

**CITY COUNCIL**

**David Rutledge,  
Mayor**

**Aaron Roccaforte,  
Place 1**

**Gina Mannino,  
Place 2**

**Bryant Champagne,  
Place 3**

**Patty Collins,  
Place 4**

**Terri Gauthier,  
Mayor Pro-Tem  
Place 5**

**Sherby Dixon,  
Place 6**

**Fiscal Year  
2024 / 2025**

**Christopher Baker, City Manager  
Katrina Jones, Director of Finance**

**Annual Operating Budget**

**October 1, 2024 – September 30, 2024**

**BRIDGE CITY  
TEXAS**

# CITY OF BRIDGE CITY, TEXAS

Fiscal Year 2024-2025

## Annual Operating Budget

October 1, 2024 – September 30, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$158,310.00, which is a 6.36 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$45,233.11

The Members of the Governing body voted on the budget as follows:

**FOR:** David Rutledge, Mayor                      Patty Collins, Place 4  
Aaron Roccaforte, Place 1                      Terri Gauthier, Mayor Pro Tem  
Gina Mannino, Place 2                          Sherby Dixon, Place 6  
Bryant Champagne, Place 3

**AGAINST:** NONE

**PRESENT & NOT VOTING:** NONE

**ABSENT:** NONE

2024-2025 TAX RATES		2023-2024 TAX RATES	
Type of Tax Rate	Per \$100	Type of Tax Rate	Per \$100
PROPOSED	\$0.468260	ADOPTED	\$0.46826
No-New Revenue	\$0.444990	No-New Revenue	\$0.43802
No-New Revenue Maintenance & Operations	\$0.309090	No-New Revenue Maintenance & Operations	\$0.30715
Voter-Approval	\$0.426242	Voter-Approval	\$0.46826
Debt	\$0.088839	Debt	\$0.14414

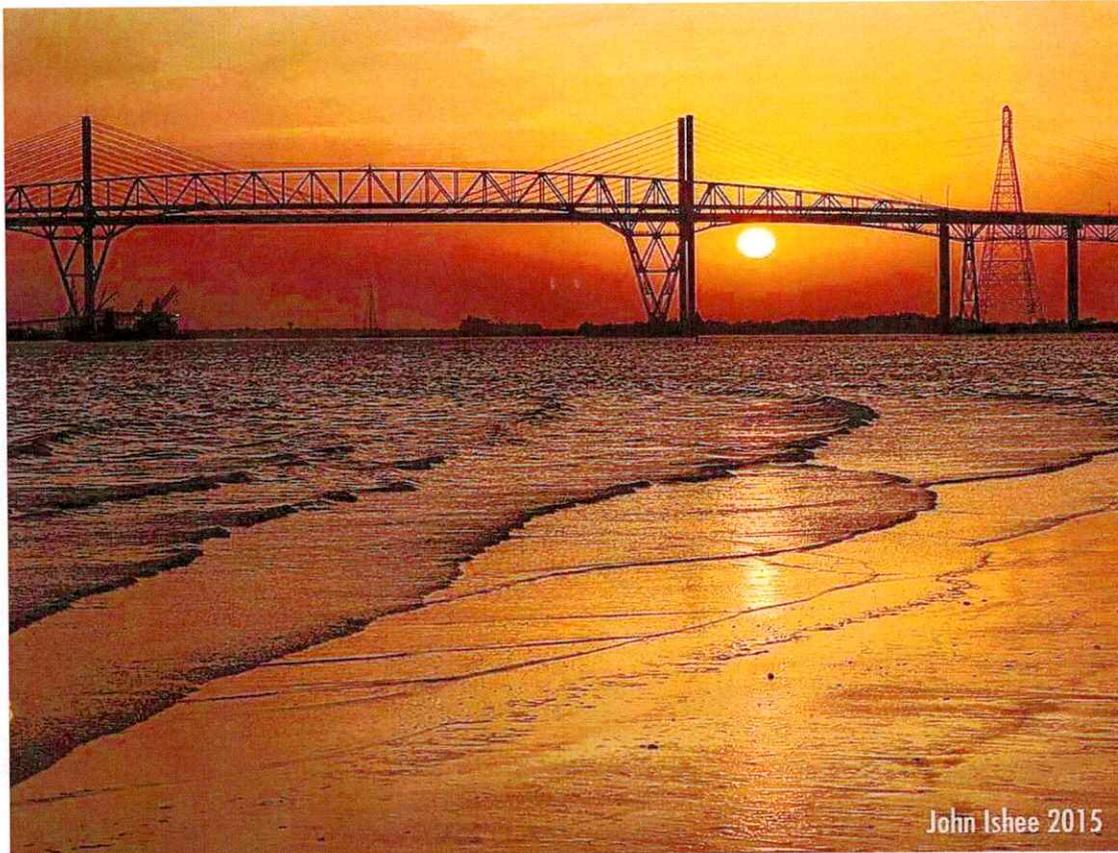
The total amount of City Debt Obligations Secured by Property Taxes: \$599,450.00

The above information is provided, pursuant to Texas Local Government Code §102.007



# Bridge City

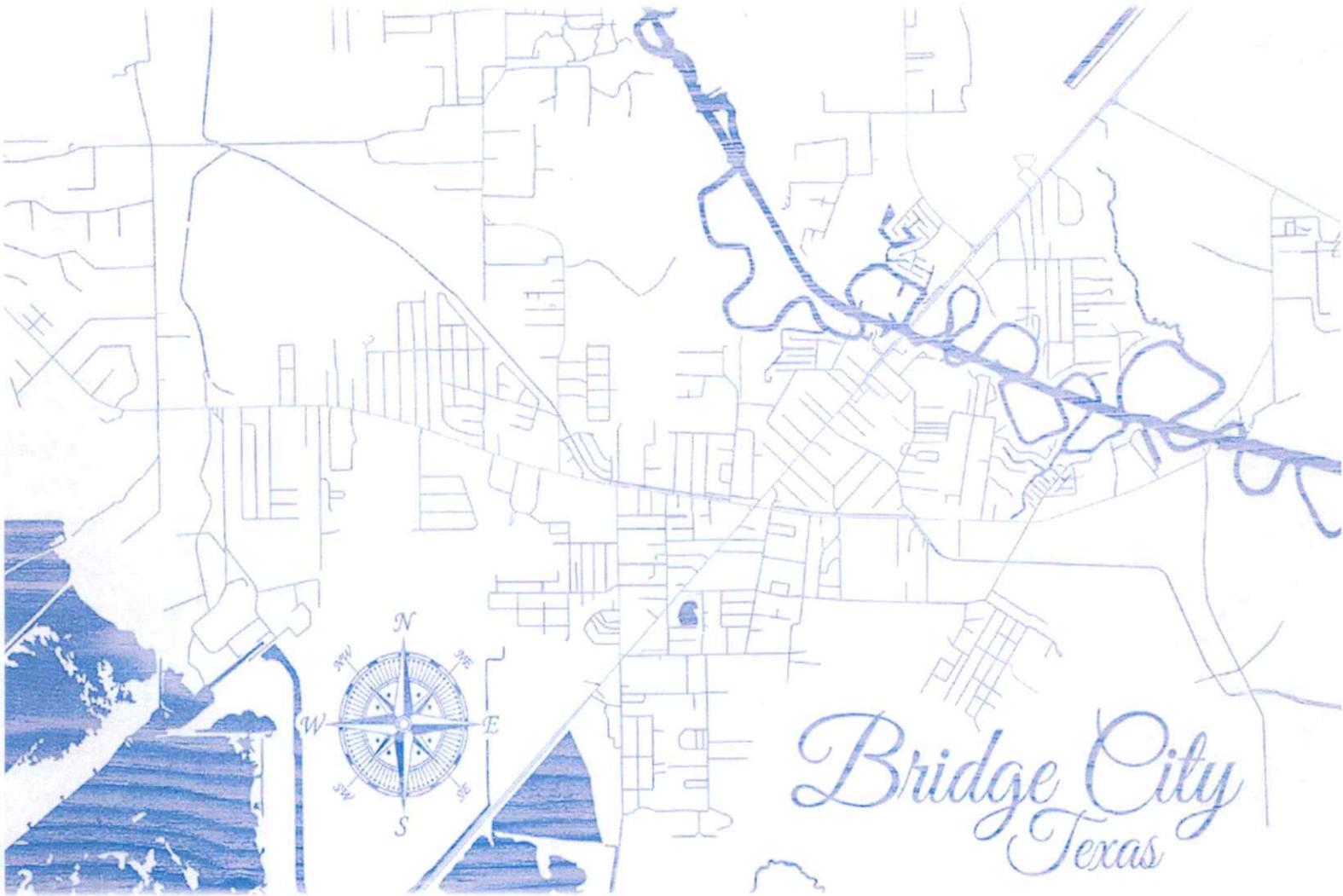
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**The City of Bridge City was incorporated in 1970 and is located in Orange County in Southeast Texas on Texas Highway 87, between Orange and Port Arthur, near the Neches River and Cow Bayou. The 2020 Census shows Bridge City with a population of 9,546.**

**The city's name is derived from the fact that travelers must cross a bridge to enter the city. All three major roads that enter Bridge City cross a body of water. In 1938, the famous Port Arthur-Orange Bridge, now known as the Rainbow Bridge, was completed over the Neches River. Due to concerns by the upstream city of Beaumont about the bridge threatening ship navigation, the Rainbow Bridge was built with a 680-foot main span. In addition, it has a vertical clearance of 177 feet.**

**In 1990, a cable-stayed bridge, named the Veterans Memorial Bridge, was opened alongside the Rainbow Bridge,**



*Bridge City  
Texas*

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# BRIDGE CITY

## TEXAS

### 2024-2025 Budget Message

July 15, 2024

To the Honorable Mayor & City Council,

I am pleased to submit the fiscal year 2024-2025 City of Bridge City recommended operating budget for your consideration. This recommended budget will be effective October 1, 2024, and close September 30, 2025.

The development of the budget has been a collaborative process with input from the City of Bridge City Leadership team. The recommended budget for fiscal year 2024-2025 represents a responsible spending plan for the upcoming fiscal year. The fiscal year 2024-2025 recommended budget includes a modest increase in operating expenditures and a 3% COLA wage increase for all employees. It also proposes a reduction in the operating hours of the library from 35 hours to 20 per week.

The revenue side of the budget is conservative. Given Texas Law, the city must continue to evaluate opportunities for new revenue streams. We are in the process of evaluating leasing out water towers for cell phone antennae and the creation of bulk-trash pickup. Of course, these important actions will take Council consideration and approval, but they represent the fact that the staff is committed to generating and delivering value to Bridge City citizens.

Adopting the City's budget is one of the most powerful tools you, as elected officials, have at your disposal to cement your priorities and set expectations for the level of service the city provides. The proposed Fiscal Year 2024-2025 budget was developed with your priorities as the central focus and with the goal of addressing pressing challenges while minimizing the impact for Bridge City taxpayers.

I would like to recognize the hard work the Finance Director has done for her efforts in preparing the budgetary documents. I would also like to express my sincere appreciation to the Mayor, City Council and the entire Bridge City team for their support in planning and conducting the financial operations of the City in a responsible and cost-effective manner.

Respectively Submitted,



Christopher Baker, AICP  
City Manager

# BRIDGE CITY

## TEXAS

### **Finance Department Mission Statement**

The mission of the Finance Department is to serve the Citizens of the City of Bridge City with integrity and support City departments through sound financial management.

The Finance Department's objectives are:

- To Demonstrate integrity, accountability, & transparency;
- Maximize the effective and efficient use of public funds;
- Execute directives and policies of administration & City Council
- Provide excellent customer service;
- Build an effective and cohesive team based on trust, respect, and mutual support.

## What is a Budget?

A municipal budget is more than a book of numbers. It is a tool for prioritization, communication, and allocation of resources that go toward implementing programs, projects, and services; but more importantly, it reflects the needs of our community's residents and businesses. Your needs are our priority, and it is our duty to serve you in a transparent, efficient, and ethical manner.

The city budget is a legally adopted spending plan outlining the local government's projected revenue and expenditures over a specific period. It is a transparent document that reflects the city council's priorities and the available revenue. The budget also allocates resources among departments, controls how much each department can spend, and explains the services, activities, and programs the city will provide to its citizens.

**The budget is a policy document which:**

- 1. Establishes the authority to spend funds, as well as levy and collect property taxes.**
- 2. Represents a commitment to provide a specific level of service within a given amount of resources.**
- 3. Establishes criteria (objectives, measures, and dollar limits) for evaluating and controlling expenditures, revenue collections, and performance.**

Policies are made, put into effect, and controlled through the budget.

Budget preparation and administration are not individual tasks but shared responsibilities by the City Council, City Manager, Finance Department, Purchasing Department, Department Directors, and Supervisors. Each plays a vital role in the fiscal management system, and the quality of and satisfaction derived from it are a direct result of the efforts of several participants. Lack of attention, failure to follow procedures, or poor follow-through at any level can undermine the best fiscal management system, highlighting the need for a cohesive team effort.

The overall budget philosophy of the City of Bridge City is to provide the highest level of service at the most significant value. The city must use the most effective and efficient methods possible to accomplish this goal. As part of the City's budgeting philosophy, we are committed to a self-sustaining budget. Our priorities in the budget process are designed to keep fund balances and reserves at a healthy level, ensuring financial stability and security for our city. Fund balances are not relied upon to fund ongoing expenses, only to purchase capital items.

City staff has worked diligently to ensure recurring expenses are paid with recurring revenue. The fund balance is used to fund capital items and various one-time expenses, but it is not used to fund operational costs that will be seen year after year. This year's budget reflects the growth of recurring operational expenses.

Katrina Jones,  
Director of Finance

# BRIDGE CITY

## TEXAS

### BUDGET AT A GLANCE

#### Budget Overview

The Fiscal Year 2024-2025 budget, including all funds and transfers, is \$12,164,026. This is compared to \$12,584,654 budgeted in 2023-2024, which decreased by \$420,628 over fiscal year 2023-2024. This decrease is primarily in the debt service fund due to finalizing the City's 2012 series certificates of obligation.

#### Revenue

The City of Bridge City's primary source of revenue in the general fund is property tax. This year, \$2,025,500 has been budgeted for all general fund property tax collections. This projection is based on a rate of \$.468260 per \$100 of taxable value and is a \$66,300 increase over the 2023 - 2024 fiscal year budget based on a rate of \$.468260.

Sales Tax revenue is expected to remain constant based on last year's revenue. The total sales tax budgeted for the fiscal year 2024-2025 is \$2,300,000.

Other revenues include, but are not limited to, permits, franchise fees, user fees, and Municipal Court fines and fees. The total revenue included in the fiscal year 2024-2025 budget without transfers is \$11,164,026.

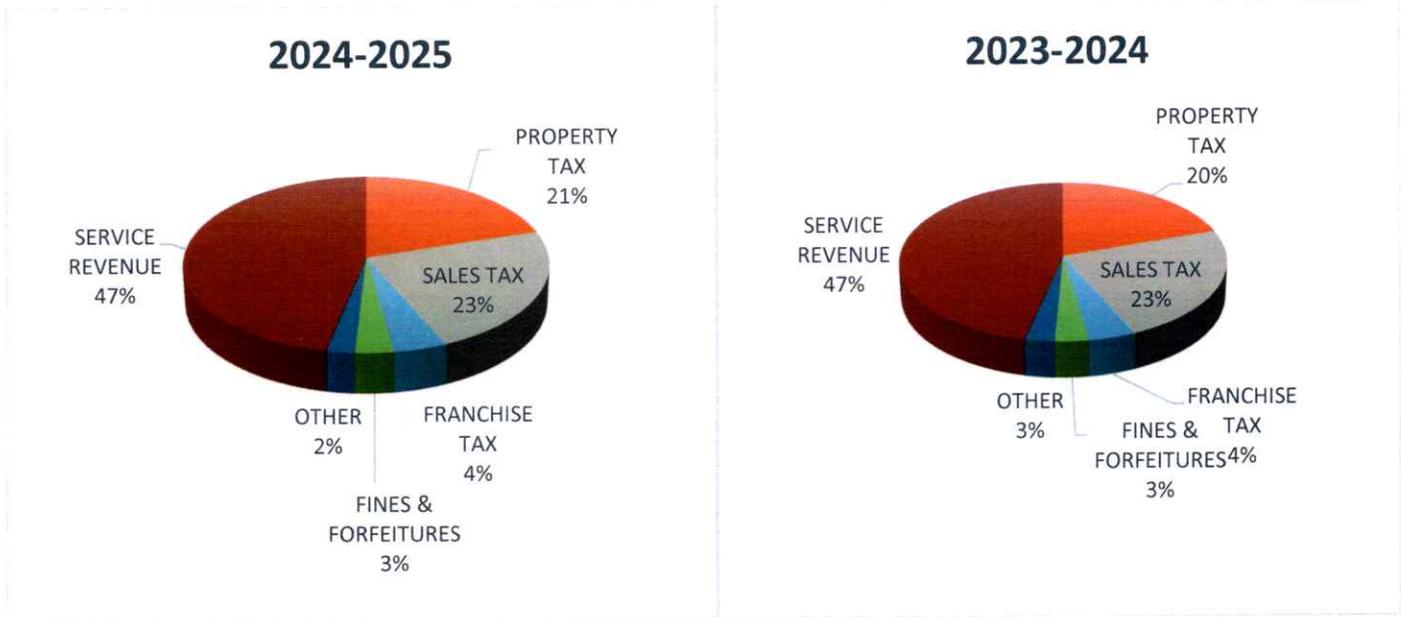
This number includes operating and special revenue (restricted) proceeds for all funds. The total revenue included in the fiscal year 2024-2025 budget with transfers is \$12,164,026.

The revenue (without transfers) for major operating funds (general fund & utility fund) is \$10,073,700. With transfers and other financing sources, the total major operating funds revenue expected for the fiscal year 2024-2025 is \$11,073,700, which is \$130,066 less than the 2023-2024 Budget. Of this amount, \$209,786 includes the use of Utility Fund reserves.

For the fiscal year 2024-2025, a total of \$4,661,250 has been budgeted for utility sales and other service charges.

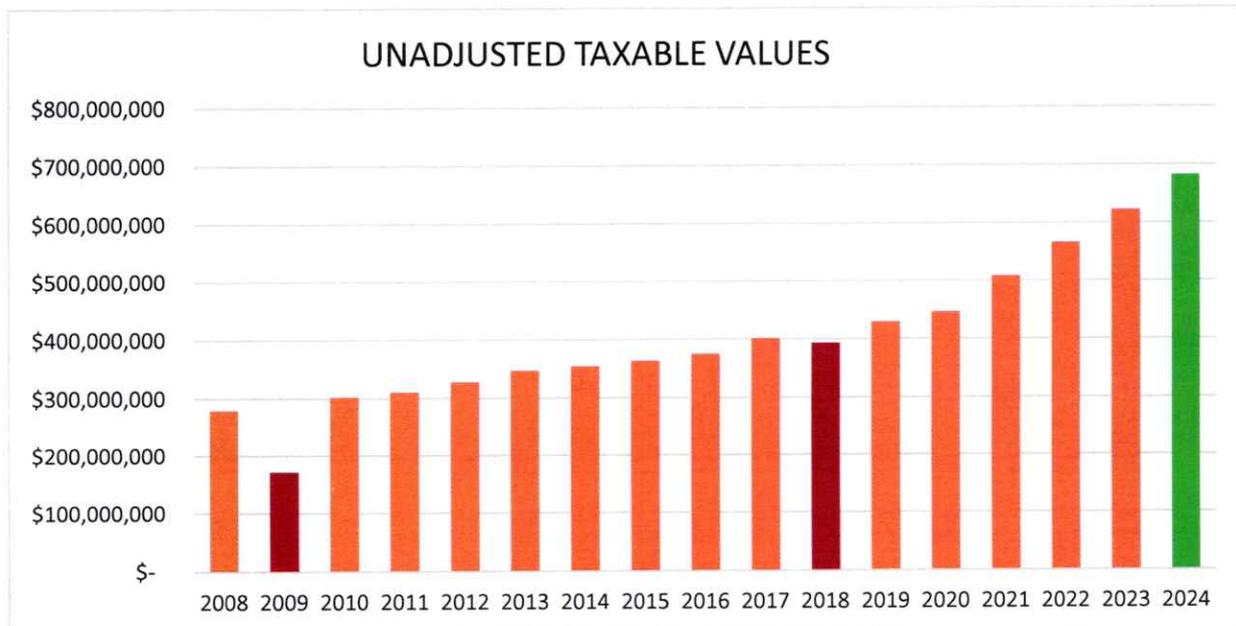
Of this amount, \$1,655,000 comes from water, \$1,530,000 comes from sewer, \$1,206,000 comes from sanitation, and \$270,250 comes from other fees.

Total revenue from all major sources is broken down in the following charts (EXCLUDES DEBT SERVICE, TRANSFERS, & SPECIAL FUNDS):



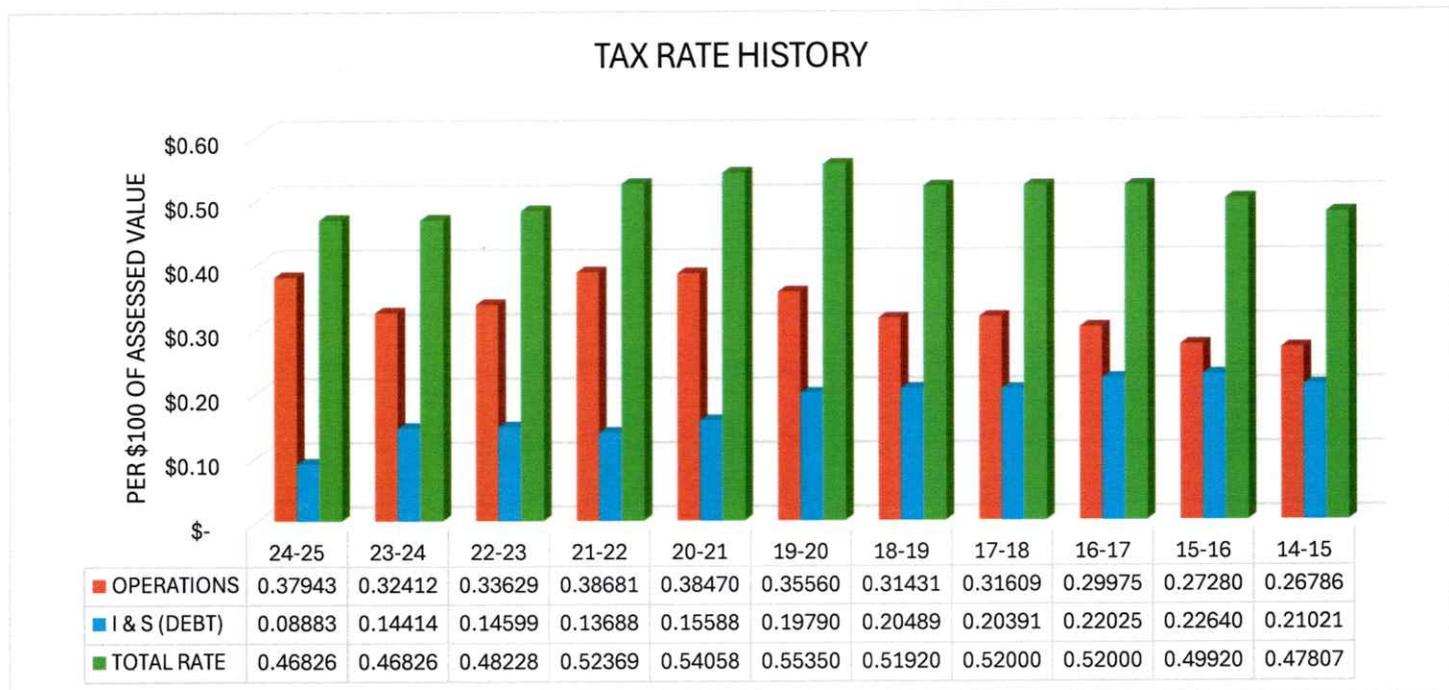
## Property Values and Tax

The Orange County Appraisal District (OCAD) estimates the total (unadjusted) 2024 total taxable value to be \$672,532,895, which is \$44,525,038 more than the total taxable value in 2023. The graph below shows the historical growth in taxable property values, including the preliminary value for the current year (2024).



Note: The drop in 2009 values is due to damage caused by Hurricane Ike, which flooded all but approximately 16 homes in Bridge City. The decrease from 2017 to 2018 reflects the damage caused by Hurricane Harvey in August 2017.

To meet expectations set by the City of Bridge City Council, the proposed property tax rate of \$.468260 per \$100 of assessed value reaffirms the City's unwavering commitment to providing high-quality services. New property tax is generated from growth in taxable values; the anticipated increase in the tax levy from the additional values is \$158,310. Of the total tax rate, \$.379421 is dedicated to general operations and maintenance (M&O) in the General Fund, and \$.088839 is dedicated to general obligation debt service.



The average single-family home **taxable value** is currently \$164,842 compared to \$159,067 last year. At the proposed property tax rate of \$.46826, the City tax paid on the average single-family home will be \$771.89, or an increase of \$27.04 annually over last year's average tax bill. We also want to highlight that the tax bill for senior citizens 65 years of age and older is frozen when they are eligible for the senior citizen tax bill freeze.

The following table is an adjusted history of the City's property tax adjusted tax levy and current collections:

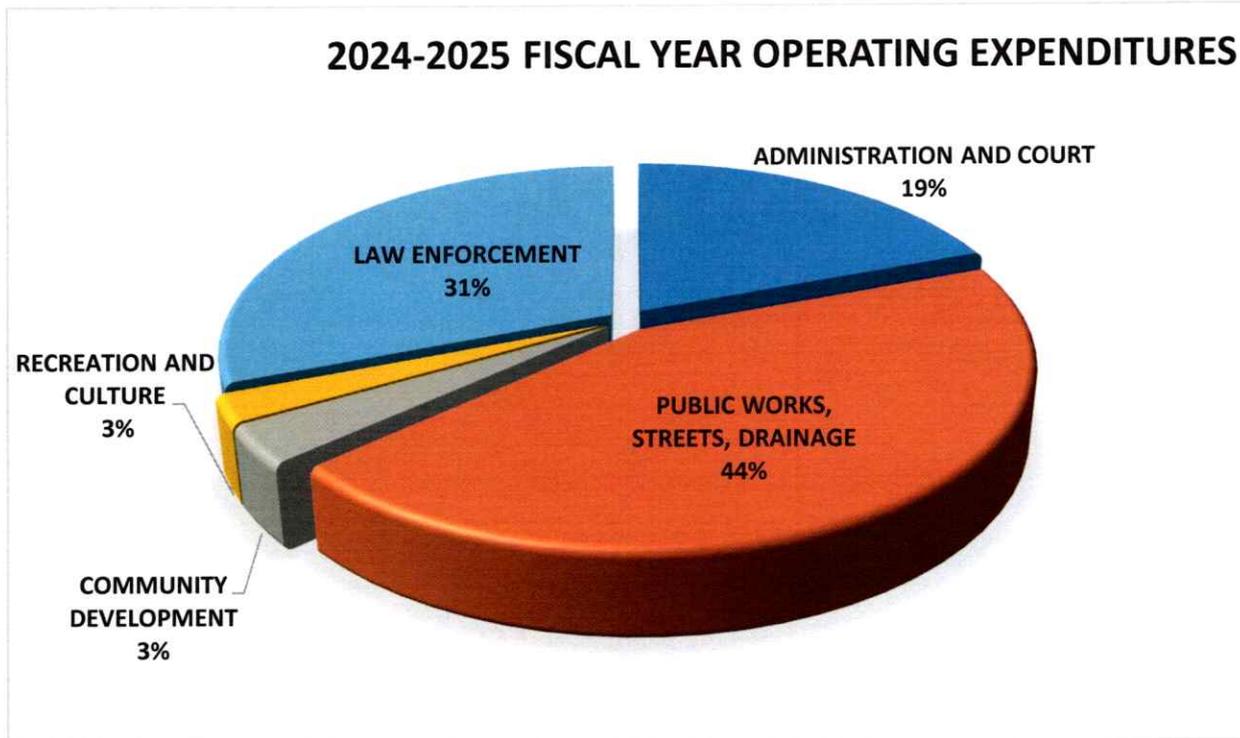
### CITY OF BRIDGE CITY TAX LEVIES AND COLLECTIONS FIFTEEN (15) YEAR SUMMARY

TAX YEAR	FISCAL YEAR	ASSESSED VALUATION	TAX RATE PER \$100	AMOUNT LEVIED	TOTAL COLLECTIONS	PERCENT COLLECTED
2008	09/30/09	\$ 279,899,384	0.48700	\$ 1,363,110	\$ 1,329,323	97.52%
2009	09/30/10	* \$ 172,300,411	0.48700	\$ 839,103	\$ 812,742	96.86%
2010	09/30/11	\$ 302,563,265	0.47775	\$ 1,445,496	\$ 1,405,945	97.26%
2011	09/30/12	\$ 310,702,669	0.47775	\$ 1,513,122	\$ 1,468,427	97.05%
2012	09/30/13	\$ 328,253,921	0.48700	\$ 1,586,944	\$ 1,541,605	97.14%
2013	09/30/14	\$ 347,591,453	0.48345	\$ 1,614,030	\$ 1,562,254	96.79%
2014	09/30/15	\$ 354,868,736	0.47807	\$ 1,636,873	\$ 1,579,442	96.49%
2015	09/30/16	\$ 363,707,292	0.49920	\$ 1,754,078	\$ 1,691,112	96.41%
2016	09/30/17	\$ 375,011,500	0.52000	\$ 1,872,974	\$ 1,812,284	96.76%
2017	09/30/18	\$ 401,602,403	0.52000	\$ 1,993,040	\$ 1,924,876	96.58%
2018	09/30/19	\$ 394,010,761	0.54700	\$ 2,057,057	\$ 1,984,546	96.48%
2019	09/30/20	\$ 429,415,053	0.55350	\$ 2,253,326	\$ 2,189,021	97.15%
2020	09/30/21	\$ 446,237,443	0.54058	\$ 2,287,808	\$ 2,207,159	96.47%
2021	09/30/22	\$ 507,968,457	0.52369	\$ 2,526,101	\$ 2,438,572	96.54%
2022	07/31/23	\$ 719,693,043	0.48228	\$ 2,596,952	\$ 2,508,902	96.61%
2023	07/31/24	** \$ 793,820,801	0.46826	\$ 2,772,513	\$ 2,660,377	95.96%

7/22/24 \* Hurricane Ike flooded all but 16 homes in Bridge City - Values dropped more than 60%  
 \*\* Not a full collection year

## Operating Expenses

The operating budget comprehensively compiles all business costs, excluding capital items, infrastructure improvements costs, transfers, and debt service payments. The total combined operating budget for the 2024-2025 fiscal year is \$10,891,662, excluding transfers, compared with \$10,763,440 budgeted for the 2023-2024 fiscal year. This is an increase of \$128,222. The following chart for the city's core operating funds show the percent breakdown of operating costs, excluding transfers and debt service.



## Capital Expenses

Capital expenses are funds the City uses to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, and equipment.

Significant capital expenses that have been placed in the budget for the 2024-2025 fiscal year are as follows:

- POLICE DEPARTMENT:
  - Enterprise Lease of Fleet Vehicles: \$114,000
- STREETS & DRAINAGE:
  - Enterprise Lease of Fleet Vehicles: \$42,188
- WATER DEPARTMENT:
  - Enterprise Lease of Fleet Vehicles: \$42,068
  - 54" Bad Boy Mower: \$10,000
- SEWER DEPARTMENT:
  - Enterprise Lease of Fleet Vehicles: \$11,612

**TOTAL CAPITAL EXPENSES: \$219,868**

## Fund Balance & Contingency

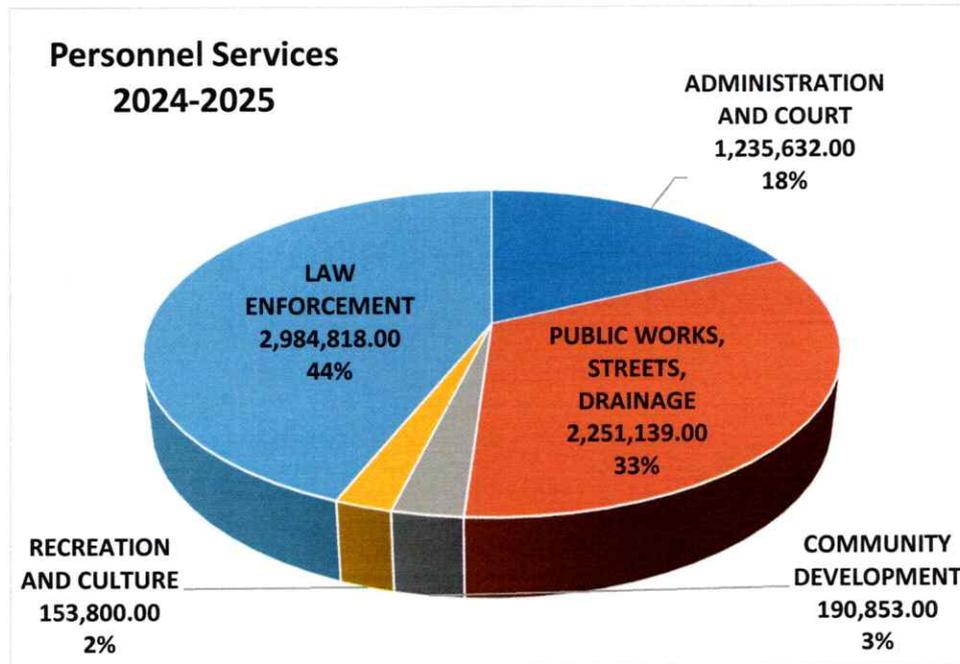
The General Fund includes a budgeted contingency amount of \$28,000, and the Utility Fund includes a budgeted contingency amount of \$25,000 that may be used for undesignated expenses during the 2024-2025 fiscal year.

On October 1, 2023, the General Fund had a beginning fund balance of \$1,899,607. If budgeted revenues and expenditures continue as projected, the beginning fund balance for the 2024-2025 fiscal year is estimated to be approximately the same, which is equivalent to 3.61 months of contingency based on the 2024-2025 budgeted revenues and expenditures.

On October 1, 2023, the Utility Fund had a beginning fund balance of \$2,803,746. If budgeted revenues and expenditures continue as projected, the beginning fund balance for the 2024-2025 fiscal year is estimated to be approximately \$2,530,746, which is equivalent to 6.13 months of contingency based on the 2024-2025 budgeted revenues & expenditures.

## Employees

The total number of budgeted positions is sixty-nine (69) plus a designated amount of part-time employees for a salary cost of \$4.3 million. It's important to note that with benefits, the total increases to a cost of \$6.6 million. This number includes a salary/wage increase of 3%. The following chart is a break-out by service area across the City:



## Health Benefits

The City of Bridge City pays 100% of medical & dental Insurance costs for all full-time and regular part-time employees. As of August 2024, the City also pays 50% of medical family care coverage.

The total cost to provide these benefits is approximately \$708,495.

# Texas Municipal Retirement System (TMRS)

The Texas Municipal Retirement System ("TMRS"), a statewide administered pension plan, is a "cash balance plan" in which members make regular contributions to individual accounts that are matched with employer contributions and supplemented with investment income.

The City provides pension benefits for all full-time employees through TMRS. It continues to contribute 100% of its annual required contribution (ARC) and is solid.

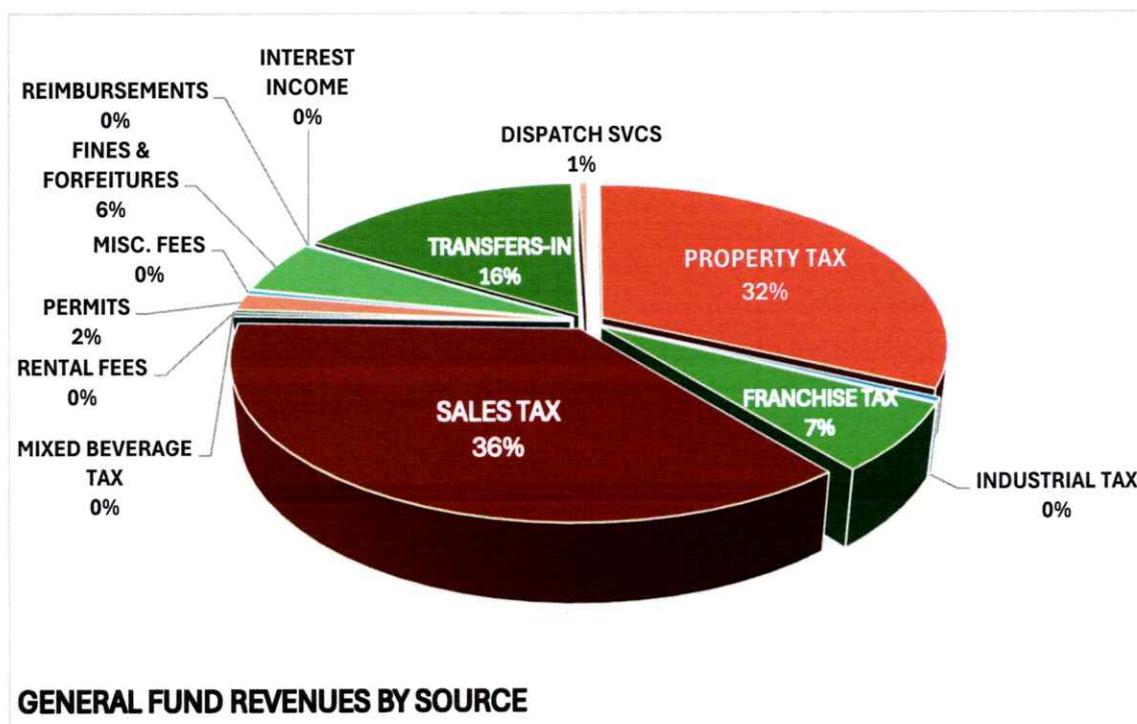
The city's contribution rate is 20.97% for fiscal year 2024-2025, with estimated contributions of \$930,000. The City contributes to the TMRS Plan at an actuarially determined rate.

Both the employees and the City make contributions monthly. The City's TMRS plan is a 2 to 1 matching ratio with a 10-year vesting period. Service eligibility for retirement is age 60 with 10 years of service or any age with 20 years of service. The City has updated service credits and COLA, which are all annual repeating.

## INFORMATION BY FUND

### 01-GENERAL FUND

The General Fund is the City's primary operating fund. It accounts for most of the City's activities. It derives a significant portion of its revenues from property tax, sales tax, and franchise fees and spends resources on most City departments. Chief among them are the Police Department, Streets and Drainage, and Administration. General Fund revenues are estimated at \$6,328,950 for the fiscal year 2024-2025. This is an increase of \$10,084 over fiscal year 2023-2024 budgeted revenues of \$6,318,866. The primary sources of revenue for the General Fund are Sales Tax, Property Tax, Transfers-In, and Franchise Tax.



**The General Fund is comprised of sixteen (16) departments.**

10 ADMINISTRATION	18 FIRE PREVENTION
11 PERSONNEL / PURCHASING	20 STREETS & DRAINAGE
12 CITY MANAGER	22 FINANCE
13 CITY SECRETARY	24 ANIMAL CONTROL
14 MUNICIPAL COURT	26 PARKS & RECREATION
15 CITY ATTORNEY	28 COMMUNITY DEVELOPMENT
16 POLICE	32 LIBRARY
17 MUNICIPAL COURT JUDGES	36 CONTINGENCY

**10-ADMINISTRATION:** The City of Bridge City operates under a "Home Rule" Charter, adopted in 1974, which provides for a Mayor and six Council Members. The City Council is the legislative and governing body of the City, initiating the basic policy within which the Administration must operate.

**11-PERSONNEL / PURCHASING:** The Personnel and Purchasing Director is charged with developing and administering the City's personnel policies, administering all purchase orders, and obtaining all information for bids on large purchases. The Director recruits and hires qualified employees and maintains personnel records. The Director is also responsible for managing the employee benefit programs and monitoring City policies to ensure they comply with federal and state laws.

**12-CITY MANAGER:** The City Manager is the Chief Administrative Officer of the City. The City Manager exercises direction over all municipal operations under the leadership of the Council and appoints all Department Directors. The position's primary function is the administration and enforcement of the policies set forth by the City Council. The City Manager is not appointed for a definite term but serves at the pleasure of the City Council.

**13-CITY SECRETARY:** There are specific functions designated by various statutes, ordinances, or charter provisions that are required to be performed by the City Secretary/Records Management Officer. They include agenda preparation and posting, attendance and preparation of official minutes for each governing body meeting, custodian of all city records, and certifying and authenticating statements. The City Secretary is also the administrator for municipal elections and custodian of the ballot box, preserving the rights of every qualified citizen to cast his ballot for every proposition and candidate in the City.

**14-MUNICIPAL COURT:** The Municipal Court of the City of Bridge City has jurisdiction within the City's territorial limits over all Class C misdemeanor criminal cases and City ordinance violations. More people come in contact with municipal courts than all other Texas courts combined. These Courts are crucial in determining public perception of the judiciary and city government. Municipal courts play a critical role in public safety, protecting the quality of life in Texas communities and deterring criminal behavior.

**15-CITY ATTORNEY:** The City Attorney serves as the chief legal advisor for the City. The City Attorney is responsible for providing legal guidance to the Mayor, City Council, and other city officials and representing the city in legal matters and court cases. The role of a City Attorney is to ensure that the city's actions comply with state and federal laws and protect the city's interests in legal disputes. The City Attorney also represents the State of Texas in criminal cases filed with the Municipal Court.

**16-POLICE DEPARTMENT:** The Police Department is responsible for preventing crime, promoting traffic safety, protecting life and property, preserving the peace, and enforcing all regulating ordinances and laws.

**17-MUNICIPAL JUDGES:** Municipal judges are public officials responsible for presiding over trials and other court proceedings and performing certain magistrate functions. Like all Judges, Municipal Judges are tasked with upholding the integrity and independence of the judiciary and ensuring that every Defendant receives a fair trial by an impartial magistrate. The Mayor and City Council appoint the Municipal Judges.

**18-FIRE PREVENTION:** The City has a volunteer fire department, but it is not operated or funded by the City. The City makes a monetary contribution to the volunteer fire department for materials to help schoolchildren learn about fire prevention and to the Firemen's Retirement Fund.

**20-STREETS & DRAINAGE:** This division maintains and improves the conditions of all streets and drainage within the City Limits. The maintenance work consists of upgrading the roads to keep them usable according to the traffic load and maintaining the drainage ditches throughout the City. Several street improvement projects are always underway or scheduled. The Street Department maintains approximately 47 miles of streets and constantly seeks to improve them. This Department is also responsible for maintaining all city equipment.

**22-FINANCE DIRECTOR:** Under the direction of the City Manager, the Finance Director is responsible for comprehensive City financial operations. Duties involve the preparation of the annual budget, periodic financial reports, the annual financial audit, risk assessment, long-term financial planning and analysis of funds, investment reporting, and direct supervision of day-to-day accounting, payroll, billing & collections, and accounts payable/receivable operations and departments.

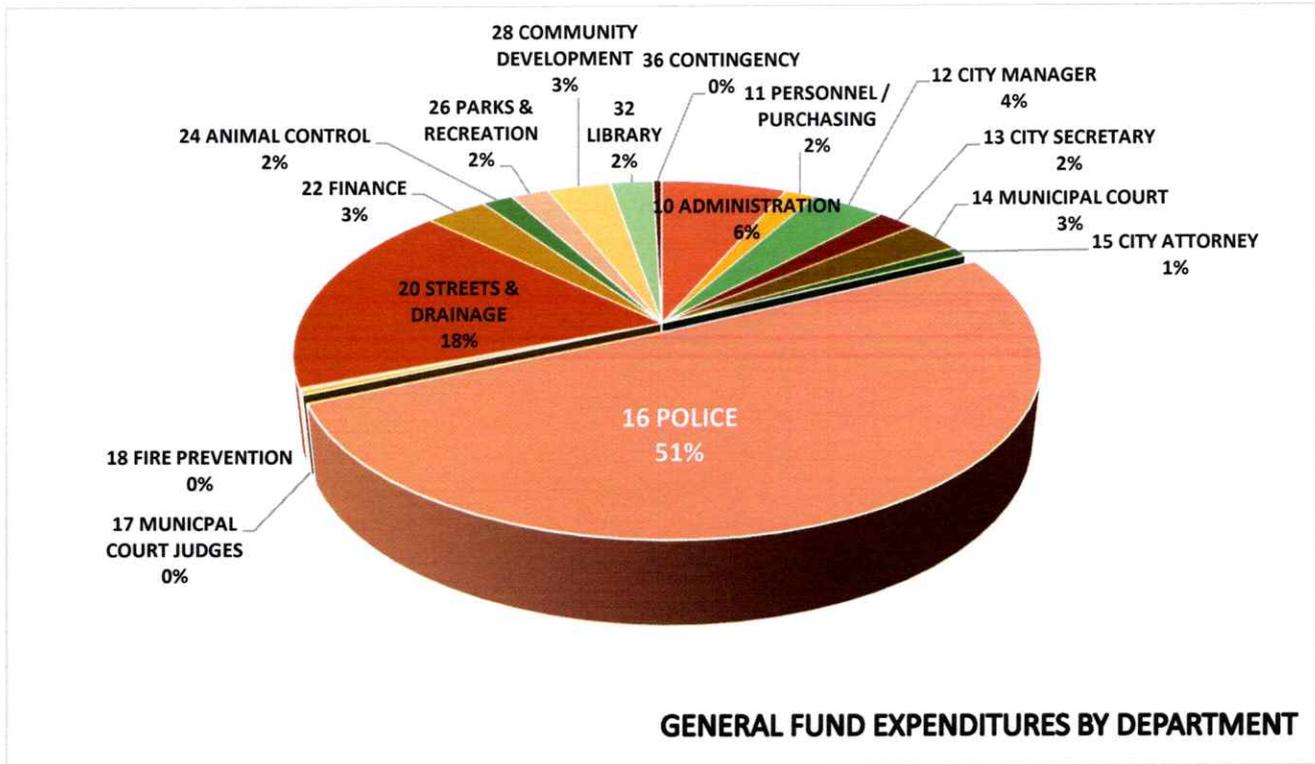
**24-ANIMAL CONTROL:** The Animal Control Department employs one full-time person under the direction of the Chief of Police. Duties consist of carrying out the City Leash Law Ordinance and regularly patrolling the City streets for animals at large. An animal shelter is provided at the Sewer Plant location. This service is provided not only for the welfare of the citizens but also for the safety of the animals.

**26-PARKS & RECREATION:** This Department aims to offer and maintain two facilities and a City park for the public to use or rent for various functions. It also provides comfortable accommodations and services for Senior Citizens to have a hot lunch five days a week.

**28-COMMUNITY DEVELOPMENT:** The Community Development Department is responsible for all planning, development, and permitting activities in the City of Bridge City. This includes zoning, building inspection, demolitions, housing, and code compliance. This department also inspects and issues permits for all electrical wiring & plumbing within the City as prescribed by the appropriate codes and enforces various City Ordinances.

**33-LIBRARY:** The Bridge City Public Library serves the citizens of Bridge City and the surrounding area. It provides current literature for all subjects and circulates approximately 25,000 volumes annually.

**36-CONTINGENCY:** This account is maintained for expenditures above and beyond normal expected conditions.

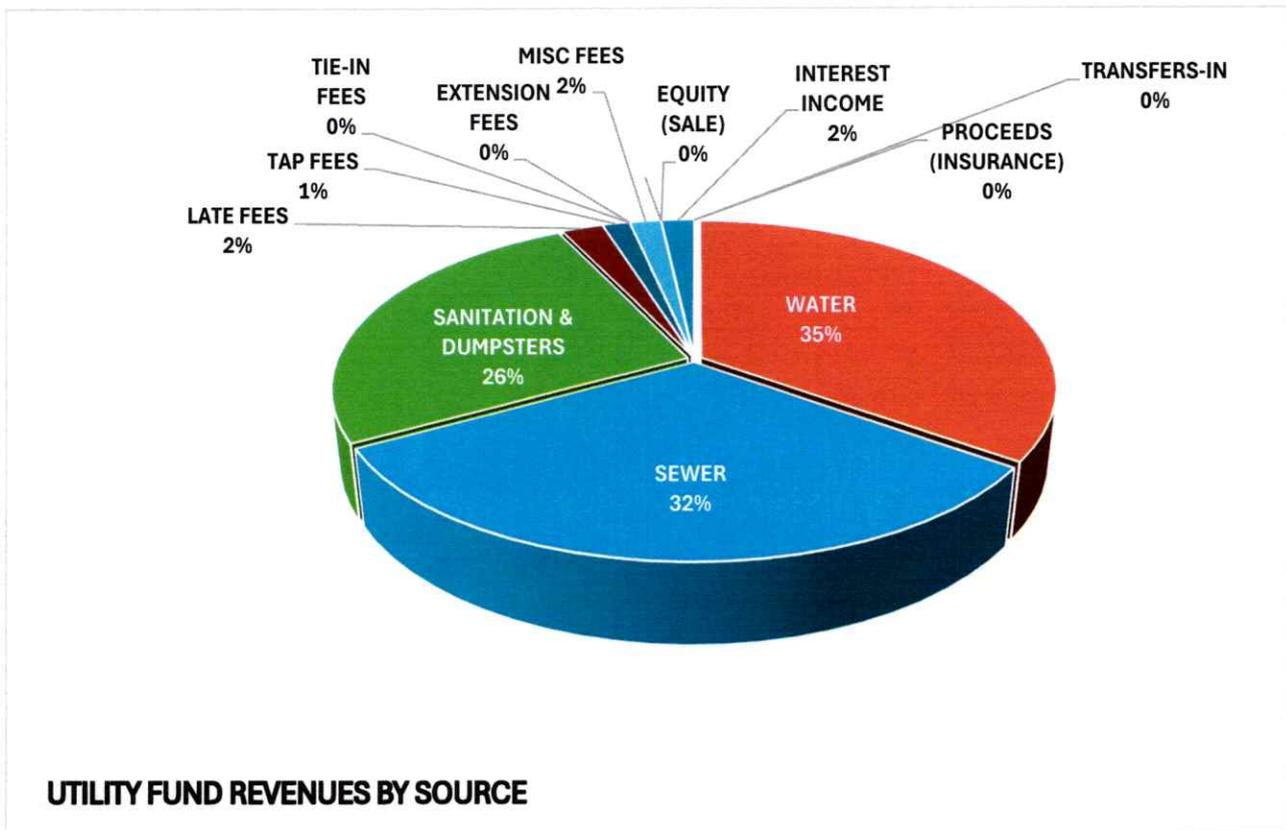


**02-UTILITY FUND**

The Water and Sewer Fund, known as the Utility System, is 100% self-supporting, with rates and charges sufficient to cover operating expenditures. The City operates a full-service utility with water production and distribution, sewer collection and treatment, and meter billing and collection. The Water and Sewer Fund is a business enterprise and utilizes full accrual accounting. It segregates and distinguishes water operations and sewer operations and works toward making each operation self-supporting.

As we look towards the fiscal year 2024-2025, the Utility Fund is expected to begin with a \$2.5 million working capital balance, a testament to our careful financial planning. This healthy fund balance is necessary to help fund future capital projects and ongoing maintenance planned to ensure that the water and sewer infrastructure will meet the needs of the City over time. The reserve is also available to help fund operations should it be needed during a disaster.

The total Utility Fund revenues from rates and charges are expected to be \$4,744,750. The Utility Fund expenses for operations, transfers, infrastructure improvements, and capital items total \$4,954,536.00. The following charts reflect the sources of revenue and expenditures in the City’s Utility Fund:



The Utility Fund is comprised of seven (7) departments.

- 40 ADMINISTRATION
- 41 PUBLIC WORKS DIRECTOR
- 42 WATER DEPARTMENT
- 44 SEWER DEPARTMENT
- 46 SOLID WASTE COLLECTION
- 48 WASTEWATER TREATMENT
- 49 CONTINGENCY

**40-ADMINISTRATION:** The utility administration department consists of two (2) customer service utility clerks. The staff is responsible for generating and collecting utility bills and payments, as well as payments for other funds. This department also handles most residential complaints & work orders.

**41-PUBLIC WORKS DIRECTOR:** The Public Works Director manages and oversees the City's public works department, including water, sewer, streets, and solid waste collection. The Director is responsible for planning, coordinating, and executing public works projects and overseeing the maintenance and repair of roads, streets, bridges, and other infrastructure.

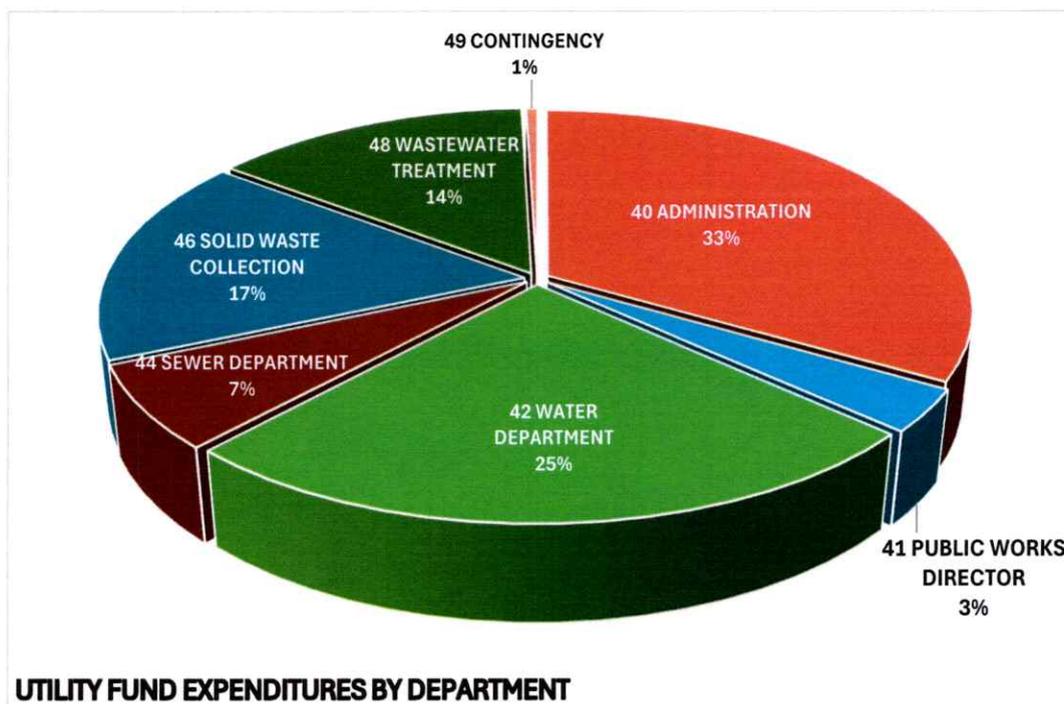
**42-WATER DEPARTMENT:** The Water Department's mission is to supply safe, uninterrupted water service to Bridge City's residents and businesses. The department staff is responsible for maintaining over 85 miles of distribution mains and storage tanks with a total capacity of 968,000 gallons. Typical duties include testing for proper water quality, monthly meter readings, and maintaining all water service lines within the City.

**44-SEWER DEPARTMENT:** The Sewer Department's function is to provide safe, uninterrupted wastewater service to Bridge City's citizens. Typical duties include maintaining the sewer service lines and lift stations to ensure maximum performance.

**46-SOLID WASTE COLLECTION:** This department provides the funds for the contract with a local waste hauler to collect and recycle residential waste effectively.

**48-WASTEWATER TREATMENT:** This department is responsible for treating the wastewater circulating through the wastewater treatment plant.

**49-CONTINGENCY:** This account is maintained for expenditures above and beyond normal expected conditions.



### **03-DEBT SERVICE FUND**

The Debt Service Fund (also known as a Sinking Fund) is specifically used to pay interest and principal on long-term debt. The Debt Fund's primary purpose is to account for and manage property taxes levied and collected to pay the annual principal and interest payments on the City's long-term debt obligations. These funds are established as part of an entity's commitment to fulfilling its debt obligations systematically and reliably.

