



**CORSICANA**  
TEXAS

# PROPOSED BUDGET

City of Corsicana  
TEXAS

2026



# City of Corsicana

## Fiscal Year 2025-2026

### Budget Cover Page

### September 8, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$847,557, which is a 6.52 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 \$162,486.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	<b>2025-2026</b>	<b>2024-2025</b>
Property Tax Rate:	\$0.5034/100	\$0.4948/100
No-New-Revenue Tax Rate:	\$0.4776/100	\$0.4310/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.3360/100	\$0.2966/100
Voter-Approval Tax Rate:	\$0.5092/100	\$0.4949/100
Debt Rate:	\$0.1479/100	\$0.1479/100

Total debt obligation for City of Corsicana secured by property taxes: \$57,287,634

# CITY OF CORSICANA

## TAXPAYER IMPACT STATEMENT

House bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under Section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming year.

The City of Corsicana has proposed a budget for the City's 2025-2026 fiscal year. The City intends to adopt the budget on September 8, 2025.

**\*2024 Value of Median-Valued Homestead Property in the City: \$141,086**

**\*2024 Property Tax Bill for the Current Fiscal Year (\$0.494800): \$698.09**

**\*Estimated 2025 Property Tax Bill for the upcoming Fiscal Year if the City Adopts the Proposed Budget and Tax Rate (\$0.503400 per \$100 of value): \$488.35**

**\*Estimated 2025 Property Tax Bill for the upcoming Fiscal Year if the City Adopts a Balanced Budget Funded at the No-New Revenue Tax Rate (\$0.477600 per \$100 of Value): \$463.32**

The estimates in this Impact Statement are valid only for the proposed budget and proposed Tax rate that the Corsicana City Council will discuss at its meeting on September 8, 2025. The proposed budget and the proposed tax rate may each be amended by the City Council before the final adoption.

## Changes to the Proposed Budget as Presented on 8/5/2025

### Major Changes

#### General Fund

- Proposed Tax Rate: .4948 to .5034
  - o This changed projected property tax revenue from 9,445,000 to 9,700,000.
    - Increasing General Fund Revenues by 255,000
- Seasonal Pool Employees
  - o Reduced seasonal employees budgeted salary expense from 183,000 to 60,000.
    - Reducing General Fund Expenditures by 123,000
- Public Safety Package
  - o Additional Positions: 240,000 increased salary and benefit expenditures
  - o Additional Equipment costs: 60,000
  - o Total Estimated cost: 300,000 with ongoing Salary and Benefits

### Other Changes

- Review of Salary and Benefit calculations across city: net impacts
  - o General Fund: 35,962
  - o Utility Fund: 41,766
  - o Sanitation Fund: 9,734
  - o Airport Fund: 1,173
  - o HOT Fund: 2,168
  - o CVB Fund: 502
  - o EDC Fund: 1,681

Budget-wide Total: 92,986

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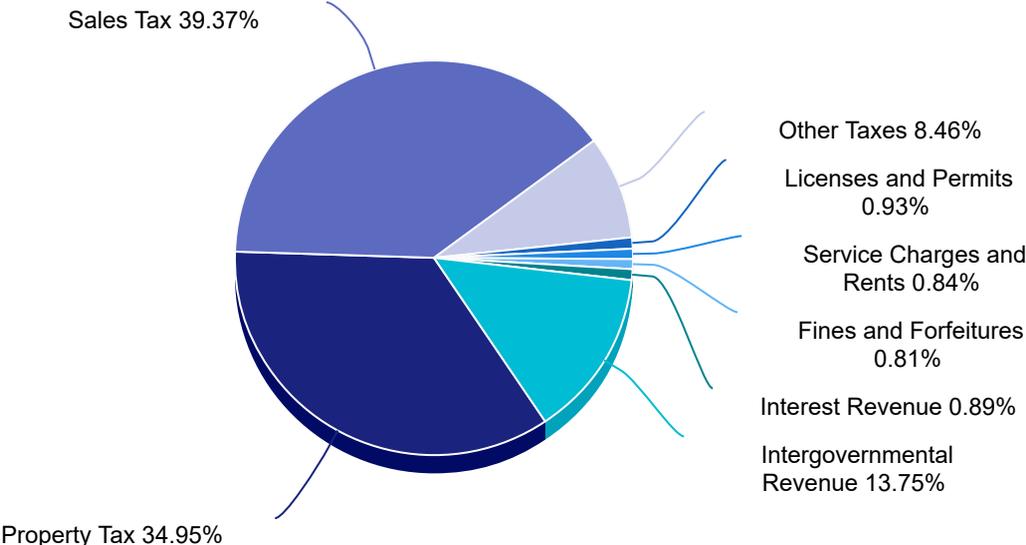


General  
Operating  
Fund

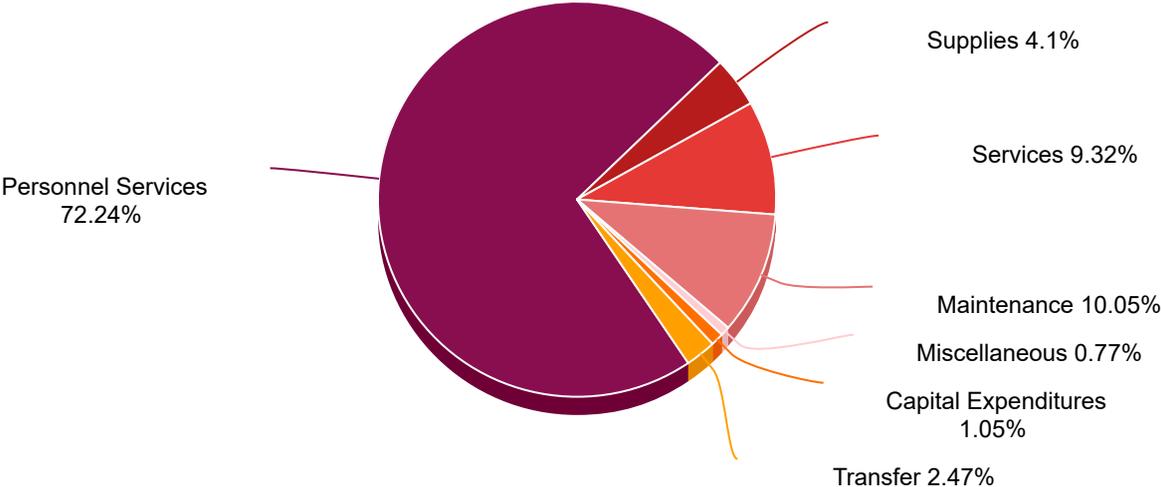
## General Operating Fund (1000) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 9,388,860</b>	<b>\$ 6,227,135</b>	<b>\$ 6,227,135</b>	<b>\$ 5,982,922</b>
<b>Revenue</b>				
Taxes	19,886,197	21,662,194	22,074,310	23,344,000
Licenses and Permits	271,843	292,675	255,255	261,175
Service Charges and Rents	398,121	468,786	380,850	237,700
Fines and Forfeitures	242,805	294,650	229,850	227,500
Interest Revenue	270,133	360,000	200,000	250,000
Intergovernmental Revenue	3,113,181	3,392,266	3,240,695	3,877,147
<b>Total Revenue</b>	<b>24,182,280</b>	<b>26,470,571</b>	<b>26,380,960</b>	<b>28,197,522</b>
<b>Disbursements</b>				
General Government	1,649,677	1,844,889	1,636,615	1,984,348
Judicial	478,206	450,096	512,484	514,893
Public Safety	14,095,219	14,845,190	15,955,200	16,082,121
Community Support Services	444,982	650,833	686,272	771,239
Public Works	3,542,492	4,047,236	3,652,251	4,304,349
Leisure and Cultural	2,469,271	2,622,409	2,389,662	2,526,259
Building & Equipment Maintenance	585,914	777,634	746,676	796,677
Non-Departmental	4,078,244	1,171,261	1,046,013	1,158,867
<b>Total Disbursements</b>	<b>27,344,005</b>	<b>26,409,548</b>	<b>26,625,173</b>	<b>28,138,753</b>
<b>Revenue Less Disbursements</b>	<b>(3,161,725)</b>	<b>61,023</b>	<b>(244,213)</b>	<b>58,769</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 6,227,135</b>	<b>\$ 6,288,158</b>	<b>\$ 5,982,922</b>	<b>\$ 6,041,691</b>

### General Fund Budgeted Revenues - 2026



### General Fund Budgeted Expenses - 2026



# Revenues

## 1000 - General Operating Fund

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>General Operating Fund 1000</b>				
<b>Taxes</b>				
41010 PROPERTY TAX-CURRENT	\$ 7,462,962	\$ 9,056,011	\$ 9,000,000	\$ 9,700,000
41160 PROPERTY TAX-DELINQUENT	116,078	120,000	110,000	110,000
41195 PROPERTY TAX-SIT/VIT OVERAGE	24,750	25,000	12,000	15,000
41615 PROP TAX-EXESS FNDS FR CNTY	65,559	2,500	18,620	25,000
41760 AD VAL TAX PEN & INTEREST	118,692	150,000	90,000	120,000
42012 TIF #2 DIST-TAXES-CITY-CURR	(46,197)	(71,317)	(55,300)	(111,000)
42210 SALES TAX REVENUE	9,794,531	10,000,000	10,600,000	11,100,000
42370 FRANCHISE-NATURAL GAS	414,294	420,000	441,990	420,000
42410 FRANCHISE-ELECTRIC	1,483,864	1,500,000	1,430,000	1,500,000
42450 FRANCHISE-TELEPHONE	85,250	40,000	50,000	40,000
42490 FRANCHISE-CABLE TV	14,004	60,000	17,000	60,000
42690 FRANCHISE-COMM SLD WSTE TAX	275,000	300,000	300,000	300,000
42850 ALCOHOLIC BEVERAGE TAX	77,410	60,000	60,000	65,000
<b>Total Taxes</b>	<b>19,886,197</b>	<b>21,662,194</b>	<b>22,074,310</b>	<b>23,344,000</b>
<b>Licenses and Permits</b>				
43010 ELECTRICIAN REGISTRATIONS	55	-	-	-
43015 SIGN CONTRACTOR REGISTRATION	1,540	1,500	2,000	1,500
43025 BUILDER REGISTRATIONS	21,569	23,000	21,000	23,000
43030 DEMO CONTRACTOR REGISTRATION	550	250	350	250
43035 IRRIGATION CNTRCTR REGISTRATIO	715	600	500	500
43040 PLUMBER REGISTRATIONS	-	1,500	-	-
43055 MECHANICAL/HVAC REGISTRATIONS	-	1,500	110	-
43070 ELECTRICAL PERMITS	42,163	35,000	40,000	35,000
43085 BUILDING PERMITS	130,236	130,000	130,000	130,000
43100 PLUMBING PERMITS	10,259	14,000	8,750	10,000
43115 MECHANICAL PERMITS/HVAC	10,822	14,000	4,500	10,000
43120 IRRIGATION SYSTEM PERMITS	3,057	1,500	4,500	2,000
43130 FENCE PERMITS	1,174	2,000	3,000	2,000
43135 FILMING PERMITS/FEEES	-	500	-	-
43145 CERTIFICATE OF OCCUPANCY	11,115	15,000	11,000	12,000
43150 FLOODPLAIN CERTIFICATN PERMIT	300	-	-	-
43190 CURB & GUTTER & OTHER PERMITS	545	800	300	500
43220 OTHER PERMITS	856	1,000	555	-
43235 WRECKER PERMITS	2,100	3,500	-	2,000
43250 GARAGE SALE PERMITS	7,980	7,500	7,500	7,500
43280 SOLICITOR PERMITS	430	500	-	500
43295 SIGN PERMITS	4,215	5,000	4,250	5,000
43310 TEMPORARY SIGN PERMITS	385	200	200	200
43325 BURGLAR ALARM PERMITS	6,245	10,000	9,500	10,000
43340 CIRCUS/CARNIVAL PERMITS	-	225	225	225
43400 FIRE PERMITS (VARIOUS)	10,077	10,000	3,500	5,000
43490 HOUSE DEMOLITION PERMIT	2,130	1,500	1,500	1,500
43505 ANIMAL LICENSES	790	1,500	1,500	1,500
43535 WINE/BEER OFF PREMISE	150	1,900	-	-
43536 WINE/BEER ON PREMISE	175	2,000	-	-
43550 MIXED BEV W/FOOD & BEV CERT	2,100	6,500	200	1,000
43625 SPECIAL USE PREMITS - OTHER	-	-	315	-
43745 DANCE HALLS/SOCIAL CLUBS	110	200	-	-
<b>Total Licenses and Permits</b>	<b>271,843</b>	<b>292,675</b>	<b>255,255</b>	<b>261,175</b>

## Revenues

### 1000 - General Operating Fund

#### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Service Charges and Rents</b>				
43495 STREET CLOSURE FEE	320	500	500	500
43630 HISTORIC/LOCAL LAND MRK APPL	85	200	-	-
43640 PLAT APPLICATIONS	13,465	15,000	6,500	10,000
43670 RE-ZONING APP	2,835	10,000	1,600	2,000
43685 SITE PLAN APP	-	2,500	-	2,000
43700 SPECIAL USE - PRIVATE CLUB REN	2,205	2,500	1,600	1,500
43715 VARIANCE APP - BOA	1,260	6,000	4,250	3,000
43720 FIRE/HAZMAT SERVICE FEES	-	500	-	-
43865 LIBRARY FINES	3,903	5,000	2,250	4,000
43895 ANIMAL IMPOUNDING FEES	6,720	6,000	6,500	6,000
43910 ANIMAL ADOPTION FEES	5,621	9,000	6,000	9,000
45390 SWIMMING POOL ENTRANCE FEES	27,649	30,000	28,000	30,000
45400 SWIMMING POOL-PARTIES	11,735	12,000	12,000	12,000
45425 LIBRARY CARD FEES	105	700	150	150
45440 RNTL/USER REV-BLDG LEASES	80,777	80,000	85,000	80,000
45460 RNTL/USER REV-MISC	41,385	45,000	37,500	45,000
45465 RNTL/USER REV-ATHLETIC CMLX	12,284	20,000	10,000	10,000
45560 RENTAL/USER REV-N/L BLD/ROOM	379	1,000	400	500
45682 LAND LEASE-224 E 5TH	9,900	50,400	10,000	10,000
45690 E HWY 31 - AGRICULTURAL LEASE	775	2,500	1,000	-
45830 FILING FEES- LIENS	362	1,500	100	-
45840 COPY REPRODUCTION FEES	9,881	7,500	8,000	7,500
45850 FINGERPRINTS & COPIES	1,035	1,000	950	1,000
45860 SIGN LEASING	2,766	3,500	3,500	3,500
49020 ELECTRONIC PAYMENT FEES	95,668	90,986	90,000	-
49040 CREDIT/DEBIT CARD FEE	64,807	65,000	65,000	-
49075 RESTITUTION FR CNTY-CRIM MISC	2,199	500	50	50
<b>Total Service Charges and Rents</b>	<b>398,121</b>	<b>468,786</b>	<b>380,850</b>	<b>237,700</b>
<b>Fines and Forfeitures</b>				
43805 FOSTER CARE INSPECTION FEE	50	150	-	-
43880 FALSE ALARM FINES AND FEES	1,550	3,000	1,300	1,500
44010 MUNICIPAL COURT FINES	160,914	170,000	175,000	170,000
44260 WARRANT FEES-CITY	981	1,500	800	1,000
45930 LIEN-PAVING	4,083	5,000	-	-
45940 LIEN-MOWING	50,215	50,000	48,000	50,000
45950 LIEN-OTHER	24,800	40,000	-	-
45970 LIEN-DEMOLITION	212	25,000	4,750	5,000
<b>Total Fines and Forfeitures</b>	<b>242,805</b>	<b>294,650</b>	<b>229,850</b>	<b>227,500</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	245,962	350,000	200,000	250,000
46165 INTEREST INCOME-OTHER	23,538	10,000	-	-
46170 INTEREST REVENUE-LEASES	633	-	-	-
<b>Total Interest Revenue</b>	<b>270,133</b>	<b>360,000</b>	<b>200,000</b>	<b>250,000</b>
<b>Intergovernmental Revenue</b>				
42570 GROSS RCPTS TAX-UTILITY FD	539,763	673,259	600,000	671,882
42610 GROSS RCPTS TAX-SANITATION FD	203,821	206,522	206,522	225,000
44760 CRIMINAL HISTORY	1,260	600	800	600
45441 CLOSING-RR or ROAD	35,000	-	-	-
45600 RENTAL REVENUE	28,080	-	29,040	30,000
45670 ROYALTIES-OIL & GAS LEASE	3,550	5,000	3,739	4,000

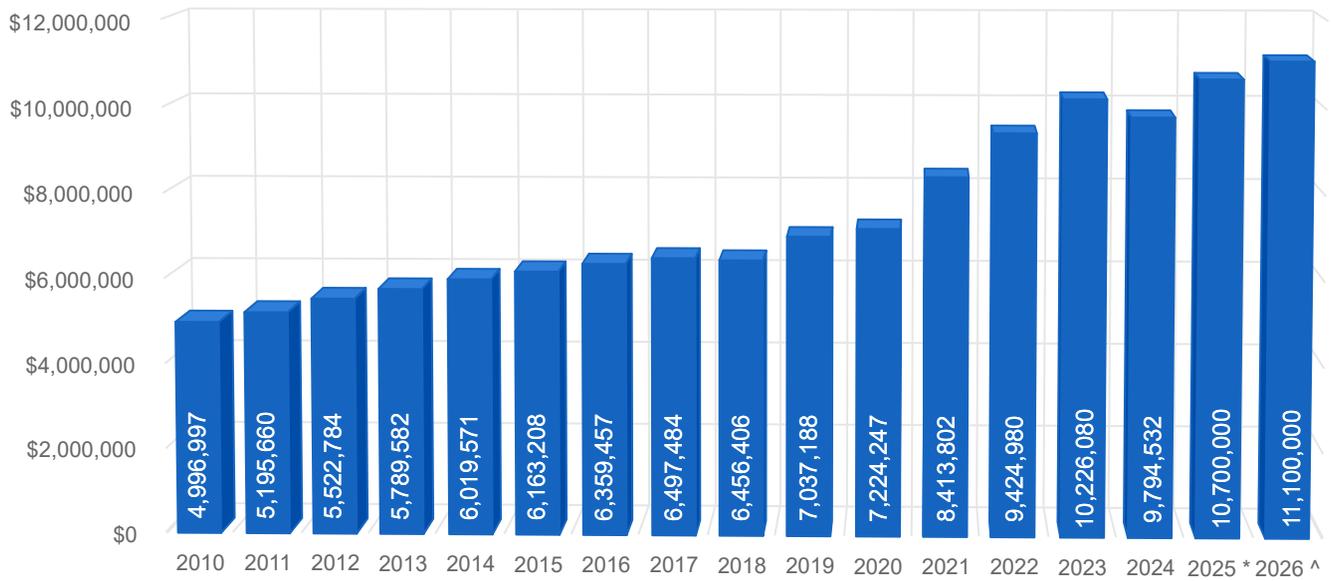
## Revenues

### 1000 - General Operating Fund

#### Line Item Details

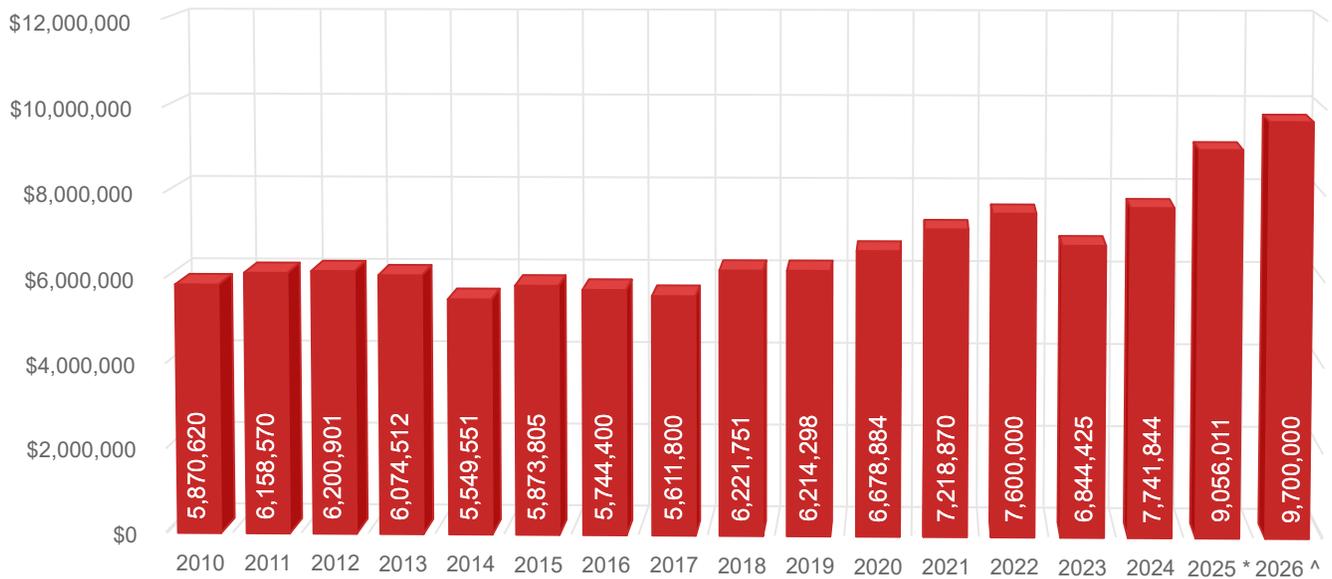
Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
45790 P & Z - ORDINANCES, MAPS ETC..	-	5,500	-	-
48510 SETTLEMENT-OPIOID	5,332	-	-	-
48535 REIMBURSEMENT-UTIL OPER FUND	1,391,675	1,308,758	1,308,758	1,562,922
48540 REIMBURSEMENT-SANITATION FUND	577,809	777,083	777,083	1,014,707
48555 REFUNDS/RECOVERIES/MISC REV	70,164	70,000	60,000	60,000
49060 MISC REVENUE	4,503	45,000	-	5,000
49065 ROW REVENUE	-	10,000	-	-
49070 RETURNED CHECK FEES	-	500	-	-
49080 PROCEEDS-SALE/SALVAGE/AUC	28,164	40,000	-	40,000
49081 PROCEEDS-SALE OF PROPERTY	25,340	20,000	-	20,000
49110 WISHING FOUNTAIN-GOV'T BLDG	-	100	4	-
49120 RECYCLING-SCRAP METAL, ETC.	-	1,000	-	-
49160 MOWING-INCOME	20,725	25,000	5,000	10,000
49200 ANIMAL REDEMPTION & OTHER REV	965	6,500	6,000	6,000
49260 HRA PAY-BACK: PR YR TML REFUND	-	9,000	23,445	9,000
49300 INSURANCE PROCEEDS	-	10,000	22,000	1,000
49310 INSURANCE PROCEEDS- PARKS	398	500	14,293	1,000
49320 INSURANCE PROCEEDS- PD	26,794	30,000	39,000	25,000
49330 INSURANCE PROCEEDS- FD	10,322	4,000	-	1,000
49410 COLLECTION/SERVICE FEE	12,755	15,000	12,500	13,000
49420 OTHER INCOME	-	20,000	-	-
49540 INTERGOV REV-HOUSING AUTH	20,504	25,000	24,562	25,000
49620 GRANT REVENUE	43,749	-	25,005	-
49790 CONTRACT FR CNTY-FIRE SVCS	21,000	21,000	20,000	30,000
49810 CONTRACT FR CNTY-ANIM SHELTER	41,508	62,944	62,944	122,036
<b>Total Intergovernmental Revenue</b>	<b>3,113,181</b>	<b>3,392,266</b>	<b>3,240,695</b>	<b>3,877,147</b>
<b>Total General Operating Fund 1000</b>	<b>\$ 24,182,280</b>	<b>\$ 26,470,571</b>	<b>\$ 26,380,960</b>	<b>\$ 28,197,522</b>

## Sales Tax History



\* Projected Ending Balance  
 ^ Budget

## Ad Valorem Tax History - General Fund - Current



\* Projected Ending Balance  
 ^ Budget

## Franchise/Gross Receipts Revenue Comparison Fiscal Years 2017-2026

Type of Franchise Tax	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Proposed
Natural Gas	\$ 272,286	\$ 268,874	\$ 315,900	\$ 273,912	\$ 270,364	\$ 369,962	\$ 489,841	\$ 414,294	\$ 441,990	\$ 420,000
Electricity	1,212,628	1,306,639	1,360,820	1,312,997	1,326,807	1,444,359	1,458,251	1,483,864	1,430,000	1,500,000
Telephone	96,500	92,441	79,492	70,819	59,528	51,074	27,963	85,250	50,000	40,000
Cable TV	98,553	100,172	102,612	88,623	70,748	65,031	60,000	14,005	17,000	60,000
Gross Receipts-Utility Fund	488,870	497,238	512,828	521,123	528,709	593,267	580,551	539,764	600,000	671,882
Gross Receipts-Sanitation Fund	122,858	131,406	125,023	132,810	150,485	178,905	186,658	203,821	206,522	225,000
Commercial Solid Waste	376,875	382,537	396,348	300,000	300,175	300,000	275,000	275,000	300,000	300,000
<b>TOTAL</b>	<b>\$ 2,668,570</b>	<b>\$ 2,779,307</b>	<b>\$ 2,893,023</b>	<b>\$ 2,700,284</b>	<b>\$ 2,706,816</b>	<b>\$ 3,002,598</b>	<b>\$ 3,078,264</b>	<b>\$ 3,015,998</b>	<b>\$ 3,045,512</b>	<b>\$ 3,216,882</b>

\*Gross receipts taxes (franchise fees) are collected from public utilities for the privilege of providing services within the City's limits. These fees represent about 15% of the General Fund budgeted revenues.

\*Gas payments are equal to 4% of the gross receipts and are paid to the City in an annual payment received by March 31st.

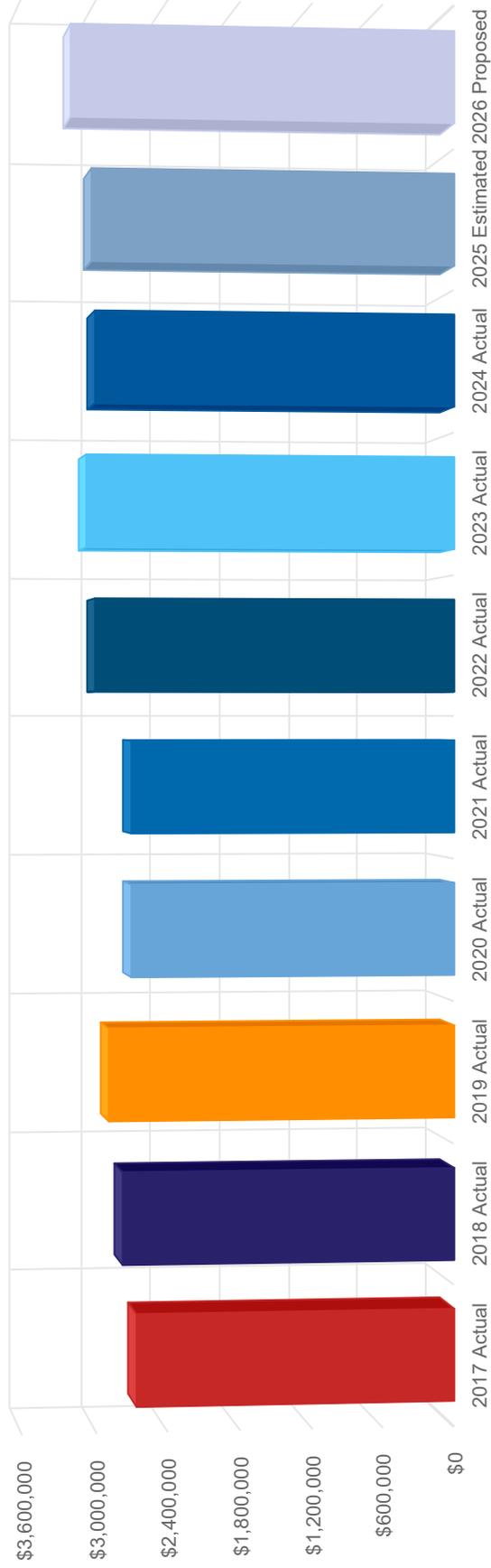
\*Electric companies make quarterly payments for electric fees, which are based on the kilowatt hours provided to customers within the City of Corsicana.

\*Telephone companies make payments based on a fee per number of access lines. These payments are received from numerous companies and are received quarterly, with the exception of a few small companies that pay monthly.

\*Revenue from the cable company is 6% of gross receipts which is remitted quarterly.

\*Commercial solid waste franchise fees are equal to 10% of their gross receipts of operations within the City's limits. This is received monthly.

\*Utility and Sanitation fees are determined by city policy. The current rate is 3% of gross receipts collected. This amount is transferred monthly.



# General Fund 1000

## Expenditure Summary by Department and Division

### Expenditure Summary

Department	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>General Operating Fund 1000</b>				
<b>General Government</b>				
Mayor and Council	\$ 34,074	\$ 31,700	\$ 31,463	\$ 31,160
Administration	465,223	504,922	370,901	573,368
Human Resources	128,134	164,538	154,550	276,361
Civil Service	80,384	99,574	86,919	-
Tax	230,049	256,500	271,938	293,500
Finance	651,813	787,655	660,844	769,959
Health Services	60,000	-	60,000	40,000
<b>Total General Government</b>	<b>1,649,677</b>	<b>1,844,889</b>	<b>1,636,615</b>	<b>1,984,348</b>
<b>Judicial</b>				
Legal	169,858	148,144	163,268	167,897
Municipal Court	308,348	301,952	349,216	346,996
<b>Total Judicial</b>	<b>478,206</b>	<b>450,096</b>	<b>512,484</b>	<b>514,893</b>
<b>Public Safety</b>				
Police	6,758,544	7,507,542	7,870,132	8,267,679
Fire	6,763,714	6,799,396	7,549,474	7,293,190
Emergency Management	16,698	25,500	25,500	-
Animal Control	201,175	196,546	188,825	-
Animal Services	355,088	316,206	321,269	521,252
<b>Total Public Safety</b>	<b>14,095,219</b>	<b>14,845,190</b>	<b>15,955,200</b>	<b>16,082,121</b>
<b>Community Support Services</b>				
Inspections	192,937	280,277	285,780	391,697
Planning and Zoning	57,867	79,035	65,431	21,250
Code Compliance	194,178	291,521	335,061	358,292
<b>Total Community Support Services</b>	<b>444,982</b>	<b>650,833</b>	<b>686,272</b>	<b>771,239</b>
<b>Public Works</b>				
Information Technology	533,709	441,736	563,220	547,212
Engineering	410,661	509,690	365,962	518,595
Street	2,598,122	3,095,810	2,723,069	3,238,542
<b>Total Public Works</b>	<b>3,542,492</b>	<b>4,047,236</b>	<b>3,652,251</b>	<b>4,304,349</b>
<b>Leisure and Cultural</b>				
Parks and Recreation	1,591,745	1,488,639	1,374,696	1,501,484
Lakes and Grounds	131,974	212,670	177,911	106,900
Sr. Activity Center	120,075	162,857	134,750	150,556
Swimming Pool	117,269	204,642	178,197	176,882
Library	508,208	553,601	524,108	590,437
<b>Total Leisure and Cultural</b>	<b>2,469,271</b>	<b>2,622,409</b>	<b>2,389,662</b>	<b>2,526,259</b>
<b>Building &amp; Equipment Maintenance</b>				
K Wolens BIC	71,982	62,750	73,740	-
Service Center	172,829	370,451	311,718	329,361
Building Services	341,103	344,433	361,218	467,316
<b>Total Building &amp; Equipment Maintenance</b>	<b>585,914</b>	<b>777,634</b>	<b>746,676</b>	<b>796,677</b>
<b>Non-Departmental</b>				
Non-Departmental	4,078,244	1,171,261	1,046,013	1,158,867
<b>Total Non-Departmental</b>	<b>4,078,244</b>	<b>1,171,261</b>	<b>1,046,013</b>	<b>1,158,867</b>
<b>Total General Operating Fund 1000</b>	<b>\$ 27,344,005</b>	<b>\$ 26,409,548</b>	<b>\$ 26,625,173</b>	<b>\$ 28,138,753</b>

**1000-1-1010 Mayor and Council  
General Government Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Mayor and Council</b>				
<b>Personnel Services</b>				
51210 MEETING ALLOWANCE-CITY COUNCIL	\$ 6,200	\$ 6,600	\$ 6,233	\$ 6,600
51530 AUTO ALLOWANCE	16,750	16,500	17,000	16,500
51610 EMPLR-SOC SEC & MEDICARE	1,755	1,767	1,777	504
51750 WORKER'S COMP INS	23	28	23	6
52100 CERTIFICATES, AWARDS, ETC	154	500	250	250
52165 PUBLIC & EMPLEE RELATIONS	2,500	500	300	200
<b>Total Personnel Services</b>	<b>27,382</b>	<b>25,895</b>	<b>25,583</b>	<b>24,060</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	-	100	80	100
53820 OTHER MATERIAL & SUPPLIES	-	50	50	-
<b>Total Supplies</b>	<b>-</b>	<b>150</b>	<b>130</b>	<b>100</b>
<b>Services</b>				
52015 PRINTING	519	400	250	500
52140 ADV & LEGAL NOTICES	-	150	-	-
55010 GENERAL SERVICES	355	-	-	-
55030 WEBSITE/INTERNET ACCESS	1,381	1,105	1,500	1,500
<b>Total Services</b>	<b>2,255</b>	<b>1,655</b>	<b>1,750</b>	<b>2,000</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	4,437	4,000	4,000	5,000
<b>Total Miscellaneous</b>	<b>4,437</b>	<b>4,000</b>	<b>4,000</b>	<b>5,000</b>
<b>Total Mayor and Council</b>	<b>\$ 34,074</b>	<b>\$ 31,700</b>	<b>\$ 31,463</b>	<b>\$ 31,160</b>

**1000-1-1020 Administration**  
**General Government Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Administration</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 206,697	\$ 294,666	\$ 178,688	\$ 317,862
51090 SALARIES-PART TIME	-	1,800	-	-
51250 LONGEVITY PAY	1,596	1,566	1,566	2,058
51270 WELL PAY	953	775	775	2,250
51530 AUTO ALLOWANCE	2,100	4,200	2,730	4,200
51550 CELL PHONE ALLOW	750	1,500	975	1,500
51610 EMPLR-SOC SEC & MEDICARE	16,225	23,294	13,977	24,316
51630 EMPLR-RETIREMENT CONTRIBUTIONS	33,331	49,431	35,876	49,880
51650 EMPLR GROUP HLTH/LIFE INS	16,980	20,000	12,642	34,740
51750 WORKER'S COMP INS	218	290	182	312
52100 CERTIFICATES, AWARDS, ETC	-	50	-	-
52130 CERTIFICATES, LICENSES, TITLES	-	250	250	250
52165 PUBLIC & EMPLEE RELATIONS	13,146	4,000	10,000	8,000
<b>Total Personnel Services</b>	<b>291,996</b>	<b>401,822</b>	<b>257,661</b>	<b>445,368</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,667	2,500	2,500	3,000
52020 POSTAGE & SHIPPING	304	800	150	800
52065 NON CAP ACQ-COMP HDWR/SFTW	-	2,000	1,000	2,000
52160 PROMOTIONAL ADV & MATERIALS	2,364	20,000	500	5,000
53190 FOOD SUPPLIES	23	300	-	-
53340 FUEL SUPPLIES	(2)	500	385	500
53750 AUTO PARTS AND SUPPLIES	163	-	-	-
53820 OTHER MATERIAL & SUPPLIES	-	5,200	-	-
<b>Total Supplies</b>	<b>4,519</b>	<b>31,300</b>	<b>4,535</b>	<b>11,300</b>
<b>Services</b>				
52015 PRINTING	1,272	500	300	700
52135 DUE & SUBSCRIPTIONS	8,222	7,500	7,500	8,000
52140 ADV & LEGAL NOTICES	799	3,000	11,980	3,000
55010 GENERAL SERVICES	388	15,000	500	15,000
55030 WEBSITE/INTERNET ACCESS	748	8,000	250	8,000
55220 PROFESSIONAL SERVICES	35,138	30,000	19,000	60,000
55225 COLL'N AGENCY EXPENSE	-	1,000	-	-
55260 CONTRACT LABOR	118,512	1,000	67,000	5,000
56260 UTIL - COMMUNICATIONS	472	1,000	475	1,000
<b>Total Services</b>	<b>165,551</b>	<b>67,000</b>	<b>107,005</b>	<b>100,700</b>
<b>Maintenance</b>				
54630 COMP & TELECOM EQPT	661	300	100	6,500
54650 MAINT-MOTOR VEH & HVY EQ	553	500	100	500
<b>Total Maintenance</b>	<b>1,214</b>	<b>800</b>	<b>200</b>	<b>7,000</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	1,943	4,000	1,500	9,000
<b>Total Miscellaneous</b>	<b>1,943</b>	<b>4,000</b>	<b>1,500</b>	<b>9,000</b>
<b>Total Administration</b>	<b>\$ 465,223</b>	<b>\$ 504,922</b>	<b>\$ 370,901</b>	<b>\$ 573,368</b>

**1000-2-1030 Legal**  
**Judicial Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Legal</b>				
<b>Personnel Services</b>				
51130 SALARIES-ELECTED OFFICIAL	\$ 60,031	\$ 63,729	\$ 63,350	\$ 64,982
51530 AUTO ALLOWANCE	4,325	4,200	4,387	4,500
51550 CELL PHONE ALLOW	1,544	1,500	1,566	1,600
51610 EMPLR-SOC SEC & MEDICARE	4,984	5,311	5,242	4,971
51630 EMPLR-RETIREMENT CONTRIBUTIONS	10,367	11,338	11,263	10,197
51650 EMPLR GROUP HLTH/LIFE INS	11,340	10,000	12,350	11,580
51750 WORKER'S COMP INS	65	66	70	67
52165 PUBLIC & EMPLEE RELATIONS	40	-	40	-
<b>Total Personnel Services</b>	<b>92,696</b>	<b>96,144</b>	<b>98,268</b>	<b>97,897</b>
<b>Services</b>				
55060 LEGAL SERVICES	77,162	50,000	65,000	70,000
55080 LEGAL SVCS-CONTRACT-CTY ATTY	-	2,000	-	-
<b>Total Services</b>	<b>77,162</b>	<b>52,000</b>	<b>65,000</b>	<b>70,000</b>
<b>Total Legal</b>	<b>\$ 169,858</b>	<b>\$ 148,144</b>	<b>\$ 163,268</b>	<b>\$ 167,897</b>

**1000-2-1040 Municipal Court  
Judicial Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Municipal Court</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 130,180	\$ 132,782	\$ 136,181	\$ 137,666
51130 SALARIES-ELECTED OFFICIAL	64,669	67,233	68,245	70,003
51230 SALARIES-OVERTIME	-	1,500	-	-
51250 LONGEVITY PAY	3,168	3,186	3,186	3,456
51270 WELL PAY	589	1,549	1,549	1,500
51530 AUTO ALLOWANCE	4,325	4,200	4,387	4,200
51550 CELL PHONE ALLOW	1,544	1,500	1,566	1,500
51610 EMPLR-SOC SEC & MEDICARE	15,240	16,298	15,787	15,886
51630 EMPLR-RETIREMENT CONTRIBUTIONS	32,168	34,751	34,186	32,588
51650 EMPLR GROUP HLTH/LIFE INS	34,155	30,000	37,635	34,740
51750 WORKER'S COMP INS	205	203	214	207
52165 PUBLIC & EMPLEE RELATIONS	120	250	250	-
<b>Total Personnel Services</b>	<b>286,363</b>	<b>293,452</b>	<b>303,186</b>	<b>301,746</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,547	1,500	2,000	2,000
52020 POSTAGE & SHIPPING	1,221	1,500	2,000	2,000
52042 OFFICE FURN & EQUIP<\$500	729	500	500	-
58055 CLIENT ASSIST-COMPUTERS	14,250	-	14,780	15,000
<b>Total Supplies</b>	<b>17,747</b>	<b>3,500</b>	<b>19,280</b>	<b>19,000</b>
<b>Services</b>				
52015 PRINTING	1,035	1,000	3,000	3,000
52135 DUE & SUBSCRIPTIONS	2,497	2,000	2,500	2,500
52140 ADV & LEGAL NOTICES	-	250	250	-
55220 PROFESSIONAL SERVICES	-	500	-	-
55260 CONTRACT LABOR	-	-	20,000	20,000
56260 UTIL - COMMUNICATIONS	706	1,000	750	750
<b>Total Services</b>	<b>4,238</b>	<b>4,750</b>	<b>26,500</b>	<b>26,250</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	-	250	250	-
<b>Total Maintenance</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>-</b>
<b>Total Municipal Court</b>	<b>\$ 308,348</b>	<b>\$ 301,952</b>	<b>\$ 349,216</b>	<b>\$ 346,996</b>

# 1000-1-1050 Human Resources

## General Government Division

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Human Resources</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 80,347	\$ 86,279	\$ 89,448	\$ 150,126
51090 SALARIES-PART TIME	-	11,000	-	-
51250 LONGEVITY PAY	924	928	928	1,686
51270 WELL PAY	1,096	919	919	1,500
51530 AUTO ALLOWANCE	2,595	2,520	2,632	4,200
51550 CELL PHONE ALLOW	926	900	940	1,500
51610 EMPLR-SOC SEC & MEDICARE	6,571	7,844	7,116	11,484
51630 EMPLR-RETIREMENT CONTRIBUTIONS	13,529	14,950	15,115	23,558
51650 EMPLR GROUP HLTH/LIFE INS	14,800	13,000	16,308	23,160
51750 WORKER'S COMP INS	86	98	94	147
52100 CERTIFICATES, AWARDS, ETC	1,292	2,000	2,000	2,500
52130 CERTIFICATES, LICENSES, TITLES	-	300	300	-
52165 PUBLIC & EMPLEE RELATIONS	999	1,500	1,500	5,000
<b>Total Personnel Services</b>	<b>123,165</b>	<b>142,238</b>	<b>137,300</b>	<b>224,861</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	793	1,000	1,000	3,000
52020 POSTAGE & SHIPPING	61	200	350	-
53820 OTHER MATERIAL & SUPPLIES	88	100	100	-
<b>Total Supplies</b>	<b>942</b>	<b>1,300</b>	<b>1,450</b>	<b>3,000</b>
<b>Services</b>				
52015 PRINTING	-	1,000	500	-
52135 DUE & SUBSCRIPTIONS	839	1,700	1,500	2,500
52140 ADV & LEGAL NOTICES	400	200	200	500
55010 GENERAL SERVICES	1,825	3,400	3,400	-
55100 MEDICAL & PHYCH SERVICES	-	-	-	16,000
55220 PROFESSIONAL SERVICES	-	-	-	12,000
55260 CONTRACT LABOR	-	-	1,500	2,000
56260 UTIL - COMMUNICATIONS	353	700	700	500
<b>Total Services</b>	<b>3,417</b>	<b>7,000</b>	<b>7,800</b>	<b>33,500</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	-	11,500	6,000	-
<b>Total Maintenance</b>	<b>-</b>	<b>11,500</b>	<b>6,000</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	610	2,500	2,000	15,000
<b>Total Miscellaneous</b>	<b>610</b>	<b>2,500</b>	<b>2,000</b>	<b>15,000</b>
<b>Total Human Resources</b>	<b>\$ 128,134</b>	<b>\$ 164,538</b>	<b>\$ 154,550</b>	<b>\$ 276,361</b>

