



Adopted Annual Budget and Capital Improvement Program

October 1, 2025 – September 30, 2026

In accordance with the passage of S.B. No. 656, Local Government Code, Sec. 102.007, was amended to require that an adopted municipal budget must contain a cover page that includes the following information:

This budget will raise more total property taxes than last year's budget by \$1,247,689 or 13.36%, and of that amount \$233,129 is revenue to be raised from new property added to the tax roll this year.

PROPERTY TAX RATE COMPARISON

	2025-2026	2024-2025
<i>Property Tax Rate:</i>	\$.426475/\$100	\$.405294/\$100
<i>No-New Revenue (Effective) Tax Rate:</i>	\$.383647/\$100	\$.353753/\$100
<i>No New-Revenue Maintenance & Operations Tax Rate:</i>	\$.223578/\$100	\$.184003/\$100
<i>Voter-Approved Tax Rate:</i>	\$.426475/\$100	\$.405294/\$100
<i>Debt Rate:</i>	\$.195072/\$100	\$.169750/\$100

On September 9, 2025, the City Council members passed the fiscal year 2025-2026 budget ordinance with following votes:

Mayor Lowell Timothy "Tim" Jayroe	Yes
Mayor Pro-Tem Andrea Hattman	Yes
Council Member Stephanie Rangel	Yes
Council Member Matt Anderson	Yes
Council Member Brad Brundrett	Yes

Total debt obligation for City of Rockport secured by property taxes: \$ 31,518,034.

Annual Budget and Capital Improvement Program

Adopted Budget – 9.9.2025

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CITY MANAGER BUDGET MEMORANDUM

August 12, 2025

Honorable Mayor and City Council Members:

Submitted for your consideration is the proposed FY 2025/2026 Annual Budget for the City of Rockport, pursuant to Article VII, Section 7.02(1) of the City Charter and other relevant state laws. Based upon your leadership and request to invest in the infrastructure of Rockport, we are presenting to you a \$64.4 million dollar budget, which is a 6.1% increase over last year. Within are the primary changes to the Budget from last year.

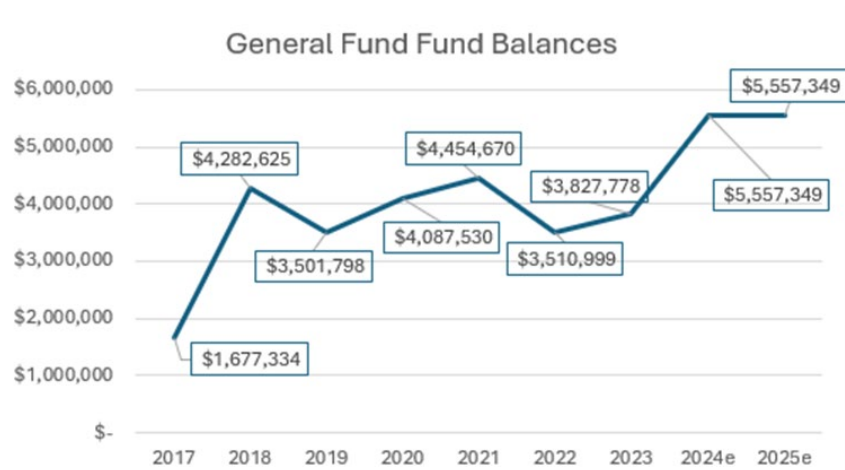
The budget is based on a tax rate of \$.446530 per \$100 valuation which is a 10% increase over last year's rate of \$.405294. The breakdown is utilizing the allowed 3.5% increase in the Maintenance and Operations (M&O) side of the budget and a 26% increase in the Interest and Sinking (I&S) or debt portion of the budget. This increase will mark the second year of utilizing the Interest and Sinking portion of the budget to make strategic investments in aging infrastructure. This increase results in approximately \$252.37 on the average home.

The water and sewer rate increases are pursuant to year two of the Wildan rate study, however we are seeing a decrease in water usage due to stage three water restrictions. We will have a water workshop later in the year to discuss the status of water in Rockport for the future. For now, we are budgeting for a slight decrease in water/wastewater revenues in an effort to be cautious and in anticipation of continued water restrictions.

Republic services, per contract, has a Consumer Price Index increase of 4% that will be passed on to consumers.

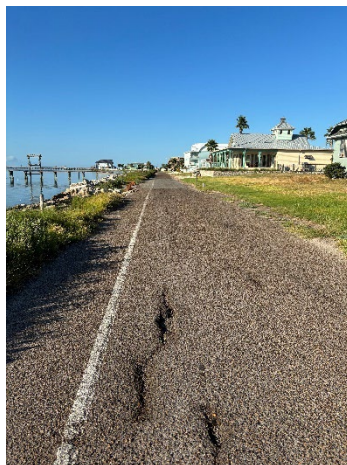
Staff have been asked to decrease their General Fund for the past three years, which they have achieved around a 2% reduction each year. The reductions have been used to keep up with the market on pay. This year we conducted a salary survey through Condrey and Associates. The last time we conducted a salary survey was 2020 and at that time an informal commitment was made to conduct the study every 5 years to be sure we are keeping up with the market.

Council's direction to replenish the General Fund Reserves is being realized year over year. Council's Strategic Finance goal #1 is to increase the reserves by 30 days each year to achieve our policy of 180 days of reserve. The proposed budget adds 23 days to the reserves, increasing the financial security of the City in the event of an emergency or economic downturn.



In May of 2023 the voters of Rockport approved the City's sell of the Natural Gas System. The full sale to Corpus Christi Gas is anticipated to be completed by the start of the new fiscal year. Defeasance of the debt will consume most of the revenue, and any proceeds left will go to bolster the reserves, which is why the proceeds are not appropriated in this budget.

Council's Infrastructure goal #3, Economic Development Goal #1 and the overall vision breakdown, focus on infrastructure. The direction of council this year was to focus on improvements of the major roadways in the City. This budget includes a sale of bonds to support rehab of Enterprise Street and drainage, Bayshore and Broadway Street erosion, Water Street, Magnolia and Market Street. Additionally, the plan includes a year-long study and an evaluation of Austin Street's needs in preparation for a full rehab.



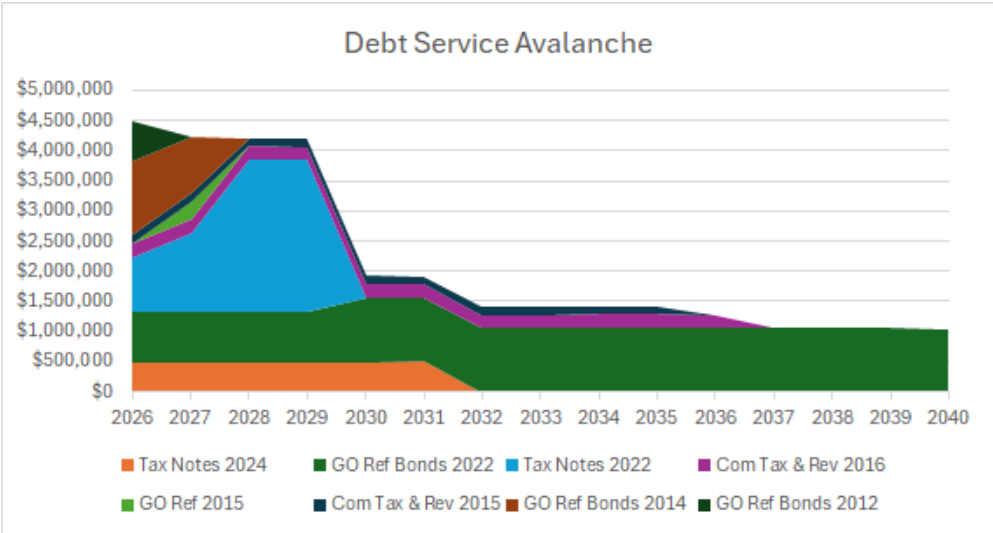
The capital requests include Police Department Radios which have reached their end of life and are at a point where they must be replaced. This will involve a partnership with Aransas County Sherriff's department and make us more efficient on operations. We are finishing out the mold remediation at the volunteer fire station, replacing the belt press at the wastewater treatment plant and beginning a reuse water project at Memorial Park. These items are protecting and upgrading infrastructure and rethinking how we use water to be most efficient.

Going forward, we will have the first reading to set the tax rate on September 9th. On September 23rd, we will have an item approving the sale of the tax notes and then the second reading of the tax rate ordinance. Following the approval of the tax rate, you will be asked to approve the attached budget.

Thank you for your guidance and leadership in the budget process. I am appreciative of your time and commitment to the City.

Very Respectfully,

Vanessa R. Shrauner
City Manager



Every effort has been made to keep debt service as level as possible. The precipitous drop at roughly seven years out reflects the reliance of Rockport on Tax Notes (having a maximum maturity of seven years) to support non-operational expenditures such as projects, Vehicle and Equipment, and other capital improvements.

Debt is paid from the Interest and Sinking (I&S) side of the tax rate, which are restricted monies and cannot be used for operations.

City's Mission Statement: Our mission is to build a thriving community with a focus on growth, health, safety, and fiscal responsibility. We are committed to effective leadership and creating a vibrant sustainable City that preserves the charm of the Texas Coast, while ensuring a high quality of life, now and for generations to come.

City of Rockport was chartered by the Texas Legislature: August 18, 1870

Rockport Demographics

Education Levels		National
Master's degree or higher	12%	14%
Bachelor's degree	26%	21%
Some college or associate's degree	32%	28%
High school diploma or equivalent	25%	26%
Less than high school diploma	6%	11%

Using National and State percentages as a benchmarks, the Rockport population is fairly well-educated – probably in large part due to age as seen on next slide.

Gender	
Female	52%
Male	48%

Age	
<10 years	8%
10-17 years	6%
18-24 years	6%
25-34 years	18%
35-44 years	9%
45-54 years	9%
55-64 years	16%
65+ years	29%

Over 50% of the population is over 50 and the median age is 50.3.

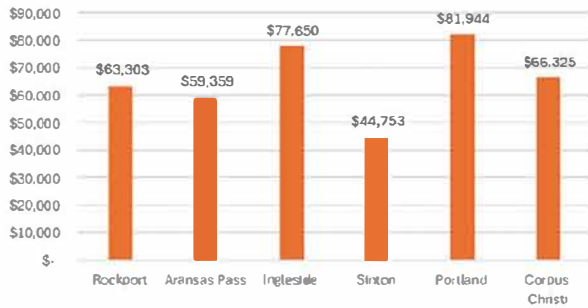
Texas Demographics

Education Levels		National
Master's degree or higher	12%	14%
Bachelor's degree	21%	21%
Some college or associate's degree	28%	28%
High school diploma or equivalent	24%	26%
Less than high school diploma	14%	11%

Gender	
Female	50%
Male	50%

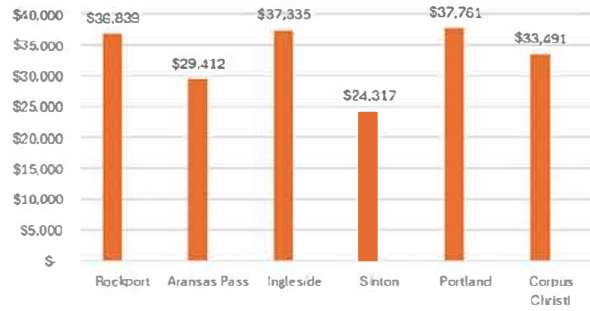
Age	
<10 years	13%
10-17 years	12%
18-24 years	10%
25-34 years	14%
35-44 years	14%
45-54 years	12%
55-64 years	11%
65+ years	13%

Median Household Income Comparison



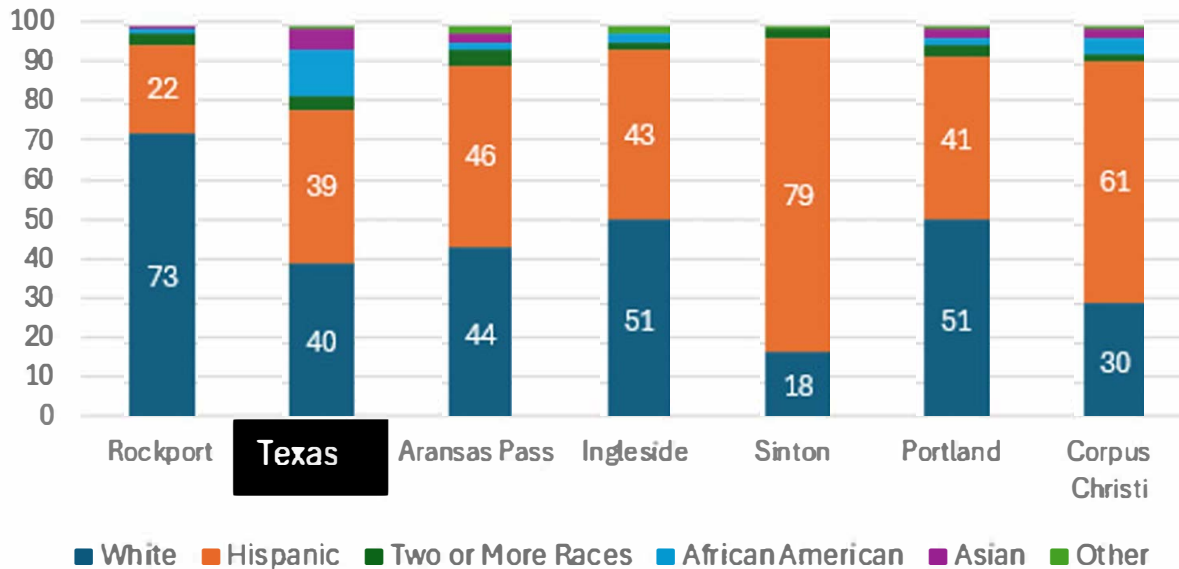
National Median Household Income \$78,538 – the City of Portland is the only City to exceed the national median.

Median Individual Income Comparison

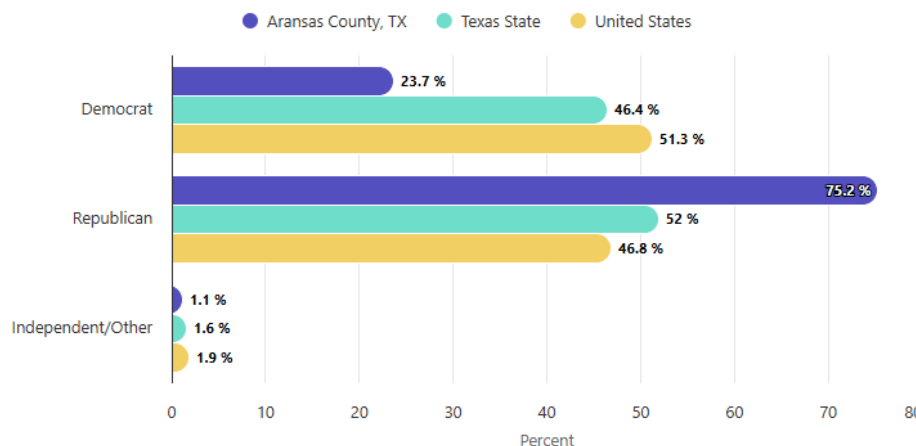


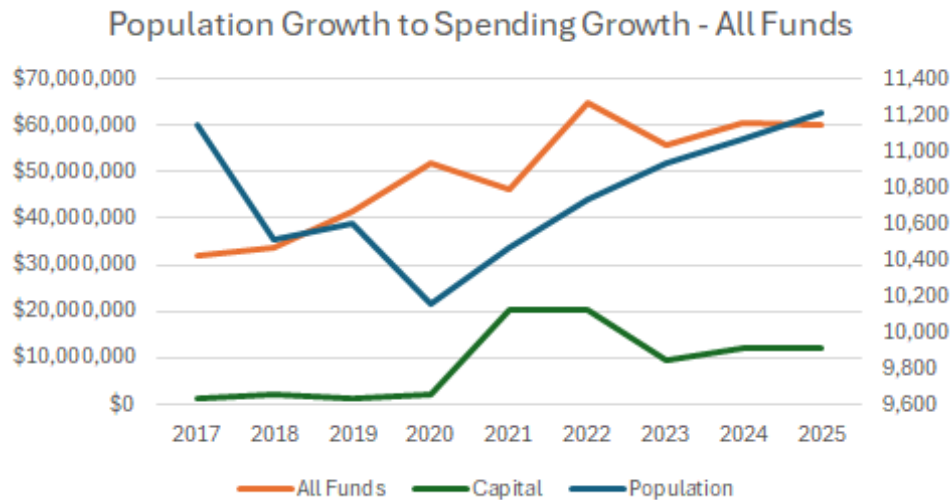
National Median Household Income \$39,982 – no cities exceed the national median. Rockport appears to rank better with individual vs. household median income.

Racial Diversity %'s

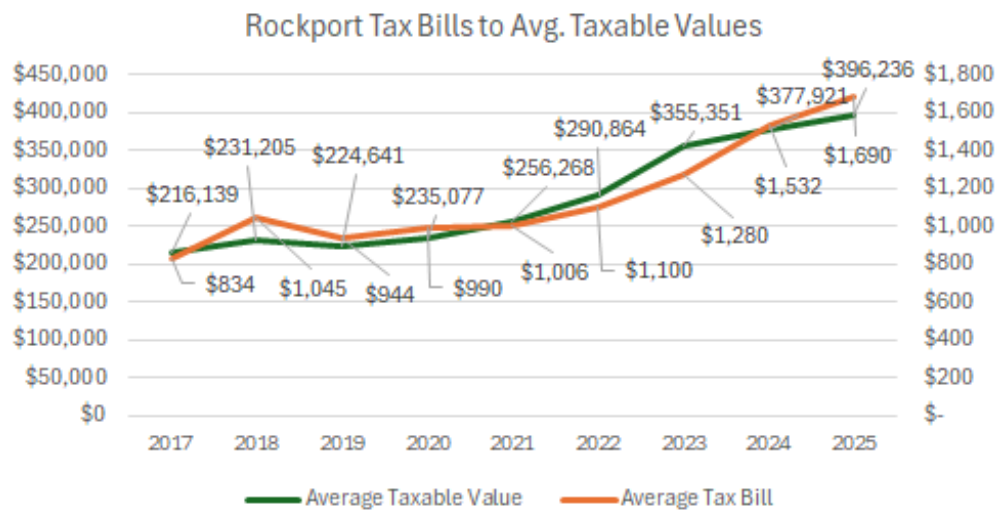


Aransas County, Texas Politics Voting

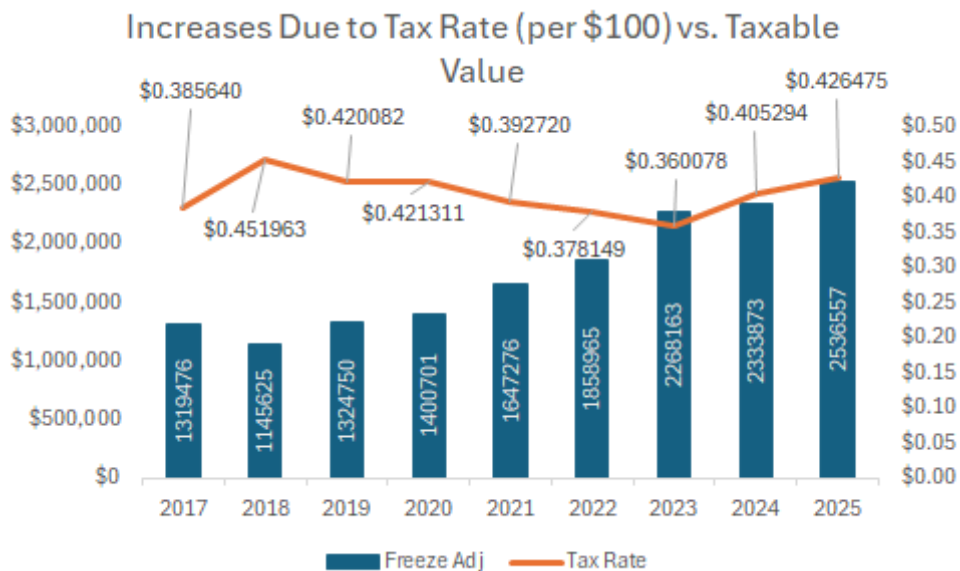




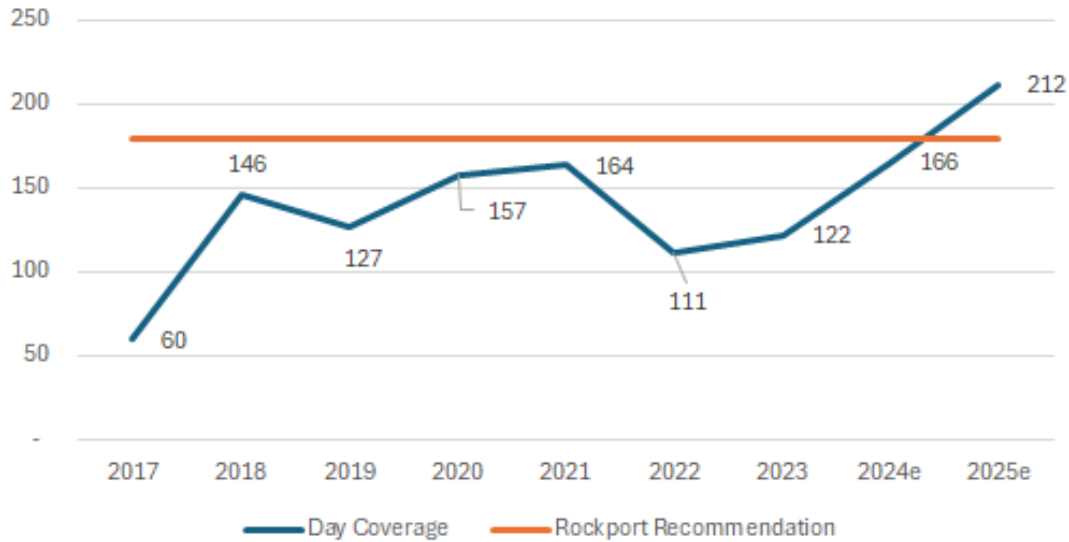
Per above graph, Rockport population is growing faster than approved resources



Per above graph, the primary driver of taxes in Rockport are tax values values are driven by State mandates



General Fund - Actual Days Coverage to 180 Days



Preliminary unaudited numbers indicate Rockport is struggling to make ground on General Fund day's balance of 180.

Fund Balance Rollforward

Actual Fund Balance Summary - 9/30/24

Fund	Audited Beginning Balance 10/1/2023	Unaudited FY 2023-2024 Revenue	Unaudited FY 2023-2024 Expenditures	Unaudited Ending Fund Balance	Days of Working Fund Balance	Above/ (Below) Policy Goal
General	\$ 3,827,778	\$ 14,075,744	\$ 12,313,999	\$ 5,589,523	166	(14)
Debt Service	\$ 1,325,227	\$ 3,824,633	\$ 3,664,934	\$ 1,484,926	148	(32)
Utility	\$ 8,741,810	\$ 14,588,166	\$ 13,818,043	\$ 9,511,933	251	71
Natural Gas	\$ 655,801	\$ 3,082,807	\$ 2,477,391	\$ 1,261,217	186	6
Aquatic Center	\$ (552,928)	\$ 577,478	\$ 623,166	\$ (598,616)	-351	(531)
HOT	\$ 2,195,437	\$ 1,251,806	\$ 1,428,733	\$ 2,018,509	516	151

Revised 9/5/2025

Projected Fund Balance Summary - 9/30/25

Fund	Unaudited Beginning Balance 10/1/2024	Unaudited FY 2024-2025 Revenue	Unaudited FY 2024-2025 Expenditures	Unaudited Ending Fund Balance	Days of Working Fund Balance	Above/ (Below) Policy Goal
General	\$ 5,589,523	\$ 13,954,992	\$ 12,370,289	\$ 7,174,226	212	32
Debt Service	\$ 1,484,926	\$ 4,505,273	\$ 4,766,479	\$ 1,223,719	94	(86)
Utility	\$ 9,511,933	\$ 15,734,629	\$ 15,734,629	\$ 9,511,933	221	41
Natural Gas	\$ 1,261,217	\$ 2,987,419	\$ 2,987,419	\$ 1,261,217	154	(26)
Aquatic Center	\$ (598,616)	\$ 579,747	\$ 579,747	\$ (598,616)	-377	(557)
HOT	\$ 2,018,509	\$ 838,401	\$ 1,164,431	\$ 1,692,479	531	166

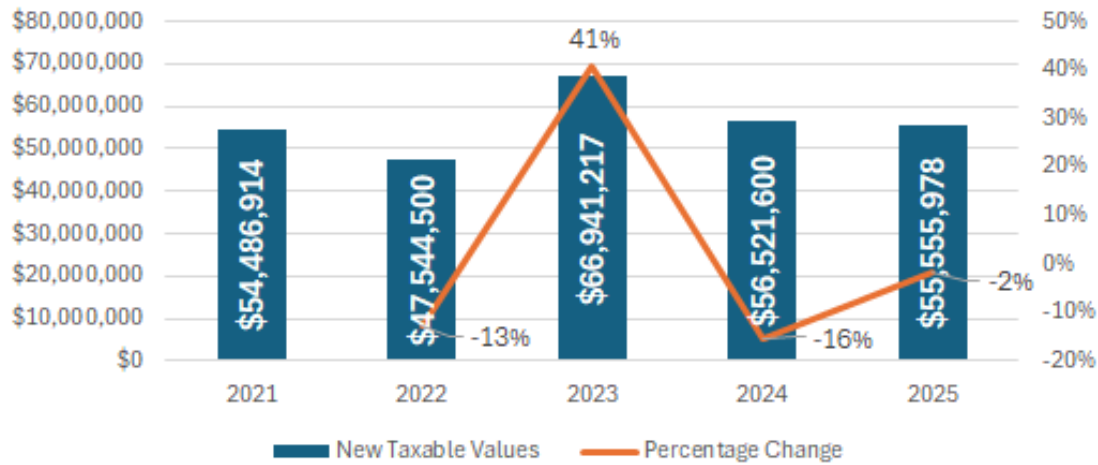
Revised 9/5/2025

Projected Fund Balance Summary - 9/30/26

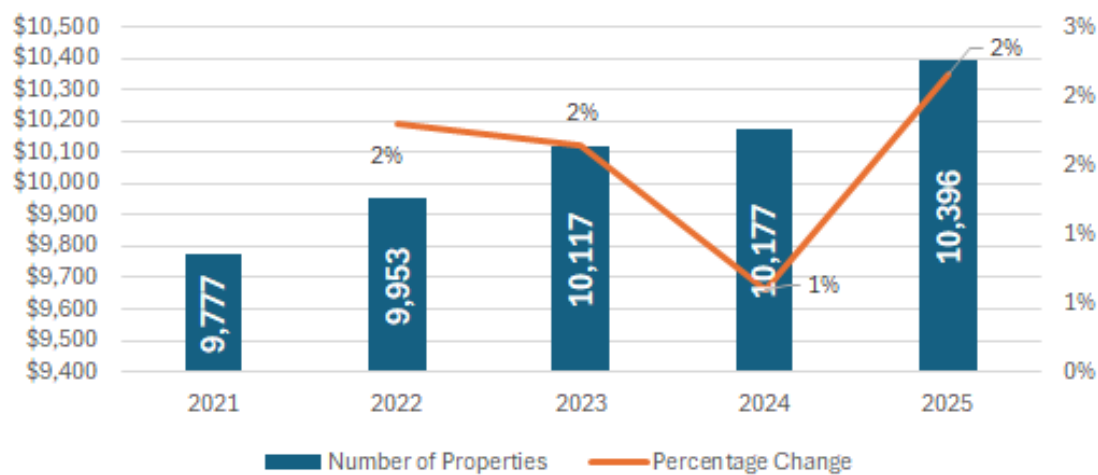
Fund	Unaudited Beginning Balance 10/1/2025	Budgeted FY 2025-2026 Revenue	Budgeted FY 2025-2026 Expenditures	Unaudited Ending Fund Balance	Days of Working Fund Balance	Above/ (Below) Policy Goal
General	\$ 7,174,226	\$ 16,509,635	\$ 16,509,635	\$ 7,174,226	159	(21)
Debt Service	\$ 1,223,719	\$ 5,155,324	\$ 5,155,324	\$ 1,223,719	87	(93)
Utility	\$ 9,511,933	\$ 15,473,664	\$ 15,734,629	\$ 9,250,968	215	35
Natural Gas	\$ 1,261,217	\$ -	\$ -	\$ 1,261,217	0	(180)
Aquatic Center	\$ (598,616)	\$ 657,036	\$ 657,036	\$ (598,616)	-333	(513)
HOT	\$ 1,692,479	\$ 1,342,900	\$ 1,342,900	\$ 1,692,479	460	95

Revised 9/5/2025

New Taxable Values By Year



Number of Properties on Appraisal Roll



Project and Capital Request (CIP Projects determined by City Council & City Manager at Budget Workshop on 9/2/2025) supported via 2025 Tax Note:

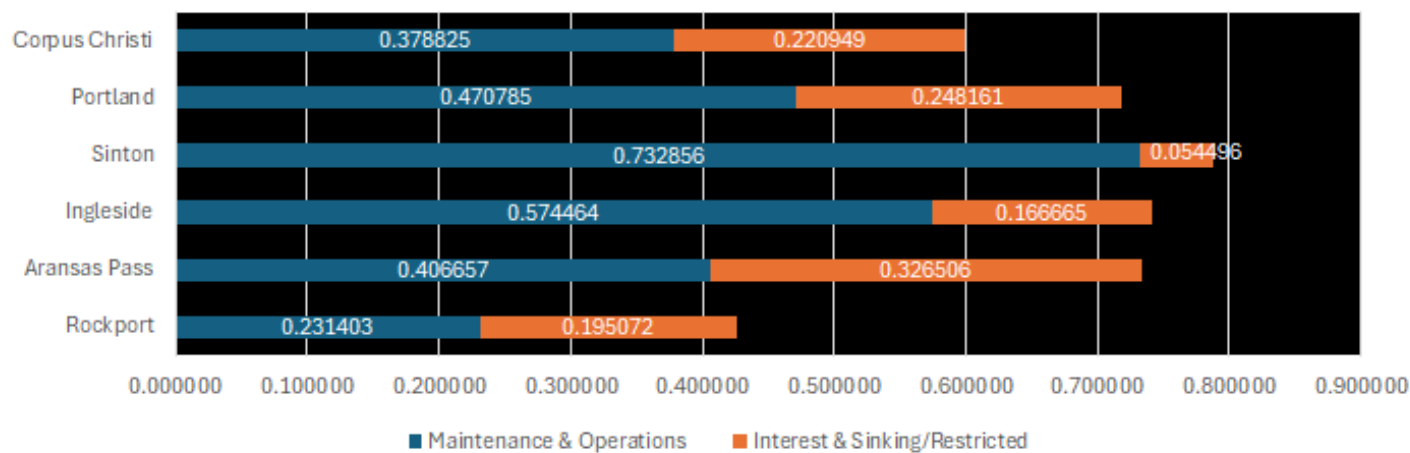
*Austin Street (Engineering & Design)	\$300,000
*Enterprise Drainage	\$200,000
* <u>Bayshores</u> & Broadway Street Erosion	\$400,000
*Enterprise Street Improvements	\$450,000
*Water Street Improvements	\$400,000
*Magnolia Street Improvements	\$300,000
*Market Street Improvements	\$300,000
*Drainage RCC Holes #13 & #14	\$800,000
*Cost of Issuance	\$100,000
Total Streets, Drainage & Issuance	\$3,250,000

*Reimbursement Resolution for Rockport Volunteer Fire Department	\$670,000
*Fleet Equipment Storage Shelter	\$100,000
*Belt Press	\$500,000
*Purple Pipe to Memorial Park	\$500,000
Total	\$1,770,000

Total CIP for 2025-2026	\$5,020,000
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Property Tax – Largest Source of General Fund Revenue

Comparative Area City Taxes - 2025

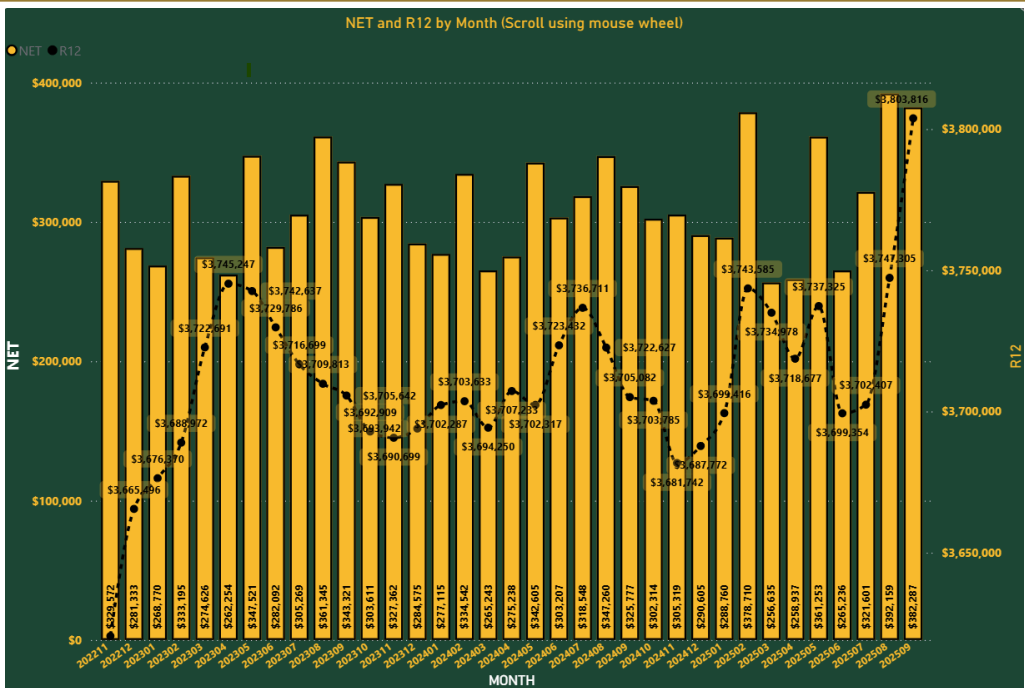


The reader can see that the combined Rockport tax rate is roughly equal to or less than most area city Maintenance & Operations (M&O) tax rate alone.

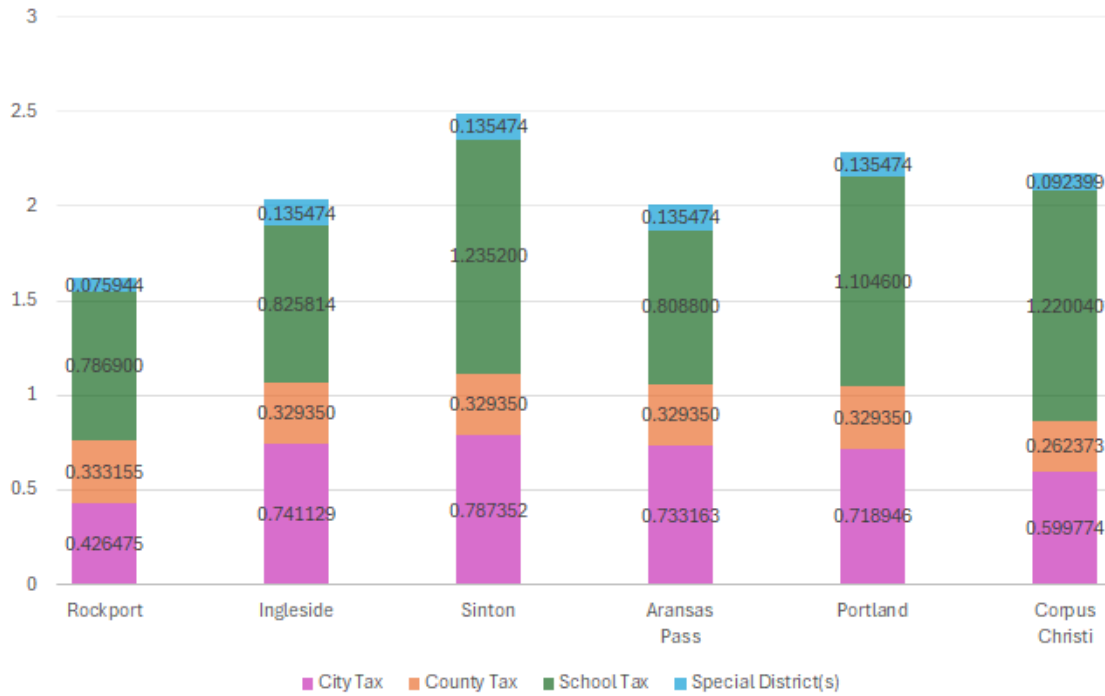
Rockport's low M&O rate has and will continue to have a deleterious effect on current and long-term operational flexibility

Sales Tax – Second Largest Source of Revenue

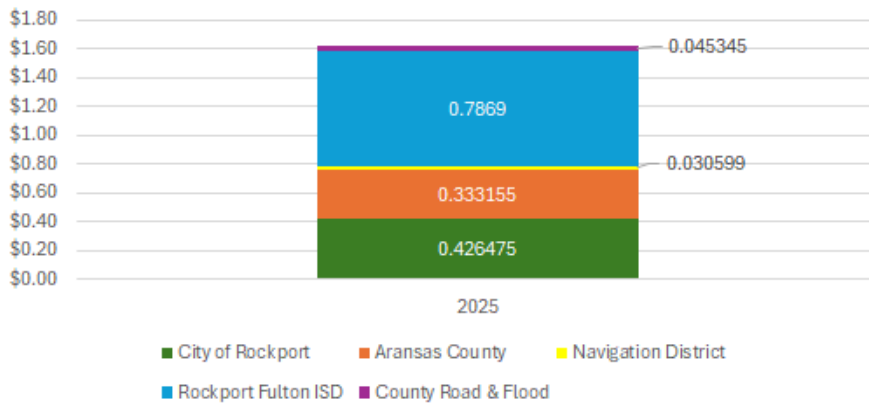
- 12 Month Rolling Average
- Flat/slowing



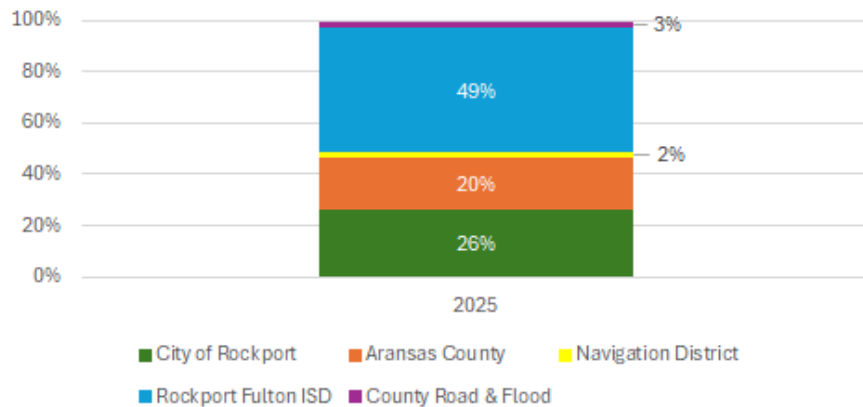
2025 SURROUNDING CITIES TAX RATES BY TAXING ENTITY



Total Rockport Tax Rate - \$1.622474/\$100



Total Tax Percentages 100%



Comparative Area Cities Annual Utility Rates 2025-2026

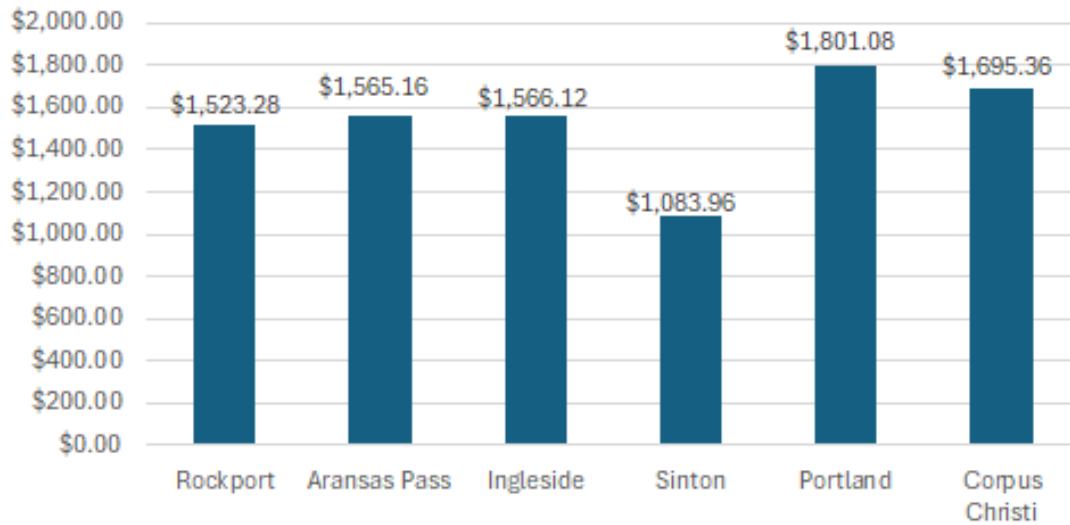


Sinton uses well water vs. more expensive open surface water for everyone else.