The total proposed property tax rate is \$.468260 per \$100 dollars of taxable value levied for fiscal year 2024-2025. Of that amount, \$.088839 is dedicated to general obligation debt service.

2024-2025 Revenues are estimated to be \$500,050. Total Debt payment for fiscal year 2024-2025 is \$599,450.

## SPECIAL REVENUE FUNDS

**Special Revenue Funds** account for specific revenue sources that are legally restricted or committed to expenditure for specified purposes or projects other than debt service or capital projects. The core principle of Special Revenue Funds lies in the requirement that the incoming revenues are to be used only for a designated purpose or project.

**05-Hotel Motel Fund:** The Hotel/Motel fund records Hotel/Motel Occupancy tax revenue generated by the City's two hotels. State legislation restricts the use of these funds to events/projects that directly enhance and promote tourism and the hotel/motel industry.

**08-Municipal Court Building Security Fund:** As authorized by Texas Code of Criminal Procedure §102.017 and City Ordinance, the Bridge City Municipal Court collects a \$3.00 security fee as a cost of court from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case. Fee may only be used for security personnel, services, and items related to buildings that house the operation of municipal court.

**09-Street Maintenance Fund:** The Street Maintenance fund was created in 1992 when the City Council added a surcharge fee to the monthly utility billing for all residential and commercial customers. These funds are used to maintain and reconstruct the City's street and drainage systems. There are approximately 47 miles of streets within the city limits.

**10-Child Safety Fee:** As authorized by Texas Code of Criminal Procedure §102.014, the Bridge City Municipal Court collects a \$25.00 child safety fee as a cost of court from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case, when the violation was a rules of the road offense that occurred in a school crossing zone, passing a school bus, or a parking & pedestrian offense that occurred in a school crossing zone.

**11-Gambling Forfeiture:** Joint investigative forfeitures result from investigative activities (8—Liner Gambling Operations) involving the cooperation of federal and state or local law enforcement agencies. The percentage of funds shared with state and local agencies depends on their role and effort in a particular seizure. These funds may not be combined with Drug Forfeiture funds, and expenditures should follow the same restrictions applicable to Chapter 59 forfeiture funds.

**12-American Rescue Plan Act (ARPA):** The City has approximately \$920,000.00 remaining from \$1,951,943.63 allotment of ARPA funding. \$65,000.00 has been approved to update the City's ERP operating system. The remaining is restricted to funding local match requirements on eligible grant projects.

**13-Municipal Court Technology Fund:** As authorized by Texas Code of Criminal Procedure §102.0172(b) and City Ordinance, the Bridge City Municipal Court collects a \$4.00 technology fee as a cost of court from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case. May only be used to finance the purchase of or to maintain technological enhancements for a municipal court.

**14-CDBG-DR-INFOSTRUCTURE:** The City of Bridge City was awarded \$2,034,182.54 to reconstruct the water well at Sunnyside, install a chlorination building and permanent gas generator and complete all associated appurtenances. The grant will also be to deepen and widen and regrade named ditches and complete all associated appurtenances. As of July 2024, the Sunnyside well project is 99% complete.

**16-CDBG-DR-4332 Harvey HMGP Flood & Drainage:** Hurricane Harvey Section 404 Hazard Mitigation Grant Program - Flood & Drainage Study & Improvement (Major Outfall Ditches) Construct citywide flood and drainage improvements – includes Bridge City Marsh project in conjunction with the Orange County Drainage District. \$4,000,000 total project. Project is still waiting on final approval and funding.

**18-HMGP DR-4586-WINTER WEATHER:** Waiting on state funding determination.

**19-POLICE FEDERAL SEIZURE FUND:** Joint investigative forfeitures result from investigative activities involving the cooperation of federal and state or local law enforcement agencies. The percentage of funds shared with state and local agencies depends on their role and effort in a particular seizure. These funds may only be used for permissible law enforcement purposes.

**23-TRUANCY FUND (Local Youth Diversion Fund):** As authorized by Texas Local Government Code §134.156, this fund is now utilized to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager and juvenile case manager services. If there is no juvenile case manager, the fee may be used for the support of a local mental health authority, juvenile alcohol and substance abuse programs, and any other project designated to prevent or reduce the number of juvenile referrals to the court. A \$5.00 fee is collected from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case.

**24-POLICE STATE SEIZURE FUND:** Joint investigative forfeitures result from investigative activities involving the cooperation of federal and state or local law enforcement agencies. The percentage of funds shared with state and local agencies depends on their role and effort in a particular seizure. These funds may only be used for permissible law enforcement purposes.

**25-OPIOID ABATEMENT FUND:** This fund accounts for money received through the Texas Abatement Fund, which will be approximately 70% of funds obtained through settlement and litigation of the claims asserted by the State and its subdivisions in the investigations and litigations related to the manufacturing, marketing, distribution, and sale of opioids and related pharmaceuticals. These funds are received in an undetermined amount when applied for and the Council must authorize any expenditure.

**29-WATER/SEWER MAINTENANCE FUND:** The fund was created in 2019 when the City Council added a surcharge fee to the monthly utility billing for all residential and commercial customers. These funds are used for new construction, maintenance, and reconstruction of the water and sewer system.

**30-MUNICIPAL JURY FUND:** As authorized by Texas Local Government Code §134.154, this .10 fee is collected as a cost of court from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case. May only be used to fund juror reimbursements and to otherwise finance jury services.

**32-CDBG-DR-ACQUISITIONS:** The City of Bridge City was awarded \$1,566,004 to provide an acquisition program for approximately nine (9) residential dwellings affected by Hurricane Harvey. Properties

acquired may be used for green space or for an eligible use as defined by the Federal Register and the General Land Office. As of July 2024, two (2) residential homes applied and were approved for this program. This grant is in the close-out phase of the process.

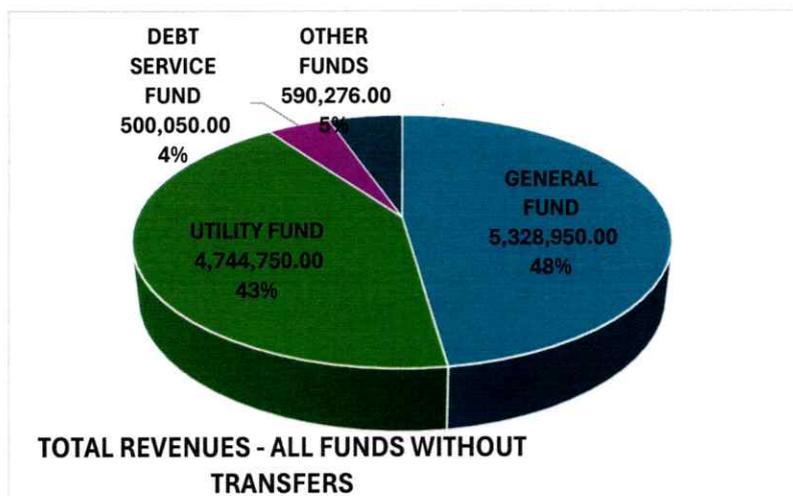
**35-COMMUNITY EVENTS AND PROJECTS FUND:** Created in July 2024, this fund accounts for all proceeds generated from community events that directly enhance the lives of our citizens, attract attention and promote our local hotel/motel industry, and positively impact the local economy. These events serve as a catalyst for economic growth by attracting visitors from outside the community, boosting local business, and stimulating tourism.

### CAPITAL PROJECT FUNDS

**Capital Project Funds track and manage financial resources used to acquire, construct, or improve major capital assets. The fund’s main purpose is to ensure that capital project expenditures receive the legally required capital resources.**

**04-Series 2014 Projects Fund:** The City of Bridge City issued certificates of obligation in the amount of \$1,250,000 in June 2014 for the purpose of paying, in whole or in part, contractual obligations to be incurred for (i) professional services including those provided by engineers, map makers, attorneys for an appeal by the City of the Federal Emergency Management Agency's DFIRM maps or mapping and related professional services as to the establishment of flood plain elevations for the City, (ii) design, construction, development, redevelopment, improvement or rehabilitation and equipping of water and wastewater system improvements for the City, and (iii) the cost of issuance of the Certificates including professional services for financial advisory, legal counsel and related professional services and, if applicable, municipal bond insurance.

**06-Series 2018 Projects Fund:** The City of Bridge City issued certificates of obligation in the amount of \$1,965,000 in July 2018 for the purpose of paying, in whole or in part, contractual obligations to be incurred for design, construction, development, redevelopment, improvement or rehabilitation and equipping (i) water and wastewater system improvements for the City, including but not limited to, improvements for the wastewater treatment plant and collection facilities and repairs and improvements to the automatic water meter reading system, (ii) professional services for engineering, architectural, surveying, geotechnical, auditing, financial advisory, legal counsel and (vi) cost of issuance of the Certificates and , if applicable, municipal bond insurance.



**CURRENT GRANT PROJECTS**

**DR-4332 CDBG-DR Infrastructure #20-065-153-C929**

\$2,034,182.54 CDBG-DR Funds / \$795,146 local funds (due to high costs of well contract)

Contract End Date: September 30, 2024

Install a new water well and use as match towards the City’s DR-4332 HMGP project.

*Status: MK Constructors contract pending delivery of generator - estimated in November per manufacturer.*

**DR-4332 CDBG-DR Buyout #20-066-025-C202**

\$1,566,004.00 CDBG-DR funds / no local match

Contract End Date: December 1, 2023 (extension requested through June 30, 2024)

Acquisition of properties damaged during Hurricane Harvey to assist residents who wish to relocate from flood-prone areas.

*Status: Closeout underway and will be complete after public hearing.*

**DR-4332 HMGP Flood and Drainage**

\$4,000,000 Total Project / \$3,000,000 Federal Share / \$562,500 SB7 Funds / \$187,500 local (CDBG-DR)

Contract End Date: June 30, 2024 (Phase I Deliverables)

Construct citywide flood and drainage improvements – includes Bridge City Marsh project in conjunction with the Drainage District.

*Status: Eastern Black Rail confirmed in project area, requiring extensive mitigation efforts. TDEM advised submitting Phase I deliverables assuming conditional USACE approval once we are able.*

**UPCOMING GRANT PROJECTS**

**DR-4586 – Winter Weatherization - Submitted November 5, 2021**

\$533,450 Total / \$480,105 Federal Share / \$53,345 Local Share

Contract End Date: TBD

Project – Water Well and WWTP Weatherization

*Status: GMS shows application is on hold at Step 6 – State Funding Determination. This means it has been named a primary project or an alternate.*

**DR-4485 COVID HMGP – Submitted June 30, 2022**

<b>Project</b>	<b>Total</b>	<b>Federal Share</b>	<b>Local Share</b>
Safe Room/EOC*	\$2,731,250	\$2,458,125	\$273,125

*\*Awaiting official notification of award.*

**2022 FMA**

Elevation of residential structures

\$956,930 (Local Share to be paid by homeowners)

Submitted December 3, 2022

*Status: Submitted by TDEM to FEMA for funding.*

**HMGP FY22 Post-Fire**

Generators

City submitted application January 13, 2023.

*Status: Pending TDEM review. All in Step 6) State Funding Determination.*

**2023/24 CDBG**

Applications submitted April 3, 2023.

\$500,000 CDBG funds + \$50,000 local match

Resubmit of prior sewer improvements along Nancy Dr.

*Status: Should be funded in FY 2024. Awaiting agreement from TDA.*

**FINANCIAL POLICIES**

**INTERFUND TRANSFER POLICY:**

Seven departments within the General Fund provide services for the Utility Fund. The seven departments specifically identified are Administration, City Manager, City Attorney, Finance, Personnel/Purchasing, City Secretary, and Maintenance Personnel. On an annual basis, in preparing the budget, these seven departments' operational and maintenance budgets will be added together for a total of which each fund, the General Fund, and the Utility Fund, each provide 1/2 or 50% or more of the funding per department. The General Fund will pay the remainder. The Utility Fund will provide its share of the services cost to the General Fund using a transfer of revenues. This transfer will be included in each year's budget based on the seven departmental budgets listed above.

**CAPITAL ASSEST POLICY:**

A capitalized fixed asset is property, such as equipment, buildings, and land, with a cost or value equal to or greater than \$5,000 at the date of acquisition and an expected useful life of more than one year.

If a project consists of several components, those components will be grouped together to complete the asset, and the total cost will be the listed asset value.

Capitalized fixed assets are acquired for use in normal operations and are not for resale. Assets costing below \$5,000 are expensed in the fiscal year of purchase and are not capitalized nor maintained through the fixed asset listing. The only exception allowable is the capitalization of low-cost equipment for the initial outfitting of a tangible capital asset or operational unit or an expansion or renovation to either. Equipment for this treatment should be budgeted and charged to the capital project as equipment.

Costs incurred to keep a fixed asset in its normal operating condition that does not extend its original, useful life or increase its future service potential are not capitalized. These costs are expensed as repairs or maintenance. Property should only be transferred, turned in for auction, or disposed of with prior approval of the City Manager and Finance Director. The straight-line method will be used to calculate depreciation.

## **FUND BALANCE POLICY:**

### **Minimum Unrestricted Fund Balance – General Fund**

The fund balance of the City of Bridge City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The City of Bridge City's goal is to limit expenditures to anticipated revenue to maintain a balanced budget.

It is the goal of the City of Bridge City to achieve and maintain an unrestricted fund balance in the general fund equal to 16% - 25% of expenditures. The City of Bridge City is vulnerable to natural disasters and will strive to increase unrestricted fund balance for these purposes.

The use of fund balance is appropriate for one-time purchases such as capital needs but not for recurring expenditures.

If unassigned fund balance falls below the goal or has a deficiency, the City of Bridge City will control operating expenditures and use budget surplus as well as any non-recurring revenue to replenish the fund balance goal over a period of one to three years.

### **Restricted Fund Balance**

#### **Special Revenue Funds**

##### **Hotel/Motel Fund**

The City will restrict the portion of the fund balance derived from occupancy tax generated from area hotels and/or motels to be used according to the guidelines established by the Tax Code Chapter 351 – Municipal Hotel Occupancy Taxes.

##### **Municipal Court Security**

The City will restrict the portion of the fund balance received from security fees collected from defendants to be used according to Article 102.017 of the Texas Code of Criminal Procedure.

##### **Child Safety Fund**

The City will restrict the portion of the fund balance received from the fines received in school zones according to Article 102.014 of the Texas Code of Criminal Procedure.

##### **Municipal Court Technology Fund**

The City will restrict the portion of the fund balance received from the technology fee collected from defendants according to Article 102.0172 of the Texas Code of Criminal Procedure.

##### **Truancy Fund**

The City will restrict funds received from fines collected according to Local Government Code Section 134.156.

##### **Other Special Revenue Funds**

The City will restrict fund balances derived through any other Special Revenue Funds as directed by the specific use rules that apply to those funds.

## **Committed Fund Balance**

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment, a resolution. City Council action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently. The following will be classified as committed fund balance.

### **General Fund**

#### **Reserve**

The City Council has established a target Reserve balance of 25 percent of General Fund operating expenditures to maintain adequate levels of fund balance to mitigate current and future risks and to adequately provide for cash flow requirements and contingencies for unseen operating or capital needs of the City. The Reserve balance is available to fund one-time unanticipated expenditure requirements, local disasters, or when actual revenue received is less than the amount budgeted resulting in an operating deficit in the General Fund.

The City Council may, by the majority vote of members, change the amount of this commitment and/or specific use of these funds.

The City Council has directed staff to review the General Fund target Reserve risk factor analysis annually to determine if the target Reserve balance has changed.

### **Street Maintenance Fund**

The City will commit the portion of the fund balance received from surcharge fees collected to be used according to the City of Bridge City Ordinance 97-16 and any amendments thereafter.

### **Water/Sewer Maintenance Fund**

The City will commit the portion of the fund balance received from the surcharge fees collected according to Ordinance 2019-10 and any amendments thereafter.

### **Other City Defined Funds**

The City will commit the portion of the fund balance derived through any other City Defined Revenue Funds as directed by the resolution or ordinance for specific purposes or constraints that apply to those funds.

## **Assigned Fund Balance**

Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance.

The City of Bridge City, City Council has authorized the City Manager and/or Finance Director as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy

A few examples of assigned fund balance follow.

**Continuing Appropriations:** Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.

**Debt Service:** Established to provide for future debt service obligations.

**Unassigned Fund Balance**

These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

**Fund Balance Classification**

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54.

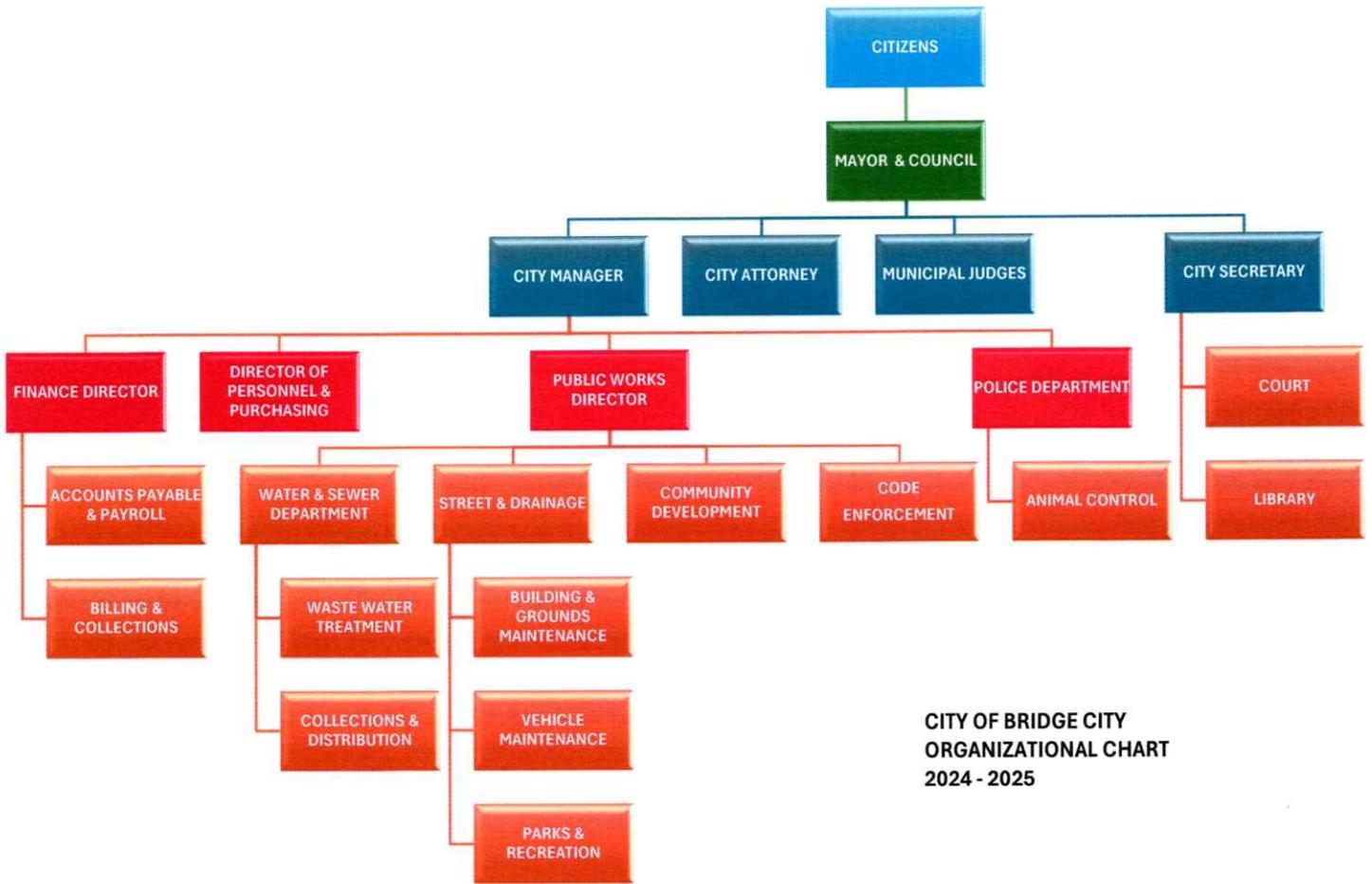
## BUDGET WORKSHOP CALENDAR PLEASE PLAN ACCORDINGLY

### BUDGET CALENDAR FOR 2024 - 2025 FISCAL YEAR

**"IF PROPOSED TAX RATE EXCEEDS THE NO NEW REVENUE TAX RATE"**

FUNCTION	DATE	TIME
Submission of budget worksheets and memorandums to Department Heads	Tuesday, April 9, 2024	9:00 a.m.
Department Heads turn in personnel changes and requests for the budget	By Friday, May 10, 2024	5:00 p.m.
Department Heads to make appointments with City Manager to discuss & turn in budget requests	By Friday, May 31, 2024	5:00 p.m.
Chief Appraiser to certify appraisal roll for tax rate calculation (Per State)	Thursday, July 25, 2024	
Budget Presentation & Workshop - Council and Staff	Friday, July 26, 2024	10:30 a.m.
Presentation of <b>Final Proposed Budget</b> to City Secretary	Wednesday, July 31, 2024	<b>NO LATER (Per Charter)</b>
OCTAC to submit taxable values to City	By Wednesday, July 31, 2024	
<b>Schedule Public Hearing for Budget (08/20/24)</b>	<b>Tuesday, August 6, 2024</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Council to vote to place a proposal to adopt a tax rate (Must be recorded &amp; specify rates - per State) &amp; schedule public hearing (09/3/24)</b>	<b>Tuesday, August 6, 2024</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Publication of Notice of Public Hearing for Budget (8/20/24) Also Post on Website</b>	<b>Saturday, August 10, 2024</b>	-----
<b>Publication of notice of hearing on tax increase (9/3/24) - at least 10 days before public hearing (Not in legal or classified section) Post on Website</b>	<b>Saturday, August 24, 2024</b>	-----
<b>Public Hearing on Proposed Budget</b>	<b>Tuesday, August 20, 2024</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Adopt Budget by Resolution</b>	<b>Tuesday, August 20, 2024</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Ratify (record a vote) the Property Tax Revenue Increase in Budget</b>	<b>Tuesday, August 20, 2024</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Public hearing on Tax Rate</b>	<b>Tuesday, September 3, 2024</b>	<b>Regular Council Meeting 6:00 p.m.</b>
<b>Adopt Tax Rate by Ordinance (Record Vote)</b>	<b>Tuesday, September 3, 2024</b>	<b>Regular Council Meeting 6:00 p.m.</b>

**Must Have Quorum At All Meetings!**



**CITY OF BRIDGE CITY  
ORGANIZATIONAL CHART  
2024 - 2025**

**CITY OF BRIDGE CITY, TEXAS**  
**260 Rachal - Post Office Box 846 - Bridge City, Texas 77611**

APPROVED BUDGET

2024-2025 BUDGET YEAR

<u>REVENUES</u>	<u>2024-2025</u>
General Fund Group Total Revenues	\$ 6,328,950 *
Utility Fund Group Total Revenues	\$ 4,744,750 *
Debt Service Fund Revenues	\$ 500,050 **
Special Revenue Funds Revenues	\$ 590,276 **
Total Budgeted Revenues	<u>\$ 12,164,026</u>

<u>EXPENDITURES</u>	
General Fund Group Total Expenditures	\$ 6,328,950 *
Utility Fund Group Total Expenditures	\$ 4,954,536 *
Debt Service Fund Expenditures	\$ 599,450 **
Special Revenue Funds Expenditures	\$ 638,422 **
Total Budgeted Expenditures	<u>\$ 12,521,358</u>
DIFFERENCE - Surplus (Deficit)	<u>\$ (357,332)</u>

\*23 - 24 Actual Operating Budget      \$ 11,283,486  
 \*\*23 - 24 Special Limited Use Budgets      \$ 1,090,326

		<u>Total Levy</u>	
Proposed (24-25) Tax Rate: 0.46826	2024 Certified Taxable Values	\$ 535,545,066	\$ 2,507,743
Current (23-24) Tax Rate: 0.46826	2023 Certified Taxable Values	\$ 531,781,288	\$ 2,490,119
		Levy Increase	\$ 17,624

NOTABLE CHANGES FOR PROPOSED BUDGET:

EXPENDITURES:

3% across the board raise included  
 Lease Expenses \$207,949.00

REVENUES:

Property tax revenue increase \$66,300  
 Water Revenue increase \$51,000 (Increase of \$1.00 on water base rate up to 2,000 gallons.)  
 Sewer Revenue increase \$51,000 (Increase of \$1.00 on sewer base rate up to 2,000 gallons.)  
 Sanitation Revenue increase of 7% to cover the CPI loss of 1.8% from last year and the 5.2% increase for this year.  
 Council Authorized use of Utility Fund Reserves in the amount of \$219,786.00

GENERAL FUND	UTILITY FUND	DEBT SERVICE FUND	OTHER FUNDS (including ARPA, Hotel, Capital Project Funds)
<b>1,899,607.00</b>	<b>2,530,746.00</b>	<b>873,526.00</b>	<b>3,965,354.81</b>

ESTIMATED BEGINNING FUND BALANCE\*\*

\*\*BASED ON BUDGETED AMOUNTS AND NOT ACTUALS

2024-2025 BUDGETED REVENUES	GENERAL FUND	UTILITY FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	TOTALS
SERVICE REVENUES	- -	4,595,000.00 96.84%	- -	384,775.00 65.19%	4,979,776.62 40.94%
PROPERTY TAX	2,025,500.00 32.00%	- -	497,707.00 99.53%	- -	2,523,208.32 20.74%
INDUSTRIAL TAX	25,000.00 0.40%	- -	- -	- -	25,000.00 0.21%
FRANCHISE TAX	430,000.00 6.79%	- -	- -	- -	430,000.07 3.54%
SALES TAX	2,300,000.00 36.34%	- -	- -	- -	2,300,000.36 18.91%
MIXED BEVERAGE TAX	20,000.00 0.32%	- -	- -	- -	20,000.00 0.16%
RENTAL FEES	19,500.00 0.31%	- -	- -	- -	19,500.00 0.16%
PERMITS	103,000.00 1.63%	- -	- -	- -	103,000.02 0.85%
MISC. FEES	25,450.00 0.40%	66,250.00 1.40%	- -	- -	91,700.02 0.75%
FINES & FORFEITURES	345,000.00 5.45%	- -	- -	46,501.00 7.88%	391,501.13 3.22%
REIMBURSEMENTS	1,500.00 0.02%	- -	- -	- -	1,500.00 0.01%
INTEREST INCOME	4,000.00 0.06%	83,500.00 1.76%	2,343.00 0.47%	- -	89,843.02 0.74%
TRANSFERS-IN	1,000,000.00 15.80%	- -	- -	- -	1,000,000.16 8.22%
OTHER TAXES	- -	- -	- -	159,000.00 26.94%	159,000.27 1.31%
OTHER REVENUES	30,000.00 0.47%	- -	- -	- -	30,000.00 0.25%
<b>TOTALS:</b>	<b>6,328,950.00 100.00%</b>	<b>4,744,750.00 100.00%</b>	<b>500,050.00 100.00%</b>	<b>590,276.00 100.00%</b>	<b>12,164,026.00 100.00%</b>

% OF TOTAL REVENUES: 52.03% 39.01% 4.11% 4.85% 100.00%

2024-2025 BUDGETED EXPENDITURES	GENERAL FUND	UTILITY FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	TOTALS
1 PERSONNEL SERVICES	5,238,731.00 82.77%	1,577,511.00 31.84%	- -	20,000.00 3.13%	6,836,242.00 54.60%
2 SPECIAL/CONTRACTUAL SERVICES	124,356.00 1.96%	1,224,130.00 24.71%	- -	17,500.00 2.74%	1,365,986.00 10.91%
3 SUPPLIES & MATERIALS	253,525.00 4.01%	183,300.00 3.70%	- -	19,050.00 2.98%	455,875.00 3.64%
4 REPAIRS & MAINTENANCE	264,200.00 4.17%	545,300.00 11.01%	- -	154,825.00 24.25%	964,325.00 7.70%
5 UTILITIES	142,450.00 2.25%	240,615.00 4.86%	- -	- -	383,065.00 3.06%
6 CAPITAL EXPENDITURES	156,188.00 2.47%	63,680.00 1.29%	- -	- -	219,868.00 1.76%
7 ADMINISTRATION & OTHER	49,000.00 0.77%	25,000.00 0.50%	599,450.00 100.00%	426,846.01 66.86%	1,100,296.01 8.79%
8 INSURANCE & LEGAL SERVICES	95,000.00 1.50%	95,000.00 1.92%	- -	201.00 0.03%	190,201.00 1.52%
9 TRANSFERS OUT	- -	1,000,000.00 20.18%	- -	- -	1,000,000.00 7.99%
10 ELECTIONS	5,500.00 0.09%	- -	- -	- -	5,500.00 0.04%
20 COW BAYOU	- -	- -	- -	- -	- 0.00%
<b>TOTALS:</b>	<b>6,328,950.00 100.00%</b>	<b>4,954,536.00 100.00%</b>	<b>599,450.00 100.00%</b>	<b>638,422.01 100.00%</b>	<b>12,521,358.01 100.00%</b>

% OF TOTAL EXPENDITURES: 50.55% 39.57% 4.79% 5.10% 100.00%

2024-2025 ESTIMATED ENDING FUND BALANCE **1,899,607.00** **2,320,960.00** **774,126.00** **3,917,208.80**

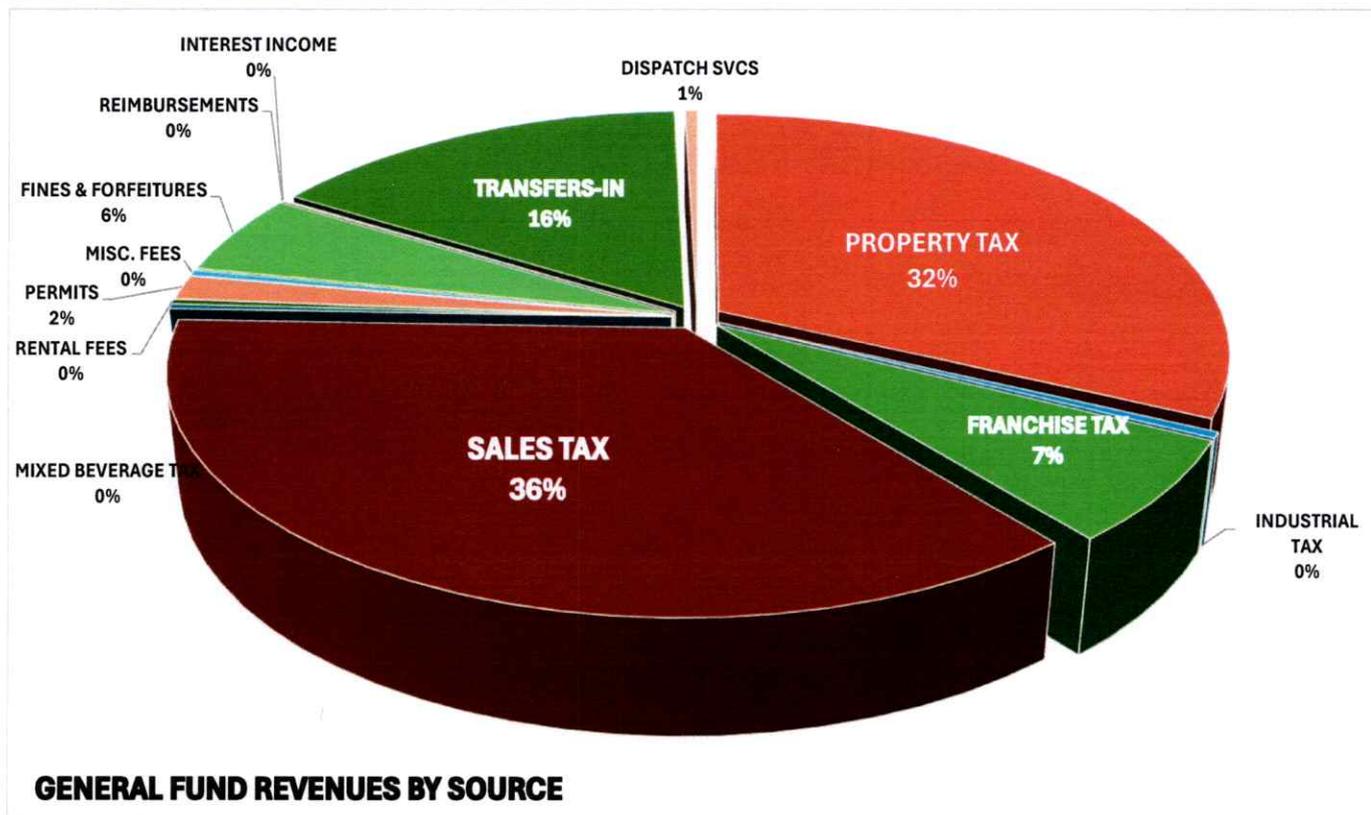
<b>01-GENERAL FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	6,423,158.74	6,477,205.77	6,318,866.00	6,328,950.00
<b>01-TOTAL REVENUES</b>	<b>6,423,158.74</b>	<b>6,477,205.77</b>	<b>6,318,866.00</b>	<b>6,328,950.00</b>

<b>01-GENERAL FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
10 ADMINISTRATION	959,263.54	351,955.26	396,782.85	409,834.00
11 PERSONNEL / PURCHASING	0.00	92,037.57	99,006.00	103,001.00
12 CITY MANAGER	0.00	169,680.92	199,508.15	243,957.00
13 CITY SECRETARY	0.00	121,744.97	132,224.00	131,178.00
14 MUNICIPAL COURT	182,575.98	163,660.20	189,893.00	187,471.00
15 CITY ATTORNEY	0.00	52,316.82	54,520.00	55,900.00
16 POLICE	2,893,362.67	2,727,389.09	3,050,997.00	3,203,276.00
17 MUNICIPAL COURT JUDGES	0.00	23,107.76	25,756.00	26,343.00
18 FIRE PREVENTION	0.00	7,335.13	11,500.00	11,500.00
20 STREETS & DRAINAGE	1,363,961.84	1,025,869.06	1,125,014.00	1,140,761.00
22 FINANCE	0.00	261,666.79	328,703.00	201,784.00
24 ANIMAL CONTROL	0.00	91,323.74	126,609.00	112,592.00
26 PARKS & RECREATION	101,986.36	111,578.12	126,811.00	123,666.00
28 COMMUNITY DEVELOPMENT	186,948.50	188,214.21	204,117.00	208,403.00
32 LIBRARY	305,648.29	171,637.92	204,935.00	141,284.00
36 CONTINGENCY	0.00	0.00	42,490.00	28,000.00
<b>01-TOTAL EXPENDITURES</b>	<b>5,993,747.18</b>	<b>5,559,517.56</b>	<b>6,318,866.00</b>	<b>6,328,950.00</b>

<b>01-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>429,411.56</b>	<b>917,688.21</b>	<b>0.00</b>	<b>0.00</b>
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<b>01 -GENERAL FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
01-6002-00 AD VAL TAX COLLECT-CURRENT M&O	1,737,241.16	1,843,289.75	1,907,000.00	1,975,000.00
01-6004-00 AD VAL PENALTY - CURRENT M&O	7,870.18	8,618.79	9,000.00	9,000.00
01-6006-00 AD VAL INTEREST - CURRENT M&O	2,623.99	2,935.84	3,000.00	3,000.00
01-6008-00 AD VAL TAX - DELQ M&O	27,456.75	18,046.38	27,000.00	25,000.00
01-6010-00 AD VAL PENALTY - DELQ M&O	4,106.56	3,554.40	3,000.00	3,000.00
01-6012-00 AD VAL INTEREST - DELQ M&O	9,319.83	8,087.53	9,000.00	9,000.00
01-6016-00 LATE RENDITION PENALTY-OCAD	137.19	3,438.51	1,200.00	1,500.00
01-6040-00 INDUSTRIAL TAX - LION	25,101.03	25,331.59	25,000.00	25,000.00
01-6042-00 FRANCHISE FEES	432,947.44	395,815.71	425,000.00	430,000.00
01-6050-00 MIXED BEVERAGE TAX	18,255.40	28,395.96	20,000.00	20,000.00
01-6052-00 SALES TAX	2,251,836.70	2,242,329.14	2,300,000.00	2,300,000.00
01-6120-00 RENTAL - SR. CITIZEN HALL	8,624.00	7,915.00	7,500.00	7,500.00
01-6122-00 RENTAL - COMMUNITY CENTER	18,231.00	9,650.00	14,000.00	12,000.00
01-6124-00 GRASS CUTTING REIMBURSEMENT	0.00	341.30	0.00	0.00
01-6130-00 PERMITS	156,836.49	79,499.25	107,000.00	100,000.00
01-6131-00 STORMWATER PERMITS	1,620.00	585.00	1,200.00	1,200.00
01-6134-00 ZONING APPLICATION FEES	120.00	1,005.00	250.00	250.00
01-6136-00 SUBDIVISION PLAT FILING FEES	136.00	0.00	0.00	0.00
01-6144-00 ALCOHOLIC BEV. CITY LICENSES	935.00	2,950.00	2,500.00	2,500.00
01-6146-00 VENDOR'S LICENSES	1,695.00	1,585.00	4,000.00	4,000.00
01-6146-10 WRECKER FEES - PERMITS	1,675.00	1,800.00	1,800.00	1,800.00
01-6148-00 COIN OPERATED MACH. LICENSE	50,620.00	20,795.00	25,375.00	500.00
01-6210-20 TAGS - ANIMAL LICENSE	20.00	13.00	20.00	0.00
01-6210-30 ANIMAL PICK UPS	40.00	0.00	50.00	0.00
01-6210-40 ANIMAL BOARDING	10.00	0.00	50.00	0.00
01-6210-70 ANIMAL ADOPTION	40.00	40.00	100.00	0.00
01-6214-00 COPY FEES	1,348.14	1,211.84	1,500.00	1,500.00

01-6218-00 CULVERTS	6,830.00	4,480.00	13,000.00	9,500.00
01-6300-00 WARRANT FEES	34,585.19	43,495.40	35,000.00	35,000.00
01-6310-00 FINES & FORFEITURES	367,659.22	407,414.55	300,000.00	310,000.00
01-6320-00 POLICE- TRAINING REIMBURMENT	0.00	3,803.49	1,500.00	1,500.00
01-6325-00 POLICE-SMALL GRANTS RECEIVED	0.00	4,786.08	0.00	0.00
01-6334-00 DEMOLITION FEES	4,628.95	3,473.34	8,000.00	5,500.00
01-6348-00 WEST ORANGE DISPATCH	15,000.00	15,000.00	15,000.00	15,000.00
01-6350-00 PINEHURST DISPATCH SERVICE	15,000.00	15,000.00	15,000.00	15,000.00
01-6400-00 LIBRARY DUES AND FINES	861.84	853.35	750.00	700.00
01-6402-00 LIBRARY DONATIONS	8.15	0.00	0.00	0.00
01-6410-00 LIBRARY COPIES	1,039.23	1,579.30	900.00	1,000.00
01-6500-00 GRANT FUNDING (STATE)	28,258.63	0.00	0.00	0.00
01-6504-00 HURRICANE HARVEY FUNDING	0.00	89,376.79	0.00	0.00
01-6550-00 INSURANCE PROCEEDS	43,529.05	3,610.00	0.00	0.00
01-6700-00 RETURN CHECK FEES	90.00	0.00	0.00	0.00
01-6710-00 MISCELLANEOUS REVENUES	9,005.56	2,368.83	0.00	0.00
01-6716-00 INTEREST INCOME - CHECKING	3,602.80	4,607.57	3,500.00	4,000.00
01-6718-00 SALE OF SURPLUS EQUIPMENT	15,500.00	0.00	0.00	0.00
01-6728-00 CASH (OVER)/SHORT	0.00	(224.08)	0.00	0.00
01-6790-00 PROCEEDS-RIGHT TO USE ASSETS	167,442.00	0.00	0.00	0.00
01-6791-00 EQUITY FROM SALE OF VEHICLES	0.00	24,552.28	0.00	0.00
01-6802-00 TRANSFER IN - UTILITY FUND	650,000.00	1,031,670.96	1,031,671.00	1,000,000.00
01-6814-00 TRANSFER IN - INFRASTRUCTURE	21,831.26	3,930.64	0.00	0.00
01-6816-00 TRANSFER IN - HMGP 4332-061	279,440.00	110,192.18	0.00	0.00
01-6818-00 TRANSFER IN - HMGP WINTER WEAT	0.00	1.10	0.00	0.00
<b>01-TOTAL REVENUES</b>	<b>6,423,158.74</b>	<b>6,477,205.77</b>	<b>6,318,866.00</b>	<b>6,328,950.00</b>



<b>01 - GENERAL FUND</b>				
<b>10 ADMINISTRATION</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-810-00-1004 SALARIES & WAGES	373,527.40	0.00	0.00	0.00
01-810-00-1010 OVERTIME	0.00	0.00	0.00	0.00
01-810-00-1050 FICA/MEDICARE	30,058.64	1,304.38	1,460.00	1,450.00
01-810-00-1052 GROUP HEALTH	50,436.99	1,110.69	0.00	0.00
01-810-00-1056 ALLOWANCES - COUNCIL	18,415.30	18,784.70	19,075.00	19,075.00
01-810-00-1058 ALLOWANCES - CAR	2,800.00	0.00	0.00	0.00
01-810-00-1066 PHYSICALS	180.00	400.00	800.00	800.00
01-810-00-1068 TRAVEL & TRAINING	40,565.35	13,323.58	20,000.00	20,000.00
01-810-00-1069 RETIREMENT (TMRS)	51,283.73	0.00	0.00	0.00
01-810-00-1070 WORKERS COMPENSATION	50,076.01	51,597.77	51,597.77	48,000.00
01-810-00-1072 EMPLOYEE RECOGNITION	5,955.36	3,530.31	3,700.00	5,000.00
01-810-00-1074 TWC CONTRIBUTION - QTRLY	723.84	7,625.71	10,000.00	29,503.00
01-810-00-1084 FIREMEN'S RETIREMENT	5,706.00	0.00	0.00	0.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>629,728.62</b>	<b>97,677.14</b>	<b>106,632.77</b>	<b>123,828.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-810-00-2050 MEDICAL SERVICES	40.00	0.00	0.00	0.00
01-810-00-2102 ADS & PUBLICATIONS	8,214.90	2,047.39	5,018.73	6,000.00
01-810-00-2104 APPRAISAL FEES	20,187.64	19,974.44	20,000.00	20,200.00
01-810-00-2108 AUDIT	12,500.00	11,500.00	11,500.00	11,500.00
01-810-00-2112 BANK SERVICE CHARGES	230.54	470.09	470.10	481.00
01-810-00-2114 LATE FEES & PENALTIES	3,313.47	973.53	981.27	0.00
01-810-00-2138 INTERNET PROVIDOR SERVICES	1,331.27	4,630.69	4,700.00	6,000.00
01-810-00-2144 JANITORIAL SERVICES	1,509.40	900.96	1,000.00	1,500.00
01-810-00-2152 MONITOR ALARM SYSTEM	545.19	497.70	625.00	625.00
01-810-00-2170 MOBILE PHONES	8,312.58	3,985.92	4,000.00	5,000.00
01-810-00-2172 PROFESSIONAL SERVICES	49,079.05	19,372.83	26,850.00	15,000.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>105,264.04</b>	<b>64,353.55</b>	<b>75,145.10</b>	<b>66,306.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-810-00-3208 CHRISTMAS DECORATIONS	494.64	190.43	200.00	1,000.00
01-810-00-3210 DUES & SUBSCRIPTIONS	5,496.94	3,746.92	3,833.92	5,000.00
01-810-00-3214 EQUIP. UNDER \$5,000-OFFICE	2,359.08	448.50	449.00	1,000.00
01-810-00-3252 MAPS, BOOKS, ETC.	79.32	623.50	1,000.00	1,000.00
01-810-00-3260 POSTAGE	5,180.24	4,137.54	5,000.00	5,000.00
01-810-00-3262 PRINTING	4,718.43	2,791.41	5,500.00	5,000.00
01-810-00-3280 SUPPLIES-CLEANING	936.33	613.08	966.08	1,250.00
01-810-00-3284 SUPPLIES - OFFICE	5,167.64	8,956.56	9,500.00	8,500.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>24,432.62</b>	<b>21,507.94</b>	<b>26,449.00</b>	<b>27,750.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-810-00-4304 R & M - BUILDING	14,325.49	1,041.54	3,500.00	10,000.00
01-810-00-4308 R & M - COMPUTER SOFTWARE	43,898.56	30,650.48	37,000.00	36,000.00
01-810-00-4312 R & M - COMPUTERS	85.00	78.00	1,597.13	5,000.00
01-810-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00
01-810-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	500.00	0.00
01-810-00-4340 R & M - PRINTERS	4,636.29	1,561.31	2,500.00	2,200.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>62,945.34</b>	<b>33,331.33</b>	<b>45,097.13</b>	<b>53,200.00</b>

**5 UTILITIES**

01-810-00-5432 ELECTRICITY - CITY BUILDINGS	3,614.09	2,853.45	4,500.00	5,000.00
01-810-00-5442 NATURAL GAS	268.16	310.44	350.00	350.00
01-810-00-5452 TELEPHONE	13,465.52	10,713.88	11,500.00	11,000.00
01-810-00-5462 WATER - CITY BUILDINGS	272.84	222.71	450.00	300.00
01-810-00-5472 SPECTRUM - INTERNET	6,090.99	5,342.21	6,600.00	6,600.00
<b>TOTAL 5 UTILITIES</b>	<b>23,711.60</b>	<b>19,442.69</b>	<b>23,400.00</b>	<b>23,250.00</b>

**6 CAPITAL EXPENDITURES**

01-810-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00
01-810-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00
01-810-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**7 ADMINISTRATION & OTHER**

01-810-00-7608 BOARDS, COMMISSIONS, COMMITTEE	3,353.57	1,927.72	4,000.00	3,500.00
01-810-00-7642 ECONOMIC DEVELOPMENT	10,540.00	10,540.00	11,000.00	11,000.00
01-810-00-7682 PUBLIC RELATIONS	112.67	1,417.71	3,000.00	3,000.00
01-810-00-7686 EMPLOYEE RELATIONS	3,121.36	1,698.33	2,000.00	3,000.00
01-810-00-7752 TAX COLLECTION FEES PAID	0.00	0.00	0.00	0.00
01-810-00-7802 EXTRAORDINARY LOSS - HARVEY	90.00	0.00	0.00	0.00
01-810-00-7803 EXTRAORDINARY LOSS - IKE	0.00	0.00	0.00	0.00
01-810-00-7990 CONTINGENCY	3,000.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>20,217.60</b>	<b>15,583.76</b>	<b>20,000.00</b>	<b>20,500.00</b>

**8 INSURANCE & LEGAL SERVICES**

01-810-00-8812 INSURANCE & BONDS	88,650.25	100,058.85	100,058.85	95,000.00
01-810-00-8816 INSURANCE DEDUCTABLE	0.00	0.00	0.00	0.00
<b>TOTAL 8 INSURANCE &amp; LEGAL SERVICES</b>	<b>88,650.25</b>	<b>100,058.85</b>	<b>100,058.85</b>	<b>95,000.00</b>

**9 TRANSFERS OUT**

01-810-00-9904 TRANSFER OUT - SERIES 2014	0.00	0.00	0.00	0.00
01-810-00-9907 TRANSFER OUT - CASH BOND ESCROW	0.00	0.00	0.00	0.00
01-810-00-9916 TRANSFER OUT - HMGP DR 4332-6	0.00	0.00	0.00	0.00
01-810-00-9918 TRANSFER OUT - HMGP DR-4586	0.00	0.00	0.00	0.00
01-810-00-9919 TRANSFER OUT - POLICE SPECIAL	0.00	0.00	0.00	0.00
01-810-00-9920 TRANSFER OUT - PARK CONSTRUCT	0.00	0.00	0.00	0.00
01-810-00-9932 TRANSFER OUT - CDBG-DR ACQ	0.00	0.00	0.00	0.00
01-810-00-9934 TRANSFER OUT - WINTER STORM	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**10 ELECTIONS**

01-810-10-2102 ELECTION ADS & PUBLICATIONS	0.00	0.00	0.00	0.00
01-810-10-2128 ELECTIONS	4,313.47	0.00	0.00	0.00
<b>TOTAL 10 ELECTIONS</b>	<b>4,313.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 10 ADMINISTRATION</b>	<b>959,263.54</b>	<b>351,955.26</b>	<b>396,782.85</b>	<b>409,834.00</b>
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<b>01 - GENERAL FUND</b>				
<b>11 PERSONNEL / PURCHASING</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-811-00-1004 SALARIES & WAGES	0.00	62,240.02	64,722.00	66,672.00
01-811-00-1010 OVERTIME	0.00	0.00	0.00	0.00
01-811-00-1024 LONGEVITY	0.00	240.00	300.00	300.00
01-811-00-1050 FICA/MEDICARE	0.00	4,949.24	4,975.00	5,124.00
01-811-00-1052 GROUP HEALTH	0.00	9,819.58	9,865.00	9,636.00
01-811-00-1066 PHYSICALS	0.00	0.00	0.00	0.00
01-811-00-1068 TRAVEL & TRAINING	0.00	1,490.35	2,000.00	2,500.00
01-811-00-1069 RETIREMENT (TMRS)	0.00	11,770.05	12,844.00	14,044.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>90,509.24</b>	<b>94,706.00</b>	<b>98,276.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-811-00-3210 DUES & SUBSCRIPTIONS	0.00	401.50	1,000.00	1,000.00
01-811-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	203.39	1,650.00	2,000.00
01-811-00-3252 MAPS, BOOKS, ETC.	0.00	0.00	100.00	275.00
01-811-00-3262 PRINTING	0.00	0.00	350.00	750.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>604.89</b>	<b>3,100.00</b>	<b>4,025.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-811-00-4308 R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00
01-811-00-4340 R & M - PRINTERS	0.00	923.44	1,200.00	700.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>923.44</b>	<b>1,200.00</b>	<b>700.00</b>
<b>TOTAL 11 PERSONNEL / PURCHASING</b>	<b>0.00</b>	<b>92,037.57</b>	<b>99,006.00</b>	<b>103,001.00</b>

<b>01 - GENERAL FUND</b>				
<b>12 CITY MANAGER</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-812-00-1004 SALARIES & WAGES	0.00	104,668.00	107,944.73	159,652.00
01-812-00-1010 OVERTIME	0.00	0.00	0.00	0.00
01-812-00-1024 LONGEVITY	0.00	0.00	60.00	60.00
01-812-00-1050 FICA/MEDICARE	0.00	7,555.69	12,634.00	11,937.00
01-812-00-1052 GROUP HEALTH	0.00	7,252.55	9,864.00	19,654.00
01-812-00-1058 ALLOWANCES - CAR	0.00	4,900.00	8,400.00	8,400.00
01-812-00-1068 TRAVEL & TRAINING	0.00	21,184.42	21,184.42	5,000.00
01-812-00-1069 RETIREMENT (TMRS)	0.00	19,830.66	32,621.00	35,254.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>165,391.32</b>	<b>192,708.15</b>	<b>239,957.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-812-00-2170 MOBILE PHONES	0.00	1,826.69	2,800.00	2,000.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>1,826.69</b>	<b>2,800.00</b>	<b>2,000.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-812-00-3210 DUES & SUBSCRIPTIONS	0.00	300.00	1,100.00	2,000.00
01-812-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	2,162.91	2,500.00	0.00
01-812-00-3252 MAPS, BOOKS, ETC	0.00	0.00	100.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>2,462.91</b>	<b>3,700.00</b>	<b>2,000.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-812-00-4340 R & M - PRINTERS	0.00	0.00	300.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>
<b>TOTAL 12 CITY MANAGER</b>	<b>0.00</b>	<b>169,680.92</b>	<b>199,508.15</b>	<b>243,957.00</b>

<b>01 - GENERAL FUND</b>				
<b>13 CITY SECRETARY</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-813-00-1004 SALARIES & WAGES	0.00	72,140.00	73,268.00	77,277.00
01-813-00-1010 OVERTIME	0.00	0.00	0.00	0.00
01-813-00-1016 CERTIFICATION PAY	0.00	1,100.00	1,200.00	1,200.00
01-813-00-1024 LONGEVITY	0.00	1,915.00	1,980.00	1,980.00
01-813-00-1050 FICA/MEDICARE	0.00	5,827.73	5,983.00	6,224.00
01-813-00-1052 GROUP HEALTH	0.00	10,130.79	13,686.00	9,636.00
01-813-00-1068 TRAVEL & TRAINING	0.00	1,458.82	3,000.00	3,000.00
01-813-00-1069 RETIREMENT (TMRS)	0.00	14,141.60	15,448.00	17,061.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>106,713.94</b>	<b>114,565.00</b>	<b>116,378.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-813-00-2120 CODE OF ORDINANCES	0.00	550.00	550.00	4,450.00
01-813-00-2134 MINUTES - SCANNED	0.00	4,208.65	4,209.00	800.00
01-813-00-2170 MOBILE PHONES	0.00	1,114.76	1,500.00	1,350.00
01-813-00-2180 RECORDS MANAGEMENT	0.00	2,747.50	3,000.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>8,620.91</b>	<b>9,259.00</b>	<b>6,600.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-813-00-3210 DUES & SUBSCRIPTIONS	0.00	405.00	1,250.00	1,000.00
01-813-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	149.50	150.00	200.00
01-813-00-3252 MAPS, BOOKS, ETC	0.00	0.00	500.00	500.00
01-813-00-3262 PRINTING	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>554.50</b>	<b>1,900.00</b>	<b>1,700.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-813-00-4340 R & M - PRINTERS	0.00	995.16	1,000.00	1,000.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>995.16</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>10 ELECTIONS</b>				
01-813-10-1002 ELECTION WORKERS	0.00	0.00	0.00	0.00
01-813-10-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00
01-813-10-1068 TRAVEL & TRAINING - ELECTIONS	0.00	0.00	0.00	0.00
01-813-10-2102 ADS & PUBLICATIONS - ELECTION	0.00	495.00	500.00	500.00
01-813-10-2128 ELECTIONS	0.00	4,365.46	5,000.00	5,000.00
01-813-10-3262 PRINTING - ELECTIONS	0.00	0.00	0.00	0.00
01-813-10-3282 SUPPLIES - ELECTIONS	0.00	0.00	0.00	0.00
<b>TOTAL 10 ELECTIONS</b>	<b>0.00</b>	<b>4,860.46</b>	<b>5,500.00</b>	<b>5,500.00</b>
<b>TOTAL 13 CITY SECRETARY</b>	<b>0.00</b>	<b>121,744.97</b>	<b>132,224.00</b>	<b>131,178.00</b>