**1000-1-1060 Civil Service  
General Government Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Civil Service</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 45,819	\$ 49,457	\$ 51,300	\$ -
51090 SALARIES-PART TIME	-	8,000	-	-
51250 LONGEVITY PAY	479	482	482	-
51270 WELL PAY	572	493	493	-
51530 AUTO ALLOWANCE	1,730	1,680	1,755	-
51550 CELL PHONE ALLOW	617	600	626	-
51610 EMPLR-SOC SEC & MEDICARE	3,765	4,644	4,106	-
51630 EMPLR-RETIREMENT CONTRIBUTIONS	7,753	8,608	8,722	-
51650 EMPLR GROUP HLTH/LIFE INS	7,969	7,000	8,781	-
51750 WORKER'S COMP INS	49	560	54	-
52130 CERTIFICATES, LICENSES, TITLES	-	300	-	-
52165 PUBLIC & EMPLEE RELATIONS	999	1,500	1,500	-
<b>Total Personnel Services</b>	<b>69,752</b>	<b>83,324</b>	<b>77,819</b>	<b>-</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	73	100	100	-
52020 POSTAGE & SHIPPING	831	450	200	-
<b>Total Supplies</b>	<b>904</b>	<b>550</b>	<b>300</b>	<b>-</b>
<b>Services</b>				
52015 PRINTING	-	1,200	500	-
52135 DUE & SUBSCRIPTIONS	1,594	2,000	1,500	-
52140 ADV & LEGAL NOTICES	-	200	-	-
55010 GEN SVCS-OTHER	4,500	3,000	2,000	-
55060 LEGAL SERVICES	1,301	5,000	1,500	-
56260 UTIL - COMMUNICATIONS	330	300	300	-
<b>Total Services</b>	<b>7,725</b>	<b>11,700</b>	<b>5,800</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	2,003	4,000	3,000	-
<b>Total Miscellaneous</b>	<b>2,003</b>	<b>4,000</b>	<b>3,000</b>	<b>-</b>
<b>Total Civil Service</b>	<b>\$ 80,384</b>	<b>\$ 99,574</b>	<b>\$ 86,919</b>	<b>\$ -</b>

**1000-1-1070 Tax**  
**General Government Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Tax</b>				
<b>Services</b>				
55140 TAX APPRAISAL SERVICES	\$ 229,587	\$ 249,000	\$ 264,438	\$ 286,000
55160 TAX COLLECTION SERVICES	462	7,500	7,500	7,500
<b>Total Services</b>	<b>230,049</b>	<b>256,500</b>	<b>271,938</b>	<b>293,500</b>
<b>Total Tax</b>	<b>\$ 230,049</b>	<b>\$ 256,500</b>	<b>\$ 271,938</b>	<b>\$ 293,500</b>

**1000-1-1080 Finance**  
**General Government Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Finance</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 269,207	\$ 358,126	\$ 336,642	\$ 330,050
51090 SALARIES-PART TIME	-	26,000	-	-
51230 SALARIES-OVERTIME	10	5,000	-	-
51250 LONGEVITY PAY	444	480	480	1,194
51270 WELL PAY	1,706	3,873	3,873	3,750
51530 AUTO ALLOWANCE	125	4,200	4,387	4,200
51550 CELL PHONE ALLOW	44	1,500	1,566	1,500
51610 EMPLR-SOC SEC & MEDICARE	20,224	30,535	25,558	25,248
51630 EMPLR-RETIREMENT CONTRIBUTIONS	42,744	60,934	55,696	51,793
51650 EMPLR GROUP HLTH/LIFE INS	56,925	50,000	69,295	57,900
51750 WORKER'S COMP INS	267	382	347	324
52130 CERTIFICATES, LICENSES, TITLES	-	75	-	-
52165 PUBLIC & EMPLEE RELATIONS	565	600	600	1,000
<b>Total Personnel Services</b>	<b>392,261</b>	<b>541,705</b>	<b>498,444</b>	<b>476,959</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	4,376	6,000	5,000	14,000
52020 POSTAGE & SHIPPING	3,113	3,900	3,900	-
52042 OFFICE FURN & EQUIP<\$500	220	500	1,000	-
<b>Total Supplies</b>	<b>7,709</b>	<b>10,400</b>	<b>9,900</b>	<b>14,000</b>
<b>Services</b>				
52015 PRINTING	5,753	1,500	5,000	-
52115 TRAINING & EDUCATIONAL	3,244	7,000	7,000	10,000
52135 DUE & SUBSCRIPTIONS	890	3,000	3,000	3,000
52140 ADV & LEGAL NOTICES	375	3,000	1,500	1,500
52145 ADVERTISING-ELECTIONS	-	600	-	-
52155 ADVERTISING-ORDINANCES	3,632	3,000	2,000	-
52210 BANKING SERVICES	41,962	-	44,000	-
52270 EQUIPMENT RENTAL	1,708	3,500	3,500	3,500
55010 GENERAL SERVICES	2,241	500	1,500	-
55035 GEN SVCS-MUNICIPAL CODE UPDATE	10,011	6,000	14,000	-
55040 AUDITING & FINANCIAL SERVICES	21,134	30,000	20,000	30,000
55100 MEDICAL & PHYCH SERVICES	-	450	-	-
55239 ELECTION SVCS CONTRACT W/CNTY	-	11,000	-	-
55260 CONTRACT LABOR	124,466	15,000	20,000	20,000
56260 UTIL - COMMUNICATIONS	1,057	1,000	1,000	1,000
<b>Total Services</b>	<b>216,473</b>	<b>85,550</b>	<b>122,500</b>	<b>69,000</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	25,370	150,000	30,000	210,000
<b>Total Maintenance</b>	<b>25,370</b>	<b>150,000</b>	<b>30,000</b>	<b>210,000</b>
<b>Capital Expenditures</b>				
58850 CAP EXP - COMPUTER & TELECOM	10,000	-	-	-
<b>Total Capital Expenditures</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance</b>	<b>\$ 651,813</b>	<b>\$ 787,655</b>	<b>\$ 660,844</b>	<b>\$ 769,959</b>

**1000-3-1110 Police  
Public Safety Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Police</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 3,786,435	\$ 4,489,553	\$ 4,216,142	\$ 4,966,464
51230 SALARIES-OVERTIME	323,745	120,000	500,000	150,000
51250 LONGEVITY PAY	42,738	52,344	52,344	46,164
51270 WELL PAY	27,066	44,151	44,151	39,750
51310 CERTIFICATION PAY	82,977	28,800	80,795	115,040
51330 EDUCATION PAY	17,300	15,600	17,322	20,000
51350 SHIFT DIFFERENTIAL	2,184	3,500	3,783	4,000
51370 OUT OF CLASS PAY	14,541	11,000	8,713	10,000
51510 UNIFORM ALLOWANCE	32,400	34,500	44,850	43,200
51530 AUTO ALLOWANCE	4,325	4,200	4,387	4,200
51550 CELL PHONE ALLOW	9,267	14,100	9,970	10,500
51610 EMPLR-SOC SEC & MEDICARE	322,113	367,647	364,016	379,934
51630 EMPLR-RETIREMENT CONTRIBUTIONS	683,302	784,794	795,850	779,362
51650 EMPLR GROUP HLTH/LIFE INS	550,205	600,000	624,760	717,960
51750 WORKER'S COMP INS	39,676	42,054	42,963	48,375
51910 POLICE-SPECIAL OPER/TACTICAL	3,627	4,000	6,079	5,000
52100 CERTIFICATES, AWARDS, ETC	441	2,000	1,000	-
52130 CERTIFICATES, LICENSES, TITLES	1,522	1,200	1,000	-
52165 PUBLIC & EMPLEE RELATIONS	7,259	5,000	5,100	5,000
<b>Total Personnel Services</b>	<b>5,951,123</b>	<b>6,624,443</b>	<b>6,823,225</b>	<b>7,344,949</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	27,324	25,000	15,000	35,000
52020 POSTAGE & SHIPPING	1,601	4,000	1,900	-
52030 CLEANING & JANITORIAL	398	250	250	-
52035 MAT & SUPPLIES-PROTECTIVE CLO	12,638	19,000	12,000	-
52040 EDUC MATERIALS & SUPPLIES	664	3,500	1,000	2,000
52041 MISC TOOLS & EQPT <\$500	1,656	3,400	4,500	-
52042 OFFICE FURN & EQUIP<\$500	1,396	2,250	2,250	-
52046 NON CAP PD EQPT & ACCESS	24,798	9,100	9,000	-
52050 MACHINERY & EQUIPMENT	670	9,000	9,000	45,000
52055 NON CAP ACQ-FURN & FIXTURES	-	10,000	10,000	-
52065 Y/E-NON CAP ACQ COMP HDWR/SFTW	7,614	11,658	18,000	-
52075 COMMUNICATIONS EQUIPMENT	-	5,125	5,125	-
53010 PHOTO & VIDEO SUPPLIES	59	2,000	2,000	1,000
53070 MEDICAL & VET SUPPLIES	656	700	1,657	-
53190 FOOD SUPPLIES	4,384	3,000	4,000	3,200
53220 K9 SUPPLIES	2,115	2,400	1,700	3,500
53310 UNIFORM SUPPLIES	10,327	22,376	20,900	23,000
53340 FUEL SUPPLIES	93,752	95,000	84,000	95,000
53460 GENERAL SAFETY SUPPLIES	739	500	1,600	-
53490 SAFETY SUPPLIES	-	-	-	20,000
53670 AMM & MISC POLICE SUPPLIES	14,581	15,700	15,700	15,700
53700 INVESTIGATIVE SUPPLIES	2,059	3,300	2,200	2,500
53750 AUTO PARTS AND SUPPLIES	925	12,000	5,000	3,000
53755 M&E PARTS & SUPPLIES	279	2,500	2,500	-
53820 OTHER MATERIAL & SUPPLIES	1,973	1,700	2,500	-
<b>Total Supplies</b>	<b>210,608</b>	<b>263,459</b>	<b>231,782</b>	<b>248,900</b>

**1000-3-1110 Police  
Public Safety Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Services</b>				
52015 PRINTING	2,255	2,500	2,000	-
52135 DUE & SUBSCRIPTIONS	7,367	9,000	7,300	10,000
52140 ADV & LEGAL NOTICES	1,470	3,000	500	750
52190 SHIPPING & FREIGHT SERVICES	171	800	500	800
52230 JANITORIAL & LAUNDRY SERVICE	-	200	75	-
52270 EQUIPMENT RENTAL	28,466	31,000	31,443	30,000
52375 POLICE-SPECIAL OPERATIONS	3,570	7,000	7,000	3,500
55010 GENERAL SERVICES	4,676	10,000	3,000	-
55030 WEBSITE/INTERNET ACCESS	460	500	-	-
55100 MEDICAL & PHYCH SERVICES	14,115	9,000	20,000	-
55108 PRISONER - TRANSPORT EXPENSE	1,500	14,000	-	-
55130 PROFESSIONAL SERVICES-VETERINA	202	500	500	-
55220 PROFESSIONAL SERVICES	3,640	3,000	4,000	17,500
55260 CONTRACT LABOR	252,648	100,000	125,000	50,000
56010 UTIL-ELECTRICAL	-	150	-	-
56260 UTIL - COMMUNICATIONS	16,315	16,000	9,469	15,000
<b>Total Services</b>	<b>336,855</b>	<b>206,650</b>	<b>210,787</b>	<b>127,550</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	93,971	64,232	100,000	100,000
54650 MAINT-MOTOR VEH & HVY EQ	106,683	80,000	90,000	-
54670 MAINT-RADIO, INSTR, APPARATUS	9,037	8,000	6,465	-
54710 MAINT-MACH & EQUIPMENT	-	-	-	85,000
54810 MAINT-MISCELLANEOUS-OTHER	260	1,500	800	-
55680 MAINT-BLDGS/GROUNDS/FACILITIES	4,641	2,500	11,000	5,000
<b>Total Maintenance</b>	<b>214,592</b>	<b>156,232</b>	<b>208,265</b>	<b>190,000</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	39,938	43,000	70,000	60,000
<b>Total Miscellaneous</b>	<b>39,938</b>	<b>43,000</b>	<b>70,000</b>	<b>60,000</b>
<b>Capital Expenditures</b>				
58850 CAP EXP - COMPUTER & TELECOM	-	20,000	20,000	-
58865 CAP EXP- MOTOR VEH & EQUIPMENT	5,428	193,758	306,073	296,280
<b>Total Capital Expenditures</b>	<b>5,428</b>	<b>213,758</b>	<b>326,073</b>	<b>296,280</b>
<b>Total Police</b>	<b>\$ 6,758,544</b>	<b>\$ 7,507,542</b>	<b>\$ 7,870,132</b>	<b>\$ 8,267,679</b>

**1000-3-1120 Fire**  
**Public Safety Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Fire</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 3,591,217	\$ 3,873,181	\$ 3,936,998	\$ 4,318,922
51230 SALARIES-OVERTIME	657,471	400,000	700,000	400,000
51235 SALARIES-OT-CYCLE	-	-	70,000	70,000
51250 LONGEVITY PAY	37,818	38,784	38,784	44,136
51270 WELL PAY	39,363	30,957	30,957	33,000
51310 CERTIFICATION PAY	171,770	170,000	188,321	178,920
51330 EDUCATION PAY	22,718	23,700	23,564	24,000
51370 OUT OF CLASS PAY	39,240	18,000	23,829	20,000
51410 PARAMEDIC COORDINATOR	1,350	1,800	-	-
51510 UNIFORM ALLOWANCE	18,352	18,060	18,060	18,060
51530 AUTO ALLOWANCE	4,325	4,200	4,200	4,200
51550 CELL PHONE ALLOW	3,457	4,200	4,200	3,600
51610 EMPLR-SOC SEC & MEDICARE	337,587	342,389	375,737	330,397
51630 EMPLR-RETIREMENT CONTRIBUTIONS	717,338	730,879	815,183	677,746
51650 EMPLR GROUP HLTH/LIFE INS	487,411	440,000	551,980	509,520
51750 WORKER'S COMP INS	52,913	50,022	55,000	48,761
52100 CERTIFICATES, AWARDS, ETC	1,017	1,200	600	-
52130 CERTIFICATES, LICENSES, TITLES	10,021	12,000	10,000	-
52165 PUBLIC & EMPLEE RELATIONS	1,909	3,000	3,000	3,000
<b>Total Personnel Services</b>	<b>6,195,277</b>	<b>6,162,372</b>	<b>6,850,413</b>	<b>6,684,262</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,235	5,000	5,000	7,000
52020 POSTAGE & SHIPPING	302	350	350	-
52030 CLEANING & JANITORIAL	9,385	10,000	10,000	9,000
52035 MAT & SUPPLIES-PROTECTIVE CLO	16,705	20,000	20,000	125,000
52040 EDUC MATERIALS & SUPPLIES	1,127	2,200	2,200	-
52041 MISC TOOLS & EQPT <\$500	1,756	7,000	7,000	-
52042 OFFICE FURN & EQUIP<\$500	1,238	2,000	2,000	-
52045 NON CAP ACQ--TOOLS & ACCESS	-	46,319	46,319	-
52050 MACHINERY & EQUIPMENT	53,972	11,200	11,200	35,000
52055 NON CAP ACQ-FURN & FIXTURES	658	5,500	5,500	-
52060 NON CAP-SAFETY EQUIP. & DEVICE	19,824	28,000	28,000	-
52065 NON CAP ACQ-COMP HDWR/SFTW	9,975	14,500	14,500	-
52075 COMMUNICATIONS EQUIPMENT	514	4,000	4,000	-
52160 PROMOTIONAL ADV & MATERIALS	278	1,500	1,600	-
53130 CHEMICAL SUPPLIES	1,461	2,200	1,000	1,500
53190 FOOD SUPPLIES	1,623	1,500	1,500	1,500
53310 UNIFORM SUPPLIES	15,428	26,000	26,000	-
53320 HONOR GUARD SUPPLY	410	500	500	-
53340 FUEL SUPPLIES	19,705	40,000	30,000	30,000
53610 FIRE PREVENTION SUPPLIES	1,400	2,000	2,000	3,500
53670 AMM & MISC POLICE SUPPLIES	-	100	100	-
53700 INVESTIGATIVE SUPPLIES	391	500	500	-
53750 AUTO PARTS AND SUPPLIES	1,961	5,800	3,000	4,000

**1000-3-1120 Fire**  
**Public Safety Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
53755 M&E PARTS & SUPPLIES	3,351	4,500	4,500	-
53820 OTHER MATERIAL & SUPPLIES	815	1,250	1,250	-
53840 SUPPLIES-MTC-FIRE HYDRANTS	251	2,000	2,000	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	2,090	2,000	2,000	-
53859 SUPPLIES-MTC-MISC	253	500	500	-
<b>Total Supplies</b>	<b>166,108</b>	<b>246,419</b>	<b>232,519</b>	<b>216,500</b>
<b>Services</b>				
52015 PRINTING	309	1,000	1,000	-
52135 DUE & SUBSCRIPTIONS	5,459	4,500	4,500	13,000
52140 ADV & LEGAL NOTICES	1,306	2,000	1,000	-
52230 JANITORIAL & LAUNDRY SERVICE	344	-	-	-
52240 EVERBRIDGE: CITY CONTRACT	-	-	-	12,000
52270 EQUIPMENT RENTAL	1,343	2,000	2,000	-
55010 GEN SVCS-OTHER	511	800	800	-
55030 WEBSITE/INTERNET ACCESS	460	500	500	-
55100 MEDICAL & PHYCH SERVICES	9,307	7,000	28,000	37,728
55220 PROFESSIONAL SERVICES	2,582	1,200	300	1,200
55230 INSPECTION SERVICES	233	-	-	-
55270 TESTING/LAB SERVICES	679	750	750	-
55563 CONTRACT SERVICES-ESO	9,566	9,600	9,600	-
56010 UTIL-ELECTRICAL	36,943	22,000	22,000	22,000
56260 UTIL - COMMUNICATIONS	5,718	8,500	5,500	5,000
56635 UTIL-GAS	19,179	16,000	18,000	17,500
<b>Total Services</b>	<b>93,939</b>	<b>75,850</b>	<b>93,950</b>	<b>108,428</b>
<b>Maintenance</b>				
54570 MAINT-FURNITURE & FIXTURE	177	300	500	-
54630 MAINT-COMP & TELECOM EQPT	31,227	25,000	30,000	40,000
54650 MAINT-MOTOR VEH & HVY EQ	166,808	110,000	160,000	150,000
54670 MAINT-RADIO, INSTR, APPARATUS	3,487	4,000	4,200	-
54710 MAINT-MACH & EQUIPMENT	19,765	12,000	12,000	21,000
54830 REPAIR/TESTING-PROTECTIVE GEAR	19,263	22,000	22,000	-
55680 MAINT-BUILDINGS & GROUNDS	19,654	18,000	30,000	18,000
<b>Total Maintenance</b>	<b>260,381</b>	<b>191,300</b>	<b>258,700</b>	<b>229,000</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	48,009	56,563	47,000	55,000
<b>Total Miscellaneous</b>	<b>48,009</b>	<b>56,563</b>	<b>47,000</b>	<b>55,000</b>
<b>Capital Expenditures</b>				
58865 CAP EXP- MOTOR VEH & EQUIPMENT	-	66,892	66,892	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>66,892</b>	<b>66,892</b>	<b>-</b>
<b>Total Fire</b>	<b>\$ 6,763,714</b>	<b>\$ 6,799,396</b>	<b>\$ 7,549,474</b>	<b>\$ 7,293,190</b>

**1000-3-1130 Emergency Management  
Public Safety Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Emergency Management</b>				
<b>Personnel Services</b>				
52130 CERTIFICATES, LICENSES, TITLES	\$ -	\$ 500	\$ 500	\$ -
<b>Total Personnel Services</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>Supplies</b>				
53190 FOOD SUPPLIES	133	500	500	-
53790 EMER MGMT MATERIALS & SUPPLIES	4	500	500	-
<b>Total Supplies</b>	<b>137</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Services</b>				
52015 PRINTING	220	500	500	-
52135 DUE & SUBSCRIPTIONS	3,050	5,000	5,000	-
52240 EVERBRIDGE: CITY CONTRACT	9,981	12,000	12,000	-
<b>Total Services</b>	<b>13,251</b>	<b>17,500</b>	<b>17,500</b>	<b>-</b>
<b>Maintenance</b>				
54710 MAINT-MACH & EQUIPMENT	1,175	2,500	2,500	-
<b>Total Maintenance</b>	<b>1,175</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	2,135	4,000	4,000	-
<b>Total Miscellaneous</b>	<b>2,135</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>
<b>Total Emergency Management</b>	<b>\$ 16,698</b>	<b>\$ 25,500</b>	<b>\$ 25,500</b>	<b>\$ -</b>

# 1000-4-1140 Inspections

## Community Support Division

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Inspections</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 98,110	\$ 137,001	\$ 172,222	\$ 240,701
51230 SALARIES-OVERTIME	-	-	262	-
51250 LONGEVITY PAY	-	228	228	606
51270 WELL PAY	-	1,535	1,535	3,000
51310 CERTIFICATION PAY	150	900	-	-
51550 CELL PHONE ALLOW	342	600	626	600
51610 EMPLR-SOC SEC & MEDICARE	7,119	10,730	12,436	18,413
51630 EMPLR-RETIREMENT CONTRIBUTIONS	15,704	22,905	28,148	37,772
51650 EMPLR GROUP HLTH/LIFE INS	14,497	25,000	33,224	46,320
51750 WORKER'S COMP INS	143	278	274	335
52130 CERTIFICATES, LICENSES, TITLES	-	500	-	-
52165 PUBLIC & EMPLEE RELATIONS	120	-	120	-
<b>Total Personnel Services</b>	<b>136,185</b>	<b>199,677</b>	<b>249,075</b>	<b>347,747</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	391	500	122	1,000
52020 POSTAGE & SHIPPING	24	250	-	-
52041 MISC TOOLS & EQPT <\$500	-	250	-	-
52042 OFFICE FURN & EQUIP<\$500	-	500	-	-
52065 Y/E-NON CAP ACQ COMP HDWR/SFTW	-	250	-	-
53310 UNIFORM SUPPLIES	-	300	-	-
53340 FUEL SUPPLIES	737	1,000	600	750
53750 AUTO PARTS AND SUPPLIES	-	500	-	-
53820 OTHER MATERIAL & SUPPLIES	-	200	-	-
<b>Total Supplies</b>	<b>1,152</b>	<b>3,750</b>	<b>722</b>	<b>1,750</b>
<b>Services</b>				
52015 PRINTING	-	500	-	-
52135 DUE & SUBSCRIPTIONS	1,315	100	160	500
52140 ADV & LEGAL NOTICES	-	250	-	-
55010 GENERAL SERVICES	8	-	-	-
55100 MEDICAL & PHYCH SERVICES	509	-	-	-
55230 INSPECTION SERVICES	113	30,000	-	-
55260 CONTRACT LABOR	43,960	36,000	28,073	35,000
55610 CONTRACTED SERVICES-OTHER	-	500	-	-
56260 UTIL - COMMUNICATIONS	825	750	750	500
<b>Total Services</b>	<b>46,730</b>	<b>68,100</b>	<b>28,983</b>	<b>36,000</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	8,255	7,500	7,000	5,000
54650 MAINT-MOTOR VEH & HVY EQ	615	750	-	1,200
<b>Total Maintenance</b>	<b>8,870</b>	<b>8,250</b>	<b>7,000</b>	<b>6,200</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	500	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Total Inspections</b>	<b>\$ 192,937</b>	<b>\$ 280,277</b>	<b>\$ 285,780</b>	<b>\$ 391,697</b>

# 1000-4-1150 Planning and Zoning Community Support Division Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Planning and Zoning</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 23,536	\$ 46,460	\$ 28,461	\$ -
51250 LONGEVITY PAY	-	422	422	-
51270 WELL PAY	-	586	586	-
51610 EMPLR-SOC SEC & MEDICARE	1,586	3,631	1,915	-
51630 EMPLR-RETIREMENT CONTRIBUTIONS	3,709	7,750	4,627	-
51650 EMPLR GROUP HLTH/LIFE INS	2,087	7,500	4,371	-
51750 WORKER'S COMP INS	24	86	29	-
52100 CERTIFICATES, AWARDS, ETC	-	100	-	-
52130 CERTIFICATES, LICENSES, TITLES	-	200	-	-
<b>Total Personnel Services</b>	<b>30,942</b>	<b>66,735</b>	<b>40,411</b>	<b>-</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,936	600	6,500	2,500
52020 POSTAGE & SHIPPING	274	500	182	1,500
52041 MISC TOOLS & EQPT <\$500	-	300	-	-
52042 OFFICE FURN & EQUIP<\$500	-	500	-	-
52065 Y/E-NON CAP ACQ COMP HDWR/SFTW	-	300	-	-
53010 PHOTO & VIDEO SUPPLIES	-	200	-	-
53820 OTHER MATERIAL & SUPPLIES	155	500	-	-
<b>Total Supplies</b>	<b>2,365</b>	<b>2,900</b>	<b>6,682</b>	<b>4,000</b>
<b>Services</b>				
52015 PRINTING	76	500	-	-
52135 DUE & SUBSCRIPTIONS	614	300	-	500
52140 ADV & LEGAL NOTICES	6,146	3,000	6,500	6,500
52270 EQUIPMENT RENTAL	1,297	1,000	3,000	3,000
52480 FILING AND/OR RELEASE OF LIEN	4,206	-	1,600	2,000
55010 GENERAL SERVICES	-	1,000	-	-
55100 MEDICAL & PHYCH SERVICES	254	300	-	-
55110 CIVIL SERV-ENG, ARCH & SURV	1,000	1,000	-	-
55220 PROFESSIONAL SERVICES	9,308	-	4,500	4,000
56260 UTIL - COMMUNICATIONS	214	1,000	138	250
<b>Total Services</b>	<b>23,115</b>	<b>8,100</b>	<b>15,738</b>	<b>16,250</b>
<b>Maintenance</b>				
54610 MAINT-OFFICE EQUIPMENT	637	-	-	-
54630 MAINT-COMP & TELECOM EQPT	-	500	-	-
54650 MAINT-MOTOR VEH & HVY EQ	455	-	1,700	-
<b>Total Maintenance</b>	<b>1,092</b>	<b>500</b>	<b>1,700</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	353	800	900	1,000
<b>Total Miscellaneous</b>	<b>353</b>	<b>800</b>	<b>900</b>	<b>1,000</b>
<b>Total Planning and Zoning</b>	<b>\$ 57,867</b>	<b>\$ 79,035</b>	<b>\$ 65,431</b>	<b>\$ 21,250</b>

**1000-3-1210 Animal Control**  
**Public Safety Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Animal Control</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 68,357	\$ 116,112	\$ 106,912	\$ -
51230 SALARIES-OVERTIME	15,665	8,162	9,957	-
51250 LONGEVITY PAY	180	60	60	-
51270 WELL PAY	434	1,836	1,836	-
51610 EMPLR-SOC SEC & MEDICARE	6,461	9,652	8,920	-
51630 EMPLR-RETIREMENT CONTRIBUTIONS	13,314	20,604	19,013	-
51650 EMPLR GROUP HLTH/LIFE INS	17,185	25,000	27,599	-
51750 WORKER'S COMP INS	1,219	1,810	1,831	-
52165 PUBLIC & EMPLEE RELATIONS	120	120	120	-
<b>Total Personnel Services</b>	<b>122,935</b>	<b>183,356</b>	<b>176,248</b>	<b>-</b>
<b>Supplies</b>				
52020 POSTAGE & SHIPPING	-	300	300	-
52030 CLEANING & JANITORIAL	-	-	150	-
52041 MISC TOOLS & EQPT <\$500	1,914	1,500	1,500	-
53070 MEDICAL & VET SUPPLIES	-	50	50	-
53310 UNIFORM SUPPLIES	2,299	200	2,575	-
53340 FUEL SUPPLIES	2,141	2,800	2,043	-
53460 GENERAL SAFETY SUPPLIES	-	100	100	-
53670 AMM & MISC POLICE SUPPLIES	-	75	75	-
53750 AUTO PARTS AND SUPPLIES	311	1,000	1,000	-
53755 M&E PARTS & SUPPLIES	89	-	-	-
53820 OTHER MATERIAL & SUPPLIES	680	500	500	-
<b>Total Supplies</b>	<b>7,434</b>	<b>6,525</b>	<b>8,293</b>	<b>-</b>
<b>Services</b>				
52015 PRINTING	232	300	500	-
52140 ADV & LEGAL NOTICES	-	150	-	-
52190 SHIPPING & FREIGHT SERVICES	-	1,000	300	-
55010 GENERAL SERVICES-OTHER	35	75	75	-
55100 MEDICAL & PHYCH SERVICES	450	500	500	-
55260 CONTRACT LABOR	24,123	-	-	-
56260 UTIL - COMMUNICATIONS	234	240	159	-
<b>Total Services</b>	<b>25,074</b>	<b>2,265</b>	<b>1,534</b>	<b>-</b>
<b>Maintenance</b>				
54650 MAINT-MOTOR VEH & HVY EQ	3,644	3,400	1,300	-
<b>Total Maintenance</b>	<b>3,644</b>	<b>3,400</b>	<b>1,300</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	2,138	1,000	1,450	-
<b>Total Miscellaneous</b>	<b>2,138</b>	<b>1,000</b>	<b>1,450</b>	<b>-</b>
<b>Capital Expenditures</b>				
58865 CAP EXP- MOTOR VEH & EQUIPMENT	39,950	-	-	-
<b>Total Capital Expenditures</b>	<b>39,950</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Animal Control</b>	<b>\$ 201,175</b>	<b>\$ 196,546</b>	<b>\$ 188,825</b>	<b>\$ -</b>

**1000-3-1215 Animal Services**  
**Public Safety Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Animal Services</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 44,352	\$ 72,410	\$ 67,199	\$ 187,073
51230 SALARIES-OVERTIME	16,120	11,284	14,877	20,000
51250 LONGEVITY PAY	60	60	60	828
51270 WELL PAY	432	1,162	1,162	3,000
51610 EMPLR-SOC SEC & MEDICARE	4,650	6,496	6,259	14,311
51630 EMPLR-RETIREMENT CONTRIBUTIONS	9,662	13,744	13,339	29,356
51650 EMPLR GROUP HLTH/LIFE INS	10,409	15,000	18,817	46,320
51750 WORKER'S COMP INS	849	1,222	1,298	2,864
52165 PUBLIC & EMPLEE RELATIONS	178	200	200	200
<b>Total Personnel Services</b>	<b>86,712</b>	<b>121,578</b>	<b>123,211</b>	<b>303,952</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	921	1,700	3,500	6,000
52020 POSTAGE & SHIPPING	8	100	250	-
52030 CLEANING & JANITORIAL	14,990	11,500	9,358	10,000
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	-	125	-
52041 MISC TOOLS & EQPT <\$500	717	550	2,722	-
52042 OFFICE FURN & EQUIP<\$500	-	-	200	-
52050 MACHINERY & EQUIPMENT	-	1,000	1,000	1,000
53070 MEDICAL & VET SUPPLIES	37,697	25,000	29,000	30,000
53190 FOOD SUPPLIES	338	150	150	-
53220 ANIMAL FOOD	37,632	37,000	27,000	37,500
53310 UNIFORM SUPPLIES	394	270	270	-
53340 FUEL SUPPLIES	-	-	-	2,500
53460 GENERAL SAFETY SUPPLIES	157	200	200	-
53755 M&E PARTS & SUPPLIES	-	-	-	5,000
53820 OTHER MATERIAL & SUPPLIES	2,179	2,000	4,000	-
<b>Total Supplies</b>	<b>95,033</b>	<b>79,470</b>	<b>77,775</b>	<b>92,000</b>
<b>Services</b>				
52015 PRINTING	68	350	1,200	-
52135 DUE & SUBSCRIPTIONS	650	550	550	550
52140 ADV & LEGAL NOTICES	-	150	-	-
55010 GENERAL SERVICES	619	450	125	-
55030 WEBSITE/INTERNET ACCESS	460	500	-	-
55100 MEDICAL & PHYCH SERVICES	454	800	-	-
55130 PROFESSIONAL SERVICES-VETERINA	4,562	6,300	-	-
55220 PROFESSIONAL SERVICES	464	500	500	8,000
55260 CONTRACT LABOR	137,280	90,000	98,000	90,000
56010 UTIL-ELECTRICAL	10,632	4,000	4,666	5,000
56260 UTIL - COMMUNICATIONS	604	498	402	500
56635 UTIL-GAS	2,316	2,000	1,440	2,250
<b>Total Services</b>	<b>158,109</b>	<b>106,098</b>	<b>106,883</b>	<b>106,300</b>
<b>Maintenance</b>				
54570 MAINT-FURNITURE & FIXTURE	-	100	-	-
54650 MAINT-MOTOR VEH & HVY EQ	-	-	-	3,000
54670 MAINT-RADIO, INSTR, APPARATUS	-	60	-	-
55680 MAINT-BLDGS/GROUNDS/FACILITIES	14,059	8,500	13,000	13,000
<b>Total Maintenance</b>	<b>14,059</b>	<b>8,660</b>	<b>13,000</b>	<b>16,000</b>

**1000-3-1215 Animal Services**  
**Public Safety Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	1,175	400	400	3,000
<b>Total Miscellaneous</b>	<b>1,175</b>	<b>400</b>	<b>400</b>	<b>3,000</b>
<b>Total Animal Services</b>	<b>\$ 355,088</b>	<b>\$ 316,206</b>	<b>\$ 321,269</b>	<b>\$ 521,252</b>

**1000-1-1220 Health Services**  
**General Government Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Health Services</b>				
<b>Services</b>				
57389 Navarro Cnty Health Services	60,000	-	60,000	40,000
<b>Total Services</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>40,000</b>
<b>Total Health Services</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 40,000</b>

**1000-5-1310 Information Technology  
Public Works Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Information Technology</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 57,825	\$ 59,230	\$ 60,060	\$ 63,554
51250 LONGEVITY PAY	288	294	294	432
51270 WELL PAY	635	775	775	750
51550 CELL PHONE ALLOW	617	600	626	600
51610 EMPLR-SOC SEC & MEDICARE	4,436	4,659	4,519	4,861
51630 EMPLR-RETIREMENT CONTRIBUTIONS	9,352	9,945	9,862	9,973
51650 EMPLR GROUP HLTH/LIFE INS	11,385	10,000	12,545	11,580
51750 WORKER'S COMP INS	59	58	61	62
52130 CERTIFICATES, LICENSES, TITLES	27,877	45,350	70,000	156,000
52165 PUBLIC & EMPLEE RELATIONS	40	-	40	-
<b>Total Personnel Services</b>	<b>112,514</b>	<b>130,911</b>	<b>158,782</b>	<b>247,812</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	-	125	200	600
52041 MISC TOOLS & EQPT <\$500	-	200	220	-
52065 Y/E-NON CAP ACQ COMP HDWR/SFTW	23,544	10,000	86,250	15,000
53755 M&E PARTS & SUPPLIES	-	100	-	-
<b>Total Supplies</b>	<b>23,544</b>	<b>10,425</b>	<b>86,670</b>	<b>15,600</b>
<b>Services</b>				
52015 PRINTING	190	-	-	-
52140 ADV & LEGAL NOTICES	-	350	-	-
55030 WEBSITE/INTERNET ACCESS	259	1,000	375	1,000
55220 PROFESSIONAL SERVICES	43,347	-	28,250	-
55610 CONTRACTED SERVICES-OTHER	159,175	75,000	241,043	260,000
56260 UTIL - COMMUNICATIONS	28,375	17,250	20,600	20,600
<b>Total Services</b>	<b>231,346</b>	<b>93,600</b>	<b>290,268</b>	<b>281,600</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	14,485	-	-	-
<b>Total Maintenance</b>	<b>14,485</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	800	2,000	2,200
<b>Total Miscellaneous</b>	<b>-</b>	<b>800</b>	<b>2,000</b>	<b>2,200</b>
<b>Capital Expenditures</b>				
58850 CAP EXP - COMPUTER & TELECOM	151,820	206,000	25,500	-
<b>Total Capital Expenditures</b>	<b>151,820</b>	<b>206,000</b>	<b>25,500</b>	<b>-</b>
<b>Total Information Technology</b>	<b>\$ 533,709</b>	<b>\$ 441,736</b>	<b>\$ 563,220</b>	<b>\$ 547,212</b>

# 1000-5-1320 Engineering

## Public Works Division

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Engineering</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 175,823	\$ 297,965	\$ 230,648	\$ 301,727
51230 SALARIES-OVERTIME	67	2,500	691	-
51250 LONGEVITY PAY	558	570	570	1,110
51270 WELL PAY	1,572	3,658	3,658	3,000
51310 CERTIFICATION PAY	-	1,440	42	-
51530 AUTO ALLOWANCE	4,325	4,200	4,387	4,200
51550 CELL PHONE ALLOW	1,544	1,500	1,566	1,500
51610 EMPLR-SOC SEC & MEDICARE	13,900	23,267	18,035	23,082
51630 EMPLR-RETIREMENT CONTRIBUTIONS	28,932	49,668	38,650	47,348
51650 EMPLR GROUP HLTH/LIFE INS	24,814	50,000	35,126	46,320
51750 WORKER'S COMP INS	303	572	410	608
52130 CERTIFICATES, LICENSES, TITLES	-	500	-	-
52165 PUBLIC & EMPLEE RELATIONS	160	-	160	-
<b>Total Personnel Services</b>	<b>251,998</b>	<b>435,840</b>	<b>333,943</b>	<b>428,895</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,940	1,500	2,500	4,000
52020 POSTAGE & SHIPPING	34	250	21	-
52041 MISC TOOLS & EQPT <\$500	-	500	-	-
52042 OFFICE FURN & EQUIP<\$500	-	500	-	-
53010 PHOTO & VIDEO SUPPLIES	9	100	-	-
53310 UNIFORM SUPPLIES	-	400	-	-
53340 FUEL SUPPLIES	1,128	2,000	1,000	1,200
53820 OTHER MATERIAL & SUPPLIES	-	1,000	-	-
<b>Total Supplies</b>	<b>3,111</b>	<b>6,250</b>	<b>3,521</b>	<b>5,200</b>
<b>Services</b>				
52015 PRINTING	150	300	-	-
52135 DUE & SUBSCRIPTIONS	287	1,500	-	300
52140 ADV & LEGAL NOTICES	375	1,000	-	500
52270 EQUIPMENT RENTAL	241	-	-	-
55010 GEN SVCS-OTHER	5,348	-	765	-
55100 MEDICAL & PHYCH SERVICES	254	-	-	-
55110 CIVIL SERV-ENG, ARCH & SURV	38,356	20,000	4,800	-
55220 PROFESSIONAL SERVICES	21,740	10,000	-	10,000
55260 CONTRACT LABOR	63,757	25,000	12,516	25,000
55610 CONTRACTED SERVICES-OTHER	7,195	-	-	-
56260 UTIL - COMMUNICATIONS	1,322	1,800	877	500
<b>Total Services</b>	<b>139,025</b>	<b>59,600</b>	<b>18,958</b>	<b>36,300</b>
<b>Maintenance</b>				
54610 MAINT-OFFICE EQUIPMENT	9,840	-	-	-
54630 MAINT-COMP & TELECOM EQPT	4,492	6,000	4,465	45,000
54650 MAINT-MOTOR VEH & HVY EQ	1,980	1,200	5,000	2,200
<b>Total Maintenance</b>	<b>16,312</b>	<b>7,200</b>	<b>9,465</b>	<b>47,200</b>

**1000-5-1320 Engineering**  
**Public Works Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	215	800	75	1,000
<b>Total Miscellaneous</b>	<b>215</b>	<b>800</b>	<b>75</b>	<b>1,000</b>
<b>Total Engineering</b>	<b>\$ 410,661</b>	<b>\$ 509,690</b>	<b>\$ 365,962</b>	<b>\$ 518,595</b>

**1000-5-1330 Street  
Public Works Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Street</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 491,824	\$ 826,462	\$ 518,113	\$ 956,775
51090 SALARIES-PART TIME	-	30,475	-	-
51230 SALARIES-OVERTIME	33,593	35,000	20,145	35,000
51250 LONGEVITY PAY	9,948	9,465	9,465	23,781
51270 WELL PAY	6,026	11,143	11,143	11,625
51310 CERTIFICATION PAY	1,708	1,200	4,700	4,500
51550 CELL PHONE ALLOW	1,235	1,200	1,253	1,200
51610 EMPLR-SOC SEC & MEDICARE	40,760	69,994	40,845	73,193
51630 EMPLR-RETIREMENT CONTRIBUTIONS	85,329	144,434	88,511	150,141
51650 EMPLR GROUP HLTH/LIFE INS	85,568	155,000	94,087	179,490
51750 WORKER'S COMP INS	9,673	16,337	9,868	14,587
52100 CERTIFICATES, AWARDS, ETC	-	250	250	-
52130 CERTIFICATES, LICENSES, TITLES	-	250	-	-
52165 PUBLIC & EMPLEE RELATIONS	913	750	800	-
<b>Total Personnel Services</b>	<b>766,577</b>	<b>1,301,960</b>	<b>799,180</b>	<b>1,450,292</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	861	1,500	800	3,000
52020 POSTAGE & SHIPPING	188	200	-	-
52030 CLEANING & JANITORIAL	-	800	-	-
52035 MAT & SUPPLIES-PROTECTIVE CLO	826	2,000	89	-
52041 MISC TOOLS & EQPT <\$500	1,045	5,000	5,000	-
52042 OFFICE FURN & EQUIP<\$500	99	-	2,000	-
52045 NON CAP ACQ--TOOLS & ACCESS	19	5,000	-	-
52050 MACHINERY & EQUIPMENT	5,507	5,000	6,500	20,000
52055 NON CAP ACQ-FURN & FIXTURES	-	350	350	-
52070 NON CAP ACQ-INSTR & APPAR	-	1,000	10,480	-
53130 CHEMICAL SUPPLIES	14,117	15,000	4,750	15,000
53310 UNIFORM SUPPLIES	3,595	7,500	4,000	15,000
53340 FUEL SUPPLIES	39,425	48,000	48,000	48,000
53460 GENERAL SAFETY SUPPLIES	(431)	2,500	12,000	-
53490 SAFETY SUPPLIES	29,028	15,000	60,000	50,000
53520 SAFETY SUPPLIES	31	1,500	-	-
53750 AUTO PARTS AND SUPPLIES	6,711	10,000	10,000	20,000
53755 M&E PARTS & SUPPLIES	2,648	10,000	7,500	-
53820 OTHER MATERIAL & SUPPLIES	18,794	5,000	5,000	-
<b>Total Supplies</b>	<b>122,463</b>	<b>135,350</b>	<b>176,469</b>	<b>171,000</b>
<b>Services</b>				
52015 PRINTING	69	200	150	-
52135 DUE & SUBSCRIPTIONS	191	300	350	500
52140 ADV & LEGAL NOTICES	750	1,000	1,000	1,000
52270 EQUIPMENT RENTAL	5,553	3,000	5,000	6,500
55010 GEN SVCS-OTHER	2,867	5,000	5,000	-
55100 MEDICAL & PHYCH SERVICES	263	2,500	2,500	-

**1000-5-1330 Street**  
**Public Works Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
55220 PROFESSIONAL SERVICES	120	-	2,000	5,000
55260 CONTRACT LABOR	67,905	75,000	74,188	75,000
55281 CONTRACT SVCS-TREE TRIM DNTN	120,850	60,000	60,000	100,000
55610 CONTRACTED SERVICES-OTHER	29,050	15,000	50,000	-
56260 UTIL - COMMUNICATIONS	2,822	5,500	2,750	2,750
56885 UTIL-STREET LIGHTS	317,096	300,000	300,000	275,000
<b>Total Services</b>	<b>547,536</b>	<b>467,500</b>	<b>502,938</b>	<b>465,750</b>
<b>Maintenance</b>				
54050 MAINT-STREET, RDWYS & SDWLK	922,883	900,000	915,000	900,000
54130 MAINT-SIDEWALKS	501	-	-	-
54230 MAINT-STORM SEWERS & DRAINAGE	71,298	50,000	115,000	100,000
54630 MAINT-COMP & TELECOM EQPT	1,540	2,000	500	500
54650 MAINT-MOTOR VEH & HVY EQ	135,211	125,000	125,000	125,000
54670 MAINT-RADIO, INSTR, APPARATUS	217	1,000	250	-
54710 MAINT-MACH & EQUIPMENT	-	5,000	2,500	-
54770 MAINT-STREET LIGHTS	14,824	25,000	25,000	25,000
54810 MAINT-MISC	14,587	20,000	232	-
<b>Total Maintenance</b>	<b>1,161,061</b>	<b>1,128,000</b>	<b>1,183,482</b>	<b>1,150,500</b>
<b>Miscellaneous</b>				
52365 PENALTIES	-	2,000	-	-
52575 TRAINING & EDUCATIONAL	485	1,000	1,000	1,000
<b>Total Miscellaneous</b>	<b>485</b>	<b>3,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Capital Expenditures</b>				
58865 CAP EXP- MOTOR VEH & EQUIPMENT	-	20,000	20,000	-
58910 CAP EXP-MACH & EQUIP	-	40,000	40,000	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>
<b>Total Street</b>	<b>\$ 2,598,122</b>	<b>\$ 3,095,810</b>	<b>\$ 2,723,069</b>	<b>\$ 3,238,542</b>

