverage Taxes								
Sales Taxes	\$1,325,000	\$1,325,000	\$1,450,000	\$1,302,264	\$1,739,347	\$289,347	20.0%	100-4301
Sales Taxes Special	\$685,000	\$685,000	\$725,000	\$641,414	\$869,673	\$144,673	20.0%	100-4302
Mixed Beverage Taxes	\$5,000	\$5,000	\$5,000	\$5,630	\$5,000	-	-	100-4350
Subtotal: Sales & Mixed Beverage Taxes	\$2,015,000	\$2,015,000	\$2,180,000	\$1,949,308	\$2,614,020	\$434,020	19.9%	
Franchise Fees								
Franchise Fees - Entergy	\$400	\$400	\$400		\$400	-	-	100-4400
Franchise Fees-Cable Tv	\$5,000	\$5,000	\$5,000		\$5,000	-	-	100-4401
Franchise Fees-Gas	\$70,000	\$70,000	\$65,000		\$65,000	-	-	100-4402
Franchise Fees-Telephone	\$1,000	\$1,000	\$1,000		\$1,000	-	-	100-4403
Subtotal: Franchise Fees	\$76,400	\$76,400	\$71,400	-	\$71,400	-	-	
Fines, Forfeitures & Court Costs								
Municipal Court - Pay Plan	\$4,000	\$4,000	\$2,000	\$1,753	\$2,000	-	-	100-1087
Municipal Court-Failure To Appear	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	100-1088
Municipal Court-Restitution	-	-	-	-	-	-	n/a	100-1089
Municipal Court-Court Fines	\$90,000	\$90,000	\$80,000	\$78,516	\$80,000	-	-	100-1090
Municipal Court-Arrest Fees	\$3,000	\$3,000	\$3,000	\$2,612	\$3,000	-	-	100-1091
Municipal Court-Dr. Safety Course	\$1,000	\$1,000	\$1,000	\$820	\$1,000	-	-	100-1099
Subtotal: Fines, Forfeitures & Court Costs	\$99,000	\$99,000	\$87,000	\$83,702	\$87,000	-	-	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
Licenses, Permits & Program Revenue								
Other Income-Bldg Permits/Insp	\$60,000	\$80,000	\$70,000	\$128,858	\$70,000	-	-	100-4800
Other Income-Library & Comm Services	\$4,000	\$4,000	\$4,000	\$4,013	\$4,000	-	-	100-4801
Programs- Library & Comm Services	\$2,000	\$2,500	\$2,500	\$3,205	\$2,500	-	-	100-4802
Programs-Pd	\$2,000	\$2,000	\$2,000	\$4,500	\$2,000	-	-	100-4803
Planning & Development	\$10,000	\$10,000	\$10,000	\$4,622	\$10,000	-	-	100-4804
Programs - Main Street	\$2,500	\$2,500	\$2,500	-	\$2,500	-	-	100-4805
Programs - Senior Center	\$7,000	\$7,000	\$7,000	\$5,833	\$7,000	-	-	100-4806
Civic Center Fees	\$25,000	\$25,000	\$25,000	\$10,581	\$25,000	-	-	100-4870
Subtotal: Licenses, Permits & Program Revenue	\$112,500	\$133,000	\$123,000	\$161,613	\$123,000	-	-	
Leases, Royalties & Interest								
Interest Income	\$50,000	\$75,000	\$50,000		\$50,000	-	-	100-4600
Land Lease	\$20,000	\$20,000	\$40,000		\$40,000	-	-	100-4650
Fiber Optic Maintenance	\$7,000	\$7,000	\$7,000		\$7,000	-	-	100-4654
Royalties	\$210,000	\$190,000	\$150,000	\$83,672	\$150,000	-	-	100-4700
Subtotal: Leases, Royalties & Interest	\$287,000	\$292,000	\$247,000	\$83,672	\$247,000	-	-	
Reimbursements & Other Income								
Other Income-Miscellaneous	\$12,000	\$25,000	\$22,250	\$15,010	\$22,250	-	-	100-4360
Sale Of Capital Assets	-	-	-	-	-	- n/a		100-4370
Miscellaneous Contributions	\$4,000	\$4,000	\$4,000		\$4,000	-	-	100-4550
Miscellaneous Reimbursement	\$7,000	\$7,000	\$10,000	\$25,111	\$10,000	-	-	100-4750
County Reimbursement	\$24,000	\$30,000	\$30,000	\$26,790	\$30,000	-	-	100-4751
Reimbursement-Insurance	\$1,500	\$1,500	\$1,500	\$377	\$1,500	-	-	100-4757
Other Income - Streets/Drainage	-	-	-	\$335	-	- n/a		100-4799
Subtotal: Reimbursements & Other Income	\$48,500	\$67,500	\$67,750	\$67,624	\$67,750	-	-	
Electric Utility Payment In Lieu of Taxes								
El. Ut. In Lieu Of Tx.	\$435,000	\$700,000	\$700,000	-	\$700,000	-	-	100-4822
Subtotal: Electric Utility Payment In Lieu of Taxes	\$435,000	\$700,000	\$700,000	-	\$700,000	-	-	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
Transfers In								
Municipal Court-Admin (From Fund 11)	\$85,000	\$85,000	\$75,000	-	\$75,000	-	-	100-4901
Transfer From Revenue Fund - Insurance /Contract Services	\$510,000	\$385,000	\$440,000	\$1,000,000	\$440,000	-	-	100-4902
Transfer From Revenue Fund - Administration	\$395,000	\$485,000	\$505,000	-	\$505,000	-	-	100-4904
Reimbursement-Hot Funds	-	\$80,000	-	-	-	-	n/a	100-4903
<i>Subtotal: Transfers In</i>	\$990,000	\$1,035,000	\$1,020,000	\$1,000,000	\$1,020,000	-	-	
Actual Activity Not Budgeted								
<i>Misc Grants - Library</i>	-	-	-	\$2,500	-	-	n/a	100-4102
<i>Subtotal: Actual Activity Not Budgeted</i>	-	-	-	\$2,500	-	-	n/a	
TOTAL GENERAL FUND REVENUES	\$4,948,400	\$5,442,900	\$5,729,150	\$4,582,210	\$6,205,695	\$476,545	8.3%	
EXPENDITURES BY DEPARTMENT								
Council	\$30,800	\$30,519	\$30,519	\$22,907	\$39,019	\$8,500	27.9%	
Administration	\$690,034	\$865,916	\$899,789	\$638,846	\$1,002,979	\$103,190	11.5%	
Contractual & Government-Wide Services	\$1,441,000	\$928,600	\$908,600	\$889,757	\$890,550	(\$18,050)	(2.0%)	
Development Services	\$20,000	\$331,649	\$330,657	\$219,319	\$431,896	\$101,239	30.6%	
Fire Department	\$60,412	\$60,453	\$138,310	\$114,323	\$100,000	(\$38,310)	(27.7%)	
Library & Community Services	\$220,640	\$231,042	\$346,271	\$181,388	\$346,919	\$648	0.2%	
Main Street, Marketing & Economic Development	\$114,980	\$168,820	-	\$31,670	\$86,660	\$86,660	n/a	
Maintenance	\$122,914	\$185,531	\$198,687	\$142,852	\$209,601	\$10,914	5.5%	
Police Department	\$1,148,616	\$1,385,012	\$1,618,214	\$466,200	\$1,809,083	\$190,869	11.8%	
Municipal Court	\$121,380	\$154,675	\$165,182	\$38,901	\$173,129	\$7,947	4.8%	
Parks & Recreation	\$329,882	\$329,691	\$325,880	\$184,398	\$306,376	(\$19,504)	(6.0%)	
Streets & Drainage	\$662,483	\$810,303	\$766,444	\$219,613	\$809,483	\$43,039	5.6%	
TOTAL GENERAL FUND EXPENDITURES	\$4,963,141	\$5,482,212	\$5,728,553	\$3,150,173	\$6,205,695	\$477,142	8.3%	
NET REVENUES OVER / (UNDER) EXPENDITURES	(\$14,741)	(\$39,312)	\$597	\$1,432,036	-			

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FY 2027 revenue lines are held at the FY 2026 approved level except current-year ad valorem taxes, which reflect the 3.5% voter-approval-rate increase allowed by state law, and the sales tax lines, which carry the FY 2027 forecast. The Approved General Fund budget is balanced: FY 2027 Approved revenues equal FY 2027 Approved expenditures.

Department amounts summarize the department detail pages that follow. Vehicle and equipment purchases for Streets (\$150,000), Parks (\$30,000) and Sanitation (\$300,000) will be funded through a separate financing instrument and are shown in the capital funds.

Council : Operating Detail

General Fund | Dept 105

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Proposed	\$ Change FY26-FY27	% Change	Acct #
MAYOR & COUNCIL - ALLOWANCE	\$24,500	\$24,500	\$24,500	-	\$24,500	-	-	105-5025
CAR ALLOWANCE	\$1,000	\$1,000	\$1,000	\$800	\$1,000	-	-	105-5060
TRAVEL & TRAINING	\$1,500	\$1,500	\$1,500	\$3,948	\$10,000	\$8,500	566.7%	105-5075
GENERAL EXPENSE	\$1,000	\$1,000	\$1,000	\$443	\$1,000	-	-	105-5100
TECHNOLOGY	\$1,000	\$1,000	\$1,000	\$432	\$1,000	-	-	105-5130
SOCIAL SECURITY	\$1,800	\$1,519	\$1,519	\$1,285	\$1,519	-	-	105-5150
Base Payroll - Exempt	-	-	-	\$16,000	-	-	n/a	105-5001
TOTAL OPERATING	\$30,800	\$30,519	\$30,519	\$22,907	\$39,019	\$8,500	27.9%	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$39,019
Supplemental Requests	-
Personnel Incremental Cost	-
Capital / Equipment (moved to separate financing instrument)	-
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$39,019

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Includes \$10,000 for Council training and education.

Administration : Operating Detail

General Fund | Dept 110

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$275,000	\$176,000	\$210,000	-	\$216,300	\$6,300	3.0%	110-5000
BASE PAYROLL - EXEMPT	\$265,000	\$370,000	\$385,000	\$396,976	\$416,150	\$31,150	8.1%	110-5001
LONGEVITY	-	\$8,900	\$9,500	-	\$9,500	-	-	110-5002
CONTRACT LABOR	-	-	-	\$87,824	-	-	n/a	110-5005
OVERTIME	\$1,000	\$1,000	\$1,000	\$47	\$1,000	-	-	110-5010
TEC UNEMPLOYMENT CLAIM	-	-	-	-	\$9,600	\$9,600	n/a	110-5040
CAR ALLOWANCE	\$13,200	\$13,200	-	-	-	-	n/a	110-5060
PROFESSIONAL MEMBERSHIPS	\$3,000	\$4,000	\$4,000	-	\$4,000	-	-	110-5071
TRAVEL & TRAINING	\$17,500	\$15,500	\$10,000	-	\$12,500	\$2,500	25.0%	110-5075
GENERAL EXPENSES	\$15,000	\$15,000	\$15,000	-	\$23,500	\$8,500	56.7%	110-5100
OFFICE EXPENSE	\$3,000	\$3,000	\$3,000	-	\$3,000	-	-	110-5102
VEHICLE FUEL	\$1,250	\$1,250	\$1,250	-	\$1,250	-	-	110-5104
SAFETY PROGRAM	-	\$15,000	\$15,000	-	\$27,000	\$12,000	80.0%	110-5128
ELECTION EXPENSE	\$6,500	\$6,500	\$6,500	-	\$6,500	-	-	110-5105
FILING EXPENSE	\$500	\$1,000	\$1,000	-	\$1,000	-	-	110-5107
JANITORIAL	\$9,000	\$20,000	\$20,000	\$16,991	\$20,000	-	-	110-5116
TECHNOLOGY	\$1,000	\$15,000	\$12,500	\$2,374	\$14,000	\$1,500	12.0%	110-5130
SOCIAL SECURITY	\$33,480	\$33,852	\$36,890	\$30,224	\$36,890	-	-	110-5150
RETIREMENT	\$44,604	\$41,714	\$44,149	\$28,296	\$45,474	\$1,325	3.0%	110-5170
GROUP INSURANCE	-	\$85,000	\$85,000	\$69,387	\$98,600	\$13,600	16.0%	110-5200
SERVICE CONTRACT	-	\$35,000	\$35,000	\$5,426	\$35,000	-	-	110-5240
VEHICLE MAINTENANCE	-	-	-	-	-	-	n/a	110-5263
BUILDING & GROUNDS MAINTENANCE	\$1,000	\$5,000	\$5,000	\$1,300	\$5,000	-	-	110-5270
TOTAL OPERATING	\$690,034	\$865,916	\$899,789	\$638,846	\$986,264	\$86,475	9.6%	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$986,264			
Supplemental Requests					\$13,595			
Personnel Incremental Cost					\$3,120			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$1,002,979			

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Base payroll (exempt) includes the City Administrator at \$200,000. Safety program includes AED units for four City buildings (\$12,000).