<b>01 - GENERAL FUND</b>				
<b>14 MUNICIPAL COURT</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-814-00-1004 SALARIES & WAGES	104,012.13	89,865.87	93,323.00	96,109.00
01-814-00-1010 OVERTIME	65.34	124.49	500.00	350.00
01-814-00-1016 CERTIFICATION PAY	0.00	0.00	4,000.00	0.00
01-814-00-1024 LONGEVITY	1,095.00	880.00	1,320.00	1,020.00
01-814-00-1050 FICA/MEDICARE	8,135.48	7,066.28	7,600.00	7,430.00
01-814-00-1052 GROUP HEALTH	19,308.53	16,464.50	19,728.00	19,271.00
01-814-00-1068 TRAVEL & TRAINING	3,558.52	2,653.34	3,000.00	3,000.00
01-814-00-1069 RETIREMENT (TMRS)	14,790.75	16,803.24	19,623.00	20,441.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>150,965.75</b>	<b>133,857.72</b>	<b>149,094.00</b>	<b>147,621.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-814-00-2142 JAIL EXPENSES	23,300.00	16,550.00	20,000.00	17,000.00
01-814-00-2144 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
01-814-00-2160 OMNI BASE (FTA) FEES	3,582.00	2,184.00	3,500.00	4,000.00
01-814-00-2164 AMS-COLLECTION AGENCY FEES	0.00	0.00	0.00	0.00
01-814-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>26,882.00</b>	<b>18,734.00</b>	<b>23,500.00</b>	<b>21,000.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-814-00-3210 DUES & SUBSCRIPTIONS	106.95	581.37	650.00	350.00
01-814-00-3214 EQUIP. UNDER \$5,000 - OFFICE	139.98	39.99	299.00	0.00
01-814-00-3252 MAPS, BOOKS, ETC.	0.00	198.00	550.00	500.00
01-814-00-3262 PRINTING	3,282.63	4,169.25	4,300.00	4,000.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>3,529.56</b>	<b>4,988.61</b>	<b>5,799.00</b>	<b>4,850.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-814-00-4304 R & M - BUILDING	0.00	82.94	100.00	0.00
01-814-00-4308 R & M - COMPUTER SOFTWARE	0.00	3,500.00	7,900.00	10,000.00
01-814-00-4340 R & M - PRINTERS	0.00	0.00	0.00	1,500.00
01-814-00-4364 R & M UNIFORMS	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>3,582.94</b>	<b>8,000.00</b>	<b>11,500.00</b>
<b>5 UTILITIES</b>				
01-814-00-5452 TELEPHONE	1,198.67	2,496.93	3,500.00	2,500.00
<b>TOTAL 5 UTILITIES</b>	<b>1,198.67</b>	<b>2,496.93</b>	<b>3,500.00</b>	<b>2,500.00</b>
<b>TOTAL 14 MUNICIPAL COURT</b>	<b>182,575.98</b>	<b>163,660.20</b>	<b>189,893.00</b>	<b>187,471.00</b>

<b>01 - GENERAL FUND</b>				
<b>15 CITY ATTORNEY</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-815-00-1004 SALARIES & WAGES	0.00	45,814.08	45,815.00	47,189.00
01-815-00-1050 FICA/MEDICARE	0.00	3,401.79	3,505.00	3,511.00
01-815-00-1058 GROUP HEALTH	0.00	0.00	0.00	0.00
01-815-00-1068 TRAVEL & TRAINING	0.00	2,955.95	5,000.00	5,000.00
01-815-00-1086 LEGAL FEES	0.00	0.00	0.00	0.00
01-815-00-1088 PROSECUTION FEES	0.00	0.00	0.00	0.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>52,171.82</b>	<b>54,320.00</b>	<b>55,700.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-815-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-815-00-3210 DUES & SUBSCRIPTIONS	0.00	145.00	200.00	200.00
01-815-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>145.00</b>	<b>200.00</b>	<b>200.00</b>
<b>TOTAL 15 CITY ATTORNEY</b>	<b>0.00</b>	<b>52,316.82</b>	<b>54,520.00</b>	<b>55,900.00</b>

<b>01 - GENERAL FUND</b>				
<b>16 POLICE</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-816-00-1002 PART TIME WORKERS	0.00	10,096.34	45,600.00	15,000.00
01-816-00-1004 SALARIES & WAGES	1,346,413.79	1,453,036.24	1,551,805.00	1,681,000.00
01-816-00-1006 SHIFT DIFFERENTIAL-EVENING RE	3,445.64	4,371.80	4,992.00	4,992.00
01-816-00-1010 OVERTIME	311,511.93	191,517.62	200,000.00	219,900.00
01-816-00-1012 SHIFT DIFFERENTIAL-EV OT	1,173.51	802.70	1,200.00	720.00
01-816-00-1016 CERTIFICATION PAY	47,050.00	52,125.00	61,600.00	67,500.00
01-816-00-1017 INTOXILYZER OPERATOR	1,500.00	3,600.00	3,600.00	6,000.00
01-816-00-1018 INSTRUCTOR PAY	4,250.00	4,500.00	6,000.00	6,000.00
01-816-00-1019 FIELD TRAINING OFFICER PAY	400.00	2,200.00	2,600.00	2,600.00
01-816-00-1021 INVESTIGATOR ASSIGNMENT PAY	8,100.00	7,650.00	7,800.00	7,800.00
01-816-00-1022 WARRANTS SERVED PAY	900.00	0.00	3,800.00	0.00
01-816-00-1023 BILINGUAL PAY	200.00	0.00	600.00	0.00
01-816-00-1024 LONGEVITY	6,245.00	6,220.00	7,260.00	8,160.00
01-816-00-1025 SPECIAL RESPONSE PAY	0.00	0.00	0.00	0.00
01-816-00-1050 FICA/MEDICARE	130,043.22	135,357.78	147,489.00	155,438.00
01-816-00-1052 GROUP HEALTH	174,665.28	228,997.31	261,048.00	265,416.00
01-816-00-1058 ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	8,400.00
01-816-00-1060 ALLOWANCES - CLOTHING	2,100.00	2,135.00	3,000.00	2,000.00
01-816-00-1066 PHYSICALS	3,000.00	900.00	1,600.00	900.00
01-816-00-1067 TRAVEL & TRAINING REIMBURSED	(1,451.55)	0.00	0.00	0.00
01-816-00-1068 TRAVEL & TRAINING	7,633.12	3,564.36	9,200.00	10,000.00
01-816-00-1069 RETIREMENT (TMRS)	291,718.09	327,035.15	359,813.00	423,000.00
01-816-00-1080 POLICE RESERVE EXPENSES	0.00	0.00	200.00	200.00
01-816-00-1090 UNIFORM CLEANING	0.00	0.00	3,000.00	0.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>2,347,298.03</b>	<b>2,442,509.30</b>	<b>2,690,607.00</b>	<b>2,885,026.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-816-00-2140 INVESTIGATION EXPENSES	1,289.89	854.98	1,900.00	1,500.00
01-816-00-2141 CRIME STOPPERS PROGRAM	1,128.00	1,431.90	1,500.00	1,200.00
01-816-00-2144 JANITORIAL SERVICES	2,827.09	51.66	2,061.00	1,000.00
01-816-00-2150 MEDICAL SERVICES	302.00	1,000.51	1,039.00	500.00
01-816-00-2170 MOBILE PHONES	6,015.20	5,961.76	6,250.00	6,000.00
01-816-00-2174 INTERLOCAL RADIO TOWER USE	3,922.62	5,306.34	8,000.00	6,500.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>15,484.80</b>	<b>14,607.15</b>	<b>20,750.00</b>	<b>16,700.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-816-00-3202 AMMUNITION	3,983.38	1,707.43	5,000.00	5,000.00
01-816-00-3210 DUES & SUBSCRIPTIONS	3,473.00	4,006.69	6,210.00	5,400.00
01-816-00-3212 EQUIP. UNDER \$5,000 - FIELD	15,708.61	9,399.39	9,550.00	10,000.00
01-816-00-3214 EQUIP. UNDER \$5,000 - OFFICE	24,010.91	549.96	600.00	1,000.00
01-816-00-3216 EQUIP. UNDER \$5,000 - SAFETY	1,196.52	10,890.53	10,890.53	6,500.00
01-816-00-3222 FUELS & LUBRICANTS	44,378.61	39,997.95	50,000.00	45,000.00
01-816-00-3252 MAPS, BOOKS, ETC.	0.00	0.00	750.00	500.00
01-816-00-3262 PRINTING	4,101.67	3,952.46	4,000.00	4,500.00
01-816-00-3280 SUPPLIES-CLEANING	306.73	415.73	1,000.00	1,250.00
01-816-00-3284 SUPPLIES-OFFICE	4,724.93	4,652.25	6,109.47	7,000.00
01-816-00-3296 UNIFORMS	8,062.94	22,334.79	25,000.00	10,000.00
01-816-00-3298 SMALL GRANT PURCHASES	34,255.45	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>144,202.75</b>	<b>97,907.18</b>	<b>119,110.00</b>	<b>96,150.00</b>

**4 REPAIRS & MAINTENANCE**

01-816-00-4304 R & M - BUILDING	5,706.07	6,435.87	6,800.00	6,000.00
01-816-00-4306 R & M - CAMERAS	1,087.50	9,705.00	10,100.00	10,000.00
01-816-00-4308 R & M - COMPUTER SOFTWARE	25,595.42	22,637.29	32,000.00	32,000.00
01-816-00-4312 R & M - COMPUTERS	85.00	595.97	2,200.00	2,500.00
01-816-00-4317 R & M - GENERATORS	142.50	0.00	0.00	0.00
01-816-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00
01-816-00-4328 R & M - LIGHT EQUIPMENT	0.00	0.00	0.00	0.00
01-816-00-4330 R & M - OFFICE EQUIPMENT	4,222.00	0.00	4,000.00	1,000.00
01-816-00-4340 R & M - PRINTERS	3,516.40	2,858.50	4,500.00	4,000.00
01-816-00-4348 R & M - RADIOS & RADAR	1,019.00	0.00	1,300.00	1,200.00
01-816-00-4362 R & M - SAFETY (GUNS/TASERS)	0.00	0.00	0.00	0.00
01-816-00-4364 R & M - UNIFORM CLEANING	1,162.77	491.96	2,000.00	5,000.00
01-816-00-4368 R & M - VEHICLES	32,771.25	8,494.41	10,000.00	12,000.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>75,307.91</b>	<b>51,219.00</b>	<b>72,900.00</b>	<b>73,700.00</b>

**5 UTILITIES**

01-816-00-5432 ELECTRICITY - CITY BUILDINGS	8,081.05	6,868.12	9,500.00	10,000.00
01-816-00-5442 NATURAL GAS	796.28	738.22	1,000.00	1,000.00
01-816-00-5450 GARBAGE PICK-UP	1,123.57	1,029.82	1,300.00	1,200.00
01-816-00-5452 TELEPHONE	8,597.06	3,526.36	5,000.00	4,000.00
01-816-00-5462 WATER - CITY BUILDINGS	862.40	541.30	1,500.00	1,000.00
01-816-00-5472 TIME WARNER - INTERNET	0.00	0.00	0.00	0.00
<b>TOTAL 5 UTILITIES</b>	<b>19,460.36</b>	<b>12,703.82</b>	<b>18,300.00</b>	<b>17,200.00</b>

**6 CAPITAL EXPENDITURES**

01-816-00-6500 ENTERPRISE LEASE - VEHICLES	29,893.72	106,916.64	125,930.00	114,000.00
01-816-00-6502 CE - BUILDING	0.00	0.00	0.00	0.00
01-816-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00
01-816-00-6540 CE-EQUIPMENT-CAMERAS (MVR)	0.00	0.00	0.00	0.00
01-816-00-6542 CE-EQUIPMENT-SECURITY	0.00	0.00	0.00	0.00
01-816-00-6576 CE-RADIOS & RADAR	0.00	0.00	0.00	0.00
01-816-00-6590 CE-VEHICLES	261,715.10	0.00	0.00	0.00
01-816-00-6592 CE-VEHICLE EQUIPMENT	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>291,608.82</b>	<b>106,916.64</b>	<b>125,930.00</b>	<b>114,000.00</b>

**7 ADMINISTRATION & OTHER**

01-816-00-7644 EMERGENCY MANAGEMENT	0.00	0.00	1,500.00	0.00
01-816-00-7682 PUBLIC RELATIONS	0.00	1,526.00	1,900.00	500.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>1,526.00</b>	<b>3,400.00</b>	<b>500.00</b>

**8 INSURANCE & LEGAL SERVICES**

01-816-00-8804 ARBITRATION	0.00	0.00	0.00	0.00
<b>TOTAL 8 INSURANCE &amp; LEGAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 16 POLICE</b>	<b>2,893,362.67</b>	<b>2,727,389.09</b>	<b>3,050,997.00</b>	<b>3,203,276.00</b>
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<b>01 -GENERAL FUND</b>				
<b>17 MUNICIPAL COURT JUDGES</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-817-00-1050 FICA/MEDICARE	0.00	1,506.84	1,507.00	1,553.00
01-817-00-1068 TRAVEL & TRAINING	0.00	1,627.68	4,000.00	4,000.00
01-817-00-1092 MUNICIPAL JUDGE ALLOWANCE	0.00	15,391.56	15,392.00	15,854.00
01-817-00-1094 ASSOC MUNI JUDGE ALLOWANCE	0.00	4,306.68	4,307.00	4,436.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>22,832.76</b>	<b>25,206.00</b>	<b>25,843.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-817-00-3210 DUES & SUBSCRIPTIONS	0.00	275.00	300.00	300.00
01-817-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00
01-817-00-3252 MAPS, BOOKS, ETC	0.00	0.00	100.00	100.00
01-817-00-3284 SUPPLIES - OFFICE	0.00	0.00	100.00	100.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>275.00</b>	<b>500.00</b>	<b>500.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-817-00-4364 R & M - UNIFORMS	0.00	0.00	50.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>
<b>TOTAL 17 MUNICIPAL COURT JUDGES</b>	<b>0.00</b>	<b>23,107.76</b>	<b>25,756.00</b>	<b>26,343.00</b>

<b>01 -GENERAL FUND</b>				
<b>18 FIRE PREVENTION</b>				
	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-818-00-1084 FIREMAN'S RETIREMENT	0.00	7,335.13	10,000.00	10,000.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>7,335.13</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-818-00-3221 FIRE PREVENTION	0.00	0.00	1,500.00	1,500.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>TOTAL 18 FIRE PREVENTION</b>	<b>0.00</b>	<b>7,335.13</b>	<b>11,500.00</b>	<b>11,500.00</b>

<b>01 -GENERAL FUND</b>				
<b>20 STREETS &amp; DRAINAGE</b>				
	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-820-00-1004 SALARIES & WAGES	538,399.03	566,734.62	586,697.00	604,329.00
01-820-00-1010 OVERTIME	6,919.21	4,458.50	5,000.00	6,300.00
01-820-00-1016 CERTIFICATION PAY	900.00	900.00	1,800.00	900.00
01-820-00-1024 LONGEVITY	4,812.50	4,595.00	6,060.00	5,640.00
01-820-00-1050 FICA/MEDICARE	42,170.33	44,975.99	47,550.00	48,219.00
01-820-00-1052 GROUP HEALTH	85,356.40	107,508.53	109,484.00	105,989.00
01-820-00-1064 LICENSE FEES - WEEDS	126.94	76.94	400.00	350.00
01-820-00-1066 PHYSICALS	400.00	0.00	0.00	0.00
01-820-00-1068 TRAVEL & TRAINING	55.20	0.00	1,000.00	500.00
01-820-00-1069 RETIREMENT (TMRS)	94,677.71	108,407.99	122,773.00	133,496.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>773,817.32</b>	<b>837,657.57</b>	<b>880,764.00</b>	<b>905,723.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-820-00-2144 JANITORIAL SERVICES	2,606.75	1,527.34	2,700.00	2,700.00
01-820-00-2150 MEDICAL SERVICES	210.00	305.00	1,000.00	1,000.00
01-820-00-2170 MOBILE PHONES	1,171.86	879.29	1,200.00	1,200.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>3,988.61</b>	<b>2,711.63</b>	<b>4,900.00</b>	<b>4,900.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-820-00-3206 CHEMICALS - WEED	3,978.05	535.55	3,500.00	3,000.00
01-820-00-3212 EQUIP. UNDER \$5,000 - FIELD	4,237.56	2,449.99	4,500.00	4,500.00
01-820-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00
01-820-00-3216 EQUIP. UNDER \$5,000 - SAFETY	6.36	0.00	0.00	0.00
01-820-00-3218 EQUIP. UNDER \$5,000 - WAREHSE	0.00	0.00	0.00	0.00
01-820-00-3222 FUELS & LUBRICANTS	46,877.53	32,265.30	34,000.00	32,000.00
01-820-00-3252 MAPS, BOOKS, ETC.	0.00	0.00	0.00	0.00
01-820-00-3272 RENTAL/LEASE FIELD EQUIPMENT	945.21	0.00	1,500.00	2,000.00
01-820-00-3278 STREET SIGNS	1,500.33	4,309.26	4,500.00	5,000.00
01-820-00-3280 SUPPLIES - CLEANING	992.83	70.07	1,000.00	1,000.00
01-820-00-3286 SUPPLIES-WAREHOUSE	3,043.64	3,241.51	4,000.00	3,800.00
01-820-00-3290 TOOLS - SMALL	347.85	211.24	800.00	750.00
01-820-00-3296 UNIFORMS	0.00	0.00	200.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>61,929.36</b>	<b>43,082.92</b>	<b>54,000.00</b>	<b>52,050.00</b>

**4 REPAIRS & MAINTENANCE**

01-820-00-4304 R & M - BUILDING	156.19	939.07	2,000.00	1,500.00
01-820-00-4316 R & M - DRAINAGE	213,572.35	6,505.00	16,100.00	20,000.00
01-820-00-4317 R & M - GENERATORS	0.00	0.00	0.00	0.00
01-820-00-4320 R & M - GROUNDS	147.76	1,491.83	2,300.00	500.00
01-820-00-4324 R & M - HEAVY EQUIPMENT	4,468.81	5,611.11	6,900.00	5,000.00
01-820-00-4328 R & M - LIGHT EQUIPMENT	15,785.97	13,430.99	15,000.00	15,000.00
01-820-00-4340 R & M - PRINTERS	36.88	0.00	200.00	0.00
01-820-00-4356 R & M - STREETS	43,814.65	7,590.84	20,000.00	20,000.00
01-820-00-4364 R & M - UNIFORM CLEANING	10,134.54	3,586.30	10,700.00	5,000.00
01-820-00-4368 R & M - VEHICLES	2,011.70	1,863.22	5,000.00	2,500.00
01-820-00-4390 R & M - SMALL TOOLS	166.60	0.00	500.00	250.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>290,295.45</b>	<b>41,018.36</b>	<b>78,700.00</b>	<b>69,750.00</b>

**5 UTILITIES**

01-820-00-5412 ELECTRICITY - STREET LIGHTS	56,914.15	53,979.34	58,000.00	60,000.00
01-820-00-5432 ELECTRICITY - CITY BUILDINGS	4,538.87	3,662.17	4,500.00	5,000.00
01-820-00-5442 NATURAL GAS	323.58	344.76	400.00	400.00
01-820-00-5462 WATER - CITY BUILDINGS	589.28	632.01	750.00	750.00
<b>TOTAL 5 UTILITIES</b>	<b>62,365.88</b>	<b>58,618.28</b>	<b>63,650.00</b>	<b>66,150.00</b>

**6 CAPITAL EXPENDITURES**

01-820-00-6500 ENTERPRISE LEASE - VEHICLES	12,895.30	42,780.30	43,000.00	42,188.00
01-820-00-6502 CE-BUILDING	0.00	0.00	0.00	0.00
01-820-00-6532 CE-EQUIPMENT-HEAVY	0.00	0.00	0.00	0.00
01-820-00-6534 CE-EQUIPMENT-LIGHT	158,669.92	0.00	0.00	0.00
01-820-00-6590 CE-VEHICLES	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>171,565.22</b>	<b>42,780.30</b>	<b>43,000.00</b>	<b>42,188.00</b>

<b>TOTAL 20 STREETS &amp; DRAINAGE</b>	<b>1,363,961.84</b>	<b>1,025,869.06</b>	<b>1,125,014.00</b>	<b>1,140,761.00</b>
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<b>01 -GENERAL FUND</b>				
<b>22 FINANCE</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-822-00-1004 SALARIES & WAGES	0.00	120,053.90	149,188.00	129,937.00
01-822-00-1010 OVERTIME	0.00	73.74	73.74	100.00
01-822-00-1024 LONGEVITY	0.00	460.00	540.00	600.00
01-822-00-1050 FICA/MEDICARE	0.00	9,020.94	11,604.00	9,554.00
01-822-00-1052 GROUP HEALTH	0.00	21,515.40	23,550.00	23,369.00
01-822-00-1066 PHYSICALS	0.00	0.00	0.00	0.00
01-822-00-1068 TRAVEL & TRAINING	0.00	347.04	4,926.26	5,000.00
01-822-00-1069 RETIREMENT (TMRS)	0.00	22,214.04	29,962.00	27,374.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>173,685.06</b>	<b>219,844.00</b>	<b>195,934.00</b>
<b>2 SPECIAL/CONTRACTUAL SER</b>				
01-822-00-2170 MOBILE PHONES	0.00	1,322.92	1,800.00	1,500.00
01-822-00-2172 PROFESSIONAL SERVICES	0.00	84,890.00	101,500.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>86,212.92</b>	<b>103,300.00</b>	<b>1,500.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-822-00-3210 DUES & SUBSCRIPTIONS	0.00	170.00	200.00	850.00
01-822-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	477.80	2,384.00	1,500.00
01-822-00-3252 MAPS, BOOKS, ETC	0.00	0.00	700.00	500.00
01-822-00-3262 PRINTING	0.00	467.52	475.00	500.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>1,115.32</b>	<b>3,759.00</b>	<b>3,350.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-822-00-4308 R & M - COMPUTER SOFTWARE	0.00	119.06	300.00	500.00
01-822-00-4340 R & M - PRINTERS	0.00	534.43	1,500.00	500.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>653.49</b>	<b>1,800.00</b>	<b>1,000.00</b>
<b>TOTAL 22 FINANCE</b>	<b>0.00</b>	<b>261,666.79</b>	<b>328,703.00</b>	<b>201,784.00</b>

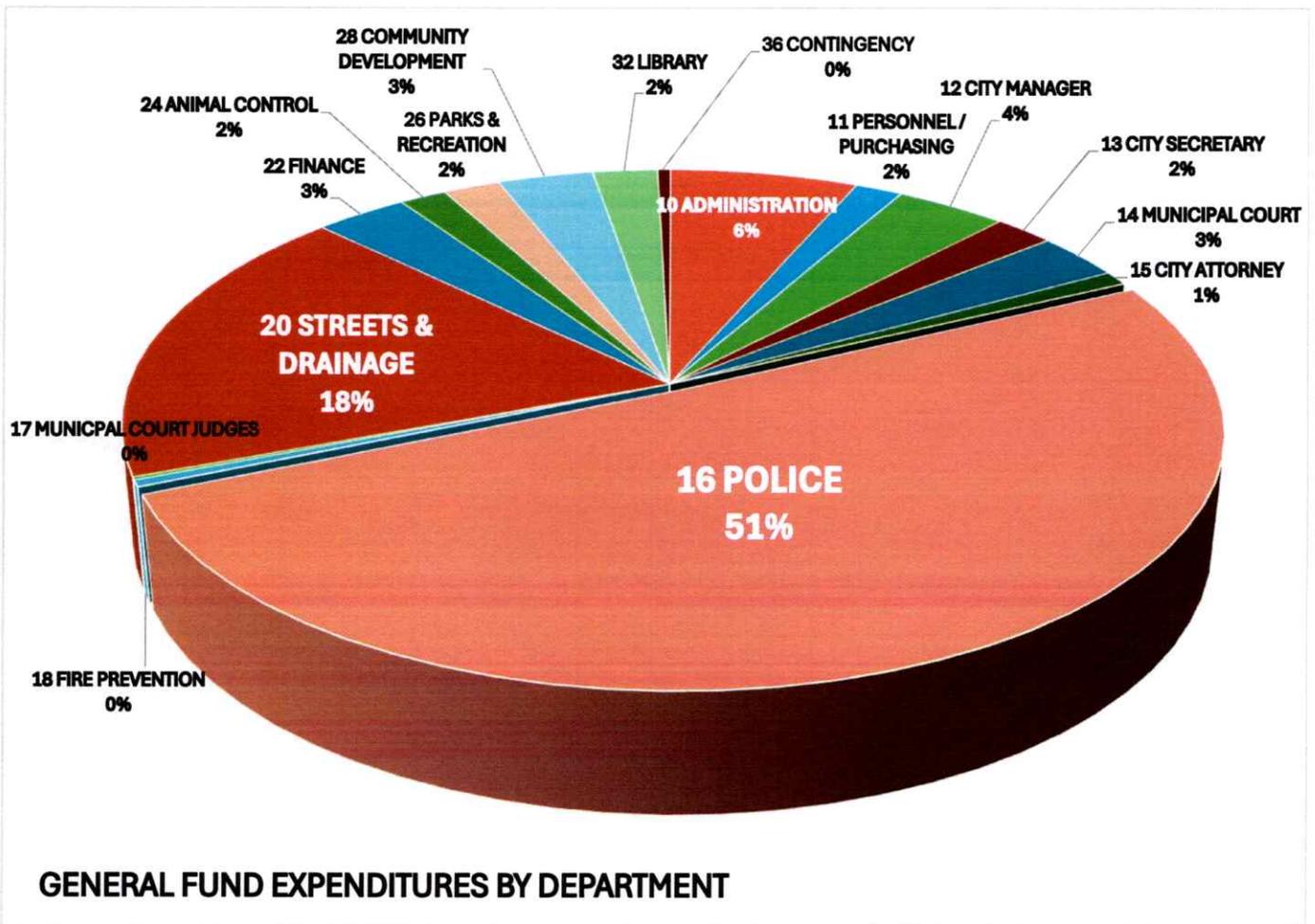
<b>01 - GENERAL FUND</b>				
<b>24 ANIMAL CONTROL</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-824-00-1004 SALARIES & WAGES	0.00	42,600.00	42,805.00	45,634.00
01-824-00-1010 OVERTIME	0.00	8,076.45	8,701.36	7,700.00
01-824-00-1020 STANDBY PAY	0.00	7,799.96	7,800.00	7,800.00
01-824-00-1024 LONGEVITY	0.00	220.00	240.00	300.00
01-824-00-1050 FICA/MEDICARE	0.00	4,367.40	4,387.00	4,684.00
01-824-00-1052 GROUP HEALTH	0.00	9,663.77	9,864.00	9,636.00
01-824-00-1066 PHYSICALS	0.00	0.00	0.00	0.00
01-824-00-1068 TRAVEL & TRAINING	0.00	936.24	998.64	1,000.00
01-824-00-1069 RETIREMENT (TMRS)	0.00	10,537.16	11,328.00	13,038.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>84,200.98</b>	<b>86,124.00</b>	<b>89,792.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-824-00-2144 JANITORIAL SERVICES - RUGS	0.00	1,225.56	1,335.00	1,000.00
01-824-00-2148 LANDFILL USE	0.00	164.65	500.00	500.00
01-824-00-2150 MEDICAL SERVICES	0.00	0.00	0.00	0.00
01-824-00-2170 MOBILE PHONES	0.00	190.43	400.00	300.00
01-824-00-2196 VETERINARY SERVICES	0.00	0.00	300.00	250.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>1,580.64</b>	<b>2,535.00</b>	<b>2,050.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-824-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	100.00	0.00
01-824-00-3212 EQUIP UNDER \$5,000 - FIELD	0.00	0.00	1,600.00	1,000.00
01-824-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	3,000.00	1,000.00
01-824-00-3222 FUELS & LUBRICANTS	0.00	3,327.58	4,000.00	3,500.00
01-824-00-3240 KENNEL SUPPLIES	0.00	224.06	2,000.00	1,000.00
01-824-00-3262 PRINTING	0.00	53.36	250.00	250.00
01-824-00-3280 SUPPLIES - CLEANING	0.00	0.00	350.00	250.00
01-824-00-3284 SUPPLIES - OFFICE	0.00	0.00	150.00	250.00
01-824-00-3296 UNIFORMS	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>3,605.00</b>	<b>11,450.00</b>	<b>7,250.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-824-00-4302 R & M - APPLIANCES	0.00	0.00	1,000.00	0.00
01-824-00-4304 R & M - BUILDING	0.00	170.00	20,700.00	11,000.00
01-824-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00
01-824-00-4328 R & M - LIGHT EQUIPMENT	0.00	0.00	0.00	0.00
01-824-00-4364 R & M - UNIFORM CLEANING	0.00	593.82	2,000.00	1,000.00
01-824-00-4368 R & M - VEHICLES	0.00	0.00	1,600.00	500.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>763.82</b>	<b>25,300.00</b>	<b>12,500.00</b>
<b>5 UTILITIES</b>				
01-824-00-5462 WATER - CITY BUILDING	0.00	1,173.30	1,200.00	1,000.00
<b>TOTAL 5 UTILITIES</b>	<b>0.00</b>	<b>1,173.30</b>	<b>1,200.00</b>	<b>1,000.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
01-824-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00
01-824-00-6590 CE - VEHICLES	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 24 ANIMAL CONTROL</b>	<b>0.00</b>	<b>91,323.74</b>	<b>126,609.00</b>	<b>112,592.00</b>

<b>01 - GENERAL FUND</b>				
<b>26 PARKS &amp; RECREATION</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-826-00-1002 PART TIME WORKERS	515.06	824.58	1,100.00	8,179.00
01-826-00-1004 SALARIES & WAGES	22,588.30	20,502.88	21,135.00	21,767.00
01-826-00-1010 OVERTIME FOR CC/SC OPENINGS	17,391.40	8,795.40	12,573.39	19,500.00
01-826-00-1024 LONGEVITY	600.00	660.00	720.00	780.00
01-826-00-1050 FICA/MEDICARE	1,782.73	1,719.14	1,825.00	2,325.00
01-826-00-1052 GROUP HEALTH	9,618.95	9,780.91	9,864.00	9,636.00
01-826-00-1069 RETIREMENT (TMRS)	3,930.66	3,984.36	4,317.00	4,729.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>56,427.10</b>	<b>46,267.27</b>	<b>51,534.39</b>	<b>66,916.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-826-00-2144 JANITORIAL SERVICES	3,735.08	0.00	1,000.00	500.00
01-826-00-2170 MOBILE PHONES	337.03	190.31	350.00	250.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>4,072.11</b>	<b>190.31</b>	<b>1,350.00</b>	<b>750.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-826-00-3208 CHRISTMAS DECORATIONS	0.00	0.00	0.00	0.00
01-826-00-3209 ANNUAL CHRISTMAS TREE LIGHTIN	13,901.16	4,831.82	4,831.82	7,500.00
01-826-00-3212 EQUIPMENT UNDER \$5,000 - PARK	0.00	0.00	0.00	0.00
01-826-00-3214 EQUIP. UNDER \$5,000 - OFFICE	206.73	0.00	0.00	0.00
01-826-00-3242 SUPPLIES - KITCHEN	0.00	0.00	200.00	100.00
01-826-00-3280 SUPPLIES - CLEANING	911.98	2,438.85	3,000.00	3,000.00
01-826-00-3284 SUPPLIES - OFFICE	12.46	109.05	200.00	100.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>15,032.33</b>	<b>7,379.72</b>	<b>8,231.82</b>	<b>10,700.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-826-00-4302 R & M - APPLIANCES	0.00	0.00	340.77	0.00
01-826-00-4304 R & M - BUILDING	2,025.06	22,827.58	23,500.00	7,000.00
01-826-00-4320 R & M - GROUNDS	348.30	6,864.60	6,931.61	5,000.00
01-826-00-4330 R & M - OFFICE EQUIPMENT	41.98	0.00	0.00	0.00
01-826-00-4342 R & M - PARK EQUIP.	3,489.80	10,140.63	10,140.63	10,000.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>5,905.14</b>	<b>39,832.81</b>	<b>40,913.01</b>	<b>22,000.00</b>
<b>5 UTILITIES</b>				
01-826-00-5402 ELECTRICITY - LL/PC/FL FIELDS	0.00	0.00	1,875.00	0.00
01-826-00-5432 ELECTRICITY - CITY BUILDINGS	13,327.93	10,594.34	13,686.78	15,500.00
01-826-00-5450 GARBAGE PICKUP	2,944.40	2,461.35	3,000.00	3,000.00
01-826-00-5462 WATER - CITY BUILDINGS	919.60	873.75	1,200.00	1,000.00
01-826-00-5472 WATER - LL/PC/FL FIELDS	3,357.75	2,973.70	4,000.00	3,800.00
<b>TOTAL 5 UTILITIES</b>	<b>20,549.68</b>	<b>16,903.14</b>	<b>23,761.78</b>	<b>23,300.00</b>
<b>20 COW BAYOU</b>				
01-826-20-4320 R & M - GROUNDS - COW BAYOU	0.00	1,004.87	1,020.00	0.00
<b>TOTAL 20 COW BAYOU</b>	<b>0.00</b>	<b>1,004.87</b>	<b>1,020.00</b>	<b>0.00</b>
<b>TOTAL 26 PARKS &amp; RECREATION</b>	<b>101,986.36</b>	<b>111,578.12</b>	<b>126,811.00</b>	<b>123,666.00</b>

<b>01 - GENERAL FUND</b>				
<b>28 COMMUNITY DEVELOPMENT</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-828-00-1004 SALARIES & WAGES	125,151.93	111,615.06	112,053.00	125,717.00
01-828-00-1010 OVERTIME	45.00	284.90	1,000.00	225.00
01-828-00-1016 CERTIFICATION PAY	0.00	1,650.00	1,800.00	1,800.00
01-828-00-1024 LONGEVITY	260.00	317.50	480.00	480.00
01-828-00-1050 FICA/MEDICARE	9,268.44	8,643.52	9,588.00	9,374.00
01-828-00-1052 GROUP HEALTH	19,041.11	22,534.28	23,550.00	23,369.00
01-828-00-1066 PHYSICALS	155.00	0.00	0.00	0.00
01-828-00-1068 TRAVEL & TRAINING	600.00	781.93	1,500.00	3,000.00
01-828-00-1069 RETIREMENT (TMRS)	21,156.74	23,296.86	24,757.00	26,888.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>175,678.22</b>	<b>169,124.05</b>	<b>174,728.00</b>	<b>190,853.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-828-00-2154 GRASS CUTTING SERVICES	0.00	402.00	1,000.00	1,000.00
01-828-00-2170 MOBILE PHONES	456.47	498.66	540.00	550.00
01-828-00-2172 PROFESSIONAL SERVICES	0.00	4,697.28	10,000.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>456.47</b>	<b>5,597.94</b>	<b>11,540.00</b>	<b>1,550.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-828-00-3210 DUES & SUBSCRIPTIONS	71.00	0.00	100.00	0.00
01-828-00-3214 EQUIP. UNDER \$5,000 - OFFICE	(474.00)	299.00	299.00	1,000.00
01-828-00-3222 FUELS & LUBRICANTS	3,284.86	2,778.39	3,700.00	3,000.00
01-828-00-3252 MAPS, BOOKS, ETC.	434.32	108.00	500.00	500.00
01-828-00-3262 PRINTING	0.00	203.51	500.00	500.00
01-828-00-3272 RENTAL / LEASE EQUIPMENT	0.00	0.00	0.00	0.00
01-828-00-3284 SUPPLIES - OFFICE	489.06	0.00	0.00	0.00
01-828-00-3300 DEMO EXPENSES	5,671.11	9,678.78	10,000.00	10,000.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>9,476.35</b>	<b>13,067.68</b>	<b>15,099.00</b>	<b>15,000.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-828-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
01-828-00-4340 R & M - PRINTERS	221.01	330.78	1,300.00	500.00
01-828-00-4364 R & M - UNIFORM CLEANING	220.55	7.06	700.00	0.00
01-828-00-4368 R & M - VEHICLES	895.90	86.70	750.00	500.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>1,337.46</b>	<b>424.54</b>	<b>2,750.00</b>	<b>1,000.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
01-828-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00
01-828-00-6590 CE-VEHICLES	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 28 COMMUNITY DEVELOPMENT</b>	<b>186,948.50</b>	<b>188,214.21</b>	<b>204,117.00</b>	<b>208,403.00</b>

<b>01 -GENERAL FUND</b>				
<b>32 LIBRARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
01-832-00-1002 PART TIME WORKERS	14,010.38	0.00	7,463.57	0.00
01-832-00-1004 SALARIES & WAGES	102,927.36	79,088.18	81,658.00	48,055.00
01-832-00-1010 OVERTIME	0.00	0.00	0.00	0.00
01-832-00-1024 LONGEVITY	1,692.50	315.00	420.00	660.00
01-832-00-1050 FICA/MEDICARE	8,677.20	5,823.98	7,044.00	3,300.00
01-832-00-1052 GROUP HEALTH	21,495.47	20,556.61	23,550.00	23,369.00
01-832-00-1066 PHYSICALS	0.00	0.00	0.00	0.00
01-832-00-1068 TRAVEL & TRAINING	2,815.86	240.21	3,000.00	1,000.00
01-832-00-1069 RETIREMENT (TMRS)	18,089.49	14,687.71	16,213.00	10,500.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>169,708.26</b>	<b>120,711.69</b>	<b>139,348.57</b>	<b>86,884.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
01-832-00-2124 DUES & SUBSCRIPTIONS	718.85	477.67	1,200.00	1,000.00
01-832-00-2144 JANITORIAL SERVICES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>718.85</b>	<b>477.67</b>	<b>1,200.00</b>	<b>1,000.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
01-832-00-3211 SOFTWARE UNDER \$5,000	3,488.52	3,617.90	4,000.00	4,000.00
01-832-00-3214 EQUIP. UNDER \$5,000 - OFFICE	4,460.18	0.00	0.00	0.00
01-832-00-3250 MAGAZINES & PERIODICALS	1,645.26	142.18	1,200.00	1,000.00
01-832-00-3252 MAPS, BOOKS, ETC.	20,106.57	19,670.06	20,000.00	15,000.00
01-832-00-3262 PRINTING	857.56	0.00	1,500.00	0.00
01-832-00-3280 SUPPLIES - CLEANING	404.67	698.45	1,000.00	1,000.00
01-832-00-3283 SUPPLIES - SPECIAL PROGRAMS	4,247.65	1,922.08	4,000.00	4,000.00
01-832-00-3284 SUPPLIES - OFFICE	1,127.82	2,242.54	2,650.00	1,500.00
01-832-00-3298 SMALL GRANT PURCHASES	0.00	0.00	0.00	0.00
01-832-00-3299 SMALL GRANTS RECEIVED	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>36,338.23</b>	<b>28,293.21</b>	<b>34,350.00</b>	<b>26,500.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
01-832-00-4304 R & M - BUILDING	74,281.14	4,282.78	4,336.43	2,000.00
01-832-00-4308 R & M - COMPUTER SOFTWARE	12,704.30	8,320.36	10,000.00	12,500.00
01-832-00-4312 R & M - COMPUTERS	692.57	677.45	4,400.00	1,500.00
01-832-00-4320 R & M - GROUNDS	1,449.21	322.68	600.00	100.00
01-832-00-4330 R & M - OFFICE EQUIPMENT	0.00	398.70	400.00	250.00
01-832-00-4340 R & M - PRINTERS	1,198.13	1,261.40	1,500.00	1,500.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>90,325.35</b>	<b>15,263.37</b>	<b>21,236.43</b>	<b>17,850.00</b>
<b>5 UTILITIES</b>				
01-832-00-5432 ELECTRICITY - CITY BUILDINGS	5,110.64	3,502.12	4,500.00	5,000.00
01-832-00-5452 TELEPHONE	1,526.57	1,400.52	2,000.00	1,750.00
01-832-00-5462 WATER - CITY BUILDINGS	402.60	421.30	500.00	500.00
01-832-00-5472 TIME WARNER - INTERNET	1,517.79	1,568.04	1,800.00	1,800.00
<b>TOTAL 5 UTILITIES</b>	<b>8,557.60</b>	<b>6,891.98</b>	<b>8,800.00</b>	<b>9,050.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
01-832-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 32 LIBRARY</b>	<b>305,648.29</b>	<b>171,637.92</b>	<b>204,935.00</b>	<b>141,284.00</b>

01 - GENERAL FUND	2022-2023	2023-2024	2023-2024	2024-2025
36 CONTINGENCY	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
7 ADMINISTRATION & OTHER				
01-836-00-7990 CONTINGENCY	0.00	0.00	42,490.00	28,000.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>42,490.00</b>	<b>28,000.00</b>
<b>TOTAL 36 CONTINGENCY</b>	<b>0.00</b>	<b>0.00</b>	<b>42,490.00</b>	<b>28,000.00</b>
<b>01-TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,993,747.18</b>	<b>5,559,517.56</b>	<b>6,318,866.00</b>	<b>6,328,950.00</b>
<b>01-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>429,411.56</b>	<b>917,688.21</b>	<b>0.00</b>	<b>0.00</b>



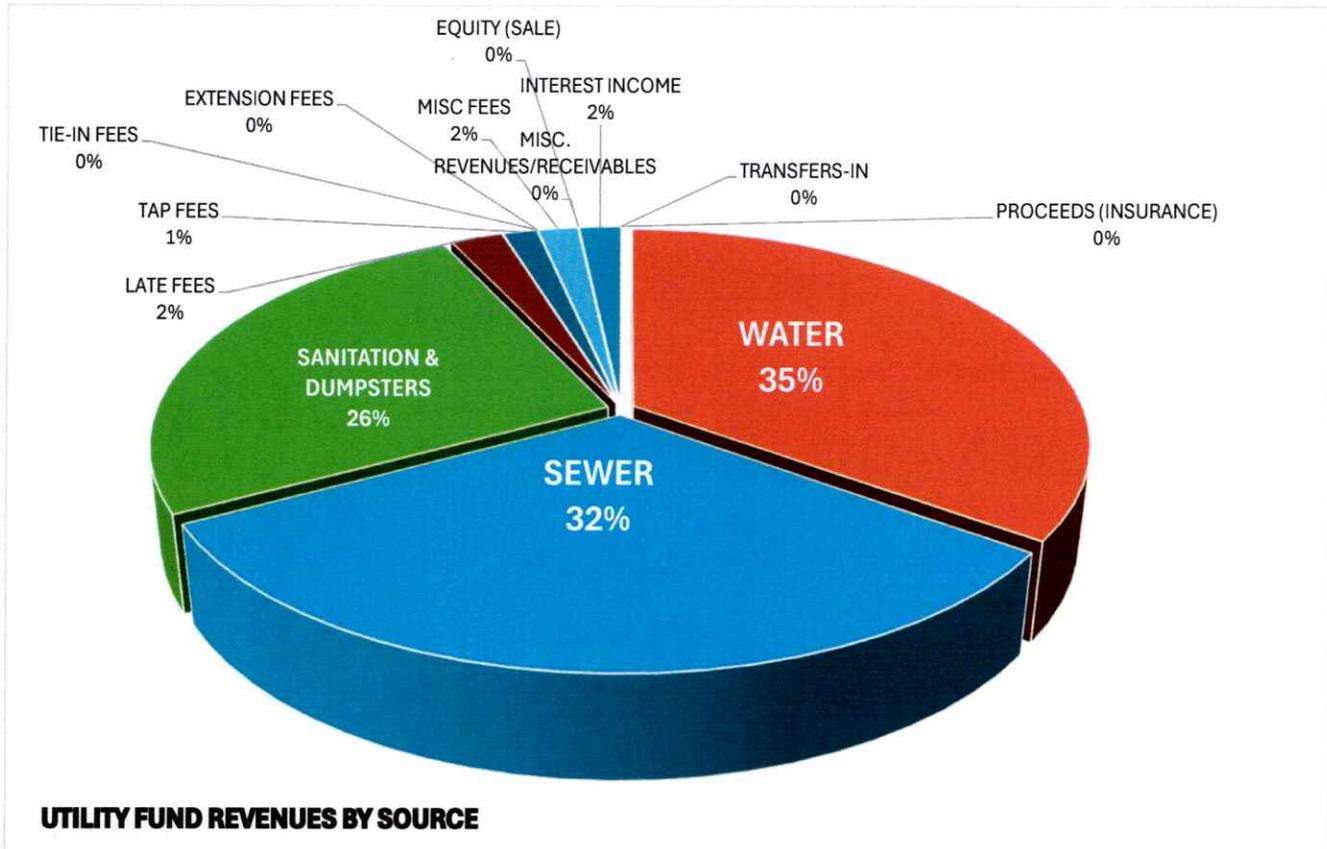
<b>02-UTILITY FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (7/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	5,561,314.24	4,302,365.51	4,884,900.00	4,744,750.00
<b>02-TOTAL REVENUES</b>	<b>5,561,314.24</b>	<b>4,302,365.51</b>	<b>4,884,900.00</b>	<b>4,744,750.00</b>

<b>02-UTILITY FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (7/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
40 ADMINISTRATION	2,081,595.61	1,592,725.56	1,588,483.00	1,650,975.00
41 PUBLIC WORKS DIRECTOR	0.00	160,524.99	162,998.00	174,208.00
42 WATER DEPARTMENT	1,645,480.63	1,350,917.21	1,360,455.86	1,243,543.00
44 SEWER DEPARTMENT	143,120.67	237,134.39	305,335.14	330,953.00
46 SOLID WASTE COLLECTION	757,155.18	769,844.45	753,000.00	825,000.00
48 WASTEWATER TREATMENT	722,552.06	668,594.51	696,328.00	704,857.00
49 CONTINGENCY	0.00	0.00	18,300.00	25,000.00
<b>02-TOTAL EXPENDITURES</b>	<b>5,349,904.15</b>	<b>4,779,741.11</b>	<b>4,884,900.00</b>	<b>4,954,536.00</b>

<b>02-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>211,410.09</b>	<b>(477,375.60)</b>	<b>0.00</b>	<b>(209,786.00)</b>
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<b>02 -UTILITY FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
02-6550-00 INSURANCE PROCEEDS	3,927.32	10,508.98	0.00	0.00
02-6600-00 SERVICE REVENUE-WATER	1,519,524.09	1,452,222.15	1,604,000.00	1,655,000.00
02-6602-00 SERVICE REVENUE-SEWER	1,458,412.89	1,374,781.32	1,424,000.00	1,530,000.00
02-6604-00 SERVICE REVENUE-SANITATION	1,062,285.52	1,033,497.61	1,206,000.00	1,206,000.00
02-6606-00 RECONNECT FEES	12,629.99	15,575.00	12,000.00	13,000.00
02-6607-00 LATE FEES	102,970.00	106,120.00	95,000.00	105,000.00
02-6609-00 AFTER HOURS-NON EMERGENCY FEE	50.00	50.00	0.00	0.00
02-6612-00 CREDIT CARD FEES (3%)	56,943.02	66,106.27	60,000.00	65,000.00
02-6620-00 WATER TAP CONNECTIONS	41,400.00	36,500.00	82,000.00	47,000.00
02-6621-00 WATER MAIN TIE IN FEE	(7,050.00)	750.00	0.00	0.00
02-6622-00 SEWER TAP CONNECTIONS	23,200.00	16,350.00	61,000.00	22,000.00
02-6623-00 SEWER MAIN TIE IN FEE	(11,150.00)	750.00	0.00	0.00
02-6624-00 WATER LINE EXTENSIONS	144,505.59	81,357.69	0.00	0.00
02-6626-00 SEWER LINE EXTENSIONS	112,348.25	0.00	0.00	0.00
02-6636-00 DUMPSTER REVENUES	16,005.00	14,597.58	16,500.00	16,500.00
02-6642-00 TAMPERING CHARGES	135.00	6.70	0.00	0.00
02-6644-00 REREAD FEE	105.00	0.00	0.00	0.00
02-6646-00 TRANSFER FEES	540.00	289.00	700.00	500.00
02-6700-00 RETURN CHECK FEES	1,610.00	1,440.00	1,200.00	1,250.00
02-6710-00 MISCELLANEOUS REVENUES	2,248.34	11,663.04	0.00	0.00

02-6714-00 INTEREST INCOME - TEXPOOL	47,217.54	48,487.41	30,000.00	54,000.00
02-6715-00 INTEREST INCOME - TEXSTAR	23,723.50	21,787.30	17,000.00	27,000.00
02-6716-00 INTEREST INCOME - CHECKING	2,962.41	2,512.79	2,500.00	2,500.00
02-6718-00 SALE OF SURPLUS EQUIPMENT	18,000.00	0.00	0.00	0.00
02-6728-00 CASH (OVER)/SHORT	(372.71)	(70.05)	0.00	0.00
02-6791-00 EQUITY FROM SALE OF VEHICLES	0.00	7,082.72	0.00	0.00
02-6806-00 TRANSFER IN - SERIES 2018 CONS	375,033.29	0.00	0.00	0.00
02-6814-00 TRANSFER IN - INFRASTRUCTURE	532,289.70	0.00	0.00	0.00
02-6827-00 TRANSFER IN - TWDB - MANHOLES	25.50	0.00	0.00	0.00
02-6829-00 TRANSFER IN - WA/SW MAINT	21,795.00	0.00	0.00	0.00
02-6990-00 COUNCIL AUTH. USE OF RESERVES	0.00	0.00	273,000.00	0.00
<b>02-TOTAL REVENUES</b>	<b>5,561,314.24</b>	<b>4,302,365.51</b>	<b>4,884,900.00</b>	<b>4,744,750.00</b>



<b>02 -UTILITY FUND</b>				
<b>40 ADMINISTRATION</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
02-840-00-1004 SALARIES & WAGES	211,509.17	93,373.64	93,374.00	96,109.00
02-840-00-1010 OVERTIME	243.46	134.58	134.58	500.00
02-840-00-1016 CERTIFICATION PAY	4,500.00	0.00	0.00	0.00
02-840-00-1023 BILINGUAL PAY	0.00	600.00	600.00	600.00
02-840-00-1024 LONGEVITY	1,760.00	385.00	450.00	540.00
02-840-00-1050 FICA/MEDICARE	16,380.10	7,023.61	7,099.00	7,000.00
02-840-00-1052 GROUP HEALTH	38,607.86	24,795.53	23,689.00	23,916.00
02-840-00-1058 ALLOWANCES - CAR	8,400.00	0.00	0.00	0.00
02-840-00-1064 LICENSE FEES	111.00	0.00	0.00	0.00
02-840-00-1066 PHYSICALS	0.00	400.00	500.00	500.00
02-840-00-1068 TRAVEL & TRAINING	1,667.97	508.75	580.00	1,000.00
02-840-00-1069 RETIREMENT (TMRS)	92,532.57	17,868.36	19,349.00	20,400.00
02-840-00-1070 WORKERS COMPENSATION	16,691.99	17,199.23	17,200.00	47,115.00
02-840-00-1072 EMPLOYEE RECOGNITION	1,060.81	1,689.46	1,790.42	4,000.00
02-840-00-1074 TWC CONTRIBUTION - QTRLY	0.00	0.00	0.00	30,415.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>393,464.93</b>	<b>163,978.16</b>	<b>164,766.00</b>	<b>232,095.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
02-840-00-2050 MEDICAL SERVICES	0.00	0.00	0.00	0.00
02-840-00-2102 ADS & PUBLICATIONS	6,733.76	2,570.99	2,900.00	6,000.00
02-840-00-2104 APPRAISAL FEES	20,187.64	19,974.40	20,200.00	20,200.00
02-840-00-2108 AUDIT	12,500.00	11,500.00	11,500.00	11,500.00
02-840-00-2110 CREDIT CARD FEES	66,160.33	107,243.88	82,570.00	75,000.00
02-840-00-2112 BANK SERVICE CHARGES	257.50	470.00	470.00	480.00
02-840-00-2114 LATE FEES & PENALTIES	0.00	25.28	25.28	0.00
02-840-00-2136 INSPECTION & PERMIT SERVICES	22,853.37	22,853.37	23,000.00	23,000.00
02-840-00-2138 INTERNET PROVIDOR SERVICES	1,519.27	2,570.33	2,600.00	3,000.00
02-840-00-2144 JANITORIAL SERVICES	1,508.88	885.00	1,100.00	1,500.00
02-840-00-2152 MONITOR ALARM SYSTEM	545.21	497.70	625.00	650.00
02-840-00-2160 LINE LOCATES - 811	1,841.10	1,164.75	1,474.72	1,500.00
02-840-00-2170 MOBILE PHONES	484.12	175.24	176.00	200.00
02-840-00-2172 PROFESSIONAL SERVICES	26,240.00	14,201.08	25,000.00	25,000.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>160,831.18</b>	<b>184,132.02</b>	<b>171,641.00</b>	<b>168,030.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
02-840-00-3208 CHRISTMAS DECORATIONS	469.41	152.96	1,000.00	1,000.00
02-840-00-3210 DUES AND SUBSCRIPTIONS	4,818.21	3,768.32	4,000.00	4,000.00
02-840-00-3214 EQUIP. UNDER \$5,000 - OFFICE	716.29	0.00	0.00	0.00
02-840-00-3252 MAPS, BOOKS, ETC.	1,158.00	1,300.50	1,305.00	1,200.00
02-840-00-3260 POSTAGE	14,593.09	18,214.40	19,214.40	18,000.00
02-840-00-3262 PRINTING	8,977.46	9,654.99	9,895.60	10,000.00
02-840-00-3280 SUPPLIES - CLEANING	846.08	1,644.74	1,650.00	1,000.00
02-840-00-3284 SUPPLIES - OFFICE	3,969.43	4,101.43	5,000.00	7,000.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>35,547.97</b>	<b>38,837.34</b>	<b>42,065.00</b>	<b>42,200.00</b>

**4 REPAIRS & MAINTENANCE**

02-840-00-4304 R & M - BUILDING	14,265.47	227.97	1,000.00	10,000.00
02-840-00-4308 R & M - COMPUTER SOFTWARE	111,002.02	67,236.28	67,236.28	70,000.00
02-840-00-4312 R & M - COMPUTERS	475.00	170.00	715.00	5,000.00
02-840-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00
02-840-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	1,000.00
02-840-00-4340 R & M - PRINTERS	1,517.68	1,535.75	2,000.00	2,000.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>127,260.17</b>	<b>69,170.00</b>	<b>70,951.28</b>	<b>88,000.00</b>

**5 UTILITIES**

02-840-00-5432 ELECTRICITY - CITY BUILDINGS	3,614.02	2,853.35	4,500.00	4,000.00
02-840-00-5442 NATURAL GAS	243.95	283.46	350.00	350.00
02-840-00-5452 TELEPHONE	13,459.46	10,713.73	11,500.00	11,700.00
02-840-00-5462 WATER - CITY BUILDINGS	463.27	433.18	675.00	600.00
02-840-00-5472 SPECTRUM - INTERNET	5,703.88	6,989.53	6,600.00	9,000.00
<b>TOTAL 5 UTILITIES</b>	<b>23,484.58</b>	<b>21,273.25</b>	<b>23,625.00</b>	<b>25,650.00</b>

**6 CAPITAL EXPENDITURES**

02-840-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00
02-840-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**7 ADMINISTRATION & OTHER**

02-840-00-7622 DEPRECIATION EXPENSE	615,184.78	0.00	0.00	0.00
02-840-00-7802 EXTRAORDINARY LOSS - HARVEY	0.00	0.00	0.00	0.00
02-840-00-7990 CONTINGENCY	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>615,184.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**8 INSURANCE & LEGAL SERVICES**

02-840-00-8812 INSURANCE & BONDS	75,822.00	83,663.83	83,763.72	95,000.00
<b>TOTAL 8 INSURANCE &amp; LEGAL SERVICES</b>	<b>75,822.00</b>	<b>83,663.83</b>	<b>83,763.72</b>	<b>95,000.00</b>

**9 TRANSFERS OUT**

02-840-00-9901 TRANSFER OUT - GENERAL FUND	650,000.00	1,031,670.96	1,031,671.00	1,000,000.00
02-840-00-9914 TRANSFER OUT - CDBG-INFRASTRUR	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>650,000.00</b>	<b>1,031,670.96</b>	<b>1,031,671.00</b>	<b>1,000,000.00</b>