**1000-4-1350 Code Compliance  
Community Support Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Code Compliance</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 14,786	\$ 104,985	\$ 97,280	\$ 139,374
51090 SALARIES-PART TIME	-	350	-	-
51230 SALARIES-OVERTIME	-	-	882	-
51250 LONGEVITY PAY	-	-	-	408
51270 WELL PAY	-	775	775	2,250
51310 CERTIFICATION PAY	-	1,080	-	-
51610 EMPLR-SOC SEC & MEDICARE	1,131	8,176	7,509	10,662
51630 EMPLR-RETIREMENT CONTRIBUTIONS	2,370	16,708	15,998	21,871
51650 EMPLR GROUP HLTH/LIFE INS	2,412	20,000	25,090	34,740
51750 WORKER'S COMP INS	13	172	97	237
52165 PUBLIC & EMPLEE RELATIONS	-	100	-	-
<b>Total Personnel Services</b>	<b>20,712</b>	<b>152,346</b>	<b>147,631</b>	<b>209,542</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	-	1,500	2,919	10,000
52020 POSTAGE & SHIPPING	1,136	2,000	250	-
52030 CLEANING & JANITORIAL	-	-	2,000	-
52041 MISC TOOLS & EQPT <\$500	-	150	7,500	-
52055 NON CAP ACQ-FURN & FIXTURES	-	-	500	-
52065 Y/E-NON CAP ACQ COMP HDWR/SFTW	-	-	218	-
53010 PHOTO & VIDEO SUPPLIES	-	150	-	-
53310 UNIFORM SUPPLIES	-	400	-	-
53340 FUEL SUPPLIES	961	700	689	1,000
53520 SAFETY SUPPLIES	-	75	75	-
53750 AUTO PARTS AND SUPPLIES	-	200	200	-
53820 OTHER MATERIAL & SUPPLIES	-	200	200	-
<b>Total Supplies</b>	<b>2,097</b>	<b>5,375</b>	<b>14,551</b>	<b>11,000</b>
<b>Services</b>				
52015 PRINTING	-	1,000	3,000	-
52135 DUE & SUBSCRIPTIONS	-	100	-	-
52140 ADV & LEGAL NOTICES	112	2,000	885	2,000
52480 FILING AND/OR RELEASE OF LIEN	3,239	10,000	6,166	8,000
55010 GENERAL SERVICES	7	-	-	-
55100 MEDICAL & PHYCH SERVICES	254	-	509	-
55220 PROFESSIONAL SERVICES	-	750	750	-
55260 CONTRACT LABOR	80,880	2,500	29,869	-
55610 CONTRACTED SERVICES-OTHER	-	750	-	-
56260 UTIL - COMMUNICATIONS	787	1,500	1,500	1,250
<b>Total Services</b>	<b>85,279</b>	<b>18,600</b>	<b>42,679</b>	<b>11,250</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	5,645	4,000	9,500	6,500
54650 MAINT-MOTOR VEH & HVY EQ	422	500	500	-
54710 MAINT-MACH & EQUIPMENT	-	100	100	-
54810 MAINT-MISCELLANEOUS-OTHER	757	100	100	-
54820 MAINT-CITY WIDE	71,101	60,000	70,000	70,000
54825 MAINT-CITY WIDE DEMOLITIONS	8,100	50,000	50,000	50,000
<b>Total Maintenance</b>	<b>86,025</b>	<b>114,700</b>	<b>130,200</b>	<b>126,500</b>

**1000-4-1350 Code Compliance  
Community Support Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	65	500	-	-
<b>Total Miscellaneous</b>	<b>65</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>Total Code Compliance</b>	<b>\$ 194,178</b>	<b>\$ 291,521</b>	<b>\$ 335,061</b>	<b>\$ 358,292</b>

**1000-6-1410 Parks and Recreation  
Leisure and Cultural Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Parks and Recreation</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 451,333	\$ 462,515	\$ 477,785	\$ 522,088
51090 SALARIES-PART TIME	-	2,223	-	-
51230 SALARIES-OVERTIME	17,067	15,000	15,676	15,000
51250 LONGEVITY PAY	5,928	5,715	5,715	8,184
51270 WELL PAY	5,087	5,757	5,757	6,750
51530 AUTO ALLOWANCE	4,325	4,200	4,387	4,200
51550 CELL PHONE ALLOW	1,628	2,100	1,880	2,100
51610 EMPLR-SOC SEC & MEDICARE	36,665	37,844	37,868	39,939
51630 EMPLR-RETIREMENT CONTRIBUTIONS	75,784	80,783	81,064	81,928
51650 EMPLR GROUP HLTH/LIFE INS	87,759	85,000	106,632	104,220
51750 WORKER'S COMP INS	3,922	2,720	3,967	2,975
52130 CERTIFICATES, LICENSES, TITLES	-	650	650	-
52165 PUBLIC & EMPLEE RELATIONS	821	1,000	1,000	1,000
<b>Total Personnel Services</b>	<b>690,319</b>	<b>705,507</b>	<b>742,381</b>	<b>788,384</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,222	1,000	1,400	4,000
52020 POSTAGE & SHIPPING	107	450	450	-
52030 CLEANING & JANITORIAL	9,898	6,250	7,900	8,000
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	1,000	1,000	-
52041 MISC TOOLS & EQPT <\$500	1,259	1,175	1,200	-
52042 OFFICE FURN & EQUIP<\$500	779	300	300	-
52045 NON CAP ACQ--TOOLS & ACCESS	2,925	650	650	-
52050 MACHINERY & EQUIPMENT	2,000	7,500	18,000	19,000
52055 NON CAP ACQ-FURN & FIXTURES	344	3,500	3,500	-
52080 NON CAP ACQ-PARK EQUIP	-	-	3,000	-
52095 NON CAP ACQ - OTHER	1,200	-	-	-
52160 PROMOTIONAL ADV & MATERIALS	-	750	750	750
53010 PHOTO & VIDEO SUPPLIES	127	-	100	-
53040 AG & BOTANICAL SUPPLIES	-	500	500	-
53130 CHEMICAL SUPPLIES	3,107	3,900	6,400	6,000
53310 UNIFORM SUPPLIES	1,607	2,500	2,500	-
53340 FUEL SUPPLIES	15,025	15,000	15,000	15,000
53460 GENERAL SAFETY SUPPLIES	1,000	600	750	-
53490 SAFETY SUPPLIES	1,323	-	-	4,500
53520 SAFETY SUPPLIES	-	500	500	-
53550 EDUCATIONAL & RECREATIONAL SUP	407	1,500	3,500	1,500
53640 LIGHTING & DECOR SUPPLIES	77,451	65,000	59,294	75,000
53750 AUTO PARTS AND SUPPLIES	208	1,500	1,500	8,000
53755 M&E PARTS & SUPPLIES	1,558	2,925	2,925	-
53820 OTHER MATERIAL & SUPPLIES	4,549	7,000	4,900	-
53845 FREEDOM FIELD FLAGS/SUPPLIES	2,676	3,000	-	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	16,757	11,000	9,195	-
53859 SUPPLIES-MTC-MISC	184	-	184	-
<b>Total Supplies</b>	<b>145,713</b>	<b>137,500</b>	<b>145,398</b>	<b>141,750</b>

**1000-6-1410 Parks and Recreation  
Leisure and Cultural Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Services</b>				
52015 PRINTING	1,271	1,000	3,500	-
52135 DUE & SUBSCRIPTIONS	291	600	300	300
52140 ADV & LEGAL NOTICES	-	1,200	600	600
52230 JANITORIAL & LAUNDRY SERVICE	10,000	19,000	19,000	-
52260 LAND & BUILDING RENTAL	-	-	4,000	4,000
52270 EQUIPMENT RENTAL	410	2,000	250	250
55010 GEN SVCS-OTHER	40	1,000	100	-
55030 WEBSITE/INTERNET ACCESS	921	736	750	-
55100 MEDICAL & PHYCH SERVICES	509	500	50	-
55220 PROFESSIONAL SERVICES	-	-	-	30,000
55260 CONTRACT LABOR	22,367	20,100	6,739	10,000
55610 CONTRACTED SERVICES-OTHER	-	20,000	-	-
56010 UTIL-ELECTRICAL	93,019	75,000	43,649	80,000
56260 UTIL - COMMUNICATIONS	2,400	3,500	1,489	2,200
56635 UTIL-GAS	2,597	3,200	1,793	3,000
<b>Total Services</b>	<b>133,825</b>	<b>147,836</b>	<b>82,220</b>	<b>130,350</b>
<b>Maintenance</b>				
54310 MAINT-PARK & REC FACILITIES	18,405	72,025	3,275	-
54350 MAINT-REC FAC-RESTROOMS	15,549	35,000	1,186	-
54370 MAINT-REC FAC-FIELDS	10,238	7,500	10,314	-
54390 MAINT-REC FAC-PARKING LOT	6,485	21,500	-	-
54410 MAINT-PARK FAC-PARK GROUNDS	51,328	37,800	17,551	-
54420 MAINT-MOWING CONTRACT	307,349	230,000	300,000	320,000
54430 MAINT-PK FAC-HIKE/BIKE/JOG TRL	586	4,000	-	-
54450 MAINT-PK FAC- PARK AMENITIES	19,539	3,371	13,911	-
54470 MAINT-PARK FAC-PARKING LOTS	-	1,000	-	-
54570 MAINT-FURN/FIXTURES/LIGHTING	13,700	6,000	9,093	-
54610 MAINT-OFFICE EQUIPMENT	2,282	-	1,080	-
54630 MAINT-COMP & TELECOM EQPT	-	1,500	-	-
54650 MAINT-MOTOR VEH & HVY EQ	15,158	16,300	9,907	-
54710 MAINT-MACH & EQUIPMENT	9,932	6,200	1,514	-
54810 MAINT-MISCELLANEOUS-OTHER	19,846	5,000	11,466	-
55680 MAINT-BLDGS/GROUNDS/FACILITIES	3,703	36,200	-	110,000
<b>Total Maintenance</b>	<b>494,100</b>	<b>483,396</b>	<b>379,297</b>	<b>430,000</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	400	400	1,000
<b>Total Miscellaneous</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>1,000</b>
<b>Capital Expenditures</b>				
58280 BUILDINGS & GROUNDS	48,580	-	15,000	-
58865 CAP EXP- MOTOR VEH & EQUIPMENT	74,208	-	-	-
58910 CAP EXP-MACH & EQUIP	-	4,000	-	-
<b>Total Capital Expenditures</b>	<b>122,788</b>	<b>4,000</b>	<b>15,000</b>	<b>-</b>

**1000-6-1410 Parks and Recreation  
Leisure and Cultural Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Transfer</b>				
59802 TRANS OUT TO SUMMER RECRATN	5,000	10,000	10,000	10,000
<b>Total Transfer</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Parks and Recreation</b>	<b>\$ 1,591,745</b>	<b>\$ 1,488,639</b>	<b>\$ 1,374,696</b>	<b>\$ 1,501,484</b>

**1000-6-1420 Lakes and Grounds**  
**Leisure and Cultural Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Lakes and Grounds</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 36,193	\$ 35,599	\$ 37,175	\$ -
51230 SALARIES-OVERTIME	2,195	5,000	2,232	3,000
51250 LONGEVITY PAY	930	930	930	-
51270 WELL PAY	476	387	387	-
51550 CELL PHONE ALLOW	533	-	313	-
51610 EMPLR-SOC SEC & MEDICARE	2,944	2,824	2,917	-
51630 EMPLR-RETIREMENT CONTRIBUTIONS	6,125	6,845	6,281	-
51650 EMPLR GROUP HLTH/LIFE INS	5,732	5,000	6,272	-
51750 WORKER'S COMP INS	339	303	329	-
52165 PUBLIC & EMPLEE RELATIONS	300	500	500	500
<b>Total Personnel Services</b>	<b>55,767</b>	<b>57,388</b>	<b>57,336</b>	<b>3,500</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	434	250	250	1,000
52020 POSTAGE & SHIPPING	-	30	-	-
52030 CLEANING & JANITORIAL	1,843	2,000	3,500	3,500
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	100	100	-
52041 MISC TOOLS & EQPT <\$500	966	500	500	-
52045 NON CAP ACQ--TOOLS & ACCESS	277	1,700	1,700	-
52050 MACHINERY & EQUIPMENT	3,699	1,700	1,700	12,000
52055 NON CAP ACQ-FURN & FIXTURES	515	-	-	-
52080 NON CAP ACQ-PARK EQUIP	1,650	-	5,500	-
53130 CHEMICAL SUPPLIES	364	500	500	500
53310 UNIFORM SUPPLIES	395	250	300	-
53340 FUEL SUPPLIES	2,724	2,900	2,900	2,900
53460 GENERAL SAFETY SUPPLIES	-	1,000	1,000	-
53490 SAFETY SUPPLIES	-	-	-	1,000
53730 SHOP PARTS & SUPPLIES	631	900	5,500	-
53750 AUTO PARTS AND SUPPLIES	685	1,500	1,500	7,000
53755 M&E PARTS & SUPPLIES	450	1,000	1,000	-
53820 OTHER MATERIAL & SUPPLIES	1,538	2,000	2,000	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	5,439	3,000	3,000	-
<b>Total Supplies</b>	<b>21,610</b>	<b>19,330</b>	<b>30,950</b>	<b>27,900</b>
<b>Services</b>				
52015 PRINTING	1,239	400	650	-
52230 JANITORIAL & LAUNDRY SERVICE	1,400	10,000	10,000	-
52270 EQUIPMENT RENTAL	196	500	500	500
52395 GENERAL SERVICES-OTHER	-	500	200	-
55010 GEN SVCS-OTHER	395	400	400	-
55220 PROFESSIONAL SERVICES	-	-	-	11,000
55260 CONTRACT LABOR	-	3,000	3,000	-
56010 UTIL-ELECTRICAL	14,150	18,000	18,000	18,000
56260 UTIL - COMMUNICATIONS	-	100	100	-
<b>Total Services</b>	<b>17,380</b>	<b>32,900</b>	<b>32,850</b>	<b>29,500</b>
<b>Maintenance</b>				
52090 NON CAP ACQ-IMPROVEMENTS	-	4,000	4,000	-
54310 MAINT-PARK & REC FACILITIES	7,025	2,500	2,500	-

**1000-6-1420 Lakes and Grounds**  
**Leisure and Cultural Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
54350 MAINT-REC FAC-RESTROOMS	1,822	1,000	1,000	-
54370 MAINT-REC FAC-FIELDS	130	7,000	7,000	-
54390 MAINT-REC FAC-PARKING LOT	1,238	2,000	2,000	-
54410 MAINT-PARK FAC-PARK GROUNDS	9,358	1,000	4,500	-
54450 MAINT-PARK FAC-PK AMENITIES	5,925	-	4,475	-
54490 MAINT-PARK FAC-RV & CAMP	2,337	-	2,500	-
54570 MAINT-FURN/FIXTURES/LIGHTING	822	3,000	3,000	-
54610 MAINT-OFFICE EQUIPMENT	-	-	100	-
54630 MAINT-COMP & TELECOM EQPT	-	350	350	-
54650 MAINT-MOTOR VEH & HVY EQ	3,040	4,000	4,000	6,000
54710 MAINT-MACH & EQUIPMENT	1,519	2,000	2,000	-
54790 MAINT-MARINE EQUIPMENT	430	500	500	-
54810 MAINT-MISCELLANEOUS-OTHER	125	-	-	-
55680 MAINT-BLDGS/GROUNDS/FACILITIES	3,446	18,850	18,850	40,000
<b>Total Maintenance</b>	<b>37,217</b>	<b>46,200</b>	<b>56,775</b>	<b>46,000</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	200	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures</b>				
58670 CAP EXP-PARK FAC-PK AMENITIES	-	56,652	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>56,652</b>	<b>-</b>	<b>-</b>
<b>Total Lakes and Grounds</b>	<b>\$ 131,974</b>	<b>\$ 212,670</b>	<b>\$ 177,911</b>	<b>\$ 106,900</b>

**1000-6-1430 Sr Activity Center**  
**Leisure and Cultural Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Sr. Activity Center</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 65,837	\$ 81,714	\$ 74,811	\$ 84,981
51090 SALARIES-PART TIME	-	3,500	-	-
51250 LONGEVITY PAY	1,464	1,473	1,473	1,647
51270 WELL PAY	953	1,071	1,071	1,125
51610 EMPLR-SOC SEC & MEDICARE	4,960	6,714	5,032	6,501
51630 EMPLR-RETIREMENT CONTRIBUTIONS	10,739	13,759	12,167	13,335
51650 EMPLR GROUP HLTH/LIFE INS	12,333	15,000	15,681	17,370
51750 WORKER'S COMP INS	155	276	184	697
52165 PUBLIC & EMPLEE RELATIONS	98	500	500	3,000
<b>Total Personnel Services</b>	<b>96,539</b>	<b>124,007</b>	<b>110,919</b>	<b>128,656</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	53	150	150	250
52030 CLEANING & JANITORIAL	-	1,000	1,000	1,000
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	100	100	-
52041 MISC TOOLS & EQPT <\$500	-	400	400	-
52042 OFFICE FURN & EQUIP<\$500	-	250	250	-
52050 MACHINERY & EQUIPMENT	4,199	-	-	500
53130 CHEMICAL SUPPLIES	-	75	75	-
53190 FOOD SUPPLIES	521	2,500	2,500	-
53310 UNIFORM SUPPLIES	-	100	100	-
53490 SAFETY SUPPLIES	-	-	-	250
53550 EDUCATIONAL & RECREATIONAL SUP	-	800	800	800
53750 AUTO PARTS AND SUPPLIES	-	250	250	1,000
53755 M&E PARTS & SUPPLIES	245	250	250	-
53820 OTHER MATERIAL & SUPPLIES	-	300	300	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	111	600	600	-
<b>Total Supplies</b>	<b>5,129</b>	<b>6,775</b>	<b>6,775</b>	<b>3,800</b>
<b>Services</b>				
52015 PRINTING	-	175	175	-
52270 EQUIPMENT RENTAL	820	600	750	750
55030 WEBSITE/INTERNET ACCESS	640	800	800	800
55100 MEDICAL & PHYCH SERVICES	254	-	275	-
55260 CONTRACT LABOR	5,507	-	300	300
56010 UTIL-ELECTRICAL	3,775	3,000	1,534	3,500
56260 UTIL - COMMUNICATIONS	482	600	322	500
56635 UTIL-GAS	2,084	1,500	2,500	2,000
<b>Total Services</b>	<b>13,562</b>	<b>6,675</b>	<b>6,656</b>	<b>7,850</b>
<b>Maintenance</b>				
54650 MAINT-MOTOR VEH & HVY EQ	409	250	250	250
55680 MAINT-BUILDINGS & GROUNDS	4,436	25,000	10,000	10,000
<b>Total Maintenance</b>	<b>4,845</b>	<b>25,250</b>	<b>10,250</b>	<b>10,250</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	150	150	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>-</b>
<b>Total Sr. Activity Center</b>	<b>\$ 120,075</b>	<b>\$ 162,857</b>	<b>\$ 134,750</b>	<b>\$ 150,556</b>

**1000-6-1450 Swimming Pool**  
**Leisure and Cultural Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Swimming Pool</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ -	\$ 6,616	\$ -	\$ -
51090 SALARIES-PART TIME	47,610	50,000	47,602	60,000
51230 SALARIES-OVERTIME	4,307	5,000	2,441	5,000
51550 CELL PHONE ALLOW	150	-	162	300
51610 EMPLR-SOC SEC & MEDICARE	3,983	4,713	3,840	4,590
51630 EMPLR-RETIREMENT CONTRIBUTIONS	-	1,011	-	-
51750 WORKER'S COMP INS	293	527	347	492
52130 CERTIFICATES, LICENSES, TITLES	-	-	1,000	-
52165 PUBLIC & EMPLEE RELATIONS	3,120	300	450	500
<b>Total Personnel Services</b>	<b>59,463</b>	<b>68,167</b>	<b>55,842</b>	<b>70,882</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	280	150	150	500
52020 POSTAGE & SHIPPING	29	-	100	-
52030 CLEANING & JANITORIAL	68	1,500	1,500	1,500
52041 MISC TOOLS & EQPT <\$500	174	450	450	-
52045 NON CAP ACQ--TOOLS & ACCESS	-	-	180	-
52050 MACHINERY & EQUIPMENT	351	6,500	7,000	20,000
52060 NON CAP-SAFETY EQUIP. & DEVICE	1,670	2,200	2,200	-
52080 NON CAP ACQ-PARK EQUIP	-	13,500	13,500	-
53040 AG & BOTANICAL SUPPLIES	-	50	150	-
53130 CHEMICAL SUPPLIES	8,981	25,000	10,000	10,000
53250 CONCESSION PRODUCTS & SUPPLIES	237	5,000	5,000	2,500
53310 UNIFORM SUPPLIES	1,123	1,800	1,800	2,500
53460 GENERAL SAFETY SUPPLIES	-	1,125	1,125	-
53550 EDUCATIONAL & RECREATIONAL SUP	998	2,000	2,000	-
53820 OTHER MATERIAL & SUPPLIES	1,062	2,100	2,100	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	744	2,500	2,500	-
<b>Total Supplies</b>	<b>15,717</b>	<b>63,875</b>	<b>49,755</b>	<b>37,000</b>
<b>Services</b>				
52015 PRINTING	4	250	250	-
52140 ADV & LEGAL NOTICES	200	1,000	1,000	1,000
52270 EQUIPMENT RENTAL	-	1,400	1,400	-
55010 GENERAL SERVICES-OTHER	5,016	10,000	10,000	-
55100 MEDICAL & PHYCH SERVICES	2,583	3,000	3,000	3,000
55220 PROFESSIONAL SERVICES	861	-	-	10,000
55260 CONTRACT LABOR	-	3,000	3,000	3,000
55610 CONTRACTED SERVICES-OTHER	2,277	-	-	-
56010 UTIL-ELECTRICAL	5,816	6,000	6,000	6,000
<b>Total Services</b>	<b>16,757</b>	<b>24,650</b>	<b>24,650</b>	<b>23,000</b>
<b>Maintenance</b>				
54310 MAINT-PARK & REC FACILITIES	465	3,000	3,000	-
54330 MAINT-REC FAC-POOLS	22,568	27,000	27,000	-
54710 MAINT-MACH & EQUIPMENT	1,559	2,200	2,200	-
55680 MAINT-BUILDINGS & GROUNDS	-	13,000	13,000	42,500
<b>Total Maintenance</b>	<b>24,592</b>	<b>45,200</b>	<b>45,200</b>	<b>42,500</b>

**1000-6-1450 Swimming Pool**  
**Leisure and Cultural Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	740	2,750	2,750	3,500
<b>Total Miscellaneous</b>	<b>740</b>	<b>2,750</b>	<b>2,750</b>	<b>3,500</b>
<b>Total Swimming Pool</b>	<b>\$ 117,269</b>	<b>\$ 204,642</b>	<b>\$ 178,197</b>	<b>\$ 176,882</b>

**1000-6-1460 Library**  
**Leisure and Cultural Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Library</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 199,472	\$ 266,948	\$ 235,929	\$ 301,924
51090 SALARIES-PART TIME	9,216	20,000	9,901	10,000
51250 LONGEVITY PAY	1,482	2,334	2,334	2,538
51270 WELL PAY	506	2,953	2,953	3,750
51610 EMPLR-SOC SEC & MEDICARE	13,894	22,355	16,591	23,097
51630 EMPLR-RETIREMENT CONTRIBUTIONS	31,761	44,456	38,367	45,685
51650 EMPLR GROUP HLTH/LIFE INS	36,567	50,000	50,180	57,900
51750 WORKER'S COMP INS	275	391	335	343
52165 PUBLIC & EMPLEE RELATIONS	1,086	3,000	3,000	3,000
<b>Total Personnel Services</b>	<b>294,259</b>	<b>412,437</b>	<b>359,590</b>	<b>448,237</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	9,839	10,000	8,000	11,500
52020 POSTAGE & SHIPPING	98	800	100	-
52030 CLEANING & JANITORIAL	2,017	2,000	2,500	2,000
52041 MISC TOOLS & EQPT <\$500	141	500	-	-
52042 OFFICE FURN & EQUIP<\$500	443	500	-	-
52050 MACHINERY & EQUIPMENT	1,160	1,500	500	-
52065 NON CAP ACQ-COMP HDWR/SFTW	1,702	3,000	1,800	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	376	500	500	-
58010 LIBRARY-PERIODICALS	3,981	4,000	3,000	-
58020 LIBRARY BOOKS	34,989	37,000	37,000	44,000
58040 LIBRARY - AUDIOVISUALS	3,956	2,000	1,500	-
<b>Total Supplies</b>	<b>58,702</b>	<b>61,800</b>	<b>54,900</b>	<b>57,500</b>
<b>Services</b>				
52015 PRINTING	1,205	1,500	1,400	-
52135 DUE & SUBSCRIPTIONS	1,799	2,200	2,200	2,200
52140 ADV & LEGAL NOTICES	-	500	-	-
52170 E-BOOK ONLINE SERVICE	4,000	4,000	4,000	4,500
52230 JANITORIAL & LAUNDRY SERVICE	5,875	6,300	6,000	6,500
52270 EQUIPMENT RENTAL	16,036	4,000	4,800	4,800
55010 GEN SVCS-PERFORMERS	1,150	6,000	6,000	-
55100 MEDICAL & PHYCH SERVICES	254	500	-	-
55220 PROFESSIONAL SERVICES	-	-	-	9,500
55260 CONTRACT LABOR	69,775	12,000	48,574	12,000
55280 CONTRACT SERVICES	2,249	2,364	2,364	-
56010 UTIL-ELECTRICAL	16,497	15,000	9,463	15,000
56260 UTIL - COMMUNICATIONS	12,931	12,000	8,717	10,000
<b>Total Services</b>	<b>131,771</b>	<b>66,364</b>	<b>93,518</b>	<b>64,500</b>
<b>Maintenance</b>				
54610 MAINT-OFF EQUIP	1,459	1,500	1,100	-
54630 MAINT-COMP & TELECOM EQPT	2,000	2,000	2,000	5,700
54710 MAINT-MACH & EQUIPMENT	-	-	-	6,500
54750 MAINT-HVAC	11,986	1,500	6,000	-
55680 MAINT-BUILDINGS & GROUNDS	5,805	6,000	6,000	6,000
<b>Total Maintenance</b>	<b>21,250</b>	<b>11,000</b>	<b>15,100</b>	<b>18,200</b>

**1000-6-1460 Library**  
**Leisure and Cultural Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	2,226	2,000	1,000	2,000
<b>Total Miscellaneous</b>	<b>2,226</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>
<b>Total Library</b>	<b>\$ 508,208</b>	<b>\$ 553,601</b>	<b>\$ 524,108</b>	<b>\$ 590,437</b>

**1000-7-1510 K Wolens BIC**  
**Building/Equipment Maintenance Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>K Wolens BIC</b>				
<b>Supplies</b>				
52010 OFFICE SUPPLIES	\$ 169	\$ 100	\$ 500	\$ -
52030 CLEANING & JANITORIAL	485	550	550	-
52041 MISC TOOLS & EQPT <\$500	-	400	400	-
53755 M&E PARTS & SUPPLIES	229	-	-	-
53820 OTHER MATERIAL & SUPPLIES	2,120	2,500	2,500	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	1,273	2,000	2,000	-
<b>Total Supplies</b>	<b>4,276</b>	<b>5,550</b>	<b>5,950</b>	<b>-</b>
<b>Services</b>				
52270 EQUIPMENT RENTAL	48	-	240	-
55220 PROFESSIONAL SERVICES	8,130	500	3,500	-
56010 UTIL-ELECTRICAL	5,653	4,350	5,400	-
56635 UTIL-GAS	6,730	5,200	6,500	-
<b>Total Services</b>	<b>20,561</b>	<b>10,050</b>	<b>15,640</b>	<b>-</b>
<b>Maintenance</b>				
54610 MAINT-OFF EQUIP	-	150	150	-
54710 MAINT-MACH & EQUIPMENT	2,592	2,000	2,000	-
54750 MAINT-HVAC	4,169	5,000	5,000	-
55680 MAINT-BUILDINGS & GROUNDS	40,384	40,000	45,000	-
<b>Total Maintenance</b>	<b>47,145</b>	<b>47,150</b>	<b>52,150</b>	<b>-</b>
<b>Total K Wolens BIC</b>	<b>\$ 71,982</b>	<b>\$ 62,750</b>	<b>\$ 73,740</b>	<b>-</b>

**1000-7-1530 Service Center**  
**Building/Equipment Maintenance Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Service Center</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 53,980	\$ 131,719	\$ 77,620	\$ 133,966
51230 SALARIES-OVERTIME	5,377	4,000	1,291	-
51250 LONGEVITY PAY	930	930	930	342
51270 WELL PAY	953	2,324	2,324	2,250
51310 CERTIFICATION PAY	1,853	500	1,587	5,400
51550 CELL PHONE ALLOW	617	600	594	1,800
51610 EMPLR-SOC SEC & MEDICARE	4,874	10,716	6,205	10,248
51630 EMPLR-RETIREMENT CONTRIBUTIONS	9,947	22,874	13,200	21,022
51650 EMPLR GROUP HLTH/LIFE INS	11,385	30,000	10,036	34,740
51750 WORKER'S COMP INS	640	1,338	833	1,343
52130 CERTIFICATES, LICENSES, TITLES	25	750	397	750
52165 PUBLIC & EMPLEE RELATIONS	46	500	500	250
<b>Total Personnel Services</b>	<b>90,627</b>	<b>206,251</b>	<b>115,517</b>	<b>212,111</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	380	1,000	1,000	1,000
52020 POSTAGE & SHIPPING	-	100	100	-
52030 CLEANING & JANITORIAL	14,731	11,000	19,250	20,000
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	500	1,400	-
52041 MISC TOOLS & EQPT <\$500	1,210	2,500	2,500	-
52042 OFFICE FURN & EQUIP<\$500	-	500	250	-
52045 NON CAP ACQ--TOOLS & ACCESS	-	1,000	400	-
52050 MACHINERY & EQUIPMENT	304	-	-	5,000
52065 NON CAP ACQ-COMP HDWR/SFTW	-	-	1,200	-
52095 NON CAP ACQ - OTHER	-	1,000	-	-
53070 MEDICAL & VET SUPPLIES	66	-	-	-
53130 CHEMICAL SUPPLIES	472	5,000	2,656	7,000
53280 FOOD & CUSTODIAL SUPPLIES	-	-	250	-
53310 UNIFORM SUPPLIES	93	1,600	1,600	500
53340 FUEL SUPPLIES	2,200	1,500	950	1,500
53400 GREASES & LUBRICANTS-SHOP ONLY	431	2,000	3,000	-
53460 GENERAL SAFETY SUPPLIES	204	3,000	-	-
53730 SHOP PARTS & SUPPLIES	254	5,000	10,750	-
53750 AUTO PARTS AND SUPPLIES	377	2,000	6,500	10,000
53755 M&E PARTS & SUPPLIES	921	1,000	6,500	-
53820 OTHER MATERIAL & SUPPLIES	10,269	2,000	7,750	-
<b>Total Supplies</b>	<b>31,912</b>	<b>40,700</b>	<b>66,056</b>	<b>45,000</b>
<b>Services</b>				
52015 PRINTING	69	100	100	-
52135 DUE & SUBSCRIPTIONS	-	750	750	-
52140 ADV & LEGAL NOTICES	150	-	-	-
52230 JANITORIAL & LAUNDRY SERVICE	185	8,000	1,000	1,000
52270 EQUIPMENT RENTAL	533	1,000	1,000	1,000
52330 PROPERTY INS	720	2,500	1,250	1,250
55010 GEN SVCS-OTHER	3,724	-	-	-
55100 MEDICAL & PHYCH SERVICES	-	150	450	-
55200 TESTING	-	1,000	-	-

**1000-7-1530 Service Center**  
**Building/Equipment Maintenance Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
55220 PROFESSIONAL SERVICES	704	1,000	-	-
55280 CONTRACT SERVICES	3,044	2,000	1,250	4,000
55610 CONTRACTED SERVICES-OTHER	-	1,000	3,250	-
56010 UTIL-ELECTRICAL	9,305	10,000	6,250	10,000
56260 UTIL - COMMUNICATIONS	601	2,000	600	500
56635 UTIL-GAS	12,467	9,000	15,000	11,000
<b>Total Services</b>	<b>31,502</b>	<b>38,500</b>	<b>30,900</b>	<b>28,750</b>
<b>Maintenance</b>				
54610 MAINT-OFF EQUIP	192	500	175	500
54630 MAINT-COMP & TELECOM EQPT	-	300	-	-
54650 MAINT-MOTOR VEH & HVY EQ	4,699	4,000	11,500	12,000
54670 MAINT-RADIO, INSTR, APPARATUS	-	200	-	-
54710 MAINT-MACH & EQUIPMENT	1,388	3,000	1,000	-
54810 MAINT-MISC	787	1,000	1,000	-
55680 MAINT-BUILDINGS & GROUNDS	11,722	30,000	40,000	30,000
<b>Total Maintenance</b>	<b>18,788</b>	<b>39,000</b>	<b>53,675</b>	<b>42,500</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	1,000	570	1,000
<b>Total Miscellaneous</b>	<b>-</b>	<b>1,000</b>	<b>570</b>	<b>1,000</b>
<b>Capital Expenditures</b>				
58995 CAP EXP- MAINT PROJECTS	-	45,000	45,000	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>
<b>Total Service Center</b>	<b>\$ 172,829</b>	<b>\$ 370,451</b>	<b>\$ 311,718</b>	<b>\$ 329,361</b>

**1000-7-1540 Building Services**  
**Building/Equipment Maintenance Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Building Services</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 51,562	\$ 51,717	\$ 52,426	\$ 53,777
51230 SALARIES-OVERTIME	-	250	-	-
51250 LONGEVITY PAY	1,662	1,416	1,416	1,806
51270 WELL PAY	-	775	775	750
51610 EMPLR-SOC SEC & MEDICARE	4,072	4,143	4,010	4,113
51630 EMPLR-RETIREMENT CONTRIBUTIONS	8,386	8,844	8,520	8,438
51650 EMPLR GROUP HLTH/LIFE INS	11,385	10,000	12,545	11,580
51750 WORKER'S COMP INS	718	688	718	712
52100 CERTIFICATES, AWARDS, ETC	380	-	-	-
52165 PUBLIC & EMPLEE RELATIONS	2,416	1,500	6,000	6,000
<b>Total Personnel Services</b>	<b>80,581</b>	<b>79,333</b>	<b>86,410</b>	<b>87,176</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,108	2,500	2,500	2,600
52020 POSTAGE & SHIPPING	-	350	350	-
52030 CLEANING & JANITORIAL	8,996	6,500	6,500	7,050
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	150	150	-
52041 MISC TOOLS & EQPT <\$500	833	500	500	-
52042 OFFICE FURN & EQUIP<\$500	(991)	600	1,700	-
52050 MACHINERY & EQUIPMENT	1,378	750	7,500	8,140
52085 NON CAP ACQ-FURNITURE	340	800	800	-
53040 AG & BOTANICAL SUPPLIES	-	250	250	-
53070 MEDICAL & VET SUPPLIES	233	500	500	-
53310 UNIFORM SUPPLIES	82	250	400	350
53340 FUEL SUPPLIES	32	-	50	200
53640 LIGHTING & DECOR SUPPLIES	6,688	4,200	4,500	4,500
53730 SHOP PARTS & SUPPLIES	-	200	500	-
53755 M&E PARTS & SUPPLIES	-	350	350	4,500
53820 OTHER MATERIAL & SUPPLIES	360	1,500	1,500	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	1,198	3,000	3,000	-
<b>Total Supplies</b>	<b>20,257</b>	<b>22,400</b>	<b>31,050</b>	<b>27,340</b>
<b>Services</b>				
52015 PRINTING	-	750	750	-
52140 ADV & LEGAL NOTICES	-	300	300	-
52230 JANITORIAL & LAUNDRY SERVICE	2,585	6,500	7,000	-
55010 GENERAL SERVICES	1,330	3,000	3,000	-
55100 MEDICAL & PHYCH SERVICES	-	150	150	-
55200 TESTING	150	-	-	-
55220 PROFESSIONAL SERVICES	-	500	500	18,500
55230 INSPECTION SERVICES	400	-	-	-
55610 CONTRACTED SERVICES-OTHER	1,087	27,000	27,000	-
56010 UTIL-ELECTRICAL	54,241	50,000	50,000	60,400
56260 UTIL - COMMUNICATIONS	800	1,900	1,900	1,000
56635 UTIL-GAS	8,858	9,000	9,800	21,500
<b>Total Services</b>	<b>69,451</b>	<b>99,100</b>	<b>100,400</b>	<b>101,400</b>
<b>Maintenance</b>				
54410 MAINT-PARK FAC-PARK GROUNDS	-	-	5,500	-

**1000-7-1540 Building Services**  
**Building/Equipment Maintenance Division**  
**Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
54570 MAINT-FURNITURE & FIXTURE	2,182	2,500	2,500	-
54670 MAINT-RADIO, INSTR, APPARATUS	395	-	3,500	-
54710 MAINT-MACH & EQUIPMENT	2,903	1,500	3,500	2,150
54730 MAINT-HVAC AGRMNT PREVENTATIVE	5,607	10,000	12,250	17,250
54750 MAINT-HVAC	16,564	10,000	11,433	-
54810 MAINT-MISC	42,580	2,100	4,525	-
55680 MAINT-BUILDINGS & GROUNDS	26,864	65,000	65,000	197,000
<b>Total Maintenance</b>	<b>97,095</b>	<b>91,100</b>	<b>108,208</b>	<b>216,400</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	69	150	150	-
<b>Total Miscellaneous</b>	<b>69</b>	<b>150</b>	<b>150</b>	<b>-</b>
<b>Capital Expenditures</b>				
58280 CAP EXP-BUILDINGS & GROUNDS	-	17,350	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>17,350</b>	<b>-</b>	<b>-</b>
<b>Transfer</b>				
59205 TRANSFER TO FUND 205	73,650	35,000	35,000	35,000
<b>Total Transfer</b>	<b>73,650</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Building Services</b>	<b>\$ 341,103</b>	<b>\$ 344,433</b>	<b>\$ 361,218</b>	<b>\$ 467,316</b>

**1000-8-9910 Non Departmental  
Non-Departmental Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Non-Departmental</b>				
<b>Debt</b>				
50775 2014 LEASE PURCHASE INTEREST	\$ (14,063)	\$ -	\$ -	\$ -
50776 PRINCIPAL INTEREST	13,955	-	-	-
50777 INTEREST EXPENSE	108	-	-	-
50875 RENTAL EXPENDITURES-SBITA	(311,235)	-	-	-
50876 PRINCIPAL EXPENDITURES-SBITA	293,429	-	-	-
50877 INTEREST EXPENDITURES-SBITA	17,806	-	-	-
52565 BAD DEBT	(75)	-	-	-
<b>Total Debt</b>	<b>(75)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Personnel Services</b>				
52165 PUBLIC & EMPLEE RELATIONS	632	-	-	-
<b>Total Personnel Services</b>	<b>632</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	7,163	4,000	500	-
52060 NON CAP-SAFETY EQUIP. & DEVICE	9,783	-	-	-
<b>Total Supplies</b>	<b>16,946</b>	<b>4,000</b>	<b>500</b>	<b>-</b>
<b>Services</b>				
52140 ADV & LEGAL NOTICES	262	500	-	-
52210 BANKING SERVICES	9,904	59,000	10,000	45,000
52270 EQUIPMENT RENTAL	3,727	2,500	4,500	5,000
52295 LIABILITY-ERROR & OMM INS	27,393	34,000	32,000	35,536
52300 FLEET LIABILITY INSURANCE	24,129	28,000	32,000	51,728
52320 CRIME COVERAGE FIDELITY	6,082	6,820	6,082	1,686
52330 PROPERTY INS	96,805	71,500	110,000	125,688
52340 MOBILE EQUIPMENT INSURANCE	9,403	9,000	9,600	10,328
52380 ADMINISTRATIVE CHARGES	-	105,941	-	-
52420 REFUND OF COLLECTED REVENUE	(1,026)	-	-	-
52600 ADJUSTMENTS/REFUNDS	2,048	-	-	-
55010 GENERAL SERVICES-OTHER	-	6,000	1,500	-
55220 PROFESSIONAL SERVICES	250,132	1,000	1,200	5,000
55320 CONT SERV-COMM SERV/MAGNET SRV	1,500	5,000	5,000	2,500
55330 CONT SERV-MENTAL HLTH	4,000	4,000	4,000	2,500
55350 CONT SERV-WEATHER RADAR SYS	5,000	5,000	5,000	6,000
55450 CHILDRENS ADVOCACY CTR	2,500	2,500	2,500	2,500
55510 CONTR SVCS-MEALS ON WHEELS	4,000	4,500	4,500	2,250
55620 LAW ENFORCEMENT LIABILITY INS	30,652	33,000	36,000	35,246
55640 AUTO PHYSICAL DAMAGE INS	54,478	55,000	62,000	72,374
56010 UTIL-ELECTRICAL	4,442	5,000	5,300	5,000
56260 UTIL - COMMUNICATIONS	5,534	8,000	3,600	5,000
<b>Total Services</b>	<b>540,965</b>	<b>446,261</b>	<b>334,782</b>	<b>413,336</b>
<b>Maintenance</b>				
54610 MAINT-OFFICE EQUIPMENT	-	1,000	-	-
54630 MAINT-COMP & TELECOM EQPT	4,020	5,000	4,100	5,000
55680 MAINT-BUILDINGS & GROUNDS	66,885	35,000	-	35,000
<b>Total Maintenance</b>	<b>70,905</b>	<b>41,000</b>	<b>4,100</b>	<b>40,000</b>

**1000-8-9910 Non Departmental  
Non-Departmental Division  
Line Item Detail**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Miscellaneous</b>				
52290 GENERAL LIABILITY	20,631	20,000	20,631	15,531
52405 CASH (OVER) / SHORT	(100)	-	-	-
52525 TAX INCENTIVE	31,244	20,000	36,000	40,000
<b>Total Miscellaneous</b>	<b>51,775</b>	<b>40,000</b>	<b>56,631</b>	<b>55,531</b>
<b>Capital Expenditures</b>				
52407 Fire Pension Annual Transfer	100,000	-	-	-
58280 CAP EXP-BUILDINGS & GROUNDS	1,139,064	-	-	-
58445 CAP EXP-IMPROVE (NON BUILDING)	8,890	-	-	-
<b>Total Capital Expenditures</b>	<b>1,247,954</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer</b>				
59203 TRANSFER TO FUND 203	200,000	250,000	250,000	250,000
59205 TRANSFER TO FUND 205	30,000	30,000	30,000	30,000
59212 TRANSFER TO FUND 212	120,000	120,000	120,000	120,000
59296 TRANS TO FIRE RENOVATN FND 296	176,050	-	-	-
59362 TRANS TO FUND 362	1,349,827	-	-	-
59503 TRANSFER TO FUND 503	273,265	-	250,000	250,000
59513 TRANS TO EMS/NEG CASH	-	240,000	-	-
<b>Total Transfer</b>	<b>2,149,142</b>	<b>640,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Total Non-Departmental</b>	<b>\$ 4,078,244</b>	<b>\$ 1,171,261</b>	<b>\$ 1,046,013</b>	<b>\$ 1,158,867</b>