Contractual & Government-Wide Services : Operating Detail

General Fund | Dept 120

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
EMPLOYEE HEALTH - PHYSICALS & SCREENING	\$2,000	\$2,500	\$5,000	\$4,086	\$8,000	\$3,000	60.0%	120-5045
EMPLOYEE ONBOARDING - FIRST CHECK	\$1,500	\$1,500	\$1,500	\$733	\$1,500	-	-	120-5046
PROMOTION & DEVELOPMENT	\$4,000	\$4,500	\$4,500	\$4,175	\$4,500	-	-	120-5070
GENERAL EXPENSES	\$8,000	\$8,000	\$12,500	\$7,974	\$12,500	-	-	120-5100
OFFICE EXPENSE	\$2,000	\$2,500	\$2,500	\$1,209	\$2,500	-	-	120-5102
SUPPLIES	\$1,000	\$1,000	\$1,000	\$93	\$1,000	-	-	120-5110
HOSPITALITY SUPPLIES	\$1,500	\$1,500	\$1,500	-	\$1,500	-	-	120-5111
UNIFORMS	-	\$10,500	\$20,000	\$27,703	\$20,000	-	-	120-5114
JANITORIAL	\$1,500	\$1,500	\$1,500	\$39	\$1,500	-	-	120-5116
TECHNOLOGY	\$15,000	\$15,000	\$15,000	\$21,933	\$22,350	\$7,350	49.0%	120-5130
ERP SOFTWARE	\$80,000	\$80,000	\$80,000	\$80,308	\$100,000	\$20,000	25.0%	120-5131
ER TAX CONTRIBUTION	-	-	-	-	-	- n/a	-	120-5150
ER RETIREMENT	-	-	-	-	-	- n/a	-	120-5170
ER GROUP INSURANCE	\$600,000	-	-	\$143,454	-	- n/a	-	120-5200
PUB. OFFICIALS LIAB. INSURANCE	\$3,300	\$3,300	\$3,300	-	\$3,300	-	-	120-5201
GENERAL LIABILITY INSURANCE	\$30,000	\$45,000	\$45,000	\$6,046	\$45,000	-	-	120-5202
CYBER LIABILITY INSURANCE	-	\$2,000	\$2,000	\$1,850	\$2,000	-	-	120-5203
WORKMAN'S COMP. INSURANCE	\$70,000	\$77,500	\$77,500	\$70,925	\$77,500	-	-	120-5204
PROPERTY INSURANCE	\$60,000	\$72,000	\$72,000	\$69,071	\$72,000	-	-	120-5205
AUTO INSURANCE	\$52,500	\$52,500	\$52,500	\$72,520	\$52,500	-	-	120-5206
ERRORS & OMISSIONS LIABILITY INSURANCE	-	\$9,000	\$9,000	\$6,767	\$9,000	-	-	120-5207
SHORT/LONGTERM DISABILITY	-	-	-	-	-	- n/a	-	120-5208
TML MEMBERSHIP	\$2,500	\$2,500	\$2,500	-	\$2,500	-	-	120-5209
POSTAGE	\$10,000	\$20,000	\$20,000	\$27,020	\$28,000	\$8,000	40.0%	120-5210
LEGAL NOTICES	\$4,500	\$4,500	\$4,500	\$775	\$4,500	-	-	120-5211
RECORDS MGT. EXPENSE	\$1,200	\$800	\$800	\$413	\$800	-	-	120-5212
PEST CONTROL	\$500	\$1,000	\$1,000	\$2,770	\$2,000	\$1,000	100.0%	120-5217
TX COLLECTION FEES:BCSCCD	\$1,500	\$2,000	\$2,000	\$1,607	\$2,000	-	-	120-5218
COMMUNITY COMMUNICATIONS	\$4,000	\$5,000	\$5,000	\$3,301	\$5,000	-	-	120-5226
PROFESSIONAL SERVICES/FEES	-	\$17,500	\$25,000	\$35,000	\$25,000	-	-	120-5230

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
PROFESSIONAL SERVICES - LEGAL	\$20,000	\$17,500	\$20,000		\$20,000	-	-	120-5231
PROFESSIONAL SERVICES - ENGINEERING	\$40,000	\$40,000	\$60,000		\$50,000	(\$10,000)	(16.7%)	120-5232
PROFESSIONAL SERVICES - AUDIT	\$45,000	\$45,000	\$45,000		\$45,000	-	-	120-5233
SERVICE CONTRACT: EQUIPMENT	\$4,000	\$20,000	\$20,000		\$20,000	-	-	120-5235
SERVICE CONTRACT: BUILDING INSPECTIONS	\$50,000	\$10,000	\$10,000		\$10,000	-	-	120-5236
SERVICE CONTRACT: TELEPHONE	\$7,000	\$5,000	\$5,000		\$5,000	-	-	120-5237
SERVICE CONTRACT: CELL PHONES	\$25,000	\$25,000	\$27,000		\$27,000	-	-	120-5238
SERVICE CONTRACT: GIS SERVICES	\$5,000	\$5,000	\$5,000		\$5,000	-	-	120-5239
SERVICE CONTRACT: COMPUTER SERVICES	\$10,000	\$50,000	\$50,000	\$84,108	\$50,000	-	-	120-5241
SERVICE CONTRACT: DEVELOPMENT SERVICES SOFTW/	-	\$12,000	\$12,000	-	\$12,000	-	-	120-5242
ECONOMIC DEVELOPMENT CORP	\$10,000	\$10,000	\$10,000	-	\$10,000	-	-	120-5248
APPRAISAL BOARD ASSESSMENT	\$30,000	\$30,000	\$30,000	\$26,954	\$30,000	-	-	120-5249
MHMR	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	-	-	120-5251
BUILDING & GROUNDS MAINTENANCE	-	-	-	-	-	-	n/a	120-5270
WATER AND SEWER-ALL FACILITIES	\$30,000	\$5,000	\$9,000	\$8,337	\$9,000	-	-	120-5280
GAS - ALL FACILITIES	\$10,000	\$10,000	\$12,500	\$12,148	\$12,500	-	-	120-5281
ELECTRIC - ALL FACILITIES	\$60,000	\$60,000	\$60,000	\$70,211	\$60,000	-	-	120-5282
SANITATION - ALL FACILITIES	-	-	-	\$388	-	-	n/a	120-5283
REFUNDS	-	-	-	-	-	-	n/a	120-5290
ONLINE FEES - GLOBAL PAYMENTS/SQUARE	\$50,000	\$50,000	\$50,000	\$92,085	-	(\$50,000)	(100.0%)	120-5291
LEASES	-	\$2,500	\$2,500	\$2,255	\$2,500	-	-	120-5299
TRANSFER FUNDS TO CIP CAPITAL OUTLAY	\$75,000	\$75,000	-	-	-	-	n/a	120-5813
TRANSFER TO AIRPORT FUND	-	-	-	-	-	-	n/a	120-5910
TRANSFER TO FIRE RESERVE FUND	\$10,000	\$10,000	\$10,000	-	\$10,000	-	-	120-5920
TOTAL OPERATING	\$1,441,000	\$928,600	\$908,600	\$889,757	\$887,950	(\$20,650)	(2.3%)	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$887,950			
Supplemental Requests					\$2,600			
Personnel Incremental Cost					-			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$890,550			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Development Services : Operating Detail

General Fund | Dept 130

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	-	\$120,000	\$120,000	-	\$68,495	(\$51,505)	(42.9%)	130-5000
BASE PAYROLL - EXEMPT	-	\$75,000	\$86,000	\$186,571	\$200,850	\$114,850	133.5%	130-5001
LONGEVITY	-	\$3,000	\$3,000	-	\$3,000	-	-	130-5002
OVERTIME	-	\$1,000	\$1,000	\$120	\$1,000	-	-	130-5010
CAR ALLOWANCE	-	\$8,000	-	-	-	-	n/a	130-5060
PROFESSIONAL MEMBERSHIPS	-	\$3,500	\$5,000	\$781	\$5,000	-	-	130-5071
TRAVEL & TRAINING	-	\$5,000	\$8,000	\$1,609	\$10,000	\$2,000	25.0%	130-5075
GENERAL EXPENSES	-	\$1,500	\$1,500	\$351	\$2,500	\$1,000	66.7%	130-5100
OFFICE EXPENSE	-	\$1,000	\$3,000	\$501	\$3,000	-	-	130-5102
VEHICLE FUEL	-	\$4,000	\$4,000	-	\$4,000	-	-	130-5104
FILING EXPENSE	-	\$2,000	\$2,000	\$9	\$2,000	-	-	130-5107
TECHNOLOGY	-	\$4,000	\$1,500	\$600	\$23,500	\$22,000	1466.7%	130-5130
SOCIAL SECURITY	-	\$12,090	\$12,772	\$14,404	\$16,149	\$3,377	26.4%	130-5150
RETIREMENT	-	\$5,959	\$15,285	\$13,141	\$19,906	\$4,621	30.2%	130-5170
PROGRAMS - MAIN STREET	\$5,000	\$10,000	\$10,000	\$1,232	\$10,000	-	-	130-5184
PROGRAMS - LIVE WELL	\$5,000	\$5,000	\$5,000	-	\$5,000	-	-	130-5185
PROGRAMS - IMPROVEMENT GRANTS	\$5,000	\$5,000	\$6,000	-	\$6,000	-	-	130-5186
PROGRAMS - BEUTIFICATION	\$5,000	\$10,000	\$10,000	-	\$10,000	-	-	130-5187
GROUP INSURANCE	-	\$30,600	\$30,600	-	\$35,496	\$4,896	16.0%	130-5200
VEHICLE MAINTENANCE	-	-	\$1,000	-	\$1,000	-	-	130-5263
DEMOLITION	-	\$20,000	-	-	-	-	n/a	130-5226
REFUNDS	-	-	-	-	-	-	n/a	130-5290
USER FEES	-	\$5,000	\$5,000	-	\$5,000	-	-	130-5950
PROFESSIONAL SERVICES - ENGINEERING	-	-	-	-	-	-	n/a	130-5232
TOTAL OPERATING	\$20,000	\$331,649	\$330,657	\$219,319	\$431,896	\$101,239	30.6%	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$431,896			
Supplemental Requests					-			
Personnel Incremental Cost					-			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$431,896			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Payroll: City Engineer \$200,850 and Building Official (hourly) \$68,495, each including the 3% COLA. FICA and TMRS scaled to the revised payroll base.

Fire Department : Operating Detail

General Fund | Dept 140

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$5,520	\$5,700	\$50,000		\$12,500	(\$37,500)	(75.0%)	140-5000
PROMOTION AND DEVELOPMENT	\$15,000	\$15,000	\$15,000		\$7,500	(\$7,500)	(50.0%)	140-5070
PROFESSIONAL MEMBERSHIPS	\$400	\$400	\$1,000	-	\$1,000	-	-	140-5071
TRAVEL & TRAINING	\$5,000	\$2,500	\$19,000	\$11,310	\$14,000	(\$5,000)	(26.3%)	140-5075
GENERAL EXPENSE	\$1,000	\$1,500	\$1,500	\$175	\$1,500	-	-	140-5100
VEHICLE FUEL	\$8,000	\$5,000	\$5,000	\$5,798	\$10,000	\$5,000	100.0%	140-5104
SUPPLIES	\$5,000	\$5,000	\$7,000	\$130	\$10,000	\$3,000	42.9%	140-5110
EQUIPMENT	\$10,000	\$5,000	\$5,000	\$17,606	\$5,000	-	-	140-5120
SAFETY EQUIPMENT	\$1,500	\$5,000	\$10,000	\$38,148	\$10,000	-	-	140-5128
TECHNOLOGY	\$150	\$500	\$500	\$2,973	\$3,000	\$2,500	500.0%	140-5130
SOCIAL SECURITY	\$342	\$353	\$3,100	-	\$1,000	(\$2,100)	(67.7%)	140-5150
RETIREMENT	-	-	\$3,710	-	\$2,000	(\$1,710)	(46.1%)	140-5170
GROUP INSURANCE	-	-	-	-	-	-	n/a	140-5200
FIRE PREVENTION	\$500	\$1,500	\$1,500	-	\$1,500	-	-	140-5256
COMMUNICATIONS MAINT.	\$500	\$1,000	\$1,000	-	\$1,000	-	-	140-5258
SAFETY TEST & MAINTENANCE	\$1,500	\$1,500	\$1,500	\$2,158	\$1,500	-	-	140-5260
VEHICLE MAINTENANCE	\$3,000	\$7,000	\$10,000	\$22,778	\$15,000	\$5,000	50.0%	140-5263
BUILDING & GROUNDS MAINTENANCE	\$3,000	\$3,500	\$3,500	\$13,247	\$3,500	-	-	140-5270
TOTAL OPERATING	\$60,412	\$60,453	\$138,310	\$114,323	\$100,000	(\$38,310)	(27.7%)	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$100,000			
Supplemental Requests					-			
Personnel Incremental Cost					-			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$100,000			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Fire Department Administrator funded through December 2026.

Library & Community Services : Operating Detail

General Fund | Dept 145

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$150,000	\$130,000	\$205,000	-	\$194,438	(\$10,562)	(5.2%)	145-5000
LONGEVITY	-	\$2,700	\$2,700	-	\$2,700	-	-	145-5002
OVERTIME	\$1,000	\$1,000	\$1,000	\$1,124	\$1,000	-	-	145-5010
PROFESSIONAL MEMBERSHIPS	\$500	\$500	\$500	\$719	\$806	\$306	61.2%	145-5071
TRAVEL & TRAINING	\$2,000	\$2,000	\$3,000	\$2,433	\$6,125	\$3,125	104.2%	145-5075
GENERAL EXPENSES	\$2,500	\$2,500	\$2,500	\$2,429	\$2,500	-	-	145-5100
OFFICE EXPENSE	\$1,200	\$1,200	\$1,500	\$1,469	\$1,500	-	-	145-5102
JANITORIAL	\$14,000	\$12,500	\$20,000	\$11,694	\$20,000	-	-	145-5116
TECHNOLOGY	\$5,000	\$5,000	\$5,000	\$3,779	\$4,000	(\$1,000)	(20.0%)	145-5130
FURNITURE & FIXTURES	-	-	-	-	-	-	n/a	145-5140
SOCIAL SECURITY	\$9,300	\$8,060	\$12,710	\$8,507	\$12,710	-	-	145-5150
RETIREMENT	\$12,390	\$9,932	\$15,211	\$5,908	\$15,211	-	-	145-5170
SERVICE MAINTENANCE	\$750	\$750	\$750	-	\$750	-	-	145-5176
PROGRAMS-CDS	\$6,000	\$6,000	\$6,000	\$6,012	\$6,000	-	-	145-5180
BOOKS & PERIODICALS	\$4,000	\$4,000	\$5,000	\$5,339	\$8,700	\$3,700	74.0%	145-5181
E-BOOKS & E-MATERIALS	\$1,700	\$2,000	\$2,500	\$1,566	\$2,983	\$483	19.3%	145-5182
MEMORIAL BOOKS - LIBRARY	\$300	\$300	\$300	-	-	(\$300)	(100.0%)	145-5183
PROGRAMS - MAIN STREET	-	-	-	-	-	-	n/a	145-5184
PROGRAMS - SENIOR CENTER	-	\$7,000	\$7,000	\$5,239	\$7,000	-	-	145-5188
ADVERTISING	-	-	-	-	-	-	n/a	145-5215
GROUP INSURANCE	-	\$30,600	\$30,600	-	\$35,496	\$4,896	16.0%	145-5200
BUILDING & GROUNDS MAINTENANCE	\$10,000	\$5,000	\$25,000	-	\$25,000	-	-	145-5270
REFUNDS	-	-	-	-	-	-	n/a	145-5290
Miscellaneous - Grants	-	-	-	\$12,760	-	-	n/a	145-5185
Base Payroll - Exempt	-	-	-	\$112,411	-	-	n/a	145-5001
TOTAL OPERATING	\$220,640	\$231,042	\$346,271	\$181,388	\$346,919	\$648	0.2%	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$346,919			
Supplemental Requests					-			
Personnel Incremental Cost					-			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$346,919			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Main Street, Marketing & Economic Development : Operating Detail