<b>TOTAL 40 ADMINISTRATION</b>	<b>2,081,595.61</b>	<b>1,592,725.56</b>	<b>1,588,483.00</b>	<b>1,650,975.00</b>
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<b>02 -UTILITY FUND</b>				
<b>41 PUBLIC WORKS DIRECTOR</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
02-841-00-1004 SALARIES & WAGES	0.00	97,426.40	97,844.00	100,779.00
02-841-00-1010 OVERTIME	0.00	0.00	0.00	0.00
02-841-00-1016 CERTIFICATION PAY	0.00	6,600.00	6,600.00	6,600.00
02-841-00-1024 LONGEVITY	0.00	1,682.50	1,740.00	1,800.00
02-841-00-1050 FICA/MEDICARE	0.00	8,330.16	8,766.00	8,500.00
02-841-00-1052 GROUP HEALTH	0.00	14,948.66	15,164.00	19,654.00
02-841-00-1058 ALLOWANCES - CAR	0.00	8,400.00	8,400.00	8,400.00
02-841-00-1064 LICENSES FEES	0.00	211.00	250.00	275.00
02-841-00-1068 TRAVEL & TRAINING	0.00	1,163.07	1,500.00	2,000.00
02-841-00-1069 RETIREMENT (TMRS)	0.00	21,234.36	22,134.00	24,700.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>159,996.15</b>	<b>162,398.00</b>	<b>172,708.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
02-841-00-2170 MOBILE PHONES	0.00	528.84	600.00	600.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>528.84</b>	<b>600.00</b>	<b>600.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
02-841-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	500.00
02-841-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00
02-841-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	200.00
02-841-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>700.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
02-841-00-4340 R & M - PRINTERS	0.00	0.00	0.00	200.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>
<b>TOTAL 41 PUBLIC WORKS DIRECTOR</b>	<b>0.00</b>	<b>160,524.99</b>	<b>162,998.00</b>	<b>174,208.00</b>

<b>02 -UTILITY FUND</b>				
<b>42 WATER DEPARTMENT</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
02-842-00-1004 SALARIES & WAGES	493,351.35	435,057.66	451,799.00	475,700.00
02-842-00-1010 OVERTIME	38,719.09	33,273.18	38,000.00	38,000.00
02-842-00-1016 CERTIFICATION PAY	11,400.00	11,555.00	11,700.00	12,900.00
02-842-00-1020 STANDBY PAY	12,220.58	10,483.02	13,172.00	20,000.00
02-842-00-1023 BILINGUAL PAY	0.00	600.00	600.00	600.00
02-842-00-1024 LONGEVITY	3,562.50	3,862.50	4,320.00	4,500.00
02-842-00-1050 FICA/MEDICARE	41,082.96	37,193.48	41,539.00	39,800.00
02-842-00-1052 GROUP HEALTH	87,014.48	93,570.28	95,136.00	104,860.00
02-842-00-1064 LICENSE FEES	415.19	212.94	1,250.00	1,000.00
02-842-00-1066 PHYSICALS	1,000.00	0.00	0.00	0.00
02-842-00-1068 TRAVEL & TRAINING	2,648.84	2,127.18	3,000.00	3,000.00
02-842-00-1069 RETIREMENT (TMRS)	227,028.80	93,506.20	107,255.00	114,000.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>918,443.79</b>	<b>721,441.44</b>	<b>767,771.00</b>	<b>814,360.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
02-842-00-2144 JANITORIAL SERVICES	982.86	2,402.02	2,500.00	2,000.00
02-842-00-2146 LAB EXPENSE	9,760.98	14,320.60	14,350.00	10,000.00
02-842-00-2150 MEDICAL SERVICES	40.00	40.00	700.00	500.00
02-842-00-2168 ORGFLD WATER - REGAL PT	13,700.00	12,862.50	14,000.00	14,500.00
02-842-00-2170 MOBILE PHONES	3,202.59	2,805.47	3,000.00	3,000.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>27,686.43</b>	<b>32,430.59</b>	<b>34,550.00</b>	<b>30,000.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
02-842-00-3206 CHEMICALS	43,813.27	47,314.91	48,500.00	50,000.00
02-842-00-3210 DUES & SUBSCRIPTIONS	1,564.09	1,991.83	2,300.00	2,500.00
02-842-00-3212 EQUIP. UNDER \$5,000 - FIELD	2,133.70	1,938.42	2,000.00	2,500.00
02-842-00-3214 EQUIP. UNDER \$5,000 - OFFICE	1,073.22	301.36	400.00	500.00
02-842-00-3216 EQUIP. UNDER \$5,000 - SAFETY	749.25	1,076.33	1,100.00	1,000.00
02-842-00-3222 FUELS & LUBRICANTS	27,823.77	20,006.88	23,550.00	20,000.00
02-842-00-3252 MAPS, BOOKS, ETC.	0.00	198.00	250.00	250.00
02-842-00-3272 RENTAL/LEASE FIELD EQUIPMENT	3,412.05	386.35	500.00	500.00
02-842-00-3280 SUPPLIES - CLEANING	238.48	39.35	400.00	400.00
02-842-00-3286 SUPPLIES-WAREHOUSE	(4,381.22)	1,579.40	2,000.00	2,000.00
02-842-00-3290 TOOLS - SMALL	1,192.10	1,005.93	1,050.00	1,250.00
02-842-00-3296 UNIFORMS	355.00	(63.31)	200.00	200.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>77,973.71</b>	<b>75,775.45</b>	<b>82,250.00</b>	<b>81,100.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
02-842-00-4304 R & M - BUILDING	510.78	711.51	1,000.00	1,000.00
02-842-00-4317 R & M - GENERATORS	9,882.16	7,481.97	7,500.00	8,000.00
02-842-00-4320 R & M - GROUNDS	428.77	17,657.48	29,900.00	20,000.00
02-842-00-4328 R & M - LIGHT EQUIPMENT	3,427.08	15,958.40	16,000.00	6,000.00
02-842-00-4332 R & M - MAIN LINES	42,511.51	31,579.13	31,600.00	35,000.00
02-842-00-4336 R & M - METERS	391,671.48	30,286.24	36,330.00	55,000.00
02-842-00-4340 R & M - PRINTERS	0.00	436.66	450.00	600.00
02-842-00-4344 R & M - PUMPS & MOTORS	27,699.39	30,054.97	31,000.00	20,000.00
02-842-00-4352 R & M - SERVICE LINES	27,867.89	14,950.96	20,000.00	20,000.00
02-842-00-4364 R & M - UNIFORM CLEANING	9,930.22	2,959.83	7,000.00	5,000.00
02-842-00-4368 R & M - VEHICLES	2,212.36	2,194.76	3,000.00	3,000.00
02-842-00-4370 R & M - SCADA SYSTEM	14,139.92	11,359.93	12,500.00	15,000.00
02-842-00-4372 R & M - WATER HOLDING TANKS	1,762.00	0.00	1,000.00	1,000.00
02-842-00-4380 R & M - FILTRATION SYSTEM	16,981.57	24,829.95	25,500.00	15,000.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>549,025.13</b>	<b>190,461.79</b>	<b>222,780.00</b>	<b>204,600.00</b>

**5 UTILITIES**

02-842-00-5432 ELECTRICITY - CITY BUILDINGS	51,016.74	56,789.03	57,000.00	56,000.00
02-842-00-5442 NATURAL GAS	3,131.33	3,592.48	3,900.00	4,000.00
02-842-00-5452 TELEPHONE - SCADA LINE	199.27	217.31	300.00	215.00
02-842-00-5462 WATER - CITY BUILDINGS	867.75	1,018.45	1,200.00	1,200.00
<b>TOTAL 5 UTILITIES</b>	<b>55,215.09</b>	<b>61,617.27</b>	<b>62,400.00</b>	<b>61,415.00</b>

**6 CAPITAL EXPENDITURES**

02-842-00-6500 ENTERPRISE LEASE - VEHICLES	17,136.48	48,366.85	51,000.00	42,068.00
02-842-00-6534 CE - EQUIPMENT - LIGHT	0.00	17,761.27	18,000.00	10,000.00
02-842-00-6536 CE - EQUIPMENT - OFFICE	0.00	0.00	0.00	0.00
02-842-00-6570 CE - PUMPS & MOTORS	0.00	0.00	0.00	0.00
02-842-00-6590 CE - VEHICLE	0.00	121,704.86	121,704.86	0.00
02-842-00-6593 CE - WATER FILTRATION SYSTEM	0.00	0.00	0.00	0.00
02-842-00-6595 WATER/SEWER INFRASTRUCTURE	0.00	81,357.69	0.00	0.00
02-842-00-6596 CE - WATER METERS	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>17,136.48</b>	<b>269,190.67</b>	<b>190,704.86</b>	<b>52,068.00</b>

<b>TOTAL 42 WATER DEPARTMENT</b>	<b>1,645,480.63</b>	<b>1,350,917.21</b>	<b>1,360,455.86</b>	<b>1,243,543.00</b>
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<b>02 - UTILITY FUND</b>				
<b>44 SEWER DEPARTMENT</b>				
<b>EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
02-844-00-1004 SALARIES & WAGES	0.00	24,398.64	33,591.00	46,400.00
02-844-00-1010 OVERTIME	0.00	32.45	1,000.00	500.00
02-844-00-1016 CERTIFICATION PAY	0.00	0.00	0.00	0.00
02-844-00-1024 LONGEVITY	0.00	32.50	120.00	120.00
02-844-00-1050 FICA/MEDICARE	0.00	1,699.05	2,915.14	3,300.00
02-844-00-1052 GROUP HEALTH	0.00	6,883.70	7,264.00	14,071.00
02-844-00-1066 PHYSICALS	0.00	0.00	0.00	0.00
02-844-00-1068 TRAVEL & TRAINING	0.00	0.00	100.00	500.00
02-844-00-1069 RETIREMENT (TMRS)	0.00	4,279.40	5,345.00	9,850.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>37,325.74</b>	<b>50,335.14</b>	<b>74,741.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
02-844-00-2170 MOBILE PHONES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
02-844-00-3212 EQUIP. UNDER \$5,000 - FIELD	2,408.34	333.70	1,200.00	1,000.00
02-844-00-3222 FUELS & LUBRICANTS	29.47	273.64	1,000.00	1,000.00
02-844-00-3272 RENTAL/LEASE FIELD EQUIPMENT	124.44	183.25	500.00	500.00
02-844-00-3280 SUPPLIES - CLEANING	0.00	34.97	200.00	100.00
02-844-00-3286 SUPPLIES-WAREHOUSE	(804.45)	1,048.24	1,200.00	1,200.00
02-844-00-3290 TOOLS - SMALL	110.62	1,067.69	1,100.00	500.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>1,868.42</b>	<b>2,941.49</b>	<b>5,200.00</b>	<b>4,300.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
02-844-00-4317 R & M - GENERATORS	123.23	5,360.31	6,000.00	5,000.00
02-844-00-4320 R & M - GROUNDS	257.31	209.63	300.00	500.00
02-844-00-4328 R & M - LIGHT EQUIPMENT	95.91	175.26	1,000.00	1,000.00
02-844-00-4332 R & M - MAIN LINES	9,911.30	11,799.65	12,500.00	12,500.00
02-844-00-4344 R & M - PUMPS & MOTORS	59,380.48	109,546.63	137,300.00	145,000.00
02-844-00-4352 R & M - SERVICES LINES	3,482.89	3,020.10	7,000.00	6,000.00
02-844-00-4364 R & M - UNIFORM CLEANING	0.00	26.04	1,300.00	500.00
02-844-00-4368 R & M - VEHICLES	16.82	13.98	500.00	100.00
02-844-00-4370 R & M - SCADA SYSTEM	0.00	917.45	3,000.00	3,000.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>73,267.94</b>	<b>131,069.05</b>	<b>168,900.00</b>	<b>173,600.00</b>
<b>5 UTILITIES</b>				
02-844-00-5422 ELECTRICITY - CITY BUILDINGS	62,162.06	46,480.95	59,200.00	60,000.00
02-844-00-5442 NATURAL GAS	5,623.00	6,477.13	6,800.00	6,500.00
02-844-00-5452 TELEPHONE - SCADA LINE	199.25	184.31	200.00	200.00
<b>TOTAL 5 UTILITIES</b>	<b>67,984.31</b>	<b>53,142.39</b>	<b>66,200.00</b>	<b>66,700.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
02-844-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	12,655.72	14,700.00	11,612.00
02-844-00-6534 CE-EQUIPMENT-LIGHT	0.00	0.00	0.00	0.00
02-844-00-6570 CE-PUMPS & MOTORS	0.00	0.00	0.00	0.00
02-844-00-6595 WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>12,655.72</b>	<b>14,700.00</b>	<b>11,612.00</b>
<b>TOTAL 44 SEWER DEPARTMENT</b>	<b>143,120.67</b>	<b>237,134.39</b>	<b>305,335.14</b>	<b>330,953.00</b>

<b>02 -UTILITY FUND</b>				
<b>46 SOLID WASTE COLLECTION</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
02-846-00-2184 SOLID WASTE COLLECTION/PICK-UP	710,483.79	700,685.65	700,000.00	765,000.00
02-846-00-2186 SOLID WASTE COLLECTION/ROLL-OFF	46,671.39	69,158.80	53,000.00	60,000.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>757,155.18</b>	<b>769,844.45</b>	<b>753,000.00</b>	<b>825,000.00</b>
<b>TOTAL 46 SOLID WASTE COLLECTION</b>	<b>757,155.18</b>	<b>769,844.45</b>	<b>753,000.00</b>	<b>825,000.00</b>

<b>02 -UTILITY FUND</b>				
<b>48 WASTEWATER TREATMENT</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
02-848-00-1004 SALARIES & WAGES	136,239.84	156,588.25	160,279.00	172,500.00
02-848-00-1010 OVERTIME	8,142.94	10,972.90	13,750.00	12,000.00
02-848-00-1016 CERTIFICATION PAY	600.00	1,900.00	1,900.00	3,000.00
02-848-00-1020 STANDBY PAY	2,791.28	4,293.12	4,652.00	4,640.00
02-848-00-1024 LONGEVITY	277.50	485.00	600.00	780.00
02-848-00-1050 FICA/MEDICARE	10,997.55	13,782.45	14,435.00	14,700.00
02-848-00-1052 GROUP HEALTH	20,243.34	28,652.65	29,592.00	33,762.00
02-848-00-1064 LICENSE FEES	111.00	247.00	250.00	225.00
02-848-00-1068 TRAVEL & TRAINING	2,258.00	1,103.75	1,250.00	1,500.00
02-848-00-1069 RETIREMENT (TMRS)	59,681.79	32,742.01	35,742.01	40,500.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>241,343.24</b>	<b>250,767.13</b>	<b>262,450.01</b>	<b>283,607.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
02-848-00-2124 DUES & SUBSCRIPTIONS	0.00	270.00	275.00	250.00
02-848-00-2146 LAB EXPENSES	36,891.20	41,498.18	41,498.18	40,000.00
02-848-00-2169 WATERWOOD SEWER - OF WATER	67,462.00	58,466.95	64,000.00	65,000.00
02-848-00-2170 MOBILE PHONES	378.45	175.33	400.00	250.00
02-848-00-2194 SLUDGE DISPOSAL	91,287.40	95,110.68	90,000.00	95,000.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>196,019.05</b>	<b>195,521.14</b>	<b>196,173.18</b>	<b>200,500.00</b>

**3 SUPPLIES & MATERIALS**

02-848-00-3206 CHEMICALS	62,648.55	50,772.84	53,579.61	50,000.00
02-848-00-3212 EQUIP. UNDER \$5,000 - FIELD	4,467.41	1,363.37	2,000.00	2,000.00
02-848-00-3214 EQUIP. UNDER \$5,000 - OFFICE	254.10	0.00	0.00	0.00
02-848-00-3222 FUELS & LUBRICANTS	481.52	766.34	1,250.00	1,000.00
02-848-00-3280 SUPPLIES - CLEANING	61.79	88.08	300.00	200.00
02-848-00-3284 SUPPLIES - OFFICE	173.96	283.81	300.00	200.00
02-848-00-3286 SUPPLIES - WAREHOUSE	1,087.53	180.90	1,000.00	1,000.00
02-848-00-3290 TOOLS - SMALL	382.23	0.00	500.00	500.00
02-848-00-3296 UNIFORMS	0.00	0.00	100.00	100.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>69,557.09</b>	<b>53,455.34</b>	<b>59,029.61</b>	<b>55,000.00</b>

**4 REPAIRS & MAINTENANCE**

02-848-00-4304 R & M - BUILDING	10,011.95	374.38	1,000.00	500.00
02-848-00-4312 R & M - COMPUTERS	0.00	27.46	100.00	100.00
02-848-00-4317 R & M - GENERATORS	1,628.50	0.00	0.00	1,000.00
02-848-00-4320 R & M - GROUNDS	(2,685.02)	8.98	500.00	500.00
02-848-00-4324 R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00
02-848-00-4328 R & M - LIGHT EQUIPMENT	240.79	213.69	300.00	200.00
02-848-00-4340 R & M - PRINTERS	153.94	111.93	200.00	100.00
02-848-00-4344 R & M - PUMPS & MOTORS	32,733.81	72,413.64	72,500.00	55,000.00
02-848-00-4360 R & M - TREATMENT PLANT	92,344.81	12,432.38	15,000.00	20,000.00
02-848-00-4364 R & M - UNIFORM CLEANING	2,461.80	1,120.84	2,200.00	1,500.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>136,890.58</b>	<b>86,703.30</b>	<b>91,800.00</b>	<b>78,900.00</b>

**5 UTILITIES**

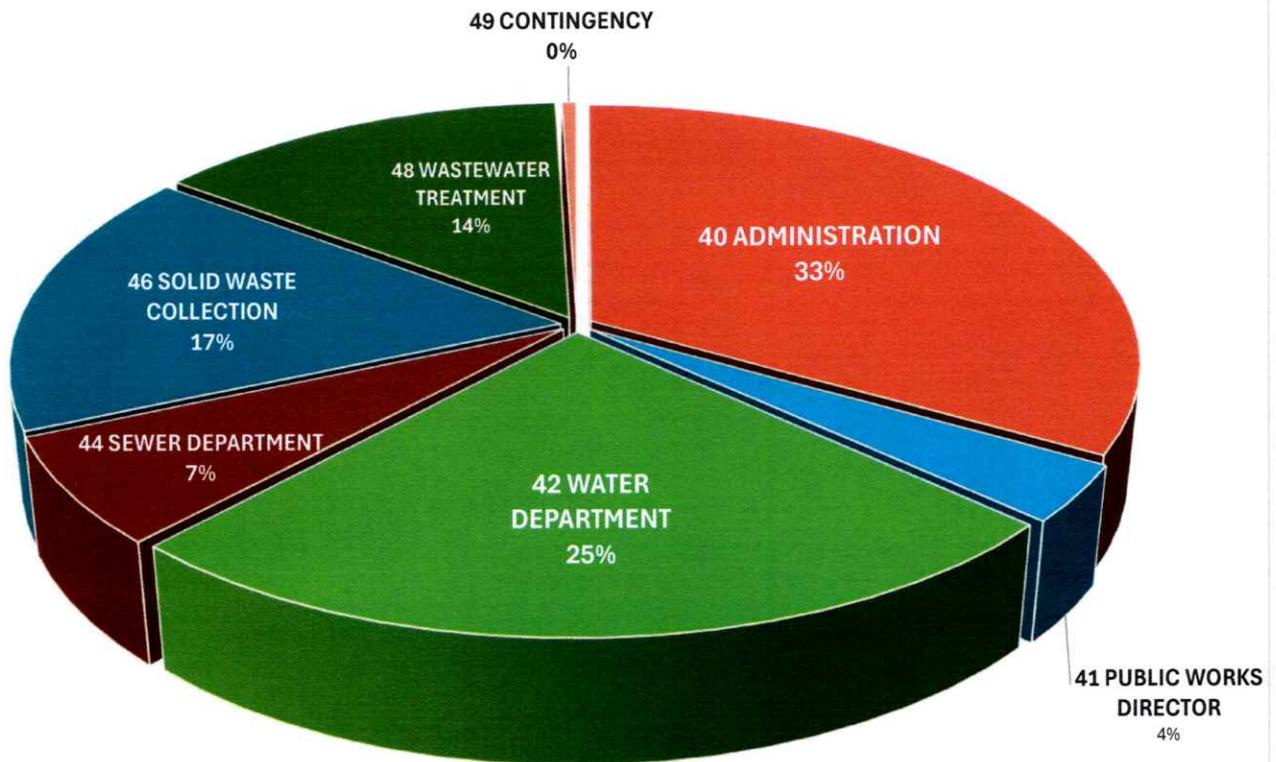
02-848-00-5432 ELECTRICITY - CITY BUILDINGS	72,995.43	70,500.20	74,500.20	80,000.00
02-848-00-5450 GARBAGE PICKUP	4,498.98	4,870.30	5,500.00	5,500.00
02-848-00-5452 TELEPHONE - LAND/SCADA	823.64	818.80	875.00	850.00
02-848-00-5462 WATER - CITY BUILDINGS	424.05	461.30	500.00	500.00
<b>TOTAL 5 UTILITIES</b>	<b>78,742.10</b>	<b>76,650.60</b>	<b>81,375.20</b>	<b>86,850.00</b>

**6 CAPITAL EXPENDITURES**

02-848-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00
02-848-00-6502 CE-BUILDINGS	0.00	0.00	0.00	0.00
02-848-00-6503 CE - GROUNDS	0.00	5,497.00	5,500.00	0.00
02-848-00-6534 CE-EQUIPMENT-LIGHT	0.00	0.00	0.00	0.00
02-848-00-6570 CE-PUMPS & MOTORS	0.00	0.00	0.00	0.00
02-848-00-6595 WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00
02-848-00-6596 CE - WWTP AERATION GEAR BOX	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>5,497.00</b>	<b>5,500.00</b>	<b>0.00</b>

<b>TOTAL 48 WASTEWATER TREATMENT</b>	<b>722,552.06</b>	<b>668,594.51</b>	<b>696,328.00</b>	<b>704,857.00</b>
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02 -UTILITY FUND 49 CONTINGENCY EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL (9/30/24)	2023-2024 BUDGET (AS AMENDED)	2024-2025 APPROVED
7 ADMINISTRATION & OTHER				
02-849-00-7990 CONTINGENCY	0.00	0.00	18,300.00	25,000.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>18,300.00</b>	<b>25,000.00</b>
<b>TOTAL 49 CONTINGENCY</b>	<b>0.00</b>	<b>0.00</b>	<b>18,300.00</b>	<b>25,000.00</b>
<b>02-TOTAL UTILITY FUND EXPENDITURES</b>	<b>5,349,904.15</b>	<b>4,779,741.11</b>	<b>4,884,900.00</b>	<b>4,954,536.00</b>
<b>02-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>211,410.09</b>	<b>(477,375.60)</b>	<b>0.00</b>	<b>(209,786.00)</b>



**UTILITY FUND EXPENDITURES BY DEPARTMENT**



# UTILITY RATES

## INSIDE CITY LIMITS

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**Effective October 2024**

**WATER RATES:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	14.00
3,000 - 50,000 GALLONS-----	\$	4.00 PER 1,000
OVER 50,000 GALLONS-----	\$	4.00 PER 1,000

**SEWER RATES:**

**INSIDE CITY LIMITS:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	15.15
3,000 - 50,000 GALLONS-----	\$	4.00 PER 1,000
OVER 50,000 GALLONS-----	\$	4.00 PER 1,000

**METER DEPOSIT:**

EACH METER.....	\$	125.00
IF TERMINATED MORE THAN 3 TIMES IN 1 YR.....	\$	150.00

**GARBAGE RATES (Rates include Tax):**

<b><u>RESIDENTIAL:</u></b>	26.20
<b><u>COMMERCIAL:</u></b>	40.78
<b><u>EXTRA CART</u></b>	8.04

**WATER TAPS:**

3/4 " Tap	\$ 1,000.00	
1" Tap	\$ 1,250.00	
1- 1/2" Tap	\$ 1,950.00	
2" Tap	\$ 2,350.00	
Over 2"	3,000 plus	
	(negotiated)	

**SEWER TAPS:**

4" Tap	\$ 1,000.00
6" Tap	\$ 1,250.00

**MISC. FEES:**

Reread Fee - Charge if reread is correct	\$ 25.00
Transfer Fee - Transfer of services from one residence to another	\$ 25.00
After Hours Fee - Non-Emergency	\$ 75.00

**TAMPER FEES:**

Master Lock	\$ 35.00
3/4 Locking Curb Stop	\$ 30.00
3/4 Water Meter	\$ 150.00
3/4 Meter Register	\$ 150.00
Itron Antenna with Cable	\$ 50.00
Itron Encoder	\$ 150.00
Meter Box and Lid	\$ 175.00
50 Foot Sewer Tape	\$ 225.00
100 Foot Sewer Tape	\$ 300.00

**USER FEES:**

Street Maintenance Fee	\$ 4.00
Water / Sewer Maintenance Fee	\$ 4.00



# UTILITY RATES

## OUTSIDE CITY LIMITS

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**Effective October 2024**

**WATER RATES:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	28.00
3,000 - 50,000 GALLONS-----	\$	8.00 PER 1,000
OVER 50,000 GALLONS-----	\$	8.00 PER 1,000

**SEWER RATES:**

0 - 2,000 GALLONS (MINIMUM)-----	\$	30.30
3,000 - 50,000 GALLONS-----	\$	8.00 PER 1,000
OVER 50,000 GALLONS-----	\$	8.00 PER 1,000

**METER DEPOSIT:**

EACH METER.....	\$	125.00
IF TERMINATED MORE THAN 3 TIMES IN 1 YR.....	\$	150.00

**GARBAGE RATES (Rates include Tax):**

<b><u>RESIDENTIAL:</u></b>	29.32
<b><u>COMMERCIAL:</u></b>	40.78
<b><u>EXTRA CART</u></b>	8.04

**WATER TAPS:**

3/4 " Tap	\$ 2,000.00
1" Tap	\$ 2,500.00
1- 1/2" Tap	\$ 3,900.00
2" Tap	\$ 4,700.00
Over 2"	5,000 plus (negotiated)

**SEWER TAPS:**

4" Tap	\$ 2,000.00
6" Tap	\$ 2,500.00

**MISC. FEES:**

Reread Fee - Charge if reread is correct	\$ 25.00
Transfer Fee - Transfer of services from one residence to another	\$ 25.00
After Hours Fee - Non-Emergency	\$ 75.00

**TAMPER FEES:**

Master Lock	\$ 35.00
3/4 Locking Curb Stop	\$ 30.00
3/4 Water Meter	\$ 150.00
3/4 Meter Register	\$ 150.00
Itron Antenna with Cable	\$ 50.00
Itron Encoder	\$ 150.00
Meter Box and Lid	\$ 175.00
50 Foot Sewer Tape	\$ 225.00
100 Foot Sewer Tape	\$ 300.00

**USER FEES:**

Water / Sewer Maintenance Fee	\$ 8.00
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<b>03-DEBT SERVICE FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (7/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	785,991.29	843,867.27	789,543.00	500,050.00
<b>03-TOTAL REVENUES</b>	<b>785,991.29</b>	<b>843,867.27</b>	<b>789,543.00</b>	<b>500,050.00</b>

<b>03-DEBT SERVICE FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (7/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
65 SERIES 2015 CERT/OB	383,750.00	379,825.00	380,000.00	380,850.00
90 2012 CERTIFICATES	205,392.50	794,033.92	207,193.00	0.00
95 2018 CERTIFICATES	187,350.00	202,175.00	202,350.00	218,600.00
<b>03-TOTAL EXPENDITURES</b>	<b>776,492.50</b>	<b>1,376,033.92</b>	<b>789,543.00</b>	<b>599,450.00</b>

<b>03-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>9,498.79</b>	<b>(532,166.65)</b>	<b>0.00</b>	<b>(99,400.00)</b>
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<b>03 -DEBT SERVICE FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
03-6002-65 AS VAL TAX COLLECT-CURRENT I&S	374,303.94	397,570.53	360,000.00	304,062.00
03-6002-90 AD VAL TAX COLLECT-CURRENT I&S	199,413.26	210,961.15	200,000.00	0.00
03-6002-95 AD VAL TAX COLLECT-CURRENT	181,552.01	211,195.45	195,500.00	174,525.00
03-6004-65 AD VAL PENALTY-CURRENT I&S	1,689.47	2,084.04	2,400.00	2,008.00
03-6004-90 AD VAL PENALTY-CURRENT-I&S	904.05	620.97	1,300.00	0.00
03-6004-95 AD VAL PENALTY-CURRENT-I&S	823.04	1,106.34	1,300.00	1,153.00
03-6006-65 AD VAL INTEREST-CURRENT I&S	572.53	745.89	800.00	738.00
03-6006-90 AD VAL INTEREST-CURRENT-I&S	301.41	158.37	500.00	0.00
03-6006-95 AD VAL INTEREST-CURRENT-I&S	258.73	395.64	500.00	423.00
03-6008-65 AD VAL TAX COLLECT-DELQ I&S	7,112.68	5,339.53	7,500.00	6,520.00
03-6008-90 AD VAL TAX COLLECT-DELQ-I&S	3,810.84	1,177.11	4,300.00	0.00
03-6008-95 AD VAL TAX COLLECT-DELQ I&S	3,485.23	2,811.47	4,300.00	3,742.00
03-6010-65 AD VAL PENALTY-DELQ I&S	943.53	961.14	1,200.00	953.00
03-6010-90 AD VAL PENALTY-DELQ-I&S	503.08	286.30	600.00	0.00
03-6010-95 AD VAL PENALTY-DELQ I&S	459.66	507.56	600.00	547.00
03-6012-65 AD VAL INTEREST-DELQ-I&S	3,239.79	2,717.32	3,500.00	3,036.00
03-6012-90 AD VAL INTEREST-DELQ-I&S	1,735.34	761.80	2,000.00	0.00
03-6012-95 AD VAL INTEREST-DELQ I&S	1,578.26	1,419.86	2,000.00	1,742.00
03-6716-10 INTEREST INCOME - CHECKING	43.67	39.58	0.00	0.00
03-6716-20 INTEREST INCOME - CHECKING	57.33	51.97	0.00	0.00
03-6716-30 INTEREST INCOME - CHECKING	33.18	30.06	0.00	0.00
03-6716-40 INTEREST INCOME - CHECKING	31.72	28.77	0.00	0.00
03-6716-50 INTEREST INCOME - CHECKING	986.68	894.38	0.00	0.00
03-6716-60 INTEREST INCOME - CHECKING	583.21	528.64	0.00	0.00
03-6716-65 INTEREST INCOME - CHECKING	500.95	558.54	500.00	400.00
03-6716-70 INTEREST INCOME - CHECKING	112.11	101.62	0.00	0.00
03-6716-80 INTEREST INCOME - CHECKING	4.18	3.77	0.00	0.00
03-6716-85 INTEREST INCOME - CHECKING	340.04	308.48	0.00	0.00
03-6716-90 INTEREST INCOME - CHECKING	472.12	312.55	500.00	0.00
03-6716-95 INTEREST INCOME - CHECKING	139.25	188.44	243.00	201.00
<b>03-TOTAL REVENUES</b>	<b>785,991.29</b>	<b>843,867.27</b>	<b>789,543.00</b>	<b>500,050.00</b>

<b>03 -DEBT SERVICE FUND</b>				
<b>65 SERIES 2015 CERT/OB</b>				
	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
03-865-00-7702 SERIES 2015 - PRINCIPAL	300,000.00	305,000.00	305,000.00	315,000.00
03-865-00-7722 SERIES 2015 - INTEREST	83,000.00	74,000.00	74,000.00	64,850.00
03-865-00-7742 SERIES 2015 - AGENT FEES	750.00	825.00	1,000.00	1,000.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>383,750.00</b>	<b>379,825.00</b>	<b>380,000.00</b>	<b>380,850.00</b>
<b>TOTAL 65 SERIES 2015 CERT/OB</b>	<b>383,750.00</b>	<b>379,825.00</b>	<b>380,000.00</b>	<b>380,850.00</b>
<b>03 -DEBT SERVICE FUND</b>				
<b>90 2012 CERTIFICATES</b>				
	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
03-890-00-7702 SERIES 2012 - PRINCIPAL	185,000.00	780,000.00	190,000.00	0.00
03-890-00-7722 SERIES 2012 - INTEREST	19,892.50	13,133.92	16,193.00	0.00
03-890-00-7742 SERIES 2012 - AGENT FEES	500.00	900.00	1,000.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>205,392.50</b>	<b>794,033.92</b>	<b>207,193.00</b>	<b>0.00</b>
<b>TOTAL 90 2012 CERTIFICATES</b>	<b>205,392.50</b>	<b>794,033.92</b>	<b>207,193.00</b>	<b>0.00</b>
<b>03 -DEBT SERVICE FUND</b>				
<b>95 2018 CERTIFICATES</b>				
	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
03-895-00-7702 SERIES 2018 - PRINCIPAL	105,000.00	125,000.00	125,000.00	145,000.00
03-895-00-7722 SERIES 2018 - INTEREST	81,600.00	76,350.00	76,350.00	72,600.00
03-895-00-7742 SERIES 2018 - AGENT FEES	750.00	825.00	1,000.00	1,000.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>187,350.00</b>	<b>202,175.00</b>	<b>202,350.00</b>	<b>218,600.00</b>
<b>TOTAL 95 2018 CERTIFICATES</b>	<b>187,350.00</b>	<b>202,175.00</b>	<b>202,350.00</b>	<b>218,600.00</b>
<b>03-TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<b>776,492.50</b>	<b>1,376,033.92</b>	<b>789,543.00</b>	<b>599,450.00</b>
<b>03-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>9,498.79</b>	<b>(532,166.65)</b>	<b>0.00</b>	<b>(99,400.00)</b>

# CITY OF BRIDGE CITY DEBT SERVICE REQUIREMENTS 2024-2025

SERIES	ORIGINAL AMOUNT	INTEREST (COUPON)	BALANCE 10/1/2024	PRINCIPAL	INTEREST	BALANCE 9/30/2025
<b>CERTIFICATES OF OBLIGATION</b>						
<b>SERIES 2015</b>	\$ 3,485,000	2.000%	\$ 1,700,000	\$ 315,000	\$ 64,850	\$ 1,385,000
2.000% - 4.000%						
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - A3						
<b>CERTIFICATES OF OBLIGATION</b>						
<b>SERIES 2018</b>	\$ 1,965,000	5.000%	\$ 1,510,000	\$ 145,000	\$ 72,600	\$ 1,365,000
3.000% - 5.000%						
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Company, N. A.						
Moody's rating - Baa1						
<b>TOTALS</b>	<b>\$ 5,450,000</b>		<b>\$ 3,210,000</b>	<b>\$ 460,000</b>	<b>\$ 137,450</b>	<b>\$ 2,750,000</b>

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\*V = Variable Interest Rate

**CITY OF BRIDGE CITY, TEXAS  
TOTAL DEBT SERVICE**

<b>PAYMENT DATE</b>	<b>YEAR END</b>	<b>PRINCIPAL DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL DEBT PAYMENT</b>	<b>ANNUAL DEBT SERVICE</b>
1/1/2018		-	78,711.25	78,711.25	-
7/1/2018		550,000.00	78,711.25	628,711.25	-
	9/30/2018	-	-	-	707,422.50
1/1/2019		-	118,404.50	118,404.50	-
7/1/2019		475,000.00	118,404.50	593,404.50	-
	9/30/2019	-	-	-	711,809.00
1/1/2020		-	113,515.00	113,515.00	-
7/1/2020		505,000.00	113,515.00	618,515.00	-
	9/30/2020	-	-	-	732,030.00
1/1/2021		-	107,058.75	107,058.75	-
7/1/2021		525,000.00	107,058.75	632,058.75	-
	9/30/2021	-	-	-	739,117.50
1/1/2022		-	100,396.25	100,396.25	-
7/1/2022		550,000.00	100,396.25	650,396.25	-
	9/30/2022	-	-	-	750,792.50
1/1/2023		-	92,246.25	92,246.25	-
7/1/2023		590,000.00	92,246.25	682,246.25	-
	9/30/2023	-	-	-	774,492.50
1/1/2024		-	83,271.25	83,271.25	-
7/1/2024		620,000.00	83,271.25	703,271.25	-
	9/30/2024	-	-	-	786,542.50
1/1/2025		-	68,725.00	68,725.00	-
7/1/2025		460,000.00	68,725.00	528,725.00	-
	9/30/2025	-	-	-	597,450.00
1/1/2026		-	61,825.00	61,825.00	-
7/1/2026		485,000.00	61,825.00	546,825.00	-
	9/30/2026	-	-	-	608,650.00
1/1/2027		-	51,325.00	51,325.00	-
7/1/2027		515,000.00	51,325.00	566,325.00	-
	9/30/2027	-	-	-	617,650.00
1/1/2028		-	40,150.00	40,150.00	-
7/1/2028		720,000.00	40,150.00	760,150.00	-
	9/30/2028	-	-	-	800,300.00
1/1/2029		-	23,925.00	23,925.00	-
7/1/2029		745,000.00	23,925.00	768,925.00	-
	9/30/2029	-	-	-	792,850.00
1/1/2030		-	7,125.00	7,125.00	-
7/1/2030		285,000.00	7,125.00	292,125.00	-
	9/30/2030	-	-	-	299,250.00
<b>TOTALS</b>		<b>7,025,000.00</b>	<b>1,893,356.50</b>	<b>8,918,356.50</b>	<b>8,918,356.50</b>

**CITY OF BRIDGE CITY, TEXAS  
TAX & WW SUB LIEN CERT OF OBLIGATION SERIES 2015**

<b>PAYMENT DATE</b>	<b>YEAR END</b>	<b>PRINCIPAL DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL DEBT PAYMENT</b>	<b>ANNUAL DEBT SERVICE</b>	<b>% OF DEBT</b>	<b>COUPON</b>
1/1/2016		-	58,704.17	58,704.17	-		
7/1/2016		-	54,750.00	54,750.00	-		
	9/30/2016	-	-	-	113,454.17		
1/1/2017		-	54,750.00	54,750.00	-		
7/1/2017		-	54,750.00	54,750.00	-		
	9/30/2017	-	-	-	109,500.00		
1/1/2018		-	54,750.00	54,750.00	-		
7/1/2018		50,000.00	54,750.00	104,750.00	-	22.55%	
	9/30/2018	-	-	-	159,500.00		
1/1/2019		-	54,250.00	54,250.00	-		
7/1/2019		275,000.00	54,250.00	329,250.00	-	53.88%	2.000%
	9/30/2019	-	-	-	383,500.00		
1/1/2020		-	51,500.00	51,500.00	-		
7/1/2020		280,000.00	51,500.00	331,500.00	-	52.32%	2.000%
	9/30/2020	-	-	-	383,000.00		
1/1/2021		-	48,700.00	48,700.00	-		
7/1/2021		285,000.00	48,700.00	333,700.00	-	51.74%	2.000%
	9/30/2021	-	-	-	382,400.00		
1/1/2022		-	45,850.00	45,850.00	-		
7/1/2022		290,000.00	45,850.00	335,850.00	-	50.84%	2.000%
	9/30/2022	-	-	-	381,700.00		
1/1/2023		-	41,500.00	41,500.00	-		
7/1/2023		300,000.00	41,500.00	341,500.00	-	49.45%	3.000%
	9/30/2023	-	-	-	383,000.00		
1/1/2024		-	37,000.00	37,000.00	-		
7/1/2024		305,000.00	37,000.00	342,000.00	-	48.19%	3.000%
	9/30/2024	-	-	-	379,000.00		
1/1/2025		-	32,425.00	32,425.00	-		
7/1/2025		315,000.00	32,425.00	347,425.00	-	63.58%	3.000%
	9/30/2025	-	-	-	379,850.00		
1/1/2026		-	27,700.00	27,700.00	-		
7/1/2026		325,000.00	27,700.00	352,700.00	-	62.50%	4.000%
	9/30/2026	-	-	-	380,400.00		
1/1/2027		-	21,200.00	21,200.00	-		
7/1/2027		340,000.00	21,200.00	361,200.00	-	61.91%	4.000%
	9/30/2027	-	-	-	382,400.00		
1/1/2028		-	14,400.00	14,400.00	-		
7/1/2028		355,000.00	14,400.00	369,400.00	-	47.96%	4.000%
	9/30/2028	-	-	-	383,800.00		
1/1/2029		-	7,300.00	7,300.00	-		
7/1/2029		365,000.00	7,300.00	372,300.00	-	47.88%	4.000%
	9/30/2029	-	-	-	379,600.00		
<b>TOTALS</b>		<b>3,485,000.00</b>	<b>1,096,104.17</b>	<b>4,581,104.17</b>	<b>4,581,104.17</b>		

**CITY OF BRIDGE CITY, TEXAS  
CERTIFICATES OF OBLIGATION, SERIES 2018**

<b>PAYMENT DATE</b>	<b>YEAR END</b>	<b>PRINCIPAL DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL DEBT PAYMENT</b>	<b>ANNUAL DEBT SERVICE</b>	<b>% OF DEBT</b>	<b>COUPON</b>
1/15/2019		-	45,264.50	45,264.50	-		
7/15/2019		30,000.00	45,264.50	75,264.50	-		5.000%
	9/30/2019	-	-	-	120,529.00	16.93%	
1/1/2020		-	45,675.00	45,675.00	-		
7/1/2020		50,000.00	45,675.00	95,675.00	-	19.31%	5.000%
	9/30/2020	-	-	-	141,350.00		
1/1/2021		-	44,425.00	44,425.00	-		
7/1/2021		65,000.00	44,425.00	109,425.00	-	20.82%	5.000%
	9/30/2021	-	-	-	153,850.00		
1/1/2022		-	42,800.00	42,800.00	-		
7/1/2022		80,000.00	42,800.00	122,800.00	-	22.06%	5.000%
	9/30/2022	-	-	-	165,600.00		
1/1/2023		-	40,800.00	40,800.00	-		
7/1/2023		105,000.00	40,800.00	145,800.00	-	24.09%	5.000%
	9/30/2023	-	-	-	186,600.00		
1/1/2024		-	38,175.00	38,175.00	-		
7/1/2024		125,000.00	38,175.00	163,175.00	-	25.60%	3.000%
	9/30/2024	-	-	-	201,350.00		
1/1/2025		-	36,300.00	36,300.00	-		
7/1/2025		145,000.00	36,300.00	181,300.00	-	36.42%	3.000%
	9/30/2025	-	-	-	217,600.00		
1/1/2026		-	34,125.00	34,125.00	-		
7/1/2026		160,000.00	34,125.00	194,125.00	-	37.50%	5.000%
	9/30/2026	-	-	-	228,250.00		
1/1/2027		-	30,125.00	30,125.00	-		
7/1/2027		175,000.00	30,125.00	205,125.00	-	38.09%	5.000%
	9/30/2027	-	-	-	235,250.00		
1/1/2028		-	25,750.00	25,750.00	-		
7/1/2028		365,000.00	25,750.00	390,750.00	-	52.04%	5.000%
	9/30/2028	-	-	-	416,500.00		
1/1/2029		-	16,625.00	16,625.00	-		
7/1/2029		380,000.00	16,625.00	396,625.00	-	52.12%	5.000%
	9/30/2029	-	-	-	413,250.00		
1/1/2030		-	7,125.00	7,125.00	-		
7/1/2030		285,000.00	7,125.00	292,125.00	-	100.00%	5.000%
	9/30/2030	-	-	-	299,250.00		
<b>TOTALS</b>		<b>1,965,000.00</b>	<b>814,379.00</b>	<b>2,779,379.00</b>	<b>2,779,379.00</b>		

<b>04-SERIES 2014 PROJECTS FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	831.84	700.57	0.00	0.00

<b>04-TOTAL REVENUES</b>	<b>831.84</b>	<b>700.57</b>	<b>0.00</b>	<b>0.00</b>
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<b>04-SERIES 2014 PROJECTS EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 SERIES 2014 PROJECTS	0.00	0.00	0.00	0.00
<b>04-TOTAL SERIES 2014 PROJECT EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>04-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>831.84</b>	<b>700.57</b>	<b>0.00</b>	<b>0.00</b>
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<b>04 -SERIES 2014 PROJECTS FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
04-6510-00 BOND PROCEEDS	0.00	0.00	0.00	0.00
04-6710-00 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
04-6713-00 INTEREST INCOME - UBS	0.00	0.00	0.00	0.00
04-6716-00 INTEREST INCOME - CHECKING	831.84	700.57	0.00	0.00
04-6790-00 PROCEEDS-RIGHT TO USE ASSETS	0.00	0.00	0.00	0.00
04-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
04-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00
04-6804-00 TRANSFER IN - HURRICANE HARVEY	0.00	0.00	0.00	0.00
04-6806-00 TRANSFER IN - SERIES 2018	0.00	0.00	0.00	0.00
<b>04-TOTAL REVENUES</b>	<b>831.84</b>	<b>700.57</b>	<b>0.00</b>	<b>0.00</b>

<b>04 -SERIES 2014 PROJECTS FUND 90 SERIES 2014 PROJECTS EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
04-890-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
04-890-00-2173 ENGINEERING SERVICES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>9 TRANSFERS OUT</b>				
04-890-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 90 SERIES 2014 PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>04-TOTAL SERIES 2014 PROJECTS EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>04-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>831.84</b>	<b>700.57</b>	<b>0.00</b>	<b>0.00</b>
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<b>05 -HOTEL/MOTEL FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	128,810.80	150,331.48	142,000.00	159,000.00

<b>05-TOTAL REVENUES</b>	<b>128,810.80</b>	<b>150,331.48</b>	<b>142,000.00</b>	<b>159,000.00</b>
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<b>05-HOTEL/MOTEL EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 HOTEL/MOTEL FUND	40,888.50	135,171.85	142,000.00	159,000.00
<b>05-TOTAL EXPENDITURES</b>	<b>40,888.50</b>	<b>135,171.85</b>	<b>142,000.00</b>	<b>159,000.00</b>

<b>05-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>87,922.30</b>	<b>15,159.63</b>	<b>0.00</b>	<b>0.00</b>
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<b>05 -HOTEL/MOTEL FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
05-6054-10 LAQUINTA	95,209.00	110,293.23	100,000.00	125,000.00
05-6054-20 QUALITY INN	31,189.40	35,527.09	40,000.00	32,000.00
05-6716-00 INTEREST INCOME - CHECKING	2,412.40	2,285.84	2,000.00	2,000.00
05-6752-00 SPONSORSHIPS-RED WHITE YOU	0.00	0.00	0.00	0.00
05-6753-00 EVENT PROCEEDS	0.00	2,225.32	0.00	0.00
05-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>05-TOTAL REVENUES</b>	<b>128,810.80</b>	<b>150,331.48</b>	<b>142,000.00</b>	<b>159,000.00</b>

<b>05 -HOTEL/MOTEL FUND 90 HOTEL/MOTEL FUND EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
05-890-00-2102 ADS & PUBLICATIONS	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>4 REPAIRS &amp; MAINTENANCE</b>				
05-890-00-4304 R & M - BUILDING	0.00	0.00	0.00	0.00
05-890-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>7 ADMINISTRATION &amp; OTHER</b>				
05-890-00-7614 CHAMBER OF COMMERCE	30,328.50	64,000.00	50,000.00	0.00
05-890-00-7616 COMMUNITY CENTER	0.00	0.00	0.00	0.00
05-890-00-7618 SENIOR CITIZENS HALL	0.00	0.00	0.00	0.00
05-890-00-7635 RED WHITE & YOU EVENT	0.00	71,171.85	68,000.00	0.00
05-890-00-7999 DESIGNATED AT A LATER DATE	10,560.00	0.00	24,000.00	159,000.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>40,888.50</b>	<b>135,171.85</b>	<b>142,000.00</b>	<b>159,000.00</b>

<b>TOTAL 90 HOTEL/MOTEL FUND</b>	<b>40,888.50</b>	<b>135,171.85</b>	<b>142,000.00</b>	<b>159,000.00</b>
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<b>05-TOTAL HOTEL/MOTEL FUND EXPENDITURES</b>	<b>40,888.50</b>	<b>135,171.85</b>	<b>142,000.00</b>	<b>159,000.00</b>
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<b>05-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>87,922.30</b>	<b>15,159.63</b>	<b>0.00</b>	<b>0.00</b>
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<b>06 -SERIES 2018-CONSTRUCTION REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	832.97	365.93	0.00	0.00

<b>06-TOTAL REVENUES</b>	<b>832.97</b>	<b>365.93</b>	<b>0.00</b>	<b>0.00</b>
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<b>06 -SERIES 2018-CONSTRUCTION EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 SERIES 2012 PROJECTS	375,033.29	106,798.97	0.00	0.00
<b>06-TOTAL EXPENDITURES</b>	<b>375,033.29</b>	<b>106,798.97</b>	<b>0.00</b>	<b>0.00</b>

<b>06-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(374,200.32)</b>	<b>(106,433.04)</b>	<b>0.00</b>	<b>0.00</b>
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<b>06 -SERIES 2018-CONSTRUCTION REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
06-6716-00 INTEREST INCOME - CHECKING	832.97	365.93	0.00	0.00
06-6550-00 INSURANCE PROCEEDS	0.00	22,874.23	0.00	0.00
<b>06-TOTAL REVENUES</b>	<b>832.97</b>	<b>23,240.16</b>	<b>0.00</b>	<b>0.00</b>

<b>06 -SERIES 2018-CONSTRUCTION 90 SERIES 2012 PROJECTS EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>

<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
06-890-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
06-890-00-2173 ENGINEERING SERVICES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>3 SUPPLIES &amp; MATERIALS</b>				
06-890-00-3272 RENTAL/LEASE FIELD EQUIPMENT	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>4 REPAIRS &amp; MAINTENANCE</b>				
06-890-00-4320 R & M - GROUNDS	0.00	43,050.00	0.00	0.00
06-890-00-4332 R & M - MAIN LINES	0.00	32,868.00	0.00	0.00
06-890-00-4336 R & M - METERS	0.00	0.00	0.00	0.00
06-890-00-4344 R & M - PUMPS & MOTORS	0.00	0.00	0.00	0.00
06-890-00-4360 R & M - TREATMENT PLANT	0.00	30,880.97	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>106,798.97</b>	<b>0.00</b>	<b>0.00</b>

<b>9 TRANSFERS OUT</b>				
06-890-00-9902 TRANSFER OUT - UTILITY FUND	375,033.29	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>375,033.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 90 SERIES 2012 PROJECTS</b>	<b>375,033.29</b>	<b>106,798.97</b>	<b>0.00</b>	<b>0.00</b>
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<b>06-TOTAL SERIES 2018-CONSTRUCTION EXPENDITURES</b>	<b>375,033.29</b>	<b>106,798.97</b>	<b>0.00</b>	<b>0.00</b>
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<b>06-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(374,200.32)</b>	<b>(83,558.81)</b>	<b>0.00</b>	<b>0.00</b>
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<b>07 - CASH BOND ESCROW FUND REVENUE SUMMARY</b>				
	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
ALL REVENUES	0.00	0.00	0.00	0.00
<b>07-TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>07 - CASH BOND ESCROW FUND REVENUES</b>				
	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
07-6710-00 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
07-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
<b>07-TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>07-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>08 - MUNICIPAL COURT SECURITY REVENUE SUMMARY</b>				
	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
ALL REVENUES	13,769.88	15,005.02	13,600.00	8,100.00
<b>08-TOTAL REVENUES</b>	<b>13,769.88</b>	<b>15,005.02</b>	<b>13,600.00</b>	<b>8,100.00</b>
<b>08-MUNICIPAL COURT SECURITY EXPENDITURE SUMMARY</b>				
	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
90 MUNICIPAL COURT SECURITY	15,850.00	0.00	13,600.00	8,100.00
<b>08-TOTAL EXPENDITURES</b>	<b>15,850.00</b>	<b>0.00</b>	<b>13,600.00</b>	<b>8,100.00</b>
<b>08-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(2,080.12)</b>	<b>15,005.02</b>	<b>0.00</b>	<b>0.00</b>
<b>08 - MUNICIPAL COURT SECURITY REVENUES</b>				
	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
08-6313-00 COURT SECURITY FEES	13,631.19	14,858.52	13,500.00	8,000.00
08-6716-00 INTEREST INCOME - CHECKING	138.69	146.50	100.00	100.00
08-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>08-TOTAL REVENUES</b>	<b>13,769.88</b>	<b>15,005.02</b>	<b>13,600.00</b>	<b>8,100.00</b>

08 -MUNICIPAL COURT SECURITY	2022-2023	2023-2024	2023-2024	2024-2025
90 MUNICIPAL COURT SECURITY	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
EXPENDITURES				
<b>1 PERSONNEL SERVICES</b>				
08-890-00-1068 TRAVEL & TRAINING	0.00	0.00	0.00	0.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2 SPECIAL/CONTRACTUAL SER</b>				
08-890-00-2152 MONITOR ALARM SYSTEM	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
08-890-00-4304 R & M - BUILDING	15,850.00	0.00	0.00	0.00
08-890-00-4306 R & M - CAMERAS	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>15,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
08-890-00-7999 TO BE DESIGNATED AT LATER DAT	0.00	0.00	13,600.00	8,100.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>13,600.00</b>	<b>8,100.00</b>
<b>TOTAL 90 MUNICIPAL COURT SECURITY</b>	<b>15,850.00</b>	<b>0.00</b>	<b>13,600.00</b>	<b>8,100.00</b>
<b>08-TOTAL MUNICIPAL COURT SECURITY EXPENDITURES</b>	<b>15,850.00</b>	<b>0.00</b>	<b>13,600.00</b>	<b>8,100.00</b>
<b>08-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(2,080.12)</b>	<b>15,005.02</b>	<b>0.00</b>	<b>0.00</b>

<b>09 -STREET MAINTENANCE FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	190,423.59	194,517.84	189,500.00	169,275.00
<b>09-TOTAL REVENUES</b>	<b>190,423.59</b>	<b>194,517.84</b>	<b>189,500.00</b>	<b>169,275.00</b>

<b>09-STREET MAINTENANCE FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 STREET MAINTENANCE	98,958.17	145,171.38	189,500.00	169,275.00
<b>09-TOTAL EXPENDITURES</b>	<b>98,958.17</b>	<b>145,171.38</b>	<b>189,500.00</b>	<b>169,275.00</b>
<b>09-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>91,465.42</b>	<b>49,346.46</b>	<b>0.00</b>	<b>0.00</b>

<b>09 -STREET MAINTENANCE FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
09-6615-00 SERV.REV.-STREET MAINT-DRAIN	47,489.65	48,634.47	47,500.00	42,225.00
09-6614-00 SERV.REV.-STREET MAINT-STREET	142,536.66	145,504.60	141,500.00	126,650.00
09-6716-00 INTEREST INCOME - CHECKING	397.28	378.77	500.00	400.00
<b>09-TOTAL REVENUES</b>	<b>190,423.59</b>	<b>194,517.84</b>	<b>189,500.00</b>	<b>169,275.00</b>

<b>09 -STREET MAINTENANCE FUND 90 STREET MAINTENANCE EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>30 DRAINAGE USER FEE</b>				
<b>1 PERSONNEL SERVICES</b>				
09-890-30-1010 OVERTIME FOR DRAINAGE WORK	0.00	0.00	10,000.00	10,000.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
09-890-30-2164 ORG CTY DRAIN DIST MASTER PLAN	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
09-890-30-4316 R & M - DRAINAGE	36,682.76	5,306.32	35,750.00	32,425.00
09-890-30-4324 R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>36,682.76</b>	<b>5,306.32</b>	<b>35,750.00</b>	<b>32,425.00</b>
<b>TOTAL 30 DRAINAGE USER FEE</b>	<b>36,682.76</b>	<b>5,306.32</b>	<b>45,750.00</b>	<b>42,425.00</b>

**40 STREETS USER FEE**

**1 PERSONNEL SERVICES**

09-890-40-1010 OVERTIME FOR STREET DEPT	0.00	0.00	10,000.00	10,000.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>

**4 REPAIRS & MAINTENANCE**

09-890-40-4356 R & M - STREETS	62,275.41	139,865.06	133,750.00	116,850.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>62,275.41</b>	<b>139,865.06</b>	<b>133,750.00</b>	<b>116,850.00</b>

**6 CAPITAL EXPENDITURES**

09-890-40-6549 CE - STREET IMPROVEMENTS	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**9 TRANSFERS OUT**