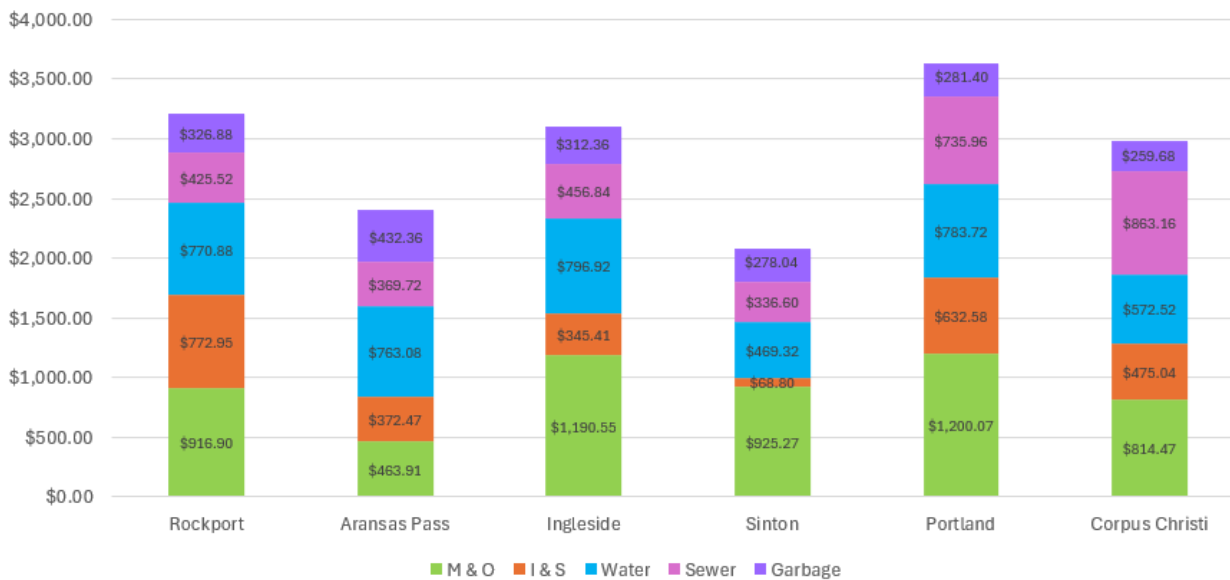
Aransas Pass uses Frontier for garbage collection

City of Corpus Christi has an in-house (Solid Waste Services) garbage collection department

Annual Estimated Water/Sewer/Trash Utility Rate



Comparative Area Cities Annual Costs 2025-2026



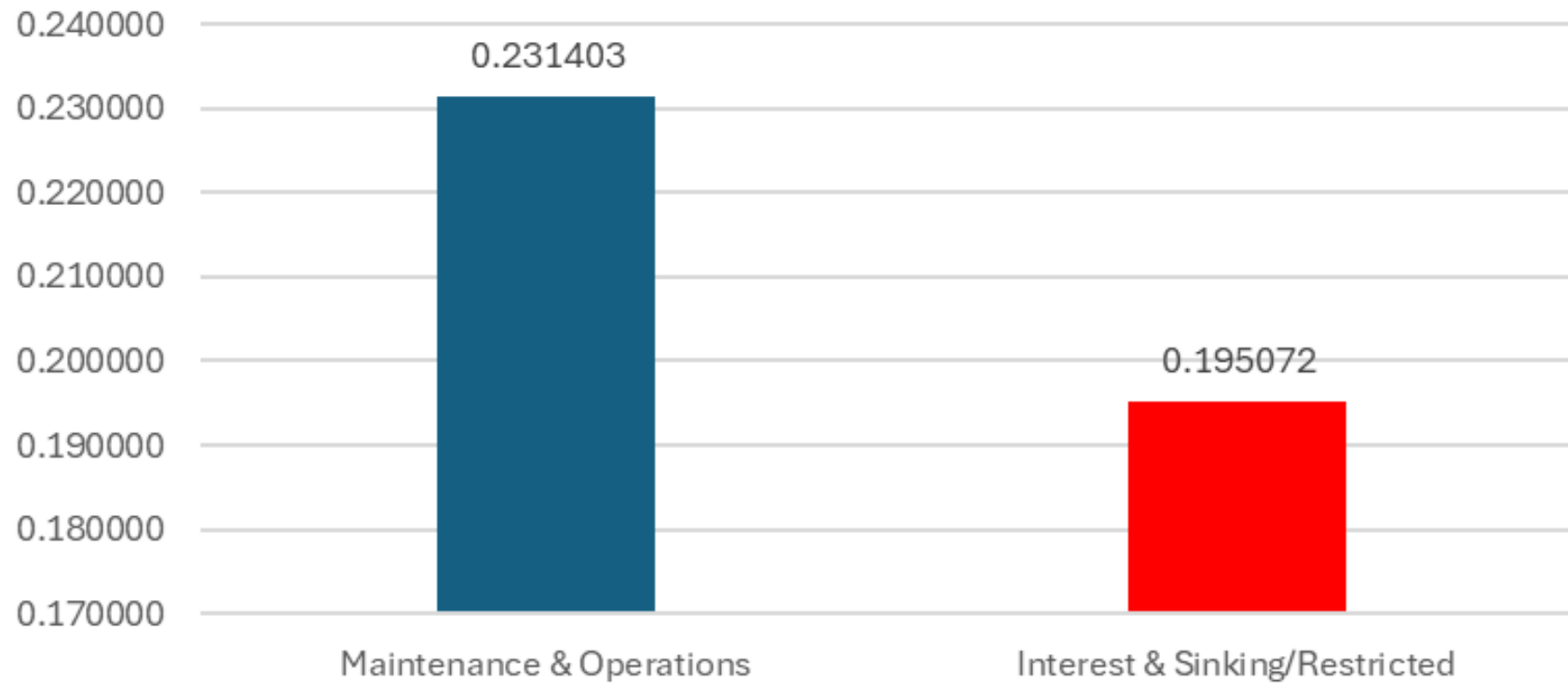
City of Sinton uses well water which costs less to treat vs. open surface for everyone else.

City of Corpus Christi has in-house department (Solid Waste Services) vs. outsourced services for everyone else for garbage.

City of Aransas Pass uses Frontier for garbage collection.

Property Tax Management in Rockport

2025 Approved Rockport Property Tax Split (54%/46%)

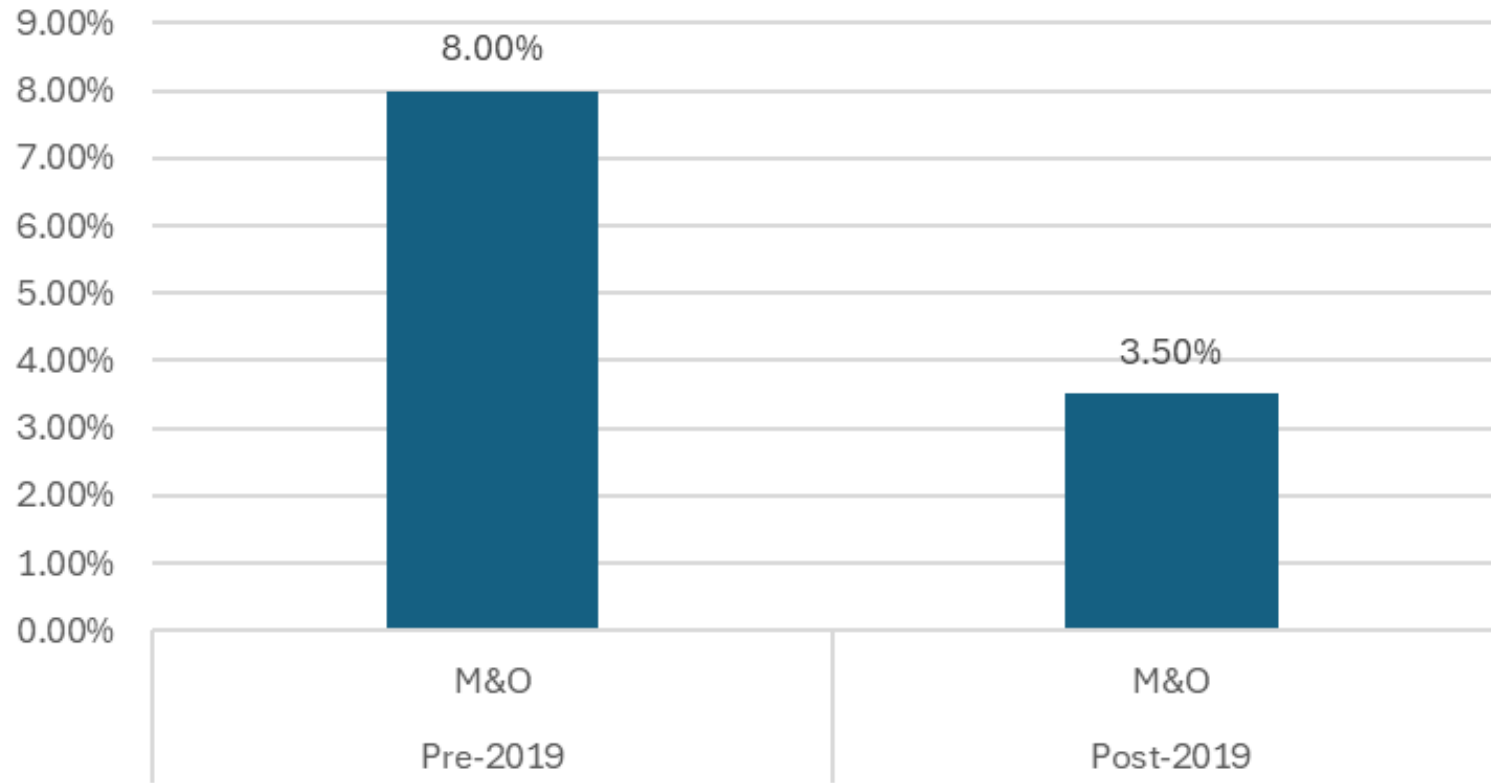


The City's property tax rate is made up of two components, Maintenance & Operations (a/k/a M&O) and Interest and Sinking (a/k/a I&S). Both rates are approved by City Council before the start of the fiscal year.

The M&O monies are unrestricted and are used for Council-approved and budgeted expenses and expenditures.

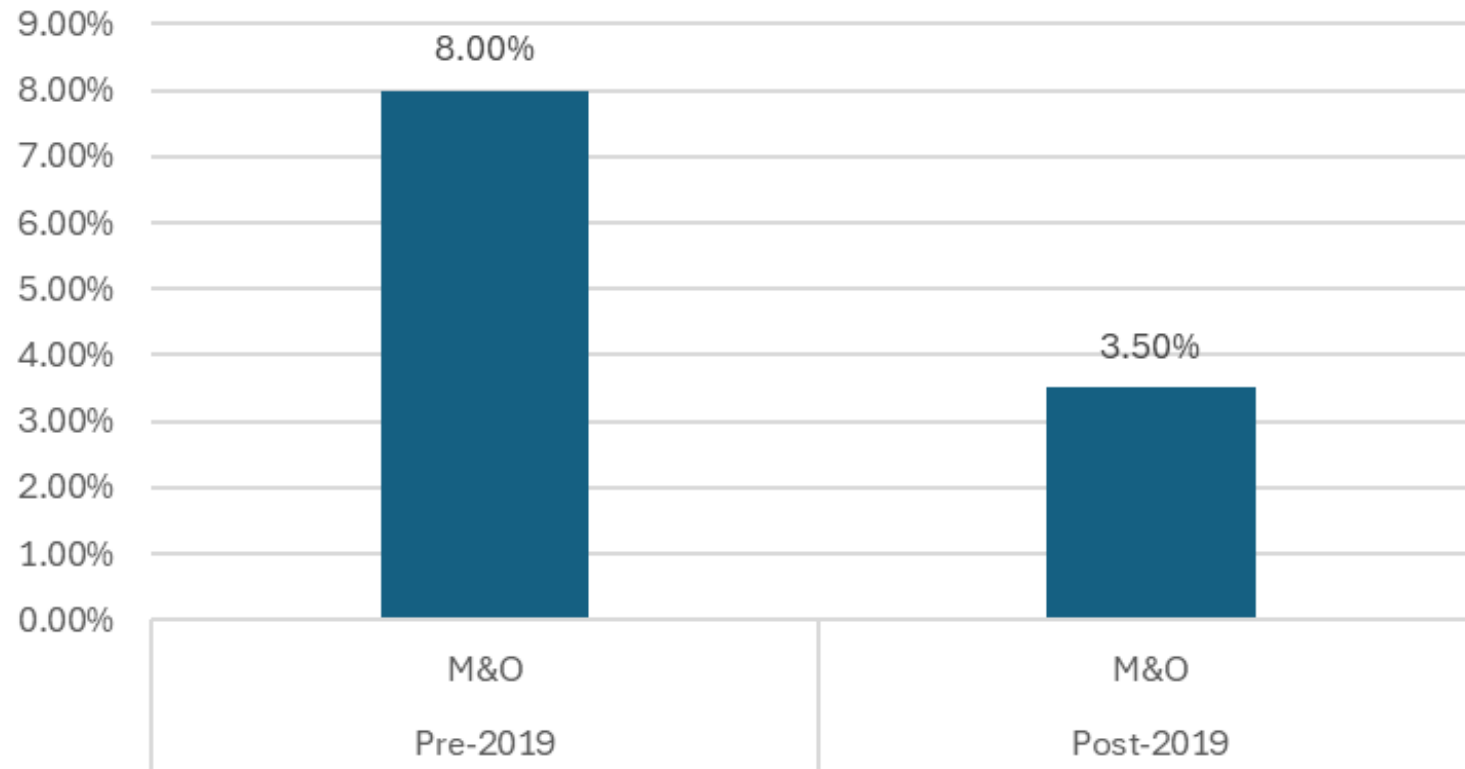
The I&S monies are restricted and used for debt service issued to support longer-lived capital purchases and projects.

Maintenance & Operations Pre/Post 2019



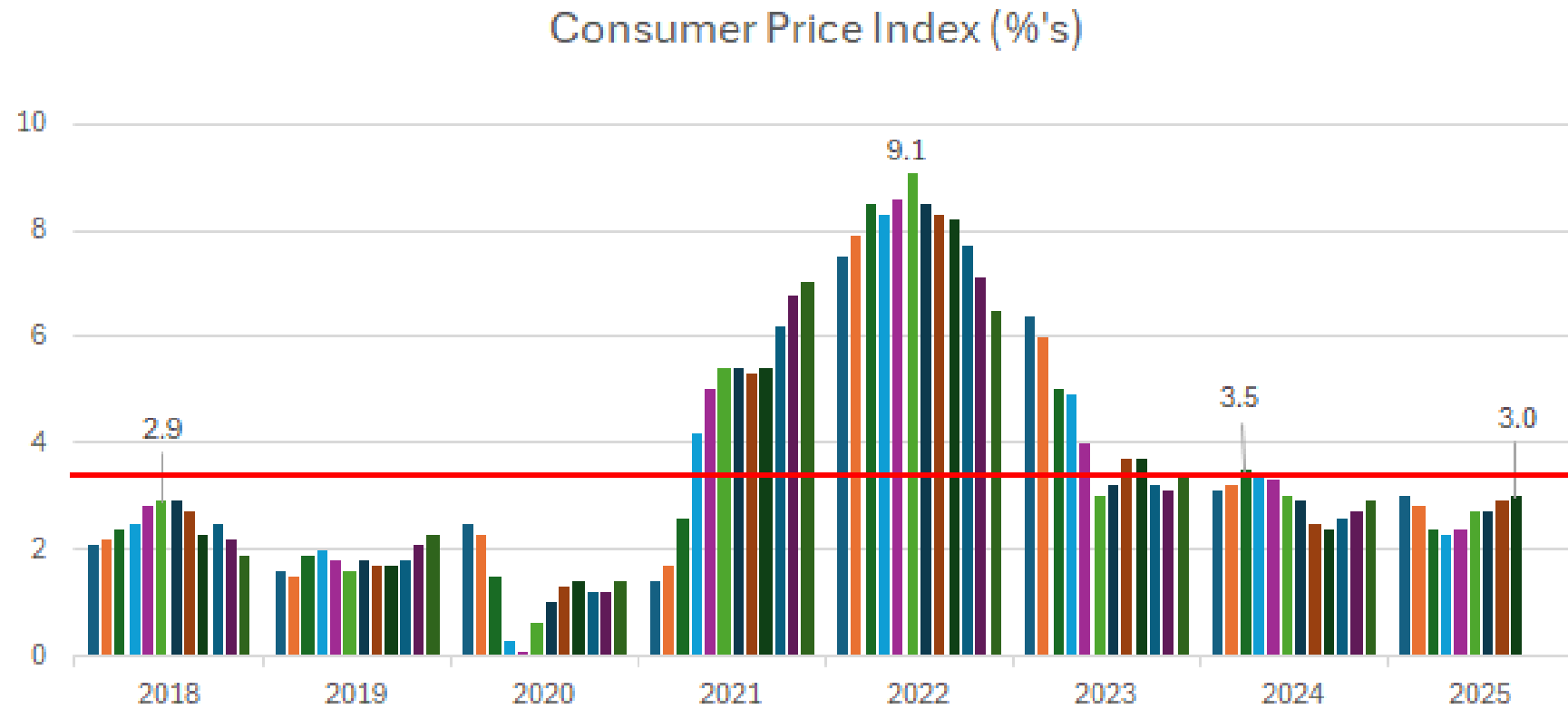
Prior to Senate Bill 2 passed in 2019, the maintenance & operations component of the property tax rate could be increased up to 8% per year by Council without triggering a rollback election. The 8% flexibility generally allowed the city to cover inflation, provide for growth, allow the addition of Council-approved new programs, and provide sinking funds for vehicles and equipment. Absent large projects, the 8% M&O side flexibility helped avoid debt issuance and service costs and election expenses.

Maintenance & Operations Pre/Post 2019



The passage of Senate Bill 2 in 2019 reduced Rockport's maintenance & operation capacity by 4.5 points or 56.25% ($4.5/8$) to a cap of 3.5% per year crippling municipal flexibility to to keep up with inflation, provide for growth, fund sinking funds for vehicles and equipment, and avoiding costs associated with debt.

In summary, Senate Bill 2 increased the financial burden for taxpayers



The reader can see that inflation alone takes an 86% ($3.0\%/3.5\%$) chunk out of the 3.5% increase, and that alone excludes the ever-important component of growth.



US Cities > Texas > Rockport



Rockport

County: Aransas County

County Seat: Yes

Area (mi²): 16.545

State: Texas

Rockport is a city located in Aransas County, Texas. Rockport has a 2025 population of **11,444**. It is also the county seat of Aransas County. Rockport is currently growing at a rate of **2.31%** annually and its population has increased by **12.68%** since the most recent census, which recorded a population of **10,156** in 2020.

The average household income in Rockport is \$100,288 with a poverty rate of 15.58%. The median age in Rockport is 50.3 years: 46 years for males, and 52 years for females.

11.4K

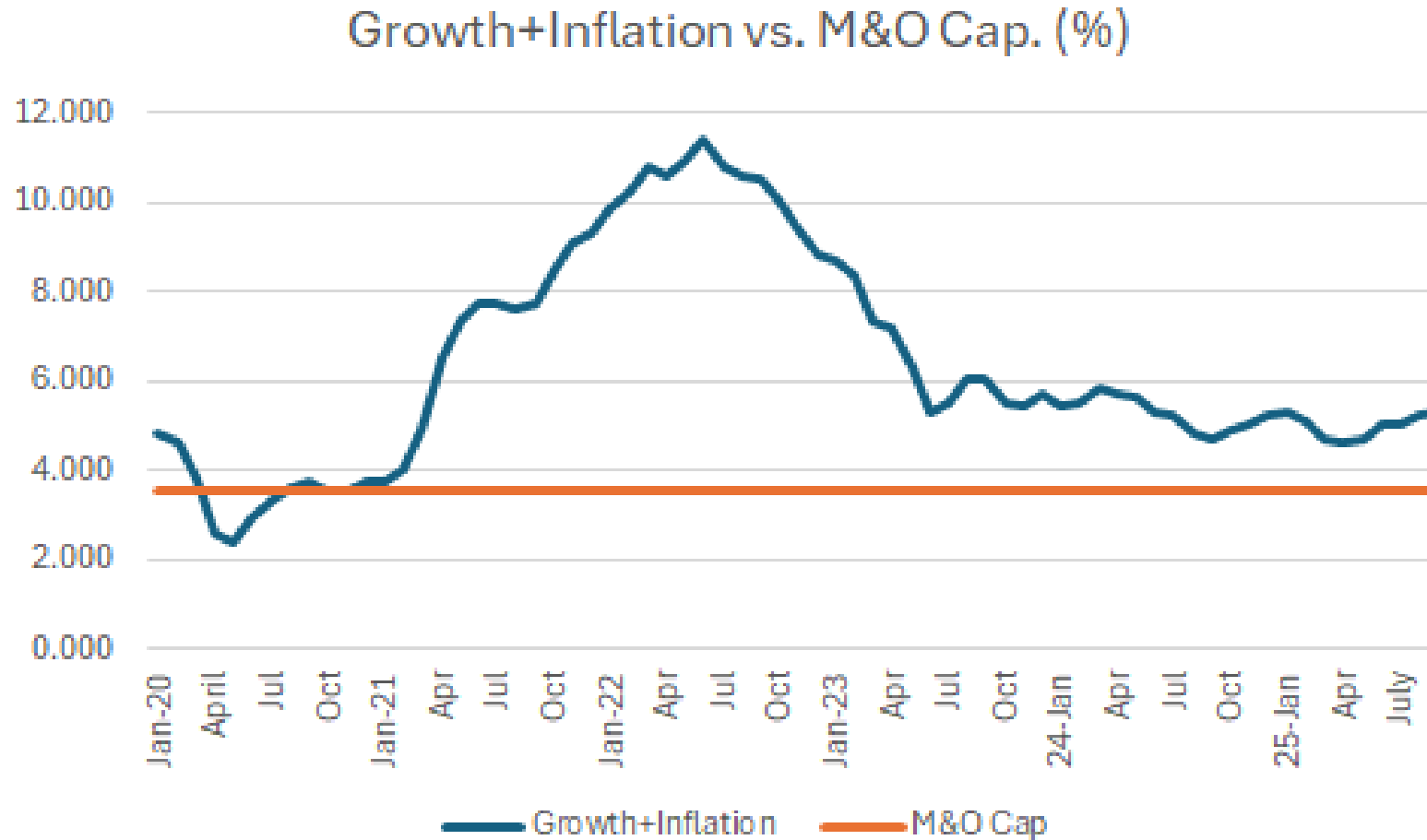
Total Population

692

Density (mi²)

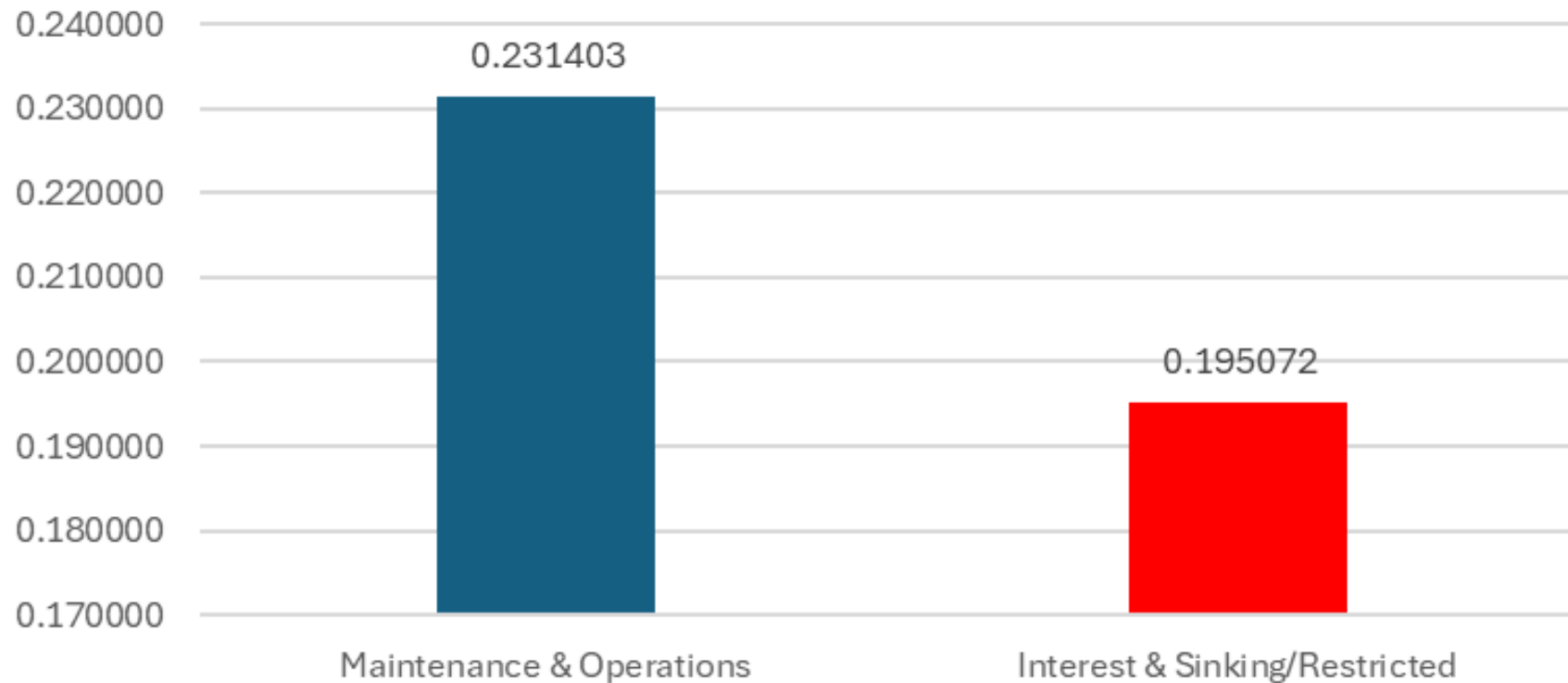
258 **2.31%**

Growth



If you add to the Consumer Price Index of 3.0%, an estimated growth rate of 2.31%, you get 5.31%, well above the 2019 Senate Bill cap of 3.5% for maintenance and operations as depicted above.

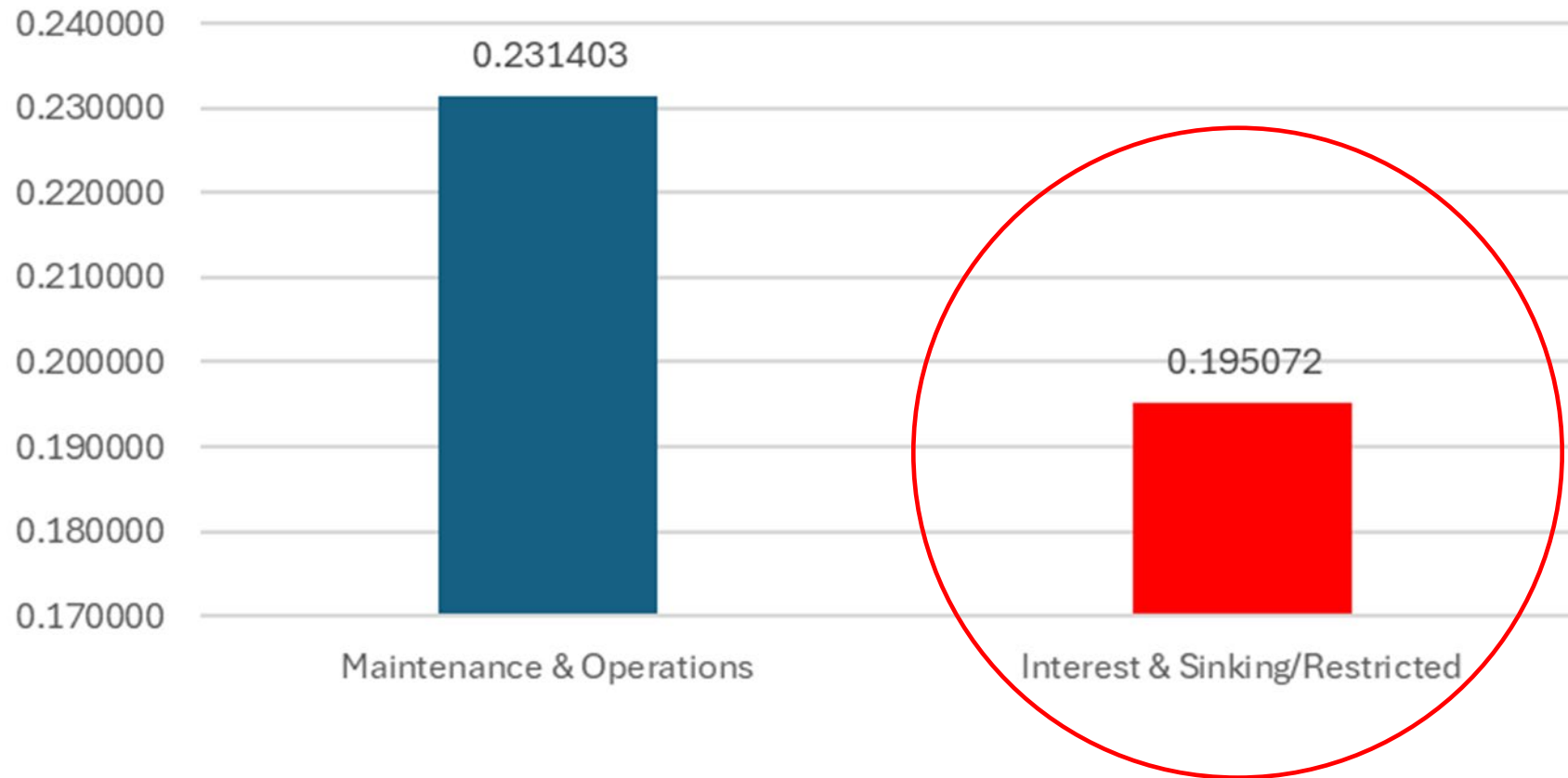
2025 Approved Rockport Property Tax Split (54%/46%)



In response to the 56% reduction in maintenance and operations flexibility, the city has had to use the Interest and Sinking Fund side of the property tax rate to **cover capital and project costs**.

This change in funding structure offers more parity to current taxpayers as it better matches long-term capital and project expenditures with long-term debt.

2025 Approved Rockport Property Tax Split (54%/46%)



The I&S side monies are restricted for debt service and cannot be used for operational purposes. The I&S side is not capped.



PROPERTY TAX RATE CALCULATIONS

Note: The Proposed Tax Rate in the "Public Hearing of Tax Rate Increase Public Notice" reflects a higher rate than that actually adopted. Subsequent to the notice posting date, later Budget Workshop developments reduced the scope, number, and funding methodology of Capital Improvement Projects, Vehicle & Equipment replacements, and new capital purchases.

Reposting a new "Public Hearing of Tax Rate Increase Public Notice" is only required if the new Proposed Tax Rate is higher, not lower.

Notice About 2025 Tax Rates

Property tax rates in City of Rockport.

This notice concerns the 2025 property tax rates for City of Rockport. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.383647/\$100
This year's voter-approval tax rate	\$0.426475/\$100

To see the full calculations, please visit Aransas County Tax Office, 319 N. Church St., Rockport, TX 78382 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL FUNS	5,557,349
I&S DEBT SERVICE FUND	1,459,639

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
12 REFUNDING GO BOND	663,040	9,946	0	672,986
14 REV CO BOND	1,136,926	62,615	0	1,199,541
15 REV CO BOND	100,000	41,138	0	141,138
15 REF GO BOND	0	9,206	0	9,206
16 REV CO BOND	165,000	62,025	0	227,025
2022 TAX NOTE	786,200	118,100	0	904,300
2022 REF GO BOND	380,000	452,700	0	832,700
2024 TAX NOTES	405,000	92,285	0	497,285
2025 TAX NOTES	466,144	197,501	0	663,645

Total required for 2025 debt service	\$5,147,826
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$112,819
= Total to be paid from taxes in 2025	\$5,035,007
+ Amount added in anticipation that the unit will collect only 104.00% of its taxes in 2025	\$-193,655
= Total debt levy	\$4,841,352

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Anna Marshall, Tax Assessor-Collector, Aransas County on 09/03/2025 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.446530 per \$100 valuation has been proposed by the governing body of City of Rockport.

PROPOSED TAX RATE	\$0.446530 per \$100
NO-NEW-REVENUE TAX RATE	\$0.383647 per \$100
VOTER-APPROVAL TAX RATE	\$0.446530 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Rockport from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Rockport may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Rockport is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2025 AT 05:00 PM AT Rockport City Hall, 212 N Live Oak St., Rockport, Texas 78382.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Rockport is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Rockport at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED
AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Stephanie Rangel, Ward 1	Matt Anderson, Ward 2
	Brad Brundrett, Ward 3	Mayor ProTem, Andrea Hattman, Ward 4

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Mayor Timothy "Tim" Jayroe

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Rockport last year to the taxes proposed to be imposed on the average residence homestead by City of Rockport this year.

	2024	2025	Change	27
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Total tax rate (per \$100 of value)	\$0.405294	\$0.446530	increase of 0.041236 per \$100, or 10.17%
Average homestead taxable value	\$377,921	\$396,236	increase of 4.85%
Tax on average homestead	\$1,531.69	\$1,769.31	increase of 237.62, or 15.51%
Total tax levy on all properties	\$9,336,680	\$11,082,100	increase of 1,745,420, or 18.69%

For assistance with tax calculations, please contact the tax assessor for City of Rockport at 361/790-0160 or taxac@aransascounty.org, or visit www.aransascountytx.gov for more information.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Rockport

361-729-2213

Taxing Unit Name

Phone (area code and number)

212 N Live Oak St, Rockport TX 78382

www.cityofrockport.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	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). ¹	\$ 2,850,399,672
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 560,662,166
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,289,737,506
4.	Prior year total adopted tax rate.	\$ 0.405294 /\$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:	\$ 20,779,870
	B. Prior year values resulting from final court decisions:	- \$ 16,172,036
	C. Prior year value loss. Subtract B from A. ³	\$ 4,607,834
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. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 4,607,834

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,294,345,340
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 20,610
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: \$ 364,560 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,769,225 C. Value loss. Add A and B. ⁶	\$ 6,133,785
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,154,395
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,288,190,945
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,273,900
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 37,836
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 9,311,736
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,998,628,062 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,998,628,062

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
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. ¹⁴	\$ 94,994,071
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. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 94,994,071
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. ¹⁶	\$ 611,795,710
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ 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. ²⁰	\$ 2,481,826,423
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. ²¹	\$ 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. ²²	\$ 54,664,140
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 54,664,140
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,427,162,283
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.383647 /\$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. ²⁴	\$ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.235544 /\$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> .	\$ 2,294,345,340
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,404,192
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 2024. This line applies only to tax years preceding the prior tax year. + \$ 22,410 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. \$ 22,410 E. Add Line 31 to 32D.	\$ 5,426,602
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,427,162,283
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.223578 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.....	\$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
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, 2023 and ending on June 30, 2024.	\$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.08 and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.223578 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
B.	Divide Line 41A by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
C.	Add Line 41B to Line 40.	\$ 0.223578 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.231403 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
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. ³¹ Enter debt amount \$ 5,147,826 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.	\$ 5,147,826
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 112,819
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 5,035,007
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 104.00 % B. Enter the prior year actual collection rate 95.52 % C. Enter the 2023 actual collection rate. 97.10 % D. Enter the 2022 actual collection rate. 97.62 % 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%. ³⁴	104.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 4,841,352
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,481,826,423
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.195072 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.426475 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and 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. ³⁵ 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. ³⁶ 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. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,481,826,423
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.383647 /\$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.	\$ 0.383647 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line S1 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.426475 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.426475 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate 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. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,481,826,423
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
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).	\$ 0.426475 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.405294 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.017922 /\$100
	C. Subtract B from A.....	\$ 0.387372 /\$100
	D. Adopted Tax Rate.....	\$ 0.405294 /\$100
	E. Subtract D from C.....	\$ -0.017922 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 2,314,437,901
	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 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).....	\$ 0.360078 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.017640 /\$100
	C. Subtract B from A.....	\$ 0.342438 /\$100
	D. Adopted Tax Rate.....	\$ 0.360078 /\$100
	E. Subtract D from C.....	\$ -0.017640 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 2,204,585,552
	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 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.378149 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.025627 /\$100
	C. Subtract B from A.....	\$ 0.352522 /\$100
	D. Adopted Tax Rate.....	\$ 0.378149 /\$100
	E. Subtract D from C.....	\$ -0.025627 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 1,842,668,065
	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 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.426475 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1)-(a), (1)-(b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸

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.⁴⁹

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>Voter Approval Tax Rate Worksheet</i> .	\$ 0.223578 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,481,826,423
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.020146 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter Approval Tax Rate Worksheet</i> .	\$ 0.195072 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.438796 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.405294 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,288,190,945
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,427,162,283
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
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).	\$ 0.426475 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.383647 /\$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. \$ 0.426475 /\$100

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

Indicate the line number used: 50

De minimis rate. \$ 0.438796 /\$100

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here**

Anna Marshall, Aransas Co. Tax Assessor-Collector, 319 N Church St, Rockport TX 78382 361-

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative



Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)



TAX RATE & BUDGET ORDINANCES

ORDINANCE NO. 1991

AN ORDINANCE APPROVING THE ASSESSMENT AND RENDITIONS FOR THE 2025 TAXABLE PROPERTY AS SUBMITTED BY THE APPRAISAL DISTRICT; LEVYING A TAX RATE FOR \$100.00 VALUATION FOR THE CITY OF ROCKPORT, ARANSAS COUNTY, TEXAS FOR THE TAX YEAR 2025 OF \$0.231403 FOR THE PURPOSE OF MAINTENANCE AND OPERATION, \$0.195072 FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT OF THE CITY FOR A TOTAL TAX RATE OF \$0.426475; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; CONTAINING A SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.16 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$4.14.

WHEREAS, the City Council of Rockport, Texas is considering approving and adopting a Budget for the operations and debt service for the City for Fiscal Year 2025-2026; and

WHEREAS, the aforesaid Ordinance anticipates the required levy of an *ad valorem tax* on all taxable property in the City of Rockport; and

WHEREAS, the Chief Appraiser of Aransas County Tax Appraisal District has prepared and certified the appraisal roll for the City of Rockport, Texas, that roll being that portion of the approved appraisal roll of the Aransas County Tax Appraisal District which lists property taxable by the City of Rockport, Texas; and

WHEREAS, it is necessary to levy such an *ad valorem tax* at a given rate to generate revenues sufficient to meet the projected expenses of the City for FY 2025-2026; and

WHEREAS, the City has fully and timely complied with all notice and other requirements relative to the adoption of a tax rate for FY 2025-2026.

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

Section 1: There is hereby levied for the FY 2025-2026 upon all real property situated within the corporate limits of the City of Rockport, Texas, and upon all

personal property which was owned within the corporate limits of the City of Rockport, Texas, on January 1, 2025, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of \$0.426475 on each \$100 of assessed valuation on all taxable property, which total tax herein so levied shall consist and be comprised of the following components:

a) An *ad valorem* tax rate of \$.231403 on each \$100 of assessed valuation of all taxable property is hereby levied for general City purposes and to pay the current operating expenses of the City of Rockport, Texas, for the fiscal year ending September 30, 2026, which tax, when collected shall be appropriated to and for the credit of the General Fund of the City of Rockport, Texas.

b) An *ad valorem* tax rate of \$.195072 on each \$100 of assessed valuation of taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Rockport, now outstanding and such tax, when collected, shall be appropriated and deposited in and to the credit of the general Debt Service Fund of the City of Rockport, Texas, for the fiscal year ending September 30, 2026.

Section 2: The City of Rockport shall have lien on all taxable property located in the City of Rockport to secure the payment of taxes, penalty, and interest, and all costs of collection, assessed and levied hereby.

Section 3: Taxes are payable in Rockport, Texas at the Office of the Tax Assessor Collector of Aransas County, Texas. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

Section 4: The tax roll presented to the City Council, together with any supplements thereto, are hereby accepted and approved.

Section 5: Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 6: This Ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

Section 7: All other ordinances and Code provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Rockport City Code not in conflict herewith shall remain in full force and effect.

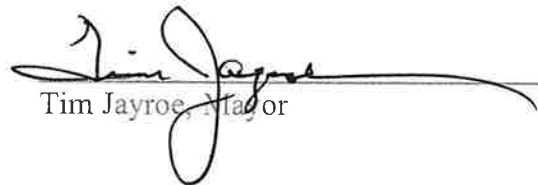
Section 8: The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the City under any section or provision of any ordinances at the time of passage of this Ordinance.

APPROVED on first reading on the 12th day of September 2025, by roll call vote as follows:

FOR MOTION: Mayor Jayroe, Mayor Pto Tem Hattman, Councilmembers Rangel, Anderson, and Brundrett.

AGAINST MOTION: None

CITY OF ROCKPORT, TEXAS


Tim Jayroe, Mayor

ATTEST:

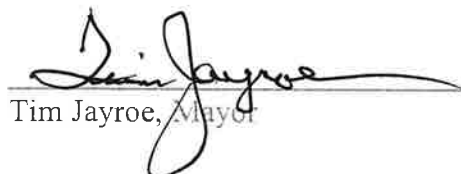

Shelley Goodwin, City Secretary

APPROVED and PASSED on second and final reading the 23rd day of September 2025 by roll call vote as follows:

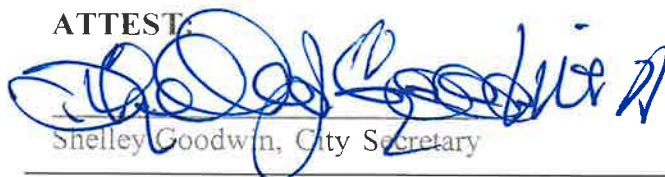
FOR MOTION: Mayor Jayroe, Mayor Pto Tem Hattman, Councilmembers Rangel, Anderson, and Brundrett.

AGAINST MOTION: None

CITY OF ROCKPORT, TEXAS


Tim Jayroe, Mayor

ATTEST:


Shelley Goodwin, City Secretary

ORDINANCE NO. 1992

AN ORDINANCE OF THE CITY OF ROCKPORT, TEXAS, ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR FISCAL YEAR 2025-2026, BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; REPEALING ALL CONFLICTING ORDINANCES; CONTAINING SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has prepared and filed with the City Secretary a proposed budget for the operation of the City during Fiscal Year 2025-2026; and

WHEREAS, the City Manager of the City of Rockport has submitted to the Mayor and Council a proposed budget of the revenues and expenditures/expenses of conducting the affairs of said City and providing a complete financial plan for Fiscal Year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, the City Council on September 9, 2025, held a public hearing to receive input from citizens of the City concerning the content of the budget, and for which notice was duly posted in *The Rockport Pilot*; and

WHEREAS, the City has acknowledged that this budget will raise more revenue from property taxes than last year's budget by an amount of \$1,247,689, which is a 13.36 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$233,129.

WHEREAS, the City Council having considered the proposed budget at length, and having provided input in its preparation, has determined that the proposed budget and the revenues and expenditures/expenses contained therein are in the best interest of the City and, therefore, the Council desires to approve and adopt the budget by formal action.

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

Section 1: The proposed budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as submitted to the City Council by the City Manager, which budget is attached hereto as Exhibit "A", for all purposes is hereby approved and adopted as the City's budget of all revenue and expenditures/expenses

of the City of Rockport, Texas for Fiscal Year 2025-2026; and

Section 2: In accordance with Section 7.05 of the Charter of the City of Rockport, Texas, the Capital Improvement Plan is included in the budget; and

Section 3: The sum of Sixty Million, Two Hundred Seventy-Eight Thousand, Six Hundred Eighty-Five dollars (\$62,760,880) is hereby appropriated for the City's FY 2025-2026 budget. Further, these funds are for payment of operating, capital, and debt service expenditures/expenses associated with the operation and administration of the City, according to the various purposes and intents described in the FY 2025-2026 budget document.

Section 4: The budget includes certain unlisted, authorized, and unpaid capital encumbrances from the prior fiscal year to be carried over to the FY 2025-2026 budget year by the City Manager or their designee.

Section 5: Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 6: This Ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

Section 7: All other ordinances and Code provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Rockport City Code not in conflict herewith shall remain in full force and effect.

Section 8: The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the City under any section or provision of any ordinances at the time of passage of this Ordinance.

APPROVED and ADOPTED on first and only reading on the 9th day of September 2025, by roll call vote as follows:

FORMATION: Mayor Jayroe, Mayor Pro Tem Hattman, Councilmembers Rangel, Anderson, and Brundrett.