General Fund | Dept 150

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$50,000	\$50,000	-		\$60,000	\$60,000	n/a	150-5000
LONGEVITY	-	\$200	-		\$200	\$200	n/a	150-5002
OVERTIME	\$500	\$1,000	-		\$1,000	\$1,000	n/a	150-5010
PROFESSIONAL MEMBERSHIPS	\$1,000	\$1,500	-	-	\$1,500	\$1,500	n/a	150-5071
TRAVEL & TRAINING	\$1,000	\$1,500	-	-	\$1,500	\$1,500	n/a	150-5075
GENERAL EXPENSES	\$1,000	\$1,000	-	\$192	\$1,000	\$1,000	n/a	150-5100
OFFICE EXPENSE	\$1,500	\$1,500	-	\$208	\$100	\$100	n/a	150-5102
JANITORIAL	\$14,000	\$7,000	-	\$762	-	-	n/a	150-5116
EQUIPMENT	\$1,000	\$1,000	-	-	-	-	n/a	150-5120
TECHNOLOGY	\$1,000	\$1,000	-	\$249	\$1,000	\$1,000	n/a	150-5130
SOCIAL SECURITY	\$3,100	\$3,100	-	\$1,348	\$3,720	\$3,720	n/a	150-5150
RETIREMENT	\$4,130	\$3,820	-	\$898	\$4,440	\$4,440	n/a	150-5170
SERVICE MAINTENANCE	\$750	\$12,000	-	-	-	-	n/a	150-5176
PROGRAMS - MAIN STREET	\$5,000	\$10,000	-	-	-	-	n/a	150-5184
PROGRAMS - LIVE WELL	\$5,000	\$5,000	-	-	-	-	n/a	150-5185
PROGRAMS - IMPROVEMENT GRANTS	\$5,000	\$5,000	-	-	-	-	n/a	150-5186
PROGRAMS - BEUTIFICATION	\$5,000	\$10,000	-	-	-	-	n/a	150-5187
PROGRAMS - SENIOR CENTER	-	\$7,000	-	-	-	-	n/a	150-5188
GROUP INSURANCE	-	\$10,200	-	-	\$10,200	\$10,200	n/a	150-5200
ADVERTISING	\$2,000	\$2,000	-	-	\$2,000	\$2,000	n/a	150-5215
COMMUNITY COMMUNICATIONS	\$4,000	\$5,000	-	-	-	-	n/a	150-5226
BUILDING & GROUNDS MAINTENANCE	\$10,000	\$30,000	-	\$21,185	-	-	n/a	150-5270
REFUNDS	-	-	-	\$6,830	-	-	n/a	150-5290
TOTAL OPERATING	\$114,980	\$168,820	-	\$31,670	\$86,660	\$86,660	n/a	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$86,660			
Supplemental Requests					-			
Personnel Incremental Cost					-			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$86,660			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Includes the Main Street / Economic Development Coordinator position: \$60,000 salary plus FICA, TMRS retirement and group health insurance.

Maintenance : Operating Detail

General Fund | Dept 160

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$90,000	\$124,500	\$135,000	-	\$139,050	\$4,050	3.0%	160-5000
LONGEVITY	-	\$650	\$650	-	\$650	-	-	160-5002
OVERTIME	\$4,000	\$4,000	\$4,000	\$17,709	\$4,000	-	-	160-5010
ADMINISTRATIVE	-	-	-	-	-	-	n/a	160-5020
CELL PHONES REIMB.	\$300	\$650	\$650	-	\$650	-	-	160-5050
OFFICE EXPENSE	\$250	\$250	\$250	\$17	\$250	-	-	160-5102
VEHICLE FUEL	\$2,000	\$2,000	\$2,500	\$1,452	\$2,500	-	-	160-5104
SUPPLIES	\$5,000	\$5,000	\$5,000	\$1,100	\$5,000	-	-	160-5110
UNIFORMS	\$2,000	\$2,000	\$3,000	\$3,439	\$3,000	-	-	160-5114
JANITORIAL	-	-	-	\$36	-	-	n/a	160-5116
EQUIPMENT	\$1,500	\$2,000	\$2,000	-	\$2,000	-	-	160-5120
SAFETY EQUIPMENT	\$2,500	\$2,500	\$2,500	\$371	\$2,500	-	-	160-5128
EQUIPMENT REPAIR	\$1,250	\$1,250	\$1,250	\$20	\$1,250	-	-	160-5129
SOCIAL SECURITY	\$5,580	\$7,719	\$8,370	\$7,714	\$8,370	-	-	160-5150
RETIREMENT	\$7,434	\$9,512	\$10,017	\$7,466	\$13,017	\$3,000	29.9%	160-5170
SERVICE CONTRACT: EQUIP.	-	-	-	-	-	-	n/a	160-5235
GROUP INSURANCE	-	\$20,400	\$20,400	\$14,728	\$24,264	\$3,864	18.9%	160-5200
VEHICLE MAINTENANCE	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	160-5263
BUILDING & GROUNDS MAINTENANCE	\$100	\$100	\$100	-	\$100	-	-	160-5270
USER FEES	-	\$2,000	\$2,000	-	\$2,000	-	-	160-5950
Base Payroll - Exempt	-	-	-	\$88,800	-	-	n/a	160-5001
TOTAL OPERATING	\$122,914	\$185,531	\$198,687	\$142,852	\$209,601	\$10,914	5.5%	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$209,601			
Supplemental Requests					-			
Personnel Incremental Cost					-			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$209,601			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Police Department : Operating Detail

General Fund | Dept 170

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON-EXEMPT	\$630,000	\$660,000	\$845,000		\$935,350	\$90,350	10.7%	170-5000
BASE PAYROLL - EXEMPT	\$80,000	\$82,500	\$96,000		\$98,880	\$2,880	3.0%	170-5001
LONGEVITY	-	\$4,200	\$4,500	-	\$4,500	-	-	170-5002
LABOR - SPECIAL EVENTS	-	-	-	-	-	-	n/a	170-5006
OVERTIME	\$100,000	\$90,000	\$90,000	\$67,696	\$75,000	(\$15,000)	(16.7%)	170-5010
ADMINISTRATIVE	-	-	-	-	-	-	n/a	170-5020
K-9 UNIT	\$9,000	\$8,000	\$4,000	\$2,717	\$4,000	-	-	170-5030
PROFESSIONAL MEMBERSHIPS	\$600	\$2,000	\$2,000	\$739	\$2,000	-	-	170-5071
TRAVEL & TRAINING	\$15,000	\$15,000	\$15,000	\$6,339	\$15,000	-	-	170-5075
GENERAL EXPENSE	\$3,000	\$3,000	\$3,000	\$4,660	\$3,000	-	-	170-5100
OFFICE EXPENSE	\$4,000	\$4,000	\$4,000	\$2,939	\$4,000	-	-	170-5102
VEHICLE FUEL	\$50,000	\$45,000	\$45,000	\$42,147	\$45,000	-	-	170-5104
CASE EXPENSE	\$1,250	\$1,250	\$1,250	-	\$1,250	-	-	170-5106
SUPPLIES	\$4,000	\$4,000	\$4,000	\$1,490	\$4,000	-	-	170-5110
FIREARMS / AMMUNITION / TASERS	\$20,000	\$20,000	\$20,000	\$12,398	\$20,000	-	-	170-5112
UNIFORMS	\$6,000	\$6,000	\$6,000	\$4,872	\$6,000	-	-	170-5114
JANITORIAL	\$600	\$1,500	\$1,500	\$595	\$1,500	-	-	170-5116
SAFETY EQUIPMENT	\$9,000	\$9,000	\$9,000	\$745	\$9,000	-	-	170-5128
TECHNOLOGY	\$3,500	\$5,000	\$5,000	\$19,111	\$34,900	\$29,900	598.0%	170-5130
RADAR	\$2,000	\$2,000	\$2,000	-	\$2,000	-	-	170-5132
SOCIAL SECURITY	\$44,020	\$46,035	\$58,342	\$42,961	\$64,122	\$5,780	9.9%	170-5150
RETIREMENT	\$58,646	\$56,727	\$69,822	\$40,282	\$76,533	\$6,711	9.6%	170-5170
PROGRAMS - PD	\$2,000	\$2,000	\$2,000	-	\$2,000	-	-	170-5180
GROUP INSURANCE	-	\$142,800	\$142,800	\$80,563	\$165,648	\$22,848	16.0%	170-5200
LAW ENFORCEMENT LIBAILITY INSURANCE	-	\$17,000	\$17,000	\$10,840	\$17,000	-	-	170-5213
MOBILE EQUIPMENT LIBAILITY INSURANCE	-	\$5,000	\$5,000	\$5,902	\$5,000	-	-	170-5214
MOBILE-COMPUTERS	\$4,000	\$4,000	\$4,000	-	\$4,000	-	-	170-5240
BODY CAM SOFTWARE	\$25,000	\$30,000	\$30,000	\$24,611	\$30,000	-	-	170-5242
CRIME PREVENTION	\$2,000	\$2,000	\$2,000	\$1,905	\$2,000	-	-	170-5244
EMERGENCY DISPATCH	-	\$12,500	\$12,500	\$9,779	\$25,000	\$12,500	100.0%	170-5245

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
SCHOOL RESOURCE	\$9,000	\$9,000	\$12,000	\$17,695	\$12,000	-	-	170-5246
VETERINARIAN-ANIMAL CONTROL	\$20,000	\$10,000	\$20,000	\$11,361	\$20,000	-	-	170-5250
COMMUNICATIONS MAINT.	\$24,000	\$10,000	\$10,000	\$2,145	\$10,000	-	-	170-5258
VEHICLE MAINTENANCE	\$20,000	\$20,000	\$20,000	\$28,623	\$25,000	\$5,000	25.0%	170-5263
BUILDING & GROUNDS MAINTENANCE	\$1,000	\$4,500	\$4,500	\$1,734	\$4,500	-	-	170-5270
RESERVES	\$1,000	\$1,000	\$1,000		\$1,000	-	-	170-5354
USER FEES	-	\$50,000	\$50,000		\$50,000	-	-	170-5950
<i>Flock Cameras</i>	-	-	-	\$21,350	-	-	n/a	170-5131
TOTAL OPERATING	\$1,148,616	\$1,385,012	\$1,618,214	\$466,200	\$1,779,183	\$160,969	9.9%	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$1,779,183
Supplemental Requests	\$29,900
Personnel Incremental Cost	-
Capital / Equipment (moved to separate financing instrument)	-
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$1,809,083

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Includes \$25,000 for Burleson County Sheriff's Office dispatch services and one added police officer. Supplemental items: drone software \$2,900, ticket writers \$20,000, Patrol Finder \$7,000. Vehicle replacements planned through a separate financing instrument.

Municipal Court : Operating Detail

General Fund | Dept 175

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Proposed	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$82,500	\$90,500	\$105,000		\$108,150	\$3,150	3.0%	175-5000
LONGEVITY	-	\$1,900	\$1,900		\$1,900	-	-	175-5002
OVERTIME	\$100	\$100	\$100		\$100	-	-	175-5010
CAR ALLOWANCE	\$6,000	\$6,000	-		-	-	n/a	175-5060
PROFESSIONAL MEMBERSHIPS	\$150	\$150	\$150	-	\$150	-	-	175-5071
TRAVEL & TRAINING	\$400	\$400	\$400	\$644	\$1,000	\$600	150.0%	175-5075
GENERAL EXPENSE	\$600	\$600	\$600	\$156	\$600	-	-	175-5100
OFFICE EXPENSE	\$600	\$1,000	\$1,000	\$1,470	\$1,500	\$500	50.0%	175-5102
JANITORIAL	\$600	\$600	\$600	-	\$600	-	-	175-5116
TECHNOLOGY	\$500	\$500	\$500	-	\$500	-	-	175-5130
SOCIAL SECURITY	\$5,115	\$5,611	\$6,510	\$5,239	\$6,700	\$190	2.9%	175-5150
RETIREMENT	\$6,815	\$6,914	\$8,022	\$4,588	\$8,265	\$243	3.0%	175-5170
GROUP INSURANCE	-	\$20,400	\$20,400	\$12,836	\$23,664	\$3,264	16.0%	175-5200
PROFESSIONAL FEES-LEGAL	\$18,000	\$20,000	\$20,000	\$13,967	\$20,000	-	-	175-5231
SERVICE CONTRACT: EQUIP.	-	-	-	-	-	-	n/a	175-5235
BUILDING & GROUNDS MAINTENANCE	-	-	-	-	-	-	n/a	175-5270
TOTAL OPERATING	\$121,380	\$154,675	\$165,182	\$38,901	\$173,129	\$7,947	4.8%	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$173,129
Supplemental Requests	-
Personnel Incremental Cost	-
Capital / Equipment (moved to separate financing instrument)	-
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$173,129

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Parks & Recreation : Operating Detail