09-890-40-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 40 STREETS USER FEE</b>	<b>62,275.41</b>	<b>139,865.06</b>	<b>143,750.00</b>	<b>126,850.00</b>
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<b>TOTAL 90 STREET MAINTENANCE</b>	<b>98,958.17</b>	<b>145,171.38</b>	<b>189,500.00</b>	<b>169,275.00</b>
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<b>09-TOTAL EXPENDITURES</b>	<b>98,958.17</b>	<b>145,171.38</b>	<b>189,500.00</b>	<b>169,275.00</b>
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<b>09-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>91,465.42</b>	<b>49,346.46</b>	<b>0.00</b>	<b>0.00</b>
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<b>10 -CHILD SAFETY FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	1,221.61	5,360.98	1,450.00	4,050.00
<b>10-TOTAL REVENUES</b>	<b>1,221.61</b>	<b>5,360.98</b>	<b>1,450.00</b>	<b>4,050.00</b>
<b>10-CHILD SAFETY FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 CHILD SAFETY FUND	5,723.80	0.00	1,450.00	4,050.00
<b>10-TOTAL EXPENDITURES</b>	<b>5,723.80</b>	<b>0.00</b>	<b>1,450.00</b>	<b>4,050.00</b>
<b>10-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(4,502.19)</b>	<b>5,360.98</b>	<b>0.00</b>	<b>0.00</b>
<b>10 -CHILD SAFETY FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
10-6315-00 CHILD SAFETY FEE	1,155.40	5,306.69	1,400.00	4,000.00
10-6716-00 INTEREST INCOME - CHECKING	66.21	54.29	50.00	50.00
<b>10-TOTAL REVENUES</b>	<b>1,221.61</b>	<b>5,360.98</b>	<b>1,450.00</b>	<b>4,050.00</b>
<b>10-CHILD SAFETY FUND 90 CHILD SAFETY FUND EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
10-890-00-3207 CHILD SAFETY MATERIALS	5,723.80	0.00	1,450.00	4,050.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>5,723.80</b>	<b>0.00</b>	<b>1,450.00</b>	<b>4,050.00</b>
<b>TOTAL 90 CHILD SAFETY FUND</b>	<b>5,723.80</b>	<b>0.00</b>	<b>1,450.00</b>	<b>4,050.00</b>
<b>10-TOTAL EXPENDITURES</b>	<b>5,723.80</b>	<b>0.00</b>	<b>1,450.00</b>	<b>4,050.00</b>
<b>10-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(4,502.19)</b>	<b>5,360.98</b>	<b>0.00</b>	<b>0.00</b>

<b>11 - GAMBLING FORFEITURE REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	52.86	44.52	0.00	0.00

<b>11-TOTAL REVENUES</b>	<b>52.86</b>	<b>44.52</b>	<b>0.00</b>	<b>0.00</b>
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<b>11-GAMBLING FORFEITURE EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 GAMBLING FORFEITURE	0.00	19,845.00	0.00	0.00
<b>11-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>19,845.00</b>	<b>0.00</b>	<b>0.00</b>

<b>11-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>52.86</b>	<b>(19,800.48)</b>	<b>0.00</b>	<b>0.00</b>
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<b>11 - GAMBLING FORFEITURE REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
11-6500-00 STATE REVENUES	0.00	0.00	0.00	0.00
11-6507-00 ORANGE COUNTY - DIST ATTY	0.00	0.00	0.00	0.00
11-6716-00 INTEREST INCOME - CHECKING	52.86	44.52	0.00	0.00
11-6716-10 INTEREST ON HOLD MONEY	0.00	0.00	0.00	0.00
<b>11-TOTAL REVENUES</b>	<b>52.86</b>	<b>44.52</b>	<b>0.00</b>	<b>0.00</b>

<b>11 - GAMBLING FORFEITURE 90 GAMBLING FORFEITURE EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>

<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
11-890-00-2140 INVESTIGATION EXPENSE	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>3 SUPPLIES &amp; MATERIALS</b>				
11-890-00-3212 EQUIP. UNDER \$5,000 - FIELD	0.00	19,845.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>19,845.00</b>	<b>0.00</b>	<b>0.00</b>

<b>7 ADMINISTRATION &amp; OTHER</b>				
11-890-00-7999 DESIGNATED AT A LATER DATE	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 90 GAMBLING FORFEITURE</b>	<b>0.00</b>	<b>19,845.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>11-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>19,845.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>11-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>52.86</b>	<b>(19,800.48)</b>	<b>0.00</b>	<b>0.00</b>
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<b>12-ARPA FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	197,402.20	2,303.40	0.00	0.00
<b>12-TOTAL REVENUES</b>	<b>197,402.20</b>	<b>2,303.40</b>	<b>0.00</b>	<b>0.00</b>

<b>12-ARPA FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 AMERICAN RECOVERY PLAN	197,402.20	917,165.41	0.00	0.00
<b>12-TOTAL EXPENDITURES</b>	<b>197,402.20</b>	<b>917,165.41</b>	<b>0.00</b>	<b>0.00</b>

<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>(914,862.01)</b>	<b>0.00</b>	<b>0.00</b>
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<b>12 -ARPA FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
12-6500-00 STATE FUNDING	193,960.27	0.00	0.00	0.00
12-6716-00 INTEREST INCOME - CHECKING	3,441.93	2,303.40	0.00	0.00
12-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
12-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00
12-6816-00 TRANSFER IN - HMGP GRANT	0.00	1,608.00	0.00	0.00
<b>12-TOTAL REVENUES</b>	<b>197,402.20</b>	<b>3,911.40</b>	<b>0.00</b>	<b>0.00</b>

<b>12 -ARPA FUND 90 AMERICAN RECOVERY PLAN EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
12-890-00-2130 ENGINEERING SERVICES	0.00	0.00	0.00	0.00
12-890-00-2172 PROFESSIONAL SERVICES	0.00	68,183.26	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>68,183.26</b>	<b>0.00</b>	<b>0.00</b>

<b>4 REPAIRS &amp; MAINTENANCE</b>				
12-890-00-4308 R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00
12-890-00-4312 R & M - COMPUTERS	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>6 CAPITAL EXPENDITURES</b>				
12-890-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00
12-890-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>9 TRANSFERS OUT</b>				
12-890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00
12-890-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00
12-890-00-9914 TRANSFER OUT - INFRASTRUCTURE	197,402.20	846,972.15	0.00	0.00
12-890-00-9916 TRANSFER OUT - HMGP	0.00	2,010.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>197,402.20</b>	<b>848,982.15</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 90 AMERICAN RECOVERY PLAN</b>	<b>197,402.20</b>	<b>917,165.41</b>	<b>0.00</b>	<b>0.00</b>
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<b>12-TOTAL EXPENDITURES</b>	<b>197,402.20</b>	<b>917,165.41</b>	<b>0.00</b>	<b>0.00</b>
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<b>12-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>(913,254.01)</b>	<b>0.00</b>	<b>0.00</b>
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<b>13 -MUNICIPAL COURT TECH REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	26,273.57	30,195.84	26,725.00	23,050.00
<b>13-TOTAL REVENUES</b>	<b>26,273.57</b>	<b>30,195.84</b>	<b>26,725.00</b>	<b>23,050.00</b>

<b>13- MUNICIPAL COURT TECH EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 MUNICIPAL COURT TECHNO	37,400.05	35,189.81	26,725.00	23,050.00
<b>13-TOTAL EXPENDITURES</b>	<b>37,400.05</b>	<b>35,189.81</b>	<b>26,725.00</b>	<b>23,050.00</b>

<b>13-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(11,126.48)</b>	<b>(4,993.97)</b>	<b>0.00</b>	<b>0.00</b>
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<b>13 -MUNICIPAL COURT TECH REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
13-6311-00 MUNICIPAL COURT TECH FEE	14,308.21	13,709.88	14,250.00	8,000.00
13-6612-00 CREDIT CARD FEES (3%)	11,899.20	16,436.07	12,400.00	15,000.00
13-6716-00 INTEREST INCOME - CHECKING	66.16	49.89	75.00	50.00
<b>13-TOTAL REVENUES</b>	<b>26,273.57</b>	<b>30,195.84</b>	<b>26,725.00</b>	<b>23,050.00</b>

<b>13 -MUNICIPAL COURT TECH 90 MUNICIPAL COURT TECHNOLOGY EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
13-890-00-2110 CREDIT CARD FEES	12,980.93	21,490.18	11,825.00	17,500.00
13-890-00-2170 MOBILE PHONES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>12,980.93</b>	<b>21,490.18</b>	<b>11,825.00</b>	<b>17,500.00</b>

<b>3 SUPPLIES &amp; MATERIALS</b>				
13-890-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>4 REPAIRS &amp; MAINTENANCE</b>				
13-890-00-4308 R & M - COMPUTER SOFTWARE	21,743.05	12,184.74	12,400.00	5,550.00
13-890-00-4312 R & M - COMPUTERS	0.00	0.00	0.00	0.00
13-890-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
13-890-00-4340 R & M - PRINTERS	2,676.07	1,222.59	2,500.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>24,419.12</b>	<b>13,407.33</b>	<b>14,900.00</b>	<b>5,550.00</b>

**5 UTILITIES**

13-890-00-5452 TELEPHONE	0.00	292.30	0.00	0.00
<b>TOTAL 5 UTILITIES</b>	<b>0.00</b>	<b>292.30</b>	<b>0.00</b>	<b>0.00</b>

**6 CAPITAL EXPENDITURES**

13-890-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00
13-890-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00
13-890-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**7 ADMINISTRATION & OTHER**

13-890-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 90 MUNICIPAL COURT TECHNOLOGY</b>	<b>37,400.05</b>	<b>35,189.81</b>	<b>26,725.00</b>	<b>23,050.00</b>
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<b>13-TOTAL EXPENDITURES</b>	<b>37,400.05</b>	<b>35,189.81</b>	<b>26,725.00</b>	<b>23,050.00</b>
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<b>13-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(11,126.48)</b>	<b>(4,993.97)</b>	<b>0.00</b>	<b>0.00</b>
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<b>14 -CDBG-DR INFRASTRUCTURE REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	596,860.05	1,414,282.02	0.00	0.00
<b>14-TOTAL REVENUES</b>	<b>596,860.05</b>	<b>1,414,282.02</b>	<b>0.00</b>	<b>0.00</b>
<b>14-CDBG INFRASTRUCTURE EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 CDBG-DR INFRASTRUCTURE	596,893.91	1,340,777.54	0.00	0.00
<b>14-TOTAL EXPENDITURES</b>	<b>596,893.91</b>	<b>1,340,777.54</b>	<b>0.00</b>	<b>0.00</b>
<b>14-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(33.86)</b>	<b>73,504.48</b>	<b>0.00</b>	<b>0.00</b>
<b>14 -CDBG-DR INFRASTRUCTURE REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
14-6500-00 STATE FUNDING	399,491.71	567,309.87	0.00	0.00
14-6716-00 INTEREST INCOME - CHECKING	(33.86)	0.00	0.00	0.00
14-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
14-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00
14-6812-00 TRANSFER IN - ARPA	197,402.20	846,972.15	0.00	0.00
14-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>14-TOTAL REVENUES</b>	<b>596,860.05</b>	<b>1,414,282.02</b>	<b>0.00</b>	<b>0.00</b>
<b>14 -CDBG-DR INFRASTRUCTURE 90 CDBG-DR INFRASTRUCTURE EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
14-890-00-2130 ENGINEERING SERVICES	0.00	0.00	0.00	0.00
14-890-00-2172 GRANT ADMINISTRATOR	42,772.95	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>42,772.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
14-890-00-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00
14-890-00-4360 R & M - TREATMENT PLANT	0.00	0.00	0.00	0.00
14-890-00-4372 R & M - WATER HOLDING TANKS	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
14-890-00-7522 GRANT - CONSTRUCTION	0.00	1,336,846.90	0.00	0.00
14-890-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>1,336,846.90</b>	<b>0.00</b>	<b>0.00</b>
<b>9 TRANSFERS OUT</b>				
14-890-00-9901 TRANSFER OUT - GENERAL FUND	21,831.26	3,930.64	0.00	0.00
14-890-00-9902 TRANSFER OUT - UTILITY FUND	532,289.70	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>554,120.96</b>	<b>3,930.64</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 CDBG-DR INFRASTRUCTURE</b>	<b>596,893.91</b>	<b>1,340,777.54</b>	<b>0.00</b>	<b>0.00</b>
<b>14-TOTAL EXPENDITURES</b>	<b>596,893.91</b>	<b>1,340,777.54</b>	<b>0.00</b>	<b>0.00</b>
<b>14-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(33.86)</b>	<b>73,504.48</b>	<b>0.00</b>	<b>0.00</b>

<b>16 -HMGP - DR 4332 - DRAINAGE REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	279,440.00	113,810.18	0.00	0.00
<b>16-TOTAL REVENUES</b>	<b>279,440.00</b>	<b>113,810.18</b>	<b>0.00</b>	<b>0.00</b>
<b>16 -HMGP - DR 4332 - DRAINAGE EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 HMGP-DR DRAINAGE	279,440.00	113,810.18	0.00	0.00
<b>16-TOTAL EXPENDITURES</b>	<b>279,440.00</b>	<b>113,810.18</b>	<b>0.00</b>	<b>0.00</b>
<b>16-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16 -HMGP - DR 4332 - DRAINAGE REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
16-6500-00 STATE REVENUES	279,440.00	111,800.18	0.00	0.00
16-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00
16-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
16-6812-00 TRANFER IN - ARPA	0.00	2,010.00	0.00	0.00
16-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>16-TOTAL REVENUES</b>	<b>279,440.00</b>	<b>113,810.18</b>	<b>0.00</b>	<b>0.00</b>
<b>16 -HMGP - DR 4332 - DRAINAGE 90 HMGP-DR DRAINAGE EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
16-890-00-4316 R & M - DRAINAGE	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
16-890-00-7500 GRANT - ADMINISTRATION	0.00	0.00	0.00	0.00
16-890-00-7522 GRANT - CONSTRUCTION	0.00	0.00	0.00	0.00
16-890-00-7532 GRANT - ENGINEERING	0.00	2,010.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>2,010.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 TRANSFERS OUT</b>				
16-890-00-9901 TRANSFER OUT - GENERAL FUND	279,440.00	110,192.18	0.00	0.00
16-890-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00
16-890-00-9912 TRANSFER OUT - ARPA	0.00	1,608.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>279,440.00</b>	<b>111,800.18</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 HMGP-DR DRAINAGE</b>	<b>279,440.00</b>	<b>113,810.18</b>	<b>0.00</b>	<b>0.00</b>
<b>16-TOTAL EXPENDITURES</b>	<b>279,440.00</b>	<b>113,810.18</b>	<b>0.00</b>	<b>0.00</b>
<b>16-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>18 -HMGP DR-4586 WINTER WEATHER REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	0.00	0.00	0.00	0.00
<b>18-TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18 -HMGP DR-4586 WINTER WEATHER EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 HMGP DR-4586 WINTER	0.00	1.10	0.00	0.00
<b>18-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>1.10</b>	<b>0.00</b>	<b>0.00</b>
<b>18-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>(1.10)</b>	<b>0.00</b>	<b>0.00</b>
<b>18 -HMGP DR-4586 WINTER WEATHER REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
18-6500-00 STATE FUNDING	0.00	0.00	0.00	0.00
18-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00
18-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
18-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00
18-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>18-TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18 -HMGP DR-4586 WINTER WEATH</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>90 HMGP DR-4586 WINTER EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
18-890-00-2110 BANK SERVICES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
18-890-00-7500 GRANT - ADMINISTRATION	0.00	0.00	0.00	0.00
18-890-00-7522 GRANT - CONSTRUCTION	0.00	0.00	0.00	0.00
18-890-00-7532 GRANT - ENGINEERING	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 TRANSFERS OUT</b>				
18-890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	1.10	0.00	0.00
18-890-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>1.10</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 HMGP DR-4586 WINTER</b>	<b>0.00</b>	<b>1.10</b>	<b>0.00</b>	<b>0.00</b>
<b>18-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>1.10</b>	<b>0.00</b>	<b>0.00</b>
<b>18-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>(1.10)</b>	<b>0.00</b>	<b>0.00</b>

<b>19 -POLICE FEDERAL SEIZURE FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	15.36	15.01	0.00	0.00
<b>19-TOTAL REVENUES</b>	<b>15.36</b>	<b>15.01</b>	<b>0.00</b>	<b>0.00</b>

<b>19-POLICE FEDERAL SEIZURE FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (7/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 POLICE SPECIAL FUND	750.00	7,938.00	0.00	0.00
<b>19-TOTAL EXPENDITURES</b>	<b>750.00</b>	<b>7,938.00</b>	<b>0.00</b>	<b>0.00</b>
<b>19-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(734.64)</b>	<b>(7,922.99)</b>	<b>0.00</b>	<b>0.00</b>

<b>19 -POLICE FEDERAL SEIZ FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
19-6502-00 FEDERAL REVENUES	0.00	0.00	0.00	0.00
19-6504-00 DEA REVENUES	0.00	0.00	0.00	0.00
19-6506-00 OC SHERIFF - TREASURY FUNDS	0.00	0.00	0.00	0.00
19-6716-00 INTEREST INCOME - CHECKING	15.36	15.01	0.00	0.00
19-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
<b>19-TOTAL REVENUES</b>	<b>15.36</b>	<b>15.01</b>	<b>0.00</b>	<b>0.00</b>

<b>19 -POLICE FEDERAL SEIZ FUND 90 POLICE SPECIAL FUND EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
19-890-00-2126 DEA TASK FORCE PAYMENTS	0.00	0.00	0.00	0.00
19-890-00-2140 INVESTIGATION EXPENSE	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
19-890-00-3212 EQUIPMENT UNDER \$5,000-FIELD	750.00	7,938.00	0.00	0.00
19-890-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00
19-890-00-3216 EQUIP. UNDER \$5,000 - SAFETY	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>750.00</b>	<b>7,938.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
19-890-00-4304 R & M - BUILDING	0.00	0.00	0.00	0.00
19-890-00-4312 R & M - COMPUTERS	0.00	0.00	0.00	0.00
19-890-00-4368 R & M - VEHICLES	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**6 CAPITAL EXPENDITURES**

19-890-00-6542 CE - EQUIPMENT - SECURITY	0.00	0.00	0.00	0.00
19-890-00-6576 CE - RADIOS & RADAR	0.00	0.00	0.00	0.00
19-890-00-6590 CE - VEHICLE	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**7 ADMINISTRATION & OTHER**

19-890-00-7999 TO BE DESIGANTED AT LATER DATE	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**9 TRANSFERS OUT**

19-890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00
19-890-00-9908 TRANSFER TO COURT SECURITY	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 90 POLICE SPECIAL FUND</b>	<b>750.00</b>	<b>7,938.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>19-TOTAL EXPENDITURES</b>	<b>750.00</b>	<b>7,938.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>19-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(734.64)</b>	<b>(7,922.99)</b>	<b>0.00</b>	<b>0.00</b>
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<b>20 -PARK CONSTRUCTION FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	0.84	0.79	0.00	0.00
<b>20-TOTAL REVENUES</b>	<b>0.84</b>	<b>0.79</b>	<b>0.00</b>	<b>0.00</b>
<b>20- PARK CONSTRUCTION FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 PARK CONSTRUCTION	0.00	0.00	0.00	0.00
<b>20-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>20-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.84</b>	<b>0.79</b>	<b>0.00</b>	<b>0.00</b>
<b>20 -PARK CONSTRUCTION FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
20-6716-00 INTEREST INCOME - CHECKING	0.84	0.79	0.00	0.00
20-6730-00 DONATION-FUNDS	0.00	0.00	0.00	0.00
20-6752-00 FUND RAISERS	0.00	0.00	0.00	0.00
20-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
20-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>20-TOTAL REVENUES</b>	<b>0.84</b>	<b>0.79</b>	<b>0.00</b>	<b>0.00</b>
<b>20 -PARK CONSTRUCTION FUND 90 PARK CONSTRUCTION EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
20-890-00-3208 PARK CHRISTMAS DECORATIONS	0.00	0.00	0.00	0.00
20-890-00-3212 EQUIP. UNDER \$5,000 - FIELD	0.00	0.00	0.00	0.00
20-890-00-3238 FUND RAISING SUPPLIES	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
20-890-00-6566 CE - PARK CONSTRUCTION	0.00	0.00	0.00	0.00
20-890-00-6567 CE - PARK PAVILION	0.00	0.00	0.00	0.00
20-890-00-6568 CE - PARK EQUIPMENT	0.00	0.00	0.00	0.00
20-890-00-6569 CE - PARK SPLASH PAD	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
20-890-00-7999 TO BE DESIGNATED LATER	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 PARK CONSTRUCTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>20-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>20-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.84</b>	<b>0.79</b>	<b>0.00</b>	<b>0.00</b>

<b>23 -TRUANCY FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	10,461.28	12,157.90	10,600.00	11,100.00
<b>23-TOTAL REVENUES</b>	<b>10,461.28</b>	<b>12,157.90</b>	<b>10,600.00</b>	<b>11,100.00</b>
<b>23-TRUANCY FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 TRUANCY	1,994.02	0.00	10,600.00	11,100.00
<b>23-TOTAL EXPENDITURES</b>	<b>1,994.02</b>	<b>0.00</b>	<b>10,600.00</b>	<b>11,100.00</b>
<b>23-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>8,467.26</b>	<b>12,157.90</b>	<b>0.00</b>	<b>0.00</b>
<b>23 -TRUANCY FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
23-6310-00 FINES & FORFEITURES	10,415.53	12,098.07	10,500.00	11,000.00
23-6716-00 INTEREST INCOME - CHECKING	45.75	59.83	100.00	100.00
<b>23-TOTAL REVENUES</b>	<b>10,461.28</b>	<b>12,157.90</b>	<b>10,600.00</b>	<b>11,100.00</b>
<b>23 -TRUANCY FUND 90 TRUANCY EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>1 PERSONNEL SERVICES</b>				
23-890-00-1004 SALARIES & WAGES - JUV. OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
23-890-00-2198 PAY BCISD - 1/2 TRUANCY	1,994.02	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>1,994.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
23-890-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	10,600.00	11,100.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>10,600.00</b>	<b>11,100.00</b>
<b>9 TRANSFERS OUT</b>				
23-890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 TRUANCY</b>	<b>1,994.02</b>	<b>0.00</b>	<b>10,600.00</b>	<b>11,100.00</b>
<b>23-TOTAL EXPENDITURES</b>	<b>1,994.02</b>	<b>0.00</b>	<b>10,600.00</b>	<b>11,100.00</b>
<b>23-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>8,467.26</b>	<b>12,157.90</b>	<b>0.00</b>	<b>0.00</b>

<b>24 -POLICE STATE SEIZURE FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	43.54	29.33	0.00	0.00
<b>24-TOTAL REVENUES</b>	<b>43.54</b>	<b>29.33</b>	<b>0.00</b>	<b>0.00</b>
<b>24-POLICE STATE SEIZURE FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 POLICE-SEIZURES STATE	0.00	0.00	0.00	0.00
<b>24-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>24-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>43.54</b>	<b>29.33</b>	<b>0.00</b>	<b>0.00</b>
<b>24 -POLICE STATE SEIZURE FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
24-6500-00 STATE REVENUES	0.00	0.00	0.00	0.00
24-6716-00 INTEREST INCOME - CHECKING	43.54	36.65	0.00	0.00
<b>24-TOTAL REVENUES</b>	<b>43.54</b>	<b>36.65</b>	<b>0.00</b>	<b>0.00</b>
<b>24 -POLICE STATE SEIZURE FUND 90 POLICE-SEIZURES STATE EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
24-890-00-2140 INVESTIGATION EXPENSE	0.00	0.00	0.00	0.00
24-890-00-2170 PAGERS & MOBILE PHONES	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
24-890-00-3202 AMMUNITION	0.00	0.00	0.00	0.00
24-890-00-3212 EQUIPMENT UNDER \$1,000 - FIEL	0.00	17,790.00	0.00	0.00
24-890-00-3214 EQUIP. UNDER \$1000 - OFFICE	0.00	0.00	0.00	0.00
24-890-00-3216 EQUIP UNDER \$5000 - SAFETY	0.00	0.00	0.00	0.00
24-890-00-3284 SUPPLIES-OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>17,790.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
24-890-00-4368 R & M - VEHICLES	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
24-890-00-6542 CE - EQUIPMENT-SECURITY	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
24-890-00-7622 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
24-890-00-7999 TO BE DESIGNATED AT LATER DAT	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 POLICE-SEIZURES STATE</b>	<b>0.00</b>	<b>17,790.00</b>	<b>0.00</b>	<b>0.00</b>
<b>24-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>17,790.00</b>	<b>0.00</b>	<b>0.00</b>
<b>24-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>43.54</b>	<b>(17,753.35)</b>	<b>0.00</b>	<b>0.00</b>

<b>25 -OPIOID ABATEMENT FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	25,380.91	4,981.82	0.00	0.00
<b>25-TOTAL REVENUES</b>	<b>25,380.91</b>	<b>4,981.82</b>	<b>0.00</b>	<b>0.00</b>

<b>25-OPIOID ABATEMENT FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 OPIOID ABATEMENT	0.00	0.00	0.00	15,000.00
<b>25-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>25-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>25,380.91</b>	<b>4,981.82</b>	<b>0.00</b>	<b>(15,000.00)</b>

<b>25 -OPIOID ABATEMENT FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
25-6411-00 OPIOID SETTLEMENT FUNDS	25,350.86	4,931.82	0.00	0.00
25-6412-00 GRANT INCOME	0.00	0.00	0.00	0.00
25-6716-00 INTEREST INCOME - CHECKING	30.05	50.00	0.00	0.00
<b>25-TOTAL REVENUES</b>	<b>25,380.91</b>	<b>4,981.82</b>	<b>0.00</b>	<b>0.00</b>

<b>25 -OPIOID ABATEMENT FUND 90 OPIOID ABATEMENT EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
25-890-00-2102 ADS & PUBLICATIONS	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>3 SUPPLIES &amp; MATERIALS</b>				
25-890-00-3212 EQUIP. UNDER \$5000 - FIELD	0.00	0.00	0.00	15,000.00
25-890-00-3252 MAPS, BOOKS, ETC.	0.00	0.00	0.00	0.00
25-890-00-3280 SUPPLIES - CLEANING	0.00	0.00	0.00	0.00
25-890-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>

<b>TOTAL 90 OPIOID ABATEMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>25-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>25-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>25,380.91</b>	<b>4,981.82</b>	<b>0.00</b>	<b>(15,000.00)</b>

<b>26 - TWDB-FLUSHING VALVES REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	0.00	0.00	0.00	0.00
<b>26-TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26 - TWDB-FLUSHING VALVES EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 TWDB FLUSHING VALVES	0.00	0.00	0.00	0.00
<b>26-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26 - TWDB-FLUSHING VALVES REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
26-6500-00 STATE FUNDING	0.00	0.00	0.00	0.00
26-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00
26-6802-00 TRANSFER IN - UTILITY	0.00	0.00	0.00	0.00
26-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>26-TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26 - TWDB-FLUSHING VALVES 90 TWDB FLUSHING VALVES EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
26-890-00-2130 ENGINEERING	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
26-890-00-3272 RENTAL/LEASE FIELD EQUIPMENT	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
26-890-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00
26-890-00-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 TRANSFERS OUT</b>				
26-890-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 TWDB FLUSHING VALVES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

29 - WATER/SEWER MAINTENANCE REVENUE SUMMARY	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
ALL REVENUES	186,179.01	163,966.31	207,300.00	215,500.00
<b>29-TOTAL REVENUES</b>	<b>186,179.01</b>	<b>219,066.28</b>	<b>207,300.00</b>	<b>215,500.00</b>
29 - WATER/SEWER MAINTENANCE EXPENDITURE SUMMARY	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
90 WATER/SEWER MAINTENANC	94,814.48	63,247.00	207,300.00	215,500.00
<b>29-TOTAL EXPENDITURES</b>	<b>94,814.48</b>	<b>63,247.00</b>	<b>207,300.00</b>	<b>215,500.00</b>
<b>29-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>91,364.53</b>	<b>155,819.28</b>	<b>0.00</b>	<b>0.00</b>
29 - WATER/SEWER MAINTENANCE REVENUES	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
29-6616-00 SERV. REV. - WA/SW MAINT.	185,776.82	217,315.39	206,900.00	215,000.00
29-6710-00 MISCELLANEOUS REVENUES	0.00	1,216.00	0.00	0.00
29-6716-00 INTEREST INCOME - CHECKING	402.19	534.89	400.00	500.00
<b>29-TOTAL REVENUES</b>	<b>186,179.01</b>	<b>219,066.28</b>	<b>207,300.00</b>	<b>215,500.00</b>
29 - WATER/SEWER MAINTENANCE 90 WATER/SEWER MAINTENANC EXPENDITURES	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	ACTUAL (9/30/24)	BUDGET (AS AMENDED)	APPROVED
<b>10 WATER USER FEE</b>				
<b>1 PERSONNEL SERVICES</b>				
29-890-10-1010 OVERTIME FOR WATER MAINT	0.00	0.00	0.00	0.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
29-890-10-2146 LAB EXPENSE	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
29-890-10-3206 CHEMICALS	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 REPAIRS &amp; MAINTENANCE</b>				
29-890-10-4332 R & M - MAIN LINES	17,852.50	4,425.00	3,000.00	0.00
29-890-10-4336 R & M - METERS	32,989.20	0.00	0.00	0.00
29-890-10-4344 R & M - PUMPS & MOTORS	7,723.10	0.00	0.00	0.00
29-890-10-4352 R & M - SERVICE LINES	0.00	0.00	0.00	0.00
29-890-10-4370 R & M - SCADA SYSTEM	0.00	0.00	0.00	0.00
29-890-10-4372 WATER HOLDING TANKS	10,822.28	9,500.00	10,000.00	0.00
29-890-10-4380 FILTRATION SYSTEM	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>69,387.08</b>	<b>13,925.00</b>	<b>13,000.00</b>	<b>0.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
29-890-10-6595 WATER INFRASTRUCTURE	0.00	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
29-890-10-7999 DESIGNATED AT A LATER DATE	0.00	0.00	38,650.00	53,875.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>38,650.00</b>	<b>53,875.00</b>
<b>9 TRANSFERS OUT</b>				
29-890-10-9902 TRANSFER OUT - UTILITY FUND	21,795.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>21,795.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 10 WATER USER FEE</b>	<b>91,182.08</b>	<b>13,925.00</b>	<b>51,650.00</b>	<b>53,875.00</b>

**20 SEWER USER FEE**

**1 PERSONNEL SERVICES**

29-890-20-1010 OVERTIME FOR SEWER MAINT	0.00	0.00	0.00	0.00
<b>TOTAL 1 PERSONNEL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**3 SUPPLIES & MATERIALS**

29-890-20-3272 RENTAL/LEASE EQUIPMENT	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**4 REPAIRS & MAINTENANCE**

29-890-20-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00
29-890-20-4344 R & M - PUMPS & MOTORS	3,632.40	49,322.00	52,000.00	0.00
29-890-20-4352 R & M - SERVICE LINES	0.00	0.00	0.00	0.00
29-890-20-4370 R & M - SCADA SYSTEM	0.00	0.00	0.00	0.00
<b>TOTAL 4 REPAIRS &amp; MAINTENANCE</b>	<b>3,632.40</b>	<b>49,322.00</b>	<b>52,000.00</b>	<b>0.00</b>

**7 ADMINISTRATION & OTHER**

29-890-20-7999 DESIGNATED AT A LATER DATE	0.00	0.00	103,650.00	161,625.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>103,650.00</b>	<b>161,625.00</b>

<b>TOTAL 20 SEWER USER FEE</b>	<b>3,632.40</b>	<b>49,322.00</b>	<b>155,650.00</b>	<b>161,625.00</b>
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<b>TOTAL 90 WATER/SEWER MAINTENANCE</b>	<b>94,814.48</b>	<b>63,247.00</b>	<b>168,650.00</b>	<b>161,625.00</b>
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<b>29-TOTAL EXPENDITURES</b>	<b>94,814.48</b>	<b>63,247.00</b>	<b>207,300.00</b>	<b>215,500.00</b>
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<b>29-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>91,364.53</b>	<b>155,819.28</b>	<b>0.00</b>	<b>0.00</b>
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<b>30 -MUNICIPAL JURY FUND REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	174.85	218.77	170.00	201.00
<b>30-TOTAL REVENUES</b>	<b>174.85</b>	<b>218.77</b>	<b>170.00</b>	<b>201.00</b>

<b>30 -MUNICIPAL JURY FUND EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 MUNICIPAL JURY FUND	0.00	0.00	170.00	201.00
<b>30-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>170.00</b>	<b>201.00</b>
<b>30-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>174.85</b>	<b>218.77</b>	<b>0.00</b>	<b>0.00</b>

<b>30 -MUNICIPAL JURY FUND REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
30-6315-00 MUNICIPAL JURY FEES	173.92	217.63	170.00	200.00
30-6716-00 INTEREST INCOME - CHECKING	0.93	1.14	0.00	1.00
<b>TOTAL REVENUES</b>	<b>174.85</b>	<b>218.77</b>	<b>170.00</b>	<b>201.00</b>

<b>30 -MUNICIPAL JURY FUND 90 MUNICIPAL JURY FUND EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
30-890-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8 INSURANCE &amp; LEGAL SERVICES</b>				
30-890-00-8822 JURY EXPENSE	0.00	0.00	170.00	201.00
<b>TOTAL 8 INSURANCE &amp; LEGAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>170.00</b>	<b>201.00</b>
<b>TOTAL 90 MUNICIPAL JURY FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>170.00</b>	<b>201.00</b>
<b>30-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>170.00</b>	<b>201.00</b>
<b>30-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>174.85</b>	<b>218.77</b>	<b>0.00</b>	<b>0.00</b>

<b>32 -CDBG-DR ACQUISITIONS REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	397,532.35	1,850.00	0.00	0.00
<b>32-TOTAL REVENUES</b>	<b>397,532.35</b>	<b>1,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32-CDBG-DR ACQUISITIONS EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 CDBG-DR ACQUISITIONS	397,532.35	1,850.00	0.00	0.00
<b>32-TOTAL EXPENDITURES</b>	<b>397,532.35</b>	<b>1,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32 -CDBG-DR ACQUISITIONS REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
32-6500-00 STATE FUNDING	397,532.35	1,850.00	0.00	0.00
32-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00
32-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00
32-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00
<b>32-TOTAL REVENUES</b>	<b>397,532.35</b>	<b>1,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32 -CDBG-DR ACQUISITIONS 90 CDBG-DR ACQUISITIONS EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
32-890-00-2104 APPRAISAL FEES	5,550.00	1,850.00	0.00	0.00
32-890-00-2172 GRANT ADMINISTRATOR	28,188.00	0.00	0.00	0.00
32-890-00-2173 GRANT ENGINEER	0.00	0.00	0.00	0.00
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>33,738.00</b>	<b>1,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
32-890-00-3200 MOVING EXPENSES	1,400.00	0.00	0.00	0.00
32-890-00-3300 DEMO EXPENSES	34,750.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>36,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 CAPITAL EXPENDITURES</b>				
32-890-00-6501 PURCHASE PROPERTY - GRANT	327,644.35	0.00	0.00	0.00
<b>TOTAL 6 CAPITAL EXPENDITURES</b>	<b>327,644.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
32-890-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 TRANSFERS OUT</b>				
32-890-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00
32-890-00-9914 TRANSFER OUT - INFRASTRUCTURE	0.00	0.00	0.00	0.00
<b>TOTAL 9 TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL 90 CDBG-DR ACQUISITIONS</b>	<b>397,532.35</b>	<b>1,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32-TOTAL EXPENDITURES</b>	<b>397,532.35</b>	<b>1,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>35 - COMMUNITY EVENTS &amp; PROJECTS REVENUE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
ALL REVENUES	0.00	33,151.36	0.00	0.00
<b>35-TOTAL REVENUES</b>	<b>0.00</b>	<b>33,151.36</b>	<b>0.00</b>	<b>0.00</b>

<b>35 - COMMUNITY EVENTS &amp; PROJECTS EXPENDITURE SUMMARY</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
90 COMM EVENTS & PROJECTS	0.00	0.00	0.00	0.00
<b>35-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,146.01</b>
<b>35-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>33,151.36</b>	<b>0.00</b>	<b>(33,146.01)</b>

<b>35 - COMMUNITY EVENTS &amp; PROJECTS REVENUES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
35-6005-10 AWARDED HOT TAX FUNDS	0.00	0.00	0.00	0.00
35-6005-20 AWARDED HOT TAX FUNDS	0.00	0.00	0.00	0.00
35-6402-10 DONATIONS	0.00	0.00	0.00	0.00
35-6402-20 DONATIONS	0.00	0.00	0.00	0.00
35-6752-10 SPONSORSHIPS	0.00	18,950.00	0.00	0.00
35-6752-20 SPONSORSHIPS	0.00	0.00	0.00	0.00
35-6753-10 EVENT PROCEEDS	0.00	14,196.01	0.00	0.00
35-6753-20 EVENT PROCEEDS	0.00	0.00	0.00	0.00
35-6754-10 VENDOR FEES	0.00	0.00	0.00	0.00
35-6754-20 VENDOR FEES	0.00	0.00	0.00	0.00
35-6716-00 INTEREST INCOME - CHECKING	0.00	5.35	0.00	0.00
<b>35-TOTAL REVENUES</b>	<b>0.00</b>	<b>33,151.36</b>	<b>0.00</b>	<b>0.00</b>

<b>35 - COMMUNITY EVENTS &amp; PROJECTS 90 COMM EVENTS &amp; PROJECTS EXPENDITURES</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>ACTUAL</b>	<b>ACTUAL (9/30/24)</b>	<b>BUDGET (AS AMENDED)</b>	<b>APPROVED</b>
<b>10 - RED, WHITE, AND YOU EVENT</b>				
<b>2 SPECIAL/CONTRACTUAL SERVICES</b>				
35-890-10-2102 ADVERTISING	0.00	0.00	0.00	0.00
35-890-10-2172 PROFESSIONAL SERVICES				
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3 SUPPLIES &amp; MATERIALS</b>				
35-890-10-3283 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 ADMINISTRATION &amp; OTHER</b>				
35-890-10-7999 DESIGNATED AT A LATER DATE	0.00	0.00	0.00	33,146.01
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,146.01</b>
<b>TOTAL 10 RED, WHITE, AND YOU</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,146.01</b>

**20 CHRISTMAS IN THE PARK**

**2 SPECIAL/CONTRACTUAL SERVICES**

35-890-20-2102 ADVERTISING	0.00	0.00	0.00	0.00
35-890-20-2172 PROFESSIONAL SERVICES				
<b>TOTAL 2 SPECIAL/CONTRACTUAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**3 SUPPLIES & MATERIALS**

35-890-10-3283 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00
<b>TOTAL 3 SUPPLIES &amp; MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**7 ADMINISTRATION & OTHER**

35-890-20-7999 DESIGNATED AT A LATER DATE	0.00	0.00	0.00	0.00
<b>TOTAL 7 ADMINISTRATION &amp; OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>TOTAL 20 CHRISTMAS IN THE PARK</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>TOTAL 90 COMM EVENTS &amp; PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,146.01</b>
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<b>35-TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,146.01</b>
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<b>35-REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>33,151.36</b>	<b>0.00</b>	<b>(33,146.01)</b>
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POSITION	23/24 RATES	24/25 RATES 3%	ANNUAL SALARY	CERTIFICATE PAY TOTAL	OTHER TOTAL	LONGEVITY
MAYOR		350.00	4,200.00	-	-	-
COUNCIL PERSON		200.00	2,400.00	-	-	-
COUNCIL PERSON		200.00	2,400.00	-	-	-
COUNCIL PERSON		200.00	2,400.00	-	-	-
COUNCIL PERSON		200.00	2,400.00	-	-	-
COUNCIL PERSON		200.00	2,400.00	-	-	-
COUNCIL PERSON		200.00	2,400.00	-	-	-
CITY MANAGER			159,651.65	-	8,400.00	60.00
CITY SECRETARY			77,276.37	2,100.00	-	1,980.00
FINANCE DIRECTOR			77,276.37	-	-	60.00
PUBLIC WORKS DIRECTOR			100,778.50	6,600.00	8,400.00	1,800.00
PURCHASING-HR DIRECTOR			66,671.49	-	-	300.00
CITY ATTORNEY			47,188.50	-	-	-
MUNICIPAL JUDGE			15,853.31	-	-	-
ASSOCIATE JUDGE			4,435.88	-	-	-
CHIEF OF POLICE			107,184.27	4,200.00	8,900.00	1,860.00
ASSISTANT CHIEF	46.45	47.84	99,514.48	4,200.00	500.00	900.00
CAPTAIN	42.90	44.19	91,908.96	8,850.00	500.00	900.00
POLICE SERGEANT	37.71	38.84	80,789.90	4,800.00	-	480.00
POLICE SERGEANT	37.71	38.84	80,789.90	6,300.00	-	180.00
POLICE SERGEANT/INVESTIGATION	37.71	38.84	80,789.90	7,050.00	500.00	300.00
POLICE SERGEANT	37.71	38.84	80,789.90	5,400.00	-	120.00
POLICE SERGEANT	37.71	38.84	80,789.90	4,800.00	-	180.00
POLICE OFFICER/INVESTIGATION	35.05	36.10	75,091.12	7,050.00	-	300.00
POLICE OFFICER	30.62	31.54	65,600.29	3,000.00	-	120.00
POLICE OFFICER (VACANT)	35.05	36.10	75,091.12	3,000.00	-	-
POLICE OFFICER	35.05	36.10	75,091.12	1,950.00	-	120.00
POLICE OFFICER	30.62	31.54	65,600.29	3,600.00	-	60.00
POLICE OFFICER	30.62	31.54	65,600.29	3,000.00	-	60.00
POLICE OFFICER	35.05	36.10	75,091.12	3,600.00	-	60.00
POLICE OFFICER	30.62	31.54	65,600.29	3,600.00	-	120.00
POLICE OFFICER	30.62	31.54	65,600.29	-	-	120.00
POLICE OFFICER	30.62	31.54	65,600.29	-	-	120.00
POLICE ADMIN. ASSISTANT	29.90	30.80	64,057.76	2,700.00	-	660.00
DISPATCHER	24.21	24.94	51,867.50	2,700.00	-	480.00
DISPATCHER	24.21	24.94	51,867.50	2,100.00	-	300.00
DISPATCHER	24.21	24.94	51,867.50	2,700.00	-	660.00
DISPATCHER	24.21	24.94	51,867.50	2,700.00	-	120.00
PART-TIME DISPATCHER	24.21	24.94	12,468.15	-	-	-
ANIMAL CONTROL OFFICER	21.30	21.94	45,633.12	-	-	300.00
SR. CITIZEN DIRECTOR	20.32	20.93	21,766.78	-	-	780.00
PART TIME SENIOR HALL	15.27	15.73	8,178.61	-	-	-
COMMUNITY DEV. COORDINATOR	27.78	28.61	59,515.87	900.00	-	360.00
CODE ENFORCEMENT OFFICER	30.90	31.83	66,200.16	900.00	-	120.00
STREET & DRAINAGE SUPERVISOR	40.30	41.51	86,338.72	900.00	-	1,560.00
HEAVY EQUIP. OPERATOR II	25.87	26.65	55,423.89	-	-	960.00
LIGHT EQUIP. OPERATOR I	21.56	22.21	46,190.14	-	-	420.00
LIGHT EQUIP. OPERATOR II	20.84	21.47	44,647.62	-	-	120.00
LIGHT EQUIP. OPERATOR I	21.56	22.21	46,190.14	-	-	240.00

LIGHT EQUIP. OPERATOR II	20.84	21.47	<b>44,647.62</b>	-	-	180.00
HEAVY EQUIP. OPERATOR I	26.97	27.78	<b>57,780.53</b>	-	-	540.00
ASST. STREET & DRAINAGE SUPERV	34.55	35.59	<b>74,019.92</b>	-	-	720.00
LIGHT EQUIP. OPERATOR I	21.56	22.21	<b>46,190.14</b>	-	-	180.00
MECHANIC	27.19	28.01	<b>58,251.86</b>	-	-	600.00
LIGHT EQUIP. OPERATOR II	20.84	21.47	<b>44,647.62</b>	-	-	120.00
UTILITY BILLING CLERK	22.43	23.10	<b>48,054.03</b>	-	-	360.00
UTILITY BILLING CLERK	22.43	23.10	<b>48,054.03</b>	-	600.00	180.00
UTILITY SUPERINTENDENT	40.30	41.51	<b>86,338.72</b>	6,300.00	-	1,200.00
ASST. UTILITY SUPERINTENDENT	34.55	35.59	<b>74,019.92</b>	1,800.00	-	1,080.00
WATER QUALITY TECH.	25.69	26.46	<b>55,038.26</b>	2,100.00	-	840.00
HEAVY EQUIP. OPERATOR I	26.97	27.78	<b>57,780.53</b>	1,500.00	-	780.00
HEAVY EQUIP. OPERATOR I	26.97	27.78	<b>57,780.53</b>	1,200.00	-	300.00
HEAVY EQUIP. OPERATOR II	25.87	26.65	<b>55,423.89</b>	-	600.00	120.00
LIGHT EQUIP. OPERATOR I	20.84	21.47	<b>44,647.62</b>	-	-	120.00
LIGHT EQUIP. OPERATOR II	20.84	21.47	<b>44,647.62</b>	-	-	60.00
LIFT STATION TECH.	21.63	22.28	<b>46,340.11</b>	-	-	120.00
WASTE WATER TREATMENT PLANT	32.69	33.67	<b>70,035.06</b>	1,800.00	-	300.00
HEAVY EQUIP. OPERATOR II	26.97	27.78	<b>57,780.53</b>	1,200.00	-	300.00
LIGHT EQUIP. OPERATOR II	20.84	21.47	<b>44,647.62</b>	-	-	180.00
COURT CLERK	22.43	23.10	<b>48,054.03</b>	-	-	960.00
COURT CLERK	22.43	23.10	<b>48,054.03</b>	-	-	60.00
FINANCE ASSISTANT	24.58	25.32	<b>52,660.19</b>	-	-	540.00
LIBRARY CLERK (PART-TIME)	22.43	23.10	<b>24,027.02</b>	-	-	420.00
LIBRARY CLERK (PART-TIME)	22.43	23.10	<b>24,027.02</b>	-	-	240.00

# GLOSSARY

## A

**Accounts Payable** - A liability account reflecting amount of open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**Accounts Receivable** - An asset account reflecting amounts owing to open accounts from private persons or organizations for goods or services furnished by a government.

**Accrual Basis of Accounting** - Recognition of the financial effects of transactions, events and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

**Ad Valorem** - Latin for “value of”. Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.

**Amortization** – Payment of principal plus interest over a fixed period of time.

**Appropriation** – A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligation for designated purposes.

**Arbitrage** – The interest earning derived from invested bond proceeds or debt service fund balances.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assets** – Resources owned or held by a government which has monetary value.

## B

**Basis of Accounting** – The timing method used in the recognition of revenues and expenditures for financial reporting purposes.

**Balance Sheet** – The basic financial statement, which discloses the assets, liability and equities of an entity at a specific date in conformity with Generally Accepted Accounting Principles (GAAP).

**Balanced Budget** – Annual financial plan in which expenses do not exceed revenues.

**Bond** – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s).

**Bonded Debt** – The amount of debt of a government, represented by outstanding bonds.

**Budget** – The official written statement prepared by the City’s staff and approved by the City Council to serve as a plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

**Budgetary Control** – The control or management of government or enterprise in accordance with an approved budget to keep expenditures within limitations of available appropriations and available revenues.

**Budget Message** – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government’s regarding the financial policy for the coming period.

**Budgetary Comparisons** – Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agree-upon budgetary plan.

**Budgetary Control** – The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budgetary Expenditures** – Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

## C

**Capital Assets** – Resources having a value of \$5,000 or more and a useful life of more than one year. Capital assets are also called fixed assets.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them.

**Capital Outlays** – Expenditures which result in the acquisition of or addition to fixed assets which are individually priced at more than \$5,000.

**Cash** – Includes currency on hand and demand deposits with banks or other

**Cash Basis of Accounting** – The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

**Certificate of Obligations (CO's)** – Similar to general obligation bonds except the certificates require no voter approval.

**City Council** – The current elected official of the City as set forth in the City's Charter.

**City Manager** – The individual appointed by the City Council who is responsible for the administration of City affairs.

**Competitive Bidding** – The process following State law requiring that for the purchases of \$50,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

**Comprehensive Annual Financial Report (CAFR)** – The published results of the City's annual audit.

**Contract Obligation Bonds** – Long-term debt which places the assets purchased or constructed as a part of the security for the issue.

**Contractual Services** – The costs related to services performed for the City by individuals, businesses or utilities.

**Cost** – The amount of money or other consideration exchanged for property or services. Costs may be incurred even before the money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

**Coverage** – The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See Net Revenue Available for Debt Service.

**Current** – A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

**Current Assets** – Those assets which are available or can be made available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivables which will be collected within one year.

**Current Expense** – An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

**Current Liabilities** – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

**Current Revenue** – The revenue or resources of a City convertible to cash within a twelve (12) month period.

**Current Taxes** – Taxes levied and becoming due within one year.

## **D**

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

**Debt Limit** – The maximum amount of gross or net debt which is legally permitted.

**Debt Service** – The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

**Debt Service Fund** – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Debt Service Fund Requirement** – The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

**Debt Service Requirement** – The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

**Delinquent Taxes** – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

**Demand Deposit** – Accounts with financial institutions or cash management pools where cash may be deposited or withdrawn at any time without prior notice or penalty.

**Depreciation** – The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such as asset, and each period is charged with a portion of such cost. Through the process, the entire cost of the asset is ultimately charges off as an expense.

## E

**Encumbrances** – Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Enterprise (Utility) Fund** – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

**Exempt** – Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time-off, as partial compensation for overtime hours worked, may be allowed.

**Expenditure/Expense** – Decreases in net financial resources for the purpose of acquiring goods or services. Expenditures include current or future use of net current assets, debt service, and capital outlays. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

## F

**FEMA** – The Federal Emergency Management Agency of the federal government.

**Fiscal Period** – Any period at the end of which a government determines its financial position and the results of its operations.

**Fiscal Year** – A 12 month period to which the annual operating budget applies and at the end of which government determines its financial position and the results of its operations. The City of Bridge City's fiscal year begins October 1<sup>st</sup> and ends the following September 30. The term FY 2022 denotes the fiscal year beginning October 1, 2021 and ending September 30, 2022.

**Fixed Assets** – See Capital Assets.

**Franchise** – A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance (Equity)** – The difference between fund assets and fund liabilities reported in the City’s governmental funds. For Budget presentation purposes, Fund Balance shall be defined as Undesignated Unrestricted Fund Balance for governmental funds and as Unrestricted Net Assets for proprietary funds.

**Fund Type** – In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, Trust and Agency.

## G

**GASB** – Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

**General Fund** – General Operating Fund of the City, accounting for the resources and expenditures related to the generally recognized governmental services provided.

**General Ledger** – A book, file or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**General Long-Term Debt** – Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

**General Obligation Bonds** – Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City of Bridge City pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds can not be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

**General Revenue** – The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise (Utility) Fund is contributed to another non-enterprise fund, such as General Fund. The amounts transferred constitute general revenue of the government.

**Generally Accepted Accounting Principles (GAAP)** – Uniform standards and guidelines for financial accounting and reporting. GAAP provides a standard by which to measure financial presentations.

**Governmental Funds** – Funds generally used to account for tax-supported activities. There are five (5) types of governmental funds; the general fund, special revenue funds, debt service funds, capital projects and permanent funds.

**Grants** – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

## I

**Improvements** -- Buildings, other structures, and other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers and highways are sometimes referred to as “betterments”, but the term “improvements” is preferred.

**Income** – A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

**Infrastructure** – Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

**Internal Control** – A plan of organization under which employees’ duties are so arranged and records and procedures so designed as to make it possible to exercise effective affective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

**Internal Service Fund** – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**Investments** – Securities held for the production of income, generally in the form of interest.

## L

**Levy** – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**Liabilities** – Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Line Item Budget** – The presentation of the City’s adopted budget in a format presenting each Department’s approved expenditure/expense by specific account.

**Long-Term Debt** – Any un-matured debt that is not a fund liability.

## M

**Maintenance** – The upkeep of physical properties in condition for use of occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Maintenance Item** – A request for additional funding to maintain the upkeep of a physical property.

**Modified Accrual Basis of Accounting** – Under the basis of accounting, revenues are estimated for the fiscal year if they are susceptible to accrual, e.g. amounts can be determined and will be collected within the current period.

## N

**Net Assets** – The difference between fund assets and fund liabilities reported in the City’s proprietary funds.

**Net Revenues Available for Debt Service** – Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. “Net revenue available for debt service” as thus defined is used to compute “coverage” on revenue bond issues. See **Coverage**. Under the laws of some states and the provisions of some revenue bond indentures, “net revenues available for debt service” for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

**Net Working Capital** – The excess of current assets over current liabilities.

**Non-Exempt** – Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

**Non-Recurring Revenues** – Resources recognized by the City that are unique and occur only one time or without pattern.

## O

**Object** – As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

**Object Total** – Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

**Obligations** – Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

**Operational Surplus** – The excess of revenues over expenditures, less encumbered funds (encumbrances).

**Operating Budget** – A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenue estimates).

**Ordinance** – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

## P

**Proprietary Fund** – See Utility Fund and Internal Service Fund.

## R

**Reserve** – (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**Retained Earnings** – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenue Bonds** – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge or revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

**Revenues** – The yield of sources of income (taxes, licenses, etc.) that a government collects and receives into the treasury.

## S

**Self-Supporting or Liquidating Debt** – Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

**Special Assessment** – A compulsory levy made against certain properties to defray part of all the cost of a specific improvement of service deemed to primarily benefit those properties.

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

## T

**Tax Levy** – The total amount of taxes imposed by the City of taxable property within its boundaries.

**Tax Rate** – The dollar rate for taxes levied for each \$100 of assessed valuation.

**Transfer** – The movement of monies from one fund, activity, department, or account to another. This includes budgetary funds and/or movement of assets.

## U

**User Based Fee/Charge** – A monetary fee or charge placed upon the user of services of the City.

**Utility Fund** – The fund used to account of operations of the City's water, sanitary sewer and solid waste collection and disposal activities and recycling collection.



## FINAL PROPOSED BUDGET FOR ADOPTION ON AUGUST 20, 2024

Submitted to the City Secretary of the City of Bridge City, Texas  
on this the 31st day of July 2024

Received by: Jeanie McDowell

Date and Time: 4:14 pm / 7/31/24

Submitted by: Katrina Jones, Director of Finance

*\*Property tax rate has not been finalized by the Orange County Tax Assessor Collector's office and is subject to change.  
This will not affect the proposed budget.*

**RESOLUTION NO. 2024-10(R)**

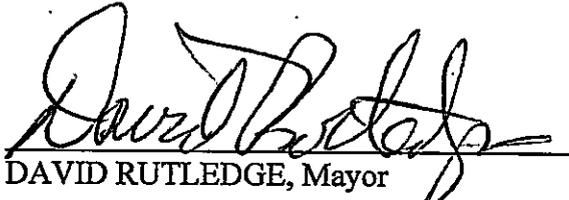
**A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF BRIDGE CITY, TEXAS, FOR THE PERIOD BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS:**

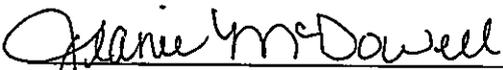
In accordance with Section 10.08 of the City Charter of the CITY OF BRIDGE CITY, TEXAS, the attached document marked Exhibit "A" and made a part of this Resolution for all intents and purposes as if it were herein included, is hereby adopted as the budget of the CITY OF BRIDGE CITY, TEXAS, for the period beginning **October 1, 2024** and ending **September 30, 2025**.

This Resolution is passed more than thirty days prior to the beginning of the next fiscal year of the CITY OF BRIDGE CITY, TEXAS, and is hereby adopted by a favorable vote of a majority of the members of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS.

**PASSED AND APPROVED** by the City Council of the CITY OF BRIDGE CITY, TEXAS, at its regular meeting on the 20<sup>th</sup> of August, 2024.