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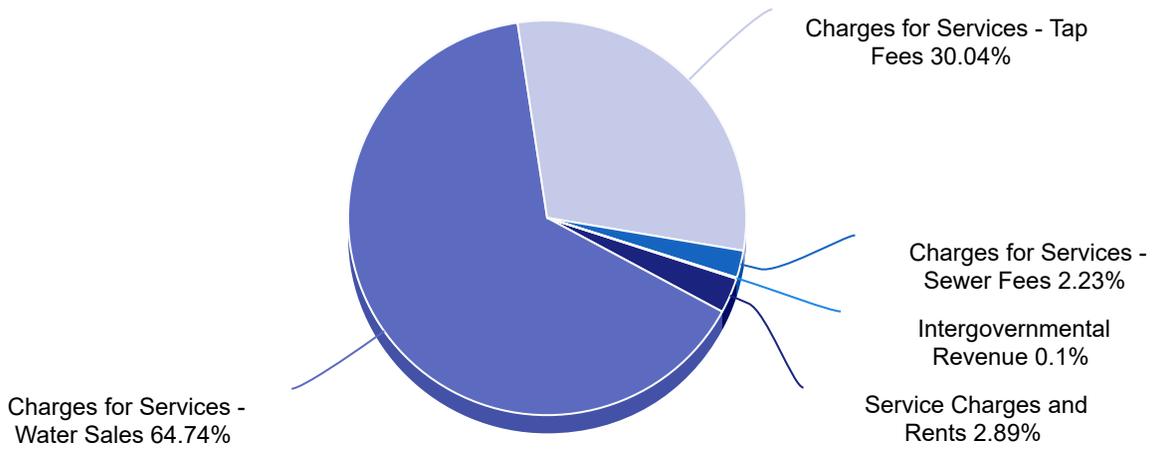
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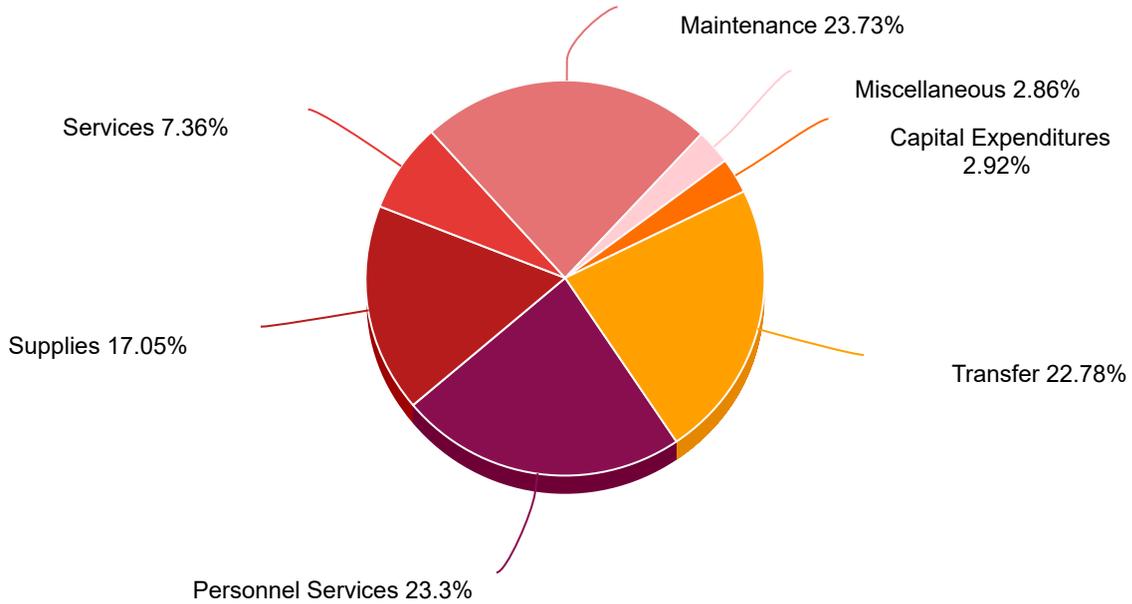
## Utility Operating Fund (5001) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 873,303</b>	<b>\$ 1,395,163</b>	<b>\$ 1,395,163</b>	<b>\$ (1,392,607)</b>
<b>Revenue</b>				
Service Charges and Rents	19,430,847	22,362,000	21,158,791	22,373,000
Interest Revenue	-	10,000	-	-
Intergovernmental Revenue	2,498,187	49,960	28,783	23,050
<b>Total Revenue</b>	<b>21,929,034</b>	<b>22,421,960</b>	<b>21,187,574</b>	<b>22,396,050</b>
<b>Disbursement by Department</b>				
1600 - Utility Operating	(203,146)	-	-	-
1605 - Sampling & Analysis	549,886	678,915	620,170	806,805
1611 - Overland WWTP	429,119	547,942	514,436	430,522
1612 - Wastewater Reclamation Ctr.	1,486,743	1,856,775	1,714,638	1,737,589
1613 - Lift Stations	235,981	314,815	275,079	223,837
1621 - Navarro Mills Plant	2,396,255	3,035,449	2,976,191	3,129,456
1622 - Lake Halbert Plant	1,074,137	1,167,279	1,264,070	1,137,644
1623 - Water Storage Facilities	295,295	243,850	225,800	262,650
1640 - Utility System Maintenance	6,311,054	5,365,269	7,328,376	9,083,373
1650 - Utility Line Replacement	418,282	655,730	84,147	-
1670 - Utility Billing	625,974	1,049,236	662,502	713,314
9910 - Non-Departmental	7,787,594	5,764,580	8,309,935	6,379,304
<b>Total Disbursement by Department</b>	<b>21,407,174</b>	<b>20,679,840</b>	<b>23,975,344</b>	<b>23,904,494</b>
<b>Revenue Less Disbursements</b>	<b>521,860</b>	<b>1,742,120</b>	<b>(2,787,770)</b>	<b>(1,508,444)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 1,395,163</b>	<b>\$ 3,137,283</b>	<b>\$ (1,392,607)</b>	<b>\$ (2,901,051)</b>

### Utility Fund Budgeted Revenues - 2026



### Utility Fund Budgeted Expenses - 2026



# Revenues

## 5001 - Utility Operating Fund

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Utility Operating Fund 5001</b>				
<b>Service Charges and Rents</b>				
43835 LATE PMT PENALTY FOR A/R ACCTS	\$ 223,860	\$ 250,000	\$ 200,000	\$ 225,000
45010 USER FEES-WATER	12,395,251	14,400,000	14,000,000	14,500,000
45030 USER FEES - WATER SURCHARGE	200	-	-	-
45050 USER FEES-WASTEWATER	5,503,035	6,600,000	6,000,000	6,700,000
45070 USER FEES-WW-SURCHARGES	177,232	290,000	50,000	200,000
45080 USER FEES-WW-PRE-TRTMNT CON	12,699	15,000	15,000	15,000
45090 USER FEES-CONTRACT PAYMENTS	2,220	2,500	2,000	2,000
45170 SERV FEES-WATER TAPS	250,926	300,000	250,000	275,000
45180 SERV FEES-SEWER TAPS	197,150	250,000	200,000	225,000
45190 SERV FEES-SEWER-LAB CHG-SMP-AN	23,322	32,000	24,000	25,000
45200 SERV FEES-SWR-IND WASTE PERM	1,705	4,000	2,000	2,000
45220 METER CALIBRATION	-	1,000	-	-
45240 SERV FEES-TRANSFER/CUTOFF	94,730	90,000	100,000	100,000
45250 SERV FEES-COST RECOVERIES	-	500	-	-
45251 TRA-COST RECOVERY	498,106	50,000	261,791	50,000
45260 SERV FEES-OTHER	44,345	70,000	50,000	50,000
49064 SERVICE INVESTIGATION FEE	2,650	3,000	2,000	2,000
49170 UTILITIES-BAD DEBT RECOVERY	3,416	4,000	2,000	2,000
<b>Total Service Charges and Rents</b>	<b>19,430,847</b>	<b>22,362,000</b>	<b>21,158,791</b>	<b>22,373,000</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	-	5,000	-	-
46310 INTEREST INCOME-OTHER	-	5,000	-	-
<b>Total Interest Revenue</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenue</b>				
47412 TRANSFER FROM FUND 412	2,385,954	-	-	-
48555 MISC REIMBURSEM'TS/REFUNDS ETC	51,990	-	-	-
49060 MISC REVENUE	130	500	-	-
49070 RETURNED CHECK FEES	6,100	6,900	4,500	6,000
49080 PROCEEDS-SALE/SALVAGE/AUC	23,614	20,000	5,000	5,000
49120 RECYCLING-SCRAP METAL, ETC.	-	500	7,193	-
49140 VENDING & OTHER MISC INCOME	49	60	90	50
49160 MOWING-INCOME	12,654	12,000	12,000	12,000
49300 INSURANCE PROCEEDS	17,696	10,000	-	-
<b>Total Intergovernmental Revenue</b>	<b>2,498,187</b>	<b>49,960</b>	<b>28,783</b>	<b>23,050</b>
<b>Total Utility Operating Fund 5001</b>	<b>\$ 21,929,034</b>	<b>\$ 22,421,960</b>	<b>\$ 21,187,574</b>	<b>\$ 22,396,050</b>

## 5001-1605 Sampling & Analysis Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Sampling &amp; Analysis</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 288,896	\$ 314,554	\$ 315,613	\$ 457,754
51230 SALARIES-OVERTIME	2,338	2,000	1,016	1,500
51250 LONGEVITY PAY	3,941	4,175	4,175	5,610
51270 WELL PAY	2,123	4,193	4,193	4,950
51310 CERTIFICATION PAY	15,813	18,000	14,663	17,490
51350 SHIFT DIFFERENTIAL	-	100	-	-
51530 AUTO ALLOWANCE	-	630	68	-
51550 CELL PHONE ALLOW	231	225	235	1,275
51610 EMPLR-SOC SEC & MEDICARE	24,220	29,743	24,300	35,018
51630 EMPLR-RETIREMENT CONTRIBUTIONS	47,883	53,908	53,901	71,833
51650 EMPLR GROUP HLTH/LIFE INS	50,146	54,000	58,573	76,428
51750 WORKER'S COMP INS	3,227	3,531	3,583	3,147
52130 CERTIFICATES, LICENSES, TITLES	699	600	600	-
52165 PUBLIC & EMPLEE RELATIONS	661	700	700	700
<b>Total Personnel Services</b>	<b>440,178</b>	<b>486,359</b>	<b>481,620</b>	<b>675,705</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,851	3,800	2,000	2,500
52020 POSTAGE & SHIPPING	990	600	600	-
52030 CLEANING & JANITORIAL	1,963	2,500	2,000	2,000
52035 MAT & SUPPLIES-PROTECTIVE CLO	467	1,250	1,250	-
52041 MISC TOOLS & EQPT <\$500	-	500	250	-
52045 NON CAP ACQ--TOOLS & ACCESS	-	2,500	-	-
52050 MACHINERY & EQUIPMENT	-	18,500	10,000	10,000
52055 NON CAP ACQ-FURN & FIXTURES	100	400	-	-
52060 NON CAP-SAFETY EQUIP. & DEVICE	-	100	-	-
52065 NON CAP ACQ-COMP HDWR/SFTW	-	12,181	-	-
52070 NON CAP ACQ-INSTR & APPAR	1,101	22,700	2,000	-
52075 COMMUNICATIONS EQUIPMENT	-	200	-	-
53070 MEDICAL & VET SUPPLIES	200	400	200	-
53100 LABORATORY SUPPLIES	6,335	6,000	7,000	8,000
53130 CHEMICAL SUPPLIES	17,957	18,000	20,000	20,000
53280 FOOD & CUSTODIAL SUPPLIES	-	500	-	-
53310 UNIFORM SUPPLIES	2,465	2,250	2,500	-
53340 FUEL SUPPLIES	2,275	2,200	2,200	2,200
53460 GENERAL SAFETY SUPPLIES	-	150	-	-
53490 SAFETY SUPPLIES	-	-	-	4,500
53750 AUTO PARTS AND SUPPLIES	1,474	1,000	750	3,000
53755 M&E PARTS & SUPPLIES	-	1,200	2,500	-
53820 OTHER MATERIAL & SUPPLIES	419	425	-	-
<b>Total Supplies</b>	<b>37,597</b>	<b>97,356</b>	<b>53,250</b>	<b>52,200</b>
<b>Services</b>				
52015 PRINTING	-	350	250	-
52115 TRAINING & EDUCATIONAL	4,264	5,000	5,000	5,500
52135 DUE & SUBSCRIPTIONS	450	500	500	500
52140 ADV & LEGAL NOTICES	-	700	-	-

## 5001-1605 Sampling & Analysis Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
52190 SHIPPING & FREIGHT SERVICES	156	200	200	200
52270 EQUIPMENT RENTAL	2,715	2,000	3,500	3,000
55010 GENERAL SERVICES	30	1,000	50	-
55030 WEBSITE/INTERNET ACCESS	-	200	-	-
55100 MEDICAL & PHYCH SERVICES	-	250	600	-
55220 PROFESSIONAL SERVICES	-	6,500	-	-
55260 CONTRACT LABOR	10,314	10,000	10,000	10,000
55270 TESTING/LAB SERVICES	27,011	30,000	37,000	35,000
55610 CONTRACTED SERVICES-OTHER	1,324	2,800	-	-
56260 UTIL - COMMUNICATIONS	1,434	1,500	1,500	1,200
<b>Total Services</b>	<b>47,698</b>	<b>61,000</b>	<b>58,600</b>	<b>55,400</b>
<b>Maintenance</b>				
54610 MAINT-OFF EQUIP	1,119	1,200	-	-
54630 MAINT-COMP & TELECOM EQPT	11,427	16,000	16,000	16,000
54650 MAINT-MOTOR VEH & HVY EQ	1,247	3,000	750	4,500
54670 MAINT-RADIO, INSTR, APPARATUS	469	1,500	1,450	-
54710 MAINT-MACH & EQUIPMENT	630	200	-	-
55680 MAINT-BUILDINGS & GROUNDS	9,521	3,000	-	3,000
<b>Total Maintenance</b>	<b>24,413</b>	<b>24,900</b>	<b>18,200</b>	<b>23,500</b>
<b>Capital Expenditures</b>				
58990 CAP EXP- BUILDING/STRUCTURE	-	9,300	8,500	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>9,300</b>	<b>8,500</b>	<b>-</b>
<b>Total Sampling &amp; Analysis</b>	<b>\$ 549,886</b>	<b>\$ 678,915</b>	<b>\$ 620,170</b>	<b>\$ 806,805</b>

# 5001-1611 Overland Flow Wastewater Treatment Plant

## Line Item Detail

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Overland Flow Wastewater Treatment Plant</b>					
<b>Personnel Services</b>					
51010	SALARY & WAGES	\$ 243,381	\$ 238,008	\$ 254,794	\$ 216,060
51230	SALARIES-OVERTIME	2,649	4,000	5,195	4,000
51250	LONGEVITY PAY	6,669	3,776	3,776	6,876
51270	WELL PAY	3,004	2,356	2,356	2,250
51310	CERTIFICATION PAY	6,607	2,385	7,114	6,000
51350	SHIFT DIFFERENTIAL	4	100	12	-
51530	AUTO ALLOWANCE	-	630	68	-
51550	CELL PHONE ALLOW	1,074	675	861	600
51610	EMPLR-SOC SEC & MEDICARE	18,906	19,360	20,106	16,528
51630	EMPLR-RETIREMENT CONTRIBUTIONS	41,456	41,158	43,553	33,905
51650	EMPLR GROUP HLTH/LIFE INS	40,659	36,500	44,906	34,740
51750	WORKER'S COMP INS	2,913	2,394	2,965	2,333
52130	CERTIFICATES, LICENSES, TITLES	222	700	500	-
52165	PUBLIC & EMPLEE RELATIONS	265	300	300	300
<b>Total Personnel Services</b>		<b>367,809</b>	<b>352,342</b>	<b>386,506</b>	<b>323,592</b>
<b>Supplies</b>					
52010	OFFICE SUPPLIES	1,739	2,000	1,000	2,300
52020	POSTAGE & SHIPPING	-	100	-	-
52030	CLEANING & JANITORIAL	426	600	600	800
52035	MAT & SUPPLIES-PROTECTIVE CLO	599	750	250	-
52041	MISC TOOLS & EQPT <\$500	208	1,000	250	-
52042	OFFICE FURN & EQUIP<\$500	-	250	-	-
52050	MACHINERY & EQUIPMENT	140	4,500	1,000	4,500
52065	NON CAP ACQ-COMP HDWR/SFTW	-	1,500	-	-
52105	AGGREGATE MATERIAL	-	6,000	3,000	8,000
53070	MEDICAL & VET SUPPLIES	-	350	-	-
53130	CHEMICAL SUPPLIES	6,493	15,000	7,500	15,000
53310	UNIFORM SUPPLIES	605	950	950	-
53340	FUEL SUPPLIES	5,442	8,000	8,000	8,000
53460	GENERAL SAFETY SUPPLIES	110	500	-	-
53490	SAFETY SUPPLIES	-	-	-	2,000
53520	SAFETY SUPPLIES	7	250	-	-
53750	AUTO PARTS AND SUPPLIES	164	1,200	1,200	2,500
53755	M&E PARTS & SUPPLIES	73	250	50	-
53820	OTHER MATERIAL & SUPPLIES	2,302	4,000	2,500	-
53850	SUPPLIES-MTC-WTR TRMNT/PUMPS	168	-	-	-
53853	SUPPLIES-MTC-SWR TRMNT PLNT	-	2,500	-	-
<b>Total Supplies</b>		<b>18,476</b>	<b>49,700</b>	<b>26,300</b>	<b>43,100</b>
<b>Services</b>					
52015	PRINTING	225	100	-	-
52115	TRAINING & EDUCATIONAL	-	2,000	800	2,300
52135	DUE & SUBSCRIPTIONS	270	275	280	280
52140	ADV & LEGAL NOTICES	-	225	-	-
52190	SHIPPING & FREIGHT SERVICES	-	200	-	-
52270	EQUIPMENT RENTAL	-	500	-	-
52395	GENERAL SERVICES-OTHER	-	3,000	-	-
55010	GENERAL SERVICES	15	1,000	50	-
55100	MEDICAL & PHYCH SERVICES	-	100	-	-

## 5001-1611 Overland Flow Wastewater Treatment Plant

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
55220 PROFESSIONAL SERVICES	-	3,000	-	15,000
55230 INSPECTION SERVICES	3,271	3,500	3,500	-
55235 TCEQ INSPECTION SERVICES	8,455	12,000	10,000	-
55260 CONTRACT LABOR	10,314	12,000	10,000	12,000
55610 CONTRACTED SERVICES-OTHER	-	2,000	-	-
56010 UTIL-ELECTRICAL	13,996	14,000	14,000	14,000
56260 UTIL - COMMUNICATIONS	117	500	250	250
<b>Total Services</b>	<b>36,663</b>	<b>54,400</b>	<b>38,880</b>	<b>43,830</b>
<b>Maintenance</b>				
52090 NON CAP ACQ-IMPROVEMENTS	-	10,000	10,000	-
54190 MAINT-SEWER TRTMNT PLNTS & LFT	2,831	25,000	8,000	-
54630 MAINT-COMP & TELECOM EQPT	-	500	-	-
54650 MAINT-MOTOR VEH & HVY EQ	1,217	4,000	5,750	20,000
54670 MAINT-RADIO, INSTR, APPARATUS	-	5,000	-	-
54710 MAINT-MACH & EQUIPMENT	2,123	5,000	1,000	-
55680 MAINT-BUILDINGS & GROUNDS	-	10,000	-	-
<b>Total Maintenance</b>	<b>6,171</b>	<b>59,500</b>	<b>24,750</b>	<b>20,000</b>
<b>Capital Expenditures</b>				
58865 CAP EXP- MOTOR VEH & EQUIPMENT	-	32,000	38,000	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>32,000</b>	<b>38,000</b>	<b>-</b>
<b>Total Overland Flow Wastewater Treatment Plant</b>	<b>\$ 429,119</b>	<b>\$ 547,942</b>	<b>\$ 514,436</b>	<b>\$ 430,522</b>

# 5001-1612 Wastewater Reclamation Center

## Line Item Detail

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Wastewater Reclamation Center</b>					
<b>Personnel Services</b>					
51010	SALARY & WAGES	\$ 435,278	\$ 475,844	\$ 534,591	\$ 551,356
51230	SALARIES-OVERTIME	58,681	55,000	44,904	45,000
51250	LONGEVITY PAY	7,860	6,926	6,926	6,786
51270	WELL PAY	4,871	6,172	6,172	6,750
51310	CERTIFICATION PAY	9,454	4,815	13,335	8,700
51350	SHIFT DIFFERENTIAL	1,690	1,800	2,311	-
51530	AUTO ALLOWANCE	-	1,050	113	-
51550	CELL PHONE ALLOW	1,397	525	1,645	1,200
51610	EMPLR-SOC SEC & MEDICARE	39,678	42,755	44,545	42,178
51630	EMPLR-RETIREMENT CONTRIBUTIONS	81,649	94,904	97,032	86,521
51650	EMPLR GROUP HLTH/LIFE INS	88,026	90,000	107,774	104,220
51750	WORKER'S COMP INS	5,391	5,234	6,540	5,878
52130	CERTIFICATES, LICENSES, TITLES	674	1,000	500	-
52165	PUBLIC & EMPLEE RELATIONS	559	1,000	1,600	2,500
<b>Total Personnel Services</b>		<b>735,208</b>	<b>787,025</b>	<b>867,988</b>	<b>861,089</b>
<b>Supplies</b>					
52010	OFFICE SUPPLIES	305	2,000	50	2,000
52020	POSTAGE & SHIPPING	-	500	-	-
52030	CLEANING & JANITORIAL	2,999	3,500	3,000	3,500
52035	MAT & SUPPLIES-PROTECTIVE CLO	1,908	2,000	1,500	-
52041	MISC TOOLS & EQPT <\$500	59	2,000	750	-
52042	OFFICE FURN & EQUIP<\$500	47	500	-	-
52045	NON CAP ACQ--TOOLS & ACCESS	498	3,000	2,000	-
52050	MACHINERY & EQUIPMENT	1,038	5,000	500	5,000
52055	NON CAP ACQ-FURN & FIXTURES	-	700	-	-
52065	NON CAP ACQ-COMP HDWR/SFTW	-	3,500	-	-
52070	NON CAP ACQ-INSTR & APPAR	-	2,000	-	-
52075	COMMUNICATIONS EQUIPMENT	-	1,000	-	-
52085	NON CAP ACQ-FURNITURE	-	1,000	-	-
52095	NON CAP ACQ - OTHER	-	500	-	-
52105	AGGREGATE MATERIAL	252	10,000	-	-
53040	AG & BOTANICAL SUPPLIES	-	1,000	-	-
53070	MEDICAL & VET SUPPLIES	-	250	-	-
53100	LABORATORY SUPPLIES	-	1,000	-	-
53130	CHEMICAL SUPPLIES	139,776	120,000	135,000	130,000
53280	FOOD & CUSTODIAL SUPPLIES	5	400	1,000	-
53310	UNIFORM SUPPLIES	2,725	4,500	4,500	-
53340	FUEL SUPPLIES	9,822	12,000	10,000	12,000
53460	GENERAL SAFETY SUPPLIES	803	500	-	-
53520	SAFETY SUPPLIES	119	1,000	-	8,000
53750	AUTO PARTS AND SUPPLIES	615	1,500	500	3,000
53755	M&E PARTS & SUPPLIES	1,546	2,000	800	-
53820	OTHER MATERIAL & SUPPLIES	4,991	10,000	7,000	-
53840	SPPLS-PIPE/FTTNG/CLMPS/HYDRNTS	2,215	10,000	4,000	-
53850	SUPPLIES-MTC-WTR TRMNT/PUMPS	1,623	3,500	4,300	-
53853	SUPPLIES-MTC-SWR TRMNT PLNTS	12,543	20,000	20,000	-
53859	SUPPLIES-MTC-MISC	1,633	6,000	6,000	-
<b>Total Supplies</b>		<b>185,522</b>	<b>230,850</b>	<b>200,900</b>	<b>163,500</b>
<b>Services</b>					
52015	PRINTING	-	300	-	-
52115	TRAINING & EDUCATIONAL	3,811	6,400	5,000	7,500

## 5001-1612 Wastewater Reclamation Center

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
52135 DUE & SUBSCRIPTIONS	770	1,000	1,000	1,000
52140 ADV & LEGAL NOTICES	-	1,000	-	-
52255 SLUDGE DISPOSAL SERVICES	-	-	5,400	-
52270 EQUIPMENT RENTAL	488	2,500	6,500	3,000
52395 GENERAL SERVICES-OTHER	-	500	-	-
55010 GENERAL SERVICES	23	-	50	-
55100 MEDICAL & PHYCH SERVICES	254	700	500	-
55220 PROFESSIONAL SERVICES	6,349	25,000	35,000	70,000
55230 INSPECTION SERVICES	2,976	6,000	4,000	-
55235 TCEQ INSPECTION SERVICES	25,365	30,000	30,000	-
55260 CONTRACT LABOR	61,690	55,000	50,000	75,000
55270 TESTING/LAB SERVICES	1,260	20,000	-	-
55610 CONTRACTED SERVICES-OTHER	-	12,000	-	-
56010 UTIL-ELECTRICAL	242,915	250,000	250,000	250,000
56260 UTIL - COMMUNICATIONS	1,605	2,500	1,600	1,500
56635 UTIL-GAS	11,581	20,000	15,000	20,000
<b>Total Services</b>	<b>359,087</b>	<b>432,900</b>	<b>404,050</b>	<b>428,000</b>
<b>Maintenance</b>				
52090 NON CAP ACQ-IMPROVEMENTS	-	10,000	-	-
54170 MAINTENANCE-DIST/COLL SYS	-	20,000	-	-
54190 MAINT-SEWER TRTMNT PLNTS & LFT	127,002	200,000	150,000	220,000
54210 MAINT-WTR PLNTS, PUMPING	-	3,000	700	-
54630 MAINT - COMP & TELECOM EQPT	-	5,000	-	-
54650 MAINT-MOTOR VEH & HVY EQ	8,164	15,000	6,000	30,000
54670 MAINT-RADIO, INSTR, APPARATUS	2,596	15,000	-	-
54710 MAINT-MACH & EQUIPMENT	26,657	20,000	20,000	-
55680 MAINT-BUILDINGS & GROUNDS	15,637	25,000	15,000	35,000
58160 CAP EXP-LAND IMPROVEMENTS	-	15,000	-	-
<b>Total Maintenance</b>	<b>180,056</b>	<b>328,000</b>	<b>191,700</b>	<b>285,000</b>
<b>Capital Expenditures</b>				
58910 CAP EXP-MACH & EQUIP	26,870	25,000	-	-
58995 CAP EXP- MAINT PROJECTS	-	53,000	50,000	-
<b>Total Capital Expenditures</b>	<b>26,870</b>	<b>78,000</b>	<b>50,000</b>	<b>-</b>
<b>Total Wastewater Reclamation Center</b>	<b>\$ 1,486,743</b>	<b>\$ 1,856,775</b>	<b>\$ 1,714,638</b>	<b>\$ 1,737,589</b>

## 5001-1613 Lift Stations

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Lift Stations</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 77,847	\$ 44,976	\$ 44,868	\$ 59,423
51230 SALARIES-OVERTIME	1,854	2,000	485	1,000
51250 LONGEVITY PAY	384	385	385	474
51270 WELL PAY	655	775	775	750
51310 CERTIFICATION PAY	926	900	826	1,500
51350 SHIFT DIFFERENTIAL	197	400	27	-
51610 EMPLR-SOC SEC & MEDICARE	5,230	3,903	3,461	4,545
51630 EMPLR-RETIREMENT CONTRIBUTIONS	12,860	8,163	7,508	9,324
51650 EMPLR GROUP HLTH/LIFE INS	18,304	10,000	11,897	11,580
51750 WORKER'S COMP INS	898	463	516	641
52130 CERTIFICATES, LICENSES, TITLES	-	200	111	-
52165 PUBLIC & EMPLEE RELATIONS	40	-	40	-
<b>Total Personnel Services</b>	<b>119,195</b>	<b>72,165</b>	<b>70,899</b>	<b>89,237</b>
<b>Supplies</b>				
52035 MAT & SUPPLIES-PROTECTIVE CLO	200	-	200	-
52050 MACHINERY & EQUIPMENT	-	5,000	-	5,000
52105 AGGREGATE MATERIAL	-	1,500	500	4,000
53310 UNIFORM SUPPLIES	220	450	800	-
53520 SAFETY SUPPLIES	-	-	-	1,000
53820 OTHER MATERIAL & SUPPLIES	198	10,000	500	-
<b>Total Supplies</b>	<b>618</b>	<b>16,950</b>	<b>2,000</b>	<b>10,000</b>
<b>Services</b>				
52115 TRAINING & EDUCATIONAL	485	800	500	1,000
52135 DUE & SUBSCRIPTIONS	90	-	90	100
52270 EQUIPMENT RENTAL	-	1,500	-	2,000
55100 MEDICAL & PHYCH SERVICES	-	100	-	-
55220 PROFESSIONAL SERVICES	-	-	-	1,500
55235 TCEQ INSPECTION SERVICES	-	1,500	-	-
56010 UTIL-ELECTRICAL	40,870	33,000	39,190	40,000
<b>Total Services</b>	<b>41,445</b>	<b>36,900</b>	<b>39,780</b>	<b>44,600</b>
<b>Maintenance</b>				
54050 MAINT-STREET, RDWYS & SDWLK	-	3,000	-	-
54170 MAINTENANCE-DIST/COLL SYS	-	3,000	-	-
54190 MAINT-SEWER TRTMT PLNTS & LFT	74,723	83,500	86,500	80,000
54630 MAINT - COMP & TELECOM EQPT	-	300	-	-
55680 MAINT-BUILDINGS & GROUNDS	-	-	900	-
<b>Total Maintenance</b>	<b>74,723</b>	<b>89,800</b>	<b>87,400</b>	<b>80,000</b>
<b>Capital Expenditures</b>				
58910 CAP EXP-MACH & EQUIP	-	99,000	75,000	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>99,000</b>	<b>75,000</b>	<b>-</b>
<b>Total Lift Stations</b>	<b>\$ 235,981</b>	<b>\$ 314,815</b>	<b>\$ 275,079</b>	<b>\$ 223,837</b>

## 5001-1621 Navarro Mills Water Treatment Plant Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Navarro Mills Water Treatment Plant</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 424,096	\$ 453,946	\$ 485,035	\$ 552,827
51230 SALARIES-OVERTIME	57,250	35,000	58,393	35,000
51250 LONGEVITY PAY	6,359	7,602	7,602	7,446
51270 WELL PAY	4,165	6,361	6,361	6,750
51310 CERTIFICATION PAY	14,736	8,505	13,820	12,300
51350 SHIFT DIFFERENTIAL	2,431	2,500	2,470	-
51530 AUTO ALLOWANCE	-	630	68	-
51550 CELL PHONE ALLOW	1,242	225	1,487	1,200
51610 EMPLR-SOC SEC & MEDICARE	38,389	41,487	41,935	42,291
51630 EMPLR-RETIREMENT CONTRIBUTIONS	(316,856)	87,650	91,223	86,752
51650 EMPLR GROUP HLTH/LIFE INS	22,225	89,000	108,263	104,220
51750 WORKER'S COMP INS	5,308	5,843	6,034	5,970
52130 CERTIFICATES, LICENSES, TITLES	691	750	750	-
52165 PUBLIC & EMPLEE RELATIONS	1,055	1,500	1,000	2,000
<b>Total Personnel Services</b>	<b>261,091</b>	<b>740,999</b>	<b>824,441</b>	<b>856,756</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	1,018	3,000	1,000	6,000
52020 POSTAGE & SHIPPING	775	3,000	500	-
52030 CLEANING & JANITORIAL	2,085	2,500	2,500	2,500
52035 MAT & SUPPLIES-PROTECTIVE CLO	1,619	3,000	1,000	-
52041 MISC TOOLS & EQPT <\$500	714	3,000	500	-
52042 OFFICE FURN & EQUIP<\$500	-	800	2,000	-
52045 NON CAP ACQ--TOOLS & ACCESS	-	2,500	-	-
52050 MACHINERY & EQUIPMENT	-	10,000	-	10,000
52060 NON CAP-SAFETY EQUIP. & DEVICE	-	1,500	-	-
52065 NON CAP ACQ-COMP HDWR/SFTW	-	1,500	-	-
52070 NON CAP ACQ-INSTR & APPAR	7,584	19,000	5,000	-
53070 MEDICAL & VET SUPPLIES	-	750	500	-
53100 LABORATORY SUPPLIES	21,737	19,000	20,000	20,000
53130 CHEMICAL SUPPLIES	780,342	600,000	700,000	800,000
53280 FOOD & CUSTODIAL SUPPLIES	242	500	250	-
53310 UNIFORM SUPPLIES	4,063	3,800	3,900	-
53340 FUEL SUPPLIES	13,081	12,000	13,000	13,000
53460 GENERAL SAFETY SUPPLIES	274	250	250	-
53520 SAFETY SUPPLIES	17	1,500	50	8,000
53750 AUTO PARTS AND SUPPLIES	1,187	2,500	2,000	4,000
53755 M&E PARTS & SUPPLIES	1,101	2,500	1,500	-
53820 OTHER MATERIAL & SUPPLIES	5,717	11,500	6,000	-
53840 SPPLS-PIPE/FTTNG/CLMPS/HYDRNTS	794	5,000	-	-
53850 SUPPLIES-MTC-WTR TRMNT/PUMPS	60,899	50,000	52,000	-
53859 SUPPLIES-MTC-MISC	-	1,000	-	-
<b>Total Supplies</b>	<b>903,249</b>	<b>760,100</b>	<b>811,950</b>	<b>863,500</b>
<b>Services</b>				
52015 PRINTING	2,207	2,500	2,500	-
52115 TRAINING & EDUCATIONAL	5,379	7,500	6,000	8,000
52135 DUE & SUBSCRIPTIONS	810	1,500	1,200	1,200
52140 ADV & LEGAL NOTICES	-	1,000	-	-
52190 SHIPPING & FREIGHT SERVICES	-	250	-	-

## 5001-1621 Navarro Mills Water Treatment Plant

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
52270 EQUIPMENT RENTAL	4,701	5,000	5,000	5,000
55010 GENERAL SERVICES	38	-	-	-
55100 MEDICAL & PHYCH SERVICES	304	300	600	-
55220 PROFESSIONAL SERVICES	5,693	35,000	20,000	72,000
55230 INSPECTION SERVICES	9,185	7,000	7,000	-
55235 TCEQ INSPECTION SERVICES	27,474	35,000	35,000	-
55260 CONTRACT LABOR	63,951	25,000	42,000	25,000
55270 TESTING/LAB SERVICES	36,510	45,000	40,000	45,000
55610 CONTRACTED SERVICES-OTHER	16,348	22,000	20,000	-
56010 UTIL-ELECTRICAL	145,822	175,000	175,000	175,000
56260 UTIL - COMMUNICATIONS	1,954	6,500	2,000	3,000
56635 UTIL-GAS	2,177	800	-	-
<b>Total Services</b>	<b>322,553</b>	<b>369,350</b>	<b>356,300</b>	<b>334,200</b>
<b>Maintenance</b>				
54210 MAINT-WTR PLNTS, PUMPING	158,142	175,000	175,000	250,000
54290 IMPROVEMENTS (NON-BUILD) RESER	-	27,000	25,000	80,000
54630 MAINT-COMP & TELECOM EQPT	-	8,000	-	-
54650 MAINT-MOTOR VEH & HVY EQ	28,721	7,000	7,000	30,000
54670 MAINT-RADIO, INSTR, APPARATUS	4,528	10,000	2,500	-
54710 MAINT-MACH & EQUIPMENT	54,419	6,000	12,000	-
54810 MAINT-MISC	-	5,000	-	-
55680 MAINT-BUILDINGS & GROUNDS	15,995	15,000	5,000	15,000
<b>Total Maintenance</b>	<b>261,805</b>	<b>253,000</b>	<b>226,500</b>	<b>375,000</b>
<b>Capital Expenditures</b>				
58115 TRA-WATER RIGHTS	647,557	730,000	575,000	700,000
58995 CAP EXP- MAINT PROJECTS	-	182,000	182,000	-
<b>Total Capital Expenditures</b>	<b>647,557</b>	<b>912,000</b>	<b>757,000</b>	<b>700,000</b>
<b>Total Navarro Mills Water Treatment Plant</b>	<b>\$ 2,396,255</b>	<b>\$ 3,035,449</b>	<b>\$ 2,976,191</b>	<b>\$ 3,129,456</b>

## 5001-1622 Lake Halbert Water Treatment Plant Line Item Detail

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Lake Halbert Water Treatment Plant</b>					
<b>Personnel Services</b>					
51010	SALARY & WAGES	\$ 341,168	\$ 357,309	\$ 368,459	\$ 380,744
51230	SALARIES-OVERTIME	49,418	35,000	45,818	35,000
51250	LONGEVITY PAY	5,457	515	515	6,084
51270	WELL PAY	3,277	4,731	4,731	4,500
51310	CERTIFICATION PAY	8,796	4,545	8,411	7,500
51350	SHIFT DIFFERENTIAL	2,245	2,200	2,290	-
51530	AUTO ALLOWANCE	-	630	68	-
51550	CELL PHONE ALLOW	1,074	820	861	600
51610	EMPLR-SOC SEC & MEDICARE	31,158	30,959	32,331	29,126
51630	EMPLR-RETIREMENT CONTRIBUTIONS	64,712	65,915	69,245	59,748
51650	EMPLR GROUP HLTH/LIFE INS	66,822	66,500	75,760	69,480
51750	WORKER'S COMP INS	4,103	4,455	4,481	4,112
52130	CERTIFICATES, LICENSES, TITLES	249	600	800	-
52165	PUBLIC & EMPLEE RELATIONS	329	600	400	1,000
<b>Total Personnel Services</b>		<b>578,808</b>	<b>574,779</b>	<b>614,170</b>	<b>597,894</b>
<b>Supplies</b>					
52010	OFFICE SUPPLIES	543	2,000	12,000	2,600
52020	POSTAGE & SHIPPING	-	100	100	-
52030	CLEANING & JANITORIAL	1,247	1,800	1,200	1,800
52035	MAT & SUPPLIES-PROTECTIVE CLO	1,585	1,500	1,500	-
52041	MISC TOOLS & EQPT <\$500	-	2,000	1,100	-
52042	OFFICE FURN & EQUIP<\$500	-	500	-	-
52045	NON CAP ACQ--TOOLS & ACCESS	-	2,000	-	-
52050	MACHINERY & EQUIPMENT	2,948	7,500	3,000	7,500
52055	NON CAP ACQ-FURN & FIXTURES	-	1,500	-	-
52065	NON CAP ACQ-COMP HDWR/SFTW	-	500	-	-
52070	NON CAP ACQ-INSTR & APPAR	-	9,000	4,000	-
52105	AGGREGATE MATERIAL	-	8,000	2,750	5,000
53070	MEDICAL & VET SUPPLIES	-	500	-	-
53100	LABORATORY SUPPLIES	14,962	15,000	15,000	16,500
53130	CHEMICAL SUPPLIES	191,808	120,000	220,000	200,000
53280	FOOD & CUSTODIAL SUPPLIES	-	500	500	-
53310	UNIFORM SUPPLIES	1,065	3,200	3,000	-
53340	FUEL SUPPLIES	4,449	7,000	5,000	7,000
53460	GENERAL SAFETY SUPPLIES	-	500	-	-
53520	SAFETY SUPPLIES	-	500	-	5,000
53750	AUTO PARTS AND SUPPLIES	3,331	2,500	2,500	3,500
53755	M&E PARTS & SUPPLIES	371	2,000	1,200	-
53820	OTHER MATERIAL & SUPPLIES	2,614	1,500	1,750	-
53850	SUPPLIES-MTC-WTR TRMNT/PUMPS	13,369	20,000	25,000	-
53859	SUPPLIES-MTC-MISC	-	500	500	-
<b>Total Supplies</b>		<b>238,292</b>	<b>210,100</b>	<b>300,100</b>	<b>248,900</b>
<b>Services</b>					
52015	PRINTING	-	100	-	-
52115	TRAINING & EDUCATIONAL	3,510	7,500	5,000	8,300
52135	DUE & SUBSCRIPTIONS	450	550	450	550
52140	ADV & LEGAL NOTICES	-	500	-	-
52190	SHIPPING & FREIGHT SERVICES	-	250	-	-

## 5001-1622 Lake Halbert Water Treatment Plant

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
52270 EQUIPMENT RENTAL	-	3,000	1,000	3,000
55010 GENERAL SERVICES	23	-	2,000	-
55100 MEDICAL & PHYCH SERVICES	304	500	500	-
55220 PROFESSIONAL SERVICES	4,524	18,000	5,000	25,000
55230 INSPECTION SERVICES	2,315	3,000	3,000	-
55260 CONTRACT LABOR	35,329	25,000	20,000	25,000
55270 TESTING/LAB SERVICES	9,495	17,000	17,000	-
55610 CONTRACTED SERVICES-OTHER	8,267	15,000	10,000	15,000
56010 UTIL-ELECTRICAL	60,839	65,000	65,000	65,000
56260 UTIL - COMMUNICATIONS	925	1,000	1,000	1,000
56635 UTIL-GAS	7,882	7,000	8,500	8,000
<b>Total Services</b>	<b>133,863</b>	<b>163,400</b>	<b>138,450</b>	<b>150,850</b>
<b>Maintenance</b>				
52090 NON CAP ACQ-IMPROVEMENTS	-	7,500	-	-
54210 MAINT-WTR PLNTS, PUMPING	97,516	72,500	115,000	105,000
54290 IMPROVEMENTS (NON-BUILD) RESER	-	2,500	-	-
54530 MAINT-OTHER STRUCTURES	-	1,500	-	-
54610 MAINT-OFF EQUIP	-	500	250	-
54630 MAINT-COMP & TELECOM EQPT	1,522	4,500	1,600	-
54650 MAINT-MOTOR VEH & HVY EQ	4,018	4,500	4,000	10,000
54670 MAINT-RADIO, INSTR, APPARATUS	-	2,500	1,500	-
54710 MAINT-MACH & EQUIPMENT	736	4,500	4,000	-
54810 MAINT-MISC	-	500	-	-
55680 MAINT-BUILDINGS & GROUNDS	382	53,000	20,000	25,000
58160 CAP EXP-LAND IMPROVEMENTS	19,000	25,000	25,000	-
<b>Total Maintenance</b>	<b>123,174</b>	<b>179,000</b>	<b>171,350</b>	<b>140,000</b>
<b>Capital Expenditures</b>				
58995 CAP EXP- MAINT PROJECTS	-	40,000	40,000	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Total Lake Halbert Water Treatment Plant</b>	<b>\$ 1,074,137</b>	<b>\$ 1,167,279</b>	<b>\$ 1,264,070</b>	<b>\$ 1,137,644</b>

## 5001-1623 Water Storage & Transmission

### Line Item Detail

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Water Storage and Transmission</b>					
<b>Supplies</b>					
53820	OTHER MATERIAL & SUPPLIES	\$ 24,646	\$ -	\$ -	-
53850	SUPPLIES-MTC-WTR TRMNT/PUMPS	12,433	18,000	7,000	18,000
53859	SUPPLIES-MTC-MISC	-	3,000	-	3,000
<b>Total Supplies</b>		<b>37,079</b>	<b>21,000</b>	<b>7,000</b>	<b>21,000</b>
<b>Services</b>					
52270	EQUIPMENT RENTAL	10,473	5,000	1,800	3,700
55110	CIVIL SERV-ENG, ARCH & SURV	-	15,000	-	15,000
55220	PROFESSIONAL SERVICES	-	5,000	2,500	5,000
55230	INSPECTION SERVICES	2,520	3,100	2,500	3,500
55610	CONTRACTED SERVICES-OTHER	4,600	2,000	1,000	2,000
56010	UTIL-ELECTRICAL	158,505	124,450	154,900	114,750
56635	UTIL-GAS	1,605	-	1,600	1,800
<b>Total Services</b>		<b>177,703</b>	<b>154,550</b>	<b>164,300</b>	<b>145,750</b>
<b>Maintenance</b>					
54170	MAINTENANCE-DIST/COLL SYS	-	27,200	20,000	22,200
54210	MAINT-WTR PLNTS, PUMPING	26,500	40,600	33,000	44,600
54630	MAINT - COMP & TELECOM EQPT	-	500	-	500
55680	MAINT-BUILDINGS & GROUNDS	-	-	1,500	28,600
<b>Total Maintenance</b>		<b>26,500</b>	<b>68,300</b>	<b>54,500</b>	<b>95,900</b>
<b>Capital Expenditures</b>					
58865	CAP EXP- MOTOR VEH & EQUIPMENT	54,013	-	-	-
<b>Total Capital Expenditures</b>		<b>54,013</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Storage and Transmission</b>		<b>\$ 295,295</b>	<b>\$ 243,850</b>	<b>\$ 225,800</b>	<b>\$ 262,650</b>