General Fund | Dept 180

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$150,000	\$143,000	\$150,000	-	\$123,600	(\$26,400)	(17.6%)	180-5000
BASE PAYROLL - EXEMPT	\$20,000	-	-	\$71,643	-	-	n/a	180-5001
LONGEVITY	-	\$2,300	\$2,300	-	\$2,300	-	-	180-5002
OVERTIME	\$3,500	\$3,500	\$3,500	\$1,090	\$3,500	-	-	180-5010
GENERAL EXPENSE	\$1,800	\$1,800	\$1,800	\$1,567	\$1,800	-	-	180-5100
VEHICLE FUEL	\$15,000	\$10,000	\$6,000	\$4,942	\$6,000	-	-	180-5104
SUPPLIES	\$10,000	\$10,000	\$8,000	\$15,823	\$8,000	-	-	180-5110
JANITORIAL	\$2,000	\$1,000	\$2,000	\$22	\$2,000	-	-	180-5116
EQUIPMENT	\$2,000	\$2,000	\$2,000	\$194	\$2,000	-	-	180-5120
SAFETY EQUIPMENT	\$1,000	\$1,000	\$1,000	\$615	\$1,000	-	-	180-5128
EQUIPMENT REPAIR	\$7,500	\$6,000	\$6,000	\$48	\$6,000	-	-	180-5129
TECHNOLOGY	\$500	\$500	\$500	-	\$500	-	-	180-5130
CHEMICALS	\$500	\$500	\$750	-	\$750	-	-	180-5135
SOCIAL SECURITY	\$10,540	\$8,866	\$9,300	\$5,583	\$9,000	(\$300)	(3.2%)	180-5150
RETIREMENT	\$14,042	\$10,925	\$11,130	\$5,719	\$13,430	\$2,300	20.7%	180-5170
GROUP INSURANCE	-	\$40,800	\$30,600	\$18,936	\$35,496	\$4,896	16.0%	180-5200
SITE IMPROVEMENT	\$1,500	\$1,500	\$1,500	\$4,029	\$1,500	-	-	180-5224
VEHICLE MAINTENANCE	\$1,000	\$1,000	\$1,000	\$7,707	\$1,000	-	-	180-5263
BUILDING & GROUNDS MAINTENANCE	\$20,000	\$25,000	\$30,000	\$7,704	\$30,000	-	-	180-5270
BASEBALL PARK UTILITIES	\$3,000	\$3,000	\$3,500	\$3,697	\$3,500	-	-	180-5283
DAVIDSON PARK UTILITIES	\$34,000	\$25,000	\$25,000	\$30,729	\$25,000	-	-	180-5284
SOFTBALL PARK UTILITIES	\$5,000	\$5,000	\$3,500	\$3,057	\$3,500	-	-	180-5285
TENNIS COURT UTILITIES	\$2,000	\$2,000	\$1,500	\$1,293	\$1,500	-	-	180-5286
USER FEES	\$25,000	\$25,000	\$25,000		\$25,000	-	-	180-5950
TOTAL OPERATING	\$329,882	\$329,691	\$325,880	\$184,398	\$306,376	(\$19,504)	(6.0%)	

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$306,376			
Supplemental Requests					-			
Personnel Incremental Cost					-			
Capital / Equipment (moved to separate financing instrument)					\$30,000			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$306,376			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

\$30,000 fleet replacement will be funded through a separate financing instrument (carried in Fund 15).

Streets & Drainage : Operating Detail

General Fund | Dept 190

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$320,000	\$320,000	\$370,000		\$381,100	\$11,100	3.0%	190-5000
BASE PAYROLL - EXEMPT	\$35,000	\$72,000	-		-	- n/a		190-5001
LONGEVITY	-	\$9,900	\$9,900		\$9,900	-	-	190-5002
OVERTIME	\$22,000	\$17,500	\$17,500		\$20,000	\$2,500	14.3%	190-5010
ADMINISTRATIVE	-	-	-		-	- n/a		190-5020
CAR ALLOWANCE	-	\$9,000	-	-	-	- n/a		190-5060
CERTIFICATION LICENSES	\$300	\$300	\$300	-	\$300	-	-	190-5073
TRAINING & TRAVEL	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	190-5075
GENERAL EXPENSE	\$4,000	\$4,000	\$6,500	\$1,809	\$6,500	-	-	190-5100
OFFICE EXPENSE	\$1,000	\$1,000	\$1,000	\$36	\$1,000	-	-	190-5102
VEHICLE FUEL	\$20,000	\$18,000	\$18,000	\$36,402	\$22,500	\$4,500	25.0%	190-5104
SUPPLIES	\$5,000	\$8,000	\$10,000	\$16,253	\$10,000	-	-	190-5110
JANITORIAL	\$1,500	\$1,500	\$1,500	\$23	\$1,500	-	-	190-5116
EQUIPMENT	\$4,000	\$4,000	\$4,000	\$3,933	\$4,000	-	-	190-5120
SAFETY EQUIPMENT	\$10,000	\$10,000	\$5,000	\$1,687	\$5,000	-	-	190-5128
EQUIPMENT REPAIR	\$12,500	\$12,500	\$10,000	\$496	\$10,000	-	-	190-5129
TECHNOLOGY	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	190-5130
CHEMICALS	\$1,250	\$1,250	\$1,250	-	\$1,250	-	-	190-5135
DAMAGES	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	190-5141
SOCIAL SECURITY	\$22,010	\$24,304	\$22,940	\$20,298	\$23,628	\$688	3.0%	190-5150
STREETS SIGNS	\$16,000	\$12,500	\$6,500	\$4,688	\$6,500	-	-	190-5153
CULVERTS	\$5,000	\$4,000	\$4,000	\$389	\$4,000	-	-	190-5155
SIDEWALKS	\$2,000	\$2,000	\$2,000	\$5,050	\$2,000	-	-	190-5156
ROAD BASE	\$20,000	\$20,000	\$20,000	\$7,244	\$20,000	-	-	190-5157
ASPHALT, CONCRETE, ETC.	\$50,000	\$50,000	\$50,000	\$14,320	\$50,000	-	-	190-5158
CURBS & DRAINS	\$2,000	\$2,000	\$2,000	\$2,300	\$2,000	-	-	190-5159
RETIREMENT	\$29,323	\$29,949	\$27,454	\$19,644	\$28,201	\$747	2.7%	190-5170
SERVICE CONTRACT: EQUIP.	-	-	-	-	-	- n/a		190-5235
GROUP INSURANCE	-	\$102,000	\$102,000	\$53,547	\$118,320	\$16,320	16.0%	190-5200
VEHICLE MAINTENANCE	\$25,000	\$20,000	\$20,000	\$30,897	\$25,000	\$5,000	25.0%	190-5263

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BUILDING & GROUNDS MAINTENANCE	\$1,600	\$1,600	\$1,600	\$598	\$1,600	-	-	190-5270
USER FEES	\$50,000	\$50,000	\$50,000	-	\$50,000	-	-	190-5950
TOTAL OPERATING	\$662,483	\$810,303	\$766,444	\$219,613	\$807,299	\$40,855	5.3%	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$807,299
Supplemental Requests	-
Personnel Incremental Cost	\$2,184
Capital / Equipment (moved to separate financing instrument)	\$150,000
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$809,483

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

\$150,000 of vehicle and equipment replacement (skid steer, F350, F150) will be funded through a separate financing instrument (carried in Fund 15). Personnel: pay adjustment \$2,184.

Water Fund : Budget Summary

Revenue Fund | Fund/Dept 20 / 210

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
REVENUES								
Customer Accounts	\$1,060,000	\$1,100,000	\$1,200,000	\$990,286	\$1,200,000	-	-	210-2010
Sales Industrial	\$45,000	\$45,000	\$45,000	\$43,948	\$45,000	-	-	210-2011
Water District	\$7,000	\$7,000	\$7,000	\$5,925	\$7,000	-	-	210-2013
Connections	\$15,000	\$15,000	\$15,000	\$19,350	\$15,000	-	-	210-2030
Other Revenues	-	-	-	-	-	-	n/a	210-2050
Interest Income	\$20,000	\$25,000	\$25,000	-	\$25,000	-	-	210-4600
Reimb.: Insurance	-	-	-	-	-	-	n/a	210-4752
Reimb.: Other	-	-	-	-	-	-	n/a	210-4754
TOTAL WATER REVENUES	\$1,147,000	\$1,192,000	\$1,292,000	\$1,059,510	\$1,292,000	-	-	
EXPENDITURES								
Water Department, Operating	\$1,148,739	\$1,183,988	\$1,290,002	\$341,207	\$1,109,965	(\$180,037)	(14.0%)	
Supplemental / Personnel Requests (Utility Service Worker)	-	-	-		\$37,440	\$37,440	n/a	
TOTAL WATER EXPENDITURES	\$1,148,739	\$1,183,988	\$1,290,002	\$341,207	\$1,147,405	(\$142,597)	(11.1%)	
NET REVENUES OVER / (UNDER) EXPENDITURES	(\$1,739)	\$8,012	\$1,998	\$718,303	\$144,595			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

The FY 2027 request excludes a \$200,000 utility capital improvement reserve pending Council direction on capital funding.

Water Department : Operating Detail

Revenue Fund | Fund/Dept 20 / 210

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$175,000	\$195,000	\$280,000	-	\$288,400	\$8,400	3.0%	210-5000
LONGEVITY	-	\$1,100	\$1,350		\$1,350	-	-	210-5002
CONTRACT LABOR	\$5,000	\$5,000	\$5,000		\$5,000	-	-	210-5005
OVERTIME	\$12,500	\$15,000	\$15,000		\$20,000	\$5,000	33.3%	210-5010
DUTY	\$3,250	\$3,250	\$3,250		\$3,250	-	-	210-5015
ADMINISTRATIVE	-	-	-		-	-	n/a	210-5020
CAR ALLOWANCE	\$4,500	\$4,500	-		-	-	n/a	210-5060
PROFESSIONAL MEMBERSHIPS	\$500	\$500	\$500		\$500	-	-	210-5071
CERTIFICATION LICENSES	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	210-5073
TRAINING & TRAVEL	\$2,000	\$2,000	\$2,000	\$161	\$2,000	-	-	210-5075
GENERAL EXPENSE	\$4,000	\$5,000	\$5,000	\$3,554	\$5,000	-	-	210-5100
OFFICE EXPENSE	\$500	\$500	\$500	\$720	\$500	-	-	210-5102
VEHICLE FUEL	\$7,500	\$7,500	\$7,500	\$14,616	\$7,500	-	-	210-5104
SUPPLIES	\$75,000	\$75,000	\$50,000	\$42,415	\$50,000	-	-	210-5110
UNIFORMS	-	-	-	-	-	-	n/a	210-5114
JANITORIAL	\$500	\$500	\$500	\$273	\$500	-	-	210-5116
EQUIPMENT	\$1,500	\$2,500	\$5,000	\$5,023	\$5,000	-	-	210-5120
SAFETY EQUIPMENT	\$3,000	\$3,500	\$3,500	\$2,417	\$3,500	-	-	210-5128
EQUIPMENT REPAIR	\$2,000	\$2,000	\$2,000	\$354	\$2,000	-	-	210-5129
TECHNOLOGY	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	210-5130
ERP SOFTWARE	-	-	-	-	-	-	n/a	210-5131
CHEMICALS	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	210-5135
DAMAGES	\$1,000	\$3,000	\$3,000	\$1,400	\$3,000	-	-	210-5141
SOCIAL SECURITY	\$11,362	\$12,602	\$17,872	\$3,288	\$17,880	\$9	0.0%	210-5150
ASPHALT, CONCRETE, ETC.	\$5,000	\$5,000	\$5,000	-	\$5,000	-	-	210-5158
RETIREMENT	\$16,128	\$16,636	\$22,130	\$2,402	\$21,341	(\$789)	(3.6%)	210-5170
CHLORINE	\$30,000	\$30,000	\$30,000	\$28,025	\$30,000	-	-	210-5173
LAB TEST	\$5,000	\$5,000	\$5,000	\$3,836	\$5,000	-	-	210-5174
GROUP INSURANCE	-	\$45,900	\$45,900	\$7,172	\$53,244	\$7,344	16.0%	210-5200
STATE FEES	\$9,000	\$9,000	\$12,000	\$11,571	\$12,000	-	-	210-5213

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
WATER ASSOCIATION EXPENSE	\$500	\$500	\$500	-	\$500	-	-	210-5219
POWER BILLS	\$87,500	\$87,500	\$90,000	\$96,753	\$90,000	-	-	210-5222
EMERGENCY DISPATCH	\$3,500	\$12,500	\$12,500	\$4,667	\$12,500	-	-	210-5245
SAFETY TEST & MAINTENANCE	\$4,500	\$5,000	\$5,000	\$1,130	\$5,000	-	-	210-5260
FIRE HYDRANT MAINT.	\$4,000	\$4,000	\$4,000	-	\$4,000	-	-	210-5261
PLANT MAINT.	\$25,000	\$25,000	\$30,000	\$33,789	\$30,000	-	-	210-5262
VEHICLE MAINTENANCE	\$5,000	\$5,000	\$5,000	\$4,643	\$5,000	-	-	210-5263
PUMP MAINT.	\$5,000	\$5,000	\$5,000	-	\$5,000	-	-	210-5264
METER MAINT.	\$20,000	\$15,000	\$2,000	\$1,461	\$2,000	-	-	210-5266
PUMPING FEES-CONS. DISTRICT	\$9,000	\$9,000	\$20,000	\$28,872	\$20,000	-	-	210-5267
BUILDING & GROUNDS MAINTENANCE	\$2,500	\$2,500	\$1,000	\$655	\$1,000	-	-	210-5270
REFUNDS	-	-	-	\$305	-	-	n/a	210-5290
RESERVE: CIP	\$100,000	\$130,000	\$200,000	-	-	(\$200,000)	(100.0%)	210-5352
RESERVE: FIRE CAPT EQUIP.	-	\$30,000	\$30,000	-	\$30,000	-	-	210-5353
TRANSFER FUNDS TO	\$105,000	-	-	-	-	-	n/a	210-6000
REIMBURSEMENT TO GF-CONTRACTED SERVICES	\$200,000	\$155,000	\$145,000	-	\$145,000	-	-	210-5930
REIMBURSEMENT TO GF - ADMINISTRATIVE	\$150,000	\$185,000	\$165,000	-	\$165,000	-	-	210-5940
USER FEES	\$50,000	\$60,000	\$50,000	-	\$50,000	-	-	210-5950
<i>Base Payroll - Exempt</i>	-	-	-	\$41,706	-	-	n/a	210-5001
TOTAL OPERATING	\$1,148,739	\$1,183,988	\$1,290,002	\$341,207	\$1,109,965	(\$180,037)	(14.0%)	
FY 2027 DEPARTMENT REQUEST RECAP								
FY 2027 Operating Request					\$1,109,965			
Supplemental Requests					-			
Personnel Incremental Cost					\$37,440			
Capital / Equipment (moved to separate financing instrument)					-			
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)					\$1,147,405			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. *Italic lines reflect actual activity on accounts without a budget line.*

Personnel: new Utility Service Worker, \$37,440. A \$200,000 utility CIP reserve is excluded pending Council direction on capital funding.