  
DAVID RUTLEDGE, Mayor

ATTEST:

  
JEANIE MCDOWELL, City Secretary



APPROVED AS TO FORM:

  
PAUL M. FUKUDA, City Attorney

**RESOLUTION NO. 2024-12(R)**

**A RESOLUTION OF THE CITY OF BRIDGE CITY, TEXAS AMENDING  
THE BUDGET OF SUCH CITY FOR THE FISCAL YEAR BEGINNING  
OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, PROVIDING  
FOR SEVERABILITY**

**WHEREAS**, subsequent to the adoption of the annual budget for the City of Bridge City for the fiscal year beginning October 1, 2023 and ending September 30, 2024; the City has adjusted revenues and expenditures; and

**WHEREAS**, the City Manager has recommended that such budget be amended to reflect such revenues and expenditures in accordance with Exhibit A attached hereto and made a part hereof; and,

**WHEREAS**, the City Council finds and determines that the budget should be amended as recommended by the City Manager and that such amendment to the budget is for a municipal purpose;

**NOW; THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS AS FOLLOWS:**

**SECTION 1.** The recitals contained in the preamble to the Resolution are found to be true and correct and are hereby adopted.

**SECTION 2.** That the City Council hereby adopts the budget amendment as presented in Exhibit "A", attached to this Resolution, and incorporated by this reference.

**PASSED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS, this 17<sup>th</sup> day of  
September 2024**

  
\_\_\_\_\_  
David Rutledge, Mayor

ATTEST:

  
\_\_\_\_\_  
Jeanie McDowell, City Secretary



**EXHIBIT "A"**

<b>GENERAL FUND</b>	<b>ORIGINAL BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>AMENDED GENERAL FUND BUDGET</b>
<b>TOTAL REVENUES</b>	\$6,317,366	\$1,500	\$6,318,866
<b>TOTAL EXPENDITURES</b>	\$6,317,366	\$1,500	\$6,318,866

**RESOLUTION NO. 2023-22(R)**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
BRIDGE CITY, TEXAS TO ESTABLISH A FUND BALANCE  
POLICY IN ACCORDANCE WITH GOVERNMENTAL  
ACCOUNTING STANDARDS BOARD (GASB) STATEMENT 54**

**WHEREAS**, the Governmental Accounting Standards Board ("GASB") has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, with the intent of improving financial reporting by providing fund balance categories that will be more easily understood; and

**WHEREAS**, the Fund Balance Policy provides that the City Council may commit funds for specific purposes by taking formal action and these committed amounts cannot be used for any other purpose unless the City Council removes or changes the specific use through the same formal action to establish the commitment; and

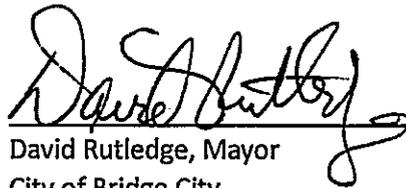
**WHEREAS**, the City Council desires at this time and deems it to be in the best public interest to establish a General Fund target Reserve balance of 25 percent of General Fund operating expenditures; and

**WHEREAS**, the City Council desires at this time and deems it to be in the best public interest to include in the Fund Balance Policy direction to staff to review the General Fund target Reserve risk factor analysis annually to determine if the Reserve target has changed;

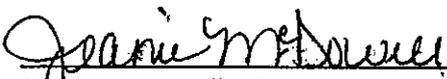
**NOW; THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRIDGE CITY, TEXAS AS FOLLOWS:**

1. That the above recitations are true.
2. That the City Council hereby adopts the Fund Balance Policy as presented in Exhibit "A", attached to this Resolution, and incorporated by this reference.

**ADOPTED** this the 17<sup>th</sup> day of October 2023.

  
David Rutledge, Mayor  
City of Bridge City

ATTEST:

  
Jeanie McDowell, City Secretary  
City of Bridge City

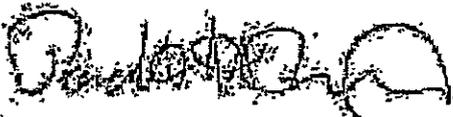


# Publisher's Certificate of Publication

## STATE OF TEXAS COUNTY OF JEFFERSON

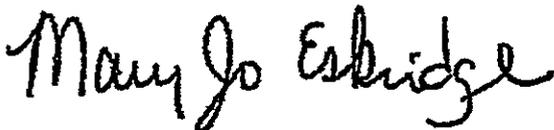
Ron Prince, being duly sworn, on oath says he is and during all times herein stated has been an employee of The Port Arthur Newsmedia publisher and printer of the The Port Arthur News (the "Newspaper"), has full knowledge of the facts herein stated as follows:

1. The Newspaper printed the copy of the matter attached hereto (the "Notice") was copied from the columns of the Newspaper and was printed and published in the English language on the following days and dates:  
08/10/24
2. The sum charged by the Newspaper for said publication is the actual lowest classified rate paid by commercial customer for an advertisement of similar size and frequency in the same newspaper in which the Notice was published.
3. There are no agreements between the Newspaper, publisher, manager or printer and the officer or attorney charged with the duty of placing the attached legal advertising notice whereby any advantage, gain or profit accrued to said officer or attorney
4. The Newspaper meets the qualifications set out in Section 2051.044, Texas Government Code, as follows:
  1. The Newspaper devotes not less than 25% of its total column lineage to general interest items;
  2. Is published at least once a week;
  3. Is entered as second-class postal matter in Jefferson County where published; and
  4. Has been published regularly and continuously for at least 12 months prior to the first date of publication stated above.

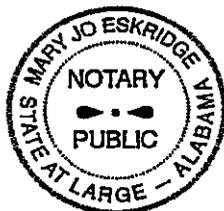


Ron Prince, publisher

Subscribed and sworn to before me this  
10th Day of August, 2024



Mary Jo Eskridge, Notary Public  
State of Alabama at Large  
My commission expires 03-02-2026



Account # 191604  
Ad # 1865218

CITY OF BRIDGE CITY  
PO BOX 846  
BRIDGE CITY TX 77611

### PUBLIC NOTICE

#### PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN AS REQUIRED BY THE CITY OF BRIDGE CITY CHARTER, SECTION 10.04, AND TEXAS LOCAL GOVERNMENT CODE, SECTION 102.0065, THAT A PUBLIC HEARING WILL BE HELD BY THE CITY COUNCIL OF BRIDGE CITY ON TUESDAY, AUGUST 20, 2024, AT 6:00 P.M., AT THE CITY HALL OF BRIDGE CITY, 260 RACHAL, BRIDGE CITY, TEXAS 77611

THE PURPOSE OF THE PUBLIC HEARING WILL BE FOR THE COUNCIL TO HEAR AND CONSIDER PUBLIC COMMENTS REGARDING THE PROPOSED 2024-2025 BUDGET FOR THE CITY OF BRIDGE CITY, TEXAS.

\*THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$158,310 OR 6.36%, AND OF THAT AMOUNT, \$45,233 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

A COPY OF THE PROPOSED BUDGET CAN BE EXAMINED AT [WWW.BRIDGECITYTEX.COM](http://WWW.BRIDGECITYTEX.COM)

AGENDA POSTING CERTIFICATION: I, the undersigned authority, do hereby certify that the above notice of the August 20, 2024 Budget Public Hearing of the City Council of Bridge City was posted on the City of Bridge City Bulletin Board located at City Hall, 260 Rachal, at 1:00 p.m. on Wednesday, August 7, 2024.

/s/ Jeanie McDowell  
JEANIE MCDOWELL, CITY SECRETARY

Port Arthur News:  
Aug. 10, 2024  
HEARING 08.20.24

**ORDINANCE NO. 2024-10**

**AN ORDINANCE DECLARING THAT ALL APPLICABLE STATE LAWS OF THE STATE OF TEXAS AND THE HOME RULE CHARTER OF THE CITY OF BRIDGE CITY, TEXAS, HAVE BEEN COMPLIED WITH AND FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF BRIDGE CITY, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

WHEREAS, the CITY OF BRIDGE CITY, TEXAS, has complied with all statutes of the State of Texas, including but not limited to Sections 26.04, 26.05, and 26.06 of the Tax Code of the State of Texas as well as the Home Rule Charter of the CITY OF BRIDGE CITY, TEXAS.

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

Section 1: There is hereby levied and there shall be collected for the (A) payment of principal and interest on bonds and other evidences of indebtedness, and (B) to provide maintenance and operating expenditures for the municipal government of the CITY OF BRIDGE CITY, TEXAS, for the fiscal year beginning October 1, 2024 and ending September 30, 2025, upon all property, real, personal, or mixed, within the corporate limits of the said city, subject to taxation not exempt from taxation, a tax of \$0.468260 cents on each ONE HUNDRED AND NO/100 (\$100.00) DOLLARS valuation of property, at ONE HUNDRED PERCENT (100%) market value, said tax being so levied and apportioned to the specific purposes herein set forth:

<b>SECTION A:</b>	Payment of Principal and Interest on	
	Bonds and Other Evidence of Indebtedness:	\$0.088839
<b>SECTION B:</b>	Maintenance and Operating Expenditures:	\$0.379421

The tax herein levied shall be collected by the County of Orange Tax Assessor/Collector, acting as a tax collector for the CITY OF BRIDGE CITY, TEXAS, at the same time as the taxes for the County of Orange are collected for the year 2024.

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

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 17.06 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$44.24.**

This Ordinance shall become effective upon its passage by the City Council of the CITY OF BRIDGE CITY, TEXAS.

**SECTION "A" PASSED** by the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, on this 3<sup>rd</sup> day of September, 2024, at the regular meeting of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, as follows:

<i>Please sign under your name &amp; initial under your vote</i>	FOR	AGAINST	ABSTAIN
MAYOR DAVID RUTLEDGE <i>David Rutledge</i>	✓		
COUNCIL MEMBER AARON ROCCAFORTE <i>Aaron Roccaforte</i>	✓		
COUNCIL MEMBER GINA MANNINO <i>Gina Mannino</i>	✓		
COUNCIL MEMBER BRYANT CHAMPAGNE <i>Bryant Champagne</i>	✓		
COUNCIL MEMBER PATTY COLLINS <i>Patty Collins</i>	✓		
MAYOR PRO-TEM TERRI GAUTHIER <i>Terri Gauthier</i>	✓		
COUNCIL MEMBER SHERBY DIXON <i>Sherby Dixon</i>	✓		

SECTION "B" PASSED by the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, on this 3rd day of September 2024, at the regular meeting of the CITY COUNCIL of the CITY OF BRIDGE CITY, TEXAS, as follows:

<i>Please sign under your name &amp; initial under your vote</i>	FOR	AGAINST	ABSTAIN
MAYOR DAVID RUTLEDGE <i>David Rutledge</i>	✓		
COUNCIL MEMBER AARON ROCCAFORTE <i>AR</i>	/		
COUNCIL MEMBER GINA MANNINO <i>Gina Mannino</i>	✓		
COUNCIL MEMBER BRYANT CHAMPAGNE <i>Bryant Champagne</i>	✓		
COUNCIL MEMBER PATTY COLLINS <i>Patty Collins</i>	/		
MAYOR PRO-TEM TERRI GAUTHIER <i>Terri Gauthier</i>	✓		
COUNCIL MEMBER SHERBY DIXON <i>Sherby Dixon</i>	/		

*David Rutledge*  
 \_\_\_\_\_  
 DAVID RUTLEDGE, Mayor

**ATTEST:**

*Jeanie McDowell*  
 \_\_\_\_\_  
 JEANIE MCDOWELL, City Secretary



*Paul M. Fukuda*  
 \_\_\_\_\_  
 PAUL M. FUKUDA, City Attorney

# CITY OF BRIDGE CITY, TEXAS

Fiscal Year 2024-2025

BE IT ORDAINED AND ORDERED by the City Council of the CITY OF BRIDGE CITY, TEXAS that:

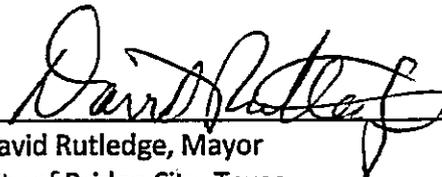
We, the City Council of the CITY OF BRIDGE CITY, do **HEREBY** levy or adopt the tax rate on \$100.00 valuation for the CITY for the tax year **2024** as follows:

\$0.379421 for the purpose of maintenance and operation.

\$0.088839 for the payment of principal and interest on debt.

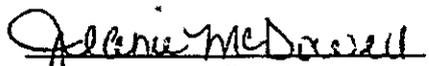
\$0.468260 total tax rate.

ORDERED this 3<sup>rd</sup> day of September 2024.



David Rutledge, Mayor  
City of Bridge City, Texas

ATTEST:

  
Jeanie McDowell, City Secretary  
City of Bridge City, Texas





OCTAVIA GUZMAN, PCC CTOP  
ORANGE COUNTY  
TAX ASSESSOR-COLLECTOR  
P. O. BOX 1568  
Orange, Texas 77631-1568  
Email: oguzman@co.orange.tx.us

(409) 882-7971  
(409) 769-0064

FAX  
(409) 882-7912

**CERTIFICATION**  
of the  
**2024 ANTICIPATED COLLECTION RATE**  
**2023 EXCESS DEBT COLLECTION**

"I, Karen Fisher, Collector for the CITY OF BRIDGE CITY  
solemnly swear that the *anticipated collection rate* for the year 2024-2025 for the  
CITY OF BRIDGE CITY (Debt Service) has been estimated to be  
99.40 and the amount of *excess debt service funds* collected in the year 2023-2024  
has been determined to be \$ 49,120.00 ."

**Octavia Guzman**

08/02/24

Octavia Guzman  
Tax Assessor-Collector

Date



**OCTAVIA GUZMAN, PCC CTOP  
ORANGE COUNTY  
TAX ASSESSOR-COLLECTOR**

(409) 882-7971  
(409) 769-0064

P. O. BOX 1568  
ORANGE, TX 77631-1568  
Email : oguzman@co.orange.tx.us

Fax  
(409) 882-7912

**DATE: AUGUST 1, 2024**

**TO: CITY OF BRIDGE CITY**

**RE: STATEMENT OF 2024 NO NEW TAX AND VOTER APPROVED  
TAX RATES**

In accordance with section 26.04(e) of the Property Tax Code, I am submitting to your governing body my calculations of the 2024 rates as stated below:

**STATEMENT OF TAX RATES**

<b>RATE TYPE</b>	<b>RATE</b>	<b>PER VALUE</b>
2024 No New Tax Rate	0.444990	Per \$100
2024 Voter Approve Tax Rate	0.426242	Per \$100
2024 De Minimis Rate	0.486332	Per \$100

*Octavia Guzman*

August 1, 2024

Octavia Guzman, PCC CTOP  
Tax Assessor-Collector

Date

# Publisher's Certificate of Publication

## STATE OF TEXAS COUNTY OF JEFFERSON

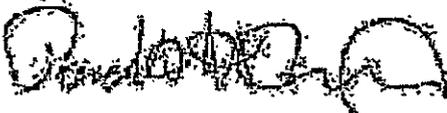
Ron Prince, being duly sworn, on oath says he is and during all times herein stated has been an employee of The Port Arthur Newsmedia publisher and printer of the The Port Arthur News (the "Newspaper"), has full knowledge of the facts herein stated as follows:

1. The Newspaper printed the copy of the matter attached hereto (the "Notice") was copied from the columns of the Newspaper and was printed and published in the English language on the following days and dates:  
08/31/24

2. The sum charged by the Newspaper for said publication is the actual lowest-classified rate paid by commercial customer for an advertisement of similar size and frequency in the same newspaper in which the Notice was published.

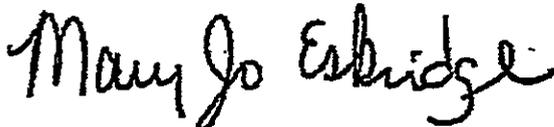
3. There are no agreements between the Newspaper, publisher, manager or printer and the officer or attorney charged with the duty of placing the attached legal advertising notice whereby any advantage, gain or profit accrued to said officer or attorney.  
4. The Newspaper meets the qualifications set out in Section 2051.044, Texas Government Code, as follows:

1. The Newspaper devotes not less than 25% of its total column lineage to general interest items;
2. Is published at least once a week;
3. Is entered as second-class postal matter in Jefferson County where published; and
4. Has been published regularly and continuously for at least 12 months prior to the first date of publication stated above.

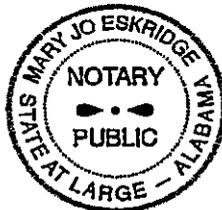


Ron Prince, publisher

Subscribed and sworn to before me this  
31st Day of August, 2024



Mary Jo Eskridge, Notary Public  
State of Alabama at Large  
My commission expires 03-02-2026



Account # 191604  
Ad # 1873218

CITY OF BRIDGE CITY  
PO BOX 846  
BRIDGE CITY TX 77611

## NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.468260 per \$100 valuation has been proposed by the governing body of City of Bridge City, Texas.

PROPOSED TAX RATE	\$0.468260 per \$100
NO-NEW-REVENUE TAX RATE	\$0.444990 per \$100
VOTER-APPROVAL TAX RATE	\$0.426242 per \$100
DE MINIMIS TAX RATE	\$0.488332 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Bridge City from the same properties in both the 2023 tax year and the 2024 tax year.

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Bridge City from the same properties in both the 2023 tax year and the 2024 tax year.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Bridge City, Texas is proposing to increase property taxes for the 2024 tax year.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operation rate, the rate that will raise \$500,000, and the current debt rate for the City of Bridge City.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 3, 2024, AT 6:00 PM AT the City Council Chambers, City Hall, 260 Rachal, Bridge City, Texas.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If the City of Bridge City adopts the proposed tax rate, the qualified voters of the City of Bridge City may petition the City of Bridge City to require an election to be held to determine whether to reduce the proposed tax rate. If the majority of the voters reject the proposed tax rate, the tax rate of 0.426242 will be the voter approval tax rate of the City of Bridge City.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: David Rutledge, Mayor  
Aaron Roccaforte - Council Place 1  
Gina Mannino, Place 2  
Patty Collins, Council Place 4  
Terri Gauthier, Council Place 5  
Sherby Dixon, Council Place 6

AGAINST the proposal: None  
PRESENT and not voting: None  
ABSENT: Bryant Champagne, Place 3

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

The 88th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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

	2024	2023	Change
Total tax rate (per \$100 of value)	\$0.468280	\$0.488260	No change in tax rate.
Average homestead taxable value	\$184,842	\$159,067	Increase of \$5,775 or 3.63%
Tax on average homestead	\$771.89	\$744.85	Increase of \$27.04 per year, or 3.63%
Total tax levy on all properties	\$2,772,513	\$2,596,952	Increase of \$175,561 or 6.76%

For assistance with tax calculations, please contact the tax assessor for Orange County at (409) 882-7971 or [taxpc@co.orange.tx.us](mailto:taxpc@co.orange.tx.us), or visit <https://www.co.orange.tx.us/departments/TaxAssessor-Collector> for more information.

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

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NO-NEW-REVENUE TAX RATE	0.444990 per \$100
VOTER-APPROVAL TAX RATE	0.426242 per \$100
DE MINIMIS TAX RATE	0.486332 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Bridge City from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that City of Bridge City may adopt without holding an election to seek voter approval of the rate, unless the de minimis tax rate exceeds the voter-approval tax rate

The proposed tax rate is greater than the no-new-revenue tax rate. This means the City of Bridge City is proposing to increase property taxes for the 2024 tax year.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operation rate, the rate that will raise \$500,000, and the current debt rate for the City of Bridge City.

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The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If the City of Bridge City adopts the proposed tax rate, the qualified voters of the City of Bridge City may petition the City of Bridge City to require an election to be held to determine whether to reduce the proposed tax rate. If the majority of the voters reject the proposed tax rate, the tax rate of 0.426242 will be the voter approval tax rate of the City of Bridge City.

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

**Property tax amount = (tax rate) multiplied by (taxable value of your property) divided by 100**

<b>FOR:</b>	David Rutledge, Mayor Aaron Roccaforte, Place 1 Gina Mannino, Place 2	Patty Collins, Place 4 Terri Gauthier, Mayor Pro-Tem Sherby Dixon, Place 6
<b>AGAINST:</b>	None	
<b>PRESENT &amp; NOT VOTING:</b>	None	
<b>ABSENT:</b>	Bryant Champagne, Place 3	

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

	2024	2023	Change
<b>Total tax rate (per \$100 of value)</b>	<b>\$0.468280</b>	<b>\$0.468260</b>	<b>No change in tax rate.</b>
<b>Average homestead taxable value</b>	<b>\$164,842</b>	<b>\$159,067</b>	<b>Increase of \$5,775 or 3.63%</b>
<b>Tax on average homestead</b>	<b>\$771.89</b>	<b>\$744.85</b>	<b>Increase of \$27.04 per year, or 3.63%</b>
<b>Total tax levy on all properties</b>	<b>\$2,772,513</b>	<b>\$2,596,952</b>	<b>Increase of \$175,561 or 6.76%</b>

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For assistance with tax calculations, please contact the tax assessor for Orange County at (409) 882-7971 or [taxpc@co.orange.tx.us](mailto:taxpc@co.orange.tx.us), or visit <https://www.co.orange.tx.us/departments/TaxAssessor-Collector> for more information.

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Bridge City, City of

409-7356801

Taxing Unit Name

Phone (area code and number)

P O BOX 846 BRIDGE CITY, TX 77611

bridgecitytex.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>	\$ 622,188,804
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>	\$ 97,824,969
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 524,363,835
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.468260 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:..... \$ 6,124,959	
	B. Prior year values resulting from final court decisions:..... -\$ 5,644,360	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 480,599
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:..... \$ 0	
	B. Prior year disputed value:..... -\$ 0	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 480,599

<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.	\$ 524,844,434
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.	<p><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.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 104,777</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,707,375</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,812,152
11.	<p><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.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,812,152
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.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 523,032,282
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,449,150
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>	\$ 21,960
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,471,110
18.	<p><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></p> <p><b>A. Certified values:</b> ..... \$ 672,532,895</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</p> <p><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</p> <p><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 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 672,532,895

<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> ..... \$ <u>0</u> <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> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0</u>	
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 home- steads 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>	\$ <u>106,943,488</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>565,589,407</u>
22.	<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>18</sup>	\$ <u>0</u>
23.	<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>19</sup>	\$ <u>10,272,526</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>10,272,526</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>555,316,881</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.444990</u> /\$100
27.	<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>21</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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.324120</u> /\$100
29.	<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> .	\$ <u>524,844,434</u>

<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)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,701,125
31.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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 2023. This line applies only to tax years preceding the prior tax year. . . . . + \$ 15,306</p> <p><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. . . . . - \$ 0</p> <p><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</p> <p><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. . . . . \$ 15,306</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 1,716,431
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 555,316,881
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.309090 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><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</p> <p><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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><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</p> <p><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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>23</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code §26.044  
<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b><sup>25</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..... \$ <u>0</u></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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</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..... \$ <u>0</u></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, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.309090</u> /\$100
40.	<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..... \$ <u>745,230</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.134199</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.443289</u> /\$100
41.	<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 40C 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 40C by 1.035.</p>	\$ <u>0.458804</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 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 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<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 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>28</sup></b></p> <p>Enter debt amount ..... \$ 599,450</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 50,880</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. .... \$ 548,570</p>	<p>\$ 548,570</p>
43.	<p><b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	<p>\$ 49,120</p>
44.	<p><b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.</p>	<p>\$ 499,450</p>
45.	<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>30</sup> ..... 99.40 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 99.40 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 100.79 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 101.29 %</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>31</sup></p>	<p>99.40 %</p>
46.	<p><b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	<p>\$ 502,464</p>
47.	<p><b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 565,589,407</p>
48.	<p><b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.088839 /\$100</p>
49.	<p><b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.</p>	<p>\$ 0.547643 /\$100</p>
D49.	<p><b>Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.</p>	<p>\$ 0.000000 /\$100</p>

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<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.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<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>32</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
52.	<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>33</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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</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.	\$ 793,030
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,589,407
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.140213 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.444990 /\$100
56.	<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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.444990 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.547643 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.407430 /\$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
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,589,407
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(f)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.407430 /\$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>39</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>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 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.....	\$ 0.468226 /\$100 \$ 0.000000 /\$100 \$ 0.468226 /\$100 \$ 0.468260 /\$100 \$ -0.000034 /\$100 \$ 531,781.288 \$ 0
64.	<b>Year 2 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.....	\$ 0.482310 /\$100 \$ 0.024520 /\$100 \$ 0.457790 /\$100 \$ 0.482280 /\$100 \$ -0.024490 /\$100 \$ 482,539,853 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 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. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	\$ 0.548210 /\$100 \$ 0.000000 /\$100 \$ 0.548210 /\$100 \$ 0.523690 /\$100 \$ 0.024520 /\$100 \$ 433,941,414 \$ 106,402
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 106,402 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.018812 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.426242 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**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>44</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>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.309090
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,589,407
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.088403 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.088839 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.486332 /\$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>46</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>49</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
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.468260 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 523,032,282
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 555,316,881
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>45</sup> Tex. Tax Code §26.012(B-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.42(c)

<sup>50</sup> Tex. Tax Code §26.42(c)

<sup>51</sup> Tex. Tax Code §26.42(b)

81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.426242 /\$100
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**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> ..... As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ 0.444890 /\$100
<b>Voter-approval tax rate.</b> ..... As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>88</u>	\$ 0.426242 /\$100
<b>De minimis rate.</b> ..... If applicable, enter the current year de minimis rate from Line 73.	\$ 0.486332 /\$100

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>22</sup>

**print here** → OCTAVIA GUZMAN  
 Printed Name of Taxing Unit Representative

**sign here** →   
 Taxing Unit Representative

8-1-2024  
 Date

<sup>22</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bridge City, Texas

409-735-6801

Taxing Unit Name

Phone (area code and number)

260 Rachal Ave, Bridge City, TX 77611

Bridgecitytex.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>	\$ 622,188,804
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>	\$ 97,824,969
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 524,363,835
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.46826 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 6,124,959
	B. Prior year values resulting from final court decisions:.....	- \$ 5,644,360
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 480,599
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	- \$ 0
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 480,599

<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.	\$ 524,844,434
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.	<p><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.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 104,777</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,707,375</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ 1,812,152
11.	<p><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.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,812,152
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.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 523,032,282
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,449,150
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>	\$ 21,960
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,471,110
18.	<p><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></p> <p><b>A. Certified values:</b> ..... \$ 672,532,895</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</p> <p><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</p> <p><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 23 below. <sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 672,532,895

<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> ..... \$ 0 <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. \$ 0	
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 home- steads 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>	\$ 106,943,488
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 565,589,407
22.	<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>18</sup>	\$ 0
23.	<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>19</sup>	\$ 10,272,526
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 10,272,526
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 555,316,881
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.44499 /\$100
27.	<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>21</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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.32412 /\$100
29.	<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> .	\$ 524,844,434

<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)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,701,125
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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 2023. This line applies only to tax years preceding the prior tax year. . . . . + \$ 15,306</p> <p><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. . . . . - \$ 0</p> <p><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</p> <p><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. . . . . \$ 15,306</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 1,716,431
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 555,316,881
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.30909 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><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</p> <p><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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</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, 2022 and ending on June 30, 2023, 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 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</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, 2022 and ending on June 30, 2023..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
38.	<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 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.30909 /\$100
40.	<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..... \$ 745,230</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.13419 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.44328 /\$100
41.	<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 40C 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 40C by 1.035.</p>	\$ 0.45879 /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 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 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.00000 /\$100</p>
<b>42.</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>28</sup></p> <p>Enter debt amount ..... \$ 599,450</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 100,000</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. .... \$ 499,450</p>	<p>\$ 499,450</p>
<b>43.</b>	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	<p>\$ 0</p>
<b>44.</b>	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	<p>\$ 499,450</p>
<b>45.</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>30</sup> ..... 99.40 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 99.40 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 100.79 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 101.29 %</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>31</sup></p>	<p>99.40 %</p>
<b>46.</b>	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	<p>\$ 502,464</p>
<b>47.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ 565,589,407</p>
<b>48.</b>	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ 0.08883 /\$100</p>
<b>49.</b>	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	<p>\$ 0.54762 /\$100</p>
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.</p>	<p>\$ 0.00000 /\$100</p>

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<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.	\$ 0.00000 /\$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
51.	<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>32</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
52.	<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>33</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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <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.	\$ 793,030
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,589,407
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.14021 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.44499 /\$100
56.	<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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.44499 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.54762 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.40741 /\$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
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,589,407
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.40741 /\$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>39</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>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 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).....	\$ 0.46826 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.46826 /\$100
	D. Adopted Tax Rate.....	\$ 0.46826 /\$100
	E. Subtract D from C.....	\$ 0.00000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 531.781,288
	G. Multiply E by F and divide the results by \$100.....	\$ 0
64.	<b>Year 2 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).....	\$ 0.50049 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.50049 /\$100
	D. Adopted Tax Rate.....	\$ 0.48228 /\$100
	E. Subtract D from C.....	\$ 0.01821 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 482,539,853
	G. Multiply E by F and divide the results by \$100.....	\$ 87.870
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.54821 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.54821 /\$100
	D. Adopted Tax Rate.....	\$ 0.52369 /\$100
	E. Subtract D from C.....	\$ 0.02452 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 433,941,414
	G. Multiply E by F and divide the results by \$100.....	\$ 106,402
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 194.272 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.03434 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.44175 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>44</sup> Tex. Local Gov’t Code §120.007(d)

**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>44</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>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.30909
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,589,407
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.08840 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.08883 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.48632 /\$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>46</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>49</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
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.46826 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.00000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 523,032,282
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 555,316,881
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.00000 /\$100

<sup>43</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>44</sup> Tex. Tax Code §26.012(B-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.42(c)

<sup>51</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.44175 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> ..... As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ 0.44499 /\$100
<b>Voter-approval tax rate.</b> ..... As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>	\$ 0.44175 /\$100
<b>De minimis rate.</b> ..... If applicable, enter the current year de minimis rate from Line 73.	\$ 0.48632 /\$100

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print here** ▶ Katrina Jones  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Katrina Jones*  
 Taxing Unit Representative Signature

07/30/2024  
 Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

## 2024 CITY OF BRIDGE CITY

### SCHEDULE A – Unencumbered Fund Balances

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

Type of Property Tax Fund	Balance
DEBT SERVICE FUND	\$860,000.00

### SCHEDULE B – 2024 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These Amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
SERIES 2015 TAX & REVENUE CERTIFICATES	\$ 315,000.00	\$ 64,850.00	\$ 1,000.00	\$ 380,850.00
SERIES 2018 TAX & REVENUE CERTIFICATES	145,000.00	72,600.00	1,000.00	218,600.00

<b>Total required for 2024 debt service</b>	\$	599,450.00
- (minus) Amount (if any) paid from funds listed in Schedule A	\$	- (50,880.00)
- (minus) Amount (if any) paid from other resources	\$	- N/A
- (minus) Excess collections last year	\$	- N/A
= (equal) Total to be paid from taxes in 2024	\$	= 548,570.00
+ (plus) Amount added in anticipation that the unit will collect only _____ of taxes in 2024.	\$	+ N/A
= (equal) Total Debt Levy	\$	= 548,570.00

### SCHEDULE C – Expected Revenue from Additional Sales Tax For cities & counties with additional sales tax to reduce property taxes

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 794,597.00 in additional sales and use tax revenues. For County: The county has excluded any amount that is or will be Distributed for economic development grants from this amount of expected sales tax revenue.

### SCHEDULE D – State Criminal Justice Mandate (For Counties)

The N/A County Auditor certifies that \_\_\_\_\_ County has spent \$ \_\_\_\_\_ in the previous 12 months beginning \_\_\_\_\_, \_\_\_\_\_, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such cost.

### SCHEDULE E – Transfer of Department, Function or Activity

The N/A spent \$ \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ on the \_\_\_\_\_.  
The \_\_\_\_\_ operates this function in all or a majority of the \_\_\_\_\_.

### SCHEDULE F – Enhanced Indigent Health Care Expenditures

The N/A spent \$ \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ on enhanced indigent Health care at the increased minimum eligibility standards, less the amount of state assistance. For the current Tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ N/A

**FORM COMPLETED BY:** KATRINA JONES  
**TITLE:** DIRECTOR OF FINANCE  
**DATE:** 07/15/2024      Revised 8/1/2024



24-25 TAX RATE CALCULATIONS  
BASED ON 100% COLLECTION

**ADOPTED RATE OF:**  
**0.468260**

**CERTIFIED NUMBERS 8/2/24**

	2023-CURRENT RATE		
	100%		
Current taxable values (23-24) (Adjusted for Freeze)	\$ 531,781,288	I & S	M & O
Current tax rate (23-24)	0.0046826	0.0014414	0.0032412
Tax Revenue	\$ 2,490,119	\$ 766,510	\$ 1,723,610

2024-ADOPTED						
Certified Taxable Values (24-25)	\$ 565,589,407	Current Taxable Values for 23-24	\$ 531,781,288	X	0.0046826%	= \$ 2,490,119
		Certified Taxable Values for 24-25	\$ 565,589,407	X	0.0046826%	= \$ 2,648,429
		Difference	\$ 33,808,119			= \$ 158,310
Debt Payments Due (24-25)	\$ 599,450	Adopted Rate	0.0046826%	6.36% Increase in Values		at 100%

Tax Rates:	2023-2024 Current	% over Current Rate					
		-8.97%		3.86%		0.00%	
		2023/2024		Adopted			
% over No New Revenue Rate	No New Rev	VAR - 3.5%	De Minimis	Adopted			
Total Tax Rates:	0.00468260	0.00444990	0.00426242	0.00486332	0.00468260		
Debt Rate (I & S)	0.00144140	0.00088839	0.00088839	0.00088839	0.00088839		
Income for Debt	\$ 766,510	\$ 502,464	502,464	502,464	502,464		
M & O Rate (General Fund)	0.0032412	0.0035615	0.0033740	0.0039749	0.0037942		
Income for General Fund	1,723,610	2,014,352	1,908,316	2,248,178	2,145,965		
Tax Ceilings for over 65/Disabled			-	-	-		
Total Income for General Fund	\$ 1,723,610	2,014,352	1,908,316	2,248,178	2,145,965		
Total Revenue From Taxes	\$ 2,490,119	\$ 2,516,816	\$ 2,410,780	\$ 2,750,642	\$ 2,648,429		
Difference in Current Year	\$ -	\$ 26,697	\$ (79,339)	\$ 260,523	\$ 158,310		
At 95% Collections (Budget)		\$ 25,629	\$ (76,166)	\$ 250,102	\$ 150,394		

**PROPERTY TAX IMPACT ON AVERAGE HOMESTEAD**

	2023	2024		2024		2024	Avg. Home Market Value
	Current	NNR	Vote Approval	De Minimis	Adopted		
Average Homestead Market Value	\$ 197,650	\$ 206,053	\$ 206,053	\$ 206,053	\$ 206,053	\$ 206,053	
General Exemptions Available	38,583	41,211	41,211	41,211	41,211	41,211	
Average Taxable Value	159,067	164,842	164,842	164,842	164,842	164,842	
Tax Rate (per \$100)	0.0046826	0.0044499	0.0042624	0.0048633	0.0046826	0.0046826	
Tax	\$ 744.85	\$ 733.53	\$ 702.63	\$ 801.68	\$ 771.89	\$ 771.89	
Change in Taxes to be Paid		\$ (11.31)	\$ (42.22)	\$ 56.83	\$ 27.04	\$ 27.04	
If Homestead Value Remained Same	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
General Exemptions Available	20,000	20,000	20,000	20,000	20,000	20,000	
Average Taxable Value	80,000	80,000	80,000	80,000	80,000	80,000	
Tax Rate (per \$100)	0.0046826	0.0044499	0.0042624	0.0048633	0.0046826	0.0046826	
Tax	\$ 374.61	\$ 355.99	\$ 340.99	\$ 389.07	\$ 374.61	\$ 374.61	
Change from Current Year		\$ (18.62)	\$ (33.61)	\$ 14.46	\$ -	\$ -	

**CITY OF BRIDGE CITY  
TAX LEVIES AND COLLECTIONS  
FIFTEEN (15) YEAR SUMMARY**

**CERTIFIED NUMBERS  
8/2/24**

TAX YEAR	FISCAL YEAR	ASSESSED VALUATION	TAX RATE PER \$100	AMOUNT LEVIED	TOTAL COLLECTIONS	PERCENT COLLECTED
2009	09/30/10	* \$ 172,300,411	0.48700	\$ 839,103	\$ 812,742	96.86%
2010	09/30/11	\$ 302,563,265	0.47775	\$ 1,445,496	\$ 1,405,945	97.26%
2011	09/30/12	\$ 310,702,669	0.47775	\$ 1,513,122	\$ 1,468,427	97.05%
2012	09/30/13	\$ 328,253,921	0.48700	\$ 1,586,944	\$ 1,541,605	97.14%
2013	09/30/14	\$ 347,591,453	0.48345	\$ 1,614,030	\$ 1,562,254	96.79%
2014	09/30/15	\$ 354,868,736	0.47807	\$ 1,636,873	\$ 1,579,442	96.49%
2015	09/30/16	\$ 363,707,292	0.49920	\$ 1,754,078	\$ 1,691,112	96.41%
2016	09/30/17	\$ 375,011,500	0.52000	\$ 1,872,974	\$ 1,812,284	96.76%
2017	09/30/18	\$ 401,602,403	0.52000	\$ 1,993,040	\$ 1,924,876	96.58%
2018	09/30/19	\$ 394,010,761	0.54700	\$ 2,057,057	\$ 1,984,546	96.48%
2019	09/30/20	\$ 429,415,053	0.55350	\$ 2,253,326	\$ 2,189,021	97.15%
2020	09/30/21	\$ 446,237,443	0.54058	\$ 2,287,808	\$ 2,207,159	96.47%
2021	09/30/22	\$ 507,968,457	0.52369	\$ 2,526,101	\$ 2,438,572	96.54%
2022	09/30/23	\$ 719,693,043	0.48228	\$ 2,596,952	\$ 2,508,902	96.61%
2023	09/30/23	^ \$ 793,820,801	0.46826	\$ 2,772,513	\$ 2,660,377	95.96%

\* Hurricane Ike flooded all but 16 homes in Bridge City - Values dropped more than 60%

^ Not a full collection year

**2024 - 2025**

	2024 - 2025	2023 - 2024	Difference
TOTAL CERTIFIED TAXABLE VALUES	\$ 672,532,895	\$ 628,007,857	\$ 44,525,038
Tax Ceilings (Over 65 & Disabled) & Adjustments	\$ 106,943,488	\$ 96,226,569	\$ 10,716,919
TOTAL FREEZE ADJUSTED TAXABLE VALUES	\$ 565,589,407	\$ 531,781,288	\$ 33,808,119

	2024-2025 TAX RATE	2024 - 2025 COLLECTIONS	2023 - 2024 COLLECTIONS	
Needed to satisfy bonded indebtedness (Interest & Sinking)	0.088839%	\$ 502,464	\$ 766,510	\$ (264,046)
Needed for Maintenance & Operations	0.379421%	\$ 2,145,965	\$ 1,723,610	\$ 422,355
<b>Proposed for 2024 - 2025 Taxing Purposes</b>	<b>0.468260%</b>	<b>\$ 2,648,429</b>	<b>\$ 2,490,119</b>	<b>\$ 158,310</b>

Property Taxes	Adopted Rate 2020	Adopted Rate 2021	Adopted Rate 2023	CERTIFIED			
				No New Rev 2024	Voter Approval 2024	De Minimis 2024	Adopted 2024
Average Homestead Value	\$ 158,562	\$ 175,050	\$ 197,650	\$ 206,222	\$ 206,222	\$ 206,222	\$ 206,222
General Exemptions Avail.	31,712	35,010	38,583	41,244	41,244	41,244	41,244
Average Taxable Value	126,850	140,040	159,067	164,978	164,978	164,978	164,978
Tax Rate (per \$100)	<b>0.523690</b>	<b>0.482280</b>	<b>0.468260</b>	<b>0.444990</b>	<b>0.426242</b>	<b>0.486332</b>	<b>0.468260</b>
Tax	\$ 664.30	\$ 675.38	\$ 744.85	\$ 734.13	\$ 703.20	\$ 802.34	\$ 772.52
Average Homestead Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Exemptions Avail.	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Average Taxable Value	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Tax Rate (per \$100)	0.523690	0.482280	0.468260	0.444990	0.426242	0.486332	0.468260
Tax	\$ 418.95	\$ 385.82	\$ 374.61	\$ 355.99	\$ 340.99	\$ 389.07	\$ 374.61

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000429						
6320-00	POLICE- TRAINING REIMBURE	7/08/2024			1,500.00	1,500.00CR
BUDGET ADJ NO# : 000425						
810-00-1066	PHYSICALS	7/08/2024		1,000.00	200.00CR	800.00
BUDGET ADJ NO# : 000446						
810-00-1070	WORKERS COMPENSATION	8/22/2024		40,000.00	11,597.77	51,597.77
BUDGET ADJ NO# : 000425						
810-00-1072	EMPLOYEE RECOGNITION	7/08/2024		3,500.00	200.00	3,700.00
810-00-1074	TWC CONTRIBUTION - QTRLY	7/08/2024	TWC INCREASED FOR 2024	5,000.00	5,000.00	10,000.00
BUDGET ADJ NO# : 000418						
810-00-2102	ADS & PUBLICATIONS	3/14/2024	LATE FEES	6,000.00	950.00CR	5,050.00
BUDGET ADJ NO# : 000454						
810-00-2102	ADS & PUBLICATIONS	9/12/2024			21.27CR	5,028.73
BUDGET ADJ NO# : 000465						
810-00-2102	ADS & PUBLICATIONS	9/29/2024			10.00CR	5,018.73
BUDGET ADJ NO# : 000419						
810-00-2104	APPRAISAL FEES	4/04/2024		20,200.00	200.00CR	20,000.00
BUDGET ADJ NO# : 000425						
810-00-2112	BANK SERVICE CHARGES	7/08/2024	BANK FEES INCREASED 2024	250.00	220.10	470.10
BUDGET ADJ NO# : 000418						
810-00-2114	LATE FEES & PENALTIES	3/14/2024	LATE FEES		950.00	950.00
BUDGET ADJ NO# : 000454						
810-00-2114	LATE FEES & PENALTIES	9/12/2024	COVER LATE FEE		21.27	971.27
BUDGET ADJ NO# : 000465						
810-00-2114	LATE FEES & PENALTIES	9/29/2024			10.00	981.27
BUDGET ADJ NO# : 000425						
810-00-2138	INTERNET PROVIDOR SERVICE	7/08/2024		2,500.00	2,200.00	4,700.00
BUDGET ADJ NO# : 000419						

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000419						
810-00-2144	JANITORIAL SERVICES	4/04/2024		1,600.00	600.00CR	1,000.00
BUDGET ADJ NO# : 000426						
810-00-2170	MOBILE PHONES	7/08/2024		2,600.00	1,400.00	4,000.00
BUDGET ADJ NO# : 000418						
810-00-2172	PROFESSIONAL SERVICES	3/14/2024	SLAVIN CITY MANAGER SVC	2,000.00	6,000.00	8,000.00
BUDGET ADJ NO# : 000419						
810-00-2172	PROFESSIONAL SERVICES	4/04/2024			800.00	8,800.00
BUDGET ADJ NO# : 000425						
810-00-2172	PROFESSIONAL SERVICES	7/08/2024			3,050.00	11,850.00
BUDGET ADJ NO# : 000455						
810-00-2172	PROFESSIONAL SERVICES	9/12/2024			15,000.00	26,850.00
BUDGET ADJ NO# : 000426						
810-00-3208	CHRISTMAS DECORATIONS	7/08/2024		1,000.00	800.00CR	200.00
810-00-3210	DUES & SUBSCRIPTIONS	7/08/2024		3,500.00	300.00	3,800.00
BUDGET ADJ NO# : 000446						
810-00-3210	DUES & SUBSCRIPTIONS	8/22/2024			33.92	3,833.92
BUDGET ADJ NO# : 000412						
810-00-3214	EQUIP. UNDER \$5,000-OFFI	1/04/2024	PURCHASE CHAIRS		449.00	449.00
BUDGET ADJ NO# : 000426						
810-00-3252	MAPS, BOOKS, ETC.	7/08/2024		500.00	500.00	1,000.00
BUDGET ADJ NO# : 000446						
810-00-3280	SUPPLIES-CLEANING	8/22/2024		1,000.00	33.92CR	966.08
BUDGET ADJ NO# : 000456						
810-00-3284	SUPPLIES - OFFICE	9/12/2024		8,000.00	1,500.00	9,500.00
BUDGET ADJ NO# : 000425						
810-00-4304	R & M - BUILDING	7/08/2024		10,000.00	5,000.00CR	5,000.00
BUDGET ADJ NO# : 000456						

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
810-00-4304	R & M - BUILDING	9/12/2024	BUDGET ADJ NO# : 000456		1,500.00CR	3,500.00
810-00-4312	R & M - COMPUTERS	3/14/2024	BUDGET ADJ NO# : 000418 SLAVIN CITY MANAGER SVC	26,065.00	6,000.00CR	20,065.00
810-00-4312	R & M - COMPUTERS	7/08/2024	BUDGET ADJ NO# : 000425		5,470.10CR	14,594.90
810-00-4312	R & M - COMPUTERS	7/08/2024	BUDGET ADJ NO# : 000426		1,400.00CR	13,194.90
810-00-4312	R & M - COMPUTERS	8/22/2024	BUDGET ADJ NO# : 000446		11,597.77CR	1,597.13
810-00-5472	SPECTRUM - INTERNET	1/04/2024	BUDGET ADJ NO# : 000409 UPDATE - INCREASE SPEED	6,000.00	600.00	6,600.00
810-00-8812	INSURANCE & BONDS	8/22/2024	BUDGET ADJ NO# : 000447	90,000.00	10,058.85	100,058.85
811-00-3214	EQUIP UNDER \$5,000 - OFFI	1/04/2024	BUDGET ADJ NO# : 000412 PURCHASE CHAIRS	2,000.00	150.00	2,150.00
811-00-3214	EQUIP UNDER \$5,000 - OFFI	9/12/2024	BUDGET ADJ NO# : 000457 COVER INK		500.00CR	1,650.00
811-00-4340	R & M - PRINTERS	9/12/2024	COVER INK	700.00	500.00	1,200.00
812-00-1004	SALARIES & WAGES	3/14/2024	BUDGET ADJ NO# : 000418 CM ONE TIME PURCHASES	156,688.00	2,500.00CR	154,188.00
812-00-1004	SALARIES & WAGES	8/22/2024	BUDGET ADJ NO# : 000447		16,184.42CR	138,003.58
812-00-1004	SALARIES & WAGES	8/22/2024			10,058.85CR	127,944.73
812-00-1004	SALARIES & WAGES	9/12/2024	BUDGET ADJ NO# : 000458 MOVE TO CONTINGENCY		20,000.00CR	107,944.73
812-00-1068	TRAVEL & TRAINING	8/22/2024	BUDGET ADJ NO# : 000447	5,000.00	16,184.42	21,184.42

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000418						
812-00-3214	EQUIP UNDER \$5,000 - OFFI	3/14/2024	CM ONE TIME PURCHASES		2,500.00	2,500.00
BUDGET ADJ NO# : 000427						
813-00-1004	SALARIES & WAGES	7/08/2024		75,027.00	1,759.00CR	73,268.00
BUDGET ADJ NO# : 000418						
813-00-2120	CODE OF ORDINANCES	3/14/2024	CODE OF ORDINANCES		550.00	550.00
813-00-2134	MINUTES - SCANNED	3/14/2024	CODE OF ORDINANCES	3,000.00	550.00CR	2,450.00
BUDGET ADJ NO# : 000427						
813-00-2134	MINUTES - SCANNED	7/08/2024			1,759.00	4,209.00
BUDGET ADJ NO# : 000453						
813-00-2180	RECORDS MANAGEMENT	9/03/2024	ANNUAL SHREDDING		3,000.00	3,000.00
BUDGET ADJ NO# : 000412						
813-00-3214	EQUIP UNDER \$5,000 - OFFI	1/04/2024	PURCHASE CHAIRS		150.00	150.00
BUDGET ADJ NO# : 000427						
813-10-2102	ADS & PUBLICATIONS - ELEC	7/08/2024			500.00	500.00
813-10-2128	ELECTIONS	7/08/2024		5,500.00	500.00CR	5,000.00
BUDGET ADJ NO# : 000465						
814-00-1016	CERTIFICATION PAY	9/29/2024		4,200.00	200.00CR	4,000.00
BUDGET ADJ NO# : 000428						
814-00-2160	OMNI BASE (FTA) FEES	7/08/2024		4,000.00	500.00CR	3,500.00
BUDGET ADJ NO# : 000420						
814-00-3210	DUES & SUBSCRIPTIONS	4/04/2024		250.00	200.00	450.00
BUDGET ADJ NO# : 000465						
814-00-3210	DUES & SUBSCRIPTIONS	9/29/2024			200.00	650.00
BUDGET ADJ NO# : 000412						
814-00-3214	EQUIP. UNDER \$5,000 - OF	1/04/2024	PURCHASE CHAIRS		299.00	299.00
BUDGET ADJ NO# : 000420						
814-00-3262	PRINTING	4/04/2024		4,000.00	200.00CR	3,800.00

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000428						
814-00-3262	PRINTING	7/08/2024			500.00	4,300.00
BUDGET ADJ NO# : 000418						
814-00-4304	R & M - BUILDING	3/14/2024	COURT KEYS/TRIP CHARGE		100.00	100.00
814-00-4308	R & M - COMPUTER SOFTWARE	3/14/2024	COURT KEYS/TRIP CHARGE	10,000.00	100.00CR	9,900.00
BUDGET ADJ NO# : 000428						
814-00-4308	R & M - COMPUTER SOFTWARE	7/08/2024			2,000.00CR	7,900.00
814-00-5452	TELEPHONE	7/08/2024		1,500.00	2,000.00	3,500.00
BUDGET ADJ NO# : 000418						
816-00-1004	SALARIES & WAGES	3/14/2024	OVERTIME	1,653,205.00	50,000.00CR	1,603,205.00
BUDGET ADJ NO# : 000421						
816-00-1004	SALARIES & WAGES	4/04/2024			1,400.00CR	1,601,805.00
BUDGET ADJ NO# : 000429						
816-00-1004	SALARIES & WAGES	7/08/2024			50,000.00CR	1,551,805.00
BUDGET ADJ NO# : 000421						
816-00-1006	SHIFT DIFFERENTIAL-EVENIN	4/04/2024		5,592.00	600.00CR	4,992.00
BUDGET ADJ NO# : 000418						
816-00-1010	OVERTIME	3/14/2024	OVERTIME	100,000.00	50,000.00	150,000.00
BUDGET ADJ NO# : 000429						
816-00-1010	OVERTIME	7/08/2024			50,000.00	200,000.00
BUDGET ADJ NO# : 000421						
816-00-1012	SHIFT DIFFERENTIAL-EV OT	4/04/2024		600.00	600.00	1,200.00
BUDGET ADJ NO# : 000448						
816-00-1016	CERTIFICATION PAY	8/22/2024		81,900.00	20,300.00CR	61,600.00
BUDGET ADJ NO# : 000430						
816-00-1017	INTOXILYZER OPERATOR	7/08/2024		2,400.00	1,200.00	3,600.00
BUDGET ADJ NO# : 000421						
816-00-1019	FIELD TRAINING OFFICER PA	4/04/2024		1,200.00	1,400.00	2,600.00

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
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			BUDGET ADJ NO# : 000430			
816-00-1022	WARRANTS SERVED PAY	7/08/2024		5,000.00	1,200.00CR	3,800.00
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			BUDGET ADJ NO# : 000429			
816-00-1067	TRAVEL & TRAINING REIMBUR	7/08/2024		1,500.00CR	1,500.00	
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			BUDGET ADJ NO# : 000448			
816-00-1069	RETIREMENT (TMRS)	8/22/2024		371,813.00	12,000.00CR	359,813.00
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			BUDGET ADJ NO# : 000429			
816-00-2140	INVESTIGATION EXPENSES	7/08/2024		2,000.00	100.00CR	1,900.00
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			BUDGET ADJ NO# : 000418			
816-00-2144	JANITORIAL SERVICES	3/14/2024	MEDICAL SVCS	3,000.00	500.00CR	2,500.00
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			BUDGET ADJ NO# : 000448			
816-00-2144	JANITORIAL SERVICES	8/22/2024			189.00CR	2,311.00
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			BUDGET ADJ NO# : 000459			
816-00-2144	JANITORIAL SERVICES	9/12/2024			250.00CR	2,061.00
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			BUDGET ADJ NO# : 000418			
816-00-2150	MEDICAL SERVICES	3/14/2024	MEDICAL SVCS		500.00	500.00
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			BUDGET ADJ NO# : 000429			
816-00-2150	MEDICAL SERVICES	7/08/2024			100.00	600.00
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			BUDGET ADJ NO# : 000448			
816-00-2150	MEDICAL SERVICES	8/22/2024			189.00	789.00
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			BUDGET ADJ NO# : 000459			
816-00-2150	MEDICAL SERVICES	9/12/2024			250.00	1,039.00
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			BUDGET ADJ NO# : 000410			
816-00-3210	DUES & SUBSCRIPTIONS	1/04/2024	TLO - SOFTWARE UPGRADE	5,370.00	840.00	6,210.00
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			BUDGET ADJ NO# : 000421			
816-00-3212	EQUIP. UNDER \$5,000 - FI	4/04/2024		9,000.00	550.00	9,550.00
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			BUDGET ADJ NO# : 000418			

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
816-00-3214	EQUIP. UNDER \$5,000 - OF	3/14/2024	BUDGET ADJ NO# : 000418 BEST BUY-PD		600.00	600.00
816-00-3216	EQUIP. UNDER \$5,000 - SA	8/22/2024	BUDGET ADJ NO# : 000448	10,000.00	890.53	10,890.53
816-00-3284	SUPPLIES-OFFICE	3/14/2024	BUDGET ADJ NO# : 000418 BEST BUY-PD	8,150.00	600.00CR	7,550.00
816-00-3284	SUPPLIES-OFFICE	4/04/2024	BUDGET ADJ NO# : 000421		550.00CR	7,000.00
816-00-3284	SUPPLIES-OFFICE	8/22/2024	BUDGET ADJ NO# : 000448		890.53CR	6,109.47
816-00-4304	R & M - BUILDING	7/08/2024	BUDGET ADJ NO# : 000430	6,000.00	800.00	6,800.00
816-00-4306	R & M - CAMERAS	3/14/2024	BUDGET ADJ NO# : 000418 CAMERAS	8,100.00	2,000.00	10,100.00
816-00-4312	R & M - COMPUTERS	7/08/2024	BUDGET ADJ NO# : 000430	5,000.00	800.00CR	4,200.00
816-00-4312	R & M - COMPUTERS	8/22/2024	BUDGET ADJ NO# : 000448		2,000.00CR	2,200.00
816-00-4330	R & M - OFFICE EQUIPMENT	3/14/2024	BUDGET ADJ NO# : 000418 CAMERAS	6,000.00	2,000.00CR	4,000.00
816-00-4368	R & M - VEHICLES	8/22/2024	BUDGET ADJ NO# : 000448	15,000.00	5,000.00CR	10,000.00
816-00-5432	ELECTRICITY - CITY BUILDI	3/14/2024	BUDGET ADJ NO# : 000418 CELL PHONE DAMAGE	11,000.00	1,500.00CR	9,500.00
816-00-6500	ENTERPRISE LEASE - VEHICL	1/04/2024	BUDGET ADJ NO# : 000411 ADD EQUIP FOR 2 TRKS PD	84,600.00	2,030.00	86,630.00
			BUDGET ADJ NO# : 000448			