AGAINST MOTION: None

CITY OF ROCKPORT, TEXAS



Tim Jayroe, Mayor

ATTEST:



Shelley Goodwin, City Secretary

Consolidated Resources vs Expenditure Summary

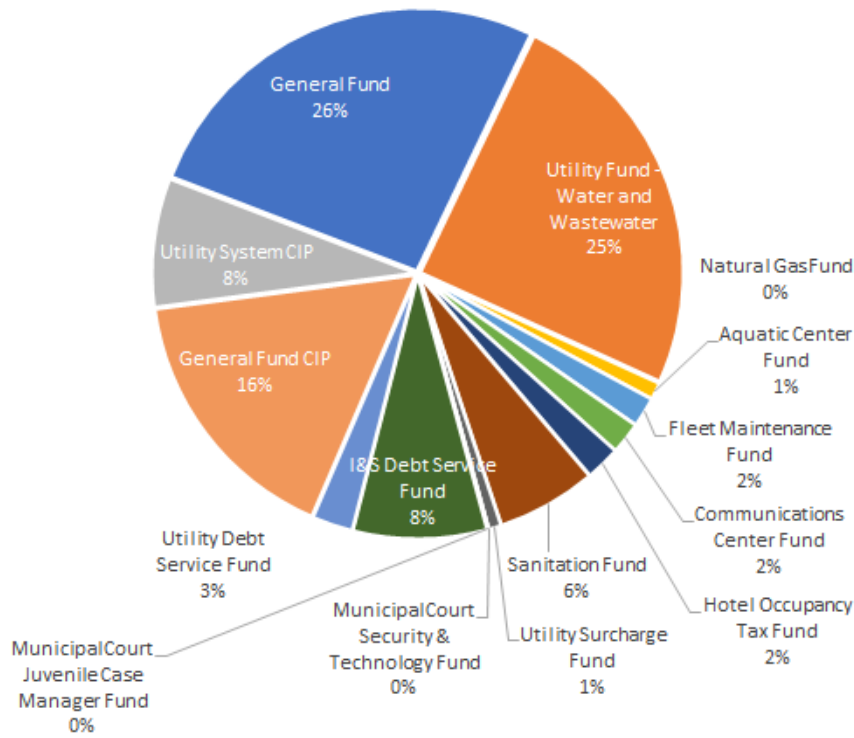
EXHIBIT A

	FY 23-24	FY 24-25	FY 24-25	FY 25-26	% Change Budget to FY 2025-26
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Final</u>	<u>Budget</u>
Resources					
General Fund	\$ 14,075,744	\$ 15,021,457	\$ 15,097,739	\$ 16,509,635	9.9%
Utility Fund - Water and Wastewater	14,588,166	15,805,620	14,889,905	15,473,664	-2.1%
Natural Gas Fund	3,082,807	2,987,419	2,987,974	-	-100.0%
Aquatic Center Fund	577,478	579,747	567,386	657,036	13.3%
Fleet Maintenance Fund	821,345	1,056,970	1,052,467	1,155,588	9.3%
Communications Center Fund	1,102,271	1,060,822	1,060,822	1,228,674	15.8%
Hotel Occupancy Tax Fund	1,251,806	1,425,000	1,425,000	1,342,900	-5.8%
Sanitation Fund	3,388,545	3,618,298	3,618,298	3,855,982	6.6%
Utility Surcharge Fund	256,694	413,870	469,947	484,045	17.0%
Municipal Court Security & Technology Fund	7,078	7,085	7,085	7,085	0.0%
Municipal Court Juvenile Case Manager Fund	18,914	25,750	27,534	30,000	16.5%
I&S Debt Service Fund	3,824,633	4,557,884	4,541,756	5,155,324	13.1%
Utility Debt Service Fund	2,260,649	1,757,831	1,757,831	1,568,412	-10.8%
General Fund CIP	6,999,489	8,879,621	6,702,865	10,327,514	16.3%
Utility System CIP	238,973	3,429,490	300,000	4,965,021	44.8%
Total Resources	\$ 52,494,592	\$ 60,626,865	\$ 54,506,610	\$ 62,760,880	3.5%
Expenditures					
General Fund	\$ 12,313,999	\$ 15,021,457	\$ 15,145,671	\$ 16,509,635	9.9%
Utility Fund - Water and Wastewater	13,818,043	15,805,620	14,616,008	15,473,664	-2.1%
Natural Gas Fund	2,477,391	2,987,419	2,605,618	-	-100.0%
Aquatic Center Fund	623,166	579,747	556,016	657,036	13.3%
Fleet Maintenance Fund	882,732	1,056,970	1,052,210	1,155,588	9.3%
Communications Center Fund	1,108,246	1,060,822	1,062,134	1,228,674	15.8%
Hotel Occupancy Tax Fund	1,428,733	1,425,000	1,425,000	1,342,900	-5.8%
Sanitation Fund	3,285,525	3,618,298	3,618,298	3,855,982	6.6%
Utility Surcharge Fund	182,561	413,870	469,947	484,045	17.0%
Municipal Court Security & Technology Fund	3,484	7,085	7,085	7,085	0.0%
Municipal Court Juvenile Case Manager Fund	23,113	25,750	25,750	30,000	16.5%
I&S Debt Service Fund	3,664,934	4,557,884	4,674,134	5,155,324	13.1%
Utility Debt Service Fund	2,105,124	1,757,831	1,757,831	1,568,412	-10.8%
General Fund CIP	6,276,736	8,879,621	6,702,865	10,327,514	16.3%
Utility System CIP	-	3,429,490	130,082	4,965,021	44.8%
Total Expenditures	\$ 48,193,786	\$ 60,626,865	\$ 53,848,649	\$ 62,760,880	3.5%
Resources Over(Under) Expenditures	\$ 4,300,806	\$ 0	\$ 657,961	\$ 0	

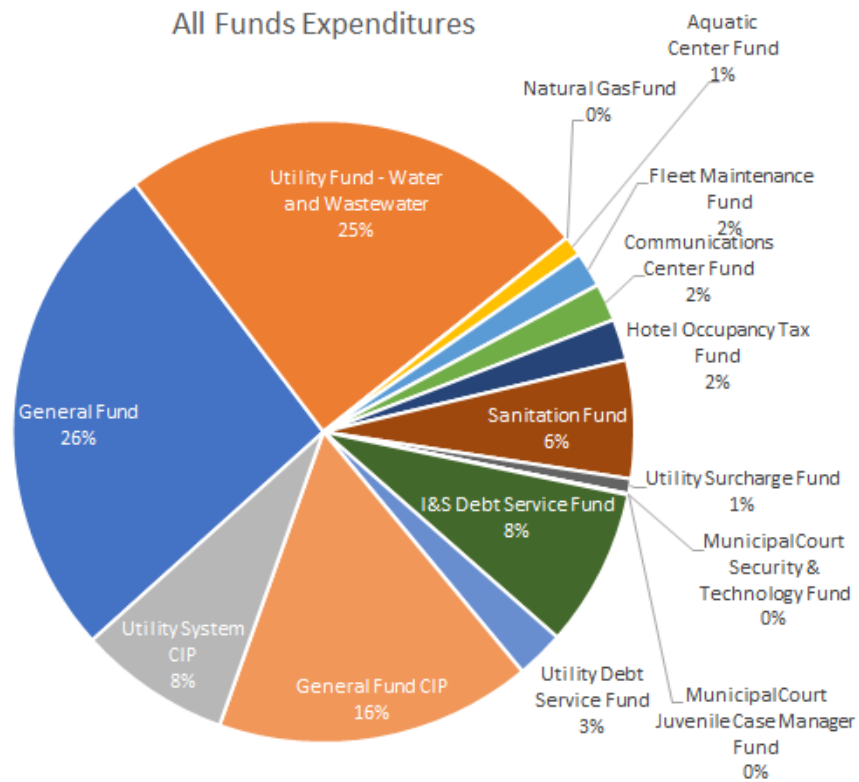


CONSOLIDATED "AII" FUNDS

All Funds Revenues



All Funds Expenditures



	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected	FY 25-26 Final
Resources				
General Fund	\$ 14,075,744	\$ 15,021,457	\$ 15,097,739	\$ 16,509,635
Utility Fund - Water and Wastewater	14,588,166	15,805,620	14,889,905	15,473,664
Natural Gas Fund	3,082,807	2,987,419	2,987,974	-
Aquatic Center Fund	577,478	579,747	567,386	657,036
Fleet Maintenance Fund	821,345	1,056,970	1,052,467	1,155,588
Communications Center Fund	1,102,271	1,060,822	1,060,822	1,228,674
Hotel Occupancy Tax Fund	1,251,806	1,425,000	1,425,000	1,342,900
Sanitation Fund	3,388,545	3,618,298	3,618,298	3,855,982
Utility Surcharge Fund	256,694	413,870	469,947	484,045
Municipal Court Security & Technology Fund	7,078	7,085	7,085	7,085
Municipal Court Juvenile Case Manager Fund	18,914	25,750	27,534	30,000
I&S Debt Service Fund	3,824,633	4,557,884	4,541,756	5,155,324
Utility Debt Service Fund	2,260,649	1,757,831	1,757,831	1,568,412
General Fund CIP	6,999,489	8,879,621	6,702,865	10,327,514
Utility System CIP	238,973	3,429,490	300,000	4,965,021
Total Resources	\$ 52,494,592	\$ 60,626,865	\$ 54,506,610	\$ 62,760,880

Expenditures				
General Fund	\$ 12,313,999	\$ 15,021,457	\$ 15,145,671	\$ 16,509,635
Utility Fund - Water and Wastewater	13,818,043	15,805,620	14,616,008	15,473,664
Natural Gas Fund	2,477,391	2,987,419	2,605,618	-
Aquatic Center Fund	623,166	579,747	556,016	657,036
Fleet Maintenance Fund	882,732	1,056,970	1,052,210	1,155,588
Communications Center Fund	1,108,246	1,060,822	1,062,134	1,228,674
Hotel Occupancy Tax Fund	1,428,733	1,425,000	1,425,000	1,342,900
Sanitation Fund	3,285,525	3,618,298	3,618,298	3,855,982
Utility Surcharge Fund	182,561	413,870	469,947	484,045
Municipal Court Security & Technology Fund	3,484	7,085	7,085	7,085
Municipal Court Juvenile Case Manager Fund	23,113	25,750	25,750	30,000
I&S Debt Service Fund	3,664,934	4,557,884	4,674,134	5,155,324
Utility Debt Service Fund	2,105,124	1,757,831	1,757,831	1,568,412
General Fund CIP	6,276,736	8,879,621	6,702,865	10,327,514
Utility System CIP	-	3,429,490	130,082	4,965,021
Total Expenditures	\$ 48,193,786	\$ 60,626,865	\$ 53,848,649	\$ 62,760,880

Resources Over(Under) Expenditures	\$ 4,300,806	\$ 0	\$ 657,961	\$ (0)
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GENERAL FUND



GENERAL FUND -

CONSOLIDATED REVENUES & EXPENDITURES

Fund: 01- General
Consolidated Resources vs Expenditure Summary

	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
General Fund Resources					
Property Taxes	\$ 5,573,525	\$ 6,327,610	\$ 6,305,544	\$ 6,561,779	4%
Other Taxes	\$ 3,826,280	\$ 3,887,125	\$ 3,902,090	\$ 3,939,696	1%
Franchise Fees	\$ 1,782,155	\$ 1,914,309	\$ 1,891,174	\$ 2,093,759	9%
Licenses & Permits	\$ 661,003	\$ 579,540	\$ 485,550	\$ 495,550	-14%
Intergovernmental Revenues	\$ 75,116	\$ 60,000	\$ 60,000	\$ -	-100%
Fines & Fees	\$ 155,536	\$ 150,100	\$ 165,100	\$ 165,100	10%
Interest Revenue	\$ 158,746	\$ 105,000	\$ 106,664	\$ 106,664	2%
Charges for Services	\$ 47,047	\$ 35,200	\$ 82,200	\$ 82,200	134%
Operating Transfers	\$ 1,311,407	\$ 1,788,482	\$ 1,798,676	\$ 2,844,055	59%
Event Revenues	\$ 4,917	\$ 5,000	\$ 11,000	\$ 11,000	120%
Other Revenues	\$ 480,012	\$ 169,091	\$ 289,741	\$ 209,832	24%
Total Resources	\$ 14,075,744	\$ 15,021,457	\$ 15,097,739	\$ 16,509,635	10%

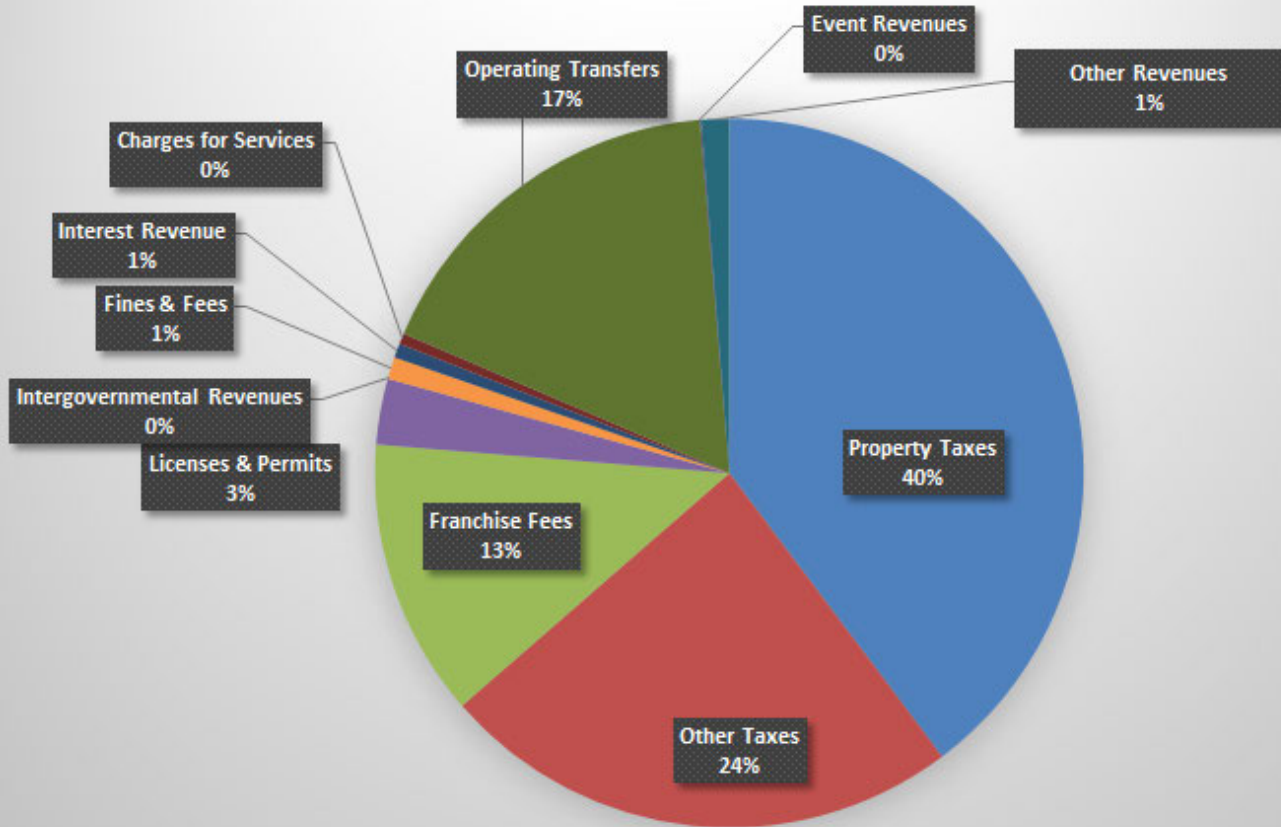
General Fund Expenditures					
Personnel	\$ 6,701,915	\$ 7,461,439	\$ 7,426,406	\$ 7,928,515	6%
Contracts & Services	\$ 2,032,347	\$ 3,186,620	\$ 3,323,190	\$ 3,303,817	4%
Supplies	\$ 737,331	\$ 1,170,606	\$ 1,215,090	\$ 1,269,014	8%
Travel & Training	\$ 174,789	\$ 236,488	\$ 250,313	\$ 255,438	8%
Intergovernmental Transfers	\$ 1,288,990	\$ 1,269,649	\$ 1,288,094	\$ 1,458,999	15%
Maintenance	\$ 652,937	\$ 714,467	\$ 728,515	\$ 743,057	4%
Capital Outlay/Project	\$ 301,584	\$ 390,592	\$ 320,329	\$ 330,238	-15%
Operating Transfers	\$ 424,105	\$ 591,596	\$ 593,596	\$ 1,220,558	106%
Total Expenditures	\$ 12,313,997	\$ 15,021,457	\$ 15,145,533	\$ 16,509,635	10%

Resources Over (Under) Expenditures	\$ 1,761,747	\$ 0	\$ (47,794)	\$ 0	
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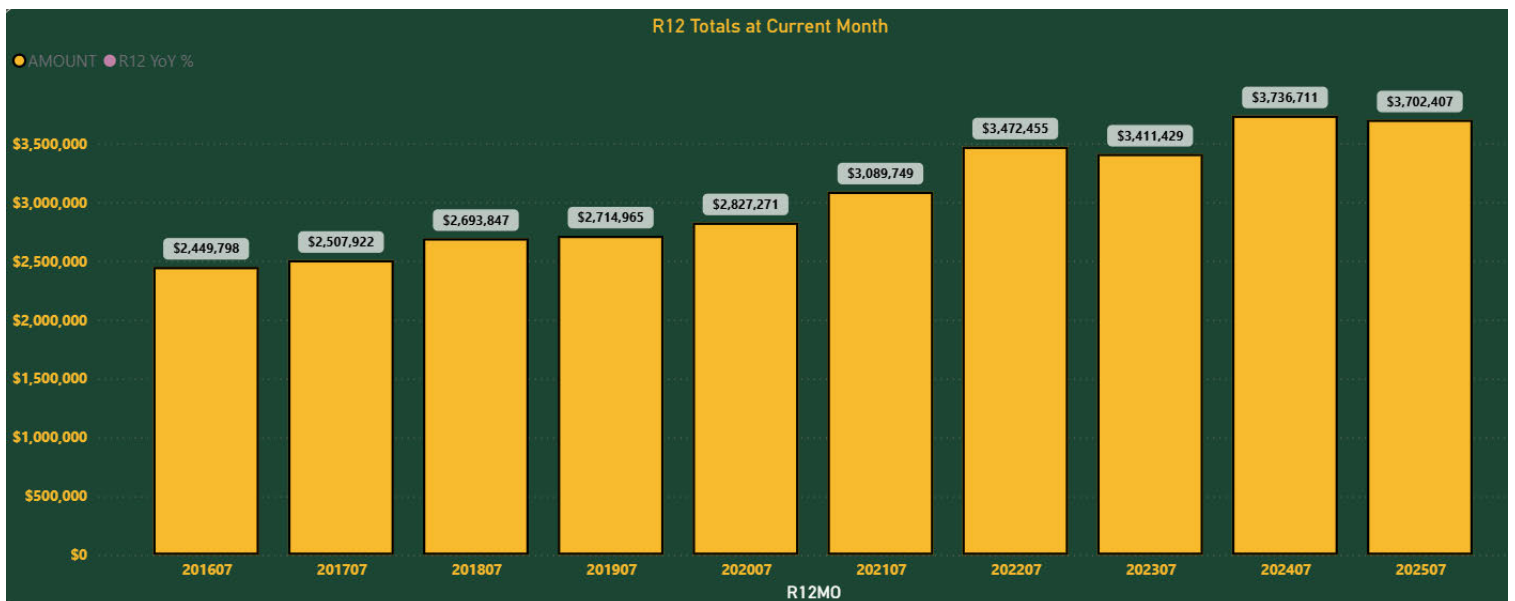
GENERAL FUND- REVENUE SUMMARY

FY 2025-2026 Adopted General Fund Revenues



Voter Approved Property Taxes on Maintenance & Operation Side capped at 3.5%

Sales Taxes are flat to declining per below (illustrating trend purposes only)



Fund: 01 - General
Revenue Summary

	FY 23-24		FY 24-25		FY 24-25		FY 25-26		FY 25-26
	Actual		Budget		Projected		Adopted		% Change
Property Taxes									
40001 Current Taxes	\$	5,457,230	\$	6,255,110	\$	6,232,711	\$	6,478,375	4%
40003 Delinquent Taxes	\$	50,008	\$	35,000	\$	35,000	\$	35,000	0%
40004 Penalty & Interest	\$	62,539	\$	35,000	\$	35,000	\$	45,000	29%
40005 Business Property Tax Revenue	\$	2,589	\$	2,500	\$	2,500	\$	2,904	16%
40006 Tax Certificates	\$	1,159	\$	-	\$	334	\$	500	0%
									0%
Category Totals	\$	5,573,525	\$	6,327,610	\$	6,305,544	\$	6,561,779	4%
									0%
Other Taxes									
40201 Sales Taxes	\$	3,681,742	\$	3,757,125	\$	3,757,125	\$	3,794,696	1%
40203 Occupation Tax/Licenses	\$	12,730	\$	15,000	\$	15,000	\$	15,000	0%
40205 Mixed Beverage Taxes	\$	131,808	\$	115,000	\$	129,965	\$	130,000	13%
40206 Franchise Taxes/Telephone	\$	30,888	\$	20,000	\$	21,753	\$	30,000	50%
40207 Franchise Taxes/Electric	\$	471,142	\$	455,592	\$	466,101	\$	500,000	10%
40209 Franchise Taxes/Cable	\$	143,064	\$	150,101	\$	133,640	\$	150,000	0%
40210 Franchise Taxes/Garbage	\$	177,061	\$	217,098	\$	198,162	\$	231,359	7%
40211 Franchise Fees-COR Water/WW	\$	783,000	\$	893,378	\$	893,378	\$	882,400	-1%
40212 Franchise Fees-COR Gas	\$	177,000	\$	178,140	\$	178,140	\$	300,000	68%
Category Totals	\$	5,608,435	\$	5,801,434	\$	5,793,264	\$	6,033,455	4%
Licenses & Permits									
40310 Building Permits	\$	452,405	\$	375,000	\$	325,000	\$	325,000	-13%
40313 Electrical Permits	\$	62,260	\$	63,000	\$	40,000	\$	45,000	-29%
40314 Alarm Permits	\$	1,225	\$	425	\$	2,000	\$	2,000	371%
40315 Mechanical Permits	\$	59,052	\$	60,000	\$	50,000	\$	50,000	-17%
40316 Plumbing Permits	\$	79,796	\$	75,000	\$	60,000	\$	65,000	-13%
40317 Brush Clear/Tree Removal	\$	600	\$	450	\$	2,000	\$	2,000	344%
40319 Plan Review Reimbursement	\$	5,665	\$	5,665	\$	6,550	\$	6,550	16%
Category Totals	\$	661,003	\$	579,540	\$	485,550	\$	495,550	-14%
Intergovernmental Revenue									
40404 FEMA Reimbursement	\$	-	\$	-	\$	-	\$	-	0%
40408 Reimb. Fulton Reimb. Tule	\$	9,896			\$	-	\$	-	0%
40426 Fulton-Law Enforcement	\$	65,000	\$	60,000	\$	60,000	\$	-	0%
40428 Fulton-Prisoner Expense	\$	220	\$	-	\$	-	\$	-	0%
									0%
Category Totals	\$	75,116	\$	60,000	\$	60,000	\$	-	0%
Fines & Fees									
									0%
40501 Court Fines - Local Revenue	\$	155,373	\$	150,000	\$	165,000	\$	165,000	10%
40503 Court Fines - Time Payments	\$	100	\$	100	\$	100	\$	100	0%
40502 Court Costs - Juvenile Case Mgr	\$	63	\$	-	\$	-	\$	-	0%
Category Totals	\$	155,536	\$	150,100	\$	165,100	\$	165,100	10%
Interest Revenues									
40601 Interest Revenue	\$	158,746	\$	105,000	\$	106,664	\$	106,664	2%
Category Totals	\$	158,746	\$	105,000	\$	106,664	\$	106,664	2%

Fund: 01 - General
Revenue Summary

	FY 23-24		FY 24-25		FY 24-25		FY 25-26		FY 25-26
	<u>Actual</u>		<u>Budget</u>		<u>Projected</u>		<u>Adopted</u>		<u>% Change</u>
<u>Charges for Services</u>									
40701 Zoning & Platting	\$	5,935	\$	6,500	\$	7,000	\$	7,000	8%
40702 Maps, Certificates & Copies	\$	780	\$	500	\$	2,000	\$	2,000	300%
40707 Service Charges & Fees	\$	(10)	\$	-	\$	-	\$	-	0%
40709 Code Compliance	\$	27,142	\$	15,000	\$	60,000	\$	60,000	300%
40803 Office Rental/ 901 E. Main	\$	13,200	\$	13,200	\$	13,200	\$	13,200	0%
Category Totals	\$	47,047	\$	35,200	\$	82,200	\$	82,200	134%

<u>Operating Transfers</u>									
40903 Trans Utility Fund-Bldg & Developm	\$	682,855	\$	969,151	\$	969,151	\$	969,151	0%
40905 Trans Utility Fund-Administrative	\$	386,438	\$	632,991	\$	632,991	\$	1,806,843	185%
40906 Trans Gas Fund-Administrative	\$	149,419	\$	119,683	\$	130,576	\$	-	0%
40908 Trans Utility Surcharge Fund-Admin	\$	3,674	\$	8,277	\$	7,578	\$	9,681	17%
40909 Trans Aquatic Fund-Administrative	\$	10,000	\$	10,000	\$	10,000	\$	10,000	0%
40913 Transfer from CIP Fund	\$	-	\$	-	\$	-	\$	-	0%
40914 Trans Sanitation Fund-Administrativ	\$	16,000	\$	16,000	\$	16,000	\$	16,000	0%
40915 Trans Fleet Fund-Administrative	\$	30,641	\$	-	\$	-	\$	-	0%
40916 Trans Comm Ctr Fund-Admin	\$	32,380	\$	32,380	\$	32,380	\$	32,380	0%
Category Totals	\$	1,311,407	\$	1,788,482	\$	1,798,676	\$	2,844,055	59%

<u>Event Revenues</u>									
41100 Registration Fees	\$	4,917	\$	5,000	\$	11,000	\$	11,000	120%
Category Totals	\$	4,917	\$	5,000	\$	11,000	\$	11,000	120%

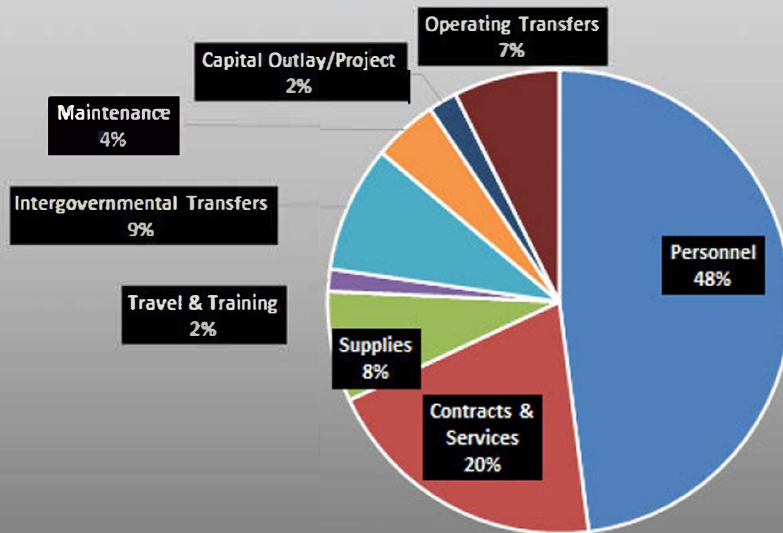
<u>Other Revenues</u>									
43001 Athletic Field Rental/Reserves	\$	2,100	\$	-	\$	-	\$	-	0%
43002 Insurance Claims	\$	14,568	\$	38,194	\$	38,194	\$	38,194	0%
43004 Misc Revenue	\$	339,433	\$	40,000	\$	40,000	\$	40,000	0%
43011 Donations-Memorial Fountain	\$	-	\$	-	\$	-	\$	-	0%
43014 Peace Officer Training	\$	4,233	\$	4,188	\$	4,188	\$	4,188	0%
43016 100 Club Donation	\$	-	\$	2,209	\$	2,209	\$	2,300	4%
43019 Street Maint. Fund Income	\$	64	\$	-	\$	-	\$	-	0%
43026 Sale of Surplus	\$	1,205	\$	-	\$	-	\$	-	0%
43060 Refund of Prior Year Expenditure	\$	61,125	\$	-	\$	-	\$	-	0%
43063 Insurance Claims - Fire Sta	\$	52,252	\$	-	\$	-	\$	-	0%
43065 Credit Card Fees	\$	5,032	\$	4,500	\$	5,000	\$	5,000	11%
43066 Special Events Permits	\$	-	\$	-	\$	150	\$	150	0%
43067 Apropriated Reserves	\$	-	\$	80,000	\$	80,000	\$	-	0%
43070 STR Registration Fees	\$	-	\$	-	\$	120,000	\$	120,000	0%
Category Totals	\$	480,012	\$	169,091	\$	289,741	\$	209,832	24%

General Fund Revenue Totals	\$	14,075,744	\$	15,021,457	\$	15,097,739	\$	16,509,635	10%
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GENERAL FUND - EXPENDITURE SUMMARY

FY 2025-2026 Adopted General Fund Expenditures



The General Fund transfers monies to:

1. Communication/Dispatch Services	\$ 657k
2. Fleet Service	\$ 201k
3. Aquatic	\$ 490k
4. Juvenile Case Manager	\$ 30k
5. General Fund CIP	<u>\$ 500k</u>
Total	\$1,878k

The following report reflects General Fund expenditures by Category.

Fund: 01 - General
Consolidated Expenditure Summary

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
10-Personnel						
1001	Base Pay	\$ 4,193,712	\$ 4,771,721	\$ 4,741,039	\$ 5,106,850	7.0%
1002	Longevity Pay & Sick Pay	\$ 54,645	\$ 44,025	\$ 45,180	\$ 59,064	34.2%
1004	Certification/Education Pay	\$ 118,029	\$ 110,200	\$ 104,318	\$ 105,900	-3.9%
1005	Part Time	\$ 5,516	\$ 22,945	\$ 17,731	\$ 25,888	12.8%
1006	Overtime	\$ 221,515	\$ 254,988	\$ 266,699	\$ 277,134	8.7%
1010	TMRS	\$ 894,091	\$ 1,023,007	\$ 1,009,742	\$ 1,131,250	10.6%
1011	FICA	\$ 350,636	\$ 400,470	\$ 397,643	\$ 428,812	7.1%
1012	Group Medical Insurance	\$ 643,524	\$ 717,948	\$ 717,948	\$ 660,805	-8.0%
1013	Worker's Comp	\$ 85,715	\$ 85,706	\$ 90,761	\$ 90,777	5.9%
1014	Unemployment Insurance	\$ 4,499	\$ -	\$ 618	\$ 861	0.0%
1016	Uniforms	\$ 20,122	\$ -	\$ 1,300	\$ 2,600	0.0%
1020	Car Allowance	\$ 17,711	\$ 16,029	\$ 16,029	\$ 16,200	1.1%
1021	Mileage Reimbursement	\$ 524	\$ 500	\$ 500	\$ 500	0.0%
1030	Insurance Waiver Compensation	\$ -	\$ -	\$ -	\$ 5,000	0.0%
1040	Education Reimbursement	\$ 14,890	\$ 12,000	\$ 15,000	\$ 15,000	25.0%
1050	Halo Flight Expense	\$ 1,775	\$ 1,900	\$ 1,900	\$ 1,875	-1.3%
1051	Stipend Pay	\$ 75,010	\$ -	\$ -	\$ -	0.0%
1099	Accrued Wages Adjustment					
Category Totals		\$ 6,701,915	\$ 7,461,439	\$ 7,426,406	\$ 7,928,515	6.3%

Fund: 01 - General
Consolidated Expenditure Summary

		FY 23-24		FY 24-25		FY 24-25		FY 25-26		FY 25-26	
		Actual		Budget		Projected		Adopted		% Change	
20-Contracts & Services											
2000	Overages/Shortages	\$	45	\$	-	\$	-	\$	-		0.0%
2001	Bank Service Charges	\$	741	\$	1,300	\$	1,300	\$	1,300		0.0%
2002	Merchant Processing Fees	\$	5,794	\$	4,705	\$	4,705	\$	4,705		0.0%
2004	Audit	\$	40,600	\$	23,810	\$	25,280	\$	47,671		100.2%
2009	Jury Expenses	\$	320	\$	300	\$	300	\$	300		0.0%
2009	Election Expenses	\$	150	\$	25,000	\$	25,000	\$	30,000		20.0%
2010	Recording Fees	\$	334	\$	1,000	\$	1,000	\$	1,000		0.0%
2011	Insurance	\$	463,043	\$	1,284,092	\$	1,333,028	\$	1,335,065		4.0%
2012	Publishing Fees	\$	395	\$	1,100	\$	1,183	\$	1,500		36.4%
2013	Workers Compensation	\$	3,284	\$	686	\$	686	\$	686		0.0%
2013	Codification	\$	1,195	\$	3,000	\$	3,000	\$	3,000		0.0%
2014	Laserfiche Retention	\$	-	\$	2,500	\$	2,500	\$	2,500		0.0%
2014	Salary Survey	\$	-	\$	-	\$	-	\$	3,618		0.0%
2015	Court Prosecutor	\$	70,833	\$	25,000	\$	25,000	\$	25,000		0.0%
2016	Legal Services	\$	110,489	\$	157,460	\$	140,460	\$	135,465		-14.0%
2018	Court Administrator	\$	16,568	\$	17,558	\$	17,558	\$	17,558		0.0%
2018	Computer Supplies	\$	-	\$	100	\$	100	\$	100		0.0%
2018	Tropical Storm Alberto	\$	39,178	\$	-	\$	-	\$	-		0.0%
2019	Court Judges	\$	21,840	\$	24,400	\$	24,400	\$	24,400		0.0%
2019	Hurricane Beryl	\$	76,004	\$	-	\$	-	\$	-		0.0%
2020	Community Relations/Advertising	\$	3,156	\$	4,396	\$	3,896	\$	3,896		-11.4%
2021	Civic Engagement	\$	-	\$	10,000	\$	10,000	\$	10,000		0.0%
2023	Insurance Claim - Lightning	\$	1,749	\$	-	\$	-	\$	-		0.0%
2024	Insurance Claim - Fire Station	\$	58,841	\$	-	\$	-	\$	-		0.0%
2022	Janitorial Services	\$	-	\$	-	\$	-	\$	-		0.0%
2031	Employee Exams	\$	1,357	\$	3,200	\$	3,200	\$	3,200		0.0%
2033	Prisoner Expenses	\$	7,530	\$	5,000	\$	5,000	\$	5,000		0.0%
2036	Communication Services	\$	82,136	\$	76,650	\$	89,800	\$	92,800		21.1%
2037	Equipment Rental	\$	3,129	\$	9,000	\$	5,200	\$	5,200		-42.2%
2040	Engineering	\$	39,088	\$	45,000	\$	45,000	\$	45,000		0.0%
2041	Street Light Maintenance	\$	-	\$	1,500	\$	10,000	\$	10,000		566.7%
2042	Organizational Dues	\$	4,142	\$	7,000	\$	7,000	\$	7,000		0.0%
2042	Street Light Install	\$	-	\$	500	\$	500	\$	500		0.0%
2044	Easement Expense	\$	-	\$	200	\$	200	\$	200		0.0%
2045	Unsafe Building Abatement	\$	23,846	\$	150,000	\$	150,000	\$	150,000		0.0%
2046	Contracted Services	\$	755,217	\$	812,621	\$	930,352	\$	874,011		7.6%
2047	Telephone	\$	93,490	\$	85,742	\$	85,742	\$	85,742		0.0%
2047	Juvenile Case Worker	\$	-	\$	30,000	\$	-	\$	-		-100.0%
2048	Field & Court Lighting	\$	-	\$	2,000	\$	-	\$	-		-100.0%
2049	Street Sweeping	\$	17,549	\$	55,000	\$	55,000	\$	55,000		0.0%
2049	Economic Development Council	\$	10,000	\$	16,000	\$	16,000	\$	20,000		25.0%
2048	Fire Dept. Cleaning	\$	3,900	\$	5,000	\$	5,000	\$	5,000		0.0%
2050	Fire Station Maintenance	\$	12,260	\$	25,000	\$	25,000	\$	25,000		0.0%
2055	Building Maintenance	\$	416	\$	160,000	\$	160,000	\$	160,000		0.0%
2057	Employee Med Exp	\$	4,800	\$	4,800	\$	4,800	\$	2,400		-50.0%
2060	Employee Recognition	\$	10,534	\$	20,000	\$	20,000	\$	20,000		0.0%
2065	Compliance Expense	\$	22,581	\$	30,000	\$	30,000	\$	30,000		0.0%
2064	Recruitment	\$	3,357	\$	6,000	\$	6,000	\$	10,000		66.7%
2066	Aquatic Herbicide/Retention Pond	\$	9,885	\$	25,000	\$	25,000	\$	25,000		0.0%
2098	Contingency	\$	12,570	\$	25,000	\$	25,000	\$	25,000		0.0%
Category Totals		\$	2,032,347	\$	3,186,620	\$	3,323,190	\$	3,303,817		3.7%

Fund: 01 - General
Consolidated Expenditure Summary

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
30-Supplies						
3001	Office Supplies	\$ 30,509	\$ 39,500	\$ 40,521	\$ 40,500	2.5%
3002	Postage	\$ 16,491	\$ 14,450	\$ 12,450	\$ 12,450	-13.8%
3002	Environmental/Storm Water	\$ -	\$ 200	\$ 200	\$ 200	0.0%
3003	Equipment	\$ 1,331	\$ 15,200	\$ 15,200	\$ 15,200	0.0%
3004	Recreation Programs	\$ 18,796	\$ 22,000	\$ 32,000	\$ 47,000	113.6%
3004	Range Supplies	\$ 6,828	\$ 10,000	\$ 10,000	\$ 20,000	100.0%
3005	Ammo	\$ 15,806	\$ 16,083	\$ 16,083	\$ 5,000	-68.9%
3006	Uniforms	\$ 40,807	\$ 34,500	\$ 52,900	\$ 39,400	14.2%
3007	Boots	\$ 3,451	\$ 18,050	\$ 34,447	\$ 34,447	90.8%
3008	Operational Supplies	\$ 32,873	\$ 38,334	\$ 56,500	\$ 48,100	25.5%
3011	Chemicals	\$ 5,801	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
3012	Electricity-Streetlights	\$ 161,082	\$ 150,000	\$ 150,000	\$ 162,000	8.0%
3013	Street Maintenance	\$ 133,108	\$ 175,000	\$ 175,000	\$ 175,000	0.0%
3015	Drainage Maintenance	\$ 59,738	\$ 192,452	\$ 192,452	\$ 192,452	0.0%
3018	Computer Supplies	\$ 45,065	\$ 55,204	\$ 55,204	\$ 91,892	66.5%
3019	GIS & Mapping	\$ 3,374	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
3020	Tools/Safety Equip	\$ 14,768	\$ 16,000	\$ 16,000	\$ 16,000	0.0%
3020	Bike Patrol Operations	\$ -	\$ -	\$ -	\$ 5,000	0.0%
3022	Janitorial Supplies	\$ 25,418	\$ 48,000	\$ 48,000	\$ 48,000	0.0%
3023	Utilities	\$ 29,880	\$ 65,000	\$ 65,000	\$ 65,000	0.0%
3024	Electricity	\$ 64,819	\$ 178,000	\$ 178,000	\$ 186,240	4.6%
3025	Materials	\$ 10,909	\$ 8,550	\$ 8,550	\$ 8,550	0.0%
3025	Christmas Lights & Maintenance	\$ 1,923	\$ 8,000	\$ 2,000	\$ 2,000	-75.0%
3026	Fuel (Parks Tanks)	\$ 934	\$ 10,000	\$ 1,000	\$ 1,000	-90.0%
3028	Publications	\$ 2,134	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
3030	Signs & Posts	\$ 4,583	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
3047	Water Safety	\$ 3,476	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
3048	Special Operations	\$ 2,344	\$ 5,000	\$ 2,500	\$ 2,500	-50.0%
3088	Discretionary Items	\$ 1,085	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
3050	Emergency Mgmt/Ops Supplies	\$ -	\$ 13,083	\$ 13,083	\$ 13,083	0.0%
Category Totals		\$ 737,331	\$ 1,170,606	\$ 1,215,090	\$ 1,269,014	8.4%

Fund: 01 - General
Consolidated Expenditure Summary

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 68,109	\$ 94,000	\$ 95,500	\$ 94,000	0.0%
4002	Dues & Subscriptions	\$ 9,533	\$ 17,300	\$ 17,600	\$ 25,500	47.4%
4003	Schools/Seminars-Travel & Exp.	\$ 94,953	\$ 121,000	\$ 132,950	\$ 131,750	8.9%
4004	LEOSE Training	\$ 2,193	\$ 4,188	\$ 4,188	\$ 4,188	0.0%
4008	Discretionary Items	\$ -	\$ -	\$ 75	\$ -	0.0%
Category Totals		\$ 174,789	\$ 236,488	\$ 250,313	\$ 255,438	8.0%

<u>50-Intergovernmental Trfs</u>						
5002	Aransas County App Dist	\$ 194,728	\$ 200,281	\$ 200,281	\$ 202,874	1.3%
5003	Tax Collection Services	\$ 20,638	\$ 25,837	\$ 25,837	\$ 29,454	14.0%
5007	Animal Control Services	\$ 102,600	\$ 105,678	\$ 105,678	\$ 108,848	3.0%
5023	Rockport Volunteer Fire	\$ 98,280	\$ 101,228	\$ 101,229	\$ 104,265	3.0%
5025	Emer Medical Services	\$ 274,500	\$ 282,735	\$ 282,735	\$ 291,217	3.0%
5050	Ace Hardware 380 ED Agreement	\$ 16,044	\$ 20,000	\$ 10,082	\$ 5,000	-75.0%
5051	Pearl Point 380 ED Agreement	\$ 53,078	\$ 30,000	\$ 58,362	\$ 60,000	100.0%
5081	Trf to City/County Dispatch	\$ 529,121	\$ 503,890	\$ 503,890	\$ 657,341	30.5%
Category Totals		\$ 1,288,990	\$ 1,269,649	\$ 1,288,094	\$ 1,458,999	14.9%

<u>70-Maintenance</u>						
7001	Vandalism Repair	\$ 1,016	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
7002	Maintenance Repair	\$ 48,177	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
7003	Tree Maintenance	\$ 2,171	\$ 12,000	\$ 5,000	\$ 5,000	-58.3%
7005	Landscape Maintenance	\$ 5,267	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
7005	Sidewalk Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
7044	Trf to Fleet/ Fuel	\$ 152,238	\$ 174,250	\$ 168,250	\$ 168,250	-3.4%
7045	Trf to Fleet/ Vehicle Maint & Ops	\$ 364,398	\$ 375,217	\$ 402,265	\$ 411,807	9.8%
7046	Police Station Maint	\$ 79,671	\$ 77,000	\$ 77,000	\$ 77,000	0.0%
7050	K9 Maintenance	\$ -	\$ -	\$ -	\$ 5,000	0.0%
Category Totals		\$ 652,937	\$ 714,467	\$ 728,515	\$ 743,057	4.0%

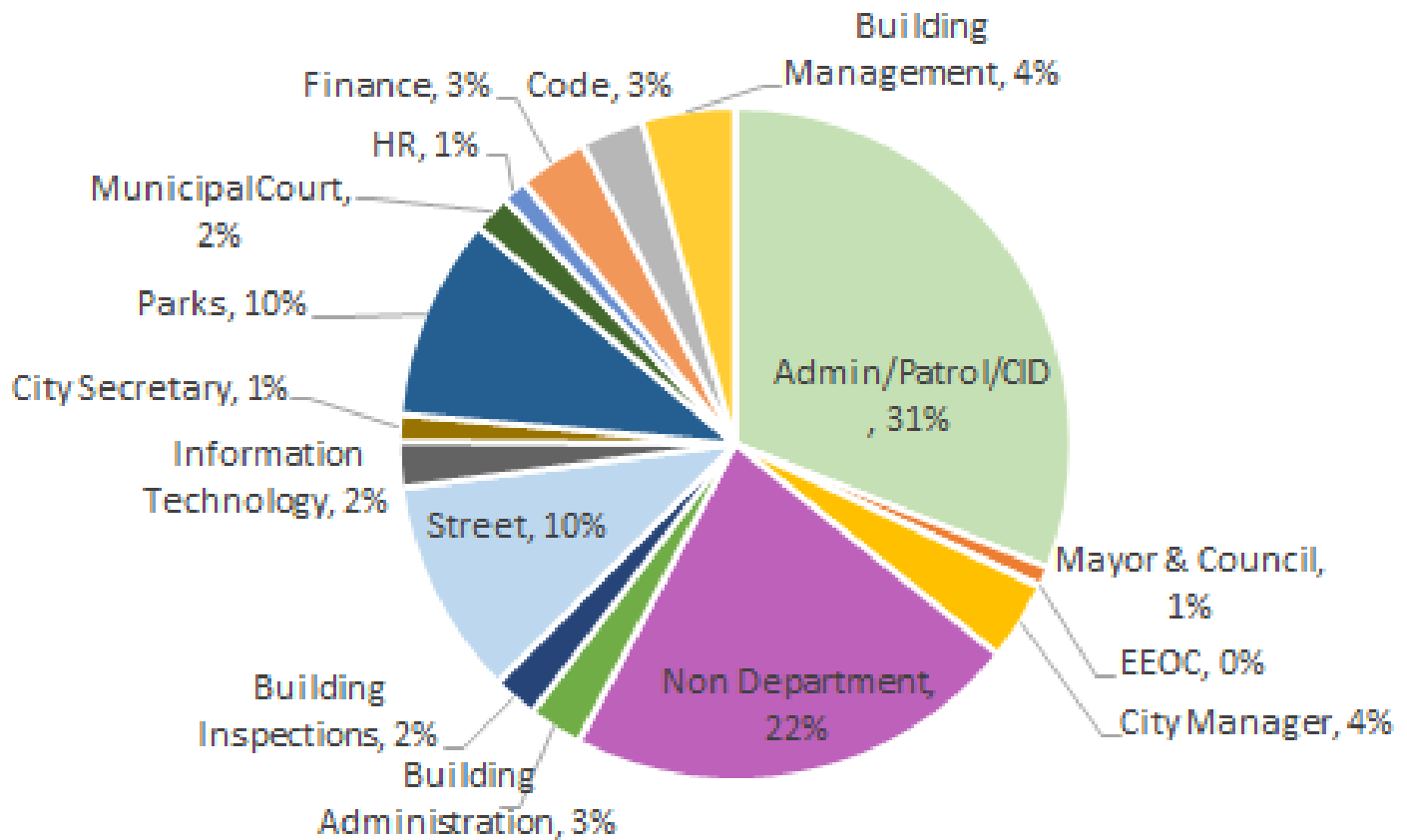
Fund: 01 - General
Consolidated Expenditure Summary

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
80-Capital Outlay/Projects						
8000	Computer Hardware	\$ -	\$ 17,000	\$ 22,380	\$ -	-100.0%
8001	Computer Software	\$ -	\$ 18,741	\$ 19,711	\$ 52,000	177.5%
8005	Email Remote Hosting Site	\$ (3,387)	\$ -	\$ 3,387	\$ 3,387	0.0%
8011	Drainage Maintenance	\$ 44,118	\$ 80,000	\$ -	\$ -	-100.0%
8013	Equipment	\$ 26,708	\$ -	\$ -	\$ -	0.0%
8020	Neighborhood Impr-Seal Coat	\$ 222,802	\$ 260,000	\$ 260,000	\$ 260,000	0.0%
8030	Pictometry	\$ 11,343	\$ 14,851	\$ 14,851	\$ 14,851	0.0%
Category Totals		\$ 301,584	\$ 390,592	\$ 320,329	\$ 330,238	-15.5%
85-Operating Transfers						
8505	Trf to Pool Oper Fund	\$ 409,505	\$ 421,747	\$ 421,747	\$ 489,786	16.1%
8507	Trf to Juvenile Case Mgr	\$ 14,600	\$ 20,750	\$ 20,750	\$ 30,000	44.6%
8540	Trf to Gen CIP Fund	\$ -	\$ -	\$ -	\$ 500,000	0.0%
8581	Trf to Fleet Fund	\$ -	\$ 149,099	\$ 149,099	\$ 200,772	34.7%
8571	Trf to Winterstorm Uri	\$ -	\$ -	\$ 2,000	\$ -	0.0%
Category Totals		\$ 424,105	\$ 591,596	\$ 593,596	\$ 1,220,558	106.3%
General Fund Totals		\$ 12,313,997	\$ 15,021,457	\$ 15,145,533	\$ 16,509,635	9.9%

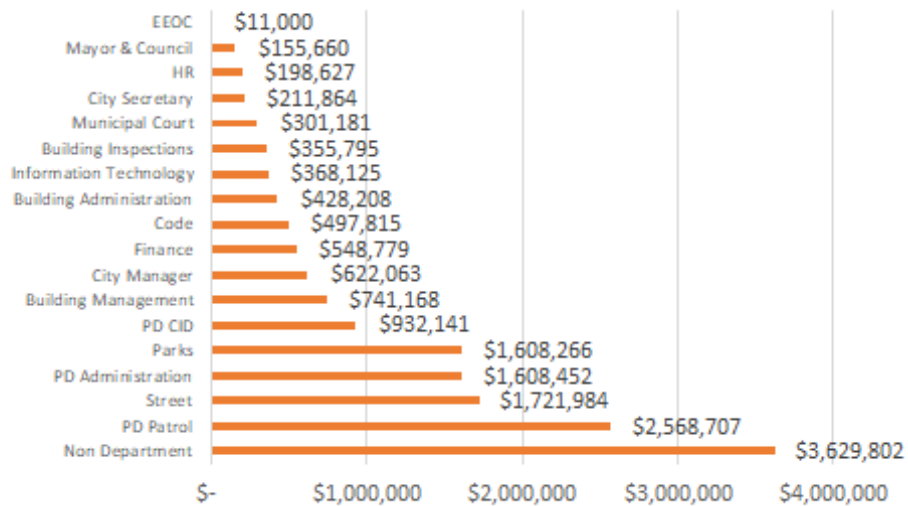


GENERAL FUND - DEPARTMENT DETAIL

General Fund Departments



2025-26 Adopted General Fund Budget - By Dept.