Wastewater Fund : Budget Summary

Revenue Fund | Fund/Dept 20 / 220

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
REVENUES								
Customer Accounts	\$685,000	\$890,000	\$910,000	\$886,320	\$903,000	(\$7,000)	(0.8%)	220-2010
Connections	\$4,000	\$10,000	\$10,000	\$2,400	\$10,000	-	-	220-2030
Other Revenues	-	-	-	-	-	-	n/a	220-2050
Interest Income	\$20,000	\$25,000	\$25,000	-	\$25,000	-	-	220-4600
Land Lease	-	-	-	-	-	-	n/a	220-4650
Reimb.: Insurance	-	-	-	-	-	-	n/a	220-4752
Reimbursement Other	-	-	-	-	-	-	n/a	220-4754
Transfer Funds From	\$105,000	-	-	-	-	-	n/a	220-4900
TOTAL WASTEWATER REVENUES	\$814,000	\$925,000	\$945,000	\$888,720	\$938,000	(\$7,000)	(0.7%)	
EXPENDITURES								
Wastewater Department, Operating	\$812,855	\$923,038	\$941,533	\$1,214,293	\$936,160	(\$5,373)	(0.6%)	
Supplemental / Personnel / Capital Requests	-	-	-	-	-	-	n/a	
TOTAL WASTEWATER EXPENDITURES	\$812,855	\$923,038	\$941,533	\$1,214,293	\$936,160	(\$5,373)	(0.6%)	
NET REVENUES OVER / (UNDER) EXPENDITURES	\$1,145	\$1,962	\$3,467	(\$325,573)	\$1,840			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

FY 2026 actual spending is running ahead of the approved budget; see the Wastewater Department detail page. Major equipment replacement (sewer jetter, service truck, SCADA) is planned through a separate financing instrument.

Wastewater Department : Operating Detail

Revenue Fund | Fund/Dept 20 / 220

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$175,000	\$195,000	\$215,000		\$221,450	\$6,450	3.0%	220-5000
LONGEVITY	-	\$1,100	\$1,100		\$1,100	-	-	220-5002
CONTRACT LABOR	\$10,000	\$5,000	\$5,000	\$158,628	\$5,000	-	-	220-5005
OVERTIME	\$13,500	\$15,000	\$15,000	\$17,254	\$20,000	\$5,000	33.3%	220-5010
DUTY	\$3,250	\$3,250	\$3,250	-	\$3,250	-	-	220-5015
ADMINISTRATIVE	-	-	-	-	-	-	n/a	220-5020
CAR ALLOWANCE	\$5,000	\$4,500	-	-	-	-	n/a	220-5060
PROFESSIONAL MEMBERSHIPS	\$500	\$500	\$500	-	\$500	-	-	220-5071
CERTIFICATION LICENSES	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	220-5073
TRAVEL & TRAINING	\$1,800	\$1,800	\$2,000	\$48	\$2,000	-	-	220-5075
GENERAL EXPENSE	\$3,500	\$3,500	\$3,500	\$4,105	\$3,500	-	-	220-5100
OFFICE EXPENSE	\$500	\$500	\$500	\$682	\$500	-	-	220-5102
VEHICLE FUEL	\$11,000	\$7,500	\$7,500	-	\$7,500	-	-	220-5104
SUPPLIES	\$25,000	\$26,500	\$20,000	\$7,033	\$20,000	-	-	220-5110
JANITORIAL	\$500	\$500	\$500	\$19	\$500	-	-	220-5116
EQUIPMENT	\$1,000	\$1,000	\$1,500	\$6,705	\$1,500	-	-	220-5120
SAFETY EQUIPMENT	\$2,500	\$2,500	\$2,500	\$3,479	\$2,500	-	-	220-5128
EQUIPMENT REPAIR	\$6,000	\$6,000	\$5,000	-	\$5,000	-	-	220-5129
TECHNOLOGY	\$1,000	\$1,000	\$1,000	\$512	\$1,000	-	-	220-5130
ERP SOFTWARE	-	-	-	-	-	-	n/a	220-5131
CHEMICALS	\$12,500	\$10,000	\$10,000	\$1,812	\$10,000	-	-	220-5135
DAMAGES	\$1,500	\$3,000	\$3,000	-	\$3,000	-	-	220-5141
SOCIAL SECURITY	\$10,850	\$12,090	\$13,330	\$9,820	\$13,729	\$399	3.0%	220-5150
ASPHALT, CONCRETE, ETC.	\$5,000	\$5,000	\$5,000	-	\$5,000	-	-	220-5158
RETIREMENT	\$14,455	\$14,898	\$15,953	\$10,842	\$16,387	\$434	2.7%	220-5170
CHLORINE	\$27,500	\$27,500	\$25,000	\$27,556	\$25,000	-	-	220-5173
LAB TEST	\$8,000	\$10,000	\$10,000	\$11,010	\$10,000	-	-	220-5174
GROUP INSURANCE	-	\$45,900	\$45,900	\$21,080	\$53,244	\$7,344	16.0%	220-5200
STATE FEES	\$4,000	\$4,000	\$4,000	\$526	\$4,000	-	-	220-5213
POWER BILLS	\$70,000	\$70,000	\$65,000	\$54,349	\$65,000	-	-	220-5222

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
SLUDGE HAULS	\$10,000	\$12,500	\$12,500	\$17,905	\$12,500	-	-	220-5223
PROFESSIONAL SERVICES - ENGINEERING	\$9,000	\$9,000	\$9,000	-	\$9,000	-	-	220-5232
EMERGENCY DISPATCH	\$3,500	\$12,500	\$12,500	\$4,667	\$12,500	-	-	220-5245
PLANT HAUL FEES	-	-	-	-	-	-	n/a	220-5255
INFILTRATION STUDY	-	-	-	-	-	-	n/a	220-5257
PLANT MAINT.	\$25,000	\$40,000	\$30,000	\$40,076	\$30,000	-	-	220-5262
VEHICLE MAINTENANCE	\$5,000	\$5,000	\$5,000	-	\$5,000	-	-	220-5263
LIFT STATION MAINT.	\$20,000	\$25,000	\$25,000	\$110,498	\$25,000	-	-	220-5265
BUILDING & GROUNDS MAINTENANCE	\$500	\$500	\$500	\$316	\$500	-	-	220-5270
REFUNDS	-	-	-	\$153	-	-	n/a	220-5290
RESERVE: CIP	\$130,000	\$100,000	\$100,000	\$705,217	\$175,000	\$75,000	75.0%	220-5352
REIMBURSEMENT TO GF-CONTRACTED SERVICES	\$120,000	\$90,000	\$100,000		-	(\$100,000)	(100.0%)	220-5930
REIMBURSEMENT TO GF - ADMINSTRATIVE	\$75,000	\$100,000	\$115,000		\$115,000	-	-	220-5940
USER FEES	-	\$50,000	\$50,000		\$50,000	-	-	220-5950
TOTAL OPERATING	\$812,855	\$923,038	\$941,533	\$1,214,293	\$936,160	(\$5,373)	(0.6%)	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$936,160
Supplemental Requests	-
Personnel Incremental Cost	-
Capital / Equipment (moved to separate financing instrument)	-
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$936,160

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Major equipment replacement (sewer jetter \$440,000, service truck \$130,000, SCADA \$150,000) is planned through a separate financing instrument.

Sanitation Fund : Budget Summary

Revenue Fund | Fund/Dept 20 / 230

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
REVENUES								
Customer Accounts	\$775,000	\$982,000	\$990,000	\$926,300	\$990,000	-	-	230-2010
Other Revenues	\$8,000	\$8,000	\$8,000	\$2,115	\$25,000	\$17,000	212.5%	230-2050
Interest Income	\$20,000	\$25,000	\$15,000	-	\$15,000	-	-	230-4600
Reimbursement Other	-	-	-	-	-	-	n/a	230-4754
Roll-Off Rental And Pulls	\$15,000	\$20,000	\$20,000	\$4,435	\$20,000	-	-	230-4851
Bulk/Brush Service Charge	-	-	-	-	-	-	n/a	230-4870
Transfer Funds From	-	-	-	-	-	-	n/a	230-4900
TOTAL SANITATION REVENUES	\$818,000	\$1,035,000	\$1,033,000	\$932,850	\$1,050,000	\$17,000	1.6%	
EXPENDITURES								
Sanitation Department, Operating	\$816,170	\$1,031,859	\$1,024,902	\$353,198	\$1,048,816	\$23,914	2.3%	
Supplemental / Personnel / Capital Requests	-	-	-	-	-	-	n/a	
TOTAL SANITATION EXPENDITURES	\$816,170	\$1,031,859	\$1,024,902	\$353,198	\$1,048,816	\$23,914	2.3%	
NET REVENUES OVER / (UNDER) EXPENDITURES	\$1,830	\$3,141	\$8,098	\$579,653	\$1,184			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

The department's \$300,000 vehicle replacement will be funded through a separate financing instrument and is therefore not included in the operating budget. It is carried in Fund 35 (Revenue Fund: Capital Replacement).

Sanitation Department : Operating Detail

Revenue Fund | Fund/Dept 20 / 230

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$200,000	\$232,000	\$210,000		\$216,300	\$6,300	3.0%	230-5000
BASE PAYROLL - EXEMPT	\$20,000	-	-		-	-	n/a	230-5001
LONGEVITY	-	\$4,300	\$4,550		\$4,550	-	-	230-5002
OVERTIME	\$12,000	\$12,000	\$12,000	\$9,517	\$12,000	-	-	230-5010
ADMINISTRATIVE	-	-	-	-	-	-	n/a	230-5020
CAR ALLOWANCE	\$9,000	-	-	-	-	-	n/a	230-5060
PROMOTION & DEVELOPMENT	\$2,000	\$2,000	\$2,000	-	\$2,000	-	-	230-5070
PROFESSIONAL MEMBERSHIPS	\$250	\$250	\$250	-	\$250	-	-	230-5071
TRAVEL & TRAINING	\$1,000	\$6,000	\$2,000	-	\$2,000	-	-	230-5075
GENERAL EXPENSE	\$2,500	\$2,500	\$2,500	\$1,157	\$2,500	-	-	230-5100
OFFICE EXPENSE	\$1,000	\$1,000	\$1,000	\$635	\$1,000	-	-	230-5102
VEHICLE FUEL	\$65,000	\$90,000	\$85,000	\$50,132	\$85,000	-	-	230-5104
SUPPLIES	\$1,000	\$1,000	\$1,000	\$540	\$1,000	-	-	230-5110
JANITORIAL	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	230-5116
EQUIPMENT	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	230-5120
SAFETY EQUIPMENT	\$3,500	\$3,500	\$3,500	\$344	\$3,500	-	-	230-5128
EQUIPMENT REPAIR	\$7,500	\$7,500	\$7,500	\$39,283	\$7,500	-	-	230-5129
TECHNOLOGY	\$500	\$500	\$500	-	\$500	-	-	230-5130
ERP SOFTWARE	-	-	-	-	-	-	n/a	230-5131
DAMAGES	-	-	-	-	-	-	n/a	230-5141
SOCIAL SECURITY	\$12,400	\$14,384	\$13,020	\$10,631	\$13,410	\$390	3.0%	230-5150
DUMPSTERS/DUMPSTER REPAIR	\$10,000	\$8,000	\$4,000	\$185	\$4,000	-	-	230-5151
GARBAGE BINS	\$8,000	\$14,000	\$14,000	\$14,073	\$14,000	-	-	230-5165
RETIREMENT	\$16,520	\$17,725	\$15,582	\$11,598	\$16,006	\$424	2.7%	230-5170
GROUP INSURANCE	-	\$61,200	\$42,500	\$27,039	\$49,300	\$6,800	16.0%	230-5200
RECYCLING PROGRAM	\$1,500	\$1,500	\$1,500	\$130	\$1,500	-	-	230-5253
LANDFILL FEES	\$120,000	\$135,000	\$135,000	\$111,997	\$135,000	-	-	230-5254
COMPOST FEES	\$20,000	\$50,000	\$50,000	-	\$50,000	-	-	230-5255
VEHICLE MAINTENANCE	\$40,000	\$45,000	\$45,000	\$75,708	\$55,000	\$10,000	22.2%	230-5263
REFUNDS	\$500	\$500	\$500	\$229	\$500	-	-	230-5290

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
REIMBURSEMENT TO GF-CONTRACTED SERVICES	\$90,000	\$90,000	\$115,000	-	\$115,000	-	-	- 230-5930
REIMBURSEMENT TO GF - ADMINSTRATIVE	\$50,000	\$80,000	\$105,000	-	\$105,000	-	-	- 230-5940
USER FEES	\$120,000	\$150,000	\$150,000	-	\$150,000	-	-	- 230-5950
TOTAL OPERATING	\$816,170	\$1,031,859	\$1,024,902	\$353,198	\$1,048,816	\$23,914	2.3%	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$1,048,816
Supplemental Requests	-
Personnel Incremental Cost	-
Capital / Equipment (moved to separate financing instrument)	\$300,000
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$1,048,816

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

\$300,000 vehicle replacement will be funded through a separate financing instrument (carried in Fund 35).