## 5001-1640 Utility System Maintenance

### Line Item Detail

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Utility System Maintenance</b>					
<b>Personnel Services</b>					
51010	SALARY & WAGES	\$ 368,016	\$ 916,486	\$ 406,738	\$ 1,062,190
51230	SALARIES-OVERTIME	32,020	35,000	27,218	30,000
51250	LONGEVITY PAY	4,497	3,875	3,875	15,750
51270	WELL PAY	4,179	11,851	11,851	15,000
51310	CERTIFICATION PAY	5,966	2,025	5,713	7,350
51530	AUTO ALLOWANCE	-	1,050	-	4,200
51550	CELL PHONE ALLOW	1,467	825	1,293	2,325
51610	EMPLR-SOC SEC & MEDICARE	31,454	74,152	33,181	81,257
51630	EMPLR-RETIREMENT CONTRIBUTIONS	65,566	158,118	71,671	166,684
51650	EMPLR GROUP HLTH/LIFE INS	70,567	175,000	71,506	231,600
51750	WORKER'S COMP INS	4,590	11,187	4,520	14,017
51770	UNEMPLOYMENT INS/REIMB	39	-	-	-
52130	CERTIFICATES, LICENSES, TITLES	335	2,000	500	-
52165	PUBLIC & EMPLEE RELATIONS	324	500	550	500
<b>Total Personnel Services</b>		<b>589,020</b>	<b>1,392,069</b>	<b>638,616</b>	<b>1,630,873</b>
<b>Supplies</b>					
52010	OFFICE SUPPLIES	1,144	2,500	3,000	5,000
52020	POSTAGE & SHIPPING	1	250	10	-
52030	CLEANING & JANITORIAL	-	2,000	-	-
52035	MAT & SUPPLIES-PROTECTIVE CLO	891	4,500	700	-
52041	MISC TOOLS & EQPT <\$500	781	7,500	7,500	-
52042	OFFICE FURN & EQUIP<\$500	-	500	-	-
52045	NON CAP ACQ--TOOLS & ACCESS	2,509	7,500	2,000	-
52050	MACHINERY & EQUIPMENT	1,080	20,000	2,000	25,000
52055	NON CAP ACQ-FURN & FIXTURES	-	500	-	-
52060	NON CAP-SAFETY EQUIP. & DEVICE	550	5,000	5,000	-
52070	NON CAP ACQ-INSTR & APPAR	-	1,000	-	-
52105	AGGREGATE MATERIAL	167,039	150,000	100,000	150,000
53040	AG & BOTANICAL SUPPLIES	-	3,000	-	-
53070	MEDICAL OR VET SUPPLIES	-	500	-	-
53130	CHEMICAL SUPPLIES	47,449	25,000	36,250	35,000
53280	FOOD & CUSTODIAL SUPPLIES	17	200	450	-
53310	UNIFORM SUPPLIES	2,631	10,000	5,000	15,000
53340	FUEL SUPPLIES	22,886	30,000	20,000	35,000
53460	GENERAL SAFETY SUPPLIES	722	4,000	2,250	-
53490	SAFETY SUPPLIES	3,630	4,000	3,000	4,000
53520	SAFETY SUPPLIES	-	3,000	650	-
53750	AUTO PARTS AND SUPPLIES	2,130	10,000	5,000	35,000
53755	M&E PARTS & SUPPLIES	1,134	5,000	6,000	-
53820	OTHER MATERIAL & SUPPLIES	42,062	25,000	21,000	-
53830	SUPPLIES - WATER METERS	765,372	500,000	750,000	700,000
53835	SUPPLIES- RADIO READ DEVICES	-	80,000	6,250	-
53840	SPPLS-PIPE/FTTNG/CLMPS/HYDRNTS	818,158	500,000	1,600,000	1,600,000
53840	SUPPLIES-MTC-FIRE HYDRANTS	109,283	-	55,000	-
53852	SUPPLIES-MTC-DIST COLL SYS	251	-	-	-
53859	SUPPLIES-MTC-MISC	3,405	10,000	500	-
<b>Total Supplies</b>		<b>1,993,125</b>	<b>1,410,950</b>	<b>2,631,560</b>	<b>2,604,000</b>

## 5001-1640 Utility System Maintenance

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Services</b>				
52015 PRINTING	4,664	3,000	2,900	-
52115 TRAINING & EDUCATIONAL	6,939	5,000	3,000	5,000
52135 DUE & SUBSCRIPTIONS	-	250	-	-
52140 ADV & LEGAL NOTICES	-	2,000	-	-
52190 SHIPPING & FREIGHT SERVICES	-	500	-	-
52270 EQUIPMENT RENTAL	30,662	20,000	10,000	30,000
55010 GENERAL SERVICES	7,630	500	1,000	-
55100 MEDICAL & PHYCH SERVICES	375	1,000	750	-
55110 CIVIL SERV-ENG, ARCH & SURV	14,400	10,000	-	-
55220 PROFESSIONAL SERVICES	1,050	5,000	-	15,000
55260 CONTRACT LABOR	91,948	30,000	125,000	125,000
55610 CONTRACTED SERVICES-OTHER	23,120	40,000	75,000	75,000
56260 UTIL - COMMUNICATIONS	2,504	2,000	2,200	2,000
<b>Total Services</b>	<b>183,292</b>	<b>119,250</b>	<b>219,850</b>	<b>252,000</b>
<b>Maintenance</b>				
54050 MAINT-STREET, RDWYS & SDWLK	180,136	125,000	225,000	225,000
54170 MAINT-DIST/COLL SYS	1,127,417	500,000	800,000	800,000
54170 MAINTENANCE-DIST/COLL SYS	2,154,691	1,700,000	2,700,000	3,500,000
54230 MAINT-STORM SEWERS & DRAINAGE	-	-	750	-
54530 MAINT-OTHER STRUCTURES	-	5,000	-	-
54630 MAINT-COMP & TELECOM EQPT	-	2,000	-	-
54650 MAINT-MOTOR VEH & HVY EQ	50,157	60,000	70,000	60,000
54670 MAINT-RADIO, INSTR, APPARATUS	-	1,500	-	-
54710 MAINT-MACH & EQUIPMENT	2,665	8,500	5,000	8,500
54810 MAINT-MISC	640	2,000	-	-
55680 MAINT-BUILDINGS & GROUNDS	-	-	1,600	-
<b>Total Maintenance</b>	<b>3,515,706</b>	<b>2,404,000</b>	<b>3,802,350</b>	<b>4,593,500</b>
<b>Miscellaneous</b>				
52365 PENALTIES AND/OR DAMAGES	1,450	3,000	-	3,000
<b>Total Miscellaneous</b>	<b>1,450</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Capital Expenditures</b>				
58910 CAP EXP-MACH & EQUIP	28,461	36,000	36,000	-
<b>Total Capital Expenditures</b>	<b>28,461</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>
<b>Total Utility System Maintenance</b>	<b>\$ 6,311,054</b>	<b>\$ 5,365,269</b>	<b>\$ 7,328,376</b>	<b>\$ 9,083,373</b>

## 5001-1650 Utility Line Replacement Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Utility Line Replacement</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ -	\$ 137,027	\$ -	\$ -
51230 SALARIES-OVERTIME	-	10,000	-	-
51250 LONGEVITY PAY	-	223	223	-
51270 WELL PAY	-	2,324	2,324	-
51610 EMPLR-SOC SEC & MEDICARE	-	11,520	-	-
51630 EMPLR-RETIREMENT CONTRIBUTIONS	-	24,420	-	-
51650 EMPLR GROUP HLTH/LIFE INS	-	30,000	-	-
51750 WORKER'S COMP INS	-	1,641	-	-
52130 CERTIFICATES, LICENSES, TITLES	-	1,000	-	-
52165 PUBLIC & EMPLEE RELATIONS	-	500	-	-
<b>Total Personnel Services</b>	<b>-</b>	<b>218,655</b>	<b>2,547</b>	<b>-</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	106	200	-	-
52030 CLEANING & JANITORIAL	165	125	-	-
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	2,000	-	-
52041 MISC TOOLS & EQPT <\$500	-	2,000	-	-
52045 NON CAP ACQ--TOOLS & ACCESS	-	5,000	-	-
52050 MACHINERY & EQUIPMENT	-	5,000	-	-
53310 UNIFORM SUPPLIES	-	2,000	-	-
53340 FUEL SUPPLIES	12,147	7,500	5,500	-
53520 SAFETY SUPPLIES	-	2,500	-	-
53750 AUTO PARTS AND SUPPLIES	-	1,000	-	-
53755 M&E PARTS & SUPPLIES	-	3,000	-	-
53820 OTHER MATERIAL & SUPPLIES	2,093	2,000	500	-
53840 SPPLS-PIPE/FTTNG/CLMPS/HYDRNTS	65,590	100,000	-	-
<b>Total Supplies</b>	<b>80,101</b>	<b>132,325</b>	<b>6,000</b>	<b>-</b>
<b>Services</b>				
52015 PRINTING	-	1,000	-	-
52115 TRAINING & EDUCATIONAL	-	1,000	-	-
52140 ADV & LEGAL NOTICES	-	250	-	-
52270 EQUIPMENT RENTAL	67,112	12,000	3,500	-
55010 GENERAL SERVICES	74	500	100	-
55100 MEDICAL & PHYCH SERVICES	-	500	-	-
55260 CONTRACT LABOR	-	25,000	15,000	-
55610 CONTRACTED SERVICES-OTHER	154	2,000	7,500	-
<b>Total Services</b>	<b>67,340</b>	<b>42,250</b>	<b>26,100</b>	<b>-</b>
<b>Maintenance</b>				
54050 MAINT-STREET, RDWYS & SDWLK	1,144	50,000	4,500	-
54170 MAINT-DIST/COLL SYS	240,621	-	15,000	-
54170 MAINTENANCE-DIST/COLL SYS	27,654	200,000	30,000	-
54650 MAINT-MOTOR VEH & HVY EQ	1,422	7,500	-	-
54710 MAINT-MACH & EQUIPMENT	-	5,000	-	-
<b>Total Maintenance</b>	<b>270,841</b>	<b>262,500</b>	<b>49,500</b>	<b>-</b>
<b>Total Utility Line Replacement</b>	<b>\$ 418,282</b>	<b>\$ 655,730</b>	<b>\$ 84,147</b>	<b>\$ -</b>

## 5001-1670 Utility Billings & Collections

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Utility Billing and Collections</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 348,475	\$ 401,277	\$ 352,955	\$ 365,732
51230 SALARIES-OVERTIME	3,345	11,000	3,741	4,000
51250 LONGEVITY PAY	4,206	6,006	6,006	5,076
51270 WELL PAY	3,373	4,768	4,768	4,500
51610 EMPLR-SOC SEC & MEDICARE	27,914	32,422	26,836	27,978
51630 EMPLR-RETIREMENT CONTRIBUTIONS	56,161	69,040	57,966	57,392
51650 EMPLR GROUP HLTH/LIFE INS	62,037	70,000	75,270	69,480
51750 WORKER'S COMP INS	2,421	423	2,510	906
52165 PUBLIC & EMPLEE RELATIONS	884	500	500	500
<b>Total Personnel Services</b>	<b>508,816</b>	<b>595,436</b>	<b>530,552</b>	<b>535,564</b>
Supplies	68,976	71,000	77,500	69,000
<b>Services</b>				
52015 PRINTING	2,749	2,000	1,000	2,000
52115 TRAINING & EDUCATIONAL	130	1,000	2,000	2,000
52140 ADV & LEGAL NOTICES	500	1,000	-	500
52215 BILL PRINT/MAIL SERVICE	11,576	15,000	15,000	17,000
52240 EVERBRIDGE:CITY CONTRACT	735	1,200	750	750
52270 EQUIPMENT RENTAL	1,421	2,500	3,500	3,500
55010 GENERAL SERVICES	195	200	200	200
55100 MEDICAL & PHYCH SERVICES	254	300	-	300
55260 CONTRACT LABOR	10,949	25,000	-	25,000
56260 UTIL - COMMUNICATIONS	1,507	2,600	3,000	3,000
<b>Total Services</b>	<b>30,016</b>	<b>50,800</b>	<b>25,450</b>	<b>54,250</b>
<b>Maintenance</b>				
54610 MAINT-OFF EQUIP	1,490	2,000	500	2,000
54630 MAINT-COMP & TELECOM EQPT	14,109	50,000	25,000	50,000
54650 MAINT-MOTOR VEH & HVY EQ	2,593	5,000	3,500	2,500
<b>Total Maintenance</b>	<b>18,192</b>	<b>57,000</b>	<b>29,000</b>	<b>54,500</b>
<b>Miscellaneous</b>				
52405 CASH (OVER) / SHORT	(26)	-	-	-
<b>Total Miscellaneous</b>	<b>(26)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures</b>				
58280 CAP EXP-BUILDINGS & GROUNDS	-	250,000	-	-
58850 CAP EXP- COMPUTER & TELECOM	-	25,000	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>-</b>
<b>Total Utility Billing and Collections</b>	<b>\$ 625,974</b>	<b>\$ 1,049,236</b>	<b>\$ 662,502</b>	<b>\$ 713,314</b>

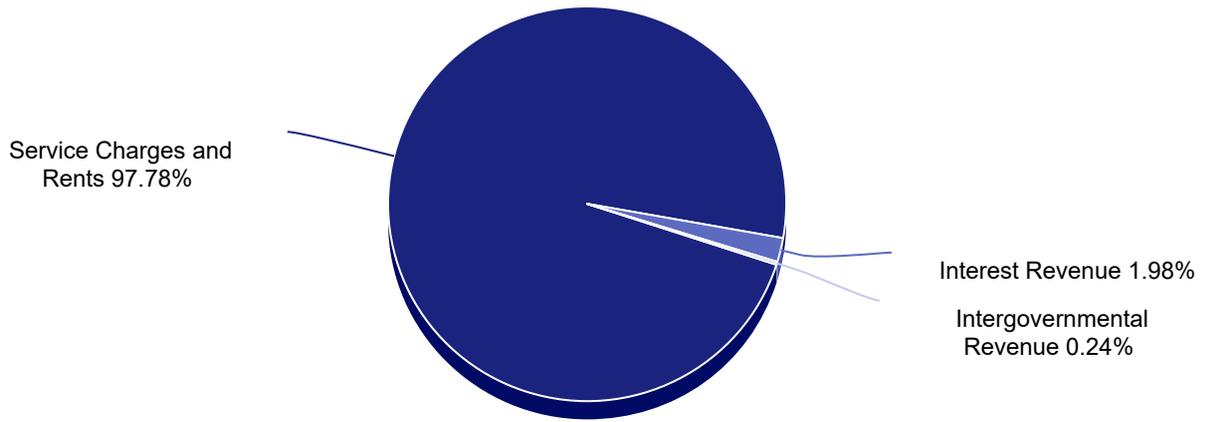
## 5001-9910 Non-Departmental Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Non-Departmental</b>				
Supplies	40	-	-	-
<b>Services</b>				
52300 FLEET LIABILITY INSURANCE	8,984	12,705	8,984	-
52330 PROPERTY INS	131,627	101,640	150,000	172,535
52340 MOBILE EQUIPMENT INSURANCE	6,464	5,807	6,600	7,100
55010 GENERAL SERVICES	-	1,000	-	-
55040 AUDITING & FINANCIAL SERVICES	21,134	25,000	15,000	22,000
55050 LEGAL SERVICES	3,620	-	-	-
55060 LEGAL SERVICES	14,934	20,000	5,000	20,000
55220 PROFESSIONAL SERVICES	43,837	10,000	3,000	-
55225 COLL'N AGENCY EXPENSE	1,317	2,500	800	1,300
55640 AUTO PHYSICAL DAMAGE INS	19,978	19,635	23,000	26,542
56010 UTIL-ELECTRICAL	19	-	-	-
56260 UTIL - COMMUNICATIONS	-	8,700	-	-
<b>Total Services</b>	<b>251,914</b>	<b>206,987</b>	<b>212,384</b>	<b>249,477</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	4,020	5,000	4,100	4,100
<b>Total Maintenance</b>	<b>4,020</b>	<b>5,000</b>	<b>4,100</b>	<b>4,100</b>
<b>Miscellaneous</b>				
52290 GENERAL LIABILITY	4,217	6,583	4,700	4,452
52575 DEPRECIATION EXPENSE	2,679,901	-	2,700,000	-
57385 CONTRIB-GW JACKSON MLTCLT PRJ	4,000	8,000	4,000	4,000
57885 GROSS RCPTS TAX EXPENSE	539,763	673,259	550,000	671,882
<b>Total Miscellaneous</b>	<b>3,227,881</b>	<b>687,842</b>	<b>3,258,700</b>	<b>680,334</b>
<b>Capital Expenditures</b>				
58280 BUILDINGS & GROUNDS	-	5,000	-	-
58850 CAP EXP - COMPUTER & TELECOM	-	25,000	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>Transfer</b>				
59412 TRANSFER TO FUND 412	2,912,064	3,525,993	3,525,993	3,882,471
59630 ADM CHGS (PAYABLE TO GFND)	1,391,675	1,308,758	1,308,758	1,562,922
<b>Total Transfer</b>	<b>4,303,739</b>	<b>4,834,751</b>	<b>4,834,751</b>	<b>5,445,393</b>
<b>Total Non-Departmental</b>	<b>\$ 7,787,594</b>	<b>\$ 5,764,580</b>	<b>\$ 8,309,935</b>	<b>\$ 6,379,304</b>

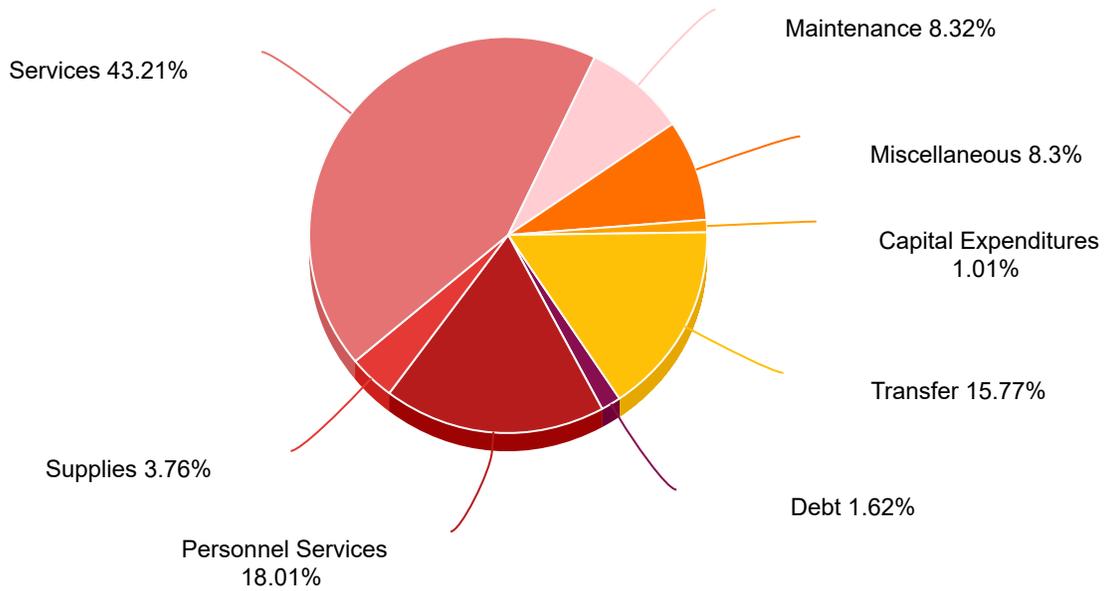
## Sanitation Operating Fund (5002) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 6,132</b>	<b>\$ 1,390,795</b>	<b>\$ 1,390,795</b>	<b>\$ (128,613)</b>
<b>Revenue</b>				
Service Charges and Rents	6,642,290	7,235,000	7,203,000	7,405,000
Interest Revenue	205,630	128,000	150,000	150,000
Intergovernmental Revenue	262,724	21,050	18,000	18,000
<b>Total Revenue</b>	<b>7,110,644</b>	<b>7,384,050</b>	<b>7,371,000</b>	<b>7,573,000</b>
<b>Disbursement by Department</b>				
1600 - Utility Operating	(904,809)	-	-	-
1700 - Landfill Operations	2,589,305	3,081,535	4,302,981	2,416,164
1705 - Contract Collections	1,826,877	2,000,000	2,020,000	2,000,000
1710 - Bulk Solid Waste Pickup	810,035	1,089,448	945,184	1,185,658
9910 - Non-Departmental	1,404,573	1,225,893	1,622,243	1,816,083
<b>Total Disbursement by Department</b>	<b>5,725,981</b>	<b>7,396,876</b>	<b>8,890,408</b>	<b>7,417,905</b>
<b>Revenue Less Disbursements</b>	<b>1,384,663</b>	<b>(12,826)</b>	<b>(1,519,408)</b>	<b>155,095</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 1,390,795</b>	<b>\$ 1,377,969</b>	<b>\$ (128,613)</b>	<b>\$ 26,482</b>

### Sanitation Fund Budgeted Revenues - 2026



### Sanitation Fund Budgeted Expenses - 2026



## Revenues

### 5002 - Sanitation Operating Fund

#### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Sanitation Operating Fund 5002</b>				
<b>Service Charges and Rents</b>				
45100 USER FEES-GARBAGE	\$ 1,641,611	\$ 2,000,000	\$ 1,800,000	\$ 2,000,000
45102 USER FEES-RECYCLING	29,295	28,000	28,000	28,000
45110 USER FEES-WASTE DISPOSAL	3,580,831	3,800,000	4,000,000	4,000,000
45140 USER FEES-SPOT TRUCK	9,610	50,000	10,000	10,000
45150 SOLID WASTE SUPPLEMENTAL FEE	351,345	350,000	350,000	350,000
45255 SERV FEES-BILLING FEES	62,783	67,000	65,000	67,000
49010 SANITATN DISPOSAL CONTRACT	966,815	940,000	950,000	950,000
<b>Total Service Charges and Rents</b>	<b>6,642,290</b>	<b>7,235,000</b>	<b>7,203,000</b>	<b>7,405,000</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	205,630	128,000	150,000	150,000
<b>Total Interest Revenue</b>	<b>205,630</b>	<b>128,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Intergovernmental Revenue</b>				
47409 TRANSFER FROM FUND 409	199,020	-	-	-
49060 MISC REVENUE	31,708	1,000	-	-
49070 RETURNED CHECK FEES	-	50	-	-
49080 PROCEEDS-SALE/SALVAGE/AUC	-	2,000	-	-
49160 BRUSH OVERAGE CHARGES	31,996	18,000	18,000	18,000
<b>Total Intergovernmental Revenue</b>	<b>262,724</b>	<b>21,050</b>	<b>18,000</b>	<b>18,000</b>
<b>Total Sanitation Operating Fund 5002</b>	<b>\$ 7,110,644</b>	<b>\$ 7,384,050</b>	<b>\$ 7,371,000</b>	<b>\$ 7,573,000</b>

## 5002-1700 Landfill

### Line Item Detail

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Landfill</b>					
<b>Debt</b>					
50233	LANDFILL SURCHARGE FEES	\$ 82,260	\$ 115,000	\$ 125,000	\$ 120,000
<b>Total Debt</b>		<b>82,260</b>	<b>115,000</b>	<b>125,000</b>	<b>120,000</b>
<b>Personnel Services</b>					
51010	SALARY & WAGES	271,493	412,907	334,429	419,163
51230	SALARIES-OVERTIME	113,146	65,000	175,388	100,000
51250	LONGEVITY PAY	851	7,143	7,143	1,836
51270	WELL PAY	2,938	5,732	5,732	5,550
51310	CERTIFICATION PAY	729	4,545	846	810
51530	AUTO ALLOWANCE	-	630	68	-
51550	CELL PHONE ALLOW	431	825	235	225
51610	EMPLR-SOC SEC & MEDICARE	29,691	39,068	38,438	32,065
51630	EMPLR-RETIREMENT CONTRIBUTIONS	(26,622)	83,397	83,097	65,777
51650	EMPLR GROUP HLTH/LIFE INS	60,470	74,000	79,900	85,692
51750	WORKER'S COMP INS	8,031	10,588	9,655	7,046
52130	CERTIFICATES, LICENSES, TITLES	-	800	300	-
52165	PUBLIC & EMPLEE RELATIONS	632	1,000	1,000	1,000
<b>Total Personnel Services</b>		<b>461,790</b>	<b>705,635</b>	<b>736,231</b>	<b>719,164</b>
<b>Supplies</b>					
52010	OFFICE SUPPLIES	1,535	2,500	2,500	3,500
52020	POSTAGE & SHIPPING	-	400	400	-
52030	CLEANING & JANITORIAL	-	1,000	1,000	500
52035	MAT & SUPPLIES-PROTECTIVE CLO	512	1,200	1,200	-
52041	MISC TOOLS & EQPT <\$500	-	1,500	1,500	-
52042	OFFICE FURN & EQUIP<\$500	-	500	500	-
52045	NON CAP ACQ--TOOLS & ACCESS	-	1,500	1,500	-
52050	MACHINERY & EQUIPMENT	-	1,500	1,500	2,000
52055	NON CAP ACQ-FURN & FIXTURES	-	450	-	-
52065	NON CAP ACQ-COMP HDWR/SFTW	-	5,000	5,000	-
52105	AGGREGATE MATERIAL	-	20,000	20,000	-
53040	AG & BOTANICAL SUPPLIES	-	4,000	4,000	-
53070	MEDICAL & VET SUPPLIES	-	350	350	-
53130	CHEMICAL SUPPLIES	85	1,000	1,000	-
53310	UNIFORM SUPPLIES	1,932	3,200	3,200	-
53340	FUEL SUPPLIES	167,529	200,000	200,000	200,000
53460	GENERAL SAFETY SUPPLIES	-	300	300	-
53490	SAFETY SUPPLIES	-	500	500	5,000
53750	AUTO PARTS AND SUPPLIES	4,650	5,000	5,000	15,000
53755	M&E PARTS & SUPPLIES	1,999	2,500	3,000	-
53820	OTHER MATERIAL & SUPPLIES	7,056	10,000	15,000	-
<b>Total Supplies</b>		<b>185,298</b>	<b>262,400</b>	<b>267,450</b>	<b>226,000</b>
<b>Services</b>					
52015	PRINTING	795	2,000	2,000	-
52115	TRAINING & EDUCATIONAL	94	4,000	3,000	4,000
52135	DUE & SUBSCRIPTIONS	-	600	100	-
52140	ADV & LEGAL NOTICES	1,737	800	2,000	2,000
52190	SHIPPING & FREIGHT SERVICES	-	200	200	-
52270	EQUIPMENT RENTAL	180,062	50,000	310,000	300,000

## 5002-1700 Landfill

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
55010 GENERAL SERVICES	40,228	150	150	-
55100 MEDICAL & PHYCH SERVICES	505	500	600	-
55220 PROFESSIONAL SERVICES	190,973	100,000	235,000	200,000
55234 PERMITS-FEES	30,742	50,000	35,000	120,000
55235 TCEQ INSPECTION SERVICES	200	3,500	-	-
55260 CONTRACT LABOR	140,038	55,000	62,000	45,000
55270 TESTING/LAB SERVICES	15,973	12,000	12,000	12,000
55610 CONTRACTED SERVICES-OTHER	11,017	8,000	763,000	10,000
56010 UTIL-ELECTRICAL	8,189	14,000	14,000	14,000
56260 UTIL - COMMUNICATIONS	1,149	3,500	3,500	2,000
<b>Total Services</b>	<b>621,702</b>	<b>304,250</b>	<b>1,442,550</b>	<b>709,000</b>
<b>Maintenance</b>				
54050 MAINT-STREET, RDWYS & SDWLK	3,807	15,000	15,000	25,000
54210 MAINT-WTR PLNTS, PUMPING	5,009	5,000	6,000	-
54630 MAINT-COMP & TELECOM EQPT	-	750	750	-
54650 MAINT-MOTOR VEH & HVY EQ	263,696	285,000	320,000	320,000
54670 MAINT-RADIO, INSTR, APPARATUS	-	1,000	1,000	-
54710 MAINT-MACH & EQUIPMENT	3,622	4,500	5,000	-
54810 MAINT-MISC	456	1,000	2,000	-
55680 MAINT-BUILDINGS & GROUNDS	(134,439)	12,000	12,000	12,000
58160 CAP EXP-LAND IMPROVEMENTS	936,617	400,000	400,000	200,000
<b>Total Maintenance</b>	<b>1,078,768</b>	<b>724,250</b>	<b>761,750</b>	<b>557,000</b>
<b>Capital Expenditures</b>				
52580 LANDFILL CLOSURE	149,487	45,000	45,000	75,000
58990 CAP EXP- BUILDING/STRUCTURE	-	915,000	915,000	-
<b>Total Capital Expenditures</b>	<b>149,487</b>	<b>960,000</b>	<b>960,000</b>	<b>75,000</b>
<b>Transfer</b>				
59708 TRANSFER TO FUND 708 LNDFL CLO	10,000	10,000	10,000	10,000
<b>Total Transfer</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Landfill</b>	<b>\$ 2,589,305</b>	<b>\$ 3,081,535</b>	<b>\$ 4,302,981</b>	<b>\$ 2,416,164</b>

## 5002-1705 Contract Collections

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Contract Collections</b>				
<b>Services</b>				
52220 SANITATION CONTRACT	1,793,815	2,000,000	2,000,000	2,000,000
55260 CONTRACT LABOR	33,062	-	20,000	-
<b>Total Services</b>	<b>1,826,877</b>	<b>2,000,000</b>	<b>2,020,000</b>	<b>2,000,000</b>
<b>Total Contract Collections</b>	<b>\$ 1,826,877</b>	<b>\$ 2,000,000</b>	<b>\$ 2,020,000</b>	<b>\$ 2,000,000</b>

## 5002-1710 Bulk Solid Waste Pickup

### Line Item Detail

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Bulk Solid Waste Pickup</b>					
<b>Personnel Services</b>					
51010	SALARY & WAGES	\$ 182,027	\$ 352,925	\$ 231,556	\$ 389,860
51230	SALARIES-OVERTIME	33,189	30,000	26,267	30,000
51250	LONGEVITY PAY	2,355	1,649	1,649	3,315
51270	WELL PAY	1,766	4,506	4,506	5,531
51310	CERTIFICATION PAY	2,242	1,330	391	375
51530	AUTO ALLOWANCE	-	1,050	-	-
51550	CELL PHONE ALLOW	951	488	822	787
51610	EMPLR-SOC SEC & MEDICARE	16,946	29,904	19,672	29,824
51630	EMPLR-RETIREMENT CONTRIBUTIONS	34,949	61,028	42,142	61,178
51650	EMPLR GROUP HLTH/LIFE INS	15,898	76,250	49,866	85,402
51750	WORKER'S COMP INS	4,054	8,118	4,846	7,386
52130	CERTIFICATES, LICENSES, TITLES	-	3,000	-	3,000
52165	PUBLIC & EMPLEE RELATIONS	205	500	360	500
<b>Total Personnel Services</b>		<b>294,582</b>	<b>570,748</b>	<b>382,077</b>	<b>617,158</b>
<b>Supplies</b>					
52010	OFFICE SUPPLIES	352	500	290	500
52020	POSTAGE & SHIPPING	1	300	35	-
52035	MAT & SUPPLIES-PROTECTIVE CLO	89	1,000	-	-
52041	MISC TOOLS & EQPT <\$500	367	2,000	2,000	-
52045	NON CAP ACQ--TOOLS & ACCESS	-	500	500	-
52050	MACHINERY & EQUIPMENT	-	2,000	2,000	2,500
53130	CHEMICAL SUPPLIES	8,483	2,500	3,049	2,500
53310	UNIFORM SUPPLIES	1,724	3,000	2,373	3,000
53340	FUEL SUPPLIES	23,370	35,000	17,369	35,000
53460	GENERAL SAFETY SUPPLIES	-	1,500	200	-
53490	SAFETY SUPPLIES	-	500	250	-
53520	SAFETY SUPPLIES	-	1,200	10	-
53750	AUTO PARTS AND SUPPLIES	1,017	8,000	3,000	10,000
53755	M&E PARTS & SUPPLIES	5,025	6,000	4,000	-
53820	OTHER MATERIAL & SUPPLIES	2,518	3,000	500	-
<b>Total Supplies</b>		<b>42,946</b>	<b>67,000</b>	<b>35,576</b>	<b>53,500</b>
<b>Services</b>					
52015	PRINTING	988	800	-	-
52115	TRAINING & EDUCATIONAL	1,145	1,500	1,500	1,500
52140	ADV & LEGAL NOTICES	-	500	-	500
55010	GENERAL SERVICES	349,479	300,000	400,000	400,000
55100	MEDICAL & PHYCH SERVICES	112	500	-	-
55220	PROFESSIONAL SERVICES	11,204	20,000	12,000	12,000
55234	PERMITS-FEES	1,258	2,000	-	-
55260	CONTRACT LABOR	34,148	40,000	40,000	40,000
56260	UTIL - COMMUNICATIONS	969	1,200	1,000	1,000
<b>Total Services</b>		<b>399,303</b>	<b>366,500</b>	<b>454,500</b>	<b>455,000</b>
<b>Maintenance</b>					
54610	MAINT-OFF EQUIP	-	150	-	-
54630	MAINT-COMP & TELECOM EQPT	-	1,050	-	-
54650	MAINT-MOTOR VEH & HVY EQ	72,651	50,000	50,000	60,000
54670	MAINT-RADIO, INSTR, APPARATUS	-	150	-	-

## 5002-1710 Bulk Solid Waste Pickup

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
54710 MAINT-MACH & EQUIPMENT	458	4,000	500	-
54810 MAINT-MISC	-	1,200	-	-
54820 MAINT-CITY WIDE	95	-	-	-
58160 CAP EXP-LAND IMPROVEMENTS	-	650	-	-
<b>Total Maintenance</b>	<b>73,204</b>	<b>57,200</b>	<b>50,500</b>	<b>60,000</b>
<b>Capital Expenditures</b>				
58910 CAP EXP-MACH & EQUIP	-	28,000	22,531	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>28,000</b>	<b>22,531</b>	<b>-</b>
<b>Total Bulk Solid Waste Pickup</b>	<b>\$ 810,035</b>	<b>\$ 1,089,448</b>	<b>\$ 945,184</b>	<b>\$ 1,185,658</b>

## 5002-9910 Non-Departmental Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Non-Departmental</b>				
<b>Services</b>				
52300 FLEET LIABILITY INSURANCE	\$ 2,101	\$ 2,860	\$ 2,800	\$ 4,351
52330 PROPERTY INS	2,387	1,760	2,700	3,130
52340 MOBILE EQUIPMENT INSURANCE	17,988	16,500	18,300	19,756
55040 AUDITING & FINANCIAL SERVICES	3,380	3,775	8,500	9,000
55640 AUTO PHYSICAL DAMAGE INS	3,737	4,950	4,950	4,966
<b>Total Services</b>	<b>29,593</b>	<b>29,845</b>	<b>37,250</b>	<b>41,203</b>
<b>Miscellaneous</b>				
52290 GENERAL LIABILITY	316	1,405	350	335
52575 DEPRECIATION EXPENSE	382,733	-	390,000	390,000
57885 GROSS RCPTS TAX EXPENSE	203,821	206,522	206,522	225,000
<b>Total Miscellaneous</b>	<b>586,870</b>	<b>207,927</b>	<b>596,872</b>	<b>615,335</b>
<b>Transfer</b>				
59210 TRANSFER TO FUND 2010	-	-	-	20,000
59409 TRANSFER TO FUND 409	210,301	211,038	211,038	124,838
59630 ADM CHGS (PAYABLE TO GFND)	577,809	777,083	777,083	1,014,707
<b>Total Transfer</b>	<b>788,110</b>	<b>988,121</b>	<b>988,121</b>	<b>1,159,545</b>
<b>Total Non-Departmental</b>	<b>\$ 1,404,573</b>	<b>\$ 1,225,893</b>	<b>\$ 1,622,243</b>	<b>\$ 1,816,083</b>

## Emergency Services Fund (5003) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ (397,958)</b>	<b>\$ (650,448)</b>	<b>\$ (650,448)</b>	<b>\$ (653,639)</b>
<b>Revenue</b>				
Service Charges and Rents	140,204	130,000	38,000	36,000
Intergovernmental Revenue	292,470	783,023	453,862	847,697
<b>Total Revenue</b>	<b>432,674</b>	<b>913,023</b>	<b>491,862</b>	<b>883,697</b>
<b>Disbursement by Department</b>				
1750 - Emergency Medical Services	309,154	1,072,313	344,822	1,272,109
9910 - Non-Departmental	376,010	39,600	150,231	157,787
<b>Total Disbursement by Department</b>	<b>685,164</b>	<b>1,111,913</b>	<b>495,053</b>	<b>1,429,896</b>
<b>Revenue Less Disbursements</b>	<b>(252,490)</b>	<b>(198,890)</b>	<b>(3,191)</b>	<b>(546,199)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ (650,448)</b>	<b>\$ (849,338)</b>	<b>\$ (653,639)</b>	<b>\$ (1,199,838)</b>

**Revenues**  
**5003 - Emergency Services Fund**  
**Line Item Details**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Emergency Medical Services Operating Fund 5003</b>				
<b>Service Charges and Rents</b>				
45729 Lockbox Revenue	\$ 104,530	\$ -	\$ -	\$ -
45751 EMS FEES RECOVERED-IMX	23	-	-	-
45755 EMS BILLING FEES - CHANGE HLTH	8,403	130,000	10,000	10,000
45756 EMS FEES RECOVERED-CHG HLTHCR	1,800	-	3,000	1,000
45770 EMS-SUBSCRIPTION PROGRAM	25,448	-	25,000	25,000
<b>Total Service Charges and Rents</b>	<b>140,204</b>	<b>130,000</b>	<b>38,000</b>	<b>36,000</b>
<b>Intergovernmental Revenue</b>				
46085 INTEREST INCOME-BANK	1,521	-	-	-
47100 TRANSFER FROM FUND 100-GENERAL	-	250,000	250,000	250,000
47113 TRANS FR GEN/NEG CASH	273,265	-	-	-
49722 NORTH CENTRAL TX TRAUMA-RAC	17,684	5,000	20,000	5,000
49820 EMS-SVCS CONTRACT W/COUNTY	-	528,023	183,862	592,697
<b>Total Intergovernmental Revenue</b>	<b>292,470</b>	<b>783,023</b>	<b>453,862</b>	<b>847,697</b>
<b>Total Emergency Medical Services Operating Fund 5003</b>	<b>\$ 432,674</b>	<b>\$ 913,023</b>	<b>\$ 491,862</b>	<b>\$ 883,697</b>

## 5003-1750 Emergency Medical Services

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Emergency Medical Services</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 216,883	\$ 198,988	\$ 175,939	\$ 212,160
51230 SALARIES-OVERTIME	65,308	10,000	25,142	20,000
51235 SALARIES-OT-CYCLE	-	-	4,001	4,000
51250 LONGEVITY PAY	-	876	876	498
51270 WELL PAY	-	2,324	2,324	2,250
51310 CERTIFICATION PAY	3,485	15,000	1,643	2,400
51330 EDUCATION PAY	1,030	5,700	626	-
51360 PM-PRECEPTOR PAY	-	2,000	-	-
51370 OUT OF CLASS PAY	1,036	16,000	-	-
51380 EMS MODULE ASSNGMNT-PT CARE	-	15,000	-	-
51410 PARAMEDIC COORDINATOR	-	1,800	-	-
51510 UNIFORM ALLOWANCE	1,162	1,260	1,150	1,260
51610 EMPLR-SOC SEC & MEDICARE	23,505	44,863	15,251	16,230
51630 EMPLR-RETIREMENT CONTRIBUTIONS	(60,401)	95,766	33,925	33,293
51650 EMPLR GROUP HLTH/LIFE INS	37,393	30,000	31,362	34,740
51750 WORKER'S COMP INS	3,333	7,886	2,583	2,428
52130 CERTIFICATES, LICENSES, TITLES	480	500	700	-
<b>Total Personnel Services</b>	<b>293,214</b>	<b>447,963</b>	<b>295,522</b>	<b>329,259</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	2,549	100	100	500
52020 POSTAGE & SHIPPING	364	400	400	-
52035 MAT & SUPPLIES-PROTECTIVE CLO	-	1,000	1,000	1,000
52040 EDUC MATERIALS & SUPPLIES	-	50	50	-
52060 NON CAP-SAFETY EQUIP. & DEVICE	-	500	16,000	500
53070 MEDICAL & VET SUPPLIES	1,231	5,000	5,000	2,500
53130 CHEMICAL SUPPLIES	-	400	400	-
53310 UNIFORM SUPPLIES	123	3,000	3,000	1,500
53340 FUEL SUPPLIES	134	1,000	1,000	1,000
53750 AUTO PARTS & SUPPLIES	-	1,000	1,000	-
53755 M&E PARTS & SUPPLIES	393	500	500	1,000
<b>Total Supplies</b>	<b>4,794</b>	<b>12,950</b>	<b>28,450</b>	<b>8,000</b>
<b>Services</b>				
52015 PRINTING	-	50	300	-
52115 TRAINING & EDUCATIONAL	1,460	5,000	5,000	5,000
52135 DUE & SUBSCRIPTIONS	114	-	-	-
52140 ADV & LEGAL NOTICES	1,166	200	200	-
52210 BANKING SERVICES	-	-	761	-
55010 GENERAL SERVICES	86	200	200	-
55050 LEGAL SERVICES	-	500	500	-
55100 MEDICAL & PHYCH SERVICES	503	1,000	1,000	-
55220 PROFESSIONAL SERVICES	-	2,600	2,600	3,000
55530 CONTRACT SVCS-BIO HAZARD	-	1,000	1,000	1,000
55550 CONTRACT SVCS-EMS BILLING	-	-	500	-
55563 CONTRACT SERVICES-ESO	1,990	2,000	2,189	2,300
56260 UTIL - COMMUNICATIONS	3,446	1,800	1,800	1,800
<b>Total Services</b>	<b>8,765</b>	<b>14,350</b>	<b>16,050</b>	<b>13,100</b>

## 5003-1750 Emergency Medical Services

### Line Item Detail

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Maintenance</b>				
54650 MAINT-MOTOR VEH & HVY EQ	891	1,000	1,000	-
54710 MAINT-MACH & EQUIPMENT	1,490	3,300	3,300	4,500
54830 REPAIR/TESTING-PROTECTIVE GEAR	-	500	500	-
<b>Total Maintenance</b>	<b>2,381</b>	<b>4,800</b>	<b>4,800</b>	<b>4,500</b>
<b>Capital Expenditures</b>				
58910 CAP EXP-MACH & EQUIP	-	592,250	-	917,250
<b>Total Capital Expenditures</b>	<b>-</b>	<b>592,250</b>	<b>-</b>	<b>917,250</b>
<b>Total Emergency Medical Services</b>	<b>\$ 309,154</b>	<b>\$ 1,072,313</b>	<b>\$ 344,822</b>	<b>\$ 1,272,109</b>

**Revenues**  
**5003 - Emergency Services Fund**  
**Line Item Details**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Emergency Medical Services Operating Fund 5003</b>				
<b>Service Charges and Rents</b>				
45729 Lockbox Revenue	\$ 104,530	\$ -	\$ -	-
45751 EMS FEES RECOVERED-IMX	23	-	-	-
45755 EMS BILLING FEES - CHANGE HLTH	8,403	130,000	10,000	10,000
45756 EMS FEES RECOVERED-CHG HLTHCR	1,800	-	3,000	1,000
45770 EMS-SUBSCRIPTION PROGRAM	25,448	-	25,000	25,000
<b>Total Service Charges and Rents</b>	<b>140,204</b>	<b>130,000</b>	<b>38,000</b>	<b>36,000</b>
<b>Intergovernmental Revenue</b>				
46085 INTEREST INCOME-BANK	1,521	-	-	-
47100 TRANSFER FROM FUND 100-GENERAL	-	250,000	250,000	250,000
47113 TRANS FR GEN/NEG CASH	273,265	-	-	-
49722 NORTH CENTRAL TX TRAUMA-RAC	17,684	5,000	20,000	5,000
49820 EMS-SVCS CONTRACT W/COUNTY	-	528,023	183,862	592,697
<b>Total Intergovernmental Revenue</b>	<b>292,470</b>	<b>783,023</b>	<b>453,862</b>	<b>847,697</b>
<b>Total Emergency Medical Services Operating Fund 5003</b>	<b>\$ 432,674</b>	<b>\$ 913,023</b>	<b>\$ 491,862</b>	<b>\$ 883,697</b>