The following reports reflect expenditures by Department.

Fund: 01 - General
Department: Mayor & Council
Dept. Number: 602

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 8,622	\$ 8,266	\$ 8,266	\$ 7,872	-5%
1011	FICA	\$ 1,069	\$ 1,061	\$ 1,061	\$ 1,061	0%
1013	Worker's Compensation	\$ -	\$ -	\$ 191	\$ 200	0%
1020	Car Allowance	\$ 5,350	\$ 6,000	\$ 6,000	\$ 6,000	0%
Category Totals		\$ 15,041	\$ 15,327	\$ 15,518	\$ 15,133	-1%
<u>20-Contracts & Services</u>						
2004	Audit	\$ 560	\$ 500	\$ 500	\$ 943	89%
2013	Worker's Compensation	\$ 189	\$ -	\$ -	\$ -	0%
2016	Legal Services	\$ 32,593	\$ 50,000	\$ 30,000	\$ 30,000	-40%
2020	Community Relations	\$ 2,396	\$ 2,396	\$ 2,396	\$ 2,396	0%
2021	Civic Engagement	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
2036	Communications Services	\$ 2,785	\$ 1,000	\$ 1,000	\$ 1,000	0%
2042	Organizational Dues	\$ 4,142	\$ 7,000	\$ 7,000	\$ 7,000	0%
2046	Contracted Services	\$ 5,179	\$ 15,000	\$ 15,000	\$ 15,000	0%
2049	Economic Development Council	\$ 10,000	\$ 16,000	\$ 16,000	\$ 20,000	25%
Category Totals		\$ 57,844	\$ 96,896	\$ 76,896	\$ 81,339	-16%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 628	\$ 2,000	\$ 2,000	\$ 2,000	0%
3018	Computer Supplies	\$ 2,406	\$ 2,000	\$ 2,000	\$ 5,688	184%
3088	Discretionary Items	\$ 482	\$ 1,000	\$ 1,000	\$ 1,000	0%
Category Totals		\$ 3,516	\$ 5,000	\$ 5,000	\$ 8,688	74%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 3,964	\$ 10,000	\$ 10,000	\$ 10,000	0%
4002	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 6,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 7,883	\$ 20,000	\$ 20,000	\$ 20,000	0%
4008	Discretionary Items	\$ -	\$ -	\$ 75	\$ -	0%
CategoryTotals		\$ 11,847	\$ 30,000	\$ 30,075	\$ 36,000	20%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	0%
7045	Trf to Fleet/ Vehicle Maint	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	0%
Category Totals		\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0%
<u>80-Capital Outlay/Projects</u>						
8000	Computer Software	\$ -	\$ -	\$ -	\$ 12,000	0%
CategoryTotals		\$ -	\$ -	\$ -	\$ 12,000	0%
Department Totals		\$ 88,248	\$ 149,723	\$ 129,989	\$ 155,660	4%

Fund: 01 - General
Department: Human Resources
Dept. Number: 603

		FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected	FY 25-26 Adopted	FY 25-26 % Change
<u>10-Personnel</u>						
1001	Base Pay	\$ 61,151	\$ 66,645	\$ 66,645	\$ 85,950	29%
1002	Longevity Pay	\$ 230	\$ 290	\$ 290	\$ 350	21%
1010	TMRS	\$ 10,989	\$ 13,193	\$ 13,193	\$ 17,614	34%
1011	FICA	\$ 4,746	\$ 6,130	\$ 6,130	\$ 7,949	30%
1012	Group Medical Insurance	\$ 5,155	\$ 9,324	\$ 9,324	\$ 8,834	-5%
1013	Worker's Compensation	\$ -	\$ -	\$ 1,193	\$ 1,200	0%
1050	Halo Flight Expense	\$ 25	\$ 25	\$ 25	\$ 25	0%
1051	Stipend Pay	\$ 1,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 83,796	\$ 95,607	\$ 96,800	\$ 121,922	28%
<u>20-Contracts & Services</u>						
2013	Workers Compensation	\$ 1,218	\$ -	\$ -	\$ -	0%
2016	Legal Services	\$ 18,294	\$ -	\$ 5,000	\$ 5	0%
2036	Communication Services	\$ 774	\$ 10,000	\$ 10,000	\$ 10,000	0%
2046	Contracted Services	\$ 16,739	\$ 25,000	\$ 25,000	\$ 25,000	0%
2060	Employee Recognition	\$ 8,909	\$ 20,000	\$ 20,000	\$ 20,000	0%
2064	Recruitment	\$ 3,357	\$ 6,000	\$ 6,000	\$ 10,000	67%
Category Totals		\$ 49,291	\$ 61,000	\$ 66,000	\$ 65,005	7%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 313	\$ 1,000	\$ 1,000	\$ 1,000	0%
3002	Postage	\$ 105	\$ 150	\$ 150	\$ 150	0%
3018	Computer Supplies	\$ 1,198	\$ 1,500	\$ 1,500	\$ 1,500	0%
3088	Discretionary Items	\$ 7	\$ 500	\$ 500	\$ 500	0%
Category Totals		\$ 1,623	\$ 3,150	\$ 3,150	\$ 3,150	0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 549	\$ 2,500	\$ 2,500	\$ 2,500	0%
4002	Dues & Subscriptions	\$ 575	\$ 1,000	\$ 1,000	\$ 1,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 1,946	\$ 5,050	\$ 5,050	\$ 5,050	0%
Category Totals		\$ 3,070	\$ 8,550	\$ 8,550	\$ 8,550	0%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
Department Totals		\$ 137,780	\$ 168,307	\$ 174,500	\$ 198,627	18%

Fund: 01 - General
Department: Municipal Court
Dept. Number: 605

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 51,435	\$ 77,925	\$ 65,000	\$ 110,268	42%
1002	Longevity Pay	\$ 470	\$ 120	\$ -	\$ 655	446%
1004	Certification Pay	\$ 1,205	\$ 1,040	\$ 588	\$ 1,080	4%
1005	Part Time	\$ -	\$ -	\$ 186	\$ -	0%
1006	Overtime	\$ 4,406	\$ 8,000	\$ 8,000	\$ 8,000	0%
1010	TMRS	\$ 11,022	\$ 17,165	\$ 14,173	\$ 24,493	43%
1011	FICA	\$ 7,023	\$ 6,662	\$ 5,630	\$ 9,180	38%
1012	Group Medical Insurance	\$ 14,051	\$ 18,648	\$ 18,648	\$ 17,535	-6%
1013	Worker's Comp	\$ 1,598	\$ 1,600	\$ 1,644	\$ 1,644	3%
1050	Halo Flight Expense	\$ 50	\$ 50	\$ 50	\$ 50	0%
Category Totals		\$ 91,260	\$ 131,210	\$ 113,919	\$ 172,905	32%
<u>20-Contracts & Services</u>						
2002	Merchant Processing Fees	\$ 5,609	\$ 4,500	\$ 4,500	\$ 4,500	0%
2004	Audit	\$ 1,060	\$ 530	\$ 750	\$ 1,414	167%
2009	Jury Expenses	\$ 320	\$ 300	\$ 300	\$ 300	0%
2015	Court Prosecutor	\$ 70,833	\$ 25,000	\$ 25,000	\$ 25,000	0%
2016	Legal Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%
2018	Court Administrator	\$ 16,568	\$ 17,558	\$ 17,558	\$ 17,558	0%
2019	Court Judges	\$ 21,840	\$ 24,400	\$ 24,400	\$ 24,400	0%
2036	Communication Services	\$ 1,619	\$ 500	\$ 500	\$ 500	0%
2046	Contracted Services	\$ 23,667	\$ 12,000	\$ 12,000	\$ 12,000	0%
2047	Juvenile Case Worker	\$ -	\$ 30,000	\$ -	\$ -	-100%
Category Totals		\$ 141,516	\$ 115,788	\$ 86,008	\$ 86,672	-25%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 2,076	\$ 2,000	\$ 2,000	\$ 2,000	0%
3002	Postage	\$ 2,068	\$ 1,500	\$ 1,500	\$ 1,500	0%
3004	Recreation Programs	\$ 49	\$ 2,000	\$ 2,000	\$ 2,000	0%
3018	Computer Supplies	\$ 1,422	\$ 2,604	\$ 2,604	\$ 2,604	0%
Category Totals		\$ 5,615	\$ 8,104	\$ 8,104	\$ 8,104	0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 800	\$ 1,500	\$ 1,500	\$ 1,500	0%
4002	Dues & Subscriptions	\$ 262	\$ 500	\$ 500	\$ 500	0%
4003	Schools/Seminars-Travel & Exp.	\$ 1,060	\$ 2,100	\$ 2,100	\$ 1,500	-29%
Category Totals		\$ 2,122	\$ 4,100	\$ 4,100	\$ 3,500	-15%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Software	\$ -	\$ -	\$ -	\$ 30,000	0%
Category Totals		\$ -	\$ -	\$ -	\$ 30,000	0%
Department Totals		\$ 240,513	\$ 259,202	\$ 212,131	\$ 301,181	16%

Fund: 01 - General**Department: Office of Finance & Accounting****Dept. Number: 606**

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 283,532	\$ 306,960	\$ 306,960	\$ 328,316	7%
1002	Longevity Pay	\$ 575	\$ 770	\$ 285	\$ 475	-38%
1004	Certification/Degree Pay	\$ 5,100	\$ 4,200	\$ 4,200	\$ 7,200	71%
1006	Overtime	\$ 587	\$ -	\$ -	\$ -	0%
1010	TMRS	\$ 54,841	\$ 61,482	\$ 59,984	\$ 68,576	12%
1011	FICA	\$ 21,673	\$ 23,863	\$ 23,826	\$ 25,703	8%
1012	Group Medical Insurance	\$ 31,468	\$ 37,296	\$ 37,296	\$ 35,533	-5%
1013	Workers' Comp	\$ 5,311	\$ 5,300	\$ 5,501	\$ 5,501	4%
1014	Unemployment Insurance	\$ 2,319	\$ -	\$ 861	\$ 861	0%
1050	Halo Flight Expense	\$ 75	\$ 100	\$ 100	\$ 100	0%
1051	Stipend Pay	\$ 4,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 409,981	\$ 439,971	\$ 439,013	\$ 472,265	7%
<u>20-Contracts & Services</u>						
2001	Bank Service Charges	\$ 741	\$ 1,300	\$ 1,300	\$ 1,300	0%
2004	Audits	\$ 6,000	\$ 2,000	\$ 2,500	\$ 4,714	136%
2016	Legal Services	\$ -	\$ 100	\$ 100	\$ 100	0%
2036	Communication Services	\$ 3,728	\$ 4,000	\$ 4,000	\$ 4,000	0%
2046	Contracted Services	\$ 44,240	\$ 41,000	\$ 41,000	\$ 41,000	0%
Category Totals		\$ 54,709	\$ 48,400	\$ 48,900	\$ 51,114	6%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 4,539	\$ 4,500	\$ 4,500	\$ 4,500	0%
3002	Postage	\$ 1,860	\$ 1,200	\$ 1,200	\$ 1,200	0%
3018	Computer Supplies	\$ 2,303	\$ 4,000	\$ 4,000	\$ 4,000	0%
Category Totals		\$ 8,702	\$ 9,700	\$ 9,700	\$ 9,700	0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 869	\$ 5,000	\$ 5,000	\$ 5,000	0%
4002	Dues & Subscriptions	\$ 350	\$ 1,300	\$ 1,300	\$ 2,000	54%
4003	Schools/Seminars-Travel & Exp.	\$ 2,574	\$ 5,800	\$ 5,800	\$ 8,700	50%
Category Totals		\$ 3,793	\$ 12,100	\$ 12,100	\$ 15,700	30%
<u>80-Capital Outlay/Projects</u>						
8000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
Department Totals		\$ 477,185	\$ 510,171	\$ 509,713	\$ 548,779	8%

Fund: 01 - General
Department: Office of City Secretary
Dept. Number: 607

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 69,619	\$ 82,687	\$ 77,991	\$ 86,830	5%
1002	Longevity Pay	\$ 625	\$ -	\$ -	\$ 85	0%
1004	Certification Pay	\$ 2,998	\$ -	\$ -	\$ -	0%
1006	Overtime	\$ 164	\$ -	\$ -	\$ -	0%
1010	TMRS	\$ 14,912	\$ 16,298	\$ 15,021	\$ 17,739	9%
1011	FICA	\$ 5,688	\$ 6,326	\$ 5,966	\$ 6,649	5%
1012	Group Medical Insurance	\$ 12,274	\$ 9,324	\$ 9,324	\$ 8,899	-5%
1013	Worker's Compensation	\$ 1,395	\$ 1,395	\$ 1,451	\$ 1,451	4%
1050	Halo Flight Expense	\$ 25	\$ 25	\$ 25	\$ 25	0%
1051	Stipend	\$ 1,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 109,200	\$ 116,055	\$ 109,778	\$ 121,678	5%
<u>20-Contracts & Services</u>						
2004	Audit	\$ 1,260	\$ 1,000	\$ 1,000	\$ 1,886	89%
2009	Election Expenses	\$ 150	\$ 25,000	\$ 25,000	\$ 30,000	20%
2010	Recording Fees	\$ 334	\$ 1,000	\$ 1,000	\$ 1,000	0%
2012	Publishing Fees	\$ -	\$ -	\$ -	\$ -	0%
2013	Codification	\$ 1,195	\$ 3,000	\$ 3,000	\$ 3,000	0%
2016	Legal Services	\$ 13,123	\$ 12,000	\$ 12,000	\$ 12,000	0%
2036	Communications Services	\$ 536	\$ -	\$ -	\$ 1,000	0%
2045	Contracted Services	\$ 7,749	\$ 10,000	\$ 10,000	\$ 10,000	0%
2011	Insurance (PPL, E&O, Bonds)	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0%
2021	CIVIC ENGAGEMENT	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
Category Totals		\$ 24,347	\$ 58,500	\$ 58,500	\$ 65,386	12%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 1,181	\$ 4,000	\$ 3,000	\$ 3,000	-25%
3002	Postage	\$ 647	\$ 1,000	\$ 1,000	\$ 1,000	0%
3018	Computer Supplies	\$ 4,475	\$ 4,000	\$ 4,000	\$ 4,000	0%
Category Totals		\$ 6,303	\$ 9,000	\$ 8,000	\$ 8,000	-11%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 3,674	\$ 4,500	\$ 4,500	\$ 6,000	33%
4002	Dues & Subscriptions	\$ 522	\$ 600	\$ 600	\$ 1,800	200%
4003	Schools/Seminars-Travel & Exp.	\$ 6,325	\$ 9,050	\$ 13,000	\$ 9,000	-1%
Category Totals		\$ 10,521	\$ 14,150	\$ 18,100	\$ 16,800	19%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware	\$ -	\$ 17,000	\$ 17,000	\$ -	-100%
8002	PC/Printer/Software	\$ -	\$ -	\$ 970	\$ -	0%
Category Totals		\$ -	\$ 17,000	\$ 17,970	\$ -	-100%
Department Totals		\$ 150,371	\$ 214,705	\$ 212,348	\$ 211,864	-1%

Fund: 01 - General
Department: Office of City Manager
Dept. Number: 608

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 318,055	\$ 332,928	\$ 332,928	\$ 363,571	9%
1002	Longevity Pay	\$ 280	\$ 615	\$ 615	\$ 795	29%
1004	Certification Pay	\$ 1,061	\$ 1,200	\$ 1,200	\$ 1,200	0%
1006	Overtime	\$ 317	\$ -	\$ 2,300	\$ 2,500	0%
1010	TMRS	\$ 61,146	\$ 67,160	\$ 67,160	\$ 76,347	14%
1011	FICA	\$ 22,104	\$ 26,067	\$ 26,067	\$ 28,616	10%
1012	Group Medical Insurance	\$ 22,802	\$ 27,972	\$ 27,972	\$ 35,000	25%
1013	Worker's Comp	\$ 5,543	\$ 5,543	\$ 5,830	\$ 5,830	5%
1020	Car Allowance	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0%
1050	Halo Flight Expense	\$ 75	\$ 75	\$ 75	\$ 75	0%
1051	Stipend Pay	\$ 2,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 439,883	\$ 467,560	\$ 470,147	\$ 519,934	11%
<u>20-Contracts & Services</u>						
2004	Audits	\$ 1,545	\$ 750	\$ 1,500	\$ 2,829	277%
2016	Legal Services	\$ 8,146	\$ 10,000	\$ 10,000	\$ 10,000	0%
2036	Communications Services	\$ 3,527	\$ 1,750	\$ 4,000	\$ 4,000	129%
2045	Contract Services	\$ 32,183	\$ 59,200	\$ 59,200	\$ 35,000	-41%
2098	Contingency	\$ 12,570	\$ 25,000	\$ 25,000	\$ 25,000	0%
Category Totals		\$ 57,971	\$ 96,700	\$ 99,700	\$ 76,829	-21%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 477	\$ 1,000	\$ 1,000	\$ 1,000	0%
3002	Postage	\$ 133	\$ 300	\$ 300	\$ 300	0%
3018	Computer Supplies	\$ 1,634	\$ 2,500	\$ 2,500	\$ 2,500	0%
3088	Discretionary Items	\$ 596	\$ 500	\$ 500	\$ 500	0%
Category Totals		\$ 2,840	\$ 4,300	\$ 4,300	\$ 4,300	0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 10,388	\$ 10,000	\$ 10,000	\$ 7,000	-30%
4002	Dues & Subscriptions	\$ 1,361	\$ 3,000	\$ 3,000	\$ 3,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 9,055	\$ 10,000	\$ 10,000	\$ 11,000	10%
Category Totals		\$ 20,804	\$ 23,000	\$ 23,000	\$ 21,000	1%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Software	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
Department Totals		\$ 521,498	\$ 591,560	\$ 597,147	\$ 622,063	5%

Fund: 01 - General
Department: Information & Technology
Dept. Number: 609

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 149,779	\$ 147,029	\$ 147,029	\$ 165,549	13%
1002	Longevity Pay	\$ 725	\$ 625	\$ 625	\$ 745	19%
1004	Certification/Degree Pay	\$ 1,154	\$ -	\$ -	\$ -	0%
1005	Part Time	\$ -	\$ 5,400	\$ -	\$ 5,400	0%
1006	Overtime	\$ 767	\$ 500	\$ 702	\$ 500	0%
1010	TMRS	\$ 29,612	\$ 30,266	\$ 30,266	\$ 35,145	16%
1011	FICA	\$ 11,690	\$ 11,747	\$ 11,747	\$ 13,173	12%
1012	Group Medical Insurance	\$ 18,799	\$ 18,648	\$ 18,648	\$ 17,733	-5%
1013	Worker's Compensation	\$ 2,944	\$ 2,944	\$ 2,944	\$ 2,944	0%
1050	Halo Flight Expense	\$ 50	\$ 50	\$ 50	\$ 50	0%
1051	Stipend Pay	\$ 3,000	\$ -	\$ -	\$ -	0%
Category Totals		\$ 218,520	\$ 217,209	\$ 212,011	\$ 241,239	11%
<u>20-Contracts & Services</u>						
2004	Audits	\$ 1,525	\$ 1,000	\$ 1,000	\$ 1,886	89%
2036	Communications Services	\$ 4,255	\$ 5,500	\$ 5,500	\$ 5,500	0%
2045	Contracted Services	\$ 56,072	\$ 58,000	\$ 58,000	\$ 58,000	0%
2047	Telephone	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0%
Category Totals		\$ 61,852	\$ 66,500	\$ 66,500	\$ 67,386	1%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 244	\$ 3,000	\$ 3,000	\$ 3,000	0%
3018	Computer Supplies	\$ 11,492	\$ 7,000	\$ 12,000	\$ 39,000	457%
Category Totals		\$ 11,736	\$ 10,000	\$ 15,000	\$ 42,000	320%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 3,049	\$ 4,000	\$ 4,000	\$ 4,000	0%
4002	Dues & Subscriptions	\$ 251	\$ 500	\$ 500	\$ 500	0%
4003	Schools/Seminars-Travel & Exp.	\$ -	\$ 3,000	\$ -	\$ -	-100%
Category Totals		\$ 3,300	\$ 7,500	\$ 4,500	\$ 4,500	-40%
<u>70-Maintenance</u>						
7044	Transfer to Fleet - Fuel	\$ 529	\$ 7,000	\$ 1,000	\$ 1,000	-86%
7045	Transfer to Fleet - Vehicle Maint	\$ 1,363	\$ 5,700	\$ 2,000	\$ 2,000	-65%
Category Totals		\$ 1,892	\$ 12,700	\$ 3,000	\$ 3,000	-76%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware	\$ -	\$ -	\$ 5,380	\$ -	0%
8002	PC/Printer/Software	\$ -	\$ -	\$ -	\$ 10,000	0%
Category Totals		\$ -	\$ -	\$ 5,380	\$ 10,000	0%
Department Totals		\$ 297,300	\$ 313,909	\$ 306,391	\$ 368,125	17%

Fund: 01 - General
Department: Police - Administration
Dept. Number: 611

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 274,525	\$ 338,998	\$ 338,998	\$ 387,415	14%
1002	Longevity Pay	\$ 820	\$ 2,150	\$ 2,330	\$ 2,040	-5%
1004	Certification Pay	\$ 11,258	\$ 9,000	\$ 9,000	\$ 12,000	33%
1006	Overtime	\$ 2,727	\$ 788	\$ 7,500	\$ 7,000	788%
1010	TMRS	\$ 53,989	\$ 69,169	\$ 69,169	\$ 83,366	21%
1011	FICA	\$ 20,926	\$ 26,847	\$ 26,847	\$ 31,247	16%
1012	Group Medical Insurance	\$ 31,434	\$ 46,620	\$ 46,620	\$ 44,036	-6%
1013	Worker's Compensation	\$ 6,721	\$ 6,721	\$ 6,240	\$ 6,240	-7%
1050	Halo Flight Expense	\$ 75	\$ 125	\$ 125	\$ 125	0%
1051	Stipend Pay	\$ 5,000	\$ -	\$ -	\$ -	0%
Category Totals		\$ 407,474	\$ 500,418	\$ 506,829	\$ 573,469	15%
<u>20-Contracts & Services</u>						
2004	Audits	\$ 14,520	\$ 7,800	\$ 7,800	\$ 14,709	89%
2011	Insurance	\$ 20,024	\$ 25,000	\$ 22,881	\$ 22,881	-8%
2012	Publishing Fees	\$ -	\$ 100	\$ 183	\$ 500	400%
2016	Legal Services	\$ 3,141	\$ 10,000	\$ 10,000	\$ 10,000	0%
2031	Employee Exams	\$ 1,357	\$ 3,200	\$ 3,200	\$ 3,200	0%
2033	Prisoner Expenses	\$ 7,530	\$ 5,000	\$ 5,000	\$ 5,000	0%
2036	Communications Services	\$ 5,488	\$ 5,000	\$ 5,000	\$ 5,000	0%
2045	Contract Services	\$ 196,540	\$ 121,269	\$ 200,000	\$ 127,859	5%
2057	Employee Medical Expenses	\$ 4,800	\$ 4,800	\$ 4,800	\$ 2,400	-50%
Category Totals		\$ 253,400	\$ 182,169	\$ 258,864	\$ 191,549	5%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 10,347	\$ 10,500	\$ 10,500	\$ 10,500	0%
3002	Postage	\$ 1,410	\$ 1,200	\$ 1,200	\$ 1,200	0%
3004	Range Supplies	\$ 6,828	\$ 10,000	\$ 10,000	\$ 20,000	100%
3005	Ammunition	\$ 15,806	\$ 16,083	\$ 16,083	\$ 5,000	-69%
3006	Uniforms	\$ 1,677	\$ 4,500	\$ 4,500	\$ 4,500	0%
3008	Operational Supplies	\$ 7,387	\$ 1,000	\$ 1,000	\$ 5,000	400%
3018	Computer Supplies	\$ 6,324	\$ 6,000	\$ 6,000	\$ 6,000	0%
3028	Publications	\$ 1,400	\$ 2,000	\$ 2,000	\$ 2,000	0%
3047	Water Safety	\$ 3,476	\$ 10,000	\$ 10,000	\$ 10,000	0%
3050	Emergency Mgmt/Ops Supplies	\$ -	\$ 8,083	\$ 8,083	\$ 8,083	0%
Category Totals		\$ 54,655	\$ 69,366	\$ 69,366	\$ 72,283	4%

Fund: 01 - General
Department: Police - Administration
Dept. Number: 611

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 5,968	\$ 7,000	\$ 7,000	\$ 7,000	0%
4002	Dues & Subscriptions	\$ 995	\$ 2,500	\$ 2,500	\$ 2,500	0%
4003	Schools/Seminars-Travel & Exp.	\$ 27,317	\$ 10,000	\$ 10,000	\$ 10,000	0%
4004	Lease Training	\$ 2,193	\$ 4,188	\$ 4,188	\$ 4,188	0%
Category Totals		\$ 36,473	\$ 23,688	\$ 23,688	\$ 23,688	0%
<u>50-Intergovernmental Trfs</u>						
5081	Trf to City/County Dispatch	\$ 529,121	\$ 503,890	\$ 503,890	\$ 657,341	30%
Category Totals		\$ 529,121	\$ 503,890	\$ 503,890	\$ 657,341	30%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 5,324	\$ 9,000	\$ 9,000	\$ 9,000	0%
7045	Trf to Fleet/ Vehicle Maint	\$ 10,429	\$ 4,122	\$ 4,122	\$ 4,122	0%
7046	Police Station Maint	\$ 79,671	\$ 77,000	\$ 77,000	\$ 77,000	0%
Category Totals		\$ 95,424	\$ 90,122	\$ 90,122	\$ 90,122	0%
Maintenance & Operations		\$ 1,376,547	\$ 1,369,653	\$ 1,452,759	\$ 1,608,452	17%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Software**	\$ -	\$ 18,741	\$ 18,741	\$ -	-100%
Category Totals		\$ -	\$ 18,741	\$ 18,741	\$ -	-100%
Department Totals		\$ 1,376,547	\$ 1,388,394	\$ 1,471,500	\$ 1,608,452	16%

Fund: General
Department: Police - Patrol
Dept. Number: 612

		FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected	FY 25-26 Adopted	FY 25-26 % Change
10-Personnel						
1001	Base Pay	\$ 1,110,516	\$ 1,355,876	\$ 1,355,876	\$ 1,266,250	-7%
1002	Longevity Pay	\$ 6,760	\$ 6,100	\$ 6,100	\$ 3,510	-42%
1004	Certification Pay	\$ 55,869	\$ 57,200	\$ 57,200	\$ 57,000	0%
1006	Overtime	\$ 161,052	\$ 178,500	\$ 178,500	\$ 187,426	5%
1010	TMRS	\$ 256,027	\$ 314,902	\$ 314,902	\$ 309,045	-2%
1011	FICA	\$ 100,881	\$ 122,222	\$ 122,222	\$ 115,835	-5%
1012	Group Medical Insurance	\$ 165,510	\$ 177,156	\$ 177,156	\$ 158,583	-10%
1013	Worker's Compensation	\$ 25,183	\$ 25,183	\$ 27,903	\$ 27,903	11%
1030	Insurance Waiver Compensation	\$ -	\$ -	\$ -	\$ 5,000	0%
1050	Halo Flight Expense	\$ 500	\$ 475	\$ 475	\$ 475	0%
1051	Stipend pay	\$ 15,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 1,897,798	\$ 2,237,614	\$ 2,240,334	\$ 2,131,027	-5%
20-Contracts & Services						
2036	Communications Services	\$ 36,619	\$ 30,000	\$ 38,000	\$ 38,000	27%
2045	Contracted Services	\$ 69,865	\$ 64,680	\$ 64,680	\$ 64,680	0%
Category Totals		\$ 106,484	\$ 94,680	\$ 102,680	\$ 102,680	8%
30-Supplies						
3006	Uniforms	\$ 35,202	\$ 26,000	\$ 44,000	\$ 32,400	25%
3008	Operations Supplies	\$ 22,331	\$ 28,834	\$ 52,000	\$ 34,600	20%
3018	Computer Supplies	\$ 765	\$ 7,000	\$ 2,000	\$ 8,000	14%
3020	Bike Patrol Operations	\$ -	\$ -	\$ -	\$ 5,000	0%
Category Totals		\$ 58,298	\$ 61,834	\$ 98,000	\$ 80,000	29%
40-Travel & Training						
4001	Schools/Seminars-Registration	\$ 11,668	\$ 20,000	\$ 20,000	\$ 20,000	0%
4002	Dues & Subscriptions	\$ 2,127	\$ 3,000	\$ 3,000	\$ 3,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 14,046	\$ 23,000	\$ 24,000	\$ 24,000	4%
Category Totals		\$ 27,841	\$ 46,000	\$ 47,000	\$ 47,000	2%
70-Maintenance						
7044	Trf to Fleet/ Fuel	\$ 73,148	\$ 78,000	\$ 78,000	\$ 78,000	0%
7045	Trf to Fleet/ Vehicle Maint	\$ 79,351	\$ 125,000	\$ 125,000	\$ 125,000	0%
7050	K9 Maintenance	\$ -	\$ -	\$ -	\$ 5,000	0%
Category Totals		\$ 152,499	\$ 203,000	\$ 203,000	\$ 208,000	2%
Maintenance & Operations		\$ 2,242,920	\$ 2,643,128	\$ 2,691,014	\$ 2,568,707	-3%
80-Capital Outlay/Projects						
8000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
Department Totals		\$ 2,242,920	\$ 2,643,128	\$ 2,691,014	\$ 2,568,707	-3%

Fund: 01 - General
Department: Police - CID
Dept. Number: 613

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		Actual	Budget	Projected	Adopted	% Change
<u>10-Personnel</u>						
1001	Base Pay	\$ 391,234	\$ 449,015	\$ 449,015	\$ 502,568	12%
1002	Longevity Pay	\$ 1,685	\$ 1,525	\$ 1,830	\$ 2,250	48%
1004	Certification Pay	\$ 18,161	\$ 17,400	\$ 17,400	\$ 20,400	17%
1006	Overtime	\$ 15,938	\$ 30,450	\$ 30,450	\$ 31,972	5%
1010	TMRS	\$ 84,221	\$ 98,233	\$ 96,049	\$ 113,723	16%
1011	FICA	\$ 31,362	\$ 38,126	\$ 38,150	\$ 42,625	12%
1012	Group Medical Insurance	\$ 61,884	\$ 65,268	\$ 65,268	\$ 61,770	-5%
1013	Worker's Compensation	\$ 8,539	\$ 8,539	\$ 8,838	\$ 8,838	4%
1016	Uniform Allowance	\$ -	\$ -	\$ 1,300	\$ 2,600	0%
1050	Halo Flight Expense	\$ 175	\$ 175	\$ 175	\$ 175	0%
1051	Stipend Pay	\$ 9,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 622,699	\$ 708,731	\$ 708,475	\$ 786,921	11%
<u>20-Contracts & Services</u>						
2036	Communications Services	\$ 7,024	\$ 6,200	\$ 6,200	\$ 6,200	0%
2045	Contracted Services	\$ 48,520	\$ 48,020	\$ 48,020	\$ 48,020	0%
Category Totals		\$ 55,544	\$ 54,220	\$ 54,220	\$ 54,220	0%
<u>30-Supplies</u>						
3006	Uniforms	\$ 3,929	\$ 4,000	\$ 4,400	\$ 2,500	-38%
3008	Operations Supplies	\$ 3,154	\$ 8,500	\$ 3,500	\$ 8,500	0%
3018	Computer Supplies	\$ 5,193	\$ 3,500	\$ 3,500	\$ 3,500	0%
3048	Special Operations	\$ 2,344	\$ 5,000	\$ 2,500	\$ 2,500	-50%
Category Totals		\$ 14,620	\$ 21,000	\$ 13,900	\$ 17,000	-19%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 5,384	\$ 8,500	\$ 8,500	\$ 8,500	0%
4002	Dues & Subscriptions	\$ 575	\$ 1,000	\$ 1,000	\$ 1,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 8,624	\$ 9,500	\$ 10,000	\$ 9,500	0%
Category Totals		\$ 14,583	\$ 19,000	\$ 19,500	\$ 19,000	0%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 19,713	\$ 20,000	\$ 20,000	\$ 20,000	0%
7045	Trf to Fleet/ Vehicle Maint	\$ 24,146	\$ 35,000	\$ 35,000	\$ 35,000	0%
Category Totals		\$ 43,859	\$ 55,000	\$ 55,000	\$ 55,000	0%
Maintenance & Operations		\$ 751,305	\$ 857,951	\$ 851,095	\$ 932,141	9%
Department Totals		\$ 751,305	\$ 857,951	\$ 851,095	\$ 932,141	9%

Fund: 01 - General
Department: Emergency Operations
Dept. Number: 615

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ -	\$ -	\$ -	\$ -	0%
1002	Stability Pay	\$ -	\$ -	\$ -	\$ -	0%
1006	Overtime (Janitorial Svcs)	\$ -	\$ -	\$ -	\$ -	0%
1010	TMRS	\$ -	\$ -	\$ -	\$ -	0%
1011	FICA	\$ -	\$ -	\$ -	\$ -	0%
1012	Group Medical Insurance	\$ -	\$ -	\$ -	\$ -	0%
1013	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	0%
1016	Uniforms	\$ -	\$ -	\$ -	\$ -	0%
1050	Halo Flight Expense	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
<u>20-Contracts & Services</u>						
2045	Contract Svc-Emergency Fuel	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	0%
2047	Telephone	\$ -	\$ -	\$ -	\$ -	0%
2048	Fire Dept. Cleaning	\$ -	\$ -	\$ -	\$ -	0%
2050	Fire Station Maintenance	\$ -	\$ -	\$ -	\$ -	0%
2055	City Hall Maintenance	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	0%
<u>30-Supplies</u>						
3020	Safety Equip	\$ -	\$ -	\$ -	\$ -	0%
3022	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	0%
3023	Utilities	\$ -	\$ -	\$ -	\$ -	0%
3024	Electricity	\$ -	\$ -	\$ -	\$ -	0%
3025	Materials	\$ -	\$ -	\$ -	\$ -	0%
3050	Emergency Mgmt/Ops Supplies	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
Category Totals		\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
Maintenance & Operations		\$ 6,000	\$ 10,000	\$ 10,000	\$ 10,000	0%
<u>70-Maintenance</u>						
7045	Vehicle Repair & Maint	\$ 2,420	\$ 1,000	\$ 1,000	\$ 1,000	0%
Category Totals		\$ 2,420	\$ 1,000	\$ 1,000	\$ 1,000	0%
Department Totals		\$ 8,420	\$ 11,000	\$ 11,000	\$ 11,000	0%

Fund: 01 - General
Department: Building Development Administration
Dept. Number: 621

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 163,177	\$ 188,862	\$ 188,862	\$ 194,271	3%
1002	Longevity Pay	\$ 260	\$ 440	\$ 775	\$ 955	117%
1004	Certification Pay	\$ 4,650	\$ 4,200	\$ 249	\$ -	-100%
1006	Overtime	\$ 6,119	\$ 2,100	\$ 2,100	\$ 2,100	0%
1010	TMRS	\$ 33,648	\$ 39,128	\$ 37,539	\$ 40,274	3%
1011	FICA	\$ 12,593	\$ 15,187	\$ 14,910	\$ 15,095	-1%
1012	Group Medical Insurance	\$ 25,906	\$ 27,972	\$ 27,972	\$ 26,633	-5%
1013	Worker's Compensation	\$ 2,864	\$ 2,864	\$ 3,511	\$ 3,511	23%
1020	Car Allowance	\$ 729	\$ 729	\$ 729	\$ -	-100%
1050	Halo Flight Expense	\$ 75	\$ 75	\$ 75	\$ 75	0%
1051	Stipend Pay	\$ 2,385	\$ -	\$ -	\$ -	0%
Category Totals		\$ 252,407	\$ 281,557	\$ 276,722	\$ 282,914	0%
<u>20-Contracts & Services</u>						
2000	Overages/Shortages	\$ 45	\$ -	\$ -	\$ -	0%
2002	Merchant Processing Fees	\$ 180	\$ 200	\$ 200	\$ 200	0%
2004	Audits	\$ 3,200	\$ 1,600	\$ 1,600	\$ 3,017	89%
2012	Publishing Fees	\$ 136	\$ 1,000	\$ 1,000	\$ 1,000	0%
2014	Laserfiche Retention	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0%
2016	Legal Services	\$ 2,515	\$ 7,000	\$ 7,000	\$ 7,000	0%
2036	Communications Services	\$ 3,380	\$ 1,500	\$ 1,500	\$ 1,500	0%
2040	Engineering	\$ 25,173	\$ 35,000	\$ 35,000	\$ 35,000	0%
2045	Unsafe Bldg Abatement	\$ 480	\$ -	\$ -	\$ -	0%
2046	Contracted Services	\$ 60,666	\$ 61,226	\$ 61,226	\$ 61,226	0%
Category Totals		\$ 95,775	\$ 110,026	\$ 110,026	\$ 111,443	1%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 4,860	\$ 2,000	\$ 2,000	\$ 2,000	0%
3002	Postage	\$ 1,846	\$ 2,000	\$ 2,000	\$ 2,000	0%
3003	Equipment	\$ -	\$ 200	\$ 200	\$ 200	0%
3018	Computer Supplies	\$ 1,326	\$ 2,300	\$ 2,300	\$ 2,300	0%
3019	GIS & Mapping	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
Category Totals		\$ 8,032	\$ 11,500	\$ 11,500	\$ 11,500	0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 491	\$ 3,000	\$ 3,000	\$ 3,000	0%
4002	Dues & Subscriptions	\$ 192	\$ 1,000	\$ 1,000	\$ 1,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 2,133	\$ 3,500	\$ 3,500	\$ 3,500	0%
Category Totals		\$ 2,816	\$ 7,500	\$ 7,500	\$ 7,500	0%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Equipment	\$ -	\$ -	\$ -	\$ -	0%
8030	Pictometry	\$ 11,343	\$ 14,851	\$ 14,851	\$ 14,851	0%
Category Totals		\$ 11,343	\$ 14,851	\$ 14,851	\$ 14,851	0%
Department Totals		\$ 370,373	\$ 425,434	\$ 420,599	\$ 428,208	1%