Electric Fund : Budget Summary

Revenue Fund | Fund/Dept 30 / 310

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
REVENUES								
Penalties	\$130,000	\$100,000	\$120,000	\$96,525	\$120,000	-	-	310-1020
Customer Accounts	\$7,230,000	\$7,230,000	\$7,230,000	\$6,250,562	\$7,315,000	\$85,000	1.2%	310-2010
Other Revenues	\$5,000	\$5,000	\$5,000	\$31,381	\$5,000	-	-	310-2050
Service Calls	\$7,500	\$7,500	\$7,500	\$20,425	\$7,500	-	-	310-2070
Sales Tax: General	\$200,000	\$200,000	\$200,000	\$220,693	\$200,000	-	-	310-2090
Other Income - Miscellaneous	\$6,000	\$6,000	\$6,000	-	\$6,000	-	-	310-4360
Interest Income	\$20,000	\$25,000	\$15,000	\$173,484	\$15,000	-	-	310-4600
Pole Contacts: Cable Tv	\$17,000	\$17,000	\$17,000	-	\$17,000	-	-	310-4652
Pole Contacts: Verizon	\$17,000	\$17,000	\$17,000	-	\$17,000	-	-	310-4653
Transformers	\$40,000	\$40,000	\$40,000	-	\$40,000	-	-	310-4655
Reimb.: Insurance Claims	-	-	-	-	-	-	n/a	310-4753
Reimb.: Other	\$15,000	\$15,000	\$15,000	-	\$15,000	-	-	310-4754
Transfer Funds From	-	-	-	-	-	-	n/a	310-4900
TOTAL ELECTRIC REVENUES	\$7,687,500	\$7,662,500	\$7,672,500	\$6,793,070	\$7,757,500	\$85,000	1.1%	
EXPENDITURES								
Electric Department, Operating	\$7,687,150	\$7,670,242	\$7,669,432	\$6,883,767	\$7,755,260	\$85,828	1.1%	
Supplemental / Personnel / Capital Requests	-	-	-	-	-	-	n/a	
TOTAL ELECTRIC EXPENDITURES	\$7,687,150	\$7,670,242	\$7,669,432	\$6,883,767	\$7,755,260	\$85,828	1.1%	
NET REVENUES OVER / (UNDER) EXPENDITURES	\$350	(\$7,742)	\$3,068	(\$90,696)	\$2,240			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Electric Department : Operating Detail

Revenue Fund | Fund/Dept 30 / 310

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
BASE PAYROLL - NON EXEMPT	\$350,000	\$380,000	\$389,000	-	\$400,670	\$11,670	3.0%	310-5000
LONGEVITY	-	\$5,700	\$6,000	-	\$6,000	-	-	310-5002
CONTRACT LABOR	\$15,000	\$15,000	\$15,000	\$29,373	\$30,000	\$15,000	100.0%	310-5005
OVERTIME	\$20,000	\$20,000	\$20,000	\$21,585	\$20,000	-	-	310-5010
DUTY	\$6,500	\$6,500	\$6,500	-	\$6,500	-	-	310-5015
ADMINISTRATIVE	-	-	-	-	-	-	n/a	310-5020
CAR ALLOWANCE	\$9,000	\$9,000	-	-	-	-	n/a	310-5060
PROFESSIONAL MEMBERSHIPS	\$250	\$250	\$250	-	\$250	-	-	310-5071
TRAVEL & TRAINING	\$2,000	\$10,000	\$5,000	-	\$5,000	-	-	310-5075
GENERAL EXPENSE	\$3,500	\$3,500	\$3,500	-	\$3,500	-	-	310-5100
OFFICE EXPENSE	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	310-5102
VEHICLE FUEL	\$15,000	\$15,000	\$12,500	-	\$12,500	-	-	310-5104
SUPPLIES	\$50,000	\$60,000	\$60,000	-	\$60,000	-	-	310-5110
UNIFORMS	\$6,000	\$6,000	\$6,000	\$7,118	\$6,000	-	-	310-5114
JANITORIAL	\$500	\$500	\$500	\$328	\$500	-	-	310-5116
EQUIPMENT	\$10,000	\$10,000	\$10,000	\$973	\$10,000	-	-	310-5120
SAFETY EQUIPMENT	\$8,000	\$10,000	\$10,000	\$3,360	\$10,000	-	-	310-5128
EQUIPMENT REPAIR	\$1,500	\$1,500	\$2,000	\$1,658	\$5,000	\$3,000	150.0%	310-5129
TECHNOLOGY	\$5,000	\$5,000	\$1,500	-	\$10,000	\$8,500	566.7%	310-5130
ERP SOFTWARE	-	-	-	-	-	-	n/a	310-5131
CHEMICALS	\$4,000	\$4,000	\$4,000	\$3,078	\$4,000	-	-	310-5135
DAMAGES	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	310-5141
SOCIAL SECURITY	\$21,700	\$23,560	\$24,118	\$22,861	\$24,118	-	-	310-5150
TRANSFORMER/POLE/METERS	\$125,000	\$165,000	\$175,000	\$150,290	\$200,000	\$25,000	14.3%	310-5160
CHRISTMAS & FAIR LIGHTS	\$2,500	\$2,500	\$2,500	\$4,812	\$2,500	-	-	310-5161
RETIREMENT	\$21,700	\$29,032	\$28,864	\$16,735	\$29,730	\$866	3.0%	310-5170
PROGRAMS	-	-	-	\$9,225	-	-	n/a	310-5180
GROUP INSURANCE	-	\$61,200	\$61,200	\$38,002	\$70,992	\$9,792	16.0%	310-5200
SALES TAX	\$200,000	\$200,000	\$200,000	-	\$200,000	-	-	310-5214
TREE TRIMMING	\$75,000	\$90,000	\$100,000	\$122,170	\$100,000	-	-	310-5216

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
WHOLESALE POWER	\$6,000,000	\$5,200,000	\$5,300,000	\$4,614,905	\$5,300,000	-	-	310-5221
PROFESSIONAL SERVICES - ENGINEERING	\$2,500	\$7,500	\$7,500	\$4,553	\$19,500	\$12,000	160.0%	310-5232
EMERGENCY DISPATCH	\$3,500	\$12,500	\$12,500	\$4,667	\$12,500	-	-	310-5245
STREET LIGHT MAINTENANCE	\$10,000	\$16,000	\$10,000	\$20,312	\$10,000	-	-	310-5259
VEHICLE MAINTENANCE	\$8,000	\$15,000	\$10,000	\$19,393	\$10,000	-	-	310-5263
METER MAINT.	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	310-5266
SUBSTATION MAINT. CONT.	\$5,000	\$5,000	\$5,000	-	\$5,000	-	-	310-5277
SUBSTATION MAINTENANCE	\$6,000	\$6,000	\$6,000	\$1,941	\$6,000	-	-	310-5278
TRANSFORMER MAINTENANCE	\$2,000	\$2,000	\$2,000	\$1,230	\$2,000	-	-	310-5279
REFUNDS	-	-	-	\$229	-	-	n/a	310-5290
NSF/RETURNED CHECKS	-	-	-	-	-	-	n/a	310-5298
RESERVE: CIP	-	\$250,000	\$150,000	\$12,750	\$150,000	-	-	310-5352
TRANSFER TO GENERAL FUND	\$435,000	\$700,000	\$700,000	-	\$700,000	-	-	310-5905
REIMBURSEMENT TO GF-CONTRACTED SERVICES	\$100,000	\$50,000	\$80,000	-	\$80,000	-	-	310-5930
REIMBURSEMENT TO GF-ADMINISTRATIVE	\$120,000	\$120,000	\$120,000	-	\$120,000	-	-	310-5940
USER FEES	\$40,000	\$150,000	\$120,000	-	\$120,000	-	-	310-5950
<i>Base Payroll - Exempt</i>	-	-	-	\$272,221	-	-	n/a	310-5001
<i>Transfer To General Fund</i>	-	-	-	\$1,500,000	-	-	n/a	310-6200
TOTAL OPERATING	\$7,687,150	\$7,670,242	\$7,669,432	\$6,883,767	\$7,755,260	\$85,828	1.1%	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$7,755,260
Supplemental Requests	-
Personnel Incremental Cost	-
Capital / Equipment (moved to separate financing instrument)	-
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$7,755,260

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

Airport Fund : Budget Summary

Fund 55

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
REVENUES								
Txdot Grant	-	-	-	\$12,963	-	-	n/a	100-4100
Reimb. Ramp Funds	\$8,000	\$8,000	\$8,000	-	\$8,000	-	-	100-4101
Other Income - Miscellaneous	-	-	-	\$17,130	-	-	n/a	100-4360
Interest Income	\$2,000	\$4,000	\$4,000	\$3,089	\$4,000	-	-	100-4600
Hangar Lease	\$18,000	\$18,000	\$18,000	\$17,525	\$18,000	-	-	100-4651
Airport Fees	\$500	\$500	\$500	-	\$500	-	-	100-4860
Transfer In From General Fund	-	-	\$380,000	\$1,000,000	-	(\$380,000)	(100.0%)	100-4906
TOTAL AIRPORT REVENUES	\$28,500	\$30,500	\$410,500	\$1,050,707	\$30,500	(\$380,000)	(92.6%)	
EXPENDITURES								
Airport Operations & Projects	\$15,500	\$75,700	\$572,200	\$4,332	\$22,200	(\$550,000)	(96.1%)	
TOTAL AIRPORT EXPENDITURES	\$15,500	\$75,700	\$572,200	\$4,332	\$22,200	(\$550,000)	(96.1%)	
NET REVENUES OVER / (UNDER) EXPENDITURES	\$13,000	(\$45,200)	(\$161,700)	\$1,046,374	\$8,300			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

FY 2026 Approved includes the \$550,000 airport reconstruction project and \$380,000 of budgeted TxDOT grant revenue - one-time items that do not carry into FY 2027. The \$1,000,000 FY 2026 transfer from the General Fund is the City's contribution to the state grant airport improvement project, paid out of FY 2026.

Airport : Operating Detail

Airport Fund 55 | Dept 110

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
TRAVEL & TRAINING	\$1,000	\$1,000	-	-	-	-	n/a	110-5075
SUPPLIES	\$1,000	\$1,000	\$1,000	-	\$1,000	-	-	110-5110
CHEMICALS	\$500	\$500	\$500	-	\$500	-	-	110-5135
AVIATION LIABILITY INSURANCE	-	\$4,000	\$4,000	\$3,745	\$4,000	-	-	110-5215
BUILDING & GROUNDS MAINTENANCE	\$2,000	\$2,000	\$2,000	\$587	\$2,000	-	-	110-5270
NSF/RETURNED CHECKS	-	-	-	-	-	-	n/a	110-5298
PROFESSIONAL FEES-ENGINEERING	\$1,000	\$57,000	-	-	-	-	n/a	110-5331
NADIN FEES	\$6,500	\$6,700	\$6,700	-	\$6,700	-	-	110-5390
TXDOT GRANT PROJECT	-	-	-	-	-	-	n/a	110-5391
TXDOT RAMP PROJECT	\$3,500	\$3,500	\$8,000	-	\$8,000	-	-	110-5392
AIRPORT RECONSTRUCTION PROJECT	-	-	\$550,000	-	-	(\$550,000)	(100.0%)	110-5393
TOTAL OPERATING	\$15,500	\$75,700	\$572,200	\$4,332	\$22,200	(\$550,000)	(96.1%)	

FY 2027 DEPARTMENT REQUEST RECAP

FY 2027 Operating Request	\$22,200
Supplemental Requests	-
Personnel Incremental Cost	-
Capital / Equipment (moved to separate financing instrument)	-
TOTAL FY 2027 DEPARTMENT REQUEST (operating + supplemental + personnel)	\$22,200

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. Italic lines reflect actual activity on accounts without a budget line.

FY 2026 Approved includes the one-time \$550,000 airport reconstruction project; it does not carry into FY 2027.

All Other Funds : Summary

Fund	Fund No.	FY 2026 Approved Revenues	FY 2026 Approved Expenditures	FY 2026 Net	FY26 Actual Rev. thru 8/31/26	FY26 Actual Exp. thru 8/31/26	FY 2027 Approved Revenues	FY 2027 Approved Expenditures	FY 2027 Net
Municipal Court Fund	11	\$94,850	\$85,700	\$9,150	\$72,956	-	\$95,700	\$95,700	-
General Fund: Capital Replacement	15	\$147,000	\$65,000	\$82,000	-	\$22,264	\$182,000	\$180,000	\$2,000
General Fund: Capital Improvement Projects	18	\$705,000	\$1,030,000	(\$325,000)	-	\$23,840	\$1,260,000	\$1,250,000	\$10,000
Revenue Fund: Capital Replacement	35	\$380,000	\$100,000	\$280,000	-	-	\$416,000	\$300,000	\$116,000
Water Capital Improvement Fund	40	\$110,000	\$725,000	(\$615,000)	\$4,633	\$307,183	\$5,000	-	\$5,000
Wastewater Capital Improvement Fund	45	\$110,000	\$110,000	-	\$9,266	-	\$17,500	\$720,000	(\$702,500)
Electric Capital Improvement Fund	52	\$200,000	\$1,610,000	(\$1,410,000)	\$43,028	\$3,453,594	\$5,000	-	\$5,000
Fire Reserve Fund	60	\$70,000	\$122,540	(\$52,540)	\$15,444	\$122,540	\$15,000	-	\$15,000
Debt Service Fund	65	\$639,000	\$625,000	\$14,000	\$614,324	\$620,183	\$658,000	\$625,000	\$33,000
Grant Administration Fund	70	\$3,500	-	\$3,500	\$48,510	\$1,414,551	-	-	-
Special Revenue Restricted: Municipal Court	75	\$3,525	-	\$3,525	\$5,249	-	\$7,025	-	\$7,025
Special Revenue Restricted: Hotel Occupancy Tax	80	\$82,000	\$39,000	\$43,000	\$61,766	-	\$80,000	\$80,000	-
Special Revenue Restricted: Parks & Recreation	81	\$60,000	\$300,000	(\$240,000)	\$64,590	\$19,068	\$10,000	-	\$10,000
Special Revenue Restricted: American Rescue Plan	85	-	-	-	-	\$1,410	-	-	-
TOTAL ALL OTHER FUNDS		\$2,604,875	\$4,812,240	(\$2,207,365)	\$939,766	\$5,984,631	\$2,751,225	\$3,250,700	(\$499,475)

FY 2027 amounts for these funds are carried as Approved pending Council direction. FY 2026 Approved is the adopted FY 2025-26 budget; FY 2026 Actual is unaudited ledger activity through 8/31/26.

Funds 15 and 35 carry the vehicle and equipment purchases for Streets, Parks and Sanitation (\$480,000) planned through a separate financing instrument.