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## Hotel/Motel Occupancy Fees Fund (2001)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 243,946</b>	<b>\$ 314,615</b>	<b>\$ 314,615</b>	<b>\$ 250,260</b>
<b>Revenue</b>				
Taxes	475,001	807,800	750,000	800,000
Service Charges and Rents	24,517	30,000	5,500	5,000
Grants and Contribution Revenue	5,062	5,000	9,000	4,000
Interest Revenue	14,494	8,500	8,500	8,500
Intergovernmental Revenue	7,630	525	-	-
<b>Total Revenue</b>	<b>526,704</b>	<b>851,825</b>	<b>773,000</b>	<b>817,500</b>
<b>Disbursement by Department</b>				
2001 - Contributions and Special Revenues	11,850	401,650	366,350	364,000
2005 - Pioneer Village	105,030	154,656	151,269	112,372
2010 - Main Street	192,578	188,964	219,679	418,629
2015 - Advertising/Promotion-Tourism	115,601	103,356	95,557	-
9910 - Non-Departmental	30,976	53,255	4,500	5,252
<b>Total Disbursement by Department</b>	<b>456,035</b>	<b>901,881</b>	<b>837,355</b>	<b>900,253</b>
<b>Revenue Less Disbursements</b>	<b>70,669</b>	<b>(50,056)</b>	<b>(64,355)</b>	<b>(82,753)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 314,615</b>	<b>\$ 264,559</b>	<b>\$ 250,260</b>	<b>\$ 167,507</b>

## Revenues

### 2001 - Hotel/Motel Occupancy Fees Fund

#### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Hotel/Motel Occupancy Fees Fund 2001</b>				
<b>Taxes</b>				
42890 HOTEL OCCUPANCY TAX	\$ 462,262	\$ 807,000	\$ 750,000	\$ 800,000
42931 15% PENALTY-HOTEL PD	12,739	800	-	-
<b>Total Taxes</b>	<b>475,001</b>	<b>807,800</b>	<b>750,000</b>	<b>800,000</b>
<b>Service Charges and Rents</b>				
45460 ENTRANCE FEES- PIONEER VILLAGE	7,851	5,000	5,500	5,000
48461 SECOND SATURDAY PROG	1,049	2,000	1,000	1,000
48500 STRUT DOWN BEATON	4,013	3,000	4,000	3,000
48565 SHARED COST REIMB-ELECT BLBRD	16,666	25,000	-	-
<b>Total Service Charges and Rents</b>	<b>29,579</b>	<b>35,000</b>	<b>10,500</b>	<b>9,000</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	14,494	8,500	8,500	8,500
<b>Total Interest Revenue</b>	<b>14,494</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Grants and Contribution Revenue</b>				
48100 MAIN ST DONATIONS - OTHER	-	-	4,000	-
<b>Total Grants and Contribution Revenue</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>
<b>Intergovernmental Revenue</b>				
44201 SOUVENIR SALES	1,174	-	-	-
48471 Eclipse Project	5,966	-	-	-
48555 MISC REIMB/RECOVERIES/REFUNDS	68	25	-	-
49060 MISC REVENUE	422	500	-	-
<b>Total Intergovernmental Revenue</b>	<b>7,630</b>	<b>525</b>	<b>-</b>	<b>-</b>
<b>Total Hotel/Motel Occupancy Fees Fund 2001</b>	<b>\$ 526,704</b>	<b>\$ 851,825</b>	<b>\$ 773,000</b>	<b>\$ 817,500</b>

## 2001-2001 Contributions & Special Events

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2001-2001 Contributions &amp; Special Events</b>				
<b>Services</b>				
55280 CONTRACT SERVICES	\$ 2,500	\$ 13,500	\$ 2,500	\$ 20,000
55430 CONTR SVC-NAV CNTY EXPOSITION	2,500	4,000	-	-
55435 CONTR SVCS-DERRICK DAYS COMM	3,000	3,000	-	-
<b>Total Services</b>	<b>8,000</b>	<b>20,500</b>	<b>2,500</b>	<b>20,000</b>
<b>Miscellaneous</b>				
57510 CCVB CONTRIB EXPENSE	-	377,300	360,000	344,000
59006 HALLOWEEN SPEC EVENTS	850	850	850	-
<b>Total Miscellaneous</b>	<b>850</b>	<b>378,150</b>	<b>360,850</b>	<b>344,000</b>
<b>Transfer</b>				
59005 TRANS TO SPEC HOLIDAY EVENTS	1,500	1,500	1,500	-
59007 TRANS TO SP EVNTS/DERRICK DAYS	1,500	1,500	1,500	-
<b>Total Transfer</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>Total 2001-2001 Contributions &amp; Special Events</b>	<b>\$ 11,850</b>	<b>\$ 401,650</b>	<b>\$ 366,350</b>	<b>\$ 364,000</b>

## 2001-2005 Pioneer Village Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2001-2005 Pioneer Village</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 47,835	\$ 62,299	\$ 52,826	\$ 60,926
51230 SALARIES-OVERTIME	-	-	429	-
51250 LONGEVITY PAY	498	3,327	3,327	147
51270 WELL PAY	129	1,071	1,071	1,125
51610 EMPLR-SOC SEC & MEDICARE	3,555	5,102	4,004	4,660
51630 EMPLR-RETIREMENT CONTRIBUTIONS	7,612	10,874	8,669	9,560
51650 EMPLR GROUP HLTH/LIFE INS	12,333	15,000	10,663	17,370
51750 WORKER'S COMP INS	128	243	155	209
52165 PUBLIC & EMPLEE RELATIONS	190	800	800	800
<b>Total Personnel Services</b>	<b>72,280</b>	<b>98,716</b>	<b>81,944</b>	<b>94,797</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	(7,696)	500	500	1,500
52020 POSTAGE & SHIPPING	-	100	100	-
52030 CLEANING & JANITORIAL	637	550	550	650
52041 MISC TOOLS & EQPT <\$500	-	1,000	1,000	-
52042 OFFICE FURN & EQUIP <\$500	1,296	-	100	-
53160 CHEMICALS, MEDICAL & AG-OTHER	80	1,000	1,000	-
53310 UNIFORM SUPPLIES	155	200	250	200
53750 AUTO PARTS & SUPPLIES	-	500	500	2,500
53755 M&E PARTS & SUPPLIES	296	750	750	-
53820 OTHER MATERIAL & SUPPLIES	4,237	1,000	1,600	-
53858 SUPPLIES-MTC-BLDGS & GRNDS	2,830	1,500	1,500	-
<b>Total Supplies</b>	<b>1,835</b>	<b>7,100</b>	<b>7,850</b>	<b>4,850</b>
<b>Services</b>				
52015 PRINTING	40	450	450	-
52135 DUE & SUBSCRIPTIONS	-	100	-	-
52140 ADV & LEGAL NOTICES	-	450	-	-
55010 GENERAL SERVICES	-	600	600	-
55030 WEBSITE/INTERNET ACCESS	460	390	475	475
55260 CONTRACT LABOR	17,075	1,400	18,000	1,500
55610 CONTRACTED SERVICES-OTHER	7,539	-	1,500	1,500
56010 UTIL-ELECTRICAL	2,811	3,000	3,000	3,000
56260 UTIL - COMMUNICATIONS	118	600	600	250
<b>Total Services</b>	<b>28,043</b>	<b>6,990</b>	<b>24,625</b>	<b>6,725</b>
<b>Maintenance</b>				
54650 MAINT-MOTOR VEH & HVY EQ	409	500	500	500
54810 MAINT-MISC	-	650	650	-
55680 MAINT-BUILDINGS & GROUNDS	2,463	5,500	5,500	5,500
<b>Total Maintenance</b>	<b>2,872</b>	<b>6,650</b>	<b>6,650</b>	<b>6,000</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	200	200	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>
<b>Capital Expenditures</b>				
58280 BUILDINGS & GROUNDS	-	35,000	30,000	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>35,000</b>	<b>30,000</b>	<b>-</b>
<b>Total 2001-2005 Pioneer Village</b>	<b>\$ 105,030</b>	<b>\$ 154,656</b>	<b>\$ 151,269</b>	<b>\$ 112,372</b>

## 2001-2010 Main Street Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2001-2010 Main Street</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 66,736	\$ 68,163	\$ 75,462	\$ 121,824
51250 LONGEVITY PAY	264	270	270	600
51270 WELL PAY	953	685	685	1,500
51530 AUTO ALLOWANCE	4,325	4,200	4,387	4,200
51550 CELL PHONE ALLOW	1,544	1,500	1,566	1,500
51610 EMPLR-SOC SEC & MEDICARE	5,160	5,723	5,712	9,319
51630 EMPLR-RETIREMENT CONTRIBUTIONS	11,604	12,218	13,230	19,117
51650 EMPLR GROUP HLTH/LIFE INS	11,385	10,000	12,545	23,160
51750 WORKER'S COMP INS	72	100	82	119
52100 CERTIFICATES, AWARDS, ETC	595	500	500	500
52165 PUBLIC & EMPLEE RELATIONS	194	500	500	700
<b>Total Personnel Services</b>	<b>102,832</b>	<b>103,859</b>	<b>114,939</b>	<b>182,539</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	307	700	800	5,000
52020 POSTAGE & SHIPPING	560	500	533	-
52030 CLEANING & JANITORIAL	631	1,500	2,200	2,640
52041 MISC TOOLS & EQPT <\$500	-	500	17	-
52160 PROMOTIONAL ADV & MATERIALS	3,024	10,000	10,000	20,000
53550 EVENT SUPPLIES	1,055	5,000	2,500	10,000
53820 OTHER MATERIAL & SUPPLIES	(10,331)	500	11,593	-
<b>Total Supplies</b>	<b>(4,754)</b>	<b>18,700</b>	<b>27,643</b>	<b>37,640</b>
<b>Services</b>				
52015 PRINTING	487	1,500	1,500	-
52135 DUE & SUBSCRIPTIONS	985	4,000	4,162	5,500
52140 ADV & LEGAL NOTICES	-	600	530	-
52260 LAND & BUILDING RENTAL	-	1,500	1,384	1,500
52270 EQUIPMENT RENTAL	3,036	1,500	2,496	3,300
52400 PROGRAM COST-CHRISTMAS	25,348	25,000	25,284	25,000
52420 PROGRAMCOST-FOOD TRUCK FRIDAY	-	-	-	4,500
52430 PROGRAM COSTS-EASTER	-	-	-	4,000
52440 PROGRAM COSTS-SM BUSI SATURDAY	-	-	-	2,000
52450 PROGRAM COSTS-STRUTDOWN BEATON	-	-	-	4,000
55030 WEBSITE/INTERNET ACCESS	1,381	1,105	1,105	1,400
55220 PROFESSIONAL SERVICES	5,000	5,000	5,000	30,000
55260 CONTRACT LABOR	12,164	-	500	-
55280 CONTRACT SERVICES	4,582	4,000	4,584	-
56010 UTIL-ELECTRICAL	3,150	4,500	4,500	14,000
56260 UTIL - COMMUNICATIONS	483	500	500	2,250
56635 UTIL-GAS	2,021	1,200	1,503	2,000
<b>Total Services</b>	<b>58,637</b>	<b>50,405</b>	<b>53,048</b>	<b>99,450</b>
<b>Maintenance</b>				
55625 MAINT-DOWNTOWN LIGHTS	30,046	10,000	20,399	25,000
55680 MAINT-BUILDINGS & GROUNDS	2,286	2,000	650	13,500
<b>Total Maintenance</b>	<b>32,332</b>	<b>12,000</b>	<b>21,049</b>	<b>38,500</b>
<b>Miscellaneous</b>				
52401 PROGRAM COST-SECOND SATURDAY	-	-	-	2,000

## 2001-2010 Main Street Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
52410 PROGRAM COST-PUMPKIN PATCH	-	-	-	2,000
52462 FOOD TRUCK FRIDAY	-	-	-	8,500
52575 TRAINING & EDUCATIONAL	3,531	4,000	3,000	18,000
<b>Total Miscellaneous</b>	<b>3,531</b>	<b>4,000</b>	<b>3,000</b>	<b>30,500</b>
<b>Capital Expenditures</b>				
58760 CAP EXP-IMPRVMNTS-OTHER STRUCT	-	-	-	30,000
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Total 2001-2010 Main Street</b>	<b>\$ 192,578</b>	<b>\$ 188,964</b>	<b>\$ 219,679</b>	<b>\$ 418,629</b>

## 2001-2015 Advertising/Promotional/Tourism Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2001-2015 Advertising/Promotional/Tourism</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 13,320	\$ 19,733	\$ 20,545	\$ -
51250 LONGEVITY PAY	-	24	150	-
51270 WELL PAY	-	310	310	-
51610 EMPLR-SOC SEC & MEDICARE	1,019	1,536	1,571	-
51630 EMPLR-RETIREMENT CONTRIBUTIONS	2,135	3,276	3,337	-
51650 EMPLR GROUP HLTH/LIFE INS	3,377	5,000	6,272	-
51750 WORKER'S COMP INS	12	27	20	-
52130 CERTIFICATES, LICENSES, TITLES	230	100	-	-
52165 PUBLIC & EMPLEE RELATIONS	529	100	99	-
<b>Total Personnel Services</b>	<b>20,622</b>	<b>30,106</b>	<b>32,304</b>	<b>-</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	867	200	200	-
52020 POSTAGE & SHIPPING	365	800	800	-
52030 CLEANING & JANITORIAL	1,056	100	-	-
52042 OFFICE FURN & EQUIP < \$500	876	500	699	-
52160 PROMOTIONAL ADV & MATERIALS	17,062	5,000	5,000	-
53550 EDUCATIONAL & RECREATIONAL SUP	9,950	11,000	28	-
53820 OTHER MATERIAL & SUPPLIES	505	500	4,200	-
<b>Total Supplies</b>	<b>30,681</b>	<b>18,100</b>	<b>10,927</b>	<b>-</b>
<b>Services</b>				
52135 DUE & SUBSCRIPTIONS	2,823	850	1,302	-
52270 EQUIPMENT RENTAL	73	1,000	128	-
52420 PROGRAM COST - DWNTWN TRK/TRT	4,025	4,500	4,425	-
52430 PROGRAM COSTS-EASTER	3,516	4,000	3,368	-
52440 PROGRAM COSTS-SM BUS SATURDAY	1,145	2,000	205	-
52450 PROGRAM COST-STRUT DOWN BEATON	4,796	4,000	1,701	-
55100 MEDICAL & PHYCH SERVICES	254	300	-	-
55220 PROFESSIONAL SERVICES	6,860	5,000	5,000	-
55260 CONTRACT LABOR	942	2,000	2,028	-
55280 CONTRACT SERVICES	2,360	2,500	4,060	-
56010 UTIL-ELECTRICAL	9,965	10,000	9,000	-
56260 UTIL - COMMUNICATIONS	1,578	1,000	1,627	-
<b>Total Services</b>	<b>38,337</b>	<b>37,150</b>	<b>32,844</b>	<b>-</b>
<b>Maintenance</b>				
54630 MAINT-COMP & SOFTWARE	776	-	-	-
55680 MAINT-BUILDINGS & GROUNDS	15,055	5,500	7,111	-
<b>Total Maintenance</b>	<b>15,831</b>	<b>5,500</b>	<b>7,111</b>	<b>-</b>
<b>Miscellaneous</b>				
52401 PROGRAM COST-SECOND SATURDAY	1,919	2,000	2,000	-
52410 PROGRAM COST-PUMPKIN PATCH	1,871	2,000	1,871	-
52462 FOOD TRUCK FRIDAY	4,443	8,500	8,500	-
52463 HALLOWEEN ACTIVITIES	1,767	-	-	-
52575 TRAINING & EDUCATIONAL	130	-	-	-
<b>Total Miscellaneous</b>	<b>10,130</b>	<b>12,500</b>	<b>12,371</b>	<b>-</b>
<b>Total 2001-2015 Advertising/Promotional/Tourism</b>	<b>\$ 115,601</b>	<b>\$ 103,356</b>	<b>\$ 95,557</b>	<b>\$ -</b>

## 2001-9910 Non-Departmental Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2001-9910 Non-Departmental</b>				
<b>Debt</b>				
50500 SOUVENIR COST OF GOODS SOLD	\$ -	\$ 6,000	\$ -	\$ -
50591 PRIN PMT-ELECT BILLBOARD I-45	26,220	6,937	-	-
50771 INT PMT-ELECT BILLBOARD I-45	214	1,230	-	-
<b>Total Debt</b>	<b>26,434</b>	<b>14,167</b>	<b>-</b>	<b>-</b>
<b>Services</b>				
52330 PROPERTY INS	4,006	2,937	4,500	5,252
55010 GEN SVCS-OTHER	536	-	-	-
55220 PROFESSIONAL SERVICES	-	36,151	-	-
<b>Total Services</b>	<b>4,542</b>	<b>39,088</b>	<b>4,500</b>	<b>5,252</b>
<b>Total 2001-9910 Non-Departmental</b>	<b>\$ 30,976</b>	<b>\$ 53,255</b>	<b>\$ 4,500</b>	<b>\$ 5,252</b>

## Airport Operating Fund (2002) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 201,074</b>	<b>\$ 360,386</b>	<b>\$ 360,386</b>	<b>\$ 446,804</b>
<b>Revenue</b>				
Service Charges and Rents	601,688	590,000	610,000	605,000
Interest Revenue	11,230	6,000	9,000	9,000
Intergovernmental Revenue	198,090	98,500	99,863	96,500
<b>Total Revenue</b>	<b>811,008</b>	<b>694,500</b>	<b>718,863</b>	<b>710,500</b>
<b>Disbursement by Department</b>				
2100 - Airport Operating	642,979	680,835	622,801	654,739
9910 - Non-Departmental	8,717	7,260	9,644	10,919
<b>Total Disbursement by Department</b>	<b>651,696</b>	<b>688,095</b>	<b>632,445</b>	<b>665,658</b>
<b>Revenue Less Disbursements</b>	<b>159,312</b>	<b>6,405</b>	<b>86,418</b>	<b>44,842</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 360,386</b>	<b>\$ 366,791</b>	<b>\$ 446,804</b>	<b>\$ 491,646</b>

## Revenues

### 2002 - Airport Operating Fund

#### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Airport Operating Fund 2002</b>				
<b>Service Charges and Rents</b>				
45590 FUEL	\$ 5,826	\$ -	\$ -	-
45710 RENTAL/USER REV-UTILITIES	191,073	220,000	220,000	220,000
45880 FUEL SALES REVENUE	404,789	370,000	390,000	385,000
<b>Total Service Charges and Rents</b>	<b>601,688</b>	<b>590,000</b>	<b>610,000</b>	<b>605,000</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	10,042	6,000	9,000	9,000
46170 INTEREST REVENUE-LEASES	1,188	-	-	-
<b>Total Interest Revenue</b>	<b>11,230</b>	<b>6,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Intergovernmental Revenue</b>				
45600 RENTAL REVENUE	2,495	-	5,000	5,000
48555 MISC REIMB/RECOVERIES/REFUNDS	(1,318)	-	-	-
49060 MISC REVENUE	1,495	1,500	1,632	1,500
49070 RETURNED CHECK FEES	25	-	-	-
49080 PROCEEDS-SALE/SALVAGE/AUC	-	500	-	-
49160 MOWING-INCOME	-	6,500	-	-
49300 INSURANCE PROCEEDS	2,177	-	1,628	-
49710 GRANT PROCEEDS	-	90,000	-	-
49715 GRANT-C DAVID CAMPBELL FIELD	94,071	-	90,000	90,000
49720 GRANT-RAMP	99,145	-	1,603	-
<b>Total Intergovernmental Revenue</b>	<b>198,090</b>	<b>98,500</b>	<b>99,863</b>	<b>96,500</b>
<b>Total Airport Operating Fund 2002</b>	<b>\$ 811,008</b>	<b>\$ 694,500</b>	<b>\$ 718,863</b>	<b>\$ 710,500</b>

## 2002-2100 Airport Operating Line Item Details

Account Description		Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2002-2100 Airport Operating</b>					
<b>Personnel Services</b>					
51010	SALARY & WAGES	\$ 92,759	\$ 91,640	\$ 95,190	\$ 98,147
51090	SALARIES-PART TIME	-	24,960	-	-
51230	SALARIES-OVERTIME	17,327	6,800	10,172	10,000
51250	LONGEVITY PAY	1,349	1,355	1,355	1,511
51270	WELL PAY	1,073	871	871	843
51310	CERTIFICATION PAY	104	500	391	375
51550	CELL PHONE ALLOW	52	188	195	187
51610	EMPLR-SOC SEC & MEDICARE	8,047	9,594	7,503	7,508
51630	EMPLR-RETIREMENT CONTRIBUTIONS	17,735	20,628	17,222	15,401
51650	EMPLR GROUP HLTH/LIFE INS	12,770	10,000	14,113	13,027
51750	WORKERS COMP INS	3,383	1,899	3,352	990
52130	CERTIFICATES, LICENSES, TITLES	-	800	2,000	2,000
52165	PUBLIC & EMPLEE RELATIONS	1,086	1,000	1,000	1,000
<b>Total Personnel Services</b>		<b>155,685</b>	<b>170,235</b>	<b>153,364</b>	<b>150,989</b>
<b>Supplies</b>					
52010	OFFICE SUPPLIES	23,760	1,000	1,000	5,000
52020	POSTAGE & SHIPPING	48	200	16	-
52030	CLEANING & JANITORIAL	474	1,000	317	-
52041	MISC TOOLS & EQPT <\$500	566	2,000	1,476	-
52042	OFFICE FURN & EQUIP <\$500	-	500	-	-
52045	NON CAP ACQ--TOOLS & ACCESS	21	-	-	-
52095	NON CAP ACQ - OTHER	389	2,500	2,500	-
53130	CHEMICAL SUPPLIES	1,729	2,500	1,250	2,500
53310	UNIFORM SUPPLIES	859	1,000	700	1,000
53340	FUEL SUPPLIES	914	3,000	750	1,500
53430	AIRPORT FUEL EXPENSE	273,552	310,000	325,000	310,000
53750	AUTO PARTS AND SUPPLIES	305	1,500	50	3,500
53755	M&E PARTS & SUPPLIES	100	-	1,500	-
53820	OTHER MATERIAL & SUPPLIES	1,590	3,500	1,500	-
53858	SUPPLIES-MTC-BLDGS & GRNDS	724	1,000	400	-
53860	ALARM EQUIP & MONITORING	1,209	1,800	5,000	1,800
56385	UTIL-WATER	889	2,000	1,200	1,500
<b>Total Supplies</b>		<b>307,129</b>	<b>333,500</b>	<b>342,659</b>	<b>326,800</b>
<b>Services</b>					
52015	PRINTING	116	200	44	-
52140	ADV & LEGAL NOTICES	436	-	-	-
52210	BANKING SERVICES	11,279	5,500	7,500	12,000
52230	JANITORIAL & LAUNDRY SERVICE	440	1,000	400	1,000
52270	EQUIPMENT RENTAL	655	1,000	1,000	1,000
52330	PROPERTY INS	3,036	3,000	3,200	3,200
55010	GEN SVCS-OTHER	(25,214)	1,000	1,000	-
55060	LEGAL SERVICES	4,015	-	-	-
55100	MEDICAL & PHYCH SERVICES	70	-	-	-
55200	TESTING	775	1,000	-	-
55220	PROFESSIONAL SERVICES	7,290	5,000	7,500	7,500
55234	PERMITS-FEES	225	200	250	250
55260	CONTRACT LABOR	34,935	25,000	35,000	35,000
55610	CONTRACTED SERVICES-OTHER	150	-	-	-

## 2002-2100 Airport Operating Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
56010 UTIL-ELECTRICAL	8,108	6,700	6,500	6,500
56260 UTIL - COMMUNICATIONS	1,210	2,000	1,200	1,500
56635 UTIL-GAS	3,489	2,500	3,000	3,000
<b>Total Services</b>	<b>51,015</b>	<b>54,100</b>	<b>66,594</b>	<b>70,950</b>
<b>Maintenance</b>				
54050 MAINT-STREET, RDWYS & SDWLK	2,160	50,000	-	-
54635 MAINT-COMP & TELECOM EQPT	1,675	2,500	-	2,000
54650 MAINT-MOTOR VEH & HVY EQ	1,104	4,000	2,250	2,500
55680 MAINT-BUILDINGS & GROUNDS	86,092	50,000	41,434	100,000
<b>Total Maintenance</b>	<b>91,031</b>	<b>106,500</b>	<b>43,684</b>	<b>104,500</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	933	1,500	1,500	1,500
<b>Total Miscellaneous</b>	<b>933</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Capital Expenditures</b>				
58890 CAP EXP-MACH & EQUIP	37,186	15,000	15,000	-
<b>Total Capital Expenditures</b>	<b>37,186</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Total 2002-2100 Airport Operating</b>	<b>\$ 642,979</b>	<b>\$ 680,835</b>	<b>\$ 622,801</b>	<b>\$ 654,739</b>

## 2002-9910 Non-Departmental Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2002-9910 Non-Departmental</b>				
<b>Services</b>				
52330 PROPERTY INS	6,473	4,730	7,400	8,286
55630 AIRPORT LIABILITY INS	2,244	2,530	2,244	2,633
<b>Total Services</b>	<b>8,717</b>	<b>7,260</b>	<b>9,644</b>	<b>10,919</b>
<b>Total 2002-9910 Non-Departmental</b>	<b>\$ 8,717</b>	<b>\$ 7,260</b>	<b>\$ 9,644</b>	<b>\$ 10,919</b>

## Cemetery Fund (2003)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ (69,781)</b>	<b>\$ (91,118)</b>	<b>\$ (91,118)</b>	<b>\$ (45,698)</b>
<b>Revenue</b>				
Licenses and Permits	2,315	3,500	3,000	2,500
Service Charges and Rents	87,651	89,900	68,850	79,900
Grants and Contribution Revenue	2,800	-	-	-
Interest Revenue	4,622	140	2,750	2,000
Intergovernmental Revenue	200,000	250,000	250,000	250,000
<b>Total Revenue</b>	<b>297,388</b>	<b>343,540</b>	<b>324,600</b>	<b>334,400</b>
<b>Disbursement by Department</b>				
2150 - Cemetery Streets, Roadways, & Sidewalk Maintenance	-	15,000	-	-
2051 - Cemetery Administration	25,966	54,122	43,770	1,000
2052 - Cemetery Maintenance	292,759	212,150	235,410	262,150
<b>Total Disbursement by Department</b>	<b>318,725</b>	<b>281,272</b>	<b>279,180</b>	<b>263,150</b>
<b>Revenue Less Disbursements</b>	<b>(21,337)</b>	<b>62,268</b>	<b>45,420</b>	<b>71,250</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ (91,118)</b>	<b>\$ (28,850)</b>	<b>\$ (45,698)</b>	<b>\$ 25,552</b>

## Revenues

### 2003 - Cemetery Fund

#### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Cemetary Fund 2003</b>				
<b>Licenses and Permits</b>				
43190 CURB & GUTTER & OTHER PERMITS	\$ 2,315	\$ 3,500	\$ 3,000	\$ 2,500
<b>Total Licenses and Permits</b>	<b>2,315</b>	<b>3,500</b>	<b>3,000</b>	<b>2,500</b>
<b>Service Charges and Rents</b>				
45810 CEMTRY SVC CHG-OAKWOOD	283	300	300	300
45820 CEMTRY SVC CHG-WOODLAND	603	600	550	600
45900 INTERMENT FEES-OAKWOOD	10,150	12,000	10,000	12,000
45910 INTERMENT FEES-WOODLAND	12,415	12,000	12,500	12,000
49340 SALE-CEMETERY LOTS-OAKWOOD	41,000	40,000	20,500	30,000
49351 SALE-CEMETERY LOTS-WOODLAND	23,200	25,000	25,000	25,000
<b>Total Service Charges and Rents</b>	<b>87,651</b>	<b>89,900</b>	<b>68,850</b>	<b>79,900</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	4,622	140	2,750	2,000
<b>Total Interest Revenue</b>	<b>4,622</b>	<b>140</b>	<b>2,750</b>	<b>2,000</b>
<b>Grants and Contribution Revenue</b>				
48460 CONTRIBUTION REVENUE-OAKWOOD	2,800	-	-	-
<b>Total Grants and Contribution Revenue</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenue</b>				
47100 TRANS FR FUND 100	200,000	250,000	250,000	250,000
<b>Total Intergovernmental Revenue</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Cemetary Fund 2003</b>	<b>\$ 297,388</b>	<b>\$ 343,540</b>	<b>\$ 324,600</b>	<b>\$ 334,400</b>

## 2003-2150 Cemetery Streets, Roadways, & Sidewalk Maintenance

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2003-2150 Cemetery Streets, Roadways, &amp; Sidewalk Maintenance</b>				
<b>Maintenance</b>				
54050 MAINT-STREET, RDWYS & SDWLK	-	5,000	-	-
54060 WOODLAND CEMETERY	-	10,000	-	-
<b>Total Maintenance</b>	-	<b>15,000</b>	-	-
<b>Total 2003-2150 Cemetery Streets, Roadways, &amp; Sidewalk Maintenance</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>

## 2003-2051 Cemetery Administration

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2003-2051 Cemetery Administration</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 10,802	\$ 39,104	\$ 27,877	\$ -
51610 EMPLR-SOC SEC & MEDICARE	723	3,049	2,108	-
51630 EMPLR-RETIREMENT CONTRIBUTIONS	1,676	6,509	4,530	-
51650 EMPLR GROUP HLTH/LIFE INS	2,238	5,000	7,527	-
51750 WORKER'S COMP INS	9	60	28	-
<b>Total Personnel Services</b>	<b>15,448</b>	<b>53,722</b>	<b>42,070</b>	<b>-</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	287	-	700	-
<b>Total Supplies</b>	<b>287</b>	<b>-</b>	<b>700</b>	<b>-</b>
<b>Services</b>				
52380 ADMINISTRATIVE CHARGES	750	-	1,000	1,000
55010 GENERAL SERVICES - OTHER	317	400	-	-
55260 CONTRACT LABOR	9,164	-	-	-
<b>Total Services</b>	<b>10,231</b>	<b>400</b>	<b>1,000</b>	<b>1,000</b>
<b>Total 2003-2051 Cemetery Administration</b>	<b>\$ 25,966</b>	<b>\$ 54,122</b>	<b>\$ 43,770</b>	<b>\$ 1,000</b>

## 2003-2052 Cemetery Maintenance Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2003-2052 Cemetary Maintenance</b>				
<b>Supplies</b>				
52010 OFFICE SUPPLIES	-	100	100	100
52020 POSTAGE & SHIPPING	-	100	100	100
52030 CLEANING & JANITORIAL	174	100	100	100
53130 CHEMICAL SUPPLIES	-	600	-	600
53820 OTHER MATERIAL & SUPPLIES	427	500	129	500
<b>Total Supplies</b>	<b>601</b>	<b>1,400</b>	<b>429</b>	<b>1,400</b>
<b>Services</b>				
52015 PRINTING	-	100	100	100
52140 ADV & LEGAL NOTICES	-	150	150	150
52395 GENERAL SERVICES-OTHER	6,000	10,000	-	10,000
55010 GENERAL SERVICES	175,494	170,000	166,725	170,000
55610 CONTRACTED SERVICES-OTHER	5,900	10,000	3,375	10,000
56010 UTIL-ELECTRICAL	262	500	63	500
<b>Total Services</b>	<b>187,656</b>	<b>190,750</b>	<b>170,413</b>	<b>190,750</b>
<b>Maintenance</b>				
54530 MAINT-OTHER STRUCTURES	-	5,000	-	5,000
55680 MAINT-BUILDINGS & GROUNDS	104,502	15,000	64,568	65,000
<b>Total Maintenance</b>	<b>104,502</b>	<b>20,000</b>	<b>64,568</b>	<b>70,000</b>
<b>Total 2003-2052 Cemetary Maintenance</b>	<b>\$ 292,759</b>	<b>\$ 212,150</b>	<b>\$ 235,410</b>	<b>\$ 262,150</b>

## Forfeiture Fund (2004) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 97,506</b>	<b>\$ 73,096</b>	<b>\$ 73,096</b>	<b>\$ 43,740</b>
<b>Revenue</b>				
Fines and Forfeitures	13,082	30,000	1,974	30,000
Interest Revenue	3,772	3,500	2,250	2,000
Intergovernmental Revenue	5,581	-	-	-
<b>Total Revenue</b>	<b>22,435</b>	<b>33,500</b>	<b>4,224</b>	<b>32,000</b>
<b>Disbursement by Department</b>				
2075 - Forfeitures	46,845	22,300	33,580	40,000
<b>Total Disbursement by Department</b>	<b>46,845</b>	<b>22,300</b>	<b>33,580</b>	<b>40,000</b>
<b>Revenue Less Disbursements</b>	<b>(24,410)</b>	<b>11,200</b>	<b>(29,356)</b>	<b>(8,000)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 73,096</b>	<b>\$ 84,296</b>	<b>\$ 43,740</b>	<b>\$ 35,740</b>

**Revenues**  
**2004 - Forfeiture Fund**  
**Line Item Details**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Forfeitures Fund 2004</b>				
<b>Fines and Forfeitures</b>				
49025 POLICE FORFEITURES & REC	\$ 13,082	\$ 30,000	\$ 1,974	\$ 30,000
<b>Total Fines and Forfeitures</b>	<b>13,082</b>	<b>30,000</b>	<b>1,974</b>	<b>30,000</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	3,772	3,500	2,250	2,000
<b>Total Interest Revenue</b>	<b>3,772</b>	<b>3,500</b>	<b>2,250</b>	<b>2,000</b>
<b>Intergovernmental Revenue</b>				
49080 PROCEEDS-SALE/SALVAGE/AUC	5,581	-	-	-
<b>Total Intergovernmental Revenue</b>	<b>5,581</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Forfeitures Fund 2004</b>	<b>\$ 22,435</b>	<b>\$ 33,500</b>	<b>\$ 4,224</b>	<b>\$ 32,000</b>

## 2004 Forfeitures Fund Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Forfeitures Fund 2004</b>				
<b>Personnel Services</b>				
51910 POLICE-SPECIAL OPER/TACTICAL	\$ 14,759	\$ 1,000	\$ -	\$ -
<b>Total Personnel Services</b>	<b>14,759</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
52046 NON CAP PD EQPT & ACCESS	15,095	-	-	40,000
52050 MACHINERY & EQUIPMENT	6,392	-	-	-
52065 NON CAP ACQ-COMP HDWR/SFTW	6,660	-	32,000	-
53670 AMM & MISC POLICE SUPPLIES	-	15,000	-	-
53700 INVESTIGATIVE SUPPLIES	3,820	-	-	-
53820 OTHER MATERIAL & SUPPLIES	-	-	1,400	-
<b>Total Supplies</b>	<b>31,967</b>	<b>15,000</b>	<b>33,400</b>	<b>40,000</b>
<b>Services</b>				
52135 DUE & SUBSCRIPTIONS	119	-	-	-
52375 POLICE - SPECIAL OPERATIONS	-	-	180	-
55010 GEN SVCS-OTHER	-	300	-	-
<b>Total Services</b>	<b>119</b>	<b>300</b>	<b>180</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	-	6,000	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>Total Forfeitures Fund 2004</b>	<b>\$ 46,845</b>	<b>\$ 22,300</b>	<b>\$ 33,580</b>	<b>\$ 40,000</b>

## Parks and Recreation Special Revenue Fund (2005)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 304,606</b>	<b>\$ 324,747</b>	<b>\$ 324,747</b>	<b>\$ 262,632</b>
<b>Revenue</b>				
Interest Revenue	14,866	18,000	3,500	3,000
Intergovernmental Revenue	463,850	139,200	135,315	83,500
<b>Total Revenue</b>	<b>478,716</b>	<b>157,200</b>	<b>138,815</b>	<b>86,500</b>
<b>Disbursement by Department</b>				
2106 - Donations Art-Heritage Park	-	4,250	-	-
2119 - Beaton St Pocket Pk Imp	-	9,500	-	-
2137 - Insurance Proceeds	13,910	-	-	-
2138 - Lake Halbert Parks	868	-	-	-
2102 - Gen. Park Impv. Donations	18,285	-	5,000	215,000
2110 - Fireworks Display	33,543	30,000	38,000	-
2113 - Freedom Field	48	1,050	300	-
2126 - Dr Kent Rogers Bronze	125	-	-	-
2131 - IOOF Playground Equipment	85,700	-	-	-
2132 - Temple Beth-El Donations	75,080	35,000	36,000	35,000
2133 - Billy Jo Shaver Bronze	14,528	500	-	-
2134 - GW Jackson Legacy Park Construction	946	-	230	-
2135 - Bronze Herbert Hill	125	-	-	-
2136 - Bronze - Robert Robinson	-	-	5,500	-
2140 - Bronze/Brad Haynie	14,602	25,000	-	-
2139 - Lake Halbert Retaining Wall Repair	65,604	-	-	-
2141 - Arts Plaza	135,211	-	38,100	-
Other	-	-	77,800	-
<b>Total Disbursement by Department</b>	<b>458,575</b>	<b>105,300</b>	<b>200,930</b>	<b>250,000</b>
<b>Revenue Less Disbursements</b>	<b>20,141</b>	<b>51,900</b>	<b>(62,115)</b>	<b>(163,500)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 324,747</b>	<b>\$ 376,647</b>	<b>\$ 262,632</b>	<b>\$ 99,132</b>

## Revenues

### 2005 - Parks and Recreation Special Revenue Fund

#### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Parks and Recreation Special Revenue Fund 2005</b>				
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	\$ 14,866	\$ 18,000	\$ 3,500	\$ 3,000
<b>Total Interest Revenue</b>	<b>14,866</b>	<b>18,000</b>	<b>3,500</b>	<b>3,000</b>
<b>Intergovernmental Revenue</b>				
47101 TRS FR GFND/TEMPLE BETH-EL	73,650	35,000	35,000	35,000
48160 TEMPLE BETH-EL DONATIONS	125	200	-	-
48165 PIONEER VILLAGE DONATIONS	3,215	1,500	-	1,000
48170 GEN PARK IMPROVE/DONATION	14,061	15,000	7,500	10,000
48325 FIREWORKS DISPLAY	46,600	45,000	37,450	35,000
48360 FREEDOM FIELD PROG DONATIONS	2,500	2,500	2,500	2,500
48400 DONATIONS-CHRISTMAS	-	-	10,000	-
48469 DONATIONS-COMM, WHALE AMENITY	-	-	22,715	-
48474 IOOF PLAYGROUND EQUIPMENT	85,799	-	-	-
48479 BRONZE-ROBERT ROBINSON	-	15,000	-	-
48483 DONATIONS-BRONZE/BRAD HAYNIE	19,100	25,000	-	-
48485 DONATIONS-ARTS PLAZA	200,000	-	-	-
48487 DONATIONS-BILLIE LOVE MCFERRAN	18,800	-	20,150	-
<b>Total Intergovernmental Revenue</b>	<b>463,850</b>	<b>139,200</b>	<b>135,315</b>	<b>83,500</b>
<b>Total Parks and Recreation Special Revenue Fund 2005</b>	<b>\$ 478,716</b>	<b>\$ 157,200</b>	<b>\$ 138,815</b>	<b>\$ 86,500</b>

## 2005 Special Revenue Parks/Recreation Fund Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Parks and Recreation Special Revenue Fund 2005</b>				
<b>Personnel Services</b>				
52165 PUBLIC & EMPLEE RELATIONS	\$ 6	\$ 30,000	\$ -	\$ -
<b>Total Personnel Services</b>	<b>6</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
52055 NON CAP ACQ-FURN & FIXTURES	6,917	-	5,000	-
53820 OTHER MATERIAL & SUPPLIES	42	4,300	-	-
53845 FREEDOM FIELD FLAGS/SUPPLIES	-	1,000	300	-
<b>Total Supplies</b>	<b>6,959</b>	<b>5,300</b>	<b>5,300</b>	<b>-</b>
<b>Services</b>				
55010 GENERAL SERVICES	4,943	-	11,000	-
55220 PROFESSIONAL SERVICES	28,600	-	27,000	-
55610 CONTRACTED SERVICES-OTHER	29,255	-	9,300	-
56010 UTIL-ELECTRICAL	203	-	100	-
<b>Total Services</b>	<b>63,001</b>	<b>-</b>	<b>47,400</b>	<b>-</b>
<b>Maintenance</b>				
54310 MAINT-PARK & REC FACILITIES	65,604	-	-	-
54370 PLAYGROUND EQUIPMENT	85,700	-	-	-
54450 MAINT-PARK FAC-PARK AMENITIES	7,927	-	-	-
54810 MAINT-MISC-OTHER	3,441	-	-	-
55680 MAINT-BLDGS/GROUNDS/FACILITIES	135,008	-	38,000	-
55680 MAINT-BUILDINGS & GROUNDS	89,858	35,000	36,000	250,000
<b>Total Maintenance</b>	<b>387,538</b>	<b>35,000</b>	<b>74,000</b>	<b>250,000</b>
<b>Capital Expenditures</b>				
58445 CAP EXP-IMPROVE (NON BUILDING)	1,071	35,000	74,230	-
<b>Total Capital Expenditures</b>	<b>1,071</b>	<b>35,000</b>	<b>74,230</b>	<b>-</b>
<b>Total Parks and Recreation Special Revenue Fund 2005</b>	<b>\$ 458,575</b>	<b>\$ 105,300</b>	<b>\$ 200,930</b>	<b>\$ 250,000</b>

## Parks and Recreation Special Events Fund (2006)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 3,603</b>	<b>\$ 5,104</b>	<b>\$ 5,104</b>	<b>\$ 8,254</b>
<b>Revenue</b>				
Intergovernmental Revenue	3,850	3,850	3,850	3,850
<b>Total Revenue</b>	<b>3,850</b>	<b>3,850</b>	<b>3,850</b>	<b>3,850</b>
<b>Disbursement by Department</b>				
2300 - Holiday Special Events	184	1,500	-	-
2301 - Halloween Special Events	555	850	550	8,250
2302 - Derrick Days	1,610	1,500	150	-
<b>Total Disbursement by Department</b>	<b>2,349</b>	<b>3,850</b>	<b>700</b>	<b>8,250</b>
<b>Revenue Less Disbursements</b>	<b>1,501</b>	<b>-</b>	<b>3,150</b>	<b>(4,400)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 5,104</b>	<b>\$ 5,104</b>	<b>\$ 8,254</b>	<b>\$ 3,854</b>

**Revenues**  
**2006 - Parks and Recreation Special Events Fund**  
**Line Item Details**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Parks and Recreation Special Events Fund 2006</b>				
<b>Intergovernmental Revenue</b>				
47005 TRANS FR FND 201-SPEC HOL EVNT	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
47006 TRANS FR FND 201-HALLOWEEN	850	850	850	850
47007 TRANS FR FND 201-DERRICK DAYS	1,500	1,500	1,500	1,500
<b>Total Intergovernmental Revenue</b>	<b>3,850</b>	<b>3,850</b>	<b>3,850</b>	<b>3,850</b>
<b>Total Parks and Recreation Special Events Fund 2006</b>	<b>\$ 3,850</b>	<b>\$ 3,850</b>	<b>\$ 3,850</b>	<b>\$ 3,850</b>

## 2006 Special Events Parks/Recreation Fund Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Parks and Recreation Special Events Fund 2006</b>				
<b>Supplies</b>				
53550 EDUCATIONAL & RECREATIONAL SUP	714	850	700	8,250
53640 LIGHTING & DECOR SUPPLIES	25	-	-	-
53820 OTHER MATERIAL & SUPPLIES	16	3,000	-	-
<b>Total Supplies</b>	<b>755</b>	<b>3,850</b>	<b>700</b>	<b>8,250</b>
<b>Services</b>				
52015 PRINTING	719	-	-	-
55010 GENERAL SERVICES	875	-	-	-
<b>Total Services</b>	<b>1,594</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parks and Recreation Special Events Fund 2006</b>	<b>\$ 2,349</b>	<b>\$ 3,850</b>	<b>\$ 700</b>	<b>\$ 8,250</b>