Fund: 01 - General
Department: Building Inspections
Dept. Number: 622

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 177,501	\$ 173,561	\$ 160,499	\$ 213,969	23%
1002	Longevity Pay	\$ 740	\$ 980	\$ 740	\$ 980	0%
1004	Certification Pay	\$ 8,149	\$ 9,480	\$ 8,000	\$ -	-100%
1006	Overtime	\$ 5,906	\$ 3,675	\$ 3,500	\$ 3,675	0%
1010	TMRS	\$ 36,752	\$ 36,995	\$ 33,270	\$ 44,621	21%
1011	FICA	\$ 14,873	\$ 14,359	\$ 13,215	\$ 16,725	16%
1012	Group Medical Insurance	\$ 29,319	\$ 37,296	\$ 37,296	\$ 26,567	-29%
1013	Worker's Compensation	\$ 3,622	\$ 3,621	\$ 3,501	\$ 3,502	-3%
1021	Mileage Reimbursement	\$ 524	\$ 500	\$ 500	\$ 500	0%
1050	Halo Flight Expense	\$ 75	\$ 75	\$ 75	\$ 75	0%
1051	Stipend Pay	\$ 4,750	\$ -	\$ -	\$ -	0%
Category Totals		\$ 282,211	\$ 280,542	\$ 260,596	\$ 310,614	11%
<u>20-Contracts & Services</u>						
2013	Workers' Compensation	\$ 95	\$ -	\$ -	\$ -	0%
1513/2046	Contracted Services-Bureau Veritas	\$ 2,059	\$ 11,226	\$ 11,226	\$ 11,226	0%
2036	Communication Services	\$ 1,700	\$ 1,900	\$ 1,900	\$ 1,900	0%
Category Totals		\$ 3,854	\$ 13,126	\$ 13,126	\$ 13,126	0%
<u>30-Supplies</u>						
3001	Postage	\$ 543	\$ 2,000	\$ 2,000	\$ 2,000	0%
3007	Uniforms/Boots	\$ 974	\$ 650	\$ 650	\$ 650	0%
3018	Computer Supplies	\$ 313	\$ 3,600	\$ 3,600	\$ 3,600	0%
3028	Publications	\$ 734	\$ 1,000	\$ 1,000	\$ 1,000	0%
Category Totals		\$ 2,564	\$ 7,250	\$ 7,250	\$ 7,250	0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 6,987	\$ 5,000	\$ 5,000	\$ 5,000	0%
4002	Dues & Subscriptions	\$ 526	\$ 500	\$ 500	\$ 500	0%
4003	Schools/Seminars-Travel & Exp.	\$ 4,000	\$ 5,000	\$ 8,000	\$ 8,000	60%
Category Totals		\$ 11,513	\$ 10,500	\$ 13,500	\$ 13,500	29%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fund	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 4,359	\$ 5,000	\$ 5,000	\$ 5,000	0%
7045	Trf to Fleet/ Vehicle Maint	\$ 6,126	\$ 6,305	\$ 6,305	\$ 6,305	0%
Category Totals		\$ 10,485	\$ 11,305	\$ 11,305	\$ 11,305	0%
Department Totals		\$ 310,627	\$ 322,723	\$ 305,777	\$ 355,795	10%

Fund: 01 - General
Code Enforcement
Dept. Number: 623

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 131,272	\$ 135,189	\$ 135,189	\$ 148,327	10%
1002	Longevity Pay	\$ 1,430	\$ 1,030	\$ 1,030	\$ 1,090	6%
1004	Certification Pay	\$ 2,298	\$ 1,080	\$ 1,080	\$ 540	-50%
1006	Overtime	\$ 825	\$ 3,150	\$ 3,150	\$ 3,150	0%
1010	TMRS	\$ 26,342	\$ 27,683	\$ 27,683	\$ 31,249	13%
1011	FICA	\$ 9,958	\$ 10,744	\$ 10,744	\$ 11,713	9%
1012	Group Medical Insurance	\$ 26,682	\$ 27,972	\$ 27,972	\$ 25,802	-8%
1013	Worker's Compensation	\$ 2,809	\$ 2,809	\$ 2,809	\$ 2,809	0%
1016	Uniforms	\$ 807	\$ -	\$ -	\$ -	0%
1050	Halo Flight Expense	\$ 75	\$ 75	\$ 75	\$ 75	0%
1051	Stipend pay	\$ 3,000	\$ -	\$ -	\$ -	0%
Category Totals		\$ 205,498	\$ 209,732	\$ 209,732	\$ 224,755	7%
<u>20-Contracts & Services</u>						
2016	Legal Services	\$ 28,140	\$ 13,360	\$ 13,360	\$ 13,360	0%
2036	Communications Services	\$ 3,747	\$ 2,600	\$ 4,000	\$ 4,000	54%
2045	Unsafe Building Abatement	\$ 23,366	\$ 150,000	\$ 150,000	\$ 150,000	0%
2046	Contract Services	\$ 10,897	\$ 10,000	\$ 10,000	\$ 40,000	300%
2065	Compliance Expense	\$ 22,581	\$ 30,000	\$ 30,000	\$ 30,000	0%
Category Totals		\$ 88,731	\$ 205,960	\$ 207,360	\$ 237,360	15%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 1,615	\$ 3,000	\$ 3,000	\$ 3,000	0%
3002	Postage	\$ 8,422	\$ 5,000	\$ 5,000	\$ 5,000	0%
3007	Uniforms/Boots	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%
3018	Computer Supplies	\$ 969	\$ 2,700	\$ 2,700	\$ 2,700	0%
Category Totals		\$ 11,006	\$ 11,700	\$ 11,700	\$ 11,700	0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 2,484	\$ 4,000	\$ 4,500	\$ 4,500	13%
4002	Dues & Subscriptions	\$ 316	\$ 1,000	\$ 1,000	\$ 1,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 1,126	\$ 5,000	\$ 5,500	\$ 5,500	10%
Category Totals		\$ 3,926	\$ 10,000	\$ 11,000	\$ 11,000	10%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 1,458	\$ 4,000	\$ 4,000	\$ 4,000	0%
7045	Trf to Fleet/ Vehicle Maint	\$ 9,730	\$ 9,000	\$ 9,000	\$ 9,000	0%
Category Totals		\$ 11,188	\$ 13,000	\$ 13,000	\$ 13,000	0%
Department Totals		\$ 320,349	\$ 450,392	\$ 452,792	\$ 497,815	11%

Fund: General
Department: Streets & Drainage
Dept. Number: 631

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26	
		Actual	Budget	Projected	Adopted	% Change	
10-Personnel							
1001	Base Pay	\$ 302,351	\$ 333,238	\$ 333,238	\$ 397,337	19%	
1002	Longevity Pay	\$ 1,440	\$ 1,680	\$ 1,880	\$ 1,965	17%	
1004	Certification Pay	\$ 4,632	\$ 3,240	\$ 3,240	\$ 3,240	0%	
1006	Overtime	\$ 2,613	\$ 6,825	\$ 6,825	\$ 7,166	5%	
1010	TMRS	\$ 59,565	\$ 67,996	\$ 67,996	\$ 80,753	19%	
1011	FICA	\$ 23,702	\$ 26,391	\$ 26,391	\$ 31,343	19%	
1012	Group Medical Insurance	\$ 72,188	\$ 65,268	\$ 65,268	\$ 61,638	-6%	
1013	Worker's Compensation	\$ 6,489	\$ 6,489	\$ 6,489	\$ 6,489	0%	
1016	Uniforms	\$ 6,498	\$ -	\$ -	\$ -	0%	
1020	Car Allowance	\$ 117	\$ -	\$ -	\$ -	0%	
1050	Halo Flight Expense	\$ 150	\$ 175	\$ 175	\$ 175	0%	
1051	Stipend Pay	\$ 7,875	\$ -	\$ -	\$ -	0%	
Category Totals		\$ 487,620	\$ 511,302	\$ 511,502	\$ 590,106	15%	
20-Contracts & Services							
2004	Audits	\$ 4,800	\$ 2,400	\$ 2,400	\$ 4,526	89%	
2012	Publications	\$ 259	\$ -	\$ -	\$ -	0%	
2014	Computer Software & Programs	\$ -	\$ -	\$ -	\$ -	0%	
2016	Legal Services	\$ 292	\$ 1,000	\$ 1,000	\$ 1,000	0%	
2018	Computer Supplies	\$ -	\$ 100	\$ 100	\$ 100	0%	
2036	Communications Services	\$ 2,355	\$ 2,200	\$ 2,200	\$ 2,200	0%	
2037	Equipment Rental	\$ 3,050	\$ 5,000	\$ 5,000	\$ 5,000	0%	
2040	Engineering/Surveying	\$ 13,914	\$ 10,000	\$ 10,000	\$ 10,000	0%	
2041	Street Light Maintenance	\$ -	\$ 1,500	\$ 10,000	\$ 10,000	567%	
2042	Streetlight Install	\$ -	\$ 500	\$ 500	\$ 500	0%	
2044	Easement Expense	\$ -	\$ 200	\$ 200	\$ 200	0%	
2046	Contracted Services	\$ 10,058	\$ 25,000	\$ 25,000	\$ 25,000	0%	
2049	Street Sweeping	\$ 17,549	\$ 55,000	\$ 55,000	\$ 55,000	0%	
2066	Aquatic Herbicide/Detention Pond	\$ 9,885	\$ 25,000	\$ 25,000	\$ 25,000	0%	
Category Totals		\$ 62,162	\$ 127,900	\$ 136,400	\$ 138,526	8%	
30-Supplies							
3001	Office	\$ 2,244	\$ 2,500	\$ 2,500	\$ 2,500	0%	
3002	Environmental/Storm Water	\$ -	\$ 200	\$ 200	\$ 200	0%	
3007	Uniforms/Boots	\$ 1,184	\$ 7,700	\$ 7,700	\$ 7,700	0%	
3012	Electricity-Streetlights	\$ 161,082	\$ 150,000	\$ 150,000	\$ 162,000	8%	
3013	Street Maintenance	\$ 133,108	\$ 175,000	\$ 175,000	\$ 175,000	0%	
3015	Drainage Maintenance	\$ 59,738	\$ 192,452	\$ 192,452	\$ 192,452	0%	
3018	Computer Supplies	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0%	
3019	GIS & Mapping	\$ 3,374	\$ 5,000	\$ 5,000	\$ 5,000	0%	
3020	Tools/Safety Equip	\$ 7,919	\$ 5,000	\$ 5,000	\$ 5,000	0%	
3030	Signs & Posts	\$ 4,583	\$ 6,500	\$ 6,500	\$ 6,500	0%	
Category Totals		\$ 373,232	\$ 545,852	\$ 545,852	\$ 557,852	2%	
40-Travel & Training							
4001	Schools/Seminars-Registration	\$ 3,905	\$ 3,000	\$ 4,000	\$ 4,000	33%	
4002	Dues & Subscriptions	\$ 363	\$ 200	\$ 500	\$ 500	150%	
4003	Schools/Seminars-Travel & Exp.	\$ 374	\$ 2,000	\$ 1,000	\$ 1,000	-50%	
Category Totals		\$ 4,642	\$ 5,200	\$ 5,500	\$ 5,500	6%	
70-Maintenance							
7005	Sidewalk Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%	
7044	Trf to Fleet/Fuel	\$ 24,811	\$ 25,000	\$ 25,000	\$ 25,000	0%	
7045	Trf to Fleet/Vehicle Maint	\$ 145,445	\$ 99,710	\$ 130,458	\$ 140,000	40%	
Category Totals		\$ 170,256	\$ 129,710	\$ 160,458	\$ 170,000	31%	
Maintenance & Operations		\$ 1,097,912	\$ 1,319,964	\$ 1,359,712	\$ 1,461,984	11%	
80-Capital Outlay/Projects							
8001	Computer Equipment	\$ -	\$ -	\$ -	\$ -	0%	
8011	Drainage Maintenance	\$ 44,118	\$ 80,000	\$ -	\$ -	-100%	
8020	Neighborhood Impr-Seal Coat	\$ 222,802	\$ 260,000	\$ 260,000	\$ 260,000	0%	
Capital Total		\$ 266,920	\$ 340,000	\$ 260,000	\$ 260,000	-24%	
Department Totals		\$ 1,364,832	\$ 1,659,964	\$ 1,619,712	\$ 1,721,984	4%	

Fund: 01 - General
Department: Building Oper & Maint
Dept. Number: 632

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		Actual	Budget	Projected	Adopted	% Change
10-Personnel						
1001	Base Pay	\$ 35,898	\$ 37,783	\$ 37,783	\$ 40,975	8%
1002	Stability Pay	\$ 60	\$ 120	\$ 120	\$ 180	50%
1006	Overtime (Janitorial Svcs)	\$ -	\$ -	\$ 27	\$ -	0%
1010	TMRS	\$ 6,956	\$ 7,471	\$ 7,471	\$ 8,400	12%
1011	FICA	\$ 2,827	\$ 2,899	\$ 2,899	\$ 2,899	0%
1012	Group Medical Insurance	\$ 8,635	\$ 9,324	\$ 9,324	\$ 8,768	-6%
1020	Base Pay - City Hall	\$ -	\$ 37,783	\$ 37,783	\$ -	-100%
1021	Stability Pay - City Hall	\$ -	\$ 120	\$ 120	\$ -	-100%
1022	TMRS - City Hall	\$ -	\$ 7,471	\$ 7,471	\$ -	-100%
1023	FICA - City Hall	\$ -	\$ 2,900	\$ 2,900	\$ -	-100%
1024	Group Medical Insurance - City Hall	\$ -	\$ 9,324	\$ 9,324	\$ -	-100%
1025	Halo Flight Exp - City Hall	\$ -	\$ 25	\$ 25	\$ 25	0%
1050	Halo Flight Expense	\$ 25	\$ 25	\$ 25	\$ -	-100%
1051	Stipend Pay	\$ 1,000	\$ -	\$ -	\$ -	0%
Category Totals		\$ 55,401	\$ 115,245	\$ 115,272	\$ 61,247	-47%

20-Contracts & Services						
2004	Audits	\$ 3,000	\$ 3,100	\$ 3,100	\$ 5,846	89%
2013	Workers Compensation	\$ 686	\$ 686	\$ 686	\$ 686	0%
2018	Computer Supplies	\$ -	\$ -	\$ -	\$ -	0%
2022	Janitorial Services	\$ -	\$ -	\$ -	\$ -	0%
2045	Contracted Services	\$ 72,088	\$ 75,000	\$ 75,000	\$ 75,000	0%
2046	Contracted Services - RSC	\$ -	\$ -	\$ -	\$ -	0%
2047	Telephone/Communications/Fiber	\$ 93,490	\$ 83,742	\$ 83,742	\$ 83,742	0%
2048	Fire Dept. Cleaning	\$ 3,900	\$ 5,000	\$ 5,000	\$ 5,000	0%
2050	Fire Station Maintenance	\$ 12,260	\$ 25,000	\$ 25,000	\$ 25,000	0%
2054	Building Maintenance	\$ -	\$ -	\$ -	\$ -	0%
2055	RSC Maint	\$ 416	\$ 10,000	\$ 10,000	\$ 10,000	0%
2056	City Hall Maint	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	0%
2057	Janitorial Services - City Hall	\$ -	\$ -	\$ -	\$ -	0%
2058	Contracted Services - City Hall	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	0%
Category Totals		\$ 185,840	\$ 427,528	\$ 427,528	\$ 430,274	1%

30-Supplies						
3001	Office Supplies	\$ -	\$ -	\$ 21	\$ -	0%
3007	Uniforms/Boots	\$ -	\$ -	\$ 97	\$ 97	0%
3020	Safety Equip	\$ 1,820	\$ 2,500	\$ 2,500	\$ 2,500	0%
3022	Janitorial Supplies	\$ 17,188	\$ 20,000	\$ 20,000	\$ 20,000	0%
3023	Utilities (WSG)	\$ 8,602	\$ 20,000	\$ 20,000	\$ 20,000	0%
3024	Electricity	\$ 36,460	\$ 75,000	\$ 75,000	\$ 81,000	8%
3025	Materials	\$ 10,909	\$ 5,525	\$ 5,525	\$ 5,525	0%
3026	Office Supplies - City Hall	\$ -	\$ -	\$ -	\$ -	0%
3027	Safety Equip - City Hall	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0%
3028	Janitorial Supplies - City Hall	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0%
3029	Utilities (WSG) - City Hall	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0%
3030	Electricity - City Hall	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	0%
3031	Materials - City Hall	\$ -	\$ 3,025	\$ 3,025	\$ 3,025	0%
Category Totals		\$ 74,979	\$ 243,550	\$ 243,668	\$ 249,647	3%

Maintenance & Operations	\$ 316,220	\$ 786,323	\$ 786,468	\$ 741,168	-6%
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80-Capital Outlay/Projects						
8008	City Hall Maintenance	\$ -	\$ -	\$ -	\$ -	0%
8012	Building Improvements*	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
Department Totals		\$ 316,220	\$ 786,323	\$ 786,468	\$ 741,168	-6%

Fund: 01 - General
Department: Park & Leisure Services
Dept. Number: 661

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 573,704	\$ 638,242	\$ 638,242	\$ 725,882	14%
1002	Longevity Pay	\$ 4,095	\$ 3,195	\$ 4,175	\$ 5,095	59%
1004	Certification Pay	\$ 1,495	\$ 2,160	\$ 2,160	\$ 3,240	50%
1005	Part-Time	\$ 5,516	\$ 17,545	\$ 17,545	\$ 20,488	17%
1006	Overtime	\$ 20,094	\$ 21,000	\$ 23,645	\$ 23,645	13%
1010	TMRS	\$ 115,598	\$ 131,643	\$ 131,643	\$ 155,537	18%
1011	FICA	\$ 44,296	\$ 52,436	\$ 52,436	\$ 59,865	14%
1012	Group Medical Insurance	\$ 117,416	\$ 130,536	\$ 130,536	\$ 123,474	-5%
1013	Workers' Compensation	\$ 12,698	\$ 12,698	\$ 12,714	\$ 12,714	0%
1014	Unemployment Insurance	\$ 2,180	\$ -	\$ (244)	\$ -	0%
1016	Uniforms	\$ 12,816	\$ -	\$ -	\$ -	0%
1020	Car Allowance	\$ 5,516	\$ 3,300	\$ 3,300	\$ 4,200	27%
1050	Halo Flight Expense	\$ 325	\$ 350	\$ 350	\$ 350	0%
1051	Stipend Pay	\$ 13,000	\$ -	\$ -	\$ -	0%
Category Totals		\$ 928,749	\$ 1,013,105	\$ 1,016,502	\$ 1,134,490	12%
<u>20-Contracts & Services</u>						
2002	Merchant Processing Fees	\$ 5	\$ 5	\$ 5	\$ 5	0%
2004	Audit	\$ 3,130	\$ 3,130	\$ 3,130	\$ 5,901	89%
2011	Insurance	\$ 18,657	\$ 30,000	\$ 30,000	\$ 30,000	0%
2016	Legal Services	\$ 376	\$ 3,000	\$ 1,000	\$ 1,000	-67%
2020	Advertising/Promotions	\$ 760	\$ 2,000	\$ 1,500	\$ 1,500	-25%
2036	Communications Services	\$ 4,599	\$ 4,500	\$ 6,000	\$ 6,000	33%
2037	Equipment Rental	\$ 79	\$ 4,000	\$ 200	\$ 200	-95%
2046	Contracted Services	\$ 26,060	\$ 46,000	\$ 35,000	\$ 45,000	-2%
2048	Field & Court Lighting	\$ -	\$ 2,000	\$ -	\$ -	-100%
Category Totals		\$ 53,666	\$ 94,635	\$ 76,835	\$ 89,606	-5%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 1,442	\$ 4,000	\$ 4,000	\$ 4,000	0%
3002	Postage	\$ -	\$ 100	\$ 100	\$ 100	0%
3003	Recreation Equipment	\$ 1,331	\$ 15,000	\$ 15,000	\$ 15,000	0%
3004	Recreation Programs	\$ 18,747	\$ 20,000	\$ 30,000	\$ 45,000	125%
3007	Uniforms/Boots	\$ 1,293	\$ 8,700	\$ 25,000	\$ 25,000	187%
3011	Chemicals	\$ 5,801	\$ 6,500	\$ 6,500	\$ 6,500	0%
3018	Computer Supplies	\$ 5,243	\$ 5,000	\$ 5,000	\$ 5,000	0%
3020	Safety Equip/Tools	\$ 5,029	\$ 6,000	\$ 6,000	\$ 6,000	0%
3022	Janitorial	\$ 8,230	\$ 8,000	\$ 8,000	\$ 8,000	0%
3023	Utilities	\$ 21,278	\$ 25,000	\$ 25,000	\$ 25,000	0%
3024	Electricity	\$ 28,358	\$ 28,000	\$ 28,000	\$ 30,240	8%
3025	Christmas Lights & Maintenance	\$ 1,923	\$ 8,000	\$ 2,000	\$ 2,000	-75%
3026	Fuel (Parks Tanks)	\$ 934	\$ 10,000	\$ 1,000	\$ 1,000	-90%
Category Totals		\$ 99,609	\$ 144,300	\$ 155,600	\$ 172,840	20%

Fund: 01 - General
Department: Park & Leisure Services
Dept. Number: 661

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 7,931	\$ 6,000	\$ 6,000	\$ 6,000	0%
4002	Dues & Subscriptions	\$ 1,119	\$ 1,200	\$ 1,200	\$ 1,200	0%
4003	Schools/Seminars-Travel & Exp.	\$ 8,488	\$ 8,000	\$ 15,000	\$ 15,000	88%
Category Totals		\$ 17,538	\$ 15,200	\$ 22,200	\$ 22,200	46%
<u>70-Maintenance</u>						
7001	Vandalism Repair	\$ 1,016	\$ 4,000	\$ 4,000	\$ 4,000	0%
7002	Maintenance Repair	\$ 48,177	\$ 60,000	\$ 60,000	\$ 60,000	0%
7003	Tree Maintenance	\$ 2,171	\$ 12,000	\$ 5,000	\$ 5,000	-58%
7005	Landscape Maintenance	\$ 5,267	\$ 7,000	\$ 7,000	\$ 7,000	0%
7044	Trf to Fleet/Fuel	\$ 22,894	\$ 25,000	\$ 25,000	\$ 25,000	0%
7045	Trf to Fleet/Vehicle Maint	\$ 85,389	\$ 88,130	\$ 88,130	\$ 88,130	0%
Category Totals		\$ 164,914	\$ 196,130	\$ 189,130	\$ 189,130	-4%
Maintenance & Operations		\$ 1,264,475	\$ 1,463,370	\$ 1,460,267	\$ 1,608,266	10%
<u>80-Capital Outlay/Projects</u>						
8013	Equipment	\$ 26,708	\$ -	\$ -	\$ -	0%
Category Totals		\$ 26,708	\$ -	\$ -	\$ -	0%
Department Totals		\$ 1,291,184	\$ 1,463,370	\$ 1,460,267	\$ 1,608,266	10%

Fund: 01 - General
Department: Non-Departmental
Dept. Number: 699

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Vacation Pay	\$ 91,341	\$ 60,734	\$ 60,734	\$ 81,501	34%
1002	Sick Pay	\$ 34,450	\$ 24,265	\$ 24,265	\$ 37,894	56%
1010	TMRS	\$ 38,473	\$ 16,753	\$ 16,753	\$ 24,368	45%
1011	FICA	\$ 15,225	\$ 6,502	\$ 6,502	\$ 9,134	40%
1040	Education Reimb	\$ 14,890	\$ 12,000	\$ 15,000	\$ 15,000	25%
1099	Accrued Wages Adjustment					
Category Totals		\$ 194,379	\$ 120,254	\$ 123,254	\$ 167,897	40%
<u>20-Contracts & Services</u>						
2011	Insurance	\$ 253,868	\$ 1,049,814	\$ 1,100,869	\$ 1,100,684	5%
2012	Retiree Insurance	\$ 170,495	\$ 177,778	\$ 177,778	\$ 180,000	1%
2013	Workers' Compensation	\$ 1,095	\$ -	\$ -	\$ -	0%
2014	Salary Survey	\$ -	\$ -	\$ -	\$ 3,618	0%
2016	Legal Services	\$ 3,869	\$ 50,000	\$ 50,000	\$ 50,000	0%
2018	Tropical Storm Alberto	\$ 39,178		\$ -	\$ -	0%
2019	Hurricane Beryl	\$ 76,004		\$ -	\$ -	0%
2023	Insurance Claim - Lightning	\$ 1,749	\$ -	\$ -	\$ -	0%
2024	Insurance Claim -Fire Station	\$ 58,841		\$ -	\$ -	0%
2036	Communication Services	\$ -	\$ -	\$ -	\$ 2,000	0%
2046	Contracted Services	\$ 66,637	\$ 50,000	\$ 100,000	\$ 100,000	100%
2060	Employee Recognition	\$ 1,625	\$ -	\$ -	\$ -	0%
Category Totals		\$ 673,361	\$ 1,327,592	\$ 1,428,647	\$ 1,436,302	8%
<u>50-Intergovernmental Trfs</u>						
5002	Aransas County App Dist	\$ 194,728	\$ 200,281	\$ 200,281	\$ 202,874	1%
5003	Tax Collection Services	\$ 20,638	\$ 25,837	\$ 25,837	\$ 29,454	14%
5007	Animal Control Services	\$ 102,600	\$ 105,678	\$ 105,678	\$ 108,848	3%
5023	Rockport Volunteer Fire	\$ 98,280	\$ 101,228	\$ 101,229	\$ 104,265	3%
5025	Emergency Medical Services	\$ 274,500	\$ 282,735	\$ 282,735	\$ 291,217	3%
5050	Ace Hardware 380 ED Agreement	\$ 16,044	\$ 20,000	\$ 10,082	\$ 5,000	-75%
5051	Pearl Point 380 ED Agreement	\$ 53,078	\$ 30,000	\$ 58,362	\$ 60,000	100%
Category Totals		\$ 759,868	\$ 765,759	\$ 784,204	\$ 801,658	5%
<u>80-Capital Outlay/Projects</u>						
8005	Email Remote Hosting Site	\$ (3,387)	\$ -	\$ 3,387	\$ 3,387	0%
Category Totals		\$ (3,387)	\$ -	\$ 3,387	\$ 3,387	0%
<u>85-Operating Transfers</u>						
8505	Trf to Pool Oper Fund	\$ 409,505	\$ 421,747	\$ 421,747	\$ 489,786	16%
8507	Trf to Juvenile Case Mgr	\$ 14,600	\$ 20,750	\$ 20,750	\$ 30,000	45%
8540	Trf to Gen CIP Fund	\$ -	\$ -	\$ -	\$ 500,000	0%
8548	Trf to Comm Dev & Rev Grant	\$ -	\$ -	\$ 2,000	\$ -	0%
8581	Trf to Fleet Fund	\$ -	\$ 149,099	\$ 149,099	\$ 200,772	35%
Category Totals		\$ 424,105	\$ 591,596	\$ 593,596	\$ 1,220,558	106%
Department Totals		\$ 2,048,326	\$ 2,805,201	\$ 2,933,088	\$ 3,629,802	29%

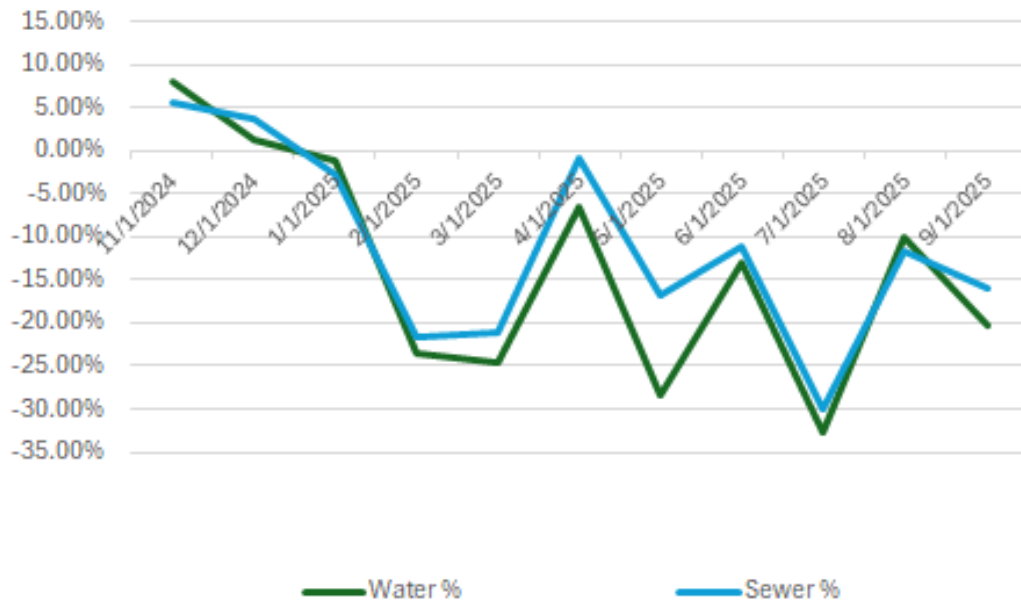


WATER/WASTEWATER FUND



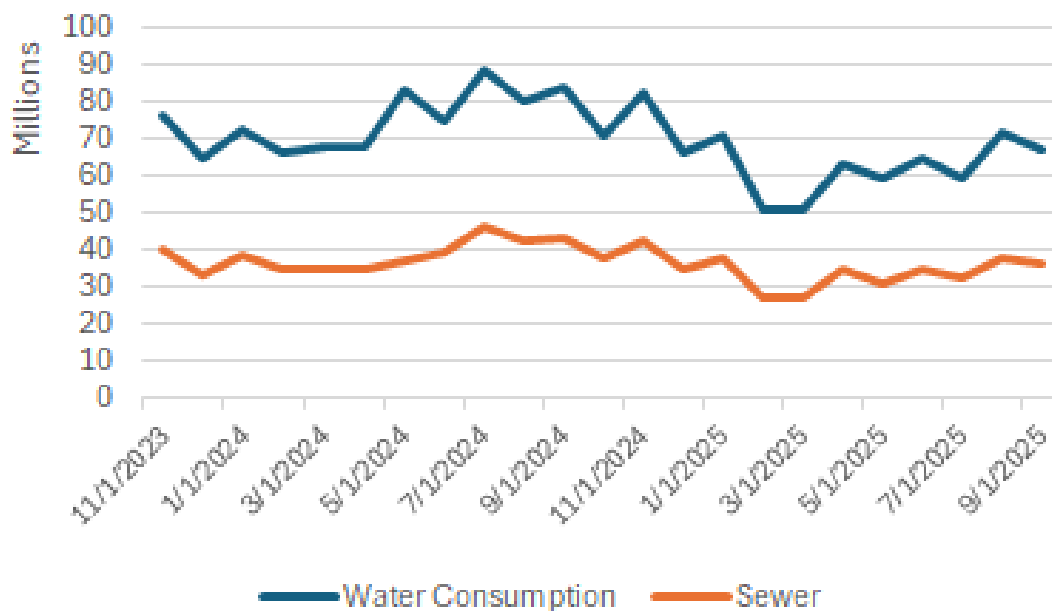
WATER/WASTEWATER FUND - CONSOLIDATED REVENUES & EXPENSES

YoY Changes in Water & Wastewater



Water and sewer sales down over 15% YoY.

Water/Sewer Sales in Gallons



The City of Rockport continues to absorb an almost 8% Stage 3 surcharge from San Patricio Municipal Utility District. Council declined to pass this surcharge through to customers at the time it started after 12/24.

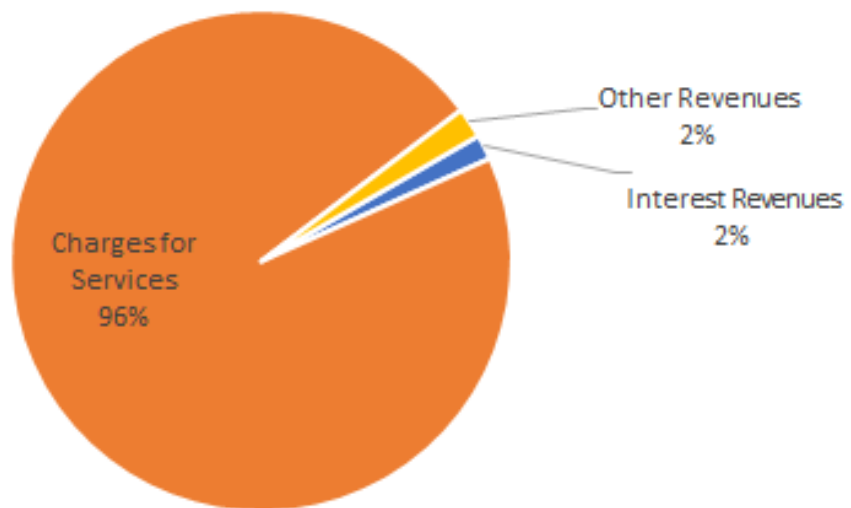
Fund: 02 - Water/Wastewater Fund
Consolidated Resources vs Expense Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
Water/Wastewater Fund Resources					
Interest Revenues	\$ 290,401	\$ 250,000	\$ 250,000	\$ 250,000	0%
Charges for Services	\$ 13,953,203	\$ 15,104,629	\$ 14,181,925	\$ 14,921,664	-1%
Operating Transfers	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	-100%
Other Revenues	\$ 254,562	\$ 290,000	\$ 367,980	\$ 302,000	4%
Use of Reserves	\$ -	\$ 70,991	\$ -	\$ -	-100%
Total Resources	\$ 14,588,166	\$ 15,805,620	\$ 14,889,905	\$ 15,473,664	-2%
Water/Wastewater Fund Expenses					
Personnel	\$ 2,398,576	\$ 2,523,049	\$ 2,497,178	\$ 2,825,425	12%
Contracts & Services	\$ 1,654,726	\$ 1,854,842	\$ 1,411,687	\$ 1,410,455	-24%
Supplies	\$ 4,360,778	\$ 5,051,060	\$ 4,464,557	\$ 4,604,583	-9%
Travel & Training	\$ 23,542	\$ 39,100	\$ 40,000	\$ 40,000	2%
Maintenance	\$ 1,332,200	\$ 1,758,016	\$ 1,748,654	\$ 1,287,594	-27%
Capital Outlay/Project	\$ 341,546	\$ 408,833	\$ 283,210	\$ 78,801	-81%
Operating Transfers	\$ 3,706,675	\$ 4,170,721	\$ 4,170,721	\$ 5,226,806	25%
Total Expenditures	\$ 13,818,043	\$ 15,805,620	\$ 14,616,008	\$ 15,473,664	-2%
Resources Over(Under) Expenses	\$ 770,123	\$ -	\$ 273,897	\$ (0)	



WATER/WASTEWATER FUND - REVENUE SUMMARY

FY 2025-2026 Adopted Utility Fund Revenues



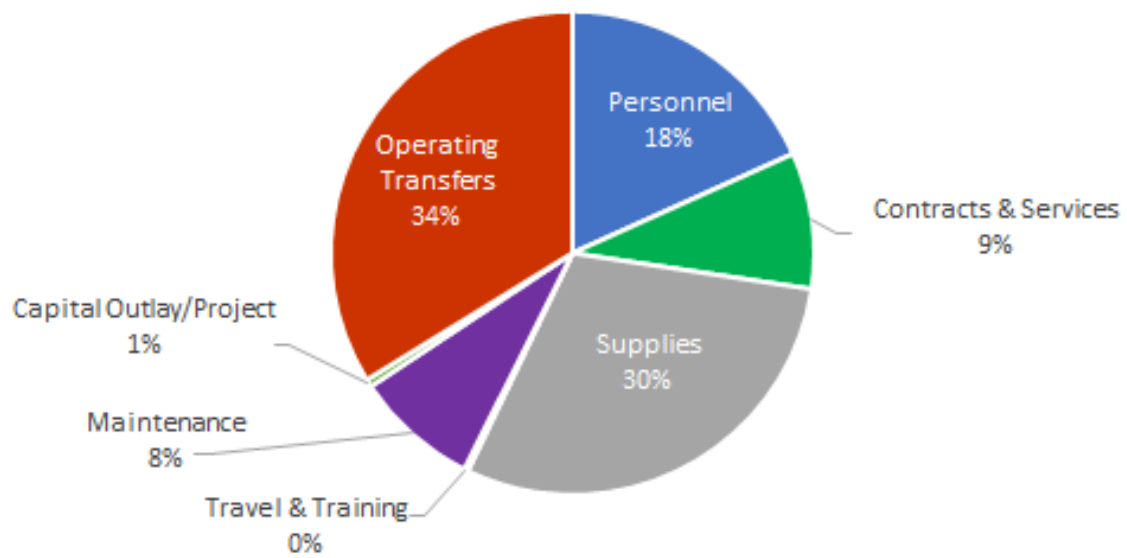
**Fund: 02 - Water/Wastewater Fund
Revenue Detail**

		FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected	FY 25-26 Adopted	FY 24-25 % Change
<u>Interest Revenues</u>						
40601	Interest on Investments	\$ 290,401	\$ 250,000	\$ 250,000	\$ 250,000	0%
	Category Totals	\$ 290,401	\$ 250,000	\$ 250,000	\$ 250,000	0%
<u>Charges for Services</u>						
40701	Water Revenue	\$ 9,213,066	\$ 9,388,611	\$ 8,802,259	\$ 9,176,723	-2%
40702	Wastewater Revenue	\$ 3,895,671	\$ 4,233,518	\$ 4,064,166	\$ 4,429,941	5%
40703	Water Connection Fees	\$ 302,659	\$ 797,500	\$ 500,000	\$ 500,000	-37%
40704	Wastewater Conn Fees	\$ 59,400	\$ 90,000	\$ 90,000	\$ 90,000	0%
40705	Water Line Inst Revenue	\$ 35,470	\$ 60,000	\$ 60,000	\$ 60,000	0%
40706	Wastewater Line Inst Rev	\$ 24,013	\$ 50,000	\$ 100,000	\$ 100,000	100%
40707	Service Charges & Fees	\$ 96,301	\$ 160,000	\$ 200,000	\$ 200,000	25%
40708	Late Fee	\$ 136,035	\$ 110,000	\$ 150,000	\$ 150,000	36%
40711	Septic Tank Disposal Fee	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	0%
40712	Fulton Wastewater Revenue	\$ 190,588	\$ 170,000	\$ 170,000	\$ 170,000	0%
40714	Compliance Fines	\$ -	\$ -	\$ 500	\$ -	0%
	Category Totals	\$ 13,953,203	\$ 15,104,629	\$ 14,181,925	\$ 14,921,664	-1%
<u>Operating Transfers.</u>						
40921	Trf from Gas Department	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	-100%
	Category Totals	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	-100%
<u>Other Revenues</u>						
43002	Insurance Claims	\$ 15,013	\$ -	\$ 61,411	\$ -	0%
43004	Miscellaneous Revenue	\$ 20,327	\$ 75,000	\$ 79,569	\$ 75,000	0%
43005	Sell of Effluent	\$ 17,211	\$ 15,000	\$ 17,000	\$ 17,000	13%
43026	Sell of Surplus	\$ 1,560	\$ -	\$ -	\$ -	0%
43032	Employee Equipment Buy-Back	\$ -	\$ -	\$ -	\$ -	0%
43050	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	0%
43065	Credit Card Fees	\$ 200,451	\$ 200,000	\$ 210,000	\$ 210,000	5%
43066	Appropriated Reserves	\$ -	\$ 70,991	\$ -	\$ -	-100%
	Category Totals	\$ 254,562	\$ 360,991	\$ 367,980	\$ 302,000	-16%
Utility System Fund Revenue		\$ 14,588,166	\$ 15,805,620	\$ 14,889,905	\$ 15,473,664	-2%



WATER/WASTEWATER FUND - EXPENSE SUMMARY

FY 2025-2026 Utility Fund Expenses by Category



The following report reflects expenses for the Utility Fund by Category

Fund: 02 - Water/Wastewater Fund
Consolidated Expense Summary

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1000	Vacation Pay	\$ 12,680	\$ 19,166	\$ 17,464	\$ 19,154	0%
1001	Base Pay	\$ 1,450,232	\$ 1,545,202	\$ 1,541,011	\$ 1,802,767	17%
1001	Compensation Study Adjustment	\$ -	\$ -	\$ -	\$ -	0%
1002	Stability Pay	\$ 9,535	\$ 9,785	\$ 10,380	\$ 11,530	18%
1004	Certification Pay	\$ 47,089	\$ 37,140	\$ 37,140	\$ 32,700	-12%
1005	Part-Time	\$ 8,608	\$ 8,934	\$ -	\$ -	-100%
1006	Overtime	\$ 77,801	\$ 95,400	\$ 80,400	\$ 80,400	-16%
1010	TMRS	\$ 307,682	\$ 337,292	\$ 335,995	\$ 398,787	18%
1011	FICA	\$ 121,540	\$ 131,596	\$ 131,145	\$ 149,558	14%
1012	Group Medical Insurance	\$ 276,226	\$ 308,376	\$ 308,376	\$ 286,377	-7%
1013	Worker's Compensation	\$ 29,429	\$ 24,757	\$ 26,419	\$ 26,419	7%
1014	Unemployment Insurance	\$ 3,033	\$ -	\$ 3,447	\$ 3,447	0%
1016	Uniforms	\$ 17,239	\$ -	\$ -	\$ -	0%
1020	Car Allowance	\$ 4,460	\$ 4,576	\$ 4,576	\$ 8,460	85%
1021	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	0%
1030	Insurance Waiver Compensation	\$ -	\$ -	\$ -	\$ 5,000	0%
1050	Halo Flight Expense	\$ 800	\$ 825	\$ 825	\$ 825	0%
1051	Stipend Pay	\$ 32,222	\$ -	\$ -	\$ -	0%
Category Totals		\$ 2,398,576	\$ 2,523,049	\$ 2,497,178	\$ 2,825,425	12%

20-Contracts & Services

2000	Overages/Shortages	\$ 1,924	\$ -	\$ 2,000	\$ 2,000	0%
2002	Merchant Processing Fees	\$ 145,086	\$ 150,000	\$ 150,000	\$ 150,000	0%
2004	Audits	\$ 35,000	\$ 17,700	\$ 27,500	\$ 51,858	193%
2011	Insurance	\$ 437,137	\$ 896,911	\$ 514,415	\$ 518,951	-42%
2012	Publishing Fees	\$ -	\$ -	\$ 230	\$ 230	0%
2013	Worker's Compensation	\$ 385	\$ -	\$ 571	\$ -	0%
2014	Computer Software & Programs	\$ -	\$ 2,700	\$ 1,000	\$ 1,000	-63%
2014	Salary Survey	\$ -	\$ -	\$ 3,187	\$ 1,632	0%
2016	Legal Services	\$ 11,406	\$ 12,500	\$ 10,900	\$ 7,900	-37%
2023	Insurance Claim - Lightning	\$ -	\$ -	\$ -	\$ -	0%
2036	Communications Services	\$ 28,688	\$ 18,150	\$ 28,500	\$ 28,500	57%
2037	Equipment Rental	\$ 7,330	\$ 15,000	\$ 7,500	\$ 7,500	-50%
2040	Engineering/Surveying	\$ 31,914	\$ 28,000	\$ 16,000	\$ 16,000	-43%
2044	Easement Expense	\$ -	\$ 200	\$ -	\$ -	-100%
2046	Contracted Services	\$ 280,728	\$ 321,081	\$ 261,081	\$ 236,081	-26%
2047	Telephone	\$ 10,720	\$ 13,600	\$ 18,600	\$ 18,600	37%
2054	System Inspect/Tests	\$ 106,906	\$ 110,500	\$ 110,500	\$ 110,500	0%
2055	WWTP Waste Removal	\$ 85,937	\$ 100,000	\$ 86,000	\$ 86,000	-14%
2056	Security System Monitoring	\$ -	\$ 4,500	\$ 4,625	\$ 4,625	3%
2057	SCADA System	\$ 6,908	\$ 14,000	\$ 19,078	\$ 19,078	36%
2058	Itron System Maintenance	\$ 464,657	\$ 150,000	\$ 150,000	\$ 150,000	0%
2099	Insurance Reserve Contingency	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 1,654,726	\$ 1,854,842	\$ 1,411,687	\$ 1,410,455	-24%