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
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			BUDGET ADJ NO# : 000448			
816-00-6500	ENTERPRISE LEASE - VEHICL	8/22/2024			39,300.00	125,930.00
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			BUDGET ADJ NO# : 000418			
816-00-7682	PUBLIC RELATIONS	3/14/2024	CELL PHONE DAMAGE	400.00	1,500.00	1,900.00
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			BUDGET ADJ NO# : 000432			
820-00-1010	OVERTIME	7/08/2024		5,000.00	1,500.00	6,500.00
820-00-1010	OVERTIME	7/08/2024			1,000.00	7,500.00
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			BUDGET ADJ NO# : 000433			
820-00-1010	OVERTIME	7/08/2024			1,500.00CR	6,000.00
820-00-1010	OVERTIME	7/08/2024			1,000.00CR	5,000.00
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			BUDGET ADJ NO# : 000418			
820-00-3222	FUELS & LUBRICANTS	3/14/2024	STREET SIGNS	35,000.00	1,000.00CR	34,000.00
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			BUDGET ADJ NO# : 000431			
820-00-3272	RENTAL/LEASE FIELD EQUIPM	7/08/2024		2,000.00	500.00CR	1,500.00
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			BUDGET ADJ NO# : 000418			
820-00-3278	STREET SIGNS	3/14/2024	STREET SIGNS	3,000.00	1,000.00	4,000.00
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			BUDGET ADJ NO# : 000431			
820-00-3278	STREET SIGNS	7/08/2024			500.00	4,500.00
820-00-4316	R & M - DRAINAGE	7/08/2024		20,000.00	2,000.00CR	18,000.00
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			BUDGET ADJ NO# : 000460			
820-00-4316	R & M - DRAINAGE	9/12/2024			1,900.00CR	16,100.00
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			BUDGET ADJ NO# : 000431			
820-00-4320	R & M - GROUNDS	7/08/2024		300.00	2,000.00	2,300.00
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			BUDGET ADJ NO# : 000460			
820-00-4324	R & M - HEAVY EQUIPMENT	9/12/2024		5,000.00	1,900.00	6,900.00
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			BUDGET ADJ NO# : 000412			
822-00-1004	SALARIES & WAGES	1/04/2024	PURCHASE CHAIRS	151,144.00	1,796.00CR	149,348.00
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			BUDGET ADJ NO# : 000415			

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
822-00-1004	SALARIES & WAGES	1/04/2024	BUDGET ADJ NO# : 000415 PURCHASE PRINTER		160.00CR	149,188.00
822-00-1010	OVERTIME	9/12/2024	BUDGET ADJ NO# : 000461		73.74	73.74
822-00-1068	TRAVEL & TRAINING	9/12/2024	COVER OT FOR MAND. CM	5,000.00	73.74CR	4,926.26
822-00-2170	MOBILE PHONES	9/29/2024	BUDGET ADJ NO# : 000465	1,300.00	500.00	1,800.00
822-00-2172	PROFESSIONAL SERVICES	9/03/2024	BUDGET ADJ NO# : 000453 ANNUAL SHREDDING	120,000.00	3,000.00CR	117,000.00
822-00-2172	PROFESSIONAL SERVICES	9/12/2024	BUDGET ADJ NO# : 000455		15,000.00CR	102,000.00
822-00-2172	PROFESSIONAL SERVICES	9/29/2024	BUDGET ADJ NO# : 000465		500.00CR	101,500.00
822-00-3214	EQUIP UNDER \$5,000 - OFFI	1/04/2024	BUDGET ADJ NO# : 000412 PURCHASE CHAIRS	2,000.00	449.00	2,449.00
822-00-3214	EQUIP UNDER \$5,000 - OFFI	1/04/2024	BUDGET ADJ NO# : 000415 PURCHASE PRINTER		160.00	2,609.00
822-00-3214	EQUIP UNDER \$5,000 - OFFI	3/14/2024	BUDGET ADJ NO# : 000418 TAX FORMS		225.00CR	2,384.00
822-00-3262	PRINTING	3/14/2024	TAX FORMS	250.00	225.00	475.00
824-00-1004	SALARIES & WAGES	7/08/2024	BUDGET ADJ NO# : 000432	44,305.00	1,500.00CR	42,805.00
824-00-1010	OVERTIME	7/08/2024	BUDGET ADJ NO# : 000433	5,000.00	2,500.00	7,500.00
824-00-1010	OVERTIME	8/22/2024	BUDGET ADJ NO# : 000451		1.35	7,501.35
824-00-1010	OVERTIME	9/12/2024	BUDGET ADJ NO# : 000462		1,200.00	8,701.35

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
824-00-1068	TRAVEL & TRAINING	8/22/2024	BUDGET ADJ NO# : 000451	1,000.00	1.35CR	998.65
824-00-2144	JANITORIAL SERVICES -- RUG	1/11/2024	BUDGET ADJ NO# : 000416 RUGS FOR ANIMAL CONTROL		1,335.00	1,335.00
824-00-3214	EQUIP UNDER \$5,000 -- OFFI	7/08/2024	BUDGET ADJ NO# : 000432	5,200.00	1,000.00CR	4,200.00
824-00-3214	EQUIP UNDER \$5,000 -- OFFI	9/12/2024	BUDGET ADJ NO# : 000462 COVER OT		1,200.00CR	3,000.00
824-00-4304	R & M - BUILDING	7/08/2024	BUDGET ADJ NO# : 000432	21,000.00	300.00CR	20,700.00
824-00-4368	R & M - VEHICLES	8/22/2024	BUDGET ADJ NO# : 000451	2,000.00	400.00CR	1,600.00
824-00-5462	WATER - CITY BUILDING	7/08/2024	BUDGET ADJ NO# : 000432	500.00	300.00	800.00
824-00-5462	WATER -- CITY BUILDING	8/22/2024	BUDGET ADJ NO# : 000451		400.00	1,200.00
826-00-1002	PART TIME WORKERS	7/08/2024	BUDGET ADJ NO# : 000435	2,000.00	100.00CR	1,900.00
826-00-1002	PART TIME WORKERS	8/01/2024	BUDGET ADJ NO# : 000445 MOVE TO GROUNDS		800.00CR	1,100.00
826-00-1010	OVERTIME FOR CC/SC OPENIN	7/08/2024	BUDGET ADJ NO# : 000434	22,000.00	5,000.00CR	17,000.00
826-00-1010	OVERTIME FOR CC/SC OPENIN	8/01/2024	BUDGET ADJ NO# : 000445 MOVE TO GROUNDS		1,500.00CR	15,500.00
826-00-1010	OVERTIME FOR CC/SC OPENIN	8/22/2024	BUDGET ADJ NO# : 000449		2,926.61CR	12,573.39
			BUDGET ADJ NO# : 000434			

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000434						
826-00-2144	JANITORIAL SERVICES	7/08/2024		4,000.00	3,000.00CR	1,000.00
826-00-3209	ANNUAL CHRISTMAS TREE LIG	7/08/2024		7,500.00	2,668.18CR	4,831.82
BUDGET ADJ NO# : 000435						
826-00-3284	SUPPLIES - OFFICE	7/08/2024		100.00	100.00	200.00
BUDGET ADJ NO# : 000449						
826-00-4302	R & M - APPLIANCES	8/22/2024		500.00	159.23CR	340.77
BUDGET ADJ NO# : 000434						
826-00-4304	R & M - BUILDING	7/08/2024		16,600.00	6,000.00	22,600.00
BUDGET ADJ NO# : 000445						
826-00-4304	R & M - BUILDING	8/01/2024	MOVE TO GROUNDS		2,900.00	25,500.00
BUDGET ADJ NO# : 000463						
826-00-4304	R & M - BUILDING	9/12/2024			2,000.00CR	23,500.00
BUDGET ADJ NO# : 000434						
826-00-4320	R & M - GROUNDS	7/08/2024		500.00	3,505.00	4,005.00
BUDGET ADJ NO# : 000449						
826-00-4320	R & M - GROUNDS	8/22/2024			2,926.61	6,931.61
BUDGET ADJ NO# : 000434						
826-00-4342	R & M - PARK EQUIP.	7/08/2024		2,000.00	2,668.18	4,668.18
BUDGET ADJ NO# : 000449						
826-00-4342	R & M - PARK EQUIP.	8/22/2024			159.23	4,827.41
BUDGET ADJ NO# : 000463						
826-00-4342	R & M - PARK EQUIP.	9/12/2024			5,313.22	10,140.63
BUDGET ADJ NO# : 000434						
826-00-5402	ELECTRICITY - LL/PC/FL FI	7/08/2024		5,000.00	2,525.00CR	2,475.00
BUDGET ADJ NO# : 000445						
826-00-5402	ELECTRICITY - LL/PC/FL FI	8/01/2024	MOVE TO GROUNDS		600.00CR	1,875.00
BUDGET ADJ NO# : 000463						

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000463						
826-00-5432	ELECTRICITY - CITY BUILDI	9/12/2024		16,000.00	2,313.22CR	13,686.78
826-00-5472	WATER - LL/PC/FL FIELDS	9/12/2024		5,000.00	1,000.00CR	4,000.00
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BUDGET ADJ NO# : 000434						
826-20-4320	R & M - GROUNDS - COW BAY	7/08/2024			1,020.00	1,020.00
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BUDGET ADJ NO# : 000452						
828-00-1004	SALARIES & WAGES	8/29/2024		122,053.00	10,000.00CR	112,053.00
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BUDGET ADJ NO# : 000436						
828-00-2154	GRASS CUTTING SERVICES	7/08/2024		1,500.00	500.00CR	1,000.00
-----						
BUDGET ADJ NO# : 000452						
828-00-2172	PROFESSIONAL SERVICES	8/29/2024			10,000.00	10,000.00
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BUDGET ADJ NO# : 000412						
828-00-3214	EQUIP. UNDER \$5,000 - OF	1/04/2024	PURCHASE CHAIRS		299.00	299.00
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BUDGET ADJ NO# : 000436						
828-00-3222	FUELS & LUBRICANTS	7/08/2024		2,500.00	1,200.00	3,700.00
828-00-4340	R & M - PRINTERS	7/08/2024		2,000.00	700.00CR	1,300.00
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BUDGET ADJ NO# : 000437						
832-00-1002	PART TIME WORKERS	7/08/2024		10,000.00	2,500.00CR	7,500.00
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BUDGET ADJ NO# : 000450						
832-00-1002	PART TIME WORKERS	8/22/2024			36.43CR	7,463.57
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BUDGET ADJ NO# : 000437						
832-00-3284	SUPPLIES - OFFICE	7/08/2024		2,150.00	500.00	2,650.00
832-00-4304	R & M - BUILDING	7/08/2024		2,200.00	2,000.00	4,200.00
-----						
BUDGET ADJ NO# : 000450						
832-00-4304	R & M - BUILDING	8/22/2024			36.43	4,236.43
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BUDGET ADJ NO# : 000465						
832-00-4304	R & M - BUILDING	9/29/2024			100.00	4,336.43
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BUDGET ADJ NO# : 000418						

FUND: 01 GENERAL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000418						
832-00-4312	R & M - COMPUTERS	3/14/2024	OFFICE SUPPLIES	5,000.00	100.00CR	4,900.00
BUDGET ADJ NO# : 000465						
832-00-4312	R & M - COMPUTERS	9/29/2024			500.00CR	4,400.00
832-00-4320	R & M - GROUNDS	9/29/2024		200.00	400.00	600.00
BUDGET ADJ NO# : 000418						
832-00-4330	R & M - OFFICE EQUIPMENT	3/14/2024	OFFICE SUPPLIES	300.00	100.00	400.00
BUDGET ADJ NO# : 000409						
836-00-7990	CONTINGENCY	1/04/2024	UPDATE -- INCREASE SPEED	27,295.00	600.00CR	26,695.00
BUDGET ADJ NO# : 000410						
836-00-7990	CONTINGENCY	1/04/2024	TLO - SOFTWARE UPGRADE		840.00CR	25,855.00
BUDGET ADJ NO# : 000411						
836-00-7990	CONTINGENCY	1/04/2024	ADD EQUIP FOR 2 TRKS PD		2,030.00CR	23,825.00
BUDGET ADJ NO# : 000416						
836-00-7990	CONTINGENCY	1/11/2024	RUGS FOR ANIMAL CONTROL		1,335.00CR	22,490.00
BUDGET ADJ NO# : 000458						
836-00-7990	CONTINGENCY	9/12/2024	MOVE TO CONTINGENCY		20,000.00	42,490.00
** FUND TOTALS **				3,581,807.00	3,000.00	

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000438						
840-00-1004	SALARIES & WAGES	7/09/2024		93,323.00	51.00	93,374.00
840-00-1010	OVERTIME	7/09/2024		1,000.00	1,000.00CR	
BUDGET ADJ NO# : 000464						
840-00-1010	OVERTIME	9/12/2024			134.58	134.58
BUDGET ADJ NO# : 000422						
840-00-1024	LONGEVITY	4/04/2024		480.00	80.00CR	400.00
BUDGET ADJ NO# : 000438						
840-00-1024	LONGEVITY	7/09/2024			25.00CR	375.00
BUDGET ADJ NO# : 000466						
840-00-1024	LONGEVITY	9/29/2024			75.00	450.00
BUDGET ADJ NO# : 000438						
840-00-1050	FICA/MEDICARE	7/09/2024		7,299.00	200.00CR	7,099.00
840-00-1052	GROUP HEALTH	7/09/2024		23,550.00	139.00	23,689.00
840-00-1066	PHYSICALS	7/09/2024		1,200.00	700.00CR	500.00
BUDGET ADJ NO# : 000422						
840-00-1068	TRAVEL & TRAINING	4/04/2024		500.00	80.00	580.00
BUDGET ADJ NO# : 000438						
840-00-1069	RETIREMENT (TMRS)	7/09/2024		18,845.00	504.00	19,349.00
840-00-1070	WORKERS COMPENSATION	7/09/2024		17,000.00	200.00	17,200.00
840-00-1072	EMPLOYEE RECOGNITION	7/09/2024		3,500.00	1,500.00CR	2,000.00
BUDGET ADJ NO# : 000464						
840-00-1072	EMPLOYEE RECOGNITION	9/12/2024	OT FOR MAND. CM		134.58CR	1,865.42
BUDGET ADJ NO# : 000466						
840-00-1072	EMPLOYEE RECOGNITION	9/29/2024			75.00CR	1,790.42
BUDGET ADJ NO# : 000422						
840-00-2102	ADS & PUBLICATIONS	4/04/2024		6,000.00	100.00CR	5,900.00
BUDGET ADJ NO# : 000438						
840-00-2102	ADS & PUBLICATIONS	7/09/2024			3,000.00CR	2,900.00
840-00-2110	CREDIT CARD FEES	7/09/2024		58,000.00	24,570.00	82,570.00

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000438						
840-00-2112	BANK SERVICE CHARGES	7/09/2024		250.00	220.00	470.00
BUDGET ADJ NO# : 000464						
840-00-2114	LATE FEES & PENALTIES	9/12/2024			25.28	25.28
BUDGET ADJ NO# : 000438						
840-00-2138	INTERNET PROVIDOR SERVICE	7/09/2024		2,500.00	100.00	2,600.00
840-00-2144	JANITORIAL SERVICES	7/09/2024		1,600.00	500.00CR	1,100.00
840-00-2160	LINE LOCATES - 811	7/09/2024		1,800.00	300.00CR	1,500.00
BUDGET ADJ NO# : 000464						
840-00-2160	LINE LOCATES - 811	9/12/2024			25.28CR	1,474.72
BUDGET ADJ NO# : 000422						
840-00-2170	MOBILE PHONES	4/04/2024			100.00	100.00
BUDGET ADJ NO# : 000438						
840-00-2170	MOBILE PHONES	7/09/2024			76.00	176.00
840-00-3252	MAPS, BOOKS, ETC.	7/09/2024		1,200.00	105.00	1,305.00
BUDGET ADJ NO# : 000466						
840-00-3260	POSTAGE	9/29/2024		20,000.00	785.60CR	19,214.40
BUDGET ADJ NO# : 000438						
840-00-3262	PRINTING	7/09/2024		7,000.00	2,110.00	9,110.00
BUDGET ADJ NO# : 000466						
840-00-3262	PRINTING	9/29/2024			785.60	9,895.60
BUDGET ADJ NO# : 000438						
840-00-3280	SUPPLIES - CLEANING	7/09/2024		1,000.00	650.00	1,650.00
840-00-3284	SUPPLIES - OFFICE	7/09/2024		8,000.00	3,000.00CR	5,000.00
840-00-4304	R & M - BUILDING	7/09/2024		12,000.00	11,000.00CR	1,000.00
BUDGET ADJ NO# : 000464						
840-00-4308	R & M - COMPUTER SOFTWARE	9/12/2024		61,000.00	6,236.28	67,236.28
BUDGET ADJ NO# : 000438						
840-00-4312	R & M - COMPUTERS	7/09/2024		7,215.00	6,500.00CR	715.00
840-00-4330	R & M - OFFICE EQUIPMENT	7/09/2024		1,000.00	1,000.00CR	

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000464						
840-00-5432	ELECTRICITY - CITY BUILDI	9/12/2024		4,500.00	500.00CR	4,000.00
BUDGET ADJ NO# : 000409						
840-00-5472	SPECTRUM - INTERNET	1/04/2024	UPDATE - INCREASE SPEED	6,000.00	600.00	6,600.00
BUDGET ADJ NO# : 000464						
840-00-5472	SPECTRUM - INTERNET	9/12/2024			500.00	7,100.00
840-00-8812	INSURANCE & BONDS	9/12/2024		90,000.00	6,236.28CR	83,763.72
841-00-1052	GROUP HEALTH	9/12/2024		11,664.00	2,500.00	14,164.00
BUDGET ADJ NO# : 000466						
841-00-1052	GROUP HEALTH	9/29/2024			500.00	14,664.00
841-00-1052	GROUP HEALTH	9/29/2024			500.00	15,164.00
841-00-1068	TRAVEL & TRAINING	9/29/2024		2,000.00	500.00CR	1,500.00
841-00-1069	RETIREMENT (TMRS)	9/29/2024		22,634.00	500.00CR	22,134.00
BUDGET ADJ NO# : 000464						
841-00-3210	DUES & SUBSCRIPTIONS	9/12/2024		500.00	500.00CR	
841-00-3252	MAPS, BOOKS, ETC	9/12/2024		200.00	200.00CR	
841-00-4340	R & M - PRINTERS	9/12/2024		200.00	200.00CR	
BUDGET ADJ NO# : 000439						
842-00-1004	SALARIES & WAGES	7/09/2024		461,799.00	10,000.00CR	451,799.00
BUDGET ADJ NO# : 000464						
842-00-1010	OVERTIME	9/12/2024		40,000.00	2,000.00CR	38,000.00
842-00-1020	STANDBY PAY	9/12/2024		25,172.00	8,000.00CR	17,172.00
BUDGET ADJ NO# : 000466						
842-00-1020	STANDBY PAY	9/29/2024			4,000.00CR	13,172.00
BUDGET ADJ NO# : 000413						
842-00-1023	BILINGUAL PAY	1/04/2024	BILINGUAL PAY		600.00	600.00
BUDGET ADJ NO# : 000466						
842-00-1052	GROUP HEALTH	9/29/2024		91,136.00	4,000.00	95,136.00
BUDGET ADJ NO# : 000422						
842-00-2144	JANITORIAL SERVICES	4/04/2024		1,000.00	300.00	1,300.00
BUDGET ADJ NO# : 000439						

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
-----						
			BUDGET ADJ NO# : 000439			
842-00-2144	JANITORIAL SERVICES	7/09/2024			2,050.00	3,350.00
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			BUDGET ADJ NO# : 000466			
842-00-2144	JANITORIAL SERVICES	9/29/2024			850.00CR	2,500.00
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			BUDGET ADJ NO# : 000440			
842-00-2146	LAB EXPENSE	7/09/2024		8,000.00	4,000.00	12,000.00
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			BUDGET ADJ NO# : 000464			
842-00-2146	LAB EXPENSE	9/12/2024			1,500.00	13,500.00
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			BUDGET ADJ NO# : 000466			
842-00-2146	LAB EXPENSE	9/29/2024			850.00	14,350.00
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			BUDGET ADJ NO# : 000422			
842-00-2150	MEDICAL SERVICES	4/04/2024		1,000.00	300.00CR	700.00
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			BUDGET ADJ NO# : 000464			
842-00-3206	CHEMICALS	9/12/2024		40,000.00	8,500.00	48,500.00
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			BUDGET ADJ NO# : 000439			
842-00-3210	DUES & SUBSCRIPTIONS	7/09/2024		2,000.00	300.00	2,300.00
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			BUDGET ADJ NO# : 000422			
842-00-3212	EQUIP. UNDER \$5,000 - FI	4/04/2024		2,500.00	500.00CR	2,000.00
842-00-3214	EQUIP. UNDER \$5,000 - OF	4/04/2024			500.00	500.00
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			BUDGET ADJ NO# : 000466			
842-00-3214	EQUIP. UNDER \$5,000 - OF	9/29/2024			100.00CR	400.00
842-00-3216	EQUIP. UNDER \$5,000 - SA	9/29/2024		1,000.00	100.00	1,100.00
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			BUDGET ADJ NO# : 000439			
842-00-3222	FUELS & LUBRICANTS	7/09/2024		25,000.00	1,450.00CR	23,550.00
842-00-3290	TOOLS - SMALL	7/09/2024		1,000.00	50.00	1,050.00
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			BUDGET ADJ NO# : 000422			
842-00-4317	R & M - GENERATORS	4/04/2024		8,000.00	1,000.00CR	7,000.00
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			BUDGET ADJ NO# : 000464			

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000464						
842-00-4317	R & M - GENERATORS	9/12/2024			500.00	7,500.00
BUDGET ADJ NO# : 000422						
842-00-4320	R & M - GROUNDS	4/04/2024		21,000.00	10,000.00	31,000.00
BUDGET ADJ NO# : 000464						
842-00-4320	R & M - GROUNDS	9/12/2024			1,100.00CR	29,900.00
BUDGET ADJ NO# : 000439						
842-00-4328	R & M - LIGHT EQUIPMENT	7/09/2024		6,000.00	10,000.00	16,000.00
842-00-4332	R & M - MAIN LINES	7/09/2024		25,000.00	6,000.00	31,000.00
BUDGET ADJ NO# : 000464						
842-00-4332	R & M - MAIN LINES	9/12/2024			600.00	31,600.00
BUDGET ADJ NO# : 000422						
842-00-4336	R & M - METERS	4/04/2024		65,330.00	10,000.00CR	55,330.00
BUDGET ADJ NO# : 000440						
842-00-4336	R & M - METERS	7/09/2024			4,000.00CR	51,330.00
BUDGET ADJ NO# : 000464						
842-00-4336	R & M - METERS	9/12/2024			14,000.00CR	37,330.00
842-00-4336	R & M - METERS	9/12/2024			1,000.00CR	36,330.00
BUDGET ADJ NO# : 000439						
842-00-4340	R & M - PRINTERS	7/09/2024		400.00	50.00	450.00
BUDGET ADJ NO# : 000422						
842-00-4344	R & M - PUMPS & MOTORS	4/04/2024		12,000.00	1,000.00	13,000.00
BUDGET ADJ NO# : 000439						
842-00-4344	R & M - PUMPS & MOTORS	7/09/2024			14,000.00	27,000.00
BUDGET ADJ NO# : 000464						
842-00-4344	R & M - PUMPS & MOTORS	9/12/2024			4,000.00	31,000.00
BUDGET ADJ NO# : 000422						
842-00-4364	R & M - UNIFORM CLEANING	4/04/2024		11,000.00	4,000.00CR	7,000.00

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000464						
842-00-4368	R & M - VEHICLES	9/12/2024		4,000.00	1,000.00CR	3,000.00
BUDGET ADJ NO# : 000422						
842-00-4370	R & M - SCADA SYSTEM	4/04/2024		10,000.00	2,500.00	12,500.00
842-00-4380	R & M - FILTRATION SYSTEM	4/04/2024		10,000.00	1,500.00	11,500.00
BUDGET ADJ NO# : 000439						
842-00-4380	R & M - FILTRATION SYSTEM	7/09/2024			4,000.00	15,500.00
BUDGET ADJ NO# : 000464						
842-00-4380	R & M - FILTRATION SYSTEM	9/12/2024			10,000.00	25,500.00
842-00-5432	ELECTRICITY - CITY BUILDI	9/12/2024		56,000.00	1,000.00	57,000.00
BUDGET ADJ NO# : 000466						
842-00-5442	NATURAL GAS	9/29/2024		4,000.00	100.00CR	3,900.00
842-00-5452	TELEPHONE - SCADA LINE	9/29/2024		200.00	100.00	300.00
BUDGET ADJ NO# : 000464						
842-00-6500	ENTERPRISE LEASE - VEHICL	9/12/2024		43,000.00	8,000.00	51,000.00
BUDGET ADJ NO# : 000422						
842-00-6534	CE - EQUIPMENT - LIGHT	4/04/2024		8,000.00	10,000.00	18,000.00
842-00-6590	CE - VEHICLE	4/04/2024		145,000.00	10,000.00CR	135,000.00
BUDGET ADJ NO# : 000439						
842-00-6590	CE - VEHICLE	7/09/2024			25,000.00CR	110,000.00
BUDGET ADJ NO# : 000464						
842-00-6590	CE - VEHICLE	9/12/2024			11,704.86	121,704.86
BUDGET ADJ NO# : 000441						
844-00-1004	SALARIES & WAGES	7/09/2024		44,991.00	1,000.00CR	43,991.00
BUDGET ADJ NO# : 000464						
844-00-1004	SALARIES & WAGES	9/12/2024			400.00CR	43,591.00
844-00-1004	SALARIES & WAGES	9/12/2024			10,000.00CR	33,591.00
844-00-1016	CERTIFICATION PAY	9/12/2024		1,200.00	1,200.00CR	
844-00-1050	FICA/MEDICARE	9/12/2024		3,620.00	704.86CR	2,915.14
844-00-1052	GROUP HEALTH	9/12/2024		9,864.00	3,000.00CR	6,864.00
BUDGET ADJ NO# : 000466						

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000466						
844-00-1052	GROUP HEALTH	9/29/2024			400.00	7,264.00
844-00-1068	TRAVEL & TRAINING	9/29/2024		500.00	400.00CR	100.00
BUDGET ADJ NO# : 000464						
844-00-1069	RETIREMENT (TMRS)	9/12/2024		9,345.00	4,000.00CR	5,345.00
BUDGET ADJ NO# : 000423						
844-00-3212	EQUIP. UNDER \$5,000 - FI	4/04/2024		2,000.00	200.00CR	1,800.00
BUDGET ADJ NO# : 000464						
844-00-3212	EQUIP. UNDER \$5,000 - FI	9/12/2024			600.00CR	1,200.00
BUDGET ADJ NO# : 000423						
844-00-3280	SUPPLIES - CLEANING	4/04/2024			200.00	200.00
BUDGET ADJ NO# : 000464						
844-00-3290	TOOLS - SMALL	9/12/2024		500.00	600.00	1,100.00
BUDGET ADJ NO# : 000441						
844-00-4317	R & M - GENERATORS	7/09/2024		5,000.00	1,000.00	6,000.00
BUDGET ADJ NO# : 000414						
844-00-4332	R & M - MAIN LINES	1/04/2024	RR COMM - GAS LINE FINE	10,000.00	2,500.00	12,500.00
BUDGET ADJ NO# : 000464						
844-00-4344	R & M - PUMPS & MOTORS	9/12/2024		145,000.00	2,600.00CR	142,400.00
844-00-4344	R & M - PUMPS & MOTORS	9/12/2024			4,100.00CR	138,300.00
844-00-4344	R & M - PUMPS & MOTORS	9/12/2024			1,000.00CR	137,300.00
844-00-5422	ELECTRICITY - CITY BUILDI	9/12/2024		60,000.00	300.00CR	59,700.00
BUDGET ADJ NO# : 000466						
844-00-5422	ELECTRICITY - CITY BUILDI	9/29/2024			500.00CR	59,200.00
BUDGET ADJ NO# : 000464						
844-00-5442	NATURAL GAS	9/12/2024		6,000.00	300.00	6,300.00
BUDGET ADJ NO# : 000466						
844-00-5442	NATURAL GAS	9/29/2024			500.00	6,800.00
BUDGET ADJ NO# : 000464						

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
-----						
			BUDGET ADJ NO# : 000464			
844-00-6500	ENTERPRISE LEASE - VEHICL	9/12/2024		12,100.00	2,600.00	14,700.00
-----						
			BUDGET ADJ NO# : 000442			
848-00-1004	SALARIES & WAGES	7/09/2024		167,429.00	6,225.00CR	161,204.00
-----						
			BUDGET ADJ NO# : 000443			
848-00-1004	SALARIES & WAGES	7/09/2024			425.00CR	160,779.00
-----						
			BUDGET ADJ NO# : 000466			
848-00-1004	SALARIES & WAGES	9/29/2024			500.00CR	160,279.00
-----						
			BUDGET ADJ NO# : 000423			
848-00-1010	OVERTIME	4/04/2024		15,000.00	250.00CR	14,750.00
-----						
			BUDGET ADJ NO# : 000464			
848-00-1010	OVERTIME	9/12/2024			1,000.00CR	13,750.00
-----						
			BUDGET ADJ NO# : 000443			
848-00-1016	CERTIFICATION PAY	7/09/2024		1,500.00	400.00	1,900.00
-----						
			BUDGET ADJ NO# : 000466			
848-00-1020	STANDBY PAY	9/29/2024		4,152.00	500.00	4,652.00
-----						
			BUDGET ADJ NO# : 000443			
848-00-1064	LICENSE FEES	7/09/2024		225.00	25.00	250.00
-----						
			BUDGET ADJ NO# : 000423			
848-00-1068	TRAVEL & TRAINING	4/04/2024		1,000.00	250.00	1,250.00
-----						
			BUDGET ADJ NO# : 000464			
848-00-1069	RETIREMENT (TMRS)	9/12/2024		37,270.00	1,000.00CR	36,270.00
-----						
			BUDGET ADJ NO# : 000466			
848-00-1069	RETIREMENT (TMRS)	9/29/2024			527.99CR	35,742.01
-----						
			BUDGET ADJ NO# : 000442			
848-00-2124	DUES & SUBSCRIPTIONS	7/09/2024		250.00	25.00	275.00
-----						
BUDGET ADJ NO# : 000466						

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000466						
848-00-2146	LAB EXPENSES	9/29/2024		40,000.00	1,498.18	41,498.18
BUDGET ADJ NO# : 000464						
848-00-2194	SLUDGE DISPOSAL	9/12/2024		80,000.00	10,000.00	90,000.00
BUDGET ADJ NO# : 000423						
848-00-3206	CHEMICALS	4/04/2024		55,000.00	750.00CR	54,250.00
BUDGET ADJ NO# : 000466						
848-00-3206	CHEMICALS	9/29/2024			670.39CR	53,579.61
BUDGET ADJ NO# : 000423						
848-00-3222	FUELS & LUBRICANTS	4/04/2024		500.00	750.00	1,250.00
BUDGET ADJ NO# : 000442						
848-00-3284	SUPPLIES - OFFICE	7/09/2024		200.00	100.00	300.00
BUDGET ADJ NO# : 000423						
848-00-4312	R & M - COMPUTERS	4/04/2024			100.00	100.00
848-00-4317	R & M - GENERATORS	4/04/2024		2,000.00	100.00CR	1,900.00
BUDGET ADJ NO# : 000464						
848-00-4317	R & M - GENERATORS	9/12/2024			1,900.00CR	
BUDGET ADJ NO# : 000442						
848-00-4328	R & M - LIGHT EQUIPMENT	7/09/2024		200.00	100.00	300.00
BUDGET ADJ NO# : 000423						
848-00-4344	R & M - PUMPS & MOTORS	4/04/2024		52,000.00	20,000.00	72,000.00
BUDGET ADJ NO# : 000442						
848-00-4344	R & M - PUMPS & MOTORS	7/09/2024			500.00	72,500.00
BUDGET ADJ NO# : 000423						
848-00-4360	R & M - TREATMENT PLANT	4/04/2024		20,000.00	5,000.00CR	15,000.00
BUDGET ADJ NO# : 000464						
848-00-4364	R & M - UNIFORM CLEANING	9/12/2024		4,200.00	2,000.00CR	2,200.00
BUDGET ADJ NO# : 000423						

FUND: 02 UTILITY FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
-----						
			BUDGET ADJ NO# : 000423			
848-00-5432	ELECTRICITY - CITY BUILDI	4/04/2024		85,000.00	10,000.00CR	75,000.00
-----						
			BUDGET ADJ NO# : 000464			
848-00-5432	ELECTRICITY - CITY BUILDI	9/12/2024			200.00CR	74,800.00
-----						
			BUDGET ADJ NO# : 000466			
848-00-5432	ELECTRICITY - CITY BUILDI	9/29/2024			299.80CR	74,500.20
-----						
			BUDGET ADJ NO# : 000464			
848-00-5452	TELEPHONE - LAND/SCADA	9/12/2024		675.00	200.00	875.00
-----						
			BUDGET ADJ NO# : 000442			
848-00-6503	CE - GROUNDS	7/09/2024			5,500.00	5,500.00
-----						
			BUDGET ADJ NO# : 000409			
849-00-7990	CONTINGENCY	1/04/2024	UPDATE - INCREASE SPEED	27,000.00	600.00CR	26,400.00
-----						
			BUDGET ADJ NO# : 000413			
849-00-7990	CONTINGENCY	1/04/2024	BILINGUAL PAY		600.00CR	25,800.00
-----						
			BUDGET ADJ NO# : 000414			
849-00-7990	CONTINGENCY	1/04/2024	RR. COMM - GAS LINE FINE		2,500.00CR	23,300.00
-----						
			BUDGET ADJ NO# : 000423			
849-00-7990	CONTINGENCY	4/04/2024			5,000.00CR	18,300.00
** FUND TOTALS **				2,525,218.00		18,300.00

FUND: 05 HOTEL/MOTEL FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000417						
890-00-7614	CHAMBER OF COMMERCE	2/16/2024	2024 HOT TAX ALLOCATION		50,000.00	50,000.00
BUDGET ADJ NO# : 000444						
890-00-7635	RED, WHITE, & YOU EVENT	7/16/2024	RED WHITE YOU EVENT		68,000.00	68,000.00
BUDGET ADJ NO# : 000417						
890-00-7999	DESIGNATED AT A LATER DAT	2/16/2024	2024 HOT TAX ALLOCATION	142,000.00	50,000.00CR	92,000.00
BUDGET ADJ NO# : 000444						
890-00-7999	DESIGNATED AT A LATER DAT	7/16/2024	RED WHITE YOU EVENT		68,000.00CR	24,000.00
** FUND TOTALS **				142,000.00		

FUND: 09 STREET MAINTENANCE FUND

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000424						
890-30-4316	R & M - DRAINAGE	4/04/2024		37,750.00	2,000.00CR	35,750.00
890-40-4356	R & M - STREETS	4/04/2024		131,750.00	2,000.00	133,750.00
	** FUND TOTALS **			169,500.00		

FUND: 29 WATER/SEWER MAINTENANCE

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000424						
890-10-4332	R & M - MAIN LINES	4/04/2024			3,000.00	3,000.00
890-10-4372	WATER HOLDING TANKS	4/04/2024			10,000.00	10,000.00
890-10-7999	DESIGNATED AT A LATER DAT	4/04/2024		103,650.00	65,000.00CR	38,650.00
890-20-4344	R & M - PUMPS & MOTORS	4/04/2024			52,000.00	52,000.00
** FUND TOTALS **				103,650.00		
** REPORT TOTALS **				6,522,175.00	3,000.00	6,522,175.00

\*\*\* NO ERRORS \*\*\*

SELECTION CRITERIA

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REPORT SELECTION

FUND: ALL  
ACCOUNT: ALL  
BUDGET CODE: CB - CURRENT BUDGET

---

ADJUSTMENT SELECTION

BUDGET ADJ #: ALL 000000  
BUDGET ADJ DATE: 10/01/2023 THRU 9/30/2024

---

PRINT OPTIONS

INCLUDE ACCOUNTS WITHOUT ADJUSTMENTS: NO  
INCLUDE BUDGET ADJUSTMENT NOTES: NO

---

\*\*\* END OF REPORT \*\*\*



# City of Bridge City

2024 / 2025 BUDGET PRESENTATION



**City Manager's  
Comments**



**Overview of  
Proposed Budget**



**Open Discussion**



**Final Comments &  
Questions**

# AGENDA

## What is a Budget?

- The city budget is a legally adopted spending plan outlining the local government's projected revenue and expenditures over a specific period. It is a transparent document that reflects the city council's priorities and the available revenue.
- The budget also allocates resources among departments, controls how much each department can spend, and explains the services, activities, and programs the city will provide to its citizens.

# GENERAL FUND

**The General Fund is the chief operating fund of the City & serves as the primary repository for all financial resources except for those required to be accounted for in another fund or special fund.**

**Judicial management and transparency of the General Fund is critical in maintaining public trust & crucial for the sustainability of essential government operations.**

# 2024 /2025 Overview of Proposals

## General Fund

- The General Fund is balanced
- Includes a 3% COLA wage increase for all employees
- Maintains existing service levels for all essential departments
- Restructures the City library as a part-time department to optimize limited general fund resources
- Does not include any capital projects outside of routine maintenance & operations

# General Fund Overview

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>REVENUES</b>	<b>\$6,318,866</b>	<b>\$6,328,950</b>
<b>EXPENDITURES</b>	<b>\$6,318,866</b>	<b>\$6,328,950</b>
<b>ENDING FUND BALANCE</b>	<b><u>\$1,899,607</u></b>	<b><u>\$1,899,607</u></b>

# GENERAL FUND REVENUES



# Property Tax

	FY 23-24 BUDGET AS AMENDED	FY 24-25 RECOMMENDED BUDGET
PROPERTY TAX	<b>\$1,959,200</b>	<b>\$2,025,500</b>

- Approximately 32% of budgeted General Fund revenues.
- \$2,025,500 estimated property tax is an increase of \$66,300 from the prior year budget.

Proposed budget property tax revenue is calculated using the staff-recommended tax rate of \$0.46826, with no change from last year's rate.

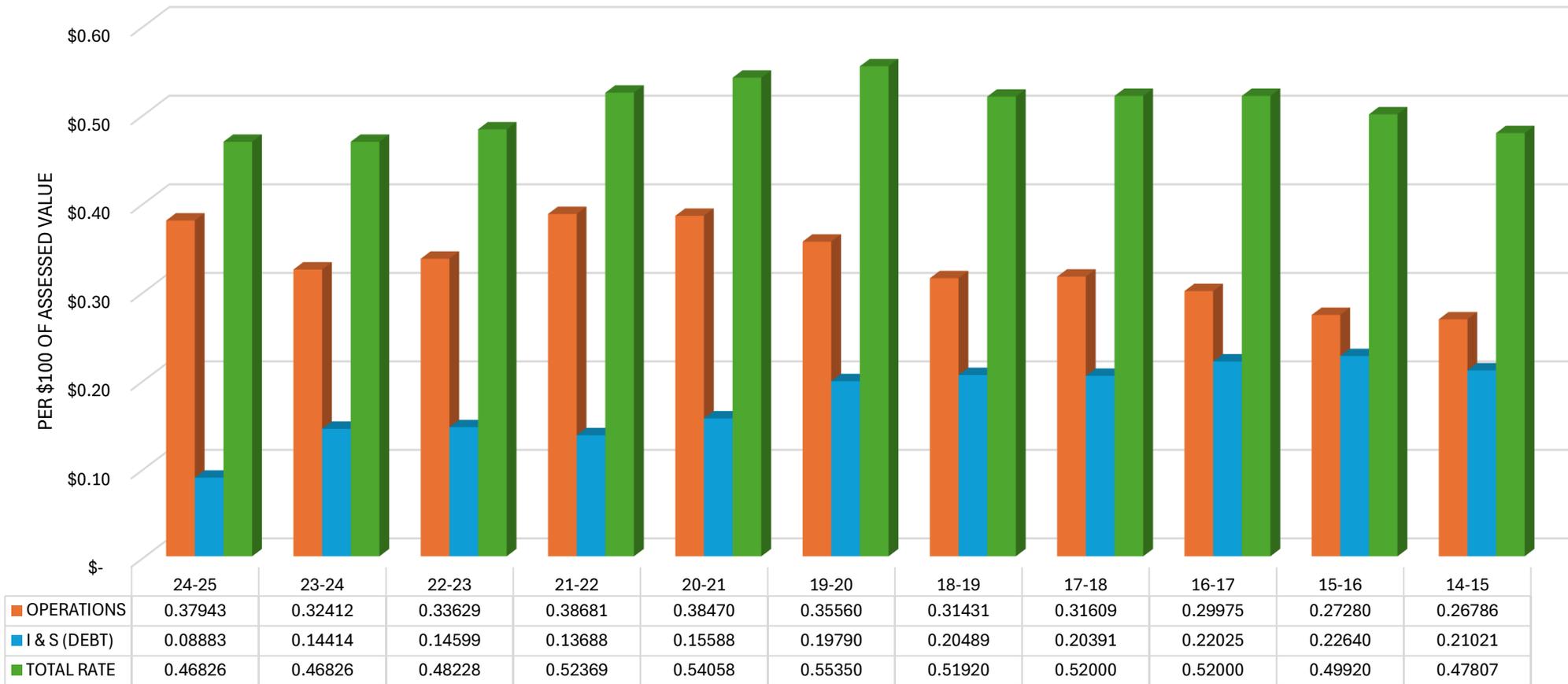
# Property Tax Rates

## 2024-2025 TAX RATES

## 2023-2024 TAX RATES

Type of Tax Rate	Per \$100	Type of Tax Rate	Per \$100
PROPOSED	\$0.468260	ADOPTED	\$0.46826
No-New Revenue	\$0.444990	No-New Revenue	\$0.43802
No-New Revenue Maintenance & Operations	\$0.309090	No-New Revenue Maintenance & Operations	\$0.30715
Voter-Approval	\$0.426242	Voter-Approval	\$0.46826
Debt	\$0.088839	Debt	\$0.14414

## TAX RATE HISTORY



# Sales Tax

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>SALES TAX</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>

- Approximately 36% of budgeted General Fund revenue
- No increase from the prior fiscal year.
  - We did not meet that revenue projection in 2022-2023 and may barely meet it in 2023-2024 due to a substantial allocation we received in May.

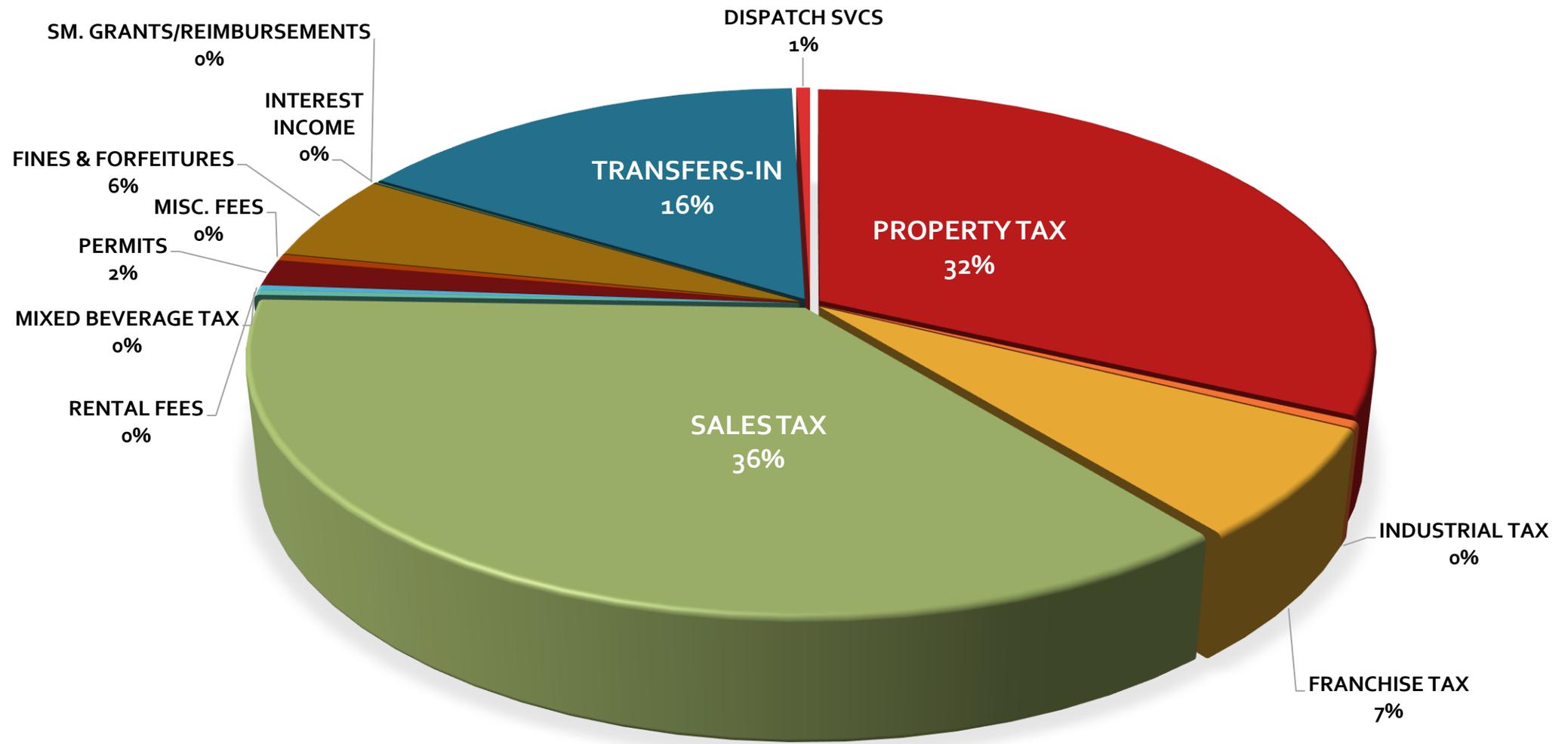
# Transfer In – From Utility Fund

	FY 23-24	FY 24-25
	BUDGET	RECOMMENDED
	AS AMENDED	BUDGET
<b>TRANSFER-IN</b>	<b>\$1,031,671</b>	<b>\$1,000,000</b>

- Approximately 16% of budgeted General Fund revenues
- Transfer-in from Utility Fund increased \$381,671 between 2022-2023 and 2023-2024.
- Purpose of transfer-in is to fund ½ of (7) General Fund departments whose personnel directly support the Utility Fund. This amount is approximately \$800,000.
- Proposed budget lowers the transfer-in (\$31,671.00) from prior year budget

# Other Revenues

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>INDUSTRIAL TAX</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>FRANCHISE TAX</b>	<b>\$425,000</b>	<b>\$430,000</b>
<b>MIXED BEVERAGE TAX</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>FINES &amp; FORFEITURES</b>	<b>\$335,000</b>	<b>\$345,000</b>
<b>DISPATCH SERVICES</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>RENTAL FEES</b>	<b>\$21,500</b>	<b>\$19,500</b>
<b>PERMITS</b>	<b>\$110,000</b>	<b>\$103,000</b>
<b>INTEREST INCOME</b>	<b>\$3,500</b>	<b>\$4,000</b>
<b>MISC. FEES</b>	<b>\$57,994</b>	<b>\$26,000</b>



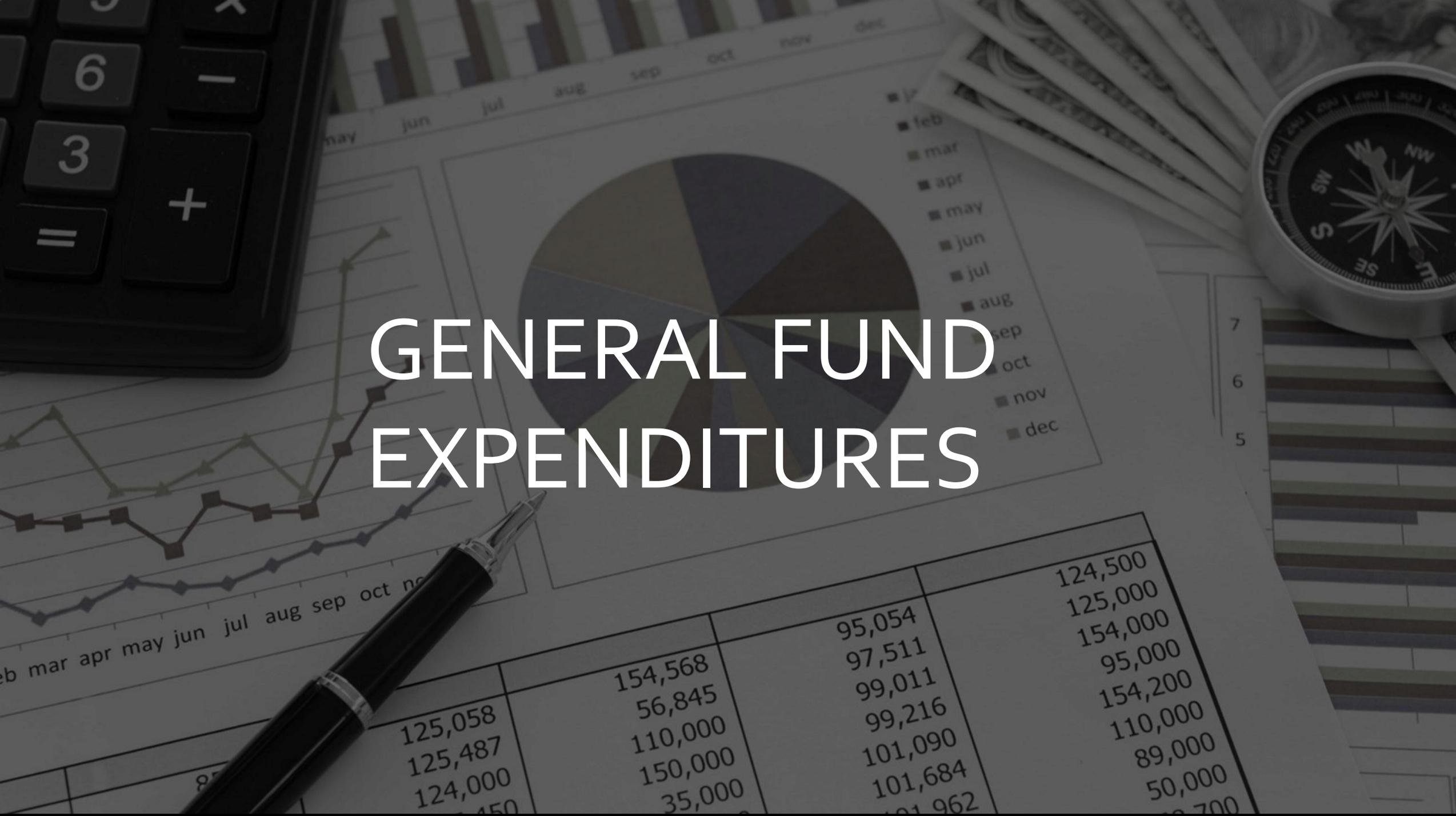
**GENERAL FUND REVENUES BY CATEGORY**



# General Fund Revenues

Any questions / concerns regarding revenues?