## Library Special Events Fund (2008) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 15,828</b>	<b>\$ 16,549</b>	<b>\$ 16,549</b>	<b>\$ 16,221</b>
<b>Revenue</b>				
Intergovernmental Revenue	11,244	18,500	5,772	8,500
<b>Total Revenue</b>	<b>11,244</b>	<b>18,500</b>	<b>5,772</b>	<b>8,500</b>
<b>Disbursement by Department</b>				
2351 - Contributions and Donations	6,371	3,700	3,500	-
2358 - Genealogy	847	1,680	2,600	16,200
2359 - Summer Reading Program	3,305	-	-	-
2360 - Grants	-	200	-	-
<b>Total Disbursement by Department</b>	<b>10,523</b>	<b>5,580</b>	<b>6,100</b>	<b>16,200</b>
<b>Revenue Less Disbursements</b>	<b>721</b>	<b>12,920</b>	<b>(328)</b>	<b>(7,700)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 16,549</b>	<b>\$ 29,469</b>	<b>\$ 16,221</b>	<b>\$ 8,521</b>

**Revenues**  
**2008 - Special Revenue Library Fund**  
**Line Item Details**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Library Special Revenue Fund 2008</b>				
<b>Intergovernmental Revenue</b>				
48130 LIBRARY DONATIONS	\$ 7,867	\$ 7,000	\$ 2,248	\$ 7,000
48145 GENEALOGY DONATIONS	1,670	1,500	1,817	1,500
49620 GRANT REVENUE	-	10,000	-	-
49750 GRNT REV-TX ST LIB/ARCHIVE COM	1,707	-	1,707	-
<b>Total Intergovernmental Revenue</b>	<b>11,244</b>	<b>18,500</b>	<b>5,772</b>	<b>8,500</b>
<b>Total Library Special Revenue Fund 2008</b>	<b>\$ 11,244</b>	<b>\$ 18,500</b>	<b>\$ 5,772</b>	<b>\$ 8,500</b>

## 2008 Special Revenue - Library Fund

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Library Special Revenue Fund 2008</b>				
<b>Personnel Services</b>				
52165 PUBLIC & EMPLEE RELATIONS	\$ 6,371	\$ 3,500	\$ 3,500	\$ -
<b>Total Personnel Services</b>	<b>6,371</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>
<b>Supplies</b>				
52040 EDUC MATERIALS & SUPPLIES	2,483	-	-	-
53820 OTHER MATERIAL & SUPPLIES	-	200	-	-
58010 LIBRARY-PERIODICALS	478	1,880	2,200	-
<b>Total Supplies</b>	<b>2,961</b>	<b>2,080</b>	<b>2,200</b>	<b>-</b>
Services	822	-	-	-
<b>Maintenance</b>				
54710 MAINT-MACH & EQUIPMENT	369	-	400	16,200
<b>Total Maintenance</b>	<b>369</b>	<b>-</b>	<b>400</b>	<b>16,200</b>
<b>Total Library Special Revenue Fund 2008</b>	<b>\$ 10,523</b>	<b>\$ 5,580</b>	<b>\$ 6,100</b>	<b>\$ 16,200</b>

## Corsicana/Navarro County Economic Development Fund (2012)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 171,835</b>	<b>\$ 217,690</b>	<b>\$ 217,690</b>	<b>\$ 235,399</b>
<b>Revenue</b>				
Service Charges and Rents	816	1,000	816	816
Interest Revenue	6,517	6,500	5,000	4,000
Intergovernmental Revenue	233,000	241,389	241,389	239,500
<b>Total Revenue</b>	<b>240,333</b>	<b>248,889</b>	<b>247,205</b>	<b>244,316</b>
<b>Disbursement by Department</b>				
2400 - Economic Development	194,478	242,778	229,496	244,621
<b>Total Disbursement by Department</b>	<b>194,478</b>	<b>242,778</b>	<b>229,496</b>	<b>244,621</b>
<b>Revenue Less Disbursements</b>	<b>45,855</b>	<b>6,111</b>	<b>17,709</b>	<b>(305)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 217,690</b>	<b>\$ 223,801</b>	<b>\$ 235,399</b>	<b>\$ 235,094</b>

## Revenues

### 2012 - Corsicana/Navarro County Economic Development Fund

#### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Corsicana/Navarro County Economic Development Fund 2012</b>				
<b>Service Charges and Rents</b>				
45690 E HWY 31 AGRICULTURE LEASE	\$ 816	\$ 1,000	\$ 816	\$ 816
<b>Total Service Charges and Rents</b>	<b>816</b>	<b>1,000</b>	<b>816</b>	<b>816</b>
<b>Interest Revenue</b>				
46160 INTEREST INCOME-INVESTMENTS	6,517	6,500	5,000	4,000
<b>Total Interest Revenue</b>	<b>6,517</b>	<b>6,500</b>	<b>5,000</b>	<b>4,000</b>
<b>Intergovernmental Revenue</b>				
47100 TRANS FR FUND 100	120,000	120,000	120,000	120,000
48495 CONTRIBUTIONS REV-COUNTY	113,000	121,389	121,389	119,500
<b>Total Intergovernmental Revenue</b>	<b>233,000</b>	<b>241,389</b>	<b>241,389</b>	<b>239,500</b>
<b>Total Corsicana/Navarro County Economic Development Fund 2012</b>	<b>\$ 240,333</b>	<b>\$ 248,889</b>	<b>\$ 247,205</b>	<b>\$ 244,316</b>

## 2012 - Corsicana/Navarro County Economic Development Fund

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Corsicana/Navarro County Economic Development Fund 2012</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 123,847	\$ 131,040	\$ 139,097	\$ 141,787
51250 LONGEVITY PAY	426	432	432	570
51270 WELL PAY	784	775	775	750
51530 AUTO ALLOWANCE	4,325	4,200	4,387	4,200
51550 CELL PHONE ALLOW	1,544	1,500	1,566	1,500
51610 EMPLR-SOC SEC & MEDICARE	10,025	10,553	11,114	10,846
51630 EMPLR-RETIREMENT CONTRIBUTIONS	20,617	22,132	23,573	22,249
51650 EMPLR GROUP HLTH/LIFE INS	11,385	12,000	12,545	11,580
51750 WORKERS COMP INS	129	132	147	139
52130 CERTIFICATES, LICENSES, TITLES	-	2,250	1,000	2,000
52165 PUBLIC & EMPLEE RELATIONS	274	1,000	500	1,000
<b>Total Personnel Services</b>	<b>173,356</b>	<b>186,014</b>	<b>195,136</b>	<b>196,621</b>
<b>Supplies</b>				
52010 OFFICE SUPPLIES	654	1,000	500	3,250
52020 POSTAGE & SHIPPING	(477)	200	750	500
52065 NON CAP ACQ-COMP HDWR/SFTW	-	2,500	-	-
52160 PROMOTIONAL ADV & MATERIALS	7,370	10,000	12,610	12,000
<b>Total Supplies</b>	<b>7,547</b>	<b>13,700</b>	<b>13,860</b>	<b>15,750</b>
<b>Services</b>				
52015 PRINTING	-	1,500	750	1,500
52135 DUE & SUBSCRIPTIONS	11,118	4,000	2,500	5,000
52140 ADV & LEGAL NOTICES	196	2,000	1,000	2,000
55010 GENERAL SERVICES	-	150	-	-
55030 WEBSITE/INTERNET ACCESS	-	2,000	1,000	1,000
55110 CIVIL SERV-ENG,ARCH & SURV	-	500	500	-
55220 PROFESSIONAL SERVICES	850	9,000	2,000	8,500
55610 CONTRACTED SERVICES-OTHER	631	19,264	10,500	10,000
56260 UTIL - COMMUNICATIONS	120	250	250	250
<b>Total Services</b>	<b>12,915</b>	<b>38,664</b>	<b>18,500</b>	<b>28,250</b>
<b>Maintenance</b>				
54630 MAINT-COMP & TELECOM EQPT	-	400	-	-
<b>Total Maintenance</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous</b>				
52575 TRAINING & EDUCATIONAL	660	4,000	2,000	4,000
<b>Total Miscellaneous</b>	<b>660</b>	<b>4,000</b>	<b>2,000</b>	<b>4,000</b>
<b>Total Corsicana/Navarro County Economic Development Fund 2012</b>	<b>\$ 194,478</b>	<b>\$ 242,778</b>	<b>\$ 229,496</b>	<b>\$ 244,621</b>

## Police Special Revenue Fund (2014)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 5,393</b>	<b>\$ 15,485</b>	<b>\$ 15,485</b>	<b>\$ 13,335</b>
<b>Revenue</b>				
Grants and Contribution Revenue	7,700	7,500	-	5,000
Intergovernmental Revenue	10,209	900	-	1,000
<b>Total Revenue</b>	<b>17,909</b>	<b>8,400</b>	<b>-</b>	<b>6,000</b>
<b>Disbursement by Department</b>				
2451 - Police Donations	5,506	-	2,050	13,300
2454 - Drug Free Youth in Texas	-	-	100	-
2457 - 100 Club Donations	-	7,500	-	-
2459 - SWAT Tactical Items	2,311	-	-	-
<b>Total Disbursement by Department</b>	<b>7,817</b>	<b>7,500</b>	<b>2,150</b>	<b>13,300</b>
<b>Revenue Less Disbursements</b>	<b>10,092</b>	<b>900</b>	<b>(2,150)</b>	<b>(7,300)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 15,485</b>	<b>\$ 16,385</b>	<b>\$ 13,335</b>	<b>\$ 6,035</b>

## Summer Recreation Program (Fund 2016) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 6,453</b>	<b>\$ (2,547)</b>	<b>\$ (2,547)</b>	<b>\$ 616</b>
<b>Revenue</b>				
Intergovernmental Revenue	5,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Disbursement by Department</b>				
2502 - Summer Programs	14,000	10,000	6,837	5,000
<b>Total Disbursement by Department</b>	<b>14,000</b>	<b>10,000</b>	<b>6,837</b>	<b>5,000</b>
<b>Revenue Less Disbursements</b>	<b>(9,000)</b>	<b>-</b>	<b>3,163</b>	<b>5,000</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ (2,547)</b>	<b>\$ (2,547)</b>	<b>\$ 616</b>	<b>\$ 5,616</b>

## Fire Special Revenue (Fund 2021) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 50,478</b>	<b>\$ 15,614</b>	<b>\$ 15,614</b>	<b>\$ 13,987</b>
<b>Revenue</b>				
Grants and Contribution Revenue	2,390	2,000	-	2,000
Interest Revenue	1,122	-	36	-
Intergovernmental Revenue	23,866	800	7,187	800
<b>Total Revenue</b>	<b>27,378</b>	<b>2,800</b>	<b>7,223</b>	<b>2,800</b>
<b>Disbursement by Department</b>				
1120 - Fire Department	61,264	1,000	2,300	14,000
2575 - LEOSE Funds	978	800	50	-
2578 - Community Health Support	-	-	6,500	-
<b>Total Disbursement by Department</b>	<b>62,242</b>	<b>1,800</b>	<b>8,850</b>	<b>14,000</b>
<b>Revenue Less Disbursements</b>	<b>(34,864)</b>	<b>1,000</b>	<b>(1,627)</b>	<b>(11,200)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 15,614</b>	<b>\$ 16,614</b>	<b>\$ 13,987</b>	<b>\$ 2,787</b>

**Palace Theater (Fund 2022)**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ (10,981)</b>	<b>\$ (23,815)</b>	<b>\$ (23,815)</b>	<b>\$ (2,915)</b>
<b>Revenue</b>				
Intergovernmental Revenue	6,052	16,000	36,900	16,000
<b>Total Revenue</b>	<b>6,052</b>	<b>16,000</b>	<b>36,900</b>	<b>16,000</b>
<b>Disbursement by Department</b>				
2900 - Palace Theater	18,886	16,000	16,000	16,000
<b>Total Disbursement by Department</b>	<b>18,886</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Revenue Less Disbursements</b>	<b>(12,834)</b>	<b>-</b>	<b>20,900</b>	<b>-</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ (23,815)</b>	<b>\$ (23,815)</b>	<b>\$ (2,915)</b>	<b>\$ (2,915)</b>



**Police LEOSE (Fund 2025)**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 1,742</b>	<b>\$ 8,541</b>	<b>\$ 8,541</b>	<b>\$ 5,541</b>
<b>Revenue</b>				
Intergovernmental Revenue	7,139	3,000	-	3,000
<b>Total Revenue</b>	<b>7,139</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>Disbursement by Department</b>				
1110 - Police Department	340	3,000	3,000	5,500
<b>Total Disbursement by Department</b>	<b>340</b>	<b>3,000</b>	<b>3,000</b>	<b>5,500</b>
<b>Revenue Less Disbursements</b>	<b>6,799</b>	<b>-</b>	<b>(3,000)</b>	<b>(2,500)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 8,541</b>	<b>\$ 8,541</b>	<b>\$ 5,541</b>	<b>\$ 3,041</b>



## Municipal Court Technology Fees (Fund 2031)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	\$ 27,744	\$ 34,594	\$ 34,594	\$ 41,594
<b>Revenue</b>				
Fines and Forfeitures	6,850	7,500	7,000	7,500
Interest Revenue	-	5	-	-
<b>Total Revenue</b>	<b>6,850</b>	<b>7,505</b>	<b>7,000</b>	<b>7,500</b>
<b>Disbursement by Department</b>				
1040 - Municipal Court	-	19,000	-	7,000
<b>Total Disbursement by Department</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>7,000</b>
<b>Revenue Less Disbursements</b>	<b>6,850</b>	<b>(11,495)</b>	<b>7,000</b>	<b>500</b>
<b>Estimated Fund Balance 9/30</b>	\$ 34,594	\$ 23,099	\$ 41,594	\$ 42,094

## Municipal Court Building Security Fees (Fund 2032)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 89,663</b>	<b>\$ 100,459</b>	<b>\$ 100,459</b>	<b>\$ 110,209</b>
<b>Revenue</b>				
Fines and Forfeitures	8,276	9,200	8,500	8,500
Interest Revenue	2,520	1,500	1,250	1,500
<b>Total Revenue</b>	<b>10,796</b>	<b>10,700</b>	<b>9,750</b>	<b>10,000</b>
<b>Disbursement by Department</b>				
1040 - Municipal Court	-	13,500	-	1,000
<b>Total Disbursement by Department</b>	<b>-</b>	<b>13,500</b>	<b>-</b>	<b>1,000</b>
<b>Revenue Less Disbursements</b>	<b>10,796</b>	<b>(2,800)</b>	<b>9,750</b>	<b>9,000</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 100,459</b>	<b>\$ 97,659</b>	<b>\$ 110,209</b>	<b>\$ 119,209</b>

## Court Fines/Rules of the Road (Fund 2044)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 56,062</b>	<b>\$ 53,115</b>	<b>\$ 53,115</b>	<b>\$ 46,315</b>
<b>Revenue</b>				
Fines and Forfeitures	57,278	63,000	52,000	52,000
Interest Revenue	497	50	1,200	1,000
<b>Total Revenue</b>	<b>57,775</b>	<b>63,050</b>	<b>53,200</b>	<b>53,000</b>
<b>Disbursement by Department</b>				
1110 - Police Department	60,722	92,400	60,000	92,400
<b>Total Disbursement by Department</b>	<b>60,722</b>	<b>92,400</b>	<b>60,000</b>	<b>92,400</b>
<b>Revenue Less Disbursements</b>	<b>(2,947)</b>	<b>(29,350)</b>	<b>(6,800)</b>	<b>(39,400)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 53,115</b>	<b>\$ 23,765</b>	<b>\$ 46,315</b>	<b>\$ 6,915</b>

## Court Fines/Judicial Efficiency (Fund 2046)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 60,209</b>	<b>\$ 64,690</b>	<b>\$ 64,690</b>	<b>\$ 71,690</b>
<b>Revenue</b>				
Fines and Forfeitures	5,189	6,300	6,500	6,500
Interest Revenue	710	6	2,000	1,500
<b>Total Revenue</b>	<b>5,899</b>	<b>6,306</b>	<b>8,500</b>	<b>8,000</b>
<b>Disbursement by Department</b>				
1040 - Municipal Court	1,418	1,500	1,500	3,000
<b>Total Disbursement by Department</b>	<b>1,418</b>	<b>1,500</b>	<b>1,500</b>	<b>3,000</b>
<b>Revenue Less Disbursements</b>	<b>4,481</b>	<b>4,806</b>	<b>7,000</b>	<b>5,000</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 64,690</b>	<b>\$ 69,496</b>	<b>\$ 71,690</b>	<b>\$ 76,690</b>

## Local Municipal Jury (Fund 2088) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 1,436</b>	<b>\$ 1,601</b>	<b>\$ 1,601</b>	<b>\$ 1,761</b>
<b>Revenue</b>				
Fines and Forfeitures	165	160	160	160
<b>Total Revenue</b>	<b>165</b>	<b>160</b>	<b>160</b>	<b>160</b>
<b>Disbursement by Department</b>				
1040 - Municipal Court	-	500	-	500
<b>Total Disbursement by Department</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Revenue Less Disbursements</b>	<b>165</b>	<b>(340)</b>	<b>160</b>	<b>(340)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 1,601</b>	<b>\$ 1,261</b>	<b>\$ 1,761</b>	<b>\$ 1,421</b>

## Convention and Visitors Bureau (Fund 2090) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 400,816</b>	<b>\$ 441,270</b>	<b>\$ 441,270</b>	<b>\$ 336,117</b>
<b>Revenue</b>				
Taxes	342,136	377,300	322,500	344,000
Interest Revenue	13,912	7,500	4,500	6,000
<b>Total Revenue</b>	<b>356,048</b>	<b>384,800</b>	<b>327,000</b>	<b>350,000</b>
<b>Disbursement by Department</b>				
3300 - Convention/Visitors Bureau Admin	315,594	532,949	432,153	404,664
<b>Total Disbursement by Department</b>	<b>315,594</b>	<b>532,949</b>	<b>432,153</b>	<b>404,664</b>
<b>Revenue Less Disbursements</b>	<b>40,454</b>	<b>(148,149)</b>	<b>(105,153)</b>	<b>(54,664)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 441,270</b>	<b>\$ 293,121</b>	<b>\$ 336,117</b>	<b>\$ 281,453</b>

**Revenues**  
**2090 - Convention and Visitors Buereau**  
**Line Item Details**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Convention and Visitors Bureau - Fund 2090</b>				
<b>Taxes</b>				
42890 HOTEL OCCUPANCY TAX INCOME	\$ -	\$ 377,300	\$ -	\$ -
42895 HOT FUNDS QTR % FR CITY TO CVB	342,136	-	322,500	344,000
<b>Total Taxes</b>	<b>342,136</b>	<b>377,300</b>	<b>322,500</b>	<b>344,000</b>
<b>Interest Revenue</b>				
46160 INTEREST-INVESTMENTS	13,912	7,500	4,500	6,000
<b>Total Interest Revenue</b>	<b>13,912</b>	<b>7,500</b>	<b>4,500</b>	<b>6,000</b>
<b>Total Convention and Visitors Bureau - Fund 2090</b>	<b>\$ 356,048</b>	<b>\$ 384,800</b>	<b>\$ 327,000</b>	<b>\$ 350,000</b>

## 2090 Special Revenue - Convention and Visitors Bureau Fund

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Convention and Visitors Bureau - Fund 2090</b>				
<b>Personnel Services</b>				
51010 SALARY & WAGES	\$ 13,320	\$ 39,040	\$ 53,067	\$ 42,290
51250 LONGEVITY PAY	-	24	72	132
51270 WELL PAY	-	310	310	750
51610 EMPLR-SOC SEC & MEDICARE	1,018	2,986	4,060	3,235
51630 EMPLR-RETIREMENT CONTRIBUTIONS	2,135	6,260	8,639	6,636
51650 EMPLR-GROUP HLTH/LIFE INC	3,377	10,000	15,054	11,580
51750 WORKER'S COMP INS	12	39	52	41
52165 PUBLIC & EMPLEE RELATIONS	996	-	-	-
<b>Total Personnel Services</b>	<b>20,858</b>	<b>58,659</b>	<b>81,254</b>	<b>64,664</b>
<b>Supplies</b>				
53550 EVENT SUPPLIES	2,359	-	-	-
55525 ARTS - EXPENSES	62,400	63,000	63,000	63,000
<b>Total Supplies</b>	<b>64,759</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>
<b>Services</b>				
52015 PRINTING	9,532	10,000	10,000	10,000
52115 TRAINING & EDUCATIONAL	3,017	3,000	3,000	3,000
52135 DUE & SUBSCRIPTIONS	1,486	8,750	9,150	9,150
52140 ADV & LEGAL NOTICES	72,499	104,260	104,260	123,500
55010 GENERAL SERVICES	19,263	19,600	19,600	-
55220 PROFESSIONAL SERVICES	7,655	18,350	18,350	18,350
55221 PROFESSIONAL FEES	180	100,000	50,000	50,000
55520 GRANT EXPENSE MISC	62,800	73,000	73,000	63,000
55555 EVENTS - EXPENSES	10,380	10,000	139	-
<b>Total Services</b>	<b>186,812</b>	<b>346,960</b>	<b>287,499</b>	<b>277,000</b>
<b>Capital Expenditures</b>				
52185 TOURISM BILLBOARDS	16,666	25,000	-	-
58445 CAP EXP-IMPROVE (NON BUILDING)	26,499	39,330	400	-
<b>Total Capital Expenditures</b>	<b>43,165</b>	<b>64,330</b>	<b>400</b>	<b>-</b>
<b>Total Convention and Visitors Bureau - Fund 2090</b>	<b>\$ 315,594</b>	<b>\$ 532,949</b>	<b>\$ 432,153</b>	<b>\$ 404,664</b>

## Animal Services Special Revenue (Fund 2094) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 9,150</b>	<b>\$ 17,691</b>	<b>\$ 17,691</b>	<b>\$ 27,891</b>
<b>Revenue</b>				
Intergovernmental Revenue	9,280	700	21,000	10,000
<b>Total Revenue</b>	<b>9,280</b>	<b>700</b>	<b>21,000</b>	<b>10,000</b>
<b>Disbursement by Department</b>				
1210 - Animal Control	739	5,000	10,800	-
1215 - Animal Shelter	-	-	-	20,000
<b>Total Disbursement by Department</b>	<b>739</b>	<b>5,000</b>	<b>10,800</b>	<b>20,000</b>
<b>Revenue Less Disbursements</b>	<b>8,541</b>	<b>(4,300)</b>	<b>10,200</b>	<b>(10,000)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 17,691</b>	<b>\$ 13,391</b>	<b>\$ 27,891</b>	<b>\$ 17,891</b>

## Fire Station Renovation (Fund 2096)

### Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 10,388</b>	<b>\$ 188,570</b>	<b>\$ 188,570</b>	<b>\$ 131,340</b>
<b>Revenue</b>				
Interest Revenue	2,132	-	5,500	2,500
Intergovernmental Revenue	176,050	-	-	-
<b>Total Revenue</b>	<b>178,182</b>	<b>-</b>	<b>5,500</b>	<b>2,500</b>
<b>Disbursement by Department</b>				
3401 - Fire Station #1 (Central)	-	30,381	30,582	30,000
3402 - Fire Station #2	-	23,500	18,860	30,000
3403 - Fire Station #3	-	19,000	13,288	30,000
3404 - Fire Station #4	-	-	-	30,000
<b>Total Disbursement by Department</b>	<b>-</b>	<b>72,881</b>	<b>62,730</b>	<b>120,000</b>
<b>Revenue Less Disbursements</b>	<b>178,182</b>	<b>(72,881)</b>	<b>(57,230)</b>	<b>(117,500)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 188,570</b>	<b>\$ 115,689</b>	<b>\$ 131,340</b>	<b>\$ 13,840</b>

**T. I. F. Number 2 Infrastructure (Fund 2097)**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	\$ -	\$ 1,136	\$ 1,136	\$ 1,855
<b>Revenue</b>				
Taxes	99,559	150,000	114,605	236,000
Interest Revenue	1,137	-	3,500	-
<b>Total Revenue</b>	<b>100,696</b>	<b>150,000</b>	<b>118,105</b>	<b>236,000</b>
<b>Disbursement by Department</b>				
3425 - TIF Reinvestment Zone #2	99,560	150,000	117,386	236,000
<b>Total Disbursement by Department</b>	<b>99,560</b>	<b>150,000</b>	<b>117,386</b>	<b>236,000</b>
<b>Revenue Less Disbursements</b>	<b>1,136</b>	<b>-</b>	<b>719</b>	<b>-</b>
<b>Estimated Fund Balance 9/30</b>	\$ <b>1,136</b>	\$ <b>1,136</b>	\$ <b>1,855</b>	\$ <b>1,855</b>

## Economic Development Recovery (Fund 2098) Changes in Fund Balance

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 609,104</b>	<b>\$ 608,745</b>	<b>\$ 608,745</b>	<b>\$ 667,145</b>
<b>Revenue</b>				
Interest Revenue	61,350	58,000	35,000	35,000
Intergovernmental Revenue	-	-	35,000	35,000
<b>Total Revenue</b>	<b>61,350</b>	<b>58,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Disbursement by Department</b>				
2400 - Economic Development	820	60,000	4,000	50,000
9910 - Non-Departmental	60,889	-	7,600	10,000
<b>Total Disbursement by Department</b>	<b>61,709</b>	<b>60,000</b>	<b>11,600</b>	<b>60,000</b>
<b>Revenue Less Disbursements</b>	<b>(359)</b>	<b>(2,000)</b>	<b>58,400</b>	<b>10,000</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 608,745</b>	<b>\$ 606,745</b>	<b>\$ 667,145</b>	<b>\$ 677,145</b>

**Revenues**  
**2098 - Economic Development Recovery Fund**  
**Line Item Details**

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Economic Development Recovery Fund 2098</b>				
<b>Interest Revenue</b>				
46160 INVESTMENT INTEREST	\$ 35,631	\$ 30,000	\$ 35,000	\$ 35,000
46161 INV INT-I45 BS PK BTS ESCROW	25,719	28,000	-	-
<b>Total Interest Revenue</b>	<b>61,350</b>	<b>58,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Intergovernmental Revenue</b>				
45600 RENTAL REVENUE	-	-	35,000	35,000
<b>Total Intergovernmental Revenue</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Economic Development Recovery Fund 2098</b>	<b>\$ 61,350</b>	<b>\$ 58,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>

## 2098 - 2400 Economic Development Recovery

### Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2098-2400 - Economic Development Recovery</b>				
<b>Services</b>				
55220 PROFESSIONAL SERVICES	\$ 820	\$ 60,000	\$ 4,000	\$ 50,000
<b>Total Services</b>	<b>820</b>	<b>60,000</b>	<b>4,000</b>	<b>50,000</b>
<b>Total 2098-2400 - Economic Development Recovery</b>	<b>\$ 820</b>	<b>\$ 60,000</b>	<b>\$ 4,000</b>	<b>\$ 50,000</b>

## 2098 - 9910 - Non-Departmental Line Item Details

Account Description	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>2098-9910 - Non-Departmental</b>				
<b>Services</b>				
55220 PROFESSIONAL SERVICES	\$ 60,889	\$ -	\$ 7,600	\$ 10,000
<b>Total Services</b>	<b>60,889</b>	<b>-</b>	<b>7,600</b>	<b>10,000</b>
<b>Total 2098-9910 - Non-Departmental</b>	<b>\$ 60,889</b>	<b>\$ -</b>	<b>\$ 7,600</b>	<b>\$ 10,000</b>

## Street Maintenance & Reconstruction (Fund 2099) Changes in Fund Balance

Incorrect Fund Balance: Addressing  
with Software Company

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 6,131,432</b>	<b>\$ 6,926,677</b>	<b>\$ 6,926,677</b>	<b>\$ 7,827,477</b>
<b>Revenue</b>				
Service Charges and Rents	888,833	900,000	850,000	900,000
Interest Revenue	83,595	10,000	75,000	10,000
<b>Total Revenue</b>	<b>972,428</b>	<b>910,000</b>	<b>925,000</b>	<b>910,000</b>
<b>Disbursement by Department</b>				
1330 - Street Department	-	-	-	3,082,200
3450 - Precinct 1 Streets	-	370,000	7,200	-
3451 - Precinct 2 Streets	-	100,000	-	-
3452 - Precinct 3 Streets	-	432,000	-	-
3453 - Precinct 4 Streets	-	500,000	-	-
3460 - Downtown Sidewalks	177,183	50,000	17,000	-
<b>Total Disbursement by Department</b>	<b>177,183</b>	<b>1,452,000</b>	<b>24,200</b>	<b>3,082,200</b>
<b>Revenue Less Disbursements</b>	<b>795,245</b>	<b>(542,000)</b>	<b>900,800</b>	<b>(2,172,200)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 6,926,677</b>	<b>\$ 6,384,677</b>	<b>\$ 7,827,477</b>	<b>\$ 5,655,277</b>
	\$ 2,355,618			\$ 1,084,218



Capital  
Projects  
and Funds

**General 5 Year Capital Plan**

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
3062	PD - Animal Shelter	3,200,000	-		-	-	3,200,000
3056	Streets - W 13th Avenue continued	3,200,000					3,200,000
	Fire & EMS	3,157,000	600,000	275,000	-	1,500,000	5,532,000
	Parks & Buildings	1,165,000	695,000	1,065,000	-	-	2,925,000
	Airport	250,000	1,900,000	90,000	1,500,000	250,000	3,990,000
	Service Center	230,000	250,000	400,000	150,000	-	1,030,000
	Streets	3,082,200	2,665,500	2,116,200	2,163,300	3,000,000	13,027,200
	<b>Total Expenditures</b>	<b>14,284,200</b>	<b>6,110,500</b>	<b>3,946,200</b>	<b>3,813,300</b>	<b>4,750,000</b>	<b>32,904,200</b>
	<b>Funding Sources</b>						
	3044 Debt Issuance - 2018 GO	800,000					800,000
	3048 Debt Issuance - 2020 CO	250,000	450,000				700,000
	3056 Debt Issuance - 2022 CO	3,200,000					3,200,000
	3069 Debt Issuance - 2025 CO	10,000,000					10,000,000
	Grant	315,000	315,000				630,000
	Donations	1,300,000					1,300,000
	2099 Fund Balance - Street Recon	2,900,000	1,000,000				3,900,000
	Intergovernmental	162,500	300,000				462,500
	<b>Total Funding</b>	<b>18,927,500</b>	<b>2,065,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,992,500</b>
	<b>Total, Net</b>	<b>(4,643,300)</b>	<b>4,045,500</b>	<b>3,946,200</b>	<b>3,813,300</b>	<b>4,750,000</b>	<b>11,911,700</b>

**Fire Department 5 Year Capital Planning**

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
3069	FD - Quint	2,032,000					2,032,000
	FD - Engine 3					1,500,000	1,500,000
3043	FD - Tower	800,000					800,000
5003	EMS - Ambulance	325,000					325,000
	EMS - Ambulance		325,000				325,000
	EMS - Ambulance Remount		275,000				275,000
	EMS - Ambulance Remount			275,000			275,000
	<b>Total Expenditures</b>	<b>3,157,000</b>	<b>600,000</b>	<b>275,000</b>	<b>-</b>	<b>1,500,000</b>	<b>5,532,000</b>

**Parks Department 5 Year Capital Planning**

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
3069	Parks - Bunert - Grant 10% match	350,000	350,000				700,000
3069	Parks - Jester	145,000					145,000
3069	Parks - Lake Halbert Asphalt Road	120,000					120,000
3069	Parks - Community Spray Park		100,000				100,000
3069	Parks - Lake Halbert Boat Dock		60,000				60,000
3069	Parks - Lake Halbert Gravel Road			65,000			65,000
3069	Parks - SJB Restrooms		85,000				85,000
3069	Parks - Farmer's Market Pavillion		100,000				100,000
	Parks - K Wolens Barn			1,000,000			1,000,000
3069	Buildings - 205 12th	400,000					400,000
3069	Buildings - 200 12th	150,000					150,000
							-
	<b>Total Expenditures</b>	<b>1,165,000</b>	<b>695,000</b>	<b>1,065,000</b>	<b>-</b>	<b>-</b>	<b>2,925,000</b>

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
2002	Runway Lighting Project TxDot Grant	Design	Construction				-
	90/10 match	250,000	1,900,000			-	2,150,000
							-
	Standby Generator for Fuel System			90,000			90,000
							-
	Fence Project				1,500,000		1,500,000
							-
	New after hours Rest Room Building					250,000	250,000
							-
	<b>Total Expenditures</b>	<b>250,000</b>	<b>1,900,000</b>	<b>90,000</b>	<b>1,500,000</b>	<b>250,000</b>	<b>3,990,000</b>

**Service Center 5 Year Capital Plan**

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
3069	Remodel and add showers to men's rest room	150,000					150,000
	Extend Building A to the South 20' For Utility Parts Storage		250,000			-	250,000
	Replace Overhead Doors on Building A			400,000			400,000
	Concrete Flat Work				150,000		150,000
3069	Upgrade Automatic Gate Openers	80,000					80,000
	<b>Total Expenditures</b>	<b>230,000</b>	<b>250,000</b>	<b>400,000</b>	<b>150,000</b>	<b>-</b>	<b>1,030,000</b>

**Streets 5 Year Capital Plan**

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
	Mill and Overlay						-
2099	Beaton St. 1st to Drane	2,522,200					2,522,200
	GWJ 7 th St. To Parham		1,565,500				1,565,500
	W. Park Row to Liberty Dr.			1,366,200			1,366,200
	N. 26th 2 nd to Lexington Dr.				1,513,300		1,513,300
	S. 15th St. Fm 709 to Interstate					3,000,000	3,000,000
2099	Crack Seal various streets	100,000					100,000
	Crack Seal various streets		100,000				100,000
	Crack Seal various streets			150,000			150,000
	Crack Seal various streets				150,000		150,000
2099	Seal Coat various streets	400,000					400,000
	Micro Seal various street		500,000				500,000
	Micro Seal various street			500,000			500,000
	Micro Seal various street				500,000		500,000
	Bridge & Culvert Riprap Repair		500,000				500,000
	Bridge & Culvert Riprap Repair			100,000			100,000
	Bridge & Culvert Riprap Repair				100,000		100,000
2099	Cemetery Street Overlay	60,000	60,000	60,000	60,000	60,000	300,000
	<b>Total Expenditures</b>	<b>3,082,200</b>	<b>2,665,500</b>	<b>2,116,200</b>	<b>2,163,300</b>	<b>3,000,000</b>	<b>13,067,200</b>

**Utilities 5 Year Capital Plan**

<b>FUND</b>	<b>Projects</b>	<b>FY 2026 Budget Request</b>	<b>FY 2027 Projection</b>	<b>FY 2028 Projection</b>	<b>FY 2029 Projection</b>	<b>FY 2030 Projection</b>	<b>Totals</b>
3065	FY25 - Woodland Cemetary PipeBurst	1,500,000					1,500,000
3065	287 Bridge Utilities	1,000,000					1,000,000
3065	13th ave - Waterline	1,500,000					1,500,000
3065	Lake Halbert Clearwell/PumpStation	2,500,000					2,500,000
3065	WWRC Electrical-SwitchGear	2,500,000					2,500,000
3065	Jester Drive West Line	2,000,000					2,000,000
	Water Tower / Pressure Plane		2,000,000		11,690,000		13,690,000
	Conveyance			2,600,000			2,600,000
3070	Water & Sewer Line Repair/Replace	3,142,200	6,098,000	3,115,000	1,500,000	95,400,000	106,113,000
	<b>Total Expenditures</b>	14,142,200	8,098,000	5,715,000	13,190,000	95,400,000	133,403,000
	<b>Funding Sources</b>						
	3065 Debt Issuance - 2024 Bond	9,500,000					9,500,000
	Debt Issuance - 2026 Bond	10,000,000					
	<b>Total Funding</b>	19,500,000	-	-	-	-	9,500,000
	<b>Total, Net</b>	(5,357,800)	8,098,000	5,715,000	13,190,000	95,400,000	123,903,000

**Utility System 5 Year Capital Plan**

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
	Water and sewer line repair						-
3070	Beaton St. 1st to Drane	102,000					102,000
	GWJ 7 th St. To Parham		698,000				698,000
	W. Park Row to Liberty Dr.			215,000			215,000
	N. 26th 2 nd to Lexington Dr.				1,000,000		1,000,000
	Pipe Bursting						-
3070	6" and 8" Line	400,000	400,000	400,000	400,000	400,000	2,000,000
3070	24" Sewer Transmission Line	1,240,200					1,240,200
3070	18" Sewer Transmission Line	400,000					400,000
		Planning	Design	Easements	Inspection	Construction	-
3070	30" Water Transmission Line	1,000,000	5,000,000	2,500,000	100,000	95,000,000	103,600,000
	<b>Total Expenditures</b>	<b>3,142,200</b>	<b>6,098,000</b>	<b>3,115,000</b>	<b>1,500,000</b>	<b>95,400,000</b>	<b>109,255,200</b>

**Sanitation 5 Year Capital Planning**

Fund	Projects	FY 2026 Budget Request	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	Totals
5002	Phase 2 and Sector 16 Design	200,000	100,000				300,000
	New Fencing on 65 ac. 8000' Bar Wire		80,000				80,000
	Sector 16 Liner			500,000			500,000
	Trench Burner Air Curtain			150,000			150,000
	Small Shop at Trench Burning				60,000		60,000
	<b>Total Expenditures</b>	200,000	180,000	650,000	60,000	-	1,090,000
	<b>Funding Sources</b>						
	Fund Balance	200,000					200,000
	Total Funding	200,000	-	-	-	-	200,000
	<b>Total, Net</b>	-	180,000	650,000	60,000	-	890,000

**Capital Improvements Fund 3043**  
**2018 General Obligation**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	\$ -	\$ (52,143)	\$ (52,143)	\$ (701,645)
<b>Revenue</b>				
Interest Revenue	37,325	10,000	25,000	10,000
Intergovernmental Revenue	14,421	1,200	10,000	10,000
<b>Total Revenue</b>	<b>51,746</b>	<b>11,200</b>	<b>35,000</b>	<b>20,000</b>
<b>Disbursement by Department</b>				
1120 - Fire Department	-	-	-	800,000
3602 - Central Fire Station	103,889	-	-	-
3620 - Street Improvements	-	684,502	684,502	-
<b>Total Disbursement by Department</b>	<b>103,889</b>	<b>684,502</b>	<b>684,502</b>	<b>800,000</b>
<b>Revenue Less Disbursements</b>	<b>(52,143)</b>	<b>(673,302)</b>	<b>(649,502)</b>	<b>(780,000)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ (52,143)</b>	<b>\$ (725,445)</b>	<b>\$ (701,645)</b>	<b>\$ (1,481,645)</b>

**Capital Improvements Fund 3044**  
**2018 Certificates of Obligation**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	\$ 903,176	\$ 952,467	\$ 952,467	\$ (437,533)
<b>Revenue</b>				
Interest Revenue	49,291	-	30,000	10,000
Intergovernmental Revenue	-	5,000	-	-
<b>Total Revenue</b>	<b>49,291</b>	<b>5,000</b>	<b>30,000</b>	<b>10,000</b>
<b>Disbursement by Department</b>				
3630 - W 13th Av Improvement	-	913,425	1,420,000	-
<b>Total Disbursement by Department</b>	<b>-</b>	<b>913,425</b>	<b>1,420,000</b>	<b>-</b>
<b>Revenue Less Disbursements</b>	<b>49,291</b>	<b>(908,425)</b>	<b>(1,390,000)</b>	<b>10,000</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 952,467</b>	<b>\$ 44,042</b>	<b>\$ (437,533)</b>	<b>\$ (427,533)</b>

**Capital Improvements Fund 3048**  
**2020 Certificates of Obligation**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 820,953</b>	<b>\$ 860,465</b>	<b>\$ 860,465</b>	<b>\$ 118,686</b>
<b>Revenue</b>				
Interest Revenue	44,133	15,000	15,000	10,000
<b>Total Revenue</b>	<b>44,133</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>Disbursement by Department</b>				
1120 - Fire Department	4,621	715,953	715,953	-
9910 - Non-Departmental	-	-	40,826	-
<b>Total Disbursement by Department</b>	<b>4,621</b>	<b>715,953</b>	<b>756,779</b>	<b>-</b>
<b>Revenue Less Disbursements</b>	<b>39,512</b>	<b>(700,953)</b>	<b>(741,779)</b>	<b>10,000</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 860,465</b>	<b>\$ 159,512</b>	<b>\$ 118,686</b>	<b>\$ 128,686</b>

**Airport Capital Improvements Fund 3049**  
**2020 Certificates of Obligation**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ -</b>	<b>\$ 34,289</b>	<b>\$ 34,289</b>	<b>\$ (7,037)</b>
<b>Revenue</b>				
Interest Revenue	34,289	25,000	12,000	10,000
<b>Total Revenue</b>	<b>34,289</b>	<b>25,000</b>	<b>12,000</b>	<b>10,000</b>
<b>Disbursement by Department</b>				
2050 - Airport	-	-	12,500	-
2100 - Airport Operating	-	-	-	250,000
9910 - Non-Departmental	-	-	40,826	-
<b>Total Disbursement by Department</b>	<b>-</b>	<b>-</b>	<b>53,326</b>	<b>250,000</b>
<b>Revenue Less Disbursements</b>	<b>34,289</b>	<b>25,000</b>	<b>(41,326)</b>	<b>(240,000)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 34,289</b>	<b>\$ 59,289</b>	<b>\$ (7,037)</b>	<b>\$ (247,037)</b>

**Capital Improvements Fund 3056**  
**2022 Certificates of Obligation**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ 8,432,878</b>	<b>\$ 8,891,486</b>	<b>\$ 8,891,486</b>	<b>\$ 3,171,486</b>
<b>Revenue</b>				
Interest Revenue	458,608	150,000	280,000	100,000
<b>Total Revenue</b>	<b>458,608</b>	<b>150,000</b>	<b>280,000</b>	<b>100,000</b>
<b>Disbursement by Department</b>				
3589 - W 13th St Reconstruction	-	6,000,000	6,000,000	3,200,000
<b>Total Disbursement by Department</b>	<b>-</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>3,200,000</b>
<b>Revenue Less Disbursements</b>	<b>458,608</b>	<b>(5,850,000)</b>	<b>(5,720,000)</b>	<b>(3,100,000)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 8,891,486</b>	<b>\$ 3,041,486</b>	<b>\$ 3,171,486</b>	<b>\$ 71,486</b>

**Capital Improvements Fund 3057**  
**2022 Certificates of Obligation - Utilities**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ (11,906)</b>	<b>\$ 1,320,727</b>	<b>\$ 1,320,727</b>	<b>\$ (4,871,432)</b>
<b>Revenue</b>				
Interest Revenue	395,872	100,000	170,000	100,000
Intergovernmental Revenue	2,750,000	-	-	-
<b>Total Revenue</b>	<b>3,145,872</b>	<b>100,000</b>	<b>170,000</b>	<b>100,000</b>
<b>Disbursement by Department</b>				
1622 - Lake Halbert Plant	1,363,239	6,362,159	6,362,159	-
9910 - Non-Departmental	450,000	-	-	-
<b>Total Disbursement by Department</b>	<b>1,813,239</b>	<b>6,362,159</b>	<b>6,362,159</b>	<b>-</b>
<b>Revenue Less Disbursements</b>	<b>1,332,633</b>	<b>(6,262,159)</b>	<b>(6,192,159)</b>	<b>100,000</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 1,320,727</b>	<b>\$ (4,941,432)</b>	<b>\$ (4,871,432)</b>	<b>\$ (4,771,432)</b>

**Capital Improvements Fund 3062**  
**Animal Shelter Capital Fund**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ (12,737)</b>	<b>\$ 1,269,713</b>	<b>\$ 1,269,713</b>	<b>\$ 1,310,713</b>
<b>Revenue</b>				
Interest Revenue	18,819	-	41,000	10,000
Intergovernmental Revenue	1,349,827	-	-	-
<b>Total Revenue</b>	<b>1,368,646</b>	<b>-</b>	<b>41,000</b>	<b>10,000</b>
<b>Disbursement by Department</b>				
1215 - Animal Shelter	86,196	-	-	3,500,000
<b>Total Disbursement by Department</b>	<b>86,196</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>
<b>Revenue Less Disbursements</b>	<b>1,282,450</b>	<b>-</b>	<b>41,000</b>	<b>(3,490,000)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 1,269,713</b>	<b>\$ 1,269,713</b>	<b>\$ 1,310,713</b>	<b>\$ (2,179,287)</b>