Fund: 02 - Water/Wastewater Fund
Consolidated Expense Summary

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25
		Actual	Budget	Projected	Adopted	% Change
30-Supplies						
3001	Office	\$ 4,612	\$ 9,400	\$ 6,947	\$ 7,000	-26%
3002	Postage	\$ 72,368	\$ 75,000	\$ 75,000	\$ 75,000	0%
3007	Boots	\$ 2,818	\$ 20,100	\$ 9,362	\$ 12,800	-36%
3011	Chemicals	\$ 84,846	\$ 82,000	\$ 82,000	\$ 82,000	0%
3018	Computer Supplies	\$ 24,107	\$ 7,000	\$ 8,000	\$ 7,000	0%
3019	GIS & Mapping	\$ 9,868	\$ 10,000	\$ 10,400	\$ 10,400	4%
3020	Small Tools/Safety Equip	\$ 24,578	\$ 25,000	\$ 25,000	\$ 25,000	0%
3023	Utilities	\$ 27,302	\$ 25,000	\$ 25,000	\$ 25,000	0%
3024	Electricity	\$ 364,097	\$ 300,000	\$ 367,000	\$ 396,360	32%
3038	Water	\$ 3,512,098	\$ 4,247,560	\$ 3,605,848	\$ 3,714,023	-13%
3049	H2S Control	\$ 234,084	\$ 250,000	\$ 250,000	\$ 250,000	0%
	Emergency Mgmt Supplies	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 4,360,778	\$ 5,051,060	\$ 4,464,557	\$ 4,604,583	-9%
40-Travel & Training						
4001	Schools/Seminars-Registration	\$ 8,813	\$ 20,000	\$ 18,000	\$ 18,000	-10%
4002	Dues & Subscriptions	\$ 6,007	\$ 7,000	\$ 7,500	\$ 7,500	7%
4003	Schools/Seminars-Travel & Exp.	\$ 1,945	\$ 4,600	\$ 7,500	\$ 7,500	63%
4004	Public Awareness	\$ 6,777	\$ 7,500	\$ 7,000	\$ 7,000	-7%
Category Totals		\$ 23,542	\$ 39,100	\$ 40,000	\$ 40,000	2%
50-Intergovernmental Trfs						
5080	Trf to Veh & Equip Fd	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
70-Maintenance						
7012	Water System Maintenance	\$ 10,617	\$ 25,000	\$ 1,338	\$ 1,338	-95%
7012	WasteWater System Maintenance	\$ 1,124	\$ 20,000	\$ 5,000	\$ 5,000	-75%
7016	Pump Station Maintenance	\$ 79,073	\$ -	\$ 34,394	\$ 34,394	0%
7016	WWTP Equipment M & R	\$ 6,655	\$ 75,000	\$ 20,000	\$ 20,000	-73%
7017	Lift Station Maintenance	\$ 62,172	\$ 74,378	\$ 75,000	\$ 75,000	1%
7018	Meter Replace Program	\$ 879	\$ 10,800	\$ -	\$ -	-100%
7031	Water Tank Maint/Insp	\$ 2,200	\$ 25,000	\$ 36,060	\$ 25,000	0%
7040	Meters & Boxes	\$ 566,979	\$ 825,976	\$ 925,000	\$ 425,000	-49%
7041	Line Materials	\$ 168,761	\$ 150,000	\$ 100,000	\$ 150,000	0%
7041	WWTP Equipment M & R	\$ 90,851	\$ 75,000	\$ 75,000	\$ 75,000	0%
7043	Manholes/Lines & Supplies	\$ 5,818	\$ 35,000	\$ 35,000	\$ 35,000	0%
7044	Trf to Fleet/ Fuel	\$ 63,124	\$ 87,000	\$ 87,000	\$ 87,000	0%
7045	Trf to Fleet/ Vehicle Maint	\$ 110,328	\$ 204,862	\$ 204,862	\$ 204,862	0%
7047	SSO Initiative	\$ 163,619	\$ 150,000	\$ 150,000	\$ 150,000	0%
Category Totals		\$ 1,332,200	\$ 1,758,016	\$ 1,748,654	\$ 1,287,594	-27%
Maintenance & Operation		\$ 9,769,822	\$ 11,226,067	\$ 10,162,076	\$ 10,168,057	-9%

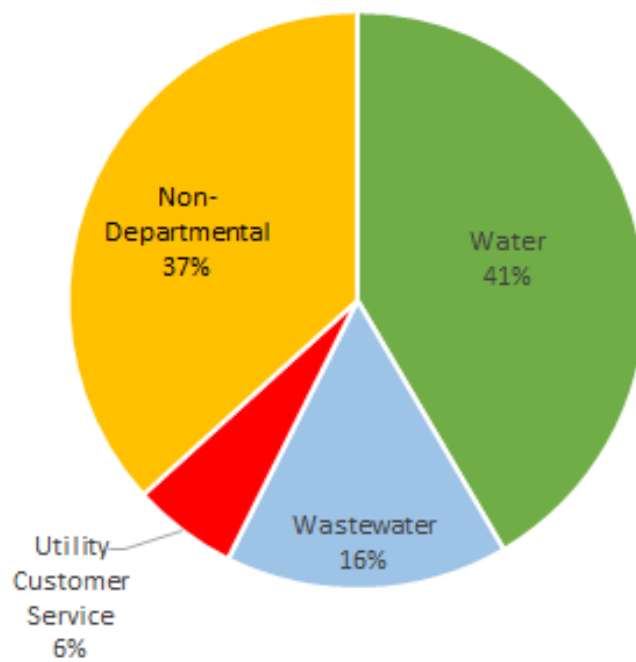
Fund: 02 - Water/Wastewater Fund
Consolidated Expense Summary

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0%
8005	Household Hazardous Waste	\$ -	\$ -	\$ -	\$ -	0%
8008	Office Furniture & Equip	\$ -	\$ -	\$ -	\$ -	0%
8010	Water System Imp. Projects	\$ 20,295	\$ 204,409	\$ 204,409	\$ -	-100%
8010	WasteWater System Imp. Projects	\$ 107,999	\$ -	\$ -	\$ -	0%
8012	WWTP System Maint	\$ -	\$ -	\$ -	\$ -	0%
8014	SCADA Updates	\$ 49,830	\$ -	\$ -	\$ -	0%
8015	Main Line Ext & Taps	\$ -	\$ 20,001	\$ 20,001	\$ 20,001	0%
8017	Lift Station Maintenance	\$ 152,080	\$ 125,622	\$ -	\$ -	-100%
8019	Utility Mapping	\$ -	\$ 29,400	\$ 29,400	\$ 29,400	0%
8030	Pictometry	\$ 11,342.40	\$ 29,400	\$ 29,400	\$ 29,400	0%
8040	Boot Buy Back Program	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 341,546	\$ 408,833	\$ 283,210	\$ 78,801	-81%
<u>85-Operating Transfers</u>						
8501	Trf to Gen Fund/Fran	\$ 659,381	\$ 945,677	\$ 945,677	\$ 882,400	-7%
8502	Trf to Gen Fund in Lieu of Taxes	\$ 783,000	\$ 893,378	\$ 893,378	\$ 945,677	6%
8503	Trf to Gen Fund Site Maint.	\$ 23,474	\$ 23,474	\$ 23,474	\$ 23,474	0%
8505	Trf to Gen Fund - Admin Salaries	\$ 386,438	\$ 632,991	\$ 632,991	\$ 1,806,843	185%
8532	Trf to Util D/Serv Fund	\$ 1,854,382	\$ 1,675,201	\$ 1,675,201	\$ 1,568,412	-6%
8542	Trf to Util Sys CIP Fund	\$ -	\$ -	\$ -	\$ -	
Category Totals		\$ 3,706,675	\$ 4,170,721	\$ 4,170,721	\$ 5,226,806	25%
Utility Fund Totals		\$ 13,818,043	\$ 15,805,620	\$ 14,616,008	\$ 15,473,664	-2%



WATER/WASTEWATER FUND - DEPARTMENT DETAIL

Utility Fund Expenses by Department



The following report reflects expenses by Department

Fund: 02 - Water/Wastewater Fund
Department: Water Distribution & Storage
Dept. Number: 641

	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>					
1001 Base Pay	\$ 625,109	\$ 642,845	\$ 642,845	\$ 787,940	22.6%
1002 Stability Pay	\$ 5,910	\$ 5,600	\$ 6,405	\$ 6,465	15.4%
1004 Certification Pay	\$ 22,096	\$ 16,680	\$ 16,680	\$ 8,580	-48.6%
1005 Part-Time	\$ 8,608	\$ 8,934	\$ -	\$ -	-100.0%
1006 Overtime	\$ 43,713	\$ 60,000	\$ 45,000	\$ 45,000	-25.0%
1010 TMRS	\$ 135,891	\$ 143,373	\$ 143,373	\$ 174,298	21.6%
1011 FICA	\$ 53,602	\$ 56,331	\$ 56,331	\$ 65,330	16.0%
1012 Group Medical Insurance	\$ 140,306	\$ 149,868	\$ 149,868	\$ 123,303	-17.7%
1013 Workers' Compensation	\$ 14,247	\$ 14,247	\$ 14,247	\$ 14,247	0.0%
1014 Unemployment Insurance	\$ 3,033	\$ -	\$ 3,447	\$ 3,447	0.0%
1016 Uniforms	\$ 8,021	\$ -	\$ -	\$ -	0.0%
1020 Car Allowance	\$ 2,230	\$ 2,288	\$ 2,288	\$ 6,000	162.2%
1030 Insurance Waiver Compensation	\$ -	\$ -	\$ -	\$ 5,000	0.0%
1050 Halo Flight Expense	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
1051 Stipend Pay	\$ 14,049	\$ -	\$ -	\$ -	0.0%
Category Totals	\$ 1,077,214	\$ 1,100,566	\$ 1,080,884	\$ 1,240,010	12.7%

<u>20-Contracts & Services</u>					
2004 Audits	\$ 21,000	\$ 10,500	\$ 12,500	\$ 23,572	124.5%
2011 Insurance	\$ 67,033	\$ 70,000	\$ 70,564	\$ 71,000	1.4%
2012 Publishing Fees	\$ -	\$ -	\$ 230	\$ 230	0.0%
2014 Computer Software & Programs	\$ -	\$ 2,700	\$ 1,000	\$ 1,000	-63.0%
2016 Legal Services	\$ 4,026	\$ 9,100	\$ 4,500	\$ 4,500	-50.5%
2036 Communications Services	\$ 16,865	\$ 12,900	\$ 17,000	\$ 17,000	31.8%
2037 Equipment Rental	\$ 3,333	\$ 8,000	\$ 3,500	\$ 3,500	-56.3%
2040 Engineering/Surveying	\$ 11,914	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
2044 Easement Expense	\$ -	\$ 200	\$ -	\$ -	-100.0%
2046 Contracted Services	\$ 47,800	\$ 75,000	\$ 50,000	\$ 50,000	-33.3%
2047 Telephone	\$ 5,315	\$ 5,500	\$ 6,500	\$ 6,500	18.2%
2054 System Inspect/Tests	\$ 77,567	\$ 65,000	\$ 65,000	\$ 65,000	0.0%
2056 Security System Monitoring	\$ -	\$ 2,000	\$ 2,125	\$ 2,125	6.3%
2057 SCADA System	\$ 6,908	\$ 14,000	\$ 19,078	\$ 19,078	36.3%
2058 Itron System Maintenance	\$ 464,657	\$ 150,000	\$ 150,000	\$ 150,000	0.0%
Category Totals	\$ 726,418	\$ 432,900	\$ 409,997	\$ 421,505	-2.6%

<u>30-Supplies</u>					
3001 Office	\$ 1,733	\$ 2,000	\$ 2,447	\$ 2,500	25.0%
3002 Postage	\$ 745	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
3007 Boots	\$ 1,510	\$ 10,300	\$ 3,000	\$ 3,000	-70.9%
3011 Chemicals	\$ 1,155	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
3018 Computer Supplies	\$ 18,824	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
3019 GIS & Mapping	\$ 5,334	\$ 5,000	\$ 5,400	\$ 5,400	8.0%
3020 Small Tools/Safety Equip	\$ 10,968	\$ 10,000	\$ 11,000	\$ 11,000	10.0%
3024 Electricity	\$ 118,734	\$ 85,000	\$ 110,000	\$ 118,800	39.8%
3038 Water	\$ 3,512,098	\$ 4,247,560	\$ 3,605,848	\$ 3,714,023	-12.6%
3050 Emergency Mgmt/Ops Supplies	\$ -	\$ -	\$ -	\$ -	0.0%
Category Totals	\$ 3,671,100	\$ 4,365,860	\$ 3,743,695	\$ 3,860,723	-11.6%

Fund: 02 - Water/Wastewater Fund
Department: Water Distribution & Storage
Dept. Number: 641

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 4,416	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
4002	Dues & Subscriptions	\$ 4,347	\$ 4,000	\$ 4,500	\$ 4,500	12.5%
4003	Schools/Seminars-Travel & Exp.	\$ 1,325	\$ 1,100	\$ 4,000	\$ 4,000	263.6%
4004	Public Awareness	\$ 6,777	\$ 7,500	\$ 7,000	\$ 7,000	-6.7%
Category Totals		\$ 16,864	\$ 22,600	\$ 25,500	\$ 25,500	12.8%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fd	\$ -	\$ -	\$ -	\$ -	0.0%
Category Totals			\$ -	\$ -	\$ -	0.0%
<u>70-Maintenance</u>						
7012	Water System Maintenance	\$ 10,617	\$ 25,000	\$ 1,338	\$ 1,338	-94.6%
7016	Pump Station Maintenance	\$ 79,073	\$ -	\$ 34,394	\$ 34,394	0.0%
7018	Meter Replacement Program	\$ 879	\$ 10,800	\$ -	\$ -	-100.0%
7031	Water Tank Maint/Insp	\$ 2,200	\$ 25,000	\$ 36,060	\$ 25,000	0.0%
7040	Meters & Boxes	\$ 566,979	\$ 825,976	\$ 925,000	\$ 425,000	-48.5%
7041	Line Materials & Repairs	\$ 168,761	\$ 150,000	\$ 100,000	\$ 150,000	0.0%
7044	Trf to Fleet/ Fuel	\$ 41,308	\$ 62,000	\$ 62,000	\$ 62,000	0.0%
7045	Trf to Fleet/ Vehicle Maint	\$ 57,892	\$ 138,709	\$ 138,709	\$ 138,709	0.0%
Category Totals		\$ 927,709	\$ 1,237,485	\$ 1,297,501	\$ 836,441	-32.4%
Maintenance & Operation		\$ 6,419,305	\$ 7,159,411	\$ 6,557,577	\$ 6,384,179	-10.8%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.0%
8010	Water System Imp. Projects	\$ 20,295	\$ 204,409	\$ 204,409	\$ -	-100.0%
8014	SCADA Upgrades	\$ 49,830	\$ -	\$ -	\$ -	0.0%
8015	Main Line Ext & Taps	\$ -	\$ -	\$ -	\$ -	0.0%
8019	Utility Mapping/GIS	\$ -	\$ 29,400	\$ 29,400	\$ 29,400	0.0%
8030	Pictometry	\$ -	\$ 14,700	\$ 14,700	\$ 14,700	0.0%
8040	Boot Buy Back Program	\$ -	\$ -	\$ -	\$ -	0.0%
Category Totals		\$ 70,125	\$ 248,509	\$ 248,509	\$ 44,100	-82.3%
Department Totals		\$ 6,489,430	\$ 7,407,920	\$ 6,806,086	\$ 6,428,279	-13.2%

Fund: 02 - Water/Wastewater Fund
Department: Wastewater/Sewer
Dept. Number: 646

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 24-25</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
10-Personnel						
1001	Base Pay	\$ 520,032	\$ 560,187	\$ 560,187	\$ 641,773	15%
1002	Stability Pay	\$ 2,375	\$ 2,550	\$ 2,550	\$ 3,155	24%
1004	Certification Pay	\$ 21,139	\$ 16,260	\$ 16,260	\$ 19,920	23%
1005	Part-Time	\$ -	\$ -	\$ -	\$ -	0%
1006	Overtime	\$ 33,886	\$ 35,000	\$ 35,000	\$ 35,000	0%
1010	TMRS	\$ 109,450	\$ 121,470	\$ 121,470	\$ 143,341	18%
1011	FICA	\$ 42,909	\$ 47,146	\$ 47,146	\$ 53,727	14%
1012	Group Medical Insurance	\$ 72,474	\$ 93,240	\$ 93,240	\$ 96,444	3%
1013	Worker's Compensation	\$ 9,510	\$ 9,510	\$ 11,172	\$ 11,172	17%
8000	Uniforms	\$ 9,218	\$ -	\$ -	\$ -	0%
1020	Car Allowance	\$ 2,230	\$ 2,288	\$ 2,288	\$ 2,460	8%
1050	Halo Flight Expense	\$ 250	\$ 250	\$ 250	\$ 250	0%
1051	Stipend Pay	\$ 10,674	\$ -	\$ -	\$ -	0%
Category Totals		\$ 834,146	\$ 887,901	\$ 889,563	\$ 1,007,242	13%

20-Contracts & Services

2004	Audits	\$ 10,400	\$ 5,200	\$ 12,500	\$ 23,572	353%
2011	Insurance	\$ 54,845	\$ 10,000	\$ 57,734	\$ 60,000	500%
2012	Publishing Fees	\$ -	\$ -	\$ -	\$ -	0%
2014	Computer Software & Programming	\$ -	\$ -	\$ -	\$ -	0%
2016	Legal Services	\$ 4,001	\$ 3,400	\$ 3,400	\$ 3,400	0%
2020	Advertise/Promotion	\$ -	\$ -	\$ -	\$ -	0%
2036	Communications Services	\$ 8,274	\$ 4,700	\$ 8,500	\$ 8,500	81%
2037	Equipment Rental	\$ 3,997	\$ 7,000	\$ 4,000	\$ 4,000	-43%
2040	Engineering/Surveying	\$ 20,000	\$ 20,000	\$ 8,000	\$ 8,000	-60%
2046	Contracted Services	\$ 75,009	\$ 85,000	\$ 50,000	\$ 50,000	-41%
2047	Telephone	\$ 2,747	\$ 5,100	\$ 9,100	\$ 9,100	78%
2054	System Insp/Tests	\$ 29,339	\$ 45,500	\$ 45,500	\$ 45,500	0%
2055	WWTP Waste Removal	\$ 85,937	\$ 100,000	\$ 86,000	\$ 86,000	-14%
2056	Security System Monitoring	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0%
Category Totals		\$ 294,550	\$ 288,400	\$ 287,234	\$ 300,572	4%

30-Supplies

3001	Office	\$ 1,335	\$ 2,400	\$ 500	\$ 500	-79%
3002	Postage	\$ 574	\$ 1,000	\$ 1,000	\$ 1,000	0%
3007	Uniforms/Boots	\$ 1,308	\$ 9,800	\$ 6,362	\$ 9,800	0%
3011	Chemicals	\$ 83,691	\$ 80,000	\$ 80,000	\$ 80,000	0%
3018	Computer Supplies	\$ 1,379	\$ 1,000	\$ 1,000	\$ 1,000	0%
3019	GIS & Mapping	\$ 4,534	\$ 5,000	\$ 5,000	\$ 5,000	0%
3020	Small Tools/Safety Equip	\$ 13,610	\$ 15,000	\$ 14,000	\$ 14,000	-7%
3023	Utilities	\$ 27,302	\$ 25,000	\$ 25,000	\$ 25,000	0%
3024	Electricity	\$ 245,363	\$ 215,000	\$ 257,000	\$ 277,560	29%
3049	H2S Control(Odorization/Degreasing)	\$ 234,084	\$ 250,000	\$ 250,000	\$ 250,000	0%
3050	Emergency Mgmt Supplies	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 613,181	\$ 604,200	\$ 639,862	\$ 663,860	10%

Fund: 02 - Water/Wastewater Fund
Department: Wastewater/Sewer
Dept. Number: 646

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 24-25</u> <u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 4,397	\$ 5,000	\$ 5,000	\$ 5,000	0%
4002	Dues & Subscriptions	\$ 1,584	\$ 2,000	\$ 2,000	\$ 2,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ 621	\$ 500	\$ 500	\$ 500	0%
Category Totals		\$ 6,601	\$ 7,500	\$ 7,500	\$ 7,500	0%
<u>50-Intergovernmental Transfers</u>						
5080	Trf Veh & Equip Fund	\$ -	\$ -	\$ -	\$ -	0%
Category Totals			\$ -	\$ -	\$ -	0%
<u>70-Maintenance</u>						
7012	Wastewater System Main	\$ 1,124	\$ 20,000	\$ 5,000	\$ 5,000	-75%
7016	WWTP Equipment	\$ 6,655	\$ 75,000	\$ 20,000	\$ 20,000	-73%
7017	Lift Station Maintenance	\$ 62,172	\$ 74,378	\$ 75,000	\$ 75,000	1%
7041	Lift Station Equipment M & R	\$ 90,851	\$ 75,000	\$ 75,000	\$ 75,000	0%
7043	Manholes/Lines & Supplies	\$ 5,818	\$ 35,000	\$ 35,000	\$ 35,000	0%
7044	Trf to Fleet/ Fuel	\$ 21,815	\$ 25,000	\$ 25,000	\$ 25,000	0%
7045	Trf to Fleet/ Vehicle Maint	\$ 52,436	\$ 66,153	\$ 66,153	\$ 66,153	0%
7047	SSO Initiative	\$ 163,619	\$ 150,000	\$ 150,000	\$ 150,000	0%
Category Totals		\$ 404,491	\$ 520,531	\$ 451,153	\$ 451,153	-13%
Maintenance & Operation		\$ 2,152,969	\$ 2,308,532	\$ 2,275,312	\$ 2,430,327	5%
<u>80-Capital Outlay/Projects</u>						
8010	WWTP System Impv	\$ 107,999	\$ -	\$ -	\$ -	0%
8012	WWTP System Maint	\$ -	\$ -	\$ -	\$ -	0%
8015	Main Line Ext & Taps	\$ -	\$ 20,001	\$ 20,001	\$ 20,001	0%
8016	WWTP Equipment Maint	\$ -	\$ -	\$ -	\$ -	0%
8017	Lift Station Improvements	\$ 152,080	\$ 125,622	\$ -	\$ -	-100%
8019	Utility Mapping/GIS	\$ -	\$ -	\$ -	\$ -	0%
8040	Boot Buy Back Program	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 260,079	\$ 145,623	\$ 20,001	\$ 20,001	-86%
Department Totals		\$ 2,413,048	\$ 2,454,155	\$ 2,295,313	\$ 2,450,328	0%

Fund: 02 - Water/Wastewater Fund
Department: Utility Customer Service
Dept. Number: 651

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 24-25</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 305,092	\$ 325,387	\$ 325,387	\$ 359,244	10%
1002	Stability Pay	\$ 1,250	\$ 1,635	\$ 1,425	\$ 1,910	17%
1004	Certification Pay	\$ 3,854	\$ 4,200	\$ 4,200	\$ 4,200	0%
1006	Overtime	\$ 201	\$ 400	\$ 400	\$ 400	0%
1010	TMRS	\$ 59,986	\$ 65,363	\$ 65,363	\$ 74,650	14%
1011	FICA	\$ 24,059	\$ 25,369	\$ 25,369	\$ 27,980	10%
1012	Group Medical Insurance	\$ 63,446	\$ 65,268	\$ 65,268	\$ 66,630	2%
1013	Workers' Compensation	\$ 5,672	\$ 1,000	\$ 1,000	\$ 1,000	0%
1021	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	0%
1050	Halo Flight Expense	\$ 150	\$ 175	\$ 175	\$ 175	0%
1051	Stipend Pay	\$ 7,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 471,210	\$ 488,797	\$ 488,587	\$ 536,189	10%
<u>20-Contracts & Services</u>						
2000	Overages/Shortages	\$ 1,923	\$ -	\$ 2,000	\$ 2,000	0%
2001	Bank Service Charges	\$ -	\$ -	\$ -	\$ -	0%
2002	Merchant Processing Fees	\$ 145,087	\$ 150,000	\$ 150,000	\$ 150,000	0%
2004	Audits	\$ 3,600	\$ 2,000	\$ 2,500	\$ 4,714	136%
2016	Legal Services	\$ 3,378	\$ -	\$ 3,000	\$ -	0%
2036	Communications Services	\$ 3,550	\$ 550	\$ 3,000	\$ 3,000	445%
2045	Contracted Services	\$ 141,649	\$ 150,000	\$ 150,000	\$ 125,000	-17%
2047	Telephone	\$ 2,658	\$ 3,000	\$ 3,000	\$ 3,000	0%
Category Totals		\$ 301,845	\$ 305,550	\$ 313,500	\$ 287,714	-6%
<u>30-Supplies</u>						
3001	Office	\$ 1,544	\$ 5,000	\$ 4,000	\$ 4,000	-20%
3002	Postage/Bill Processing	\$ 71,049	\$ 73,000	\$ 73,000	\$ 73,000	0%
3018	Computer Supplies	\$ 3,904	\$ 3,000	\$ 4,000	\$ 3,000	0%
3050	Emergency Mgmt Supplies	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 76,497	\$ 81,000	\$ 81,000	\$ 80,000	-1%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ -	\$ 5,000	\$ 3,000	\$ 3,000	-40%
4002	Dues & Subscriptions	\$ 76	\$ 1,000	\$ 1,000	\$ 1,000	0%
4003	Schools/Seminars-Travel & Exp.	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0%
Category Totals		\$ 76	\$ 9,000	\$ 7,000	\$ 7,000	-22%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Equip	\$ -	\$ -	\$ -	\$ -	0%
8008	Office Furniture & Equip	\$ -	\$ -	\$ -	\$ -	0%
		\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
Department Totals		\$ 849,629	\$ 884,347	\$ 890,087	\$ 910,903	3%

Fund: 02 - Water/Wastewater Fund
Department: Non-Departmental
Dept. Number: 699

	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>					
1000 Vacation Pay	\$ 12,680	\$ 19,166	\$ 17,464	\$ 19,154	0%
1002 Sick Pay - Retirement	\$ -	\$ 16,783	\$ 12,592	\$ 13,811	-18%
1010 TMRS	\$ 2,355	\$ 7,086	\$ 5,789	\$ 6,498	-8%
1011 FICA	\$ 970	\$ 2,750	\$ 2,299	\$ 2,522	-8%
Category Totals	\$ 16,005	\$ 45,785	\$ 38,144	\$ 41,985	-8%
<u>20-Contracts & Services</u>					
2011 Insurance	\$ 235,849	\$ 753,960	\$ 325,000	\$ 325,000	-57%
2012 Retiree Insurance	\$ 79,410	\$ 62,951	\$ 61,117	\$ 62,951	0%
2013 Workers' Compensation	\$ 385	\$ -	\$ 571	\$ -	0%
2014 Salary Survey	\$ -	\$ -	\$ 3,187	\$ 1,632	
2016 Legal Services	\$ -	\$ -	\$ -	\$ -	0%
2023 Insurance Claim - Lightning	\$ -	\$ -	\$ -	\$ -	0%
2046 Contracted Services	\$ 16,270	\$ 11,081	\$ 11,081	\$ 11,081	0%
2098 Insurance Reserve Contingency	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ 331,914	\$ 827,992	\$ 400,956	\$ 400,664	-52%
<u>30-Supplies</u>					
3018 Computer Supplies	\$ -	\$ -	\$ -	\$ -	0%
3050 Emergency Mgmt/Ops Supplies	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0%
<u>80-Capital Outlay/Projects</u>					
8030 Pictometry	\$ 11,343	\$ 14,700	\$ 14,700	\$ 14,700	0%
Category Totals	\$ 11,343	\$ 14,700	\$ 14,700	\$ 14,700	0%
<u>85-Operating Transfers Out</u>					
8501 Trf to Gen Fund-Bldg & Dev	\$ 659,381	\$ 945,677	\$ 945,677	\$ 945,677	0%
8502 Trf to Gen Fund-Franchise Fees	\$ 783,000	\$ 893,378	\$ 893,378	\$ 882,400	-1%
8503 Trf to Gen Fund Site Maint.	\$ 23,474	\$ 23,474	\$ 23,474	\$ 23,474	0%
8505 Trf to Gen Fund - Admin Transfer	\$ 386,438	\$ 632,991	\$ 632,991	\$ 1,806,843	185%
8532 Trf to Util Debt Serv Fund	\$ 1,854,382	\$ 1,675,201	\$ 1,675,201	\$ 1,568,412	-6%
8542 Trf to Util Sys CIP Fund	\$ -	\$ -	\$ -	\$ -	0%
8550 Trf to Compensation Study Fund	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ 3,706,675	\$ 4,170,721	\$ 4,170,721	\$ 5,226,806	25%
Department Totals	\$ 4,065,937	\$ 5,059,198	\$ 4,624,521	\$ 5,684,154	12%



NATURAL GAS FUND

Fund: 08 - Natural Gas Fund
Consolidated Resources vs Expense Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
Natural Gas Fund Resources					
Charges for Services	\$ 3,079,415	\$ 2,968,998	\$ 2,968,998	\$ -	-100%
Other Revenues	\$ 3,392	\$ 18,421	\$ 18,976	\$ -	-100%
Total Resources	\$ 3,082,807	\$ 2,987,419	\$ 2,987,974	\$ -	-100%
Natural Gas Fund Expenses					
Personnel	\$ 510,698	\$ 652,225	\$ 550,723	\$ -	-100%
Contracts & Services	\$ 136,438	\$ 175,900	\$ 131,185	\$ -	-100%
Supplies	\$ 549,437	\$ 1,146,694	\$ 878,012	\$ -	-100%
Travel & Training	\$ 24,512	\$ 29,200	\$ 29,394	\$ -	-100%
Intergovernmental Transfer	\$ -	\$ -	\$ -	\$ -	0%
Maintenance	\$ 197,386	\$ 457,947	\$ 457,947	\$ -	-100%
Capital Outlay/Project	\$ 236,234	\$ 55,000	\$ 55,000	\$ -	-100%
Operating Transfers	\$ 822,686	\$ 470,453	\$ 503,358	\$ -	-100%
Total Expenditures	\$ 2,477,391	\$ 2,987,419	\$ 2,605,618	\$ -	-100%
Resources Over(Under) Expenses	\$ 605,416	\$ -	\$ 382,355	\$ -	0%

The Natural Gas System was purchased by Corpus Christi Gas on July 29, 2025.
The sale was approved by voters in a formal election.

Fund: 08 - Natural Gas Fund
Revenue Detail

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Interest Revenues</u>						
40601	Interest on Investments	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
<u>Charges for Services</u>						
40700	Natural Gas Revenue	\$ 2,686,967	\$ 2,535,559	\$ 2,535,559	\$ -	-100%
40708	Late Fees	\$ 19,234	\$ 20,000	\$ 20,000	\$ -	-100%
40710	Natural Gas Connection Fees	\$ 249,858	\$ 172,873	\$ 172,873	\$ -	-100%
40713	Natural Gas Line Inst. Rev.	\$ 51,769	\$ 161,895	\$ 161,895	\$ -	-100%
40715	CNG Revenue	\$ 71,587	\$ 78,671	\$ 78,671	\$ -	-100%
Category Totals		\$ 3,079,415	\$ 2,968,998	\$ 2,968,998	\$ -	-100%
<u>Other Revenues</u>						
43002	Insurance Claims	\$ 182	\$ -	\$ -	\$ -	0%
43004	Misc. Revenue	\$ 3,210	\$ 18,421	\$ 18,976	\$ -	-100%
43026	Surplus - Sales of	\$ -	\$ -	\$ -	\$ -	0%
43032	Boot Buy Back Program	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 3,392	\$ 18,421	\$ 18,976	\$ -	-100%
Natural Gas Fund Revenue		\$ 3,082,807	\$ 2,987,419	\$ 2,987,974	\$ -	-100%

Fund: 08 - Natural Gas Fund
Department: Natural Gas Distribution
Dept. Number: 648

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 300,142	\$ 394,720	\$ 343,989	\$ -	-100%
1002	Stability Pay	\$ 2,445	\$ 2,200	\$ 2,070	\$ -	-100%
1004	Certification Pay	\$ 277	\$ -	\$ 1,200	\$ -	0%
1005	Part Time	\$ -	\$ 8,998	\$ 8,998	\$ -	-100%
1006	Overtime	\$ 22,477	\$ 25,000	\$ 12,192	\$ -	-100%
1010	TMRS	\$ 62,535	\$ 81,605	\$ 71,284	\$ -	-100%
1011	FICA	\$ 24,692	\$ 33,647	\$ 27,236	\$ -	-100%
1012	Group Medical Insurance	\$ 61,755	\$ 93,240	\$ 63,439	\$ -	-100%
1013	Workers' Compensation	\$ 8,068	\$ 8,068	\$ 8,068	\$ -	-100%
1014	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0%
1015	Retiree Insurance	\$ 1,646	\$ -	\$ 7,734	\$ -	0%
1016	Uniforms	\$ 7,542	\$ -	\$ -	\$ -	0%
1020	Car Allowance	\$ 1,782	\$ 1,782	\$ 1,097	\$ -	-100%
1050	Halo Flight Expense	\$ 200	\$ 250	\$ 250	\$ -	-100%
1051	Stipend Pay	\$ 6,705	\$ -	\$ -	\$ -	0%
Category Totals		\$ 500,266	\$ 649,510	\$ 547,557	\$ -	-100%

<u>20-Contracts & Services</u>						
2002	Merchant Processing Fees	\$ 45	\$ -	\$ -	\$ -	0%
2004	Audits	\$ 6,000	\$ 3,000	\$ 3,000	\$ -	-100%
2011	Insurance	\$ 24,363	\$ 1,000	\$ 1,000	\$ -	-100%
2012	Publishing Fees	\$ -	\$ -	\$ -	\$ -	0%
2016	Legal Fees	\$ 3,143	\$ 15,000	\$ 15,000	\$ -	-100%
2036	Communications Services	\$ 7,107	\$ 6,100	\$ 7,615	\$ -	-100%
2037	Equipment Rental	\$ 3,737	\$ 7,100	\$ 7,100	\$ -	-100%
2040	Engineering/Surveying	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	-100%
2044	Easement Expense	\$ -	\$ 200	\$ 200	\$ -	-100%
2046	Contracted Services	\$ 51,316	\$ 125,000	\$ 72,420	\$ -	-100%
2047	Telephone	\$ 759	\$ 1,000	\$ 1,000	\$ -	-100%
2054	System Inspect/Tests	\$ 38,968	\$ 16,500	\$ 22,850	\$ -	-100%
Category Totals		\$ 136,438	\$ 175,900	\$ 131,185	\$ -	-100%

<u>30-Supplies</u>						
3001	Office	\$ 1,608	\$ 2,500	\$ 2,500	\$ -	-100%
3002	Postage	\$ 1,218	\$ 1,000	\$ 1,000	\$ -	-100%
3007	Uniforms/Boots	\$ 200	\$ 10,500	\$ 11,356	\$ -	-100%
3011	Chemicals	\$ 4,064	\$ 3,000	\$ 3,000	\$ -	-100%
3018	Computer Supplies	\$ 70	\$ 3,000	\$ 3,000	\$ -	-100%
3019	GIS & Mapping	\$ -	\$ -	\$ -	\$ -	0%
3020	Small Tools/Safety Equip	\$ 15,362	\$ 17,194	\$ 17,194	\$ -	-100%
3023	Utilities -WSG	\$ 4,443	\$ 8,500	\$ 8,500	\$ -	-100%
3039	Gas Purchases	\$ 522,472	\$ 1,100,000	\$ 831,461	\$ -	-100%
3050	Emergency Mgmt/Ops Supplies	\$ -	\$ 1,000	\$ -	\$ -	-100%
Category Totals		\$ 549,437	\$ 1,146,694	\$ 878,012	\$ -	-100%

Fund: 08 - Natural Gas Fund
Department: Natural Gas Distribution
Dept. Number: 648

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 101	\$ 2,000	\$ 2,194	\$ -	-100%
4002	Dues & Subscriptions	\$ 4,157	\$ 5,000	\$ 5,000	\$ -	-100%
4003	Schools/Seminars-Travel & Exp.	\$ 63	\$ 1,000	\$ 1,000	\$ -	-100%
4004	Public Awareness	\$ 20,191	\$ 21,200	\$ 21,200	\$ -	-100%
Category Totals		\$ 24,512	\$ 29,200	\$ 29,394	\$ -	-100%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fund	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
<u>70-Maintenance</u>						
7012	Gas System Maintenance	\$ 7,583	\$ 74,540	\$ 74,540	\$ -	-100%
7018	Meter Replace Program	\$ -	\$ -	\$ -	\$ -	0%
7020	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0%
7040	Meters & Service Line	\$ 71,705	\$ 144,800	\$ 144,800	\$ -	-100%
7041	Line Materials	\$ 39,383	\$ 120,000	\$ 120,000	\$ -	-100%
7044	Trf to Fleet/ Fuel	\$ 18,134	\$ 28,000	\$ 28,000	\$ -	-100%
7045	Trf to Fleet/ Vehicle Maint	\$ 17,566	\$ 25,607	\$ 25,607	\$ -	-100%
7050	CNG Station Maintenance	\$ 43,015	\$ 65,000	\$ 65,000	\$ -	-100%
Category Totals		\$ 197,386	\$ 457,947	\$ 457,947	\$ -	-100%
Maintenance & Operation		\$ 1,408,039	\$ 2,459,251	\$ 2,044,094	\$ -	-100%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware/Software	\$ -	\$ -	\$ -	\$ -	0%
8010	Gas System Improvements	\$ -	\$ -	\$ -	\$ -	0%
8011	Integrity Management/Replace	\$ 78,038	\$ 55,000	\$ 55,000	\$ -	-100%
8015	Main Line Ext & Taps	\$ -	\$ -	\$ -	\$ -	0%
8019	Utility Mapping/GIS	\$ -	\$ -	\$ -	\$ -	0%
8021	CNG Station	\$ 158,196	\$ -	\$ -	\$ -	0%
8040	Boat Buy Back Program	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 236,234	\$ 55,000	\$ 55,000	\$ -	-100%
Department Totals		\$ 1,644,273	\$ 2,514,251	\$ 2,099,094	\$ -	-100%

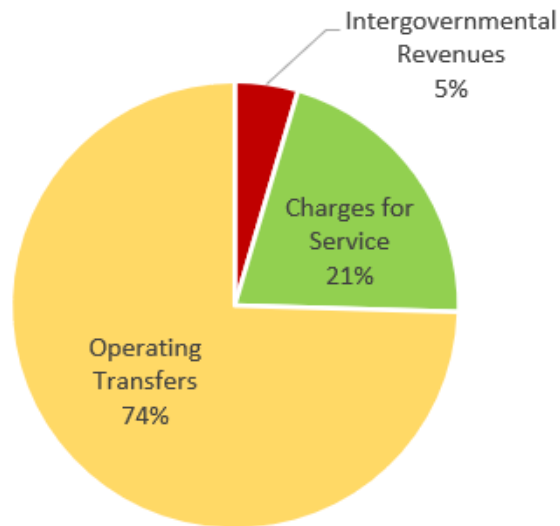
Fund: 08 - Natural Gas Fund
Department: Non-Departmental
Dept. Number: 699

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1000	Vacation Pay	\$ 4,868	\$ 2,139	\$ 2,139	\$ -	-100%
1002	Sick Pay - Retirement	\$ 3,499	\$ -	\$ -	\$ -	0%
1015	Retiree Insurance	\$ -	\$ -	\$ -	\$ -	-100%
1010	TMRS	\$ 1,425	\$ 412	\$ 412	\$ -	-100%
1011	FICA	\$ 640	\$ 164	\$ 615	\$ -	0%
Category Totals		\$ 10,432	\$ 2,715	\$ 3,166	\$ -	-100%
<u>20-Contracts & Services</u>						
2014	Salary Survey	\$ -	\$ -	\$ -	\$ -	0%
Category Totals			\$ -	\$ -	\$ -	0%
<u>85-Operating Transfers</u>						
8501	Trf General Fund-Franchise	\$ 177,000	\$ 178,140	\$ 178,140	\$ -	-100%
8502	Trf General Fund-PILOT	\$ 53,490	\$ 20,585	\$ 53,490	\$ -	-100%
8542	Trf Utility System	\$ -	\$ -	\$ -	\$ -	0%
8550	Trf Compensation Study Fund	\$ -	\$ -	\$ -	\$ -	0%
8581	Trf Utility Reserves	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	-100%
8582	Trf Utility Debt Service	\$ 406,267	\$ 82,630	\$ 82,630	\$ -	-100%
8583	Trf General Fund-Administrative	\$ 95,929	\$ 99,098	\$ 99,098	\$ -	-100%
Category Totals		\$ 822,686	\$ 470,453	\$ 503,358	\$ -	-100%
Department Totals		\$ 833,118	\$ 473,168	\$ 506,524	\$ -	-100%



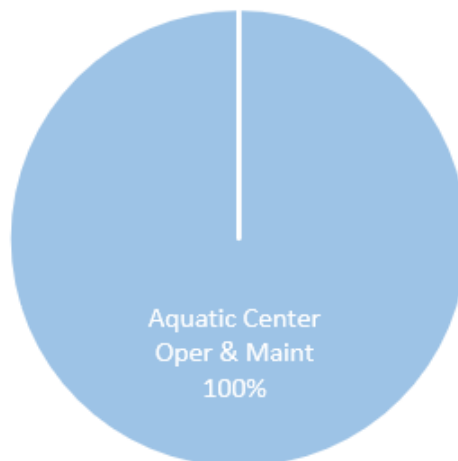
AQUATIC CENTER FUND

FY 2025-2026 Adopted Revenues



The General Fund subsidizes the Aquatic Center \$490k out of operating funds

FY 2025-2026 Adopted Expenses



Fund: 05 - Aquatic Center Fund
Consolidated Resources vs Expenditure Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
Aquatic Center Fund Resources					
Intergovernmental Revenues	\$ 33,667	\$ 30,000	\$ 30,000	\$ 30,000	0%
Charges for Service	\$ 134,306	\$ 128,000	\$ 128,000	\$ 137,250	7%
Operating Transfers	\$ 409,505	\$ 421,747	\$ 409,386	\$ 489,786	16%
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 577,478	\$ 579,747	\$ 567,386	\$ 657,036	13%
Aquatic Fund Expenses					
Aquatic Center Oper & Maint	\$ 623,166	\$ 579,747	\$ 556,016	\$ 657,036	13%
Total Expenditures	\$ 623,166	\$ 579,747	\$ 556,016	\$ 657,036	13%
Resources Over(Under) Expenditures	(\$45,688)	\$0	\$ 11,370	\$0	0%

Fund: 05 - Aquatic Center Fund
Revenue Detail

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Intergovernmental Revenue</u>					
40401 AC Pool Revenue	\$ 32,500	\$ 30,000	\$ 30,000	\$ 30,000	0%
40403 Fulton Pool Revenue	\$ 1,167	\$ -	\$ -	\$ -	0%
Category Totals	\$ 33,667	\$ 30,000	\$ 30,000	\$ 30,000	0%
<u>Charges for Services</u>					
40711 Pool Entry Fees	\$ 103,828	\$ 105,000	\$ 105,000	\$ 105,000	0%
40712 Concession Revenue	\$ (14)	\$ -	\$ -	\$ -	0%
40713 Pool Rental Fee Revenue	\$ 17,868	\$ 13,000	\$ 13,000	\$ 19,250	48%
40714 Instruction Class Revenue	\$ 12,625	\$ 10,000	\$ 10,000	\$ 13,000	30%
40725 Sharks Sponsorship	\$ -	\$ -	\$ -	\$ -	0%
40730 Swim Items	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ 134,306	\$ 128,000	\$ 128,000	\$ 137,250	7%
<u>Operating Transfers</u>					
40901 Trf from General Fund	\$ 409,505	\$ 421,747	\$ 409,386	\$ 489,786	16%
Category Totals	\$ 409,505	\$ 421,747	\$ 409,386	\$ 489,786	16%
<u>Other Revenues</u>					
43004 Misc. Revenue/Reserves	\$ -	\$ -	\$ -	\$ -	0%
40710 Grant Revenues	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0%
Aquatic Center Fund Revenue	\$ 577,478	\$ 579,747	\$ 567,386	\$ 657,036	13%

Fund: 05 - Aquatic Center Fund
Department: Aquatic Center Operations
Dept. Number: 672

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 44,264	\$ -	\$ -	\$ -	0%
1003	Cost of Living Adjustment	\$ -	\$ -	\$ -	\$ -	0%
1002	Stability Pay	\$ 420	\$ -	\$ -	\$ -	0%
1004	Certification Pay	\$ 5,308	\$ 6,900	\$ -	\$ -	-100%
1005	Part-Time	\$ 340,283	\$ 336,703	\$ 336,703	\$ 419,954	25%
1006	Overtime	\$ 4,574	\$ 4,500	\$ 4,500	\$ 4,500	0%
1010	TMRS	\$ 10,926	\$ 2,658	\$ -	\$ -	-100%
1011	FICA	\$ 29,900	\$ 23,497	\$ 23,031	\$ 28,651	22%
1012	Group Medical Insurance	\$ 7,863	\$ 9,324	\$ -	\$ -	-100%
1013	Workers' Compensation	\$ 5,090	\$ 5,090	\$ 4,877	\$ 4,877	-4%
1020	Car Allowance	\$ 1,846	\$ 2,400	\$ -	\$ -	-100%
1050	Halo Flight Expense	\$ 25	\$ 25	\$ -	\$ -	-100%
1051	Stipend Pay	\$ 1,500	\$ -	\$ -	\$ -	0%
Category Totals		\$ 451,999	\$ 391,097	\$ 369,111	\$ 457,981	17%
<u>20-Contracts & Services</u>						
2001	Overages & Shortages	\$ (0)	\$ -	\$ -	\$ -	0%
2002	Merchant Processing Fees	\$ 1,668	\$ 1,000	\$ 1,000	\$ 1,250	25%
2004	Audits	\$ 400	\$ 250	\$ 250	\$ 250	0%
2011	Insurance	\$ 5,846	\$ 7,000	\$ 7,000	\$ 7,000	0%
2012	Retiree Insurance	\$ 98	\$ -			0%
2016	Legal Fees	\$ -	\$ -	\$ -	\$ -	0%
2036	Communications	\$ 3,473	\$ 1,200	\$ 2,354	\$ 2,354	96%
2046	Contracted Services	\$ 16,018	\$ 25,000	\$ 25,000	\$ 25,000	0%
2047	Telephone	\$ 759	\$ 1,200	\$ 1,000	\$ 1,200	0%
2052	Advertising & Promotions	\$ 70	\$ 500	\$ 500	\$ 500	0%
Category Totals		\$ 28,332	\$ 36,150	\$ 37,104	\$ 37,554	4%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 2,249	\$ 1,500	\$ 1,500	\$ 2,000	33%
3002	Postage	\$ -	\$ -	\$ -	\$ -	0%
3006	Uniforms	\$ 1,082	\$ 2,500	\$ 2,500	\$ 2,500	0%
3011	Chemicals/Pool Supplies	\$ 30,308	\$ 28,000	\$ 27,000	\$ 28,000	0%
3018	Computer Supplies	\$ -	\$ 3,000	\$ 300	\$ 3,000	0%
3022	Janitorial	\$ 2,331	\$ 2,800	\$ 2,500	\$ 2,800	0%
3023	Utilities	\$ 25,289	\$ 40,000	\$ 35,000	\$ 40,000	0%
3024	Electricity	\$ 25,393	\$ 25,000	\$ 25,000	\$ 27,000	8%
3037	Event Expense	\$ 1,543	\$ 2,000	\$ 2,000	\$ 2,000	0%
3050	Swim Items	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%
3051	Concession Supplies	\$ -	\$ -	\$ -	\$ 2,000	0%
3055	Grant Expense	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 88,196	\$ 105,800	\$ 96,800	\$ 110,300	4%

Note: All of the employees in this department are part-time.