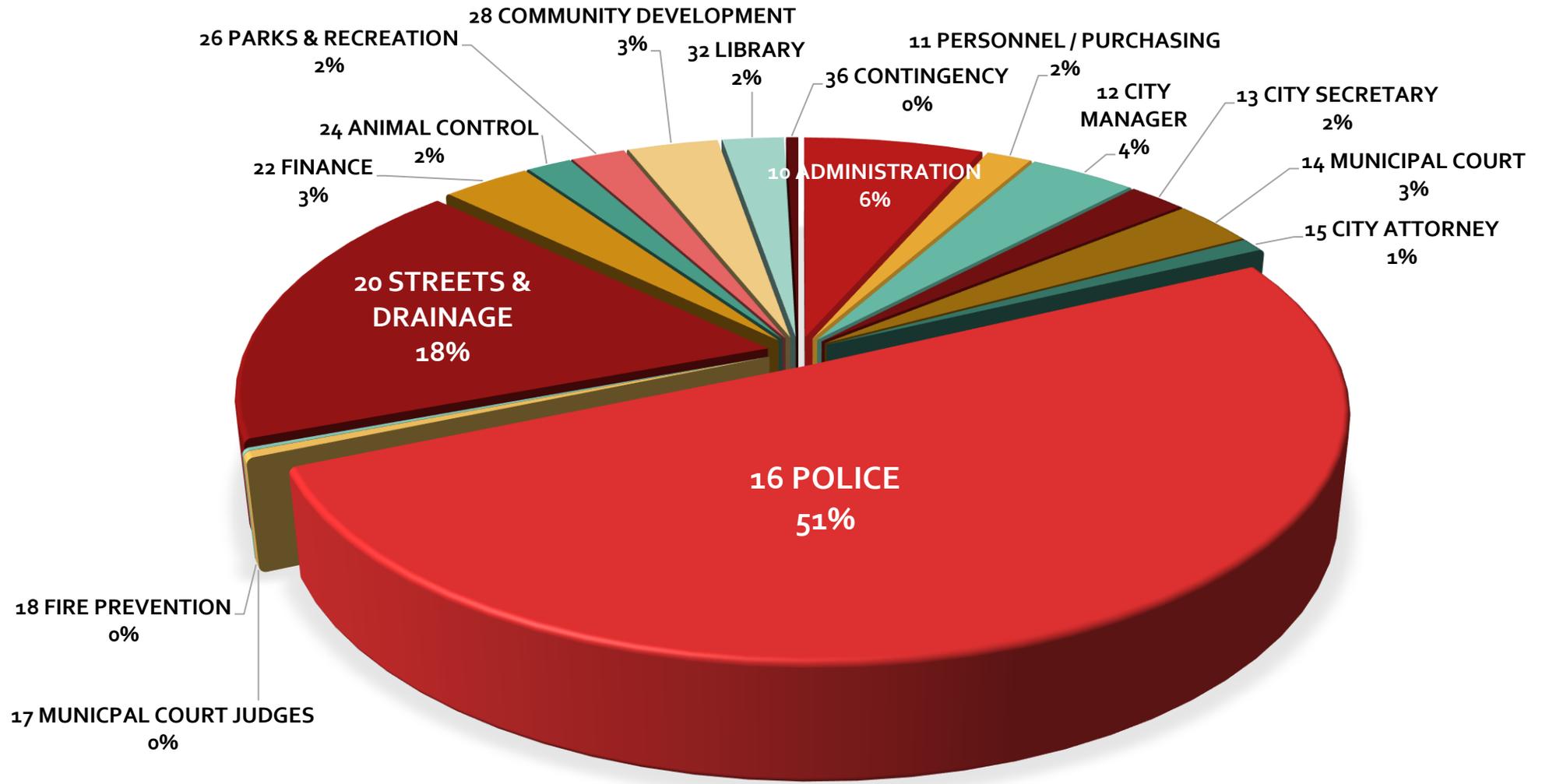
# GENERAL FUND EXPENDITURES



125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
1450	150,000	99,216	95,000
	35,000	101,090	154,200
		101,684	110,000
		101,962	89,000
			50,000
			10,700

# General Fund - Expenditures by Department

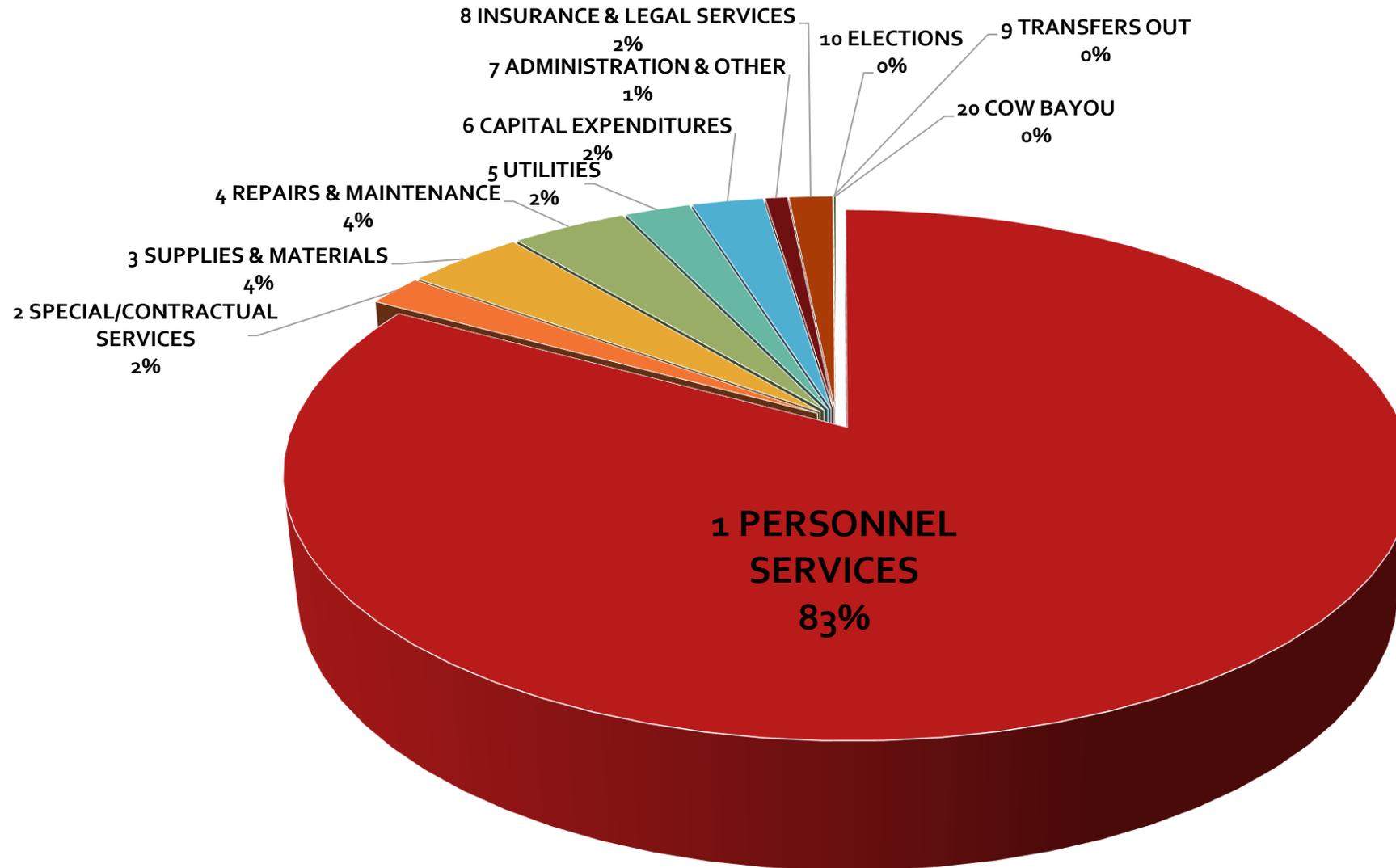
	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
ADMINISTRATION	\$371,724	\$409,834
PERSONNEL/PURCHASING	\$99,006	\$103,001
CITY MANAGER	\$229,567	\$243,957
CITY SECRETARY	\$129,224	\$131,178
COURT	\$189,893	\$187,471
CITY ATTORNEY	\$54,520	\$55,900
POLICE	\$3,050,997	\$3,203,276
JUDGES	\$25,756	\$26,343
FIRE PREVENTION	\$11,500	\$11,500
STREETS/DRAINAGE	\$1,125,014	\$1,140,761
FINANCE	\$346,703	\$201,784
ANIMAL CONTROL	\$126,609	\$112,592
PARTS & REC	\$126,811	\$123,666
COMMUNITY DEVELOPMENT	\$204,117	\$208,403
LIBRARY	\$204,935	\$141,284
CONTINGENCY	\$22,490	\$28,000



**GENERAL FUND EXPENDITURES BY DEPARTMENT**

# General Fund - Expenditures by Category

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>PERSONNEL SERVICES</b>	<b>\$5,058,565</b>	<b>\$5,244,531</b>
<b>SPECIAL/CONTRACTUAL SERVICES</b>	<b>\$241,650</b>	<b>\$121,656</b>
<b>SUPPLIES &amp; MATERIALS</b>	<b>\$290,516</b>	<b>\$254,925</b>
<b>REPAIRS &amp; MAINTENANCE</b>	<b>\$310,765</b>	<b>\$260,200</b>
<b>UTILITIES</b>	<b>\$146,350</b>	<b>\$142,450</b>
<b>CAPITAL EXPENDITURES</b>	<b>\$129,630</b>	<b>\$156,188</b>
<b>ADMINISTRATION &amp; OTHER</b>	<b>\$45,890</b>	<b>\$49,000</b>
<b>INSURANCE &amp; LEGAL SERVICES</b>	<b>\$90,000</b>	<b>\$95,000</b>
<b>TRANSFERS-OUT</b>	<b>\$0</b>	<b>\$0</b>
<b>ELECTIONS</b>	<b>\$5,500</b>	<b>\$5,000</b>



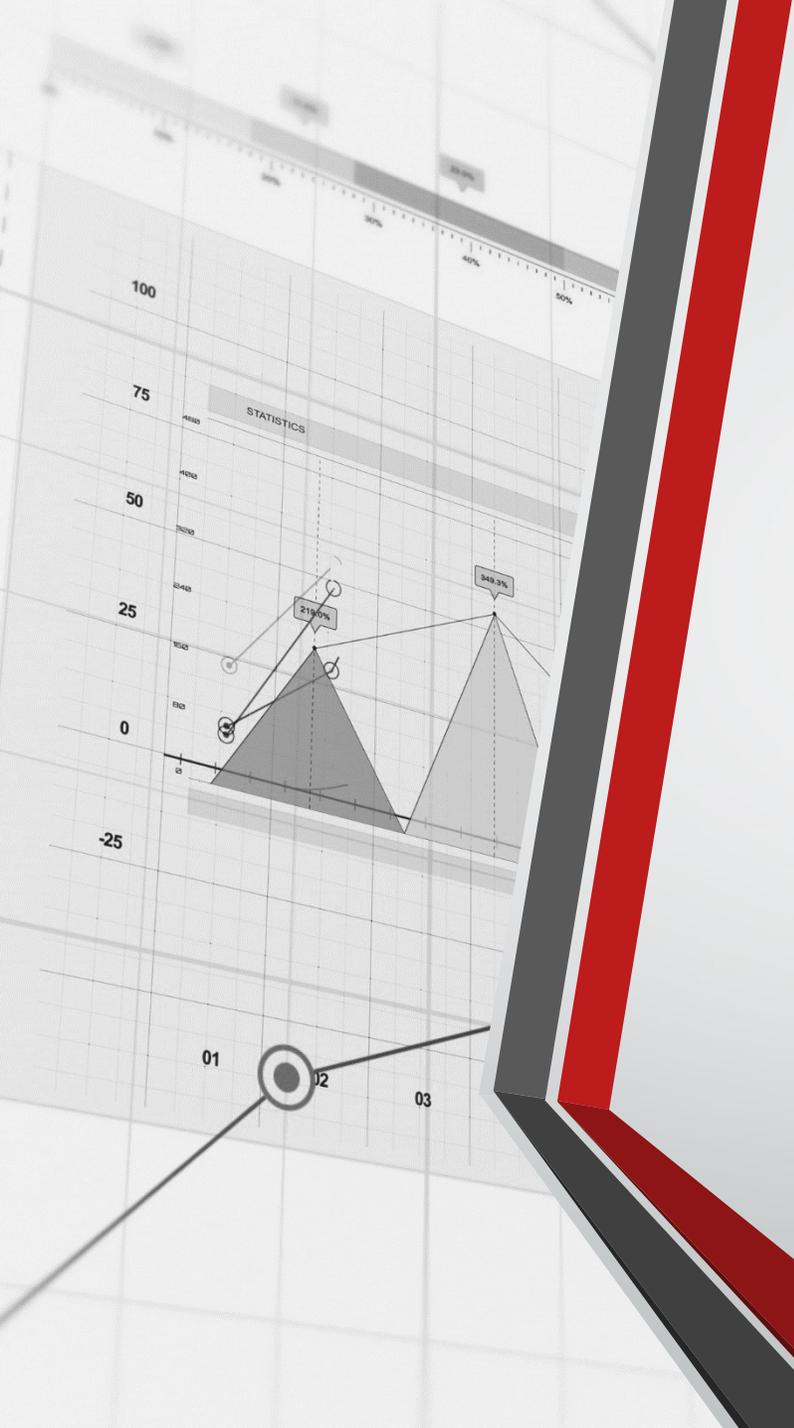
GENERAL FUND EXPENDITURES BY CATEGORY

# General Fund Expenditures

**Personnel Services** account for 83% of General Fund expenditures.

- This consists of:
  - Salaries & Wages
  - Overtime
  - Longevity
  - Fica/Medicare
  - Group Health
  - Physicals
  - Travel & Training
  - Retirement

It does NOT include TML worker's compensation insurance or TWC unemployment insurance. Those personnel costs are included in Insurance & Legal Services



# 3% COLA WAGE INCREASE – GENERAL FUND



Approximately \$98.3K, including base wages, holidays, and overtime.



124.1K including soft costs.



There are no increases to certificate pay.

# HEALTH COVERAGE

- Total cost to General Fund is \$513,877
- Includes the additional 50% of dependent care coverage in the amount of \$61,019.



RETIREMENT  
(TMRS)

Total cost to the General Fund is estimated to be approximately \$720,287.

New contribution rate is 20.97%



Recurring  
Capital  
Expenses

Enterprise Fleet:

**General Fund: \$156,188**

Police: \$114,000

Street/Drainage: \$42,188

The background of the slide is a dark, textured surface. It is covered with numerous question marks of various sizes and colors, including shades of red, orange, yellow, green, blue, and purple. Some question marks are large and prominent, while others are small and scattered. The overall effect is one of curiosity and inquiry.

# General Fund Expenditures

Any questions/concerns regarding expenditures?

# General Fund Key Points for Growth

- Create strategies that encourage economic growth within our City to grow our tax base.
- Identify cost inefficiencies.



- **Closely monitor group health and other major expenses and explore cost-saving measures.**
- **Maintain General Fund reserves to ensure the City's financial stability.**



# Cost Inefficiencies

- **Credit Cards Fees:**

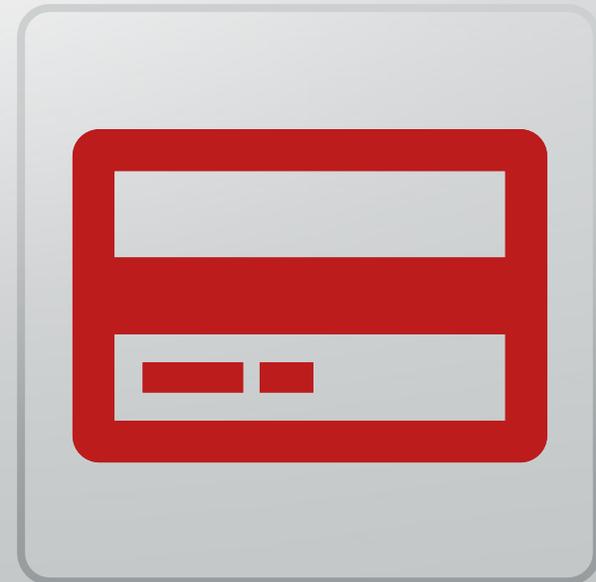
- Current Revenue (JUNE 2023) (3% fee): \$61,711

- Projected Revenue through September: \$82,281

- Current Expenses (JUNE 2023) (3% fee): \$98,717

- Projected Expenses through September: \$131,623

**ESTIMATED LOSS THIS YEAR: \$49,342**



# UTILITY FUND

## Budget

The Water and Sewer Fund, known as the Utility System, is 100% self-supporting, with rates and charges sufficient to cover operating expenditures. The City operates a full-service utility with water production and distribution, sewer collection and treatment, and meter billing and collection.

The Water and Sewer Fund is a business enterprise and utilizes full accrual accounting. It segregates and distinguishes water operations and sewer operations and works toward making each operation self-supporting.

## 2024 /2025 Overview of Proposals

### Utility Fund

- The Utility Fund is budgeted with expenditures exceeding revenues by \$209,786
- Includes a \$1.00 increase to both the base water and sewer rate for inside City.
- Includes a \$2.00 increase to both the base water and sewer rate for outside City.
- Includes a 7% CPI increase to sanitation service.
- Maintains existing service levels for all essential departments
- Does not include any capital projects outside of routine maintenance & operations
- Includes a 54" Bad Boy Mower.

# Utility Fund Overview

	FY 23-24 BUDGET AS AMENDED	FY 24-25 RECOMMENDED BUDGET
REVENUES	\$4,611,900	\$4,744,750
EXPENDITURES	\$4,884,900	\$4,954,536
<i>EXPENDITURES EXCEED REVENUES</i>	<i>\$273,000</i>	<i>\$209,786</i>
ENDING FUND BALANCE	<u>\$2,530,746</u>	<u>\$2,320,960</u>

# UTILITY FUND REVENUES

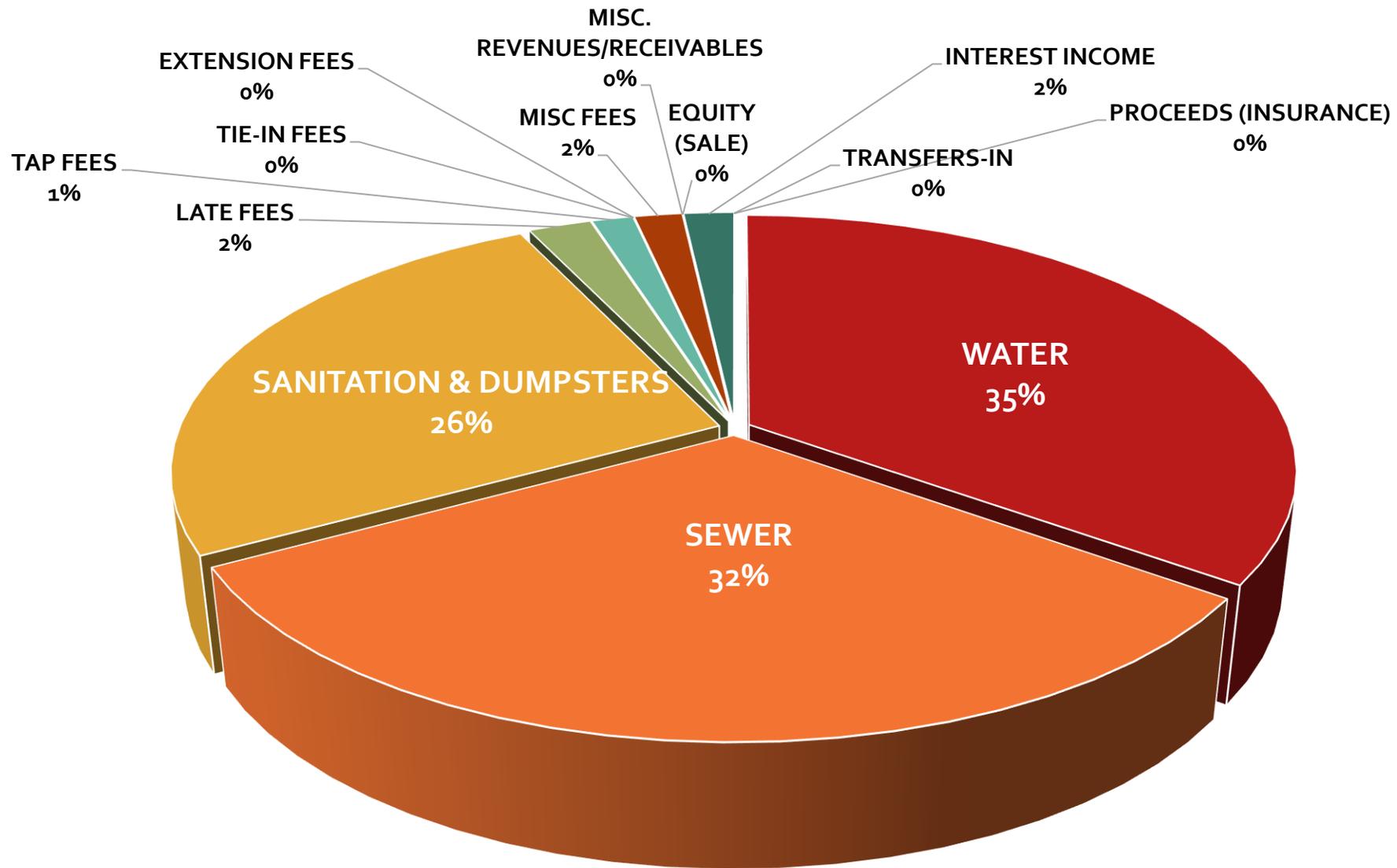


114811	114811	114922	114922	114940	114940	115029	115029	183912	211550	180708	091349
CS00001	KMP00001	0923	KMP00003	KMP00002							



# Utility Fund Service Revenues

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
Water	\$1,604,000	\$1,655,000
Sewer	\$1,424,000	\$1,530,000
Sanitation	\$1,206,000	\$1,206,000
Dumpsters	\$16,500	\$16,500



**UTILITY FUND REVENUES BY SOURCE**

# WATER & SEWER (INSIDE CITY LIMITS)

## CURRENT RATES

- Water
  - 0-2,000 gallons \$13.00
  - 3,000-50,000 \$4.00 per 1,000
  - Over 50,000 \$4.00 per 1,000
- Sewer
  - 0-2,000 gallons \$14.15
  - 3,000-50,000 \$4.00 per 1,000
  - Over 50,000 \$4.00 per 1,000

## PROPOSED RATES

- Water
  - 0-2,000 gallons \$14.00
  - 3,000-50,000 \$4.00 per 1,000
  - Over 50,000 \$4.00 per 1,000
- Sewer
  - 0-2,000 gallons \$15.15
  - 3,000-50,000 \$4.00 per 1,000
  - Over 50,000 \$4.00 per 1,000

# WATER & SEWER (OUTSIDE CITY LIMITS)

## CURRENT RATES

- Water
  - 0-2,000 gallons \$26.00
  - 3,000-50,000 \$8.00 per 1,000
  - Over 50,000 \$8.00 per 1,000
- Sewer
  - 0-2,000 gallons \$28.30
  - 3,000-50,000 \$8.00 per 1,000
  - Over 50,000 \$8.00 per 1,000

## PROPOSED RATES

- Water
  - 0-2,000 gallons \$28.00
  - 3,000-50,000 \$8.00 per 1,000
  - Over 50,000 \$8.00 per 1,000
- Sewer
  - 0-2,000 gallons \$30.30
  - 3,000-50,000 \$8.00 per 1,000
  - Over 50,000 \$8.00 per 1,000

# SANITATION

## CURRENT RATES

- Residential
  - Inside City \$22.62
  - Outside City \$25.31
  - Extra Cart \$6.94
- Commercial
  - Flat Rate \$35.21
  - Extra Cart \$6.94

## PROPOSED RATES

- Residential
  - Inside City \$24.20
  - Outside City \$27.08
  - Extra Cart \$7.43
- Commercial
  - Flat Rate \$37.67
  - Extra Cart \$7.43

# Additional Cost to Customer (inside City)

- Total Utility Bill for Residential Customers inside the city would increase \$3.71 per month or \$44.52 per year.
  - \$1.00 per month for water, \$1.00 for sewer, and \$1.71 for sanitation.
  - If they have extra carts, each cart will increase by .53 cents per month.

# Additional Cost to Customer Outside City

- Total Utility Bill for Residential Customers outside the city would increase \$9.92 per month with the \$4.00 user fee increased to \$8.00, for a total of \$119.04 per year
  - \$2.00 per month for water, \$2.00 for sewer, \$4.00 user fee increase, and \$1.92 for sanitation.
  - If they have extra carts, each cart will increase by .53 cents per month.

## Impact to Budget

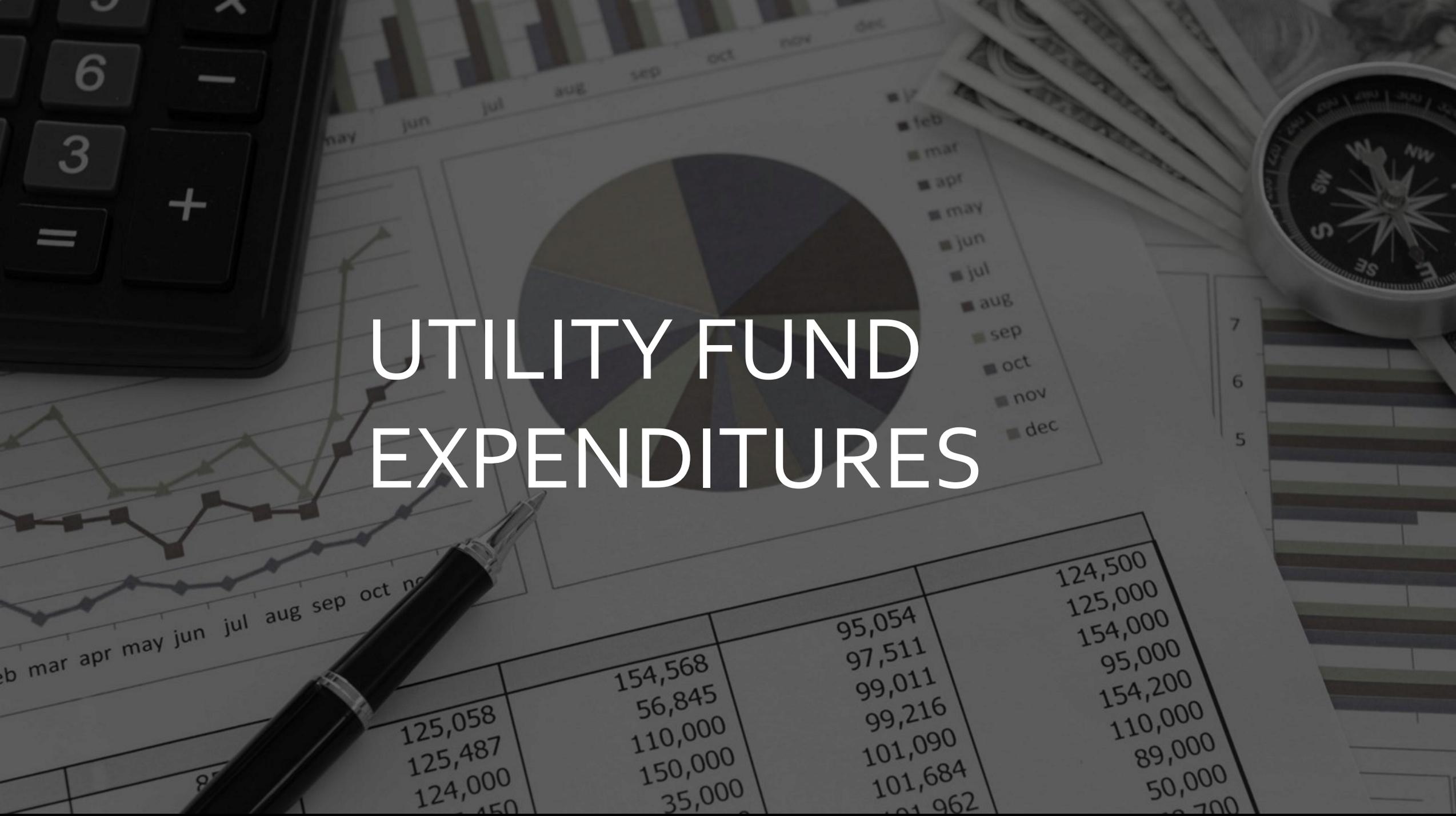
- Revenue from Water & Sewer would increase approximately \$120,000 for FY 2024-2025
  - This would help offset increasing operating costs.
- CPI increase this year for our sanitation service is 4.8% and last year it was 5.8%.
  - We lost 1.8% last year. This increase simply makes up for the loss.



# Utility Fund Revenues

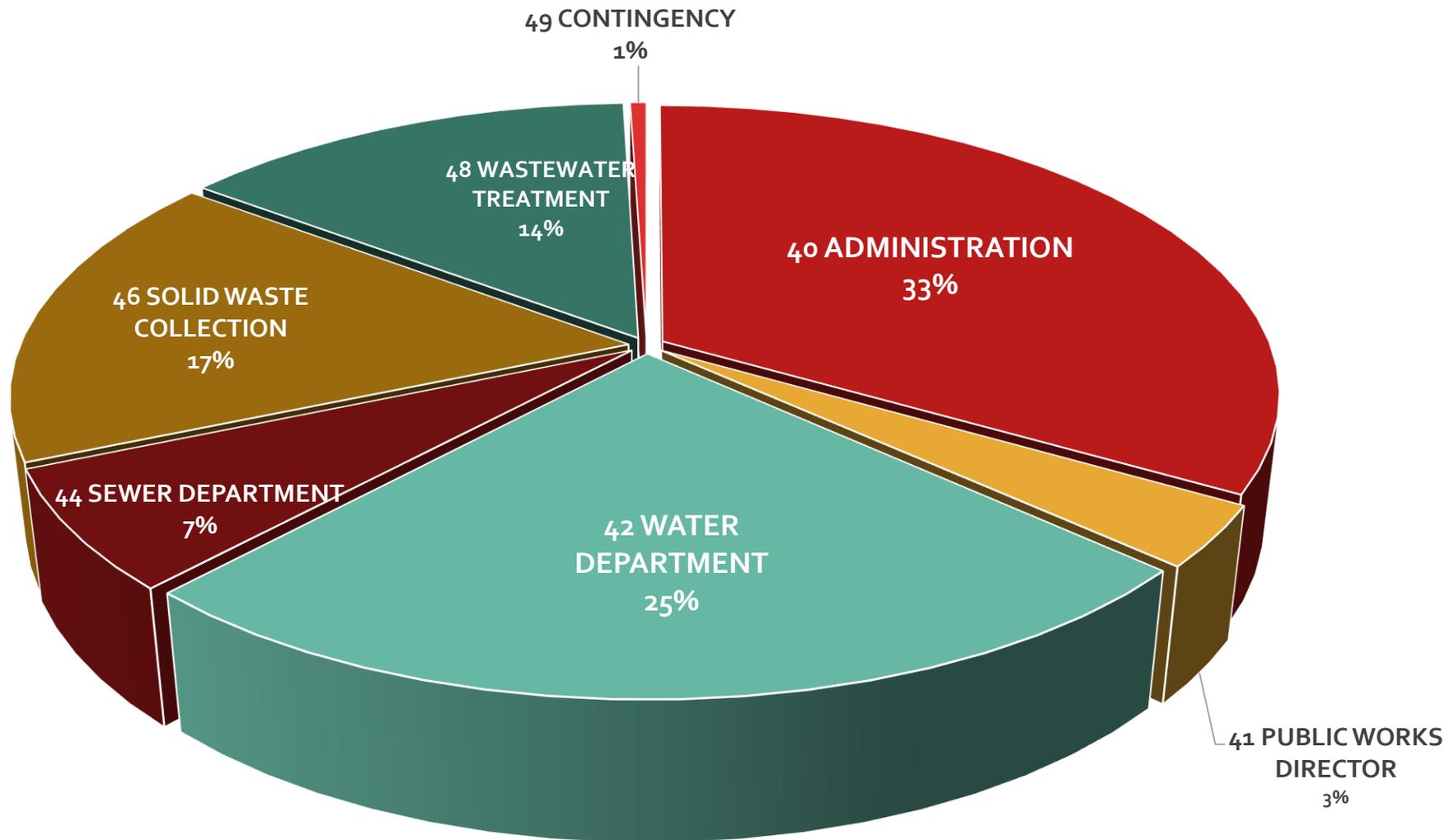
Any questions / concerns regarding revenues?

# UTILITY FUND EXPENDITURES



# Utility Fund - Expenditures by Department

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>ADMINISTRATION</b>	<b>\$1,588,483</b>	<b>\$1,650,975</b>
<b>PUBLIC WORK DIRECTOR</b>	<b>\$161,398</b>	<b>\$174,208</b>
<b>WATER DEPARTMENT</b>	<b>\$1,341,751</b>	<b>\$1,243,543</b>
<b>SEWER DEPARTMENT</b>	<b>\$329,740</b>	<b>\$330,953</b>
<b>SOLID WASTE COLLECTION</b>	<b>\$753,000</b>	<b>\$825,000</b>
<b>WASTEWATER TREATMENT</b>	<b>\$692,228</b>	<b>\$704,857</b>
<b>CONTINGENCY</b>	<b>\$18,300</b>	<b>\$25,000</b>

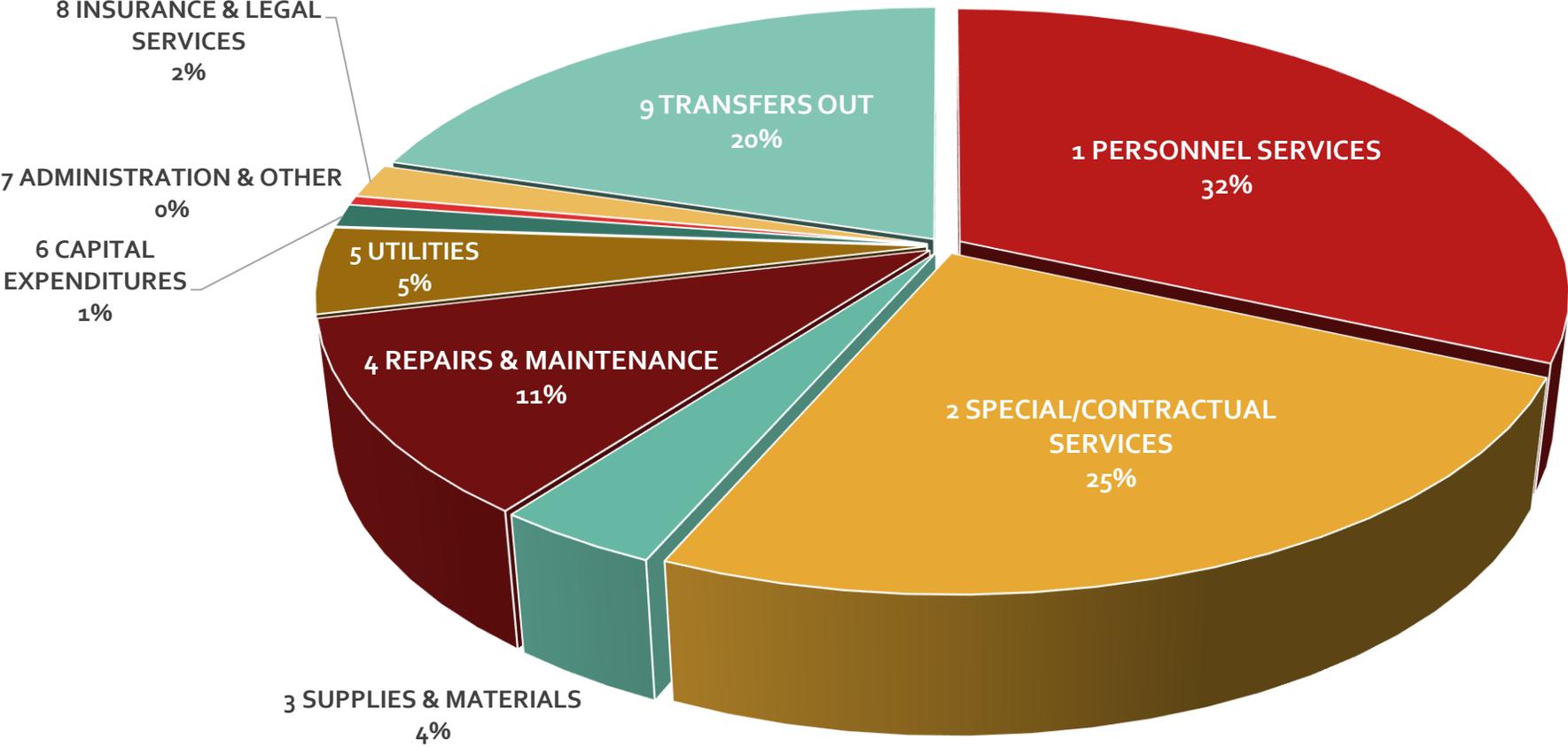


**UTILITY FUND EXPENDITURES BY DEPARTMENT**

# Utility Fund - Expenditures by Category

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>PERSONNEL SERVICES</b>	<b>\$1,456,809</b>	<b>\$1,577,511</b>
<b>SPECIAL/CONTRACTUAL SERVICES</b>	<b>\$1,115,725</b>	<b>\$1,224,130</b>
<b>SUPPLIES &amp; MATERIALS</b>	<b>\$182,550</b>	<b>\$183,300</b>
<b>REPAIRS &amp; MAINTENANCE</b>	<b>\$548,845</b>	<b>\$545,300</b>
<b>UTILITIES</b>	<b>\$232,900</b>	<b>\$240,615</b>
<b>CAPITAL EXPENDITURES</b>	<b>\$208,100</b>	<b>\$63,680</b>
<b>ADMINISTRATION &amp; OTHER</b>	<b>\$18,300</b>	<b>\$25,000</b>
<b>INSURANCE &amp; LEGAL SERVICES</b>	<b>\$90,000</b>	<b>\$95,000</b>
<b>TRANSFERS-OUT</b>	<b>\$1,031,671</b>	<b>\$1,000,000</b>

# Utility Fund Expenditures by Category



# Utility Fund Expenditures

- Personnel services account for 32% of Utility Fund expenditures.
- Special/Contractual services 25%.
- Transfer-out to General Fund is 20%
- Repairs & Maintenance is 11%



# 3% COLA WAGE INCREASE – UTILITY FUND



Approximately \$27.4K, including base wages, holidays, and overtime.



53.9K including soft costs.



There are no increases to certificate pay.

# HEALTH COVERAGE

- Total cost to the Utility Fund is \$194,619.
- Includes the additional 50% of dependent care coverage in the amount of \$50,090.



RETIREMENT  
(TMRS)

Total cost to the Utility Fund is estimated to be approximately \$209,133

New contribution rate is 20.97%



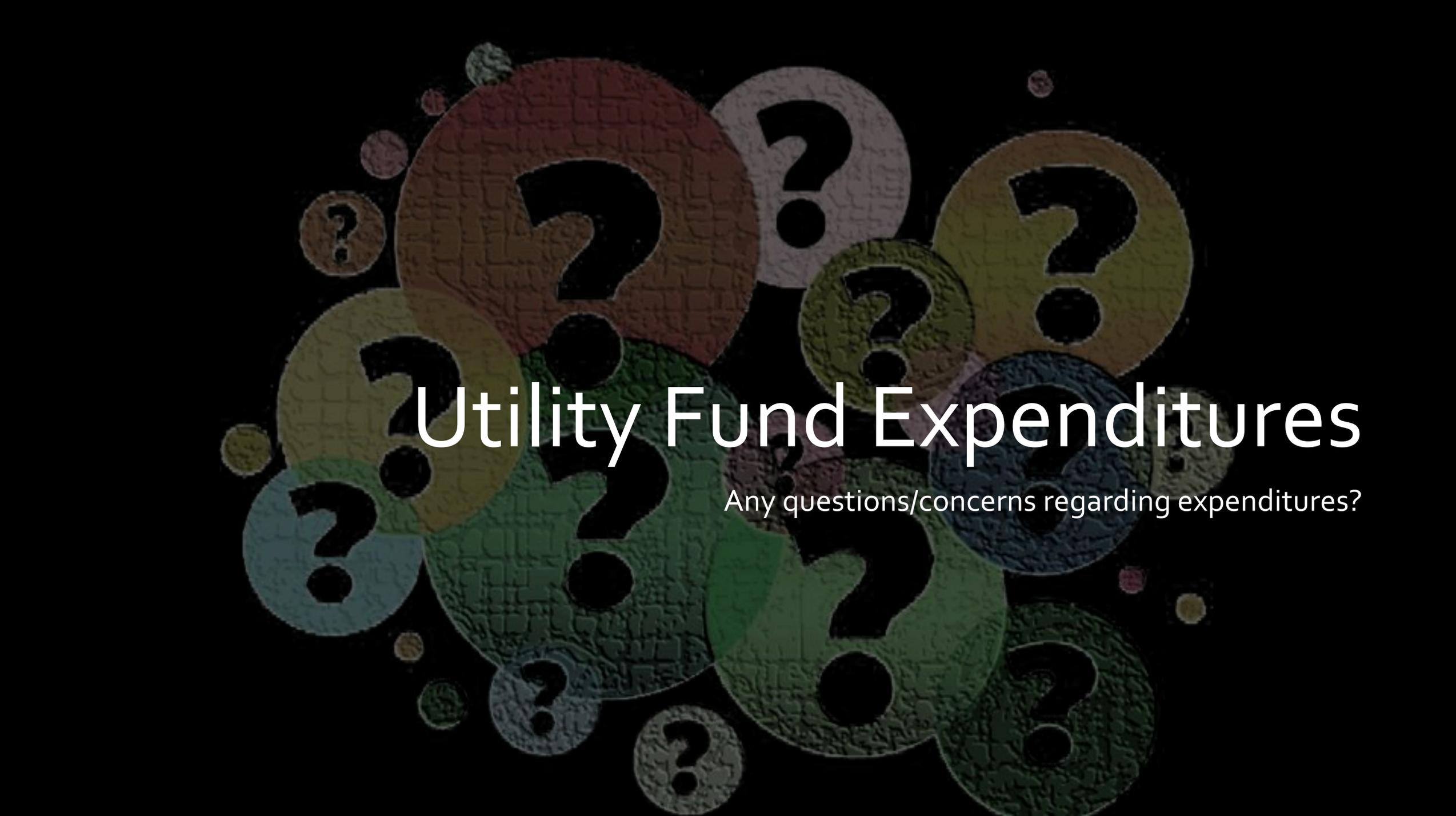
Recurring  
Capital  
Expenses

Enterprise Fleet:

**Utility Fund: \$56,763**

Water Dept: \$42,068

Sewer Dept: \$11,612



# Utility Fund Expenditures

Any questions/concerns regarding expenditures?

# Utility Fund Key Points for Growth

- Seek out new revenue sources
- Identify cost inefficiencies
- Update fee schedules annually to ensure appropriate cost recovery for City services



# New Revenue Sources

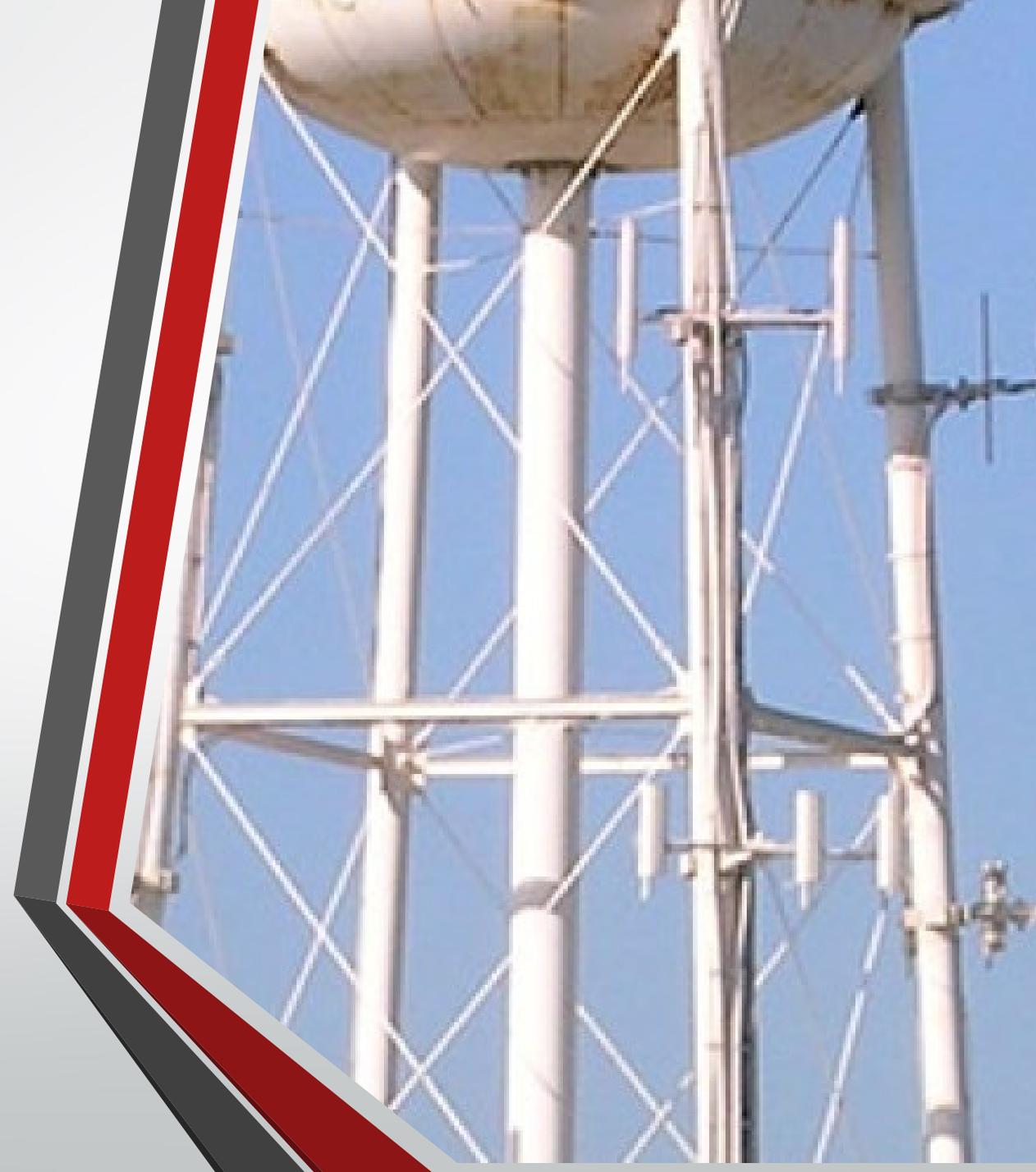
- **BULK TRASH SERVICE:**
  - Flat rate added to each residential utility bill to fund the service.
  - Provide a much-needed bulk trash service to residential customers.
  - Keep City right-of-ways and streets free of debris.
  - Would fund itself and generate some additional revenue to off-set roll-off dumpster expense.



# New Revenue Sources

- **WATER TOWER LEASE-CELL ANTENNAS:**

- Water towers present an opportunity for cell phone companies to locate their antennas at high elevations without the cost of building a tower.
- The City can charge a negotiated lease amount per tenant per month.
- Creates a new revenue stream at zero cost to the City utilizing existing infrastructure.
- Revenue could be used to repair and maintain existing water towers.





# Fiscal Year 2024 -2025 Combined Fund Revenues & Expenditures

Excludes Debt Service  
& Transfers

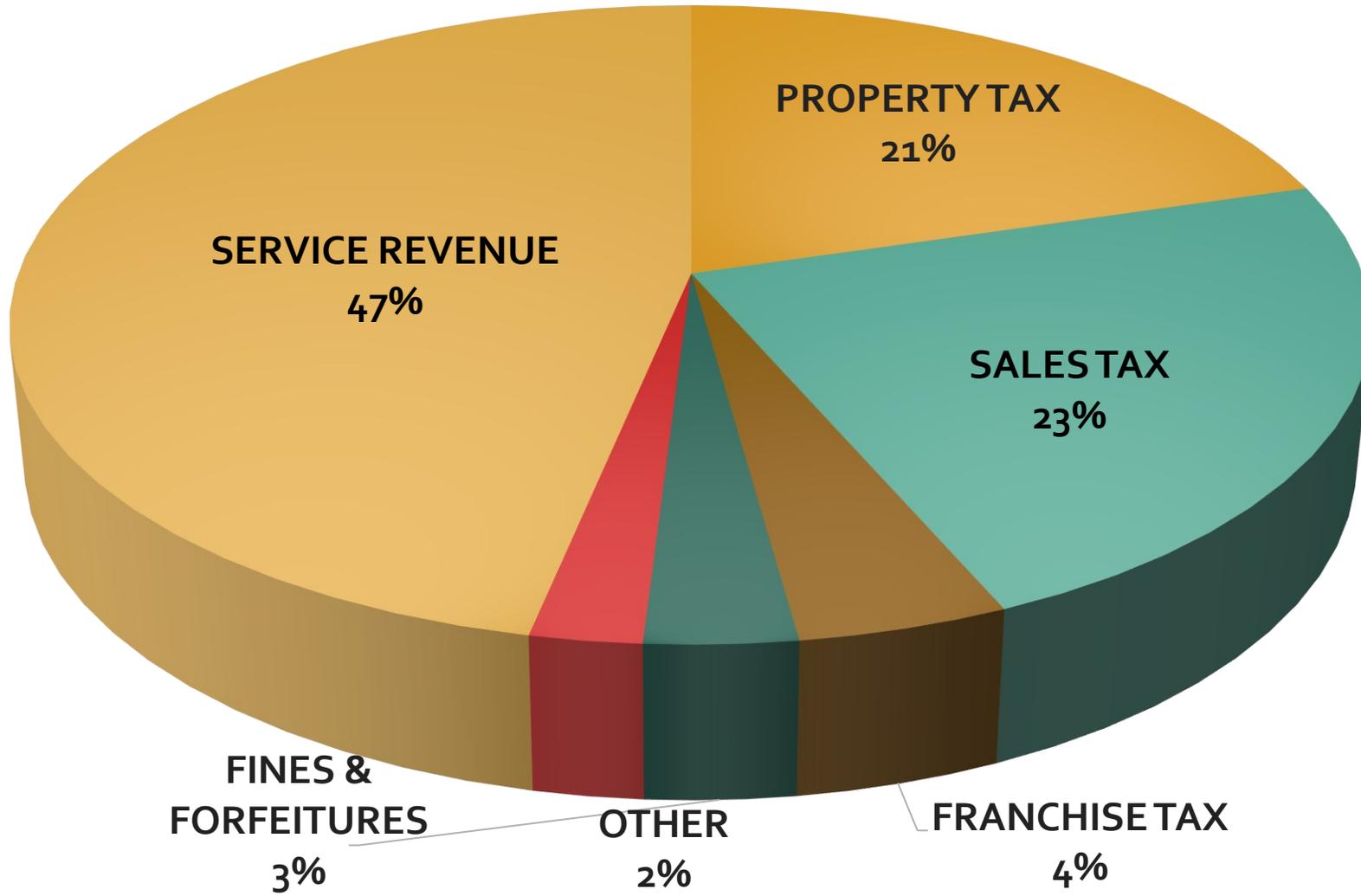


# 2024-2025 REVENUES

*(EXCLUDES DEBT SERVICE & TRANSFERS):*

• PROPERTY TAX	\$2,025,500
• SALES TAX	\$2,300,000
• FRANCHISE TAX	\$430,000
• FINES & FORFEITURES	\$310,000
• OTHER FEES	\$228,450
• SERVICE REVENUE	\$4,651,250

# 2024-2025 REVENUES

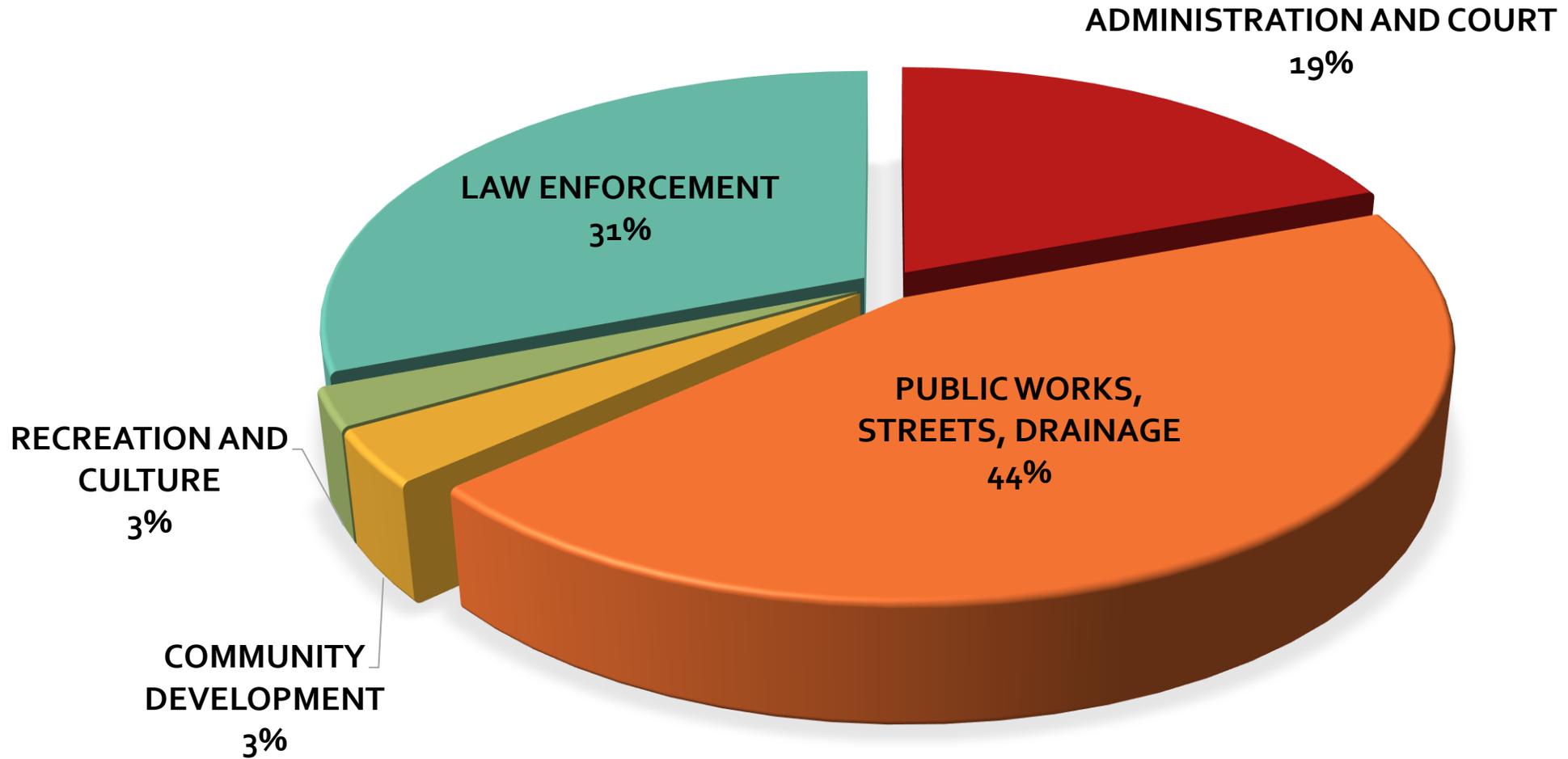




## **OPERATING EXPENSES** *(EXCLUDING TRANSFERS):*

- ADMINISTRATION AND COURT \$2,112,844
- PUBLIC WORKS, STREETS, DRAINAGE \$4,784,097
- COMMUNITY DEVELOPMENT \$367,403
- RECREATION AND CULTURE \$264,950
- LAW ENFORCEMENT \$3,342,368

# 2024-2025 OPERATING EXPENSES

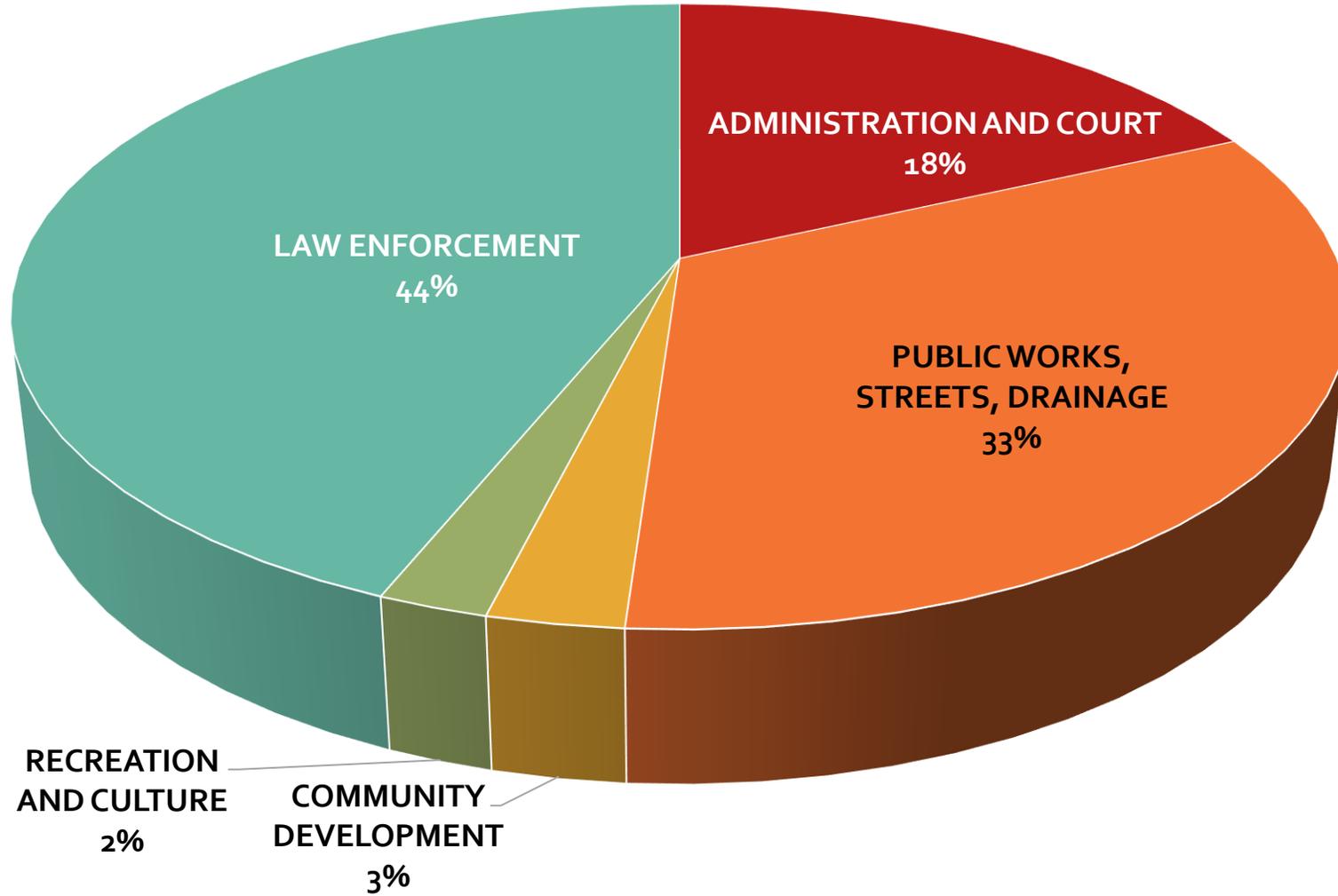




## PERSONNEL SERVICES *(EXCLUDING TRANSFERS)*:

- ADMINISTRATION AND COURT \$1,236,532
- PUBLIC WORKS, STREETS, DRAINAGE \$2,251,139
- COMMUNITY DEVELOPMENT \$190,853
- RECREATION AND CULTURE \$153,800
- LAW ENFORCEMENT \$2,989,718

## 2024-2025 PERSONNEL SERVICES





Questions? Concerns?

# DEBT SERVICE FUND

The Debt Service Fund (also known as a Sinking Fund) is specifically used to pay interest and principal on long-term debt.

The Debt Fund's primary purpose is to account for and manage property taxes levied and collected to pay the annual principal and interest payments on the City's long-term debt obligations.

These funds are established as part of an entity's commitment to fulfilling its debt obligations systematically and reliably.

# Debt Fund Overview

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>REVENUES</b>	<b>\$789,543</b>	<b>\$500,050</b>
<b>EXPENDITURES</b>	<b>\$789,543</b>	<b>\$599,450</b>
<b>ENDING FUND BALANCE</b>	<b><u>\$873,526**</u></b>	<b><u>\$774,126</u></b>

*\*\*Includes payoff of 2012 series bonds.*

# SPECIAL REVENUE FUNDS

## Budget

Special Revenue Funds account for specific revenue sources that are legally restricted or committed to expenditure for specified purposes or projects other than debt service.

The core principle of Special Revenue Funds lies in the requirement that the incoming revenues are to be used only for a designated purpose or project.

# CAPITAL PROJECT FUNDS