All Other Funds : Revenue and Expenditure Detail

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 11 MUNICIPAL COURT FUND								
Revenues								
Time Payment Plan State	-	-	-	-	-	-	n/a	175-1087
Fta Warrant Fee	-	-	-	-	-	-	n/a	175-1088
Local Traffic Fees	-	-	-	-	-	-	n/a	175-1102
State Jury Fee	-	-	-	-	-	-	n/a	175-1104
State Traffic Fee	-	-	-	-	-	-	n/a	175-1107
Bonds	-	-	-	\$185	-	-	n/a	175-1117
Municipal Court Fees - State	\$80,000	\$80,000	\$80,000	\$51,127	\$80,000	-	-	175-1118
Judicial Fee - State	-	-	-	-	-	-	n/a	175-1201
Indigent Defense Fee	-	-	-	-	-	-	n/a	175-1208
Criminal Justice State	-	-	-	-	-	-	n/a	175-1470
Online Fees - Global Payments/Square	\$10,000	-	-	-	-	-	n/a	175-2065
Interest	\$850	\$850	\$850	\$9,266	\$1,700	\$850	100.0%	175-2100
Msb Attorney Collect Fee	\$8,000	\$8,000	\$8,000	-	\$8,000	-	-	175-8888
Municipal Court Costs-City	\$6,000	\$6,000	\$6,000	-	\$6,000	-	-	175-9999
Msb Attorney Collect Fee	-	-	-	\$6,646	-	-	n/a	175-2200
Municipal Court Costs-City	-	-	-	\$5,732	-	-	n/a	175-2300
Total Fund 11 Revenues	\$104,850	\$94,850	\$94,850	\$72,956	\$95,700	\$850	0.9%	
Expenditures								
Miscellaneous Expense	-	-	-	-	-	-	n/a	175-5101
Refunds	-	\$200	\$200	-	\$200	-	-	175-5290
Online Fees - Global Payments/Square	\$10,000	\$10,000	\$10,000	-	\$10,000	-	-	175-5291
Omni Fta Program	\$500	\$500	\$500	-	\$500	-	-	175-5292
Restitution	-	-	-	-	-	-	n/a	175-5293
Dispositions	-	-	-	-	-	-	n/a	175-5294
Nsf/Returned Checks	-	-	-	-	-	-	n/a	175-5298
Transfer To General Fund	\$85,000	\$85,000	\$75,000	-	\$85,000	\$10,000	13.3%	175-5905
Total Fund 11 Expenditures	\$95,500	\$95,700	\$85,700	-	\$95,700	\$10,000	11.7%	
Fund 11 Net Revenues Over / (Under) Expenditures	\$9,350	(\$850)	\$9,150	\$72,956	-			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 15 GENERAL FUND: CAPITAL REPLACEMENT								
Revenues								
Interest Income	\$15,000	\$15,000	\$10,000	-	\$30,000	\$20,000	200.0%	100-4600
Proceeds From Time Warrant	\$200,000	-	-	-	-	-	n/a	100-4611
User Fees - Community Development	-	\$5,000	\$5,000	-	\$5,000	-	-	100-4905
User Fees - Maintenance	\$2,000	\$2,000	\$2,000	-	\$2,000	-	-	100-4910
User Fees - Police	-	\$50,000	\$50,000	-	\$50,000	-	-	100-4920
User Fees - Parks And Recreation	\$25,000	\$25,000	\$25,000	-	\$25,000	-	-	100-4930
User Fees - Streets And Drainage	\$50,000	\$50,000	\$50,000	-	\$50,000	-	-	100-4940
Sale Of Capital Assets	-	\$5,000	\$5,000	-	\$20,000	\$15,000	300.0%	100-4960
Total Fund 15 Revenues	\$292,000	\$152,000	\$147,000	-	\$182,000	\$35,000	23.8%	
Expenditures								
Fleet - Maintenance	-	-	-	-	-	-	n/a	110-5302
Fleet - Parks And Recreation	-	-	\$40,000	-	-	(\$40,000)	(100.0%)	110-5303
Fleet - Police	\$60,000	\$120,000	\$25,000	\$22,264	-	(\$25,000)	(100.0%)	110-5304
Fleet - Streets	-	-	-	-	\$150,000	\$150,000	n/a	110-5306
Large Equipment - Streets	\$207,000	\$80,000	-	-	-	-	n/a	110-5308
Large Equipment - Parks	-	-	-	-	\$30,000	\$30,000	n/a	110-5309
Equipment - It	-	-	-	-	-	-	n/a	110-5314
Total Fund 15 Expenditures	\$267,000	\$200,000	\$65,000	\$22,264	\$180,000	\$115,000	176.9%	
Fund 15 Net Revenues Over / (Under) Expenditures	\$25,000	(\$48,000)	\$82,000	(\$22,264)	\$2,000			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 18 GENERAL FUND: CAPITAL IMPROVEMENT PROJECTS								
Revenues								
Other Income - Miscellaneous	-	\$22,500	-	-	-	- n/a		100-4360
Interest Income	\$10,000	\$10,000	\$5,000	-	\$10,000	\$5,000	100.0%	100-4600
Proceeds From Time Warrants	\$400,000	\$600,000	\$700,000	-	\$1,250,000	\$550,000	78.6%	100-4611
Reimbursement: Insurance	-	-	-	-	-	- n/a		100-4752
Reimbursement: Cisd Street Construction	-	-	-	-	-	- n/a		100-4758
Transfer Funds From Hot Funds - Visitor Ctr	-	\$50,000	-	-	-	- n/a		100-4759
Transfer Funds From	-	-	-	-	-	- n/a		100-4900
Capital Outlay- Gf	\$75,000	\$75,000	-	-	-	- n/a		100-4950
Total Fund 18 Revenues	\$485,000	\$757,500	\$705,000	-	\$1,260,000	\$555,000	78.7%	
Expenditures								
Downtown Development	-	\$150,000	\$100,000	-	-	(\$100,000)	(100.0%)	110-5341
Library Upgrades	\$80,000	\$300,000	-	-	-	- n/a		110-5342
Civic Center Upgrades	-	\$50,000	\$80,000	\$23,840	-	(\$80,000)	(100.0%)	110-5343
Construction - Streets	\$275,000	\$275,000	\$450,000	-	\$1,250,000	\$800,000	177.8%	110-5361
Construction - New City Hall	-	-	\$300,000	-	-	(\$300,000)	(100.0%)	110-5362
Construction - Drainage	\$70,000	\$70,000	\$100,000	-	-	(\$100,000)	(100.0%)	110-5363
Construction - Police Dept. Upgrades	\$40,000	-	-	-	-	- n/a		110-5379
Construction - Parks & Rec.	\$20,000	-	-	-	-	- n/a		110-5380
Total Fund 18 Expenditures	\$485,000	\$845,000	\$1,030,000	\$23,840	\$1,250,000	\$220,000	21.4%	
Fund 18 Net Revenues Over / (Under) Expenditures	-	(\$87,500)	(\$325,000)	(\$23,840)	\$10,000			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 35 REVENUE FUND: CAPITAL REPLACEMENT								
Revenues								
Interest Income	\$16,000	\$16,000	\$10,000	-	\$16,000	\$6,000	60.0%	310-4600
User Fees - Water	\$75,000	\$50,000	\$50,000	-	\$50,000	-	-	310-4960
User Fees - Wastewater	-	\$50,000	\$50,000	-	\$50,000	-	-	310-4970
User Fees - Sanitation	\$120,000	\$150,000	\$150,000	-	\$150,000	-	-	310-4980
User Fees - Electric	\$50,000	\$150,000	\$120,000	-	\$150,000	\$30,000	25.0%	310-4990
Total Fund 35 Revenues	\$261,000	\$416,000	\$380,000	-	\$416,000	\$36,000	9.5%	
Expenditures								
Fleet-Electric	\$40,000	-	-	-	-	- n/a		310-5301
Fleet-Sanitation	\$400,000	-	-	-	-	- n/a		310-5305
Fleet-Water/Wastewater	-	\$120,000	-	-	\$300,000	\$300,000	n/a	310-5307
Large Equipment- Water/Wastewater	\$10,000	-	-	-	-	- n/a		310-5310
Large Equipment-Sanitation	\$150,000	-	\$100,000	-	-	(\$100,000)	(100.0%)	310-5311
Total Fund 35 Expenditures	\$600,000	\$120,000	\$100,000	-	\$300,000	\$200,000	200.0%	
Fund 35 Net Revenues Over / (Under) Expenditures	(\$339,000)	\$296,000	\$280,000	-	\$116,000			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 40 WATER CAPITAL IMPROVEMENT FUND								
Revenues								
Post Oak Savannah Grant	-	-	-	-	-	- n/a		210-4005
Other Income - Miscellaneous	-	\$10,000	-	-	-	- n/a		210-4360
Interest Income	\$20,000	\$20,000	\$10,000	\$4,633	\$5,000	(\$5,000)	(50.0%)	210-4600
Proceeds From Revenue Time Warrant	-	-	-	-	-	- n/a		210-4610
Transfer In From Utility Fund	\$100,000	\$130,000	\$100,000	-	-	(\$100,000)	(100.0%)	210-4905
Transfer In From General Fund	-	-	-	-	-	- n/a		210-4906
Sale Of Capital Assets	-	-	-	-	-	- n/a		210-4960
Total Fund 40 Revenues	\$120,000	\$160,000	\$110,000	\$4,633	\$5,000	(\$105,000)	(95.5%)	
Expenditures								
Safety Equipment	-	-	-	-	-	- n/a		210-5128
Professional Fees-Engineering	-	-	\$60,000	-	-	(\$60,000)	(100.0%)	210-5331
Contract Labor - Cip	-	-	-	-	-	- n/a		210-5333
Advanced Metering Infrastructure	-	-	-	\$307,183	-	- n/a		210-5349
Construction - New Water Lines	-	-	-	-	-	- n/a		210-5363
Replacement Lines	\$50,000	\$50,000	\$15,000	-	-	(\$15,000)	(100.0%)	210-5367
Scada Upgrades	\$20,000	-	-	-	-	- n/a		210-5368
Water Tower Painting	-	-	\$650,000	-	-	(\$650,000)	(100.0%)	210-5369
Pumps	-	-	-	-	-	- n/a		210-5370
Valves	-	\$10,000	-	-	-	- n/a		210-5371
Total Fund 40 Expenditures	\$70,000	\$60,000	\$725,000	\$307,183	-	(\$725,000)	(100.0%)	
Fund 40 Net Revenues Over / (Under) Expenditures	\$50,000	\$100,000	(\$615,000)	(\$302,549)	\$5,000			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 45 WASTEWATER CAPITAL IMPROVEMENT FUND								
Revenues								
Interest Income	\$10,000	\$17,500	\$10,000	\$9,266	\$17,500	\$7,500	75.0%	220-4600
Proceeds From Revenue Time Warrant	-	-	-	-	-	-	n/a	220-4610
Transfer In From Utility Fund	\$100,000	\$100,000	\$100,000	-	-	(\$100,000)	(100.0%)	220-4905
Transfer In From General Fund	-	-	-	-	-	-	n/a	220-4906
Sale Of Capital Assets	-	-	-	-	-	-	n/a	220-4960
Total Fund 45 Revenues	\$110,000	\$117,500	\$110,000	\$9,266	\$17,500	(\$92,500)	(84.1%)	
Expenditures								
Professional Fees-Engineering	-	-	\$60,000	-	-	(\$60,000)	(100.0%)	220-5331
Contract Labor - Cip	-	-	-	-	-	-	n/a	220-5333
Vehicle	-	-	-	-	\$130,000	\$130,000	n/a	220-5340
Construction - New Sewer Lines	-	-	-	-	-	-	n/a	220-5365
Replacement Lines	\$30,000	\$50,000	\$50,000	-	-	(\$50,000)	(100.0%)	220-5367
Scada	-	-	-	-	\$150,000	\$150,000	n/a	220-5370
Sewer Jet	-	-	-	-	\$440,000	\$440,000	n/a	220-5371
Ww Plant Lab Improvements	\$20,000	-	-	-	-	-	n/a	220-5374
Polymer System	\$20,000	-	-	-	-	-	n/a	220-5374
Total Fund 45 Expenditures	\$70,000	\$50,000	\$110,000	-	\$720,000	\$610,000	554.5%	
Fund 45 Net Revenues Over / (Under) Expenditures	\$40,000	\$67,500	-	\$9,266	(\$702,500)			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 52 ELECTRIC CAPITAL IMPROVEMENT FUND								
Revenues								
Interest Income	\$90,000	\$100,000	\$50,000	\$43,028	\$5,000	(\$45,000)	(90.0%)	310-4600
Proceeds From Revenue Time Warrant	-	-	-	-	-	-	n/a	310-4610
Transfer In From Utility Fund	-	\$250,000	\$150,000	-	-	(\$150,000)	(100.0%)	310-4905
Transfer In From General Fund	-	-	-	-	-	-	n/a	310-4906
Total Fund 52 Revenues	\$90,000	\$350,000	\$200,000	\$43,028	\$5,000	(\$195,000)	(97.5%)	
Expenditures								
Professional Fees-Engineering	\$20,000	\$120,000	\$100,000	\$153,797	-	(\$100,000)	(100.0%)	310-5331
Professional Fees-Legal	\$30,000	\$80,000	\$10,000	\$21,763	-	(\$10,000)	(100.0%)	310-5332
Professional Fees - Environmental	-	-	-	-	-	-	n/a	310-5334
Land Purchase	\$250,000	\$250,000	-	-	-	-	n/a	310-5340
Advanced Metering Infrastructure	-	-	-	\$275,611	-	-	n/a	310-5349
Construction - Electric	\$100,000	\$1,200,000	\$1,500,000	\$2,788,177	-	(\$1,500,000)	(100.0%)	310-5366
Substation	-	-	-	-	-	-	n/a	310-5372
Switches/Reclosers	-	-	-	-	-	-	n/a	310-5373
Transfer To Gf Capital Improvement	-	-	-	-	-	-	n/a	310-5960
Advanced Meter Infrastructure	-	-	-	\$214,247	-	-	n/a	310-5320
Total Fund 52 Expenditures	\$400,000	\$1,650,000	\$1,610,000	\$3,453,594	-	(\$1,610,000)	(100.0%)	
Fund 52 Net Revenues Over / (Under) Expenditures	(\$310,000)	(\$1,300,000)	(\$1,410,000)	(\$3,410,566)	\$5,000			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 60 FIRE RESERVE FUND								
Revenues								
Interest Income	\$15,000	\$47,500	\$30,000	\$15,444	\$15,000	(\$15,000)	(50.0%)	100-4600
Transfer In From General Fund	\$10,000	\$10,000	\$10,000	-	-	(\$10,000)	(100.0%)	100-4906
Transfer In From Water Fund	-	\$30,000	\$30,000	-	-	(\$30,000)	(100.0%)	100-4908
Total Fund 60 Revenues	\$25,000	\$87,500	\$70,000	\$15,444	\$15,000	(\$55,000)	(78.6%)	
Expenditures								
Equipment	-	-	-	-	-	-	n/a	110-5120
Fire Engine	-	\$122,540	\$122,540	\$122,540	-	(\$122,540)	(100.0%)	110-5312
Rescue Truck	-	-	-	-	-	-	n/a	110-5313
Total Fund 60 Expenditures	-	\$122,540	\$122,540	\$122,540	-	(\$122,540)	(100.0%)	
Fund 60 Net Revenues Over / (Under) Expenditures	\$25,000	(\$35,040)	(\$52,540)	(\$107,096)	\$15,000			
FUND 65 DEBT SERVICE FUND								
Revenues								
Ad Valorem - Current Year	\$610,000	\$620,000	\$620,000	\$591,108	\$620,000	-	-	100-4250
Ad Valorem-Penalty & Interest	\$2,500	\$3,000	\$3,000	\$10,395	\$3,000	-	-	100-4252
Ad Valorem - Prior Year	\$15,000	\$15,000	\$8,000	\$12,821	\$15,000	\$7,000	87.5%	100-4253
Interest Income	\$7,500	\$20,000	\$8,000	-	\$20,000	\$12,000	150.0%	100-4600
Transfer In From General Fund	-	-	-	-	-	-	n/a	100-4906
Total Fund 65 Revenues	\$635,000	\$658,000	\$639,000	\$614,324	\$658,000	\$19,000	3.0%	
Expenditures								
Time Warrant - Principal	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	-	-	110-5400
Time Warrant - Interest	\$15,000	\$25,000	\$25,000	\$20,183	\$25,000	-	-	110-5410
Maintenance Fee/Debt Service	-	-	-	-	-	-	n/a	110-5415
Total Fund 65 Expenditures	\$615,000	\$625,000	\$625,000	\$620,183	\$625,000	-	-	
Fund 65 Net Revenues Over / (Under) Expenditures	\$20,000	\$33,000	\$14,000	(\$5,859)	\$33,000			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 70 GRANT ADMINISTRATION FUND								
Revenues								
Miscellaneous Grants	-	-	-	-	-	-	n/a	100-4000
Community Development Grant	-	-	-	-	-	-	n/a	100-4001
Economic Development Grant	-	-	-	-	-	-	n/a	100-4002
Glo - Hurricane Harvey Mit Grant	\$183,000	-	-	-	-	-	n/a	100-4003
Glo - Txcdbg Mit Mod	-	-	-	\$48,510	-	-	n/a	100-4004
Glo - Resilient Communities Grant	-	\$93,000	-	-	-	-	n/a	100-4005
Txcdbg - Downtown Revitalization Grant	-	-	-	-	-	-	n/a	100-4006
Interest Income	\$2,500	\$5,000	\$3,500	-	-	(\$3,500)	(100.0%)	100-4600
Transfer Of Matching Funds	-	-	-	-	-	-	n/a	100-4910
Total Fund 70 Revenues	\$185,500	\$98,000	\$3,500	\$48,510	-	(\$3,500)	(100.0%)	
Expenditures								
Professional Fees-Grant Administrator	\$100,000	\$50,000	-	\$32,920	-	-	n/a	110-5330
Professional Fees-Engineering	\$250,000	\$50,000	-	\$136,165	-	-	n/a	110-5331
Professional Fees-Planning	-	\$93,000	-	-	-	-	n/a	110-5334
Construction	\$350,000	-	-	\$1,245,465	-	-	n/a	110-5360
Total Fund 70 Expenditures	\$700,000	\$193,000	-	\$1,414,551	-	-	n/a	
Fund 70 Net Revenues Over / (Under) Expenditures	(\$514,500)	(\$95,000)	\$3,500	(\$1,366,041)	-			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 75 SPECIAL REVENUE RESTRICTED: MUNICIPAL COURT								
Revenues								
Interest Income	\$300	\$450	\$450	\$618	\$450	-	-	100-4600
Municipal Court - Child Safety	\$75	\$75	\$75	-	\$75	-	-	100-4880
Municipal Court - Security Fund	\$3,500	\$3,500	\$1,500	\$906	\$3,500	\$2,000	133.3%	100-4881
Municipal Court - Technology Fund	\$3,000	\$3,000	\$1,500	\$755	\$3,000	\$1,500	100.0%	100-4882
Municipal Court - Local Youth Admin Fee	-	-	-	-	-	-	n/a	100-4883
Security/Technology Fund	-	-	-	\$2,970	-	-	n/a	100-4884
Total Fund 75 Revenues	\$6,875	\$7,025	\$3,525	\$5,249	\$7,025	\$3,500	99.3%	
Expenditures								
Court Technology	-	-	-	-	-	-	n/a	110-5242
Court Security	-	-	-	-	-	-	n/a	110-5243
Municipal Court Bailiff	-	-	-	-	-	-	n/a	110-5247
Total Fund 75 Expenditures	-	-	-	-	-	-	n/a	
Fund 75 Net Revenues Over / (Under) Expenditures	\$6,875	\$7,025	\$3,525	\$5,249	\$7,025			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 80 SPECIAL REVENUE RESTRICTED: HOTEL OCCUPANCY TAX								
Revenues								
Hotel Occ. Tax	\$70,000	\$70,000	\$75,000	\$47,866	\$70,000	(\$5,000)	(6.7%)	100-4320
Other Income - Miscellaneous	-	-	-	-	-	-	n/a	100-4360
Interest Income	\$6,000	\$10,000	\$7,000	\$13,900	\$10,000	\$3,000	42.9%	100-4600
Reimb.: Returned Checks	-	-	-	-	-	-	n/a	100-4755
Insurance Refunds	-	-	-	-	-	-	n/a	100-4757
Civic Center Fees	-	-	-	-	-	-	n/a	100-4870
Total Fund 80 Revenues	\$76,000	\$80,000	\$82,000	\$61,766	\$80,000	(\$2,000)	(2.4%)	
Expenditures								
Janitorial	-	-	-	-	-	-	n/a	110-5116
Technology	-	-	-	-	-	-	n/a	110-5130
Highway Signs (Wayfinding Signs)	\$15,000	\$15,000	\$1,500		\$20,000	\$18,500	1233.3%	110-5154
Historical Markers	\$500	\$500	\$500		\$500	-	-	110-5164
Hot: Promotion And Arts	\$15,000	\$15,000	\$7,500		\$12,000	\$4,500	60.0%	110-5190
Hot: Con-Reg	\$7,500	\$7,500	\$500		\$500	-	-	110-5191
Hot: Historical Restoration & Preservation	\$15,000	\$15,000	\$4,000		\$12,000	\$8,000	200.0%	110-5192
Hot:Tourism Promotion	\$15,000	\$15,000	-		-	-	n/a	110-5193
Advertising	\$5,500	\$5,500	\$22,500		\$22,500	-	-	110-5215
Building & Grounds Maintenance	-	-	-	-	-	-	n/a	110-5270
Service Maintenance	-	-	-	-	-	-	n/a	110-5276
Refunds	-	-	-	-	-	-	n/a	110-5290
Online Fees - Global Payments/Square	\$2,500	\$2,500	\$2,500	-	\$2,500	-	-	110-5291
Nsf / Returned Checks	-	-	-	-	-	-	n/a	110-5298
Transfer To Gf-Cip -Visitor Center	-	\$50,000	-	-	\$10,000	\$10,000	n/a	110-5343
Transfer To General Fund	-	\$80,000	-	-	-	-	n/a	110-5905
Total Fund 80 Expenditures	\$76,000	\$206,000	\$39,000	-	\$80,000	\$41,000	105.1%	
Fund 80 Net Revenues Over / (Under) Expenditures	-	(\$126,000)	\$43,000	\$61,766	-			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 81 SPECIAL REVENUE RESTRICTED: PARKS & RECREATION								
Revenues								
Miscellaneous Contributions	-	-	-	-	-	- n/a		100-4550
Parkland Dedication	-	-	-	-	-	- n/a		100-4590
Interest Income	\$2,400	-	-	-	-	- n/a		100-4600
Royalties	\$10,000	\$10,000	\$60,000	\$64,590	\$10,000	(\$50,000)	(83.3%)	100-4700
Miscellaneous Reimbursement	-	-	-	-	-	- n/a		100-4750
Capital Outlay- Gf	-	-	-	-	-	- n/a		100-6160
Total Fund 81 Revenues	\$12,400	\$10,000	\$60,000	\$64,590	\$10,000	(\$50,000)	(83.3%)	
Expenditures								
General Exepense	-	-	-	-	-	- n/a		110-5100
Miscellaneous Expense	-	-	-	-	-	- n/a		110-5101
Supplies	-	-	-	-	-	- n/a		110-5110
Signage	-	-	-	-	-	- n/a		110-5158
Site Improvements	-	-	\$300,000	\$1,830	-	(\$300,000)	(100.0%)	110-5224
Property Maintenance	-	-	-	\$17,238	-	- n/a		110-5270
Land Purchase	-	-	-	-	-	- n/a		110-5340
Construction	-	-	-	-	-	- n/a		110-5360
Total Fund 81 Expenditures	-	-	\$300,000	\$19,068	-	(\$300,000)	(100.0%)	
Fund 81 Net Revenues Over / (Under) Expenditures	\$12,400	\$10,000	(\$240,000)	\$45,522	\$10,000			