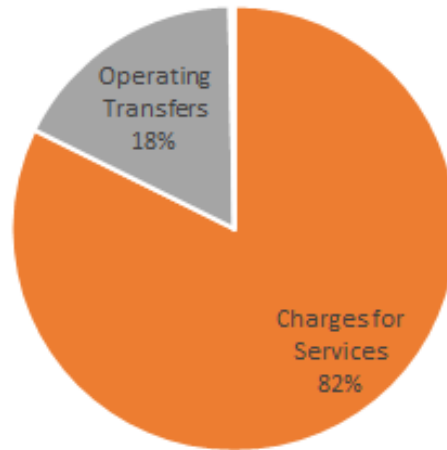
Fund: 05 - Aquatic Center Fund
Department: Aquatic Center Operations
Dept. Number: 672

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 3,436	\$ 2,000	\$ 4,000	\$ 4,000	100%
4002	Dues & Supscriptions	\$ 1,264	\$ 1,000	\$ 1,000	\$ 1,500	50%
4003	Schools/Seminars-Travel & Exp.	\$ 4,457	\$ 2,000	\$ 6,300	\$ 4,000	100%
Category Totals		\$ 9,157	\$ 5,000	\$ 11,300	\$ 9,500	90%
<u>70-Maintenance</u>						
7001	Vandalism Repair	\$ -	\$ 200	\$ 200	\$ 200	0%
7002	Maintenance/Repair	\$ 34,658	\$ 30,000	\$ 30,000	\$ 30,000	0%
7003	Materials	\$ 823	\$ 1,500	\$ 1,500	\$ 1,500	0%
7051	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 35,482	\$ 31,700	\$ 31,700	\$ 31,700	0%
<u>85-Operating Transfers</u>						
8500	Trf to Gen Fund-Administrative Transf	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0%
Category Totals		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0%
Department Totals		\$ 623,166	\$ 579,747	\$ 556,016	\$ 657,036	13%



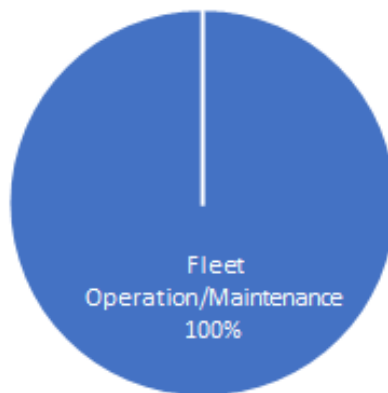
FLEET MAINTENANCE FUND

FY 2025-2026 Adopted Revenues



The General Fund Subsidizes Fleet \$201k out of operating funds

FY 2025-2026 Adopted Expenses



Fund: 15 - Fleet Maintenance
Resources vs Expenses Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Revenues</u>					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	0%
Charges for Services	\$ 821,345	\$ 904,064	\$ 911,064	\$ 951,009	5%
Operating Transfers	\$ -	\$ 149,099	\$ 137,596	\$ 200,772	35%
Other Revenues	\$ -	\$ 3,807	\$ 3,807	\$ 3,807	0%
Use of Community Disaster Loan	\$ -	\$ -	\$ -	\$ -	0%
Total Fleet Maintenance Fund Revenues	\$ 821,345	\$ 1,056,970	\$ 1,052,467	\$ 1,155,588	9%
<u>Expenses</u>					
Fleet Operation/Maintenance	\$ 882,732	\$ 1,056,970	\$ 1,052,210	\$ 1,155,588	9%
Total Utility System Fund Expenses	\$ 882,732	\$ 1,056,970	\$ 1,052,210	\$ 1,155,588	9%
Revenues Over(Under) Expenses	\$ (61,386)	\$ -	\$ 257	\$ (0)	0%

Fund: 15 - Fleet Maintenance
Revenue Detail

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Charges for Services (Repair/ Maint & Fuel)*</u>						
40701	Trf from General Fund	\$ 537,315	\$ 549,467	\$ 549,467	\$ 587,626	7%
40702	Trf from Utility System	\$ 229,454	\$ 291,862	\$ 291,862	\$ 345,469	18%
40703	Trf from Fleet	\$ 7,401	\$ 7,000	\$ 7,000	\$ 7,000	0%
40704	Trf fom Natural Gas Dist.	\$ 38,595	\$ 53,607	\$ 53,607	\$ -	-100%
40705	Stone Garden Grant	\$ 9,105	\$ -	\$ 7,000	\$ 9,000	0%
40706	Border Star Grant	\$ -	\$ -	\$ -	\$ -	0%
40727	Trf from Hotel Occ Tax Fund	\$ (525)	\$ 2,128	\$ 2,128	\$ 1,914	-10%
407??	Trf In from Bonds	\$ -	\$ -	\$ -	\$ -	0%
*Includes Administrative Tranfers						
Category Totals		\$ 821,345	\$ 904,064	\$ 911,064	\$ 951,009	5%
<u>Operating Transfers In</u>						
40901	Trf from General Fund	\$ -	\$ 149,099	\$ 137,596	\$ 200,772	35%
40902	Trf from Utility System	\$ -	\$ -	\$ -	\$ -	0%
40903	Trf from Fleet	\$ -	\$ -	\$ -	\$ -	0%
40904	Trf fom Natural Gas Dist.	\$ -	\$ -	\$ -	\$ -	0%
40905	Stone Garden Grant	\$ -	\$ -	\$ -	\$ -	0%
40971	Trf fom Storm Uri Fund	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ 149,099	\$ 137,596	\$ 200,772	35%
<u>Other Revenues</u>						
43032	Boot Buy Back Program	\$ -	\$ -	\$ -	\$ -	0%
43026	Surplus - Sale of	\$ -	\$ -	\$ -	\$ -	0%
43050	Miscellaneous Revenue	\$ -	\$ 3,807	\$ 3,807	\$ 3,807	0%
43060	Refund Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ 3,807	\$ 3,807	\$ 3,807	0%
Use of Community Disaster Loan		\$ -	\$ -	\$ -	\$ -	0%
Fleet Operations/Maint Fund Revenue		\$ 821,345	\$ 1,056,970	\$ 1,052,467	\$ 1,155,588	9%

Fund: 15 - Fleet Maintenance
Department: Fleet Oper & Maint
Dept. Number: 633

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>					
1001 Base Pay	\$ 244,175	\$ 258,463	\$ 258,463	\$ 277,003	7%
1002 Stability Pay	\$ 1,025	\$ 1,205	\$ 1,205	\$ 830	-31%
1006 Overtime	\$ 143	\$ 500	\$ 1,692	\$ 1,700	240%
1010 TMRS	\$ 47,042	\$ 50,303	\$ 50,550	\$ 57,273	14%
1011 FICA	\$ 18,472	\$ 19,980	\$ 20,078	\$ 21,467	7%
1012 Group Medical Insurance	\$ 28,235	\$ 27,972	\$ 27,972	\$ 26,435	-5%
1013 Worker's Compensation	\$ 4,333	\$ 4,333	\$ 4,581	\$ 4,581	6%
1016 Uniforms	\$ 3,757	\$ -	\$ -	\$ -	0%
1020 Car Allowance	\$ 1,012	\$ 1,013	\$ 1,100	\$ 1,080	7%
1050 Halo Flight Expense	\$ 75	\$ 75	\$ 75	\$ 75	0%
1051 Stipend Pay	\$ 4,063	\$ -	\$ -	\$ -	0%
Category Totals	\$ 352,331	\$ 363,844	\$ 365,715	\$ 390,444	7%

<u>20-Contracts & Services</u>					
2004 Audits	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%
2011 Insurance	\$ 355	\$ 5,000	\$ 5,000	\$ 5,000	0%
2014 Computer Software & Programs	\$ -	\$ 5,000	\$ -	\$ 5,000	0%
2036 Communications Services	\$ 2,290	\$ 1,900	\$ 1,900	\$ 1,900	0%
2037 Equipment Rental	\$ 1,540	\$ 3,000	\$ 3,000	\$ 3,000	0%
2046 Contracted Services	\$ 102,047	\$ 110,000	\$ 110,000	\$ 185,000	68%
2048 UST Fees	\$ 26	\$ 100	\$ 100	\$ 100	0%
Category Totals	\$ 106,258	\$ 126,000	\$ 121,000	\$ 201,000	60%

<u>30-Supplies</u>					
3001 Office	\$ 1,721	\$ 2,000	\$ 2,000	\$ 2,000	0%
3002 Postage	\$ 334	\$ 300	\$ 100	\$ 300	0%
3007 Uniforms/Boots	\$ 319	\$ 4,100	\$ 600	\$ 600	-85%
3018 Computer Supplies	\$ 9,113	\$ 6,000	\$ 4,500	\$ 6,000	0%
3019 GIS & Mapping	\$ -	\$ -	\$ 68	\$ -	0%
3020 Safety Equipment	\$ 160	\$ 1,200	\$ 1,200	\$ 1,200	0%
3026 Fuel, Oil & Grease	\$ 242,104	\$ 350,490	\$ 350,490	\$ 350,490	0%
3027 Parts/PM	\$ 137,595	\$ 162,000	\$ 162,000	\$ 162,000	0%
3030 Paint & Body Materials	\$ -	\$ -	\$ -	\$ -	0%
3031 Cleaning Supplies	\$ 452	\$ 2,000	\$ 1,673	\$ 2,000	0%
3032 Shop Tools & Materials	\$ 15,382	\$ 16,226	\$ 16,226	\$ 16,226	0%
3050 Emergency Operations Supplies	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ 407,180	\$ 544,316	\$ 538,857	\$ 540,816	-1%

<u>40-Travel & Training</u>					
4001 Schools/Seminars-Registration	\$ 6,080	\$ 3,000	\$ 4,243	\$ 6,000	100%
4002 Dues & Subscriptions	\$ 514	\$ 200	\$ 200	\$ 500	150%
4003 Schools/Seminars-Travel & Exp.	\$ -	\$ 6,000	\$ 6,000	\$ 500	-92%
Category Totals	\$ 6,594	\$ 9,200	\$ 10,443	\$ 7,000	-24%

Fund: 15 - Fleet Maintenance
Department: Fleet Oper & Maint
Dept. Number: 633

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>50-Intergovernmental Trfs.</u>					
5080 Trf to Vehicle & Equip	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0%
<u>70-Maintenance</u>					
7044 Trf to Fleet for Fuel	\$ 2,066	\$ 4,000	\$ 4,000	\$ 4,000	0%
7045 Trf to Fleet for Maintenance	\$ 6,484	\$ 3,000	\$ 3,000	\$ 3,000	0%
Category Totals	\$ 8,550	\$ 7,000	\$ 7,000	\$ 7,000	0%
Maintenance & Operations	\$ 880,913	\$ 1,050,360	\$ 1,043,015	\$ 1,146,260	9%
<u>80-Capital Outlay/Projects</u>					
8001 Computer Equipment	\$ -	\$ -	\$ -	\$ -	0%
8010 Fleet Shop Improvements	\$ -	\$ -	\$ -	\$ -	0%
8013 Fuel Mgmt System Software	\$ -	\$ -	\$ -	\$ -	0%
8040 Boot Buy Back Program	\$ -	\$ -	\$ -	\$ -	0%
8045 Fleet Tools and Equipment	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0%
<u>85-Operating Transfers</u>					
8583 Trs to General Fund	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0%
Department Totals	\$ 880,913	\$ 1,050,360	\$ 1,043,015	\$ 1,146,260	9%

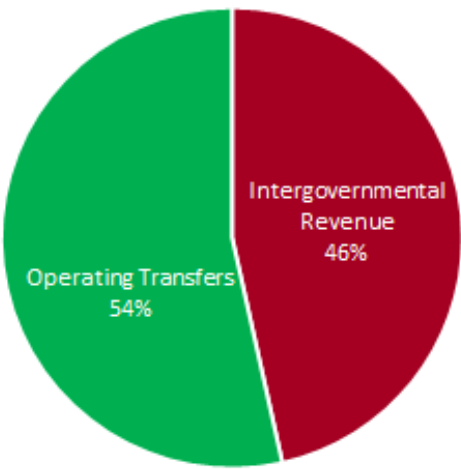
Fund: 15 - Fleet Maintenance
Department: Non-Departmental
Dept. Number: 699

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ -	\$ -	\$ -	\$ -	0%
1010	TMRS	\$ -	\$ -	\$ -	\$ -	0%
1011	FICA	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
<u>20-Contracts & Services</u>						
2012	Retiree Insurance	\$ 1,819	\$ 6,610	\$ 9,196	\$ 9,196	39%
2014	Salary Survey	-	-	\$ -	\$ 132	0%
Category Totals		\$ 1,819	\$ 6,610	\$ 9,196	\$ 9,328	41%
<u>85-Operating Transfers</u>						
8571	Trf to Storm Uri Fund	\$ -	\$ -	\$ -	\$ -	0%
8583	Trf to General Fund-Administrative	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
Department Totals		\$ 1,819	\$ 6,610	\$ 9,196	\$ 9,328	41%



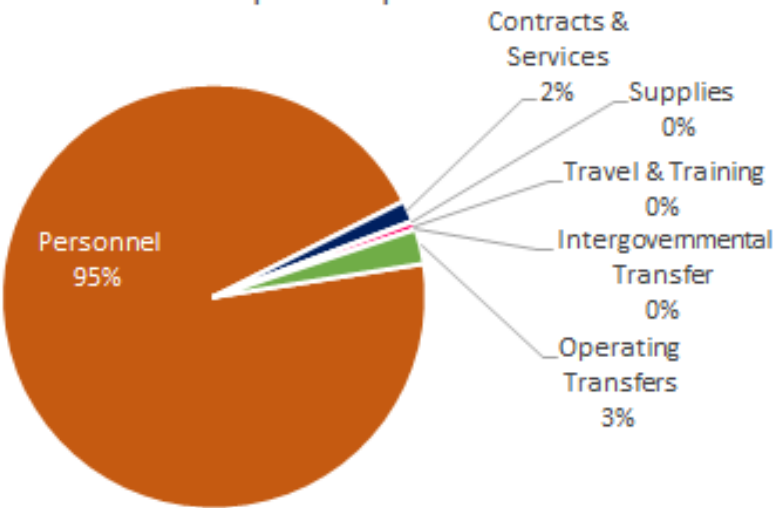
COMMUNICATIONS CENTER FUND

FY 2025-2026 Adopted Revenues



The General Fund pays \$657k to Communications/Dispatch for City Services.

FY 2025-2026 Adopted Expenses



Fund: 16 - Communications Center Fund
Consolidated Resources vs Expense Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Revenues</u>					
Intergovernmental Revenue	\$ 573,150	\$ 556,932	\$ 556,932	\$ 571,334	3%
Operating Transfers	\$ 529,121	\$ 503,890	\$ 503,890	\$ 657,341	30%
Total Communication Center Fund Revenues	\$ 1,102,271	\$ 1,060,822	\$ 1,060,822	\$ 1,228,674	16%
<u>Expenses</u>					
Personnel	\$ 1,052,319	\$ 1,000,842	\$ 1,000,842	\$ 1,168,076	17%
Contracts & Services	\$ 15,352	\$ 16,300	\$ 17,612	\$ 19,918	22%
Supplies	\$ 677	\$ 1,000	\$ 1,000	\$ 1,000	0%
Travel & Training	\$ 6,604	\$ 7,300	\$ 7,300	\$ 7,300	0%
Intergovernmental Transfer	\$ 915	\$ 3,000	\$ 3,000	\$ -	-100%
Operating Transfers	\$ 32,380	\$ 32,380	\$ 32,380	\$ 32,380	0%
Totommunications Center Fund Expenses	\$ 1,108,246	\$ 1,060,822	\$ 1,062,134	\$ 1,228,674	16%
Revenues Over(Under) Expenses	\$ (5,975)	\$ -	\$ (1,312)	\$ -	0%

Fund: 16 - Communications Center Fund
Revenue Detail

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Intergovernmental Revenues</u>					
40401 County of Aransas	\$ 451,906	\$ 425,390	\$ 425,390	\$ 485,326	14%
40402 Town of Fulton	\$ 121,243	\$ 131,542	\$ 131,542	\$ 86,007	-35%
Category Totals	\$ 573,150	\$ 556,932	\$ 556,932	\$ 571,334	3%
<u>Operating Transfers</u>					
40901 Trf from Gen Fnd/Cty of Rckprt	\$ 529,121	\$ 503,890	\$ 503,890	\$ 657,341	30%
Category Totals	\$ 529,121	\$ 503,890	\$ 503,890	\$ 657,341	30%
<u>Other Revenues</u>					
43004 Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	0%
30102 Use of Reserves	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0%
City/ County Comm Cntr Fund					
Revenue Totals:	\$ 1,102,271	\$ 1,060,822	\$ 1,060,822	\$ 1,228,674	16%

Fund: 16 - Communications Center Fund
Department: City/County Communication Center
Dept. Number: 662

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 567,569	\$ 515,574	\$ 515,574	\$ 611,173	19%
1002	Stability Pay	\$ 3,325	\$ 3,745	\$ 3,745	\$ 3,925	5%
1003	Vacation Pay	\$ 8,894	\$ 7,173	\$ 7,173	\$ 7,374	3%
1004	Certification Pay	\$ 41,954	\$ 30,600	\$ 30,600	\$ 35,400	16%
1005	Part-Time	\$ -	\$ 23,900	\$ 23,900	\$ 11,386	-52%
1006	Overtime	\$ 103,825	\$ 105,000	\$ 105,000	\$ 150,000	43%
1007	Sick Pay - Retirement	\$ -	\$ -	\$ -	\$ -	0%
1010	TMRS	\$ 137,079	\$ 130,498	\$ 130,498	\$ 164,887	26%
1011	FICA	\$ 54,253	\$ 51,106	\$ 51,106	\$ 61,035	19%
1012	Group Medical Insurance	\$ 106,594	\$ 111,888	\$ 111,888	\$ 97,038	-13%
1013	Workers' Compensation	\$ 13,058	\$ 13,058	\$ 13,058	\$ 13,058	0%
1015	Retiree Insurance	\$ 5,492	\$ 7,500	\$ 7,500	\$ 12,500	67%
1016	Uniforms	\$ -	\$ 500	\$ 500	\$ -	-100%
1050	Halo Flight Expense	\$ 275	\$ 300	\$ 300	\$ 300	0%
1051	Stipend Pay	\$ 10,000	\$ -	\$ -	\$ -	0%
Category Totals		\$ 1,052,319	\$ 1,000,842	\$ 1,000,842	\$ 1,168,076	17%

20-Contracts & Services

2011	Insurance and Bonds	\$ -	\$ -	\$ -	\$ -	0%
2014	Salary Survey	\$ -	\$ -	\$ 1,312	\$ 618	0%
2016	Legal Fees	\$ -	\$ -	\$ -	\$ -	0%
2031	Employee Exams	\$ 2,350	\$ 1,800	\$ 1,800	\$ 1,800	0%
2036	Cell Phone Rental	\$ 1,381	\$ 1,500	\$ 1,500	\$ 1,500	0%
2037	Communications Services	\$ 5,325	\$ 5,000	\$ 5,000	\$ 5,000	0%
2046	Contracted Services	\$ 6,296	\$ 8,000	\$ 8,000	\$ 11,000	38%
2047	Telephone	\$ -	\$ -	\$ -	\$ -	0%
2098	Insurance Reserve Contingency	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 15,352	\$ 16,300	\$ 17,612	\$ 19,918	22%

30-Supplies

3001	Office Supplies	\$ 677	\$ 1,000	\$ 1,000	\$ 1,000	0%
3002	Postage	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 677	\$ 1,000	\$ 1,000	\$ 1,000	0%

40-Travel & Training

4001	Schools/Seminars-Registration	\$ 2,602	\$ 4,000	\$ 4,000	\$ 3,000	-25%
4002	Dues & Subscriptions	\$ 348	\$ 300	\$ 300	\$ 300	0%
4003	Schools/Seminars-Travel & Exp.	\$ 3,654	\$ 3,000	\$ 3,000	\$ 4,000	33%
Category Totals		\$ 6,604	\$ 7,300	\$ 7,300	\$ 7,300	0%

50-Intergovernmental Transfers

5081	Trf to City/County Dispatch	\$ 915	\$ 3,000	\$ 3,000	\$ -	-100%
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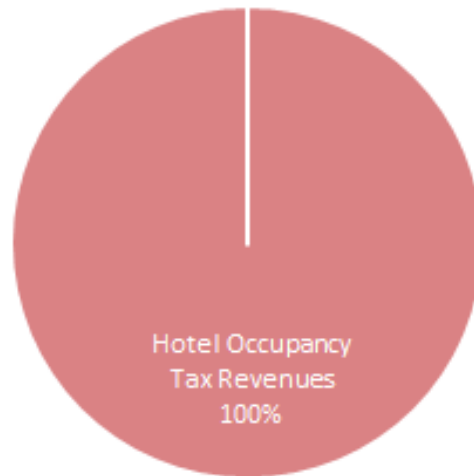
Fund: 16 - Communications Center Fund
Department: City/County Communication Center
Dept. Number: 662

		FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Projected	FY 25-26 Adopted	FY 25-26 % Change
Category Totals		\$ 915	\$ 3,000	\$ 3,000	\$ -	-100%
85-Operating Transfers						
8550	Trf to Compensation Study Fund	\$ -	\$ -	\$ -	\$ -	0%
8583	Trf to General Fund-Administrative	\$ 32,380	\$ 32,380	\$ 32,380	\$ 32,380	0%
Category Totals		\$ 32,380	\$ 32,380	\$ 32,380	\$ 32,380	0%
Department Totals		\$ 1,108,246	\$ 1,060,822	\$ 1,062,134	\$ 1,228,674	16%

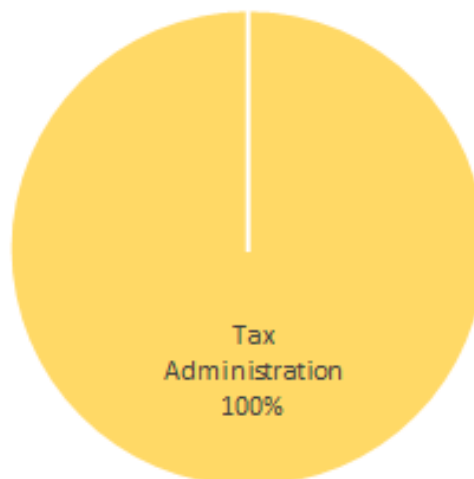


HOTEL OCCUPANCY TAX FUND

FY 2025-2026 Adopted Revenues



FY 2025-2026 Adopted Expenditures



Fund: 27 - Hotel Occupancy Tax Fund
Budget Summary
Resources vs Expenditures Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Revenues</u>					
Hotel Occupancy Tax Revenues	\$ 1,251,806	\$ 1,425,000	\$ 1,425,000	\$ 1,342,900	-5.8%
Use HOT Reserves	\$ -	\$ -	-	-	0.0%
Total Fund Revenues	\$ 1,251,806	\$ 1,425,000	\$ 1,425,000	\$ 1,342,900	-5.8%
<u>Expenses</u>					
Tax Administration	\$ 1,428,733	\$ 1,405,000	\$ 1,405,000	\$ 1,322,048	-5.9%
Non-Departmental	-	20,000	20,000	20,000	0.0%
Total Fund Expenses	\$ 1,428,733	\$ 1,425,000	\$ 1,425,000	\$ 1,342,900	-5.8%
Revenues Over(Under) Expenses	\$ (176,928)	\$ -	\$ (0)	\$ 0	0.0%

Fund: 27 - Hotel Occupancy Tax Fund
Revenue Detail

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Tax Revenues</u>					
40201 Hotel/Motel Occupancy Tax	\$ 1,251,806	\$ 1,425,000	\$ 1,425,000	\$ 1,342,900	-5.8%
43011 Donations-Tropical Christmas	\$ -	\$ -	\$ -	\$ -	0.0%
Category Totals	\$ 1,251,806	\$ 1,425,000	\$ 1,425,000	\$ 1,342,900	-5.8%
<u>Other Revenues</u>					
43004 Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	0.0%
40202 Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0.0%
HOT Fund Revenue	\$ 1,251,806	\$ 1,425,000	\$ 1,425,000	\$ 1,342,900	-5.8%

Fund: 27 - Hotel Occupancy Tax Fund
Department: Hotel Occupancy Tax Fund
Department: 660

		FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
		Actual	Budget	Projected	Adopted	% CHANGE
10-Personnel						
1001	Base Pay	\$ 28,952	\$ 155,074	\$ 155,074	\$ 214,547	38%
1004	Certification Pay	\$ -	\$ -	\$ -	\$ -	0%
1005	Part Time	\$ -	\$ -	\$ -	\$ -	0%
1006	Overtime	\$ -	\$ -	\$ 127	\$ -	0%
1010	TMRS	\$ 10,023	\$ 27,977	\$ 27,977	\$ 43,789	57%
1011	FICA	\$ 4,497	\$ 10,859	\$ 10,859	\$ 16,413	51%
1012	Group Medical	\$ -	\$ -	\$ -	\$ 738	0%
Category Totals		\$ 43,472	\$ 193,910	\$ 194,037	\$ 275,487	42%

20-Contracts & Services						
2001	R-F Chamber of Commerce-Marketing	\$ 384,948	\$ -	\$ 6,025	\$ -	0%
2002	Texas Maritime Museum	\$ 99,602	\$ 51,642	\$ 51,642	\$ 73,200	42%
2003	UTMSI - Bay Education Center	\$ 3,750	\$ 8,607	\$ 8,607	\$ -	-100%
2006	Information Center - Downtown	\$ -	\$ -	\$ -	\$ -	0%
2007	Rental Scapes	\$ 48,750	\$ 56,875	\$ 56,875	\$ 30,000	-47%
2009	Fulton Mansion	\$ 50,000	\$ 19,796	\$ 19,796	\$ 19,000	-4%
2014	US Masters Swim Meet	\$ -	\$ 10,020	\$ 10,020	\$ -	-100%
2015	Downtown Main Street Esplanade	\$ -	\$ -	\$ -	\$ -	0%
2016	Legal Fees	\$ -	\$ -	\$ -	\$ -	0%
2017	Fulton Oysterfest	\$ -	\$ 1,721	\$ 1,721	\$ -	-100%
2018	Advertising/Promotions	\$ -	\$ 525,000	\$ 447,285	\$ 520,160	-1%
2040	RCA-Arts,Culture & Humanities Tourism	\$ 250,000	\$ 172,140	\$ 172,140	\$ 150,000	-13%
2043	AC Council on Aging-Bountiful Bowl	\$ 3,517	\$ -	\$ -	\$ -	0%
2044	Rockport Yacht Club-Nautical Flea Mkt	\$ -	\$ -	\$ -	\$ -	0%
2046	Contracted Services	\$ 18,608	\$ 48,000	\$ 48,000	\$ -	-100%
2047	R-F Chamber Of Commerce - Seafair	\$ 1,500	\$ 6,025	\$ 6,025	\$ 10,000	66%
2048	R-F Chamber of Commerce - Hummerbird	\$ 1,500	\$ -	\$ -	\$ -	0%
2050	Tropical Christmas	\$ 74,526	\$ -	\$ 52,117	\$ -	0%
2051	Rockport Kite Festival	\$ 10,005	\$ -	\$ 7,283	\$ -	0%
2052	Whooping Crane Strut	\$ 7,635	\$ -	\$ 12,162	\$ -	0%
2061	Public Art	\$ -	\$ -	\$ -	\$ -	0%
2067	ROCC-Hotel & Convention Industry	\$ 170,000	\$ 73,160	\$ 73,160	\$ 85,000	16%
2068	Christmas on the Beach	\$ 1,582	\$ 5,164	\$ 5,164	\$ 2,500	-52%
2069	Rockport Little Theatre	\$ 94,000	\$ 34,428	\$ 34,428	\$ 4,950	-86%
2070	Wendall Family Fund-4th of July Fireworks	\$ -	\$ -	\$ -	\$ -	0%
2071	Warbirds	\$ -	\$ 19,796	\$ 19,796	\$ 30,000	52%
2085	Event Support	\$ 33,930	\$ 68,000	\$ 68,000	\$ -	-100%
2095	Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	0%
2097	Rockport Cultural Arts District	\$ 129,900	\$ 107,588	\$ 107,588	\$ 108,250	1%
2098	Labor Day Music Festival	\$ -	\$ -	\$ -	\$ -	0%
2099	RCA Grant Administration	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 1,383,752	\$ 1,207,962	\$ 1,207,835	\$ 1,033,060	-14%

30-Supplies						
3001	Office Supplies	\$ 1,008	\$ -	\$ -	\$ 852	-15%
Category Totals		\$ 1,008	\$ -	\$ -	\$ 852	-15%

40-Travel & Training						
4001	Schools & Seminars - Registration	\$ -	\$ -	\$ -	\$ 1,500	0%
4002	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 8,500	0%
4003	schools & Seminars - Travel & Exp	\$ -	\$ -	\$ -	\$ 2,000	0%
Category Totals		\$ -	\$ -	\$ -	\$ 12,000	0%

70-Maintenance						
7044	Transfer to Fleet/Fuel	\$ 28	\$ 28	\$ 28	\$ 28	0%
7045	Transfer to Fleet/Vehicle Maintenance	\$ 473	\$ 2,100	\$ 2,100	\$ 473	-77%
Category Totals		\$ 501	\$ 2,128	\$ 2,128	\$ 501	-76%

80-Capital Outlay/Project						
8010	Parade & Display Float	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%
Category Totals		\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%

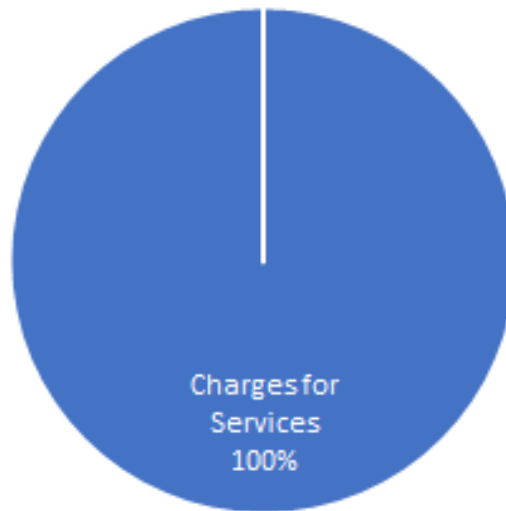
Fund: 27 - Hotel Occupancy Tax Fund
Department: Hotel Occupancy Tax Fund
Department: 660

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% CHANGE</u>
<u>50-Intergovernmental Trfs</u>						
5034	Trf to Beach Park Fund	\$ -	\$ -	\$ -	\$ -	0%
5035	Trf to I & S Debt Service Fund	\$ -	\$ -	\$ -	\$ -	0%
5045	Trf to Sesquicentennial Fund	\$ -	\$ -	\$ -	\$ -	0%
8000	HOT Parade & Display Float	\$ -	\$ -	\$ -	\$ -	0%
8540	Transfer to CIP	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0%
9099	Reserve for Contingency	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0%
Hotel Occupancy Tax Expenditure Totals		\$ 1,428,733	\$ 1,425,000	\$ 1,425,000	\$ 1,342,900	-6%



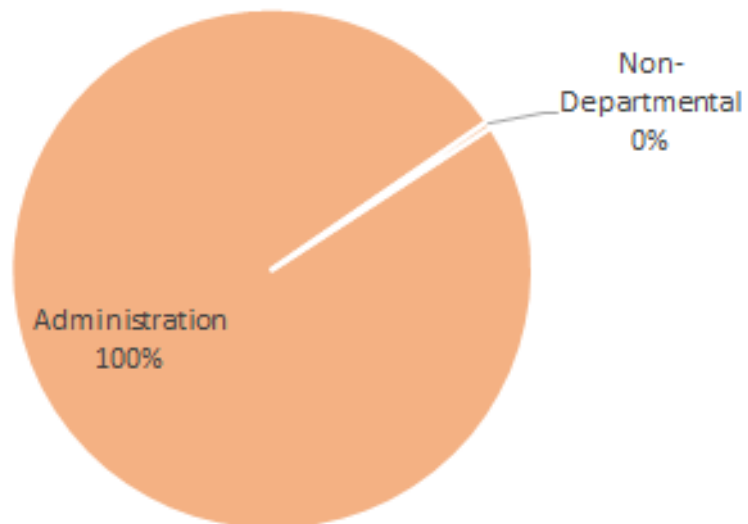
SANITATION FUND

FY 2025-2026 Adopted Revenues



There was a 4% Consumer Price Index fee increase from Republic Services for FY 2025-2026

FY 2025-2026 Adopted Expenses



Fund: 03 - Sanitation Fund
Resources vs Expenses Summary

		FY 23-24		FY 24-25		FY 24-25		FY 25-26		FY 25-26
		Actual		Budget		Projected		Adopted		% Change
<u>Revenues</u>										
	Charges for Services	\$	3,388,545	\$	3,618,298	\$	3,618,298	\$	3,855,982	7%
	Use of Reserves	\$	-	\$	-	\$	-	\$	-	0%
	Total Revenues:	\$	3,388,545	\$	3,618,298	\$	3,618,298	\$	3,855,982	7%
<u>Expenses</u>										
	Administration	\$	3,285,525	\$	3,602,298	\$	3,602,298	\$	3,839,982	7%
	Non-Departmental	\$	-	\$	16,000	\$	16,000	\$	16,000	0%
	Total Expenses:	\$	3,285,525	\$	3,618,298	\$	3,618,298	\$	3,855,982	7%
Resources Over(Under) Expenses		\$	103,020	\$	-	\$	0	\$	0	0%

Fund: 03 - Sanitation Fund
Revenue Detail

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>07-Charges for Services</u>					
40701 Collection Fees	\$ 3,360,524	\$ 3,587,098	\$ 3,587,098	\$ 3,823,846	7%
40708 Late fees	\$ 28,021	\$ 31,200	\$ 31,200	\$ 32,136	3%
Category Totals	\$ 3,388,545	\$ 3,618,298	\$ 3,618,298	\$ 3,855,982	7%
<u>Other Revenue</u>					
30102 Use of Reserves	\$ -	\$ -	\$ -	\$ -	0%
Sanitation Fund Revenues	\$ 3,388,545	\$ 3,618,298	\$ 3,618,298	\$ 3,855,982	7%

Fund: 03 - Sanitation Fund
Department Expenditures

Department: Administration
Dept. Number: 656

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>20-Contracts & Services</u>						
2001	Bank Service Charges	-	-	-	-	0%
2003	Contracted Services	\$ 3,269,525	\$ 3,385,200	\$ 3,385,200	\$ 3,608,623	7%
2016	Legal Services	\$ -	\$ -	\$ -	\$ -	0%
2047	Telephone	\$ -	\$ -	\$ -	\$ -	
Category Totals		\$ 3,269,525	\$ 3,385,200	\$ 3,385,200	\$ 3,608,623	7%
<u>50-Intergovernmental Trfs</u>						
5001	Trf to GF-Franchise Fees	\$ 16,000	\$ 217,098	\$ 217,098	\$ 231,359	7%
Category Totals		\$ 16,000	\$ 217,098	\$ 217,098	\$ 231,359	7%
Department Totals		\$ 3,285,525	\$ 3,602,298	\$ 3,602,298	\$ 3,839,982	7%
 Department: Non-Departmental Dept. Number: 699						
<u>50-Intergovernmental Trfs</u>						
5001	Trf to GF-Administrative	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0%
Category Totals		\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0%
Department Totals		\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0%
Totals		\$ 3,285,525	\$ 3,618,298	\$ 3,618,298	\$ 3,855,982	



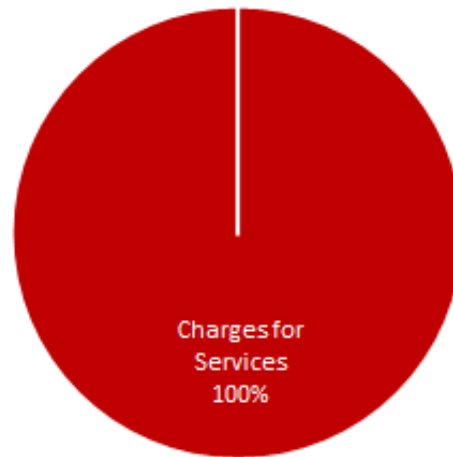
UTILITY SURCHARGE FUND

The Utility Surcharge Fund is an Agency Fund which captures a voluntary \$3 per connection charge from Water and Gas customers.

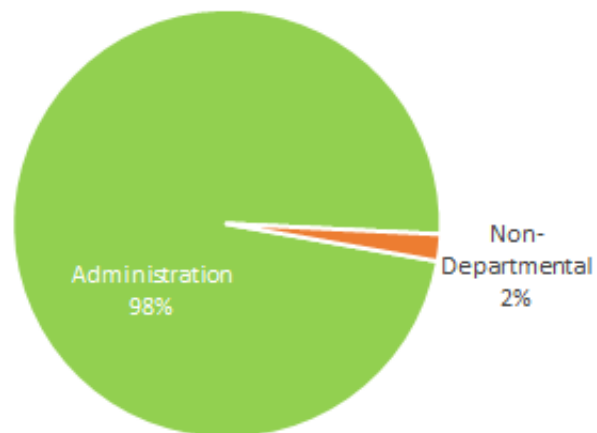
These monies are then distributed to area Volunteer Fire Departments at a Council meeting where the public thanks the recipients for helping protect area residents.

With the sale of the Gas System to City of Corpus Christi (CoCC), any surcharges collected through gas connections will be under CoCC auspices.