**2024 CO Bond Fund 3065**  
**2024 CO Bond**  
**Changes in Fund Balance**

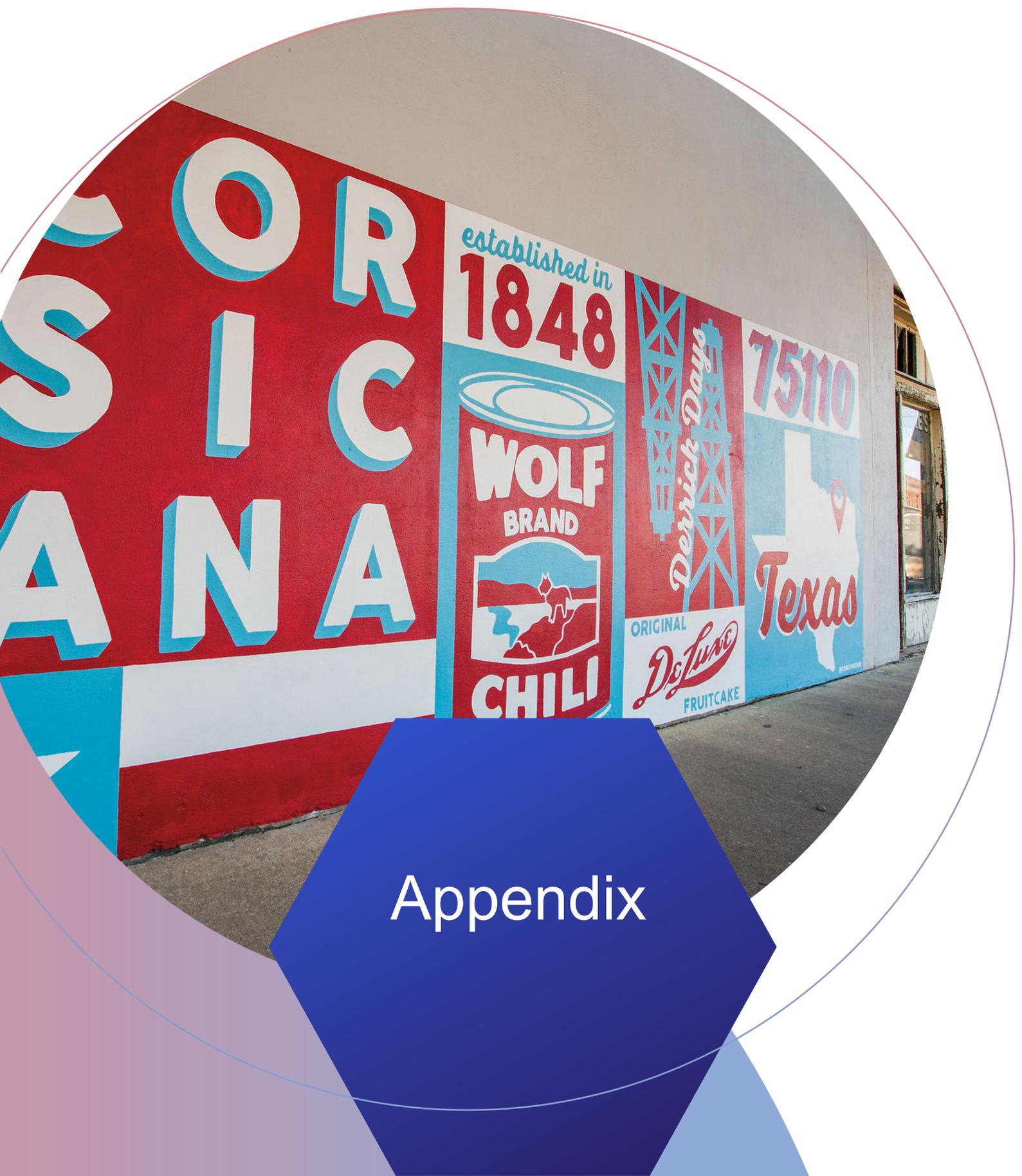
	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Estimated Fund Balance 10/1</b>	<b>\$ -</b>	<b>\$ 9,646,903</b>	<b>\$ 9,646,903</b>	<b>\$ 9,548,903</b>
<b>Revenue</b>				
Interest Revenue	259,892	-	325,000	50,000
Intergovernmental Revenue	9,693,299	-	-	-
<b>Total Revenue</b>	<b>9,953,191</b>	<b>-</b>	<b>325,000</b>	<b>50,000</b>
<b>Disbursement by Department</b>				
1612 - Wastewater Reclamation Ctr.	-	-	-	2,500,000
1622 - Lake Halbert Plant	-	-	-	2,500,000
1640 - Utility System Maintenance	-	-	-	6,000,000
9910 - Non-Departmental	306,288	-	423,000	-
<b>Total Disbursement by Department</b>	<b>306,288</b>	<b>-</b>	<b>423,000</b>	<b>11,000,000</b>
<b>Revenue Less Disbursements</b>	<b>9,646,903</b>	<b>-</b>	<b>(98,000)</b>	<b>(10,950,000)</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ 9,646,903</b>	<b>\$ 9,646,903</b>	<b>\$ 9,548,903</b>	<b>\$ (1,401,097)</b>

**2026 General Capital Fund 3069**  
**2025 CO Bond**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Revenue</b>				
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 10,163,364
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,163,364</b>
<b>Disbursement by Department</b>				
1120 - Fire Department	-	-	-	2,032,000
1410 - Parks and Recreation	-	-	-	615,000
Other	-	-	-	780,000
<b>Total Disbursement by Department</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,427,000</b>
<b>Revenue Less Disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,736,364</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,736,364</b>

**2026 Utilities Capital Fund 3070**  
**2025 CO Bond**  
**Changes in Fund Balance**

	Actual 2024	Amended 2025	Estimate 2025	Proposed 2026
<b>Revenue</b>				
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 10,000,000
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>
<b>Disbursement by Department</b>				
1640 - Utility System Maintenance	-	-	-	3,142,200
<b>Total Disbursement by Department</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,142,200</b>
<b>Revenue Less Disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,857,800</b>
<b>Estimated Fund Balance 9/30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,857,800</b>



# Appendix

## 2026 Salary Plan Summary

Grade	Frequency	Minimum	Maximum	*** Step Pay Positions ***																	
				Step 1 Base	Step 2 2 YRS	Step 3 4 YRS	Step 4 6 YRS	Step 5 8 YRS	Step 6 10 YRS	Step 7 12 YRS	Step 8 14 YRS	Step 9 16 YRS	Step 10 18 YRS	Step 11 20 YRS							
19	Annual	38,251	51,709	38,251	39,395	40,581	41,808	43,077	44,387	45,760	47,174	48,630	50,128	51,709							
	Monthly	3,188	4,309	3,188	3,283	3,382	3,484	3,590	3,699	3,813	3,931	4,053	4,177	4,309							
	Bi-Weekly	1,471	1,989	1,471	1,515	1,561	1,608	1,657	1,707	1,760	1,814	1,870	1,928	1,989							
	Hourly	18,390	24,860	18,390	18,940	19,510	20,100	20,710	21,340	22,000	22,680	23,380	24,100	24,860							
20	Annual	39,782	53,776	39,782	40,972	42,203	43,480	44,799	46,164	47,590	49,061	50,575	52,133	53,776							
	Monthly	3,315	4,481	3,315	3,414	3,517	3,623	3,733	3,847	3,966	4,088	4,215	4,344	4,481							
	Bi-Weekly	1,530.08	2,068.32	1,530.08	1,575.84	1,623.20	1,672.32	1,723.04	1,775.52	1,830.40	1,886.96	1,945.20	2,005.12	2,068.32							
	Hourly	19,126	25,854	19,126	19,698	20,290	20,904	21,538	22,194	22,880	23,587	24,315	25,064	25,854							
21	Annual	41,036	55,573	41,036	42,291	43,568	44,907	46,272	47,699	49,169	50,683	52,262	53,884	55,573							
	Monthly	3,420	4,631	3,420	3,524	3,631	3,742	3,856	3,975	4,097	4,224	4,355	4,490	4,631							
	Bi-Weekly	1,578.32	2,137.44	1,578.32	1,626.56	1,675.68	1,727.20	1,779.68	1,834.56	1,891.12	1,949.36	2,010.08	2,072.48	2,137.44							
	Hourly	19,729	26,718	19,729	20,332	20,946	21,590	22,246	22,932	23,639	24,367	25,126	25,906	26,718							
22	Annual	41,814	56,655	41,814	43,091	44,389	45,752	47,158	48,608	50,099	51,657	53,279	54,945	56,655							
	Monthly	3,485	4,721	3,485	3,591	3,699	3,813	3,930	4,051	4,175	4,305	4,440	4,579	4,721							
	Bi-Weekly	1,608.24	2,179.04	1,608.24	1,657.36	1,707.28	1,759.68	1,813.76	1,869.52	1,926.88	1,986.80	2,049.20	2,113.28	2,179.04							
	Hourly	20,103	27,238	20,103	20,717	21,341	21,996	22,672	23,369	24,086	24,835	25,615	26,416	27,238							
23	Annual	43,264	58,687	43,264	44,562	45,924	47,358	48,801	50,315	51,873	53,496	55,162	56,892	58,687							
	Monthly	3,605	4,891	3,605	3,713	3,827	3,930	4,067	4,193	4,323	4,458	4,597	4,741	4,891							
	Bi-Weekly	1,664.00	2,257.20	1,664.00	1,713.92	1,766.32	1,813.76	1,876.96	1,935.20	1,995.12	2,057.52	2,121.60	2,188.16	2,257.20							
	Hourly	20,800	28,215	20,800	21,424	22,079	22,672	23,462	24,190	24,939	25,719	26,520	27,352	28,215							
24	Annual	47,807	65,092	47,807	49,277	50,792	52,370	54,016	55,702	57,454	59,272	61,131	63,078	65,092							
	Monthly	3,984	5,424	3,984	4,106	4,233	4,364	4,501	4,642	4,788	4,939	5,094	5,257	5,424							
	Bi-Weekly	1,838.72	2,503.52	1,838.72	1,895.28	1,953.52	2,014.24	2,077.52	2,142.40	2,209.76	2,279.68	2,351.20	2,426.08	2,503.52							
	Hourly	22,984	31,294	22,984	23,691	24,419	25,178	25,969	26,780	27,622	28,496	29,390	30,326	31,294							
25	Annual	50,835	69,374	50,835	52,414	54,059	55,746	57,497	59,315	61,198	63,145	65,156	67,232	69,374							
	Monthly	4,236	5,781	4,236	4,368	4,505	4,646	4,791	4,943	5,100	5,262	5,430	5,603	5,781							
	Bi-Weekly	1,955.20	2,668.24	1,955.20	2,015.92	2,079.20	2,144.08	2,211.44	2,281.36	2,353.76	2,428.64	2,506.00	2,585.84	2,668.24							
	Hourly	24,440	33,353	24,440	25,199	25,990	26,801	27,643	28,517	29,422	30,358	31,325	32,323	33,353							
26	Annual	54,144	74,069	54,144	55,854	57,606	59,424	61,306	63,253	65,264	67,363	69,503	71,754	74,069							
	Monthly	4,512	6,172	4,512	4,655	4,800	4,952	5,109	5,271	5,439	5,614	5,792	5,979	6,172							
	Bi-Weekly	2,082.48	2,848.80	2,082.48	2,148.24	2,215.60	2,285.52	2,357.92	2,432.80	2,510.16	2,590.88	2,673.20	2,759.76	2,848.80							
	Hourly	26,031	35,610	26,031	26,853	27,695	28,569	29,474	30,410	31,377	32,386	33,415	34,497	35,610							
27	Annual	57,886	79,325	57,886	59,704	61,608	63,554	65,589	67,687	69,851	72,078	74,414	76,837	79,325							
	Monthly	4,824	6,610	4,824	4,975	5,134	5,296	5,466	5,641	5,821	6,007	6,201	6,403	6,610							
	Bi-Weekly	2,226.40	3,050.96	2,226.40	2,296.32	2,369.52	2,444.40	2,522.64	2,603.36	2,686.56	2,772.24	2,862.08	2,955.28	3,050.96							
	Hourly	27,830	38,137	27,830	28,704	29,619	30,555	31,533	32,542	33,582	34,653	35,776	36,941	38,137							

## 2026 Salary Plan Summary

		*** Step Pay Positions ***												
Grade	Frequency	Minimum	Maximum	Step 1 Base	Step 2 2 YRS	Step 3 4 YRS	Step 4 6 YRS	Step 5 8 YRS	Step 6 10 YRS	Step 7 12 YRS	Step 8 14 YRS	Step 9 16 YRS	Step 10 18 YRS	Step 11 20 YRS
28	Annual	59,856	82,093	59,856	61,739	63,706	64,765	67,837	70,023	72,272	74,587	77,010	79,498	82,093
	Monthly	4,988	6,841	4,988	5,145	5,309	5,397	5,653	5,835	6,023	6,216	6,417	6,625	6,841
	Bi-Weekly	2,302.16	3,157.44	2,302.16	2,374.56	2,450.24	2,490.96	2,609.12	2,693.20	2,779.68	2,868.72	2,961.92	3,057.60	3,157.44
	Hourly	28.777	39.468	28.777	29.682	30.628	31.137	32.614	33.665	34.746	35.859	37.024	38.220	39.468
29	Annual	64,052	87,999	64,052	66,086	68,184	70,391	72,663	74,999	77,422	79,909	82,526	85,230	87,999
	Monthly	5,338	7,333	5,338	5,507	5,682	5,866	6,055	6,250	6,452	6,659	6,877	7,103	7,333
	Bi-Weekly	2,463.52	3,384.56	2,463.52	2,541.76	2,622.48	2,707.36	2,794.72	2,884.56	2,977.76	3,073.44	3,174.08	3,278.08	3,384.56
	Hourly	30.794	42.307	30.794	31.772	32.781	33.842	34.934	36.057	37.222	38.418	39.676	40.976	42.307

\*\*\* Management Positions (Non-Step Pay) \*\*\*

Grade	Frequency	Minimum Starting	Maximum Starting	
30	Annual	69,503	91,790	2% Step
	Monthly	5,792	7,649	Increment
	Bi-Weekly	2,673.20	3,530.40	Every 2
	Hourly	33.415	44.130	years
31	Annual	80,773	107,266	2% Step
	Monthly	6,731	8,939	Increment
	Bi-Weekly	3,106.64	4,125.60	Every 2
	Hourly	38.833	51.570	years
32	Annual	93,991	119,429	2% Step
	Monthly	7,833	9,952	Increment
	Bi-Weekly	3,615.04	4,593.44	Every 2
	Hourly	45.188	57.418	years
33	Annual	100,822	134,971	2% Step
	Monthly	8,402	11,248	Increment
	Bi-Weekly	3,877.76	5,191.20	Every 2
	Hourly	48.472	64.890	years
34	Annual	156,237	204,751	2% Step
	Monthly	13,020	17,063	Increment
	Bi-Weekly	6,009.12	7,875.04	Every 2
	Hourly	75.114	98.438	years

# 2026 Salary Plan Summary

\*\*\* Civil Service Positions \*\*\*

## Police

Grade	Frequency	Minimum	Maximum	Base
PCS-A	Annual	65,408	65,408	65,408
	Monthly	5,451	5,451	5,451
	Bi-Weekly	2,515.68	2,515.68	2,515.68
	Hourly	31,446	31,446	31,446
PCS-B	Annual	66,533	66,533	66,533
	Monthly	5,544	5,544	5,544
	Bi-Weekly	2,558.96	2,558.96	2,558.96
	Hourly	31,987	31,987	31,987

## Base - Including Seniority (Step) Pay

Grade	Frequency	Step 1		Step 2		Step 3		Step 4		Step 5		Step 6		Step 7		Step 8		Step 9		
		Minimum	Maximum	Base	3 YRS	4 YRS	5 YRS	6 YRS	7 YRS	8 YRS	9 YRS	10 YRS	11 YRS	12 YRS	13 YRS	14 YRS	15 YRS	16 YRS	17 YRS	20 YRS
PCS-1	Annual	70,720	90,457	70,720	73,389	76,057	79,057	82,056	85,057	88,057	88,057	85,057	89,257	89,257	88,057	89,257	89,257	89,257	89,257	90,457
	Monthly	5,893	7,538	5,893	6,116	6,338	6,588	6,838	7,088	7,338	7,338	7,088	7,438	7,438	7,338	7,438	7,438	7,438	7,438	7,538
	Bi-Weekly	2,720.00	3,479.12	2,720.00	2,822.64	2,925.28	3,040.64	3,156.00	3,271.44	3,386.80	3,386.80	3,271.44	3,432.96	3,432.96	3,386.80	3,432.96	3,432.96	3,432.96	3,432.96	3,479.12
	Hourly	34,000	43,489	34,000	35,283	36,566	38,008	39,450	40,893	42,335	42,335	40,893	42,912	42,912	42,335	42,912	42,912	42,912	42,912	43,489
PCS-2	Annual	82,499	97,881	82,499	84,662	86,825	88,989	91,154	93,317	95,480	95,480	93,317	96,680	96,680	95,480	96,680	96,680	96,680	96,680	97,881
	Monthly	6,875	8,157	6,875	7,055	7,235	7,416	7,596	7,776	7,957	7,957	7,776	8,057	8,057	7,957	8,057	8,057	8,057	8,057	8,157
	Bi-Weekly	3,173.04	3,764.64	3,173.04	3,256.24	3,339.44	3,422.64	3,505.92	3,589.12	3,672.32	3,672.32	3,589.12	3,718.48	3,718.48	3,672.32	3,718.48	3,718.48	3,718.48	3,718.48	3,764.64
	Hourly	39,663	47,058	39,663	40,703	41,743	42,783	43,824	44,864	45,904	45,904	44,864	46,481	46,481	45,904	46,481	46,481	46,481	46,481	47,058
PCS-3	Annual	90,101	108,395	90,101	92,749	95,397	98,046	100,695	103,345	105,995	105,995	103,345	107,195	107,195	105,995	107,195	107,195	107,195	107,195	108,395
	Monthly	7,508	9,033	7,508	7,729	7,950	8,170	8,391	8,612	8,833	8,833	8,612	8,933	8,933	8,833	8,933	8,933	8,933	8,933	9,033
	Bi-Weekly	3,465.44	4,169.04	3,465.44	3,567.28	3,669.12	3,770.99	3,872.88	3,974.80	4,076.72	4,076.72	3,974.80	4,122.88	4,122.88	4,076.72	4,122.88	4,122.88	4,122.88	4,122.88	4,169.04
	Hourly	43,318	52,113	43,318	44,591	45,864	47,137	48,411	49,685	50,959	50,959	49,685	51,536	51,536	50,959	51,536	51,536	51,536	51,536	52,113
PCS-3A	Annual	94,600	114,398	94,600	97,500	100,400	103,299	106,199	109,098	111,998	111,998	109,098	113,198	113,198	111,998	113,198	113,198	113,198	113,198	114,398
	Monthly	7,883	9,533	7,883	8,125	8,367	8,608	8,850	9,092	9,333	9,333	9,092	9,433	9,433	9,333	9,433	9,433	9,433	9,433	9,533
	Bi-Weekly	3,638.48	4,399.92	3,638.48	3,750.00	3,861.52	3,973.04	4,084.56	4,196.08	4,307.60	4,307.60	4,196.08	4,353.76	4,353.76	4,307.60	4,353.76	4,353.76	4,353.76	4,353.76	4,399.92
	Hourly	45,481	54,999	45,481	46,875	48,269	49,663	51,057	52,451	53,845	53,845	52,451	54,422	54,422	53,845	54,422	54,422	54,422	54,422	54,999
PCS-4	Annual	99,100	120,395	99,100	102,249	105,398	108,547	111,696	114,845	117,994	117,994	114,845	119,194	119,194	117,994	119,194	119,194	119,194	119,194	120,395
	Monthly	8,258	10,033	8,258	8,521	8,783	9,046	9,308	9,570	9,833	9,833	9,570	9,933	9,933	9,833	9,933	9,933	9,933	9,933	10,033
	Bi-Weekly	3,811.52	4,630.56	3,811.52	3,932.64	4,053.76	4,174.88	4,296.00	4,417.12	4,538.24	4,538.24	4,417.12	4,584.40	4,584.40	4,538.24	4,584.40	4,584.40	4,584.40	4,584.40	4,630.56
	Hourly	47,644	57,882	47,644	49,158	50,672	52,186	53,700	55,214	56,728	56,728	55,214	57,305	57,305	56,728	57,305	57,305	57,305	57,305	57,882
PCS-5	Annual	103,601	128,509	103,601	107,334	111,070	114,804	118,541	122,275	126,018	126,018	122,275	127,308	127,308	126,018	127,308	127,308	127,308	127,308	128,509
	Monthly	8,633	10,709	8,633	8,945	9,256	9,567	9,878	10,190	10,509	10,509	10,190	10,609	10,609	10,509	10,609	10,609	10,609	10,609	10,709
	Bi-Weekly	3,984.64	4,942.64	3,984.64	4,128.24	4,271.92	4,415.52	4,559.28	4,702.88	4,850.32	4,850.32	4,702.88	4,896.48	4,896.48	4,850.32	4,896.48	4,896.48	4,896.48	4,896.48	4,942.64
	Hourly	49,808	61,783	49,808	51,603	53,399	55,194	56,991	58,786	60,629	60,629	58,786	61,206	61,206	60,629	61,206	61,206	61,206	61,206	61,783

# 2026 Salary Plan Summary

\*\*\* Civil Service Positions \*\*\*

## Fire

Grade	Frequency	Minimum	Maximum	Base
FCS-A	Annual	44,106	44,106	44,106
	Monthly	3,676	3,676	3,676
	Bi-Weekly	1,696.40	1,696.40	1,696.40
	Shift Hourly	15.146	15.146	15.146
	Hourly	21.205	21.205	21.205
FCS-B	Annual	65,408	65,408	65,408
	Monthly	5,451	5,451	5,451
	Bi-Weekly	2,515.68	2,515.68	2,515.68
	Shift Hourly	22.461	22.461	22.461
	Hourly	31.446	31.446	31.446
FCS-C	Annual	66,533	66,533	66,533
	Monthly	5,544	5,544	5,544
	Bi-Weekly	2,558.96	2,558.96	2,558.96
	Shift Hourly	22.848	22.848	22.848
	Hourly	31.987	31.987	31.987

## Base - Including Seniority (Step) Pay

Grade	Frequency	Step 1		Step 2		Step 3		Step 4		Step 5		Step 6		Step 7		Step 8		Step 9								
		Minimum	Maximum	Base	3 YRS	4 YRS	5 YRS	6 YRS	7 YRS	8 YRS	9 YRS	10 YRS	11 YRS	12 YRS	13 YRS	14 YRS	15 YRS	16 YRS	17 YRS	18 YRS	19 YRS	20 YRS				
FCS-1	Annual	70,720	90,457	70,720	73,389	76,057	79,057	82,056	85,057	88,057	91,154	93,317	95,480	96,680	97,881	98,257	98,457	98,657	98,857	99,057	99,257	99,457	99,657	99,857	100,057	
	Monthly	5,893	7,538	5,893	6,116	6,338	6,588	6,838	7,088	7,338	7,596	7,776	7,957	8,057	8,157	8,257	8,357	8,457	8,557	8,657	8,757	8,857	8,957	9,057	9,157	9,257
	Bi-Weekly	2,720.00	3,479.12	2,720.00	2,822.64	2,925.28	3,040.64	3,156.00	3,271.44	3,386.80	3,505.92	3,589.12	3,672.32	3,718.48	3,764.64	3,810.80	3,856.96	3,903.12	3,949.28	3,995.44	4,041.60	4,087.76	4,133.92	4,180.08	4,226.24	4,272.40
	Shift Hourly	24.286	31.064	24.286	25.202	26.119	27.149	28.179	29.209	30.239	31.303	32.046	32.789	33.201	33.613	34.025	34.437	34.850	35.262	35.674	36.086	36.498	36.910	37.322	37.734	38.146
	Hourly	34.000	43.489	34.000	35.283	36.566	38.008	39.450	40.893	42.335	43.824	44.864	45.904	46.481	47.058	47.635	48.212	48.789	49.366	49.943	50.520	51.097	51.674	52.251	52.828	
FCS-2	Annual	82,499	97,881	82,499	84,662	86,825	88,989	91,154	93,317	95,480	97,643	99,806	101,969	104,132	106,295	108,458	110,621	112,784	114,947	117,110	119,273	121,436	123,599	125,762	127,925	
	Monthly	6,875	8,157	6,875	7,055	7,235	7,416	7,596	7,776	7,957	8,137	8,317	8,497	8,677	8,857	9,037	9,217	9,397	9,577	9,757	9,937	10,117	10,297	10,477	10,657	
	Bi-Weekly	3,173.04	3,764.64	3,173.04	3,256.24	3,339.44	3,422.64	3,505.92	3,589.12	3,672.32	3,755.52	3,838.72	3,922.00	3,999.20	4,082.40	4,165.60	4,248.80	4,332.00	4,415.20	4,498.40	4,581.60	4,664.80	4,748.00	4,831.20	4,914.40	
	Shift Hourly	28.331	33.613	28.331	29.074	29.816	30.559	31.303	32.046	32.789	33.532	34.274	35.017	35.760	36.503	37.246	37.989	38.732	39.475	40.218	40.961	41.704	42.447	43.190	43.933	
	Hourly	39.663	47.058	39.663	40.703	41.743	42.783	43.824	44.864	45.904	46.944	47.984	49.024	50.064	51.104	52.144	53.184	54.224	55.264	56.304	57.344	58.384	59.424	60.464	61.504	
FCS-3	Annual	90,101	108,395	90,101	92,749	95,397	98,045	100,693	103,341	105,989	108,637	111,285	113,933	116,581	119,229	121,877	124,525	127,173	129,821	132,469	135,117	137,765	140,413	143,061	145,709	
	Monthly	7,508	9,033	7,508	7,729	7,950	8,170	8,391	8,612	8,833	9,054	9,274	9,495	9,716	9,937	10,157	10,378	10,598	10,819	11,040	11,260	11,481	11,702	11,922	12,143	
	Bi-Weekly	3,465.44	4,169.04	3,465.44	3,567.28	3,669.12	3,770.96	3,872.80	3,974.64	4,076.48	4,178.32	4,280.16	4,382.00	4,483.84	4,585.68	4,687.52	4,789.36	4,891.20	4,993.04	5,094.88	5,196.72	5,298.56	5,400.40	5,502.24	5,604.08	
	Shift Hourly	30.941	37.224	30.941	31.851	32.760	33.669	34.579	35.489	36.399	37.308	38.217	39.126	40.035	40.944	41.853	42.762	43.671	44.580	45.489	46.398	47.307	48.216	49.125	50.034	
	Hourly	43.318	52.113	43.318	44.591	45.864	47.137	48.411	49.685	50.959	52.228	53.501	54.774	56.047	57.320	58.593	59.866	61.139	62.412	63.685	64.958	66.231	67.504	68.777		
FCS-4	Annual	99,100	120,395	99,100	102,249	105,398	108,547	111,696	114,845	117,994	121,143	124,292	127,441	130,590	133,739	136,888	140,037	143,186	146,335	149,484	152,633	155,782	158,931	162,080	165,229	
	Monthly	8,258	10,033	8,258	8,521	8,783	9,046	9,308	9,570	9,833	10,095	10,357	10,619	10,881	11,143	11,405	11,667	11,929	12,191	12,453	12,715	12,977	13,239	13,501	13,763	
	Bi-Weekly	3,811.52	4,630.56	3,811.52	3,932.64	4,053.76	4,174.88	4,296.00	4,417.12	4,538.24	4,659.36	4,780.48	4,901.60	5,022.72	5,143.84	5,264.96	5,386.08	5,507.20	5,628.32	5,749.44	5,870.56	5,991.68	6,112.80	6,233.92	6,355.04	
	Shift Hourly	38.1152	46.3056	38.1152	39.3264	40.5376	41.7488	42.9600	44.1712	45.3824	46.5936	47.8048	49.0160	50.2272	51.4384	52.6496	53.8608	55.0720	56.2832	57.4944	58.7056	59.9168	61.1280	62.3392	63.5504	
	Hourly	51.100	63.395	51.100	52.249	53.398	54.547	55.696	56.845	57.994	59.143	60.292	61.441	62.590	63.739	64.888	66.037	67.186	68.335	69.484	70.633	71.782	72.931	74.080		

## 2026 Salary Plan Summary

*** Civil Service Positions ***														
Shift Hourly	34,031	41,344	34,031	35,113	36,194	37,276	38,357	39,439	40,520	40,932	41,344			
Hourly	47,644	57,882	47,644	49,158	50,672	52,186	53,700	55,214	56,728	57,305	57,882			
Annual	103,601	128,509	103,601	107,334	111,070	114,804	118,541	122,275	126,108	127,308	128,509			
Monthly	8,633	10,709	8,633	8,945	9,256	9,567	9,878	10,190	10,509	10,609	10,709			
Bi-Weekly	3,984.64	4,942.64	3,984.64	4,128.24	4,271.92	4,415.52	4,559.28	4,702.88	4,850.32	4,896.48	4,942.64			
Shift Hourly	35.577	44.131	35.577	36.859	38.142	39.424	40.708	41.990	43.306	43.719	44.131			
Hourly	49,808	61,783	49,808	51,603	53,399	55,194	56,991	58,786	60,629	61,206	61,783			

# Monthly Incentive Pay - Fiscal Year 2026

Description	Police	Fire	Engineering	Streets	Service Center	Sampling & Analysis	Overland Flow	Wastewater Reclamation	Navarro Mills WTP	Lake Halbert WTP	Utility System Maintenance	Landfill Operations	Bulk Solid Waste	EMS
<b>CLASSIFIED PERSONNEL ONLY</b>														
30 Approved College Credit Hours	\$25	\$25												\$25
60 Approved College Credit Hours	\$50	\$50												\$50
90 Approved College Credit Hours	\$75	\$75												\$75
120 Approved College Credit Hours	\$100	\$100												\$100
<b>INCENTIVE PAY</b>														
Intermediate Certificate	\$75	\$75												\$75
Advanced Certificate	\$150	\$150												\$150
Master Certificate	\$200	\$200												\$200
Field Training Officer	\$150													\$150
SWAT Pay (No more than 11 at a time)	\$120													\$120
EMT Basic Certificate														\$50
EMT Intermediate Certificate														\$75
EMT Paramedic Certificate (approved 10-1-02)														\$100
EMS Paramedic Assignment Pay (approved 10-1-02)														\$150
EMT Instructor/Examiner														\$25
EMT Preceptor Pay (per Shift)														\$15
EMS Coordinator Assignment Pay														\$150
EMS Assignment Pay-Patient Care (per Shift)														\$4,167/hr or \$100/ 24 hr shift
TEL-M - Police-Master Telecommunicator Certificate	\$200													
TEL-A - Police Advanced Telecommunicator Certificate	\$150													
TEL-I - Police Intermediate Telecommunicator Certificate	\$75													
State Plumbing Inspector Certification			\$100											
Pesticide Applicator License														
Fuel Tank Operator A														\$150
Fuel Tank Operator B														\$100
Fuel Tank Operator C														\$75
Wastewater Class I (Collection System)														\$75
Wastewater Class II (Collection System)														\$100
Wastewater Class III (Collection System)														\$150
Water Treatment Certificate A													\$150	\$150
Water Treatment Certificate B													\$100	\$100
Water Treatment Certificate C													\$75	\$75
Water Treatment Certificate D													\$50	\$50
Sewer Treatment Certificate A													\$150	\$150



## AD Valorem Tax Rate

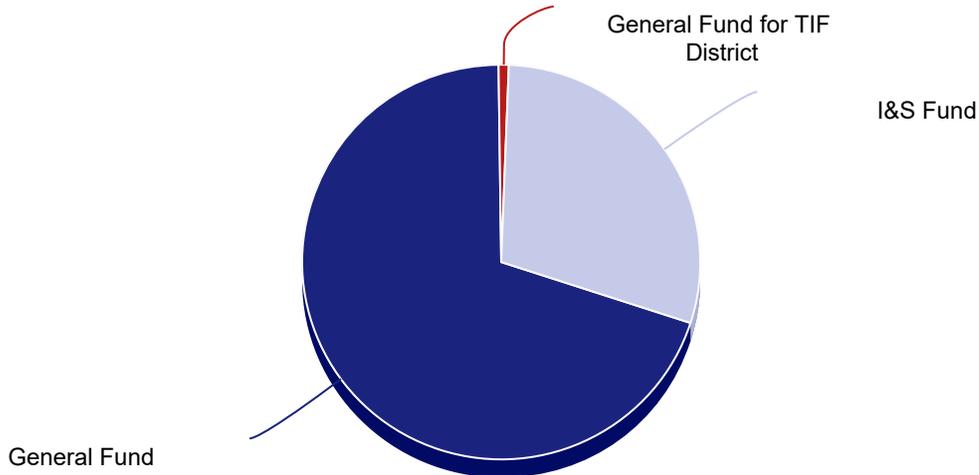
Budget Year

October 1, 2025 - September 30, 2026

	General Fund	General Fund for TIF #2 District	I & S Fund	Combined
Net Taxable Value	\$ 2,749,398,399	\$ 34,318,818	\$ 2,749,398,399	\$ 2,749,398,399
Plus (Minus) TIF District Base Values	\$ -	\$ (2,146,940)	\$ -	\$ -
Less (Minus) TIF District Captured Values	(32,171,878)	-	-	-
	<b>\$ 2,717,226,521</b>	<b>\$ 32,171,878</b>	<b>\$ 2,749,398,399</b>	<b>\$ 2,749,398,399</b>
Collection Rate 100%	X 100%	100% X	100% X	100%
<b>Value at Collection Rate</b>	<b>\$ 2,717,226,521</b>	<b>\$ 32,171,878</b>	<b>\$ 2,749,398,399</b>	<b>\$ 2,749,398,399</b>
Proposed Tax Rate	X 0.3555	0.3555 X	0.1479 X	0.5034
<b>Revenue Produced at 100% of Tax Rate</b>	<b>\$ 9,659,740</b>	<b>\$ 114,371</b>	<b>\$ 4,066,360</b>	<b>\$ 13,840,472</b>

Fund	Taxable	Percentage	Rate	Amount
General Operating Fund	2,717,226,521	69.79%	0.3555	\$ 9,659,740
General Fund for TIF District	32,171,878	0.8264%		\$ 114,371
<b>Total General Fund Collections</b>				<b>\$ 9,774,111</b>
General Obligation Debt Service Fund	2,749,398,399	29.38%	0.1479	\$ 4,066,360
<b>Total</b>		<b>100.00%</b>	<b>0.5034</b>	<b>\$ 13,840,472</b>

### Anticipated Ad Valorem Tax Collections Fiscal Year 2026



At the 100% collection rate, each cent is worth a total of:

\$ 274,940

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF CORSICANA (10)

903-654-4800

Taxing Unit Name

Phone (area code and number)

200 N 12TH ST CORSICANA, TX 75110

https://www.cityofcorsicana.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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 2,642,502,223
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,642,502,223
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.4948 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 2,642,502,223
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.  <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 953,550 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 2,066,647 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 3,020,197
11.	<b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.  <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 3,020,197
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 22,705,160
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 2,616,776,866
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 12,947,811
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 30,160
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 12,977,971
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 2,728,617,545 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 <b>D. Tax increment financing:</b> 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. <sup>12</sup> ..... - \$ 32,171,878 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 2,696,445,667

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 52,952,732
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 52,952,732
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 2,749,398,399
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 32,277,640
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 32,277,640
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 2,717,120,759
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.4776 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$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.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.3469 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,642,502,223
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 9,166,840
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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..... + \$ 20,611 <b>B. Prior year taxes in TIF.</b> 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..... - \$ 55,295 <b>C. Prior year transferred function.</b> 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 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -34,684 <b>E. Add Line 31 to 32D.</b>	\$ 9,132,156
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,717,120,759
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3360 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> 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>B. Prior year state criminal justice mandate.</b> 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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.0000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.0000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> 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>B. Prior year indigent health care expenditures.</b> 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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.0000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.0000 /\$100

<sup>26</sup> [Reserved for expansion]  
<sup>26</sup> Tex. Tax Code §26.044  
<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> 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</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> 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</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.0000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. . . . . \$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> 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</p> <p><b>B. Prior year eligible county hospital expenditures.</b> 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</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.0000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. . . . . \$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.0000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
40.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.3360 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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. . . . . \$ 3,281,059</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100. . . . . \$ 0.1207 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.4567 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.4726 /\$100

<sup>28</sup> Tex. Tax Code §26.0442  
<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D42.</b>	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	<p>\$ 0.0000 /\$100</p>
<b>43.</b>	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>31</sup></p> <p>Enter debt amount ..... \$ 4,566,952</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	<p>\$ 4,566,952</p>
<b>44.</b>	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	<p>\$ 43,399</p>
<b>45.</b>	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	<p>\$ 4,523,553</p>
<b>46.</b>	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 100.10 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 102.06 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 100.08 %</p> <p><b>E.</b> 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%.<sup>34</sup></p>	<p>100.08 %</p>
<b>47.</b>	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	<p>\$ 4,519,937</p>
<b>48.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ 2,749,398,399</p>
<b>49.</b>	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	<p>\$ 0.1643 /\$100</p>
<b>50.</b>	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	<p>\$ 0.6369 /\$100</p>
<b>D50.</b>	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	<p>\$ 0.0000 /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> 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.	\$ 0.0000 /\$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.	<b>Taxable Sales.</b> 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. <sup>35</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 3,513,442
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,749,398,399
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.1277 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4776 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.4776 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6369 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.5092 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,749,398,399
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)  
<sup>36</sup> Tex. Tax Code §26.041(i)  
<sup>37</sup> Tex. Tax Code §26.041(d)  
<sup>38</sup> Tex. Tax Code §26.04(c)  
<sup>39</sup> Tex. Tax Code §26.04(c)  
<sup>40</sup> Tex. Tax Code §26.045(d)  
<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.5092 /\$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.<sup>42</sup> 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.<sup>43</sup>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>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</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.4949 /\$100 \$ 0.0273 /\$100 \$ 0.4676 /\$100 \$ 0.4948 /\$100 \$ -0.0272 /\$100 \$ 2,631,112,128 \$ 0
65.	<b>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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.4749 /\$100 \$ 0.0509 /\$100 \$ 0.4240 /\$100 \$ 0.4526 /\$100 \$ -0.0286 /\$100 \$ 2,531,363,102 \$ 0
66.	<b>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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.0000 /\$100 \$ 0.0000 /\$100 \$ 0.0000 /\$100 \$ 0.5288 /\$100 \$ -0.5288 /\$100 \$ 0 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.5092 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)  
<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)  
<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>46</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>47</sup> 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.<sup>48</sup> 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.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.3360 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,749,398,399
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0181 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1643 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.5184 /\$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.<sup>50</sup>

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.<sup>51</sup>

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.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4948 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  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. <sup>53</sup> 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.	\$ 0.0000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,616,776,866
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,717,120,759
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.0000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
<b>82.</b>	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.5092 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<p><b>No-new-revenue tax rate.</b> ..... \$ 0.4776 /\$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: <u>27</u></p>
<p><b>Voter-approval tax rate.</b> ..... \$ 0.5092 /\$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: <u>59</u></p>
<p><b>De minimis rate.</b> ..... \$ 0.5184 /\$100                      If applicable, enter the current year de minimis rate from Line 74.</p>

**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.<sup>54</sup>

**print here** ▶ MIKE DOWD  
 \_\_\_\_\_  
 Printed Name of Taxing Unit Representative

**sign here** ▶ \_\_\_\_\_  
 Taxing Unit Representative

\_\_\_\_\_ Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# Computation Schedule

## Utility Fund Transfers To General Fund

For Fiscal Year 2026

Utility Fund - Gross Receipts Tax Calculation		
		<b>Utility Fund</b>
Budgeted Gross Receipts		\$ 22,396,050
Tax Percentage (.03)		3.00%
<b>Gross Receipts Tax Revenue</b>		<b>\$ 671,882</b>
	Actual Amount Budgeted	\$ 671,882

Reimbursement - Utility Fund			Utility Operating Fund		
			Departmental	Calc.	Reimbursement
			Budget 2026	Percentage	Transfer To
					General Fd
<b>General Fund Departments:</b>					
1010	City Council		\$ 31,162	30.00%	\$ 9,349
1020	Administration		\$ 570,107	30.00%	171,032
1030	Legal		167,232	15.00%	25,085
1050	Human Resources	(62.1 employees)	274,822	22.50%	61,835
1080	Finance		764,773	35.00%	267,671
1120	Fire Department	Hydrant maintenance	7,240,617	\$18.95/hr.	16,000
1310	Information Technology		546,562	40.00%	218,625
1320	Engineering		515,495	40.00%	206,198
1330	Street Department		3,228,128	15.00%	484,219
1540	K-Wolens B I C	Records storage	78,340	5.00%	3,917
1530	Maintenance Service Center		329,972	30.00%	98,992
					<b>\$ 1,562,922</b>
		Actual Amount Budgeted			\$ 1,562,922

# Computation Schedule

## Sanitation Fund Transfers To General Fund

For Fiscal Year 2026

Sanitation Fund - Gross Receipts Tax Calculation		Sanitation Fund
Budgeted Gross Receipts		\$ 7,500,000
Tax Percentage (.03)		3.00%
<b>Gross Receipts Tax Revenue</b>		<b>\$ 225,000</b>
	Actual Amount Budgeted	225,000

Reimbursement - Sanitation Fund		Sanitation Operating Fund		
		Departmental Budget 2026	Calc. Percentage	Reimbursement Transfer To General Fd
<b>General Fund Departments:</b>				
1010	City Council	\$ 31,162	4.00%	\$ 1,246
1020	Administration	\$ 570,107	10.00%	57,011
1030	Legal	167,232	3.00%	5,017
1050	Human Resources (13 employees)	274,822	5.70%	15,665
1080	Finance	764,773	15.00%	114,716
1310	Information Technology	546,562	10.00%	54,656
1320	Engineering	515,495	20.00%	103,099
1330	Street Department Road destruction, Republic	3,228,128	20.00%	645,626
1540	K-Wolens B I C Records storage	78,340	2.00%	1,567
1530	Maintenance Service Center	329,972	5.00%	16,499
		<b>\$ 6,506,593</b>		<b>\$ 1,015,101</b>
	Actual Amount Budgeted			\$ 1,014,707

## Contract Services - Requests for 2026

Account Title	Account Number	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Approved 2026
<b>General Operating Fund</b>							
#1	Corsicana Industrial Foundation	5,000	5,000	5,000	-	-	-
#2	Community Services/Magnet*	1,500	3,000	1,500	1,500	-	2,500
#3	Lakes Regional Community Ctr (IDDS)	4,000	4,000	4,000	4,000	-	2,500
#4	Corsicana Emergency Corp.	3,000	2,000	-	-	-	-
#5	Weather Radar Warning System, Inc.	5,000	5,000	5,000	5,000	-	6,000
#6	Navarro Cnty Meals on Wheels/Sr. Connect*	-	-	3,000	4,000	-	2,250
#7	Contribution-Navarro County Health Dept.	48,000	55,000	55,000	-	40,000	40,000
#15	Fireworks Display	15,000	15,000	15,000	30,000	30,000	30,000
#16	Child Advocates of Navarro County	2,000	2,500	2,500	2,500	2,500	2,500
#17	Nav Cnty Ambulatory Care Assos	-	-	-	60,000	20,000	-
<b>Total General Operating Fund</b>		<b>83,500</b>	<b>91,500</b>	<b>91,000</b>	<b>107,000</b>	<b>92,500</b>	<b>85,750</b>
<b>Hotel/Motel Occupancy Tax Fund</b>							
#8	Navarro County Exposition	2,000	2,000	4,000	2,500	4,000	-
#9	Derrick Days	3,000	3,000	3,000	3,000	3,000	-
#12	Pioneer Village - Reimb Gate Fees	5,000	5,000	5,000	5,000	5,000	5,000
#13	Palace Theatre	6,000	6,000	6,000	6,000	6,000	6,000
#14	Freedom Field	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Hotel/Motel Occupancy Tax Fund</b>		<b>18,500</b>	<b>18,500</b>	<b>20,500</b>	<b>19,000</b>	<b>20,500</b>	<b>13,500</b>
<b>Total Contracted Services</b>		<b>102,000</b>	<b>110,000</b>	<b>111,500</b>	<b>126,000</b>	<b>113,000</b>	<b>99,250</b>