Account Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved	FY 2026 Actual thru 8/31/26	FY 2027 Approved	\$ Change FY26-FY27	% Change	Acct #
FUND 85 SPECIAL REVENUE RESTRICTED: AMERICAN RESCUE PLAN								
Revenues								
American Rescue Act Funds	-	-	-	-	-	-	n/a	100-4003
Interest Income	\$15,000	-	-	-	-	-	n/a	100-4600
Transfer In From Utility Fund	-	-	-	-	-	-	n/a	100-4905
Total Fund 85 Revenues	\$15,000	-	-	-	-	-	n/a	
Expenditures								
Professional Fees-Engineering	\$40,000	\$40,000	-	\$1,410	-	-	n/a	110-5331
Construction - Lift Station	-	\$900,000	-	-	-	-	n/a	110-5364
Total Fund 85 Expenditures	\$40,000	\$940,000	-	\$1,410	-	-	n/a	
Fund 85 Net Revenues Over / (Under) Expenditures	(\$25,000)	(\$940,000)	-	(\$1,410)	-			

FY 2024 Adopted and FY 2025 Adopted are the budgets adopted for those fiscal years. FY 2026 Approved is the adopted FY 2025-26 budget. FY 2026 Actual is unaudited general ledger activity through August 31, 2026 (11 of 12 months). FY 2027 Approved is the Approved budget for October 1, 2026 through September 30, 2027. *Italic lines reflect actual activity on accounts without a budget line.*

FY 2026 Approved comes from FY2526 APPROVED BUDGET.xlsx and includes one-time FY 2026 projects. FY 2027 amounts for these capital, debt service, grant and special revenue funds are carried as previously Approved, pending Council direction (no FY 2027 requests were submitted for these funds).

Fund 15 (Fleet - Streets \$150,000, Large Equipment - Parks \$30,000) and Fund 35 (Fleet \$300,000) carry the vehicle and equipment purchases planned through a separate financing instrument.

Italic lines reflect actual activity on accounts without a budget line.

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Caldwell

979-567-3271 ex

Taxing Unit Name

Phone (area code and number)

107 North Hill St Caldwell, Tx.

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

Taxing Unit's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://www.caldwelltx.gov>

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 454,363,575
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 454,363,575
4.	Prior year total adopted tax rate.	\$ 0.40887 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §55.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 454,363,575
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 950,923 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 9,043,530 C. Value loss. Add A and B. ⁷	\$ 9,994,453
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 9,994,453
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 444,369,122
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,816,892
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 4,303
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 1,821,195

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹² A. Certified values: \$ 460,950,775 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 460,950,775	
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 460,950,775
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.²⁴	\$ 8,156,129

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 8,156,129
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 452,794,646
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.40221 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.27336 /\$100
30.	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> .	\$ 454,363,575
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,242,048
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 3,457 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. \$ 3,457 E. Add Line 31 to 32D.	\$ 1,245,505
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 452,794,646
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.27507 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100	
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100	
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.00000 /\$100	
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.00000 /\$100	

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.00000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.00000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.27507</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>836,382</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.18471</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.45978</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.47587</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.00000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.00000</u> /\$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0.00000</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.00000</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.00000</u> /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ <u>0.00000</u> /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 624,634 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 624,634	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 624,634
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate 100.00 % C. Enter the 2024 actual collection rate 100.00 % D. Enter the 2023 actual collection rate 100.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 624,634
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 460,950,775
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.13550 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.61137 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.00000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 836,382
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 460,950,775
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.18144 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.40221 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.40221 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.61137 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.42993 /\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 460,950,775
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.42993 /\$100

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

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁵¹

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.39180 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.39180 /\$100
	D. Adopted Tax Rate.....	\$ 0.40887 /\$100
	E. Subtract D from C.....	\$ -0.01707 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 457,632,303
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.36440 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.00139 /\$100
	C. Subtract B from A.....	\$ 0.36301 /\$100
	D. Adopted Tax Rate.....	\$ 0.37957 /\$100
	E. Subtract D from C.....	\$ -0.01656 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 442,259,126
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.35836 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.35836 /\$100
	D. Adopted Tax Rate.....	\$ 0.37957 /\$100
	E. Subtract D from C.....	\$ -0.02121 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 400,569,451
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.00000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.42993 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.27507 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 460,950,775
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.10847 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.13550 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.51904 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.40887 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete <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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 444,369,122
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 452,794,646
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.00000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.42993 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.40221 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27**Voter-approval tax rate.** \$ 0.42993 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 59**De minimis rate.** \$ 0.51904 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➡

JESSICA LUCERO

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

8-25-26

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