FY 2025-2026 Adopted Revenues



FY 2025-2026 Adopted Expenditures



Fund: 09 - Utility Surcharge Fund
Resources vs Expenditure Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>Revenues</u>					
Charges for Services	\$ 256,694	\$ 413,870	\$ 469,947	\$ 484,045	17%
Total Revenues:	\$ 256,694	\$ 413,870	\$ 469,947	\$ 484,045	17%
<u>Expenditures</u>					
Administration	\$ 178,887	\$ 405,593	\$ 460,548	\$ 474,364	17%
Non-Departmental	\$ 3,674	\$ 8,277	\$ 9,399	\$ 9,681	17%
Total Expenditures:	\$ 182,561	\$ 413,870	\$ 469,947	\$ 484,045	17%
Revenues Over (Under) Expenditures:	\$ 74,133	\$ -	\$ -	\$ -	0%

Fund: 09 - Utility Surcharge Fund
Revenue Detail

	<u>FY 23-24 Actual</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Projected</u>	<u>FY 25-26 Adopted</u>	<u>FY 25-26 % Change</u>
<u>07-Charges for Services</u>					
40701 Utility Bill Surcharge Revenue	\$ 254,291	\$ 412,370	\$ 465,628	\$ 479,597	16%
40708 Late Fee	\$ 2,403	\$ 1,500	\$ 4,318	\$ 4,448	197%
Category Totals	\$ 256,694	\$ 413,870	\$ 469,947	\$ 484,045	17%
Utility Surcharge Fund Revenues	\$ 256,694	\$ 413,870	\$ 469,947	\$ 484,045	17%

Fund: 09 - Utility Surcharge Fund
Department Expenditures

Department: Administration
Dept. Number: 659

		<u>FY 23-24 Actual</u>	<u>FY 24-25 Budget</u>	<u>FY 24-25 Projected</u>	<u>FY 25-26 Adopted</u>	<u>FY 25-26 % Change</u>
<u>20-Contracts & Services</u>						
2003	Fulton Vol Fire Department	\$ 39,526	\$ 97,667	\$ 110,908	\$ 114,235	17%
2004	Rockport Vol Fire Department	\$ 132,328	\$ 295,750	\$ 335,814	\$ 345,888	17%
2005	Lamar Vol Fire Department	\$ 7,033	\$ 12,176	\$ 13,826	\$ 14,241	17%
Category Totals		\$ 178,887	\$ 405,593	\$ 460,548	\$ 474,364	17%
Department Totals		\$ 178,887	\$ 405,593	\$ 460,548	\$ 474,364	17%

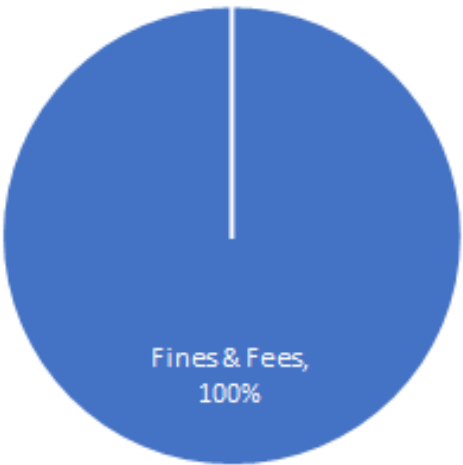
Department: Non-Departmental
Dept. Number: 699

<u>50-Intergovernmental Trfs</u>						
5001	Trf to Gen Fund-Administrative	\$ 3,674	\$ 8,277	\$ 9,399	\$ 9,681	17%
Category Totals		\$ 3,674	\$ 8,277	\$ 9,399	\$ 9,681	17%
Department Totals		\$ 3,674	\$ 8,277	\$ 9,399	\$ 9,681	17%
Totals		\$ 182,561	\$ 413,870	\$ 469,947	\$ 484,045	

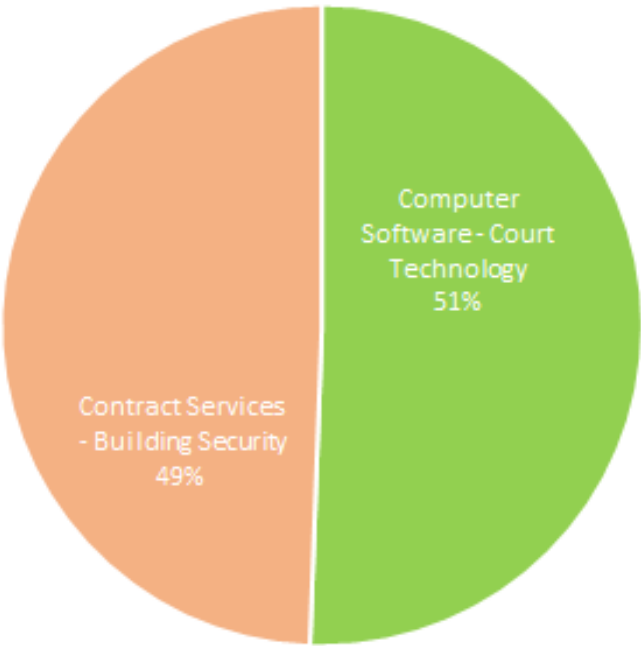


**MUNICIPAL COURT
SECURITY
&
TECHNOLOGY
FUNDS**

FY 2025-2026 Adopted Revenues



FY 2025-2026 Adopted Expenditures



Fund: 07 - Municipal Court Security & Technology Funds
Consolidated Resources vs Expenditure Summary

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
Municipal Court Fund Resources					
Fines & Fees	\$ 7,078	\$ 7,085	\$ 7,085	\$ 7,085	0.0%
Other Revenues	-	-	-	-	0.0%
Total Revenues:	\$ 7,078	\$ 7,085	\$ 7,085	\$ 7,085	0.0%
Municipal Court Fund Expenditures					
Building Security	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
Court Technology	3,484	3,585	3,585	3,585	0.0%
Total Expenditures:	\$ 3,484	\$ 7,085	\$ 7,085	\$ 7,085	0.0%
Resources Over(Under) Expenditures	\$ 3,595	\$ -	\$ -	\$ -	0.0%

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Fund: 07 - Municipal Court Security & Technology Funds
Revenue Detail

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>05-Fines and Fees</u>					
40510 Building Security Fees	\$ 3,687	\$ 3,700	\$ 3,700	\$ 3,700	0.0%
40512 Court Technology Fees	3,324	3,300	3,300	3,300	0.0%
40514 Municipal Jury Fund Fee	67	85	85	85	0.0%
Category Totals	\$ 7,078	\$ 7,085	\$ 7,085	\$ 7,085	0.0%
<u>Other Revenues</u>					
43004 Other Revenue	\$ -	\$ -	\$ -	\$ -	0.0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Court Revenue	\$ 7,078	\$ 7,085	\$ 7,085	\$ 7,085	0.0%

Fund: 07 - Municipal Court Security & Technology Funds**Department Expenditures****Department: Building Security****Dept. Number: 675**

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>20-Contract and Services</u>					
2046 Contract Services	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
Category Totals	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
Department Totals	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	0.0%

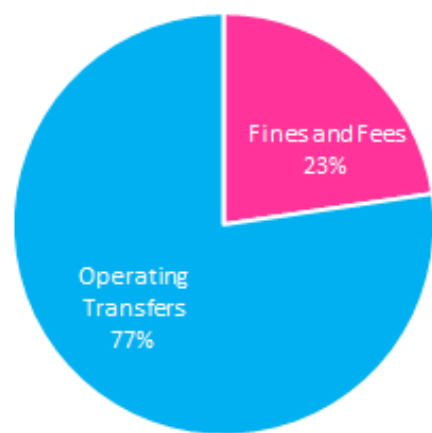
Department: Court Technology**Dept. Number: 677**

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Final</u>	<u>FY 25-26</u> <u>% Change</u>
<u>20-Contract and Services</u>					
2046 Contract Services	\$ -	\$ -	\$ -	\$ -	0.0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0.0%
<u>30-Supplies</u>					
3001 Office Supplies	\$ 3,484	\$ -	\$ -	\$ -	
Category Totals	\$ 3,484	\$ -	\$ -	\$ -	0.0%
<u>80-Capital Outlay</u>					
8002 Computer Software	\$ -	\$ 3,585	\$ 3,585	\$ 3,585	0.0%
Category Totals	\$ -	\$ 3,585	\$ 3,585	\$ 3,585	0.0%
Department Totals	\$ 3,484	\$ 3,585	\$ 3,585	\$ 3,585	0.0%

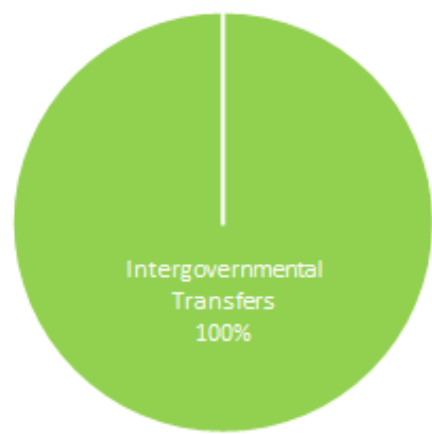


**MUNICIPAL
COURT
JUVENILE CASE
MANAGER FUND**

FY 2025-2026 Adopted Revenues



FY 2025-2026 Adopted Expenditures



Fund: 13 - Municipal Court Juvenile Case Manager Fund
Revenue vs Expenditure Summary

	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>Revenues</u>					
Fines and Fees	\$ 4,314	\$ 5,000	\$ 6,784	\$ 6,800	36.0%
Operating Transfers	14,600	20,750	20,750	23,200	11.8%
Total Revenues:	\$ 18,914	\$ 25,750	\$ 27,534	\$ 30,000	16.5%
<u>Expenditures</u>					
Intergovernmental Transfers	\$ 23,113	\$ 25,750	\$ 25,750	\$ 30,000	16.5%
Total Expenditures:	\$ 23,113	\$ 25,750	\$ 25,750	\$ 30,000	16.5%
Revenues Over (Under) Expenditure	\$ (4,199)	\$ -	\$ 1,784	\$ -	0.0%

Fund: 13 - Municipal Court Juvenile Case Manager Fund
Revenue Detail

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>05-Fines and Fees</u>						
40502	Court Costs-Juv. Case Manager	\$ 4,314	\$ 5,000	\$ 6,784	\$ 6,800	36.0%
Category Totals		\$ 4,314	\$ 5,000	\$ 6,784	\$ 6,800	36.0%
<u>Operating Transfers</u>						
40901	Trf from Gen Fnd/Cty of Rckprt	\$ 14,600	\$ 20,750	\$ 20,750	\$ 23,200	11.8%
Category Totals		\$ 14,600	\$ 20,750	\$ 20,750	\$ 23,200	11.8%
Municipal Court Revenue		\$ 18,914	\$ 25,750	\$ 27,534	\$ 30,000	16.5%

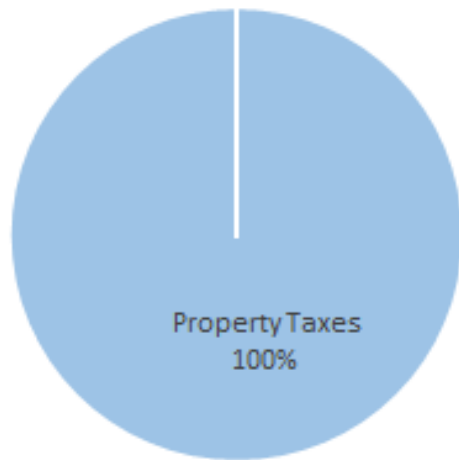
Fund: 13 - Municipal Court Juvenile Case Manager Fund
Department Expenditures
Fund Number: 13

	FY 23-24 <u>Actual</u>	FY 24-25 <u>Budget</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Adopted</u>	FY 25-26 <u>% Change</u>
<u>50- Intergovernmental Transfer</u>					
5081 Aransas Co. Juv. Case Mgmt	\$ 23,113	\$ 25,750	\$ 25,750	\$ 30,000	16.5%
Category Totals	\$ 23,113	\$ 25,750	\$ 25,750	\$ 30,000	16.5%
Department Totals	\$ 23,113	\$ 25,750	\$ 25,750	\$ 30,000	16.5%

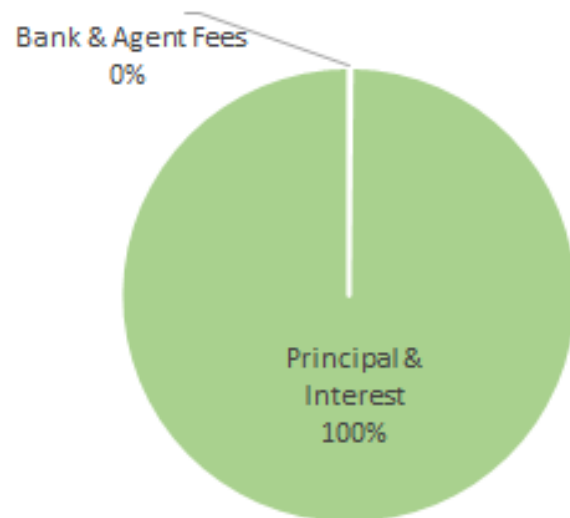


I&S AND UTILITY DEBT SERVICE FUNDS

FY 2025-2026 Adopted Revenues



FY 2025-2026 Adopted Expenditures



Fund: 30 - I&S Debt Service Fund
Resources vs Expenditures Summary

	FY 23-24 <u>Actual</u>	FY 24-25 <u>Budget</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Adopted</u>	FY 25-26 <u>% Change</u>
<u>Revenues</u>					
Property Taxes	\$ 3,824,600	\$ 4,557,884	\$ 4,541,741	\$ 5,155,324	13.1%
Interest Revenues	\$ 33	\$ -	\$ 15	\$ -	0.0%
Total Revenues:	\$ 3,824,633	\$ 4,557,884	\$ 4,541,756	\$ 5,155,324	13.1%
<u>Expenditures</u>					
Bank & Agent Fees	\$ 7,070	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
Principal & Interest	\$ 3,657,864	\$ 4,550,384	\$ 4,666,634	\$ 5,147,824	13.1%
Total Expenditures:	\$ 3,664,934	\$ 4,557,884	\$ 4,674,134	\$ 5,155,324	13.1%
Revenues Over/(Under) Expenditures:	\$ 159,699	\$ -	\$ (132,378)	\$ (0)	0.0%

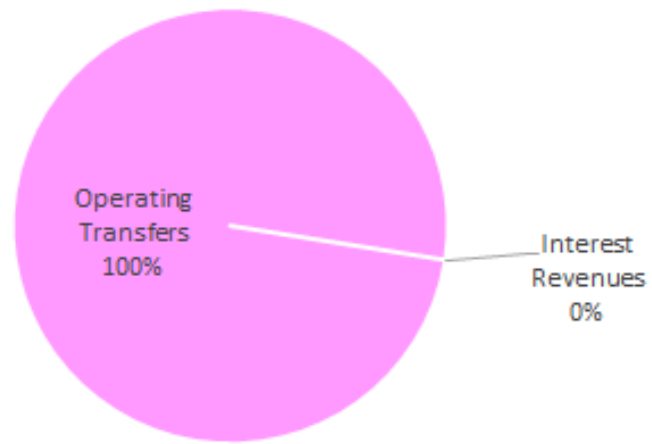
Fund: 30 - I&S Debt Service Fund
Revenue Detail

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>00-Property Taxes</u>					
40001 Current Taxes	\$ 3,742,972	\$ 4,507,884	\$ 4,491,741	\$ 5,117,452	14%
40003 Delinquent Taxes	\$ 37,572	\$ 25,000	\$ 25,000	\$ 18,936	-24%
40004 Penalty & Interest	\$ 44,056	\$ 25,000	\$ 25,000	\$ 18,936	-24%
Category Totals	\$ 3,824,600	\$ 4,557,884	\$ 4,541,741	\$ 5,155,324	13%
<u>06-Interest Revenues</u>					
40601 Interest Rev-Current Taxes	\$ 33	\$ -	\$ 15	\$ -	0%
40610 Interest - Bond/Note Issue	\$ -	\$ -	\$ -	\$ -	0%
40615 Interest on 2016 CO Bond	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ 33	\$ -	\$ 15	\$ -	0%
<u>Other Revenue</u>					
30101 Use of Reserves	\$ -	\$ -	\$ -	\$ -	0%
Category Totals	\$ -	\$ -	\$ -	\$ -	0%
I&S Debt Service Fund Revenue	\$ 3,824,633	\$ 4,557,884	\$ 4,541,756	\$ 5,155,324	13%

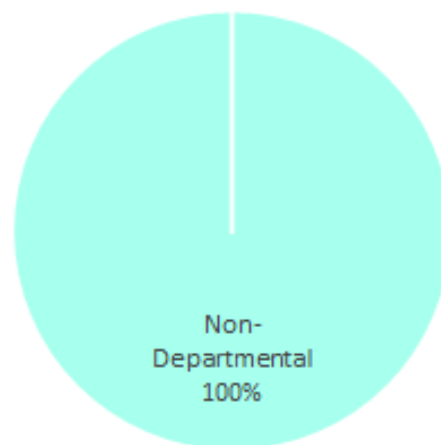
Fund: 30 - I&S Debt Service Fund
Department: Non-Departmental
Dept. Number: 699

		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
<u>20-Contracts & Services</u>						
2001	Bank Service Charges	\$ 70	\$ -	\$ -	\$ -	0%
Category Totals		\$ 70	\$ -	\$ -	\$ -	0%
<u>60-Debt Service</u>						
6005	Paying Agent Fees	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500	0%
6010	Bond Principal Pmts	\$ 2,526,431	\$ 3,454,834	\$ 3,571,084	\$ 3,971,110	15%
6012	Bond Interest Pmts	\$ 1,131,433	\$ 1,095,550	\$ 1,095,550	\$ 1,176,714	7%
6013	Public Safety Center Principal	\$ -	\$ -	\$ -	\$ -	0%
6014	Public Safety Center Interest	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 3,664,864	\$ 4,557,884	\$ 4,674,134	\$ 5,155,324	13%
Department Totals		\$ 3,664,934	\$ 4,557,884	\$ 4,674,134	\$ 5,155,324	13%

FY 2025-2026 Adopted Revenues



FY 2025-2026 Adopted Expenditures



Fund: 32 - Utility Debt Service Fund
Resources vs Expenditures Summary

	FY 23-24 <u>Actual</u>	FY 24-25 <u>Budget</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Adopted</u>	FY 25-26 <u>% Change</u>
<u>Revenues</u>					
Interest Revenues	\$ -	\$ -	\$ -	\$ -	0%
Operating Transfers	\$ 2,260,649	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%
Total Revenues:	\$ 2,260,649	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%
<u>Expenditures</u>					
Non-Departmental	\$ 2,105,124	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%
Total Expenditures:	\$ 2,105,124	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%
Revenues Over/Under) Expenditures	\$155,526	\$0	\$0	\$ -	0%

Fund: 32 - Utility Debt Service Fund
Revenue Detail

		<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>06-Interest Revenues</u>						
40602	Interest Income	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0%
<u>09-Operating Transfers</u>						
40902	Transfer from Utility System Fund	\$ 1,854,382	\$ 1,675,201	\$ 1,675,201	\$ 1,568,412	-6%
40904	Transfer from Natural Gas Fund	\$ 406,267	\$ 82,630	\$ 82,630	\$ -	-100%
40909	Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	0%
40944	Transfer from Energy Per Fund	\$ -	\$ -	\$ -	\$ -	0%
Category Totals		\$ 2,260,649	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%
Utility Debt Service Fund Revenue		\$ 2,260,649	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%

Note: The Natural Gas Fund Debt was defeased when the Gas System was sold to the City of Corpus Christi on 9.29.25.

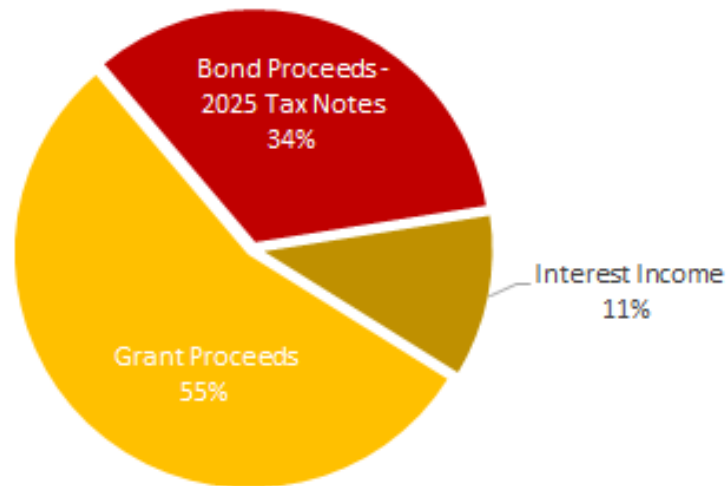
Fund: 32 - Utility Debt Service Fund
Department: Non-Departmental
Dept. Number: 699

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Budget</u>	<u>FY 24-25</u> <u>Projected</u>	<u>FY 25-26</u> <u>Adopted</u>	<u>FY 25-26</u> <u>% Change</u>
<u>60-Debt Service</u>					
6005 Paying Agent Fees	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
6010 Bond Principal Pmts	1,532,161	1,310,905	\$ 1,310,905	1,200,565	-8%
6012 Bond Interest Pmts	572,962	441,926	\$ 441,926	362,847	-18%
Category Totals	\$ 2,105,124	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%
Department Totals	\$ 2,105,124	\$ 1,757,831	\$ 1,757,831	\$ 1,568,412	-11%

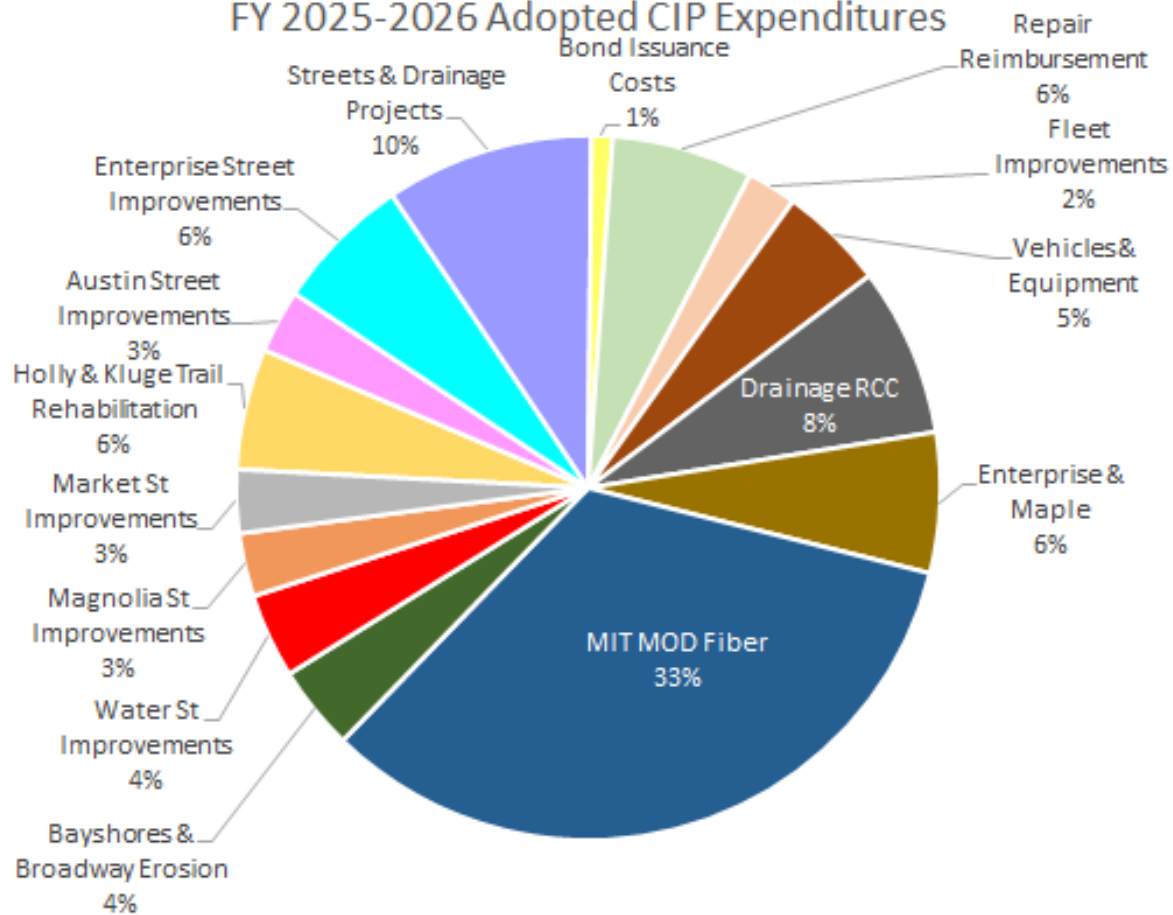


GENERAL & UTILITY CAPITAL IMPROVEMENT FUNDS

FY 2025-2026 Adopted CIP Revenues



FY 2025-2026 Adopted CIP Expenditures

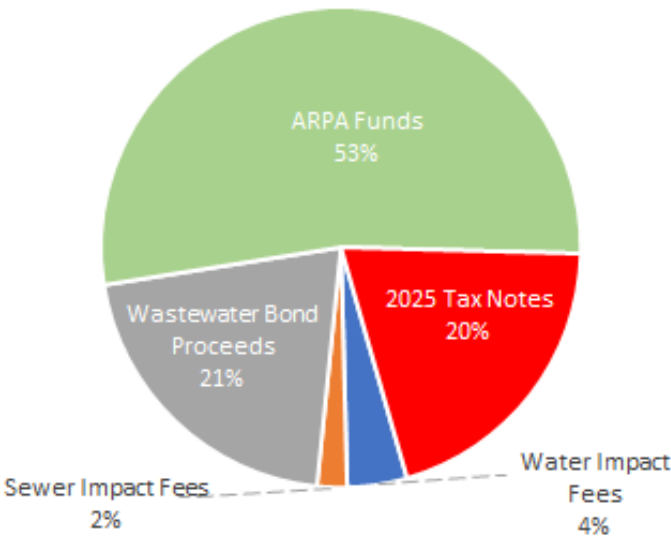


General Fund Capital Improvement Projects
Consolidated Resources vs Expenditure Summary

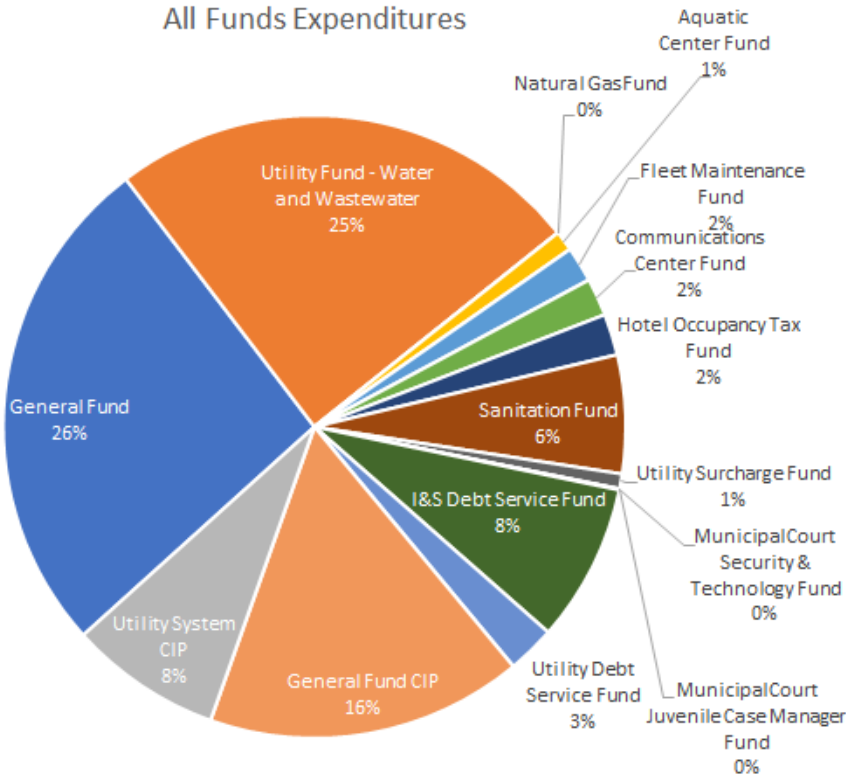
		<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>	<u>% Change</u>
Revenues						
	Interest Income	\$ 722,753	\$ 750,000	\$ 691,468	\$ 675,000	0%
	General Fund Transfers (reimb resolution)	\$ 58,266	\$ -	\$ -	\$ 500,000	0%
	Bond Proceeds	\$ 21,622	\$ -	\$ 42,390	\$ -	0%
	Grant Proceeds	\$ 6,020,297	\$ 58,000	\$ -	\$ 5,672,514	9680%
	Bond Proceeds - 2022 Tax Note	\$ -	\$ 4,611,371	\$ 2,399,698	\$ -	0%
	Bond Premium - 2022 Tax Note	\$ -	\$ -	\$ -	\$ -	0%
	Bond Proceeds - 2024 Tax Notes	\$ -	\$ 2,887,050	\$ 2,887,050	\$ 135,000	0%
	Bond Proceeds - 2025 Tax Notes	\$ -	\$ -	\$ -	\$ 3,345,000	0%
	Use of Hotel Occupancy Tax Funds	\$ 176,550	\$ 573,200	\$ 14,800	\$ -	0%
	Use of Reserves	\$ -	\$ -	\$ 667,459	\$ -	0%
Total Revenues:		\$ 6,999,489	\$ 8,879,621	\$ 6,702,865	\$ 10,327,514	16%
Expenditures						
Buildings & Facilities						
8020	City Hall	\$ 3,578,241	\$ 3,657,806	\$ 3,657,806	\$ -	-100%
	Bond/Tax Issuance Costs	\$ -	\$ -	\$ 60,000	\$ 100,000	0%
	911 Communication Center Backup	\$ -	\$ -	\$ -	\$ -	0%
	Bldg Improv Projects - RFVD Bldg	\$ -	\$ -	\$ -	\$ -	0%
6018020	Repairs/Reimb	\$ 58,266	\$ -	\$ 709,849	\$ 670,000	0%
Police						
	Police Radio Hardware	\$ -	\$ -	\$ -	\$ -	0%
	Electricity for Gun Range	\$ -	\$ -	\$ -	\$ -	0%
	Vehicle for CID	\$ -	\$ -	\$ -	\$ -	0%
Streets and Drainage						
8004/8031	Streets & Drainage Projects	\$ 2,254,176	\$ -	\$ -	\$ 985,901	0%
	Holly & Kluge Trail Rehabilitation	\$ -	\$ -	\$ -	\$ 575,000	0%
	Austin Street Improvements	\$ -	\$ 800,000	\$ -	\$ 300,000	0%
	Enterprise Street Improvements	\$ -	\$ 90,000	\$ -	\$ 650,000	0%
	Enterprise & Maple	\$ -	\$ -	\$ -	\$ 664,113	0%
	MIT MOT Fiber & Sabinal Retention Pond	\$ -	\$ -	\$ -	\$ 3,447,500	0%
	Bayshores & Broadway St. Shoreline Erosion	\$ -	\$ -	\$ -	\$ 400,000	0%
	Water Street Improvements	\$ -	\$ -	\$ -	\$ 400,000	0%
	Magnolia Street Improvements	\$ -	\$ -	\$ -	\$ 300,000	0%
	Market Street Improvements	\$ -	\$ -	\$ -	\$ 300,000	0%
	Drainage RCC Holes #13 & 14	\$ -	\$ -	\$ -	\$ 800,000	0%
	Upgrade of Substandard Roads: Palo Blanco & Balderree Lane	\$ -	\$ -	\$ -	\$ -	0%
2007 Bond						
	Traylor Blvd Pavement Repairs	\$ -	\$ -	\$ -	\$ -	0%
8015	Concho Street Stormwater Drainage	\$ 187,880	\$ 2,403,565	\$ 649	\$ -	0%
	Key Allegro Bridge Easements	\$ -	\$ -	\$ -	\$ -	0%
	RCC Drainage Lakes-Unspent Bonds	\$ -	\$ -	\$ 505,526	\$ -	0%
	RCC Drainage Lakes-General Fund	\$ -	\$ -	\$ 202,912	\$ -	0%
Parks and Leisure Services						
8010	Park Improvements	\$ 21,622	\$ -	\$ 84,509	\$ -	0%
	Cover for Basketball Courts	\$ -	\$ -	\$ -	\$ -	0%
	Memorial Park Improvements	\$ -	\$ -	\$ 105,000	\$ -	0%
	Bent Oaks Property Projects	\$ -	\$ -	\$ 130,974	\$ -	0%
	Magnolia Park Improvements	\$ -	\$ -	\$ 30,000	\$ -	0%
	Zachary Taylor Park - Parking	\$ -	\$ -	\$ 5,000	\$ -	0%
	Tule Hike & Bike Trail - Parking	\$ -	\$ -	\$ 23,790	\$ -	0%
	Austin Street Beautification	\$ -	\$ -	\$ 10,000	\$ -	0%
8049	Downtown Visitors Center & Restrooms	\$ 176,550	\$ 485,200	\$ 14,800	\$ -	-100%
	Downtown Main Street Plaza	\$ -	\$ 20,000	\$ -	\$ -	0%
	Event Support, Direction Signage & Equipment	\$ -	\$ 68,000	\$ -	\$ -	0%
Building and Development						
Fleet						
	Equipment Storage Shelter	\$ -	\$ -	\$ -	\$ 100,000	0%
	Carwash Canopy (FEMA)	\$ -	\$ 58,000	\$ -	\$ -	0%
	Fleet Building #1	\$ -	\$ 105,000	\$ -	\$ 105,000	0%
	Fleet Building #1 Foam Insulation	\$ -	\$ 30,000	\$ -	\$ 30,000	0%
	Vehicles and Equipment Replacements	\$ -	\$ 705,700	\$ 705,700	\$ 500,000	0%
Information Technology						
8001	Computers & Equipment/Firewall	\$ -	\$ 27,000	\$ 27,000	\$ -	0%
8007	Computer Switches & Access Points	\$ -	\$ 129,350	\$ 129,350	\$ -	0%
Aquatic Center						
	Trail Expansion - Pool to Tule Creek	\$ -	\$ -	\$ -	\$ -	0%
	Parking Lot	\$ -	\$ -	\$ -	\$ -	0%
	Pool Improvements	\$ -	\$ 300,000	\$ 300,000	\$ -	0%
Total Expenditures:		\$ 6,276,736	\$ 8,879,621	\$ 6,702,865	\$ 10,327,514	16%
Revenues Over/(Under) Expenditures:		\$ 722,753	\$ -	\$ -	\$ -	0%

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2025-2026 Adopted Utility CIP Revenues



All Funds Expenditures



Utility System Capital Improvement Projects Consolidated Resources vs Expenditure Summary

	FY 23-24 <u>Actual</u>	FY 24-25 <u>Budget</u>	FY 24-25 <u>Projected</u>	FY 25-26 <u>Adopted</u>	FY 25-26 <u>% Change</u>
<u>Revenues</u>					
Water Impact Fees	\$ 160,079	\$ 95,500	\$ 200,000	\$ 200,000	109.4%
Sewer Impact Fees	\$ 68,849	\$ 164,545	\$ 100,000	\$ 100,000	-39.2%
Water Bond Proceeds	\$ -	\$ -	\$ -	\$ -	0.0%
Wastewater Bond Proceeds	\$ -	\$ -	\$ -	\$ 1,037,499	0.0%
Operating Transfers - Gas	\$ -	\$ -	\$ -	\$ -	0.0%
Bond Proceeds - 2024 Tax Notes	\$ -	\$ 2,264,400	\$ -	\$ -	0.0%
Bond Proceeds - 2025 Tax Notes	\$ -	\$ -	\$ -	\$ 1,000,000	0.0%
Interest Revenues	\$ 10,045	\$ 10,045	\$ -	\$ -	-100.0%
Use of ARPA Funds	\$ -	\$ -	\$ -	\$ 2,627,522	0%
Use of Fund Balance	\$ -	\$ 895,000	\$ -	\$ -	-100.0%
Total Revenues:	\$ 238,973	\$ 3,429,490	\$ 300,000	\$ 4,965,021	44.8%
<u>Expenditures</u>					
<u>Water System</u>					
Legal Services	\$ -	\$ -	\$ -	\$ -	0.0%
Downtown Water Line	\$ -	\$ -	\$ -	\$ -	0.0%
Tank Maint Program	\$ -	\$ -	\$ -	\$ -	0.0%
Water Line Replacement/small extensions	\$ -	\$ -	\$ -	\$ -	0.0%
Water Line Extension (new development - impact fees)	\$ -	\$ -	\$ -	\$ 200,000	0.0%
Loop 16th Street to Bypass	\$ -	\$ 104,400	\$ -	\$ -	0.0%
Bolted Water Tank Replacement	\$ -	\$ 660,045	\$ -	\$ -	0.0%
Loop @ Corpus Christi Street	\$ -	\$ 70,000	\$ -	\$ -	0.0%
Copano Loop Study	\$ -	\$ 40,000	\$ -	\$ -	0.0%
Water Master Plan Update	\$ -	\$ 40,000	\$ -	\$ -	0.0%
Water Impact Study	\$ -	\$ 95,500	\$ -	\$ -	0.0%
Elevated Tank Improvements	\$ -	\$ 320,000	\$ -	\$ -	0.0%
Insert Valve Machine	\$ -	\$ -	\$ -	\$ -	0.0%
<u>Wastewater System</u>					
ForceMain Upgrade	\$ -	\$ -	\$ -	\$ -	0.0%
Key Allegro Bridge Utility Relocate	\$ -	\$ -	\$ -	\$ -	0.0%
WWTP Rehabilitation	\$ -	\$ -	\$ -	\$ -	0.0%
SCADA System	\$ -	\$ -	\$ -	\$ -	0.0%
Sewer Line Replacement/small extensions	\$ -	\$ -	\$ -	\$ -	0.0%
Sewer Line Extension (new development - impact fees)	\$ -	\$ -	\$ -	\$ 100,000	0.0%
Check Valve RCC #1	\$ -	\$ 60,000	\$ -	\$ -	0.0%
Purple Pipe Project to Memorial Park	\$ -	\$ 1,000,000	\$ -	\$ 500,000	0.0%
3rd Clarifier	\$ -	\$ 300,000	\$ -	\$ -	0.0%
Wastewater Master Plan Update	\$ -	\$ 70,000	\$ -	\$ -	0.0%
WWTP Improvements	\$ -	\$ -	\$ -	\$ 3,665,021	0.0%
Wastewater Impact Study	\$ -	\$ 94,545	\$ 130,082	\$ -	0.0%
Force Main: Gagon to WWTP	\$ -	\$ 345,000	\$ -	\$ -	0.0%
Belt Press	\$ -	\$ -	\$ -	\$ 500,000	0.0%
SCADA Upgrades	\$ -	\$ 230,000	\$ -	\$ -	0.0%
<u>Natural Gas</u>					
Steel Line Replacement	\$ -	\$ -	\$ -	\$ -	0.0%
Total Expenditures	\$ -	\$ 3,429,490	\$ 130,082	\$ 4,965,021	44.8%
Revenues Over/(Under) Expenditures:	\$ 238,973	\$ -	\$ 169,918	\$ -	

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		5-Year					
	Capital Improvement Projects	Project Total	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	V&E Total After Trade In:	\$ 3,645,000.00	500,000.00	993,000.00	993,000.00	729,000.00	816,000.00
Fleet							
	Equipment Storage Shelter	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -
	Fleet Building #1: Building Repairs	\$ 105,000.00	\$ 105,000.00	\$ -	\$ -	\$ -	\$ -
	Fleet Building #1: Foam Insulation	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 235,000.00					
Police							
	30 Motorola APX All Band HP Mobile & Handheld Radios	\$ 470,000.00	\$ -	\$ 117,500.00	\$ 117,500.00	\$ 117,500.00	\$ 117,500.00
	Electricity for Shooting Range	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Vehicle for Evidence and Equipment	\$ 65,000.00	\$ -	\$ 16,250.00	\$ 16,250.00	\$ 16,250.00	\$ 16,250.00
		\$ 535,000.00					
Information Technology							
	Computers & Equipment	\$ 108,000.00	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
	Computer Switches & Access Points	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firewall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 108,000.00					
Parks							
	Cover for Basketball Courts - Memorial Park	\$ 200,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Commercial Mulcher	\$ 45,000.00	\$ -	\$ 11,250.00	\$ 11,250.00	\$ 11,250.00	\$ 11,250.00
		\$ 245,000.00					
Municipal Court							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -					
Mayor & Council							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -					
City Secretary							
				\$ -	\$ -	\$ -	\$ -
		\$ -					
Street							
	Austin St. Improvements	\$ 4,000,000.00	\$ 300,000.00	\$ 3,700,000.00	\$ -	\$ -	\$ -
	Enterprise Drainage	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -
	Bayshores & Broadway St. Shoreline Erosion	\$ 400,000.00	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -
	Enterprise St. Improvements	\$ 450,000.00	\$ 450,000.00	\$ -	\$ -	\$ -	\$ -
	Water St. Improvements	\$ 625,000.00	\$ 400,000.00	\$ 56,250.00	\$ 56,250.00	\$ 56,250.00	\$ 56,250.00
	Magnolia St. Improvements	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
	Market Street Improvements	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -
	Drainage RCC Hole #13 & #14	\$ 800,000.00	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -
	Upgrade of Substandard Roads: Palo Blanco & Balderree Ln.	\$ 120,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
		\$ 7,195,000.00	\$ 3,150,000.00	\$ 3,786,250.00	\$ 86,250.00	\$ 86,250.00	\$ 86,250.00
Water							
	Tie in 10" on 35 on Tenth St. to Bronte	\$ 80,000.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
	Loop @ Corpus Christi St.	\$ 350,000.00	\$ -	\$ 87,500.00	\$ 87,500.00	\$ 87,500.00	\$ 87,500.00
	188 Water Line - West Side	\$ 5,544,000.00	\$ -	\$ 1,386,000.00	\$ 1,386,000.00	\$ 1,386,000.00	\$ 1,386,000.00
	Lead Pipe Replacement - Annually	\$ 250,000.00	\$ -	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00
	Meter Upgrade	\$ 9,000,000.00	\$ -	\$ 2,250,000.00	\$ 2,250,000.00	\$ 2,250,000.00	\$ 2,250,000.00
	Copano Loop Study	\$ 200,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	FM 188 Concrete Water Tank Rehabilitation	\$ 1,000,000.00	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
	VFD Pump Station Rehabilitation	\$ 250,000.00	\$ -	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00
	Loop 16th Street to Bypass	\$ 522,000.00	\$ -	\$ 130,500.00	\$ 130,500.00	\$ 130,500.00	\$ 130,500.00
	Loop in Weeping Willow to 24" on 16th	\$ 500,000.00	\$ -	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
	Water Master Plan Update	\$ 200,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Insert Valve Machine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 17,896,000.00					
Wastewater							
	Check Valve RCC #1	\$ 75,000.00	\$ -	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00
	Force Main: 1st St. to Gagon	\$ 3,200,000.00	\$ -	\$ 800,000.00	\$ 800,000.00	\$ 800,000.00	\$ 800,000.00

		5-Year					
	Capital Improvement Projects	Project Total	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Scada: WWTP & Lift Stations	\$ 2,000,000.00		\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
	Belt Press	\$ 500,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -
	Master Lift Station - Southside & Extend Sewer to Unserved Annexed Areas	\$ 15,000,000.00		\$ 3,750,000.00	\$ 3,750,000.00	\$ 3,750,000.00	\$ 3,750,000.00
	Equipment purchase - front end articulating loader	\$ 120,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
	Purple Pipe Project to Memorial Park	\$ 500,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -
	3rd Clarifier	\$ 1,500,000.00	\$ -	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00
	Master Lift Station @ Pearl	\$ 5,000,000.00	\$ -	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,250,000.00
	Master Lift at Bypass & Extend Sewer	\$ 15,000,000.00	\$ -	\$ 3,750,000.00	\$ 3,750,000.00	\$ 3,750,000.00	\$ 3,750,000.00
	Force Main - South	\$ 4,000,000.00		\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
	Southside Master Lift Station	\$ 650,000.00	\$ -	\$ 162,500.00	\$ 162,500.00	\$ 162,500.00	\$ 162,500.00
	Wastewater Master Plan Update	\$ 350,000.00	\$ -	\$ 78,500.00	\$ 78,500.00	\$ 78,500.00	\$ 78,500.00
		\$ 47,895,000.00	\$ 1,000,000.00	\$11,714,750.00	\$ 11,714,750.00	\$11,714,750.00	\$11,714,750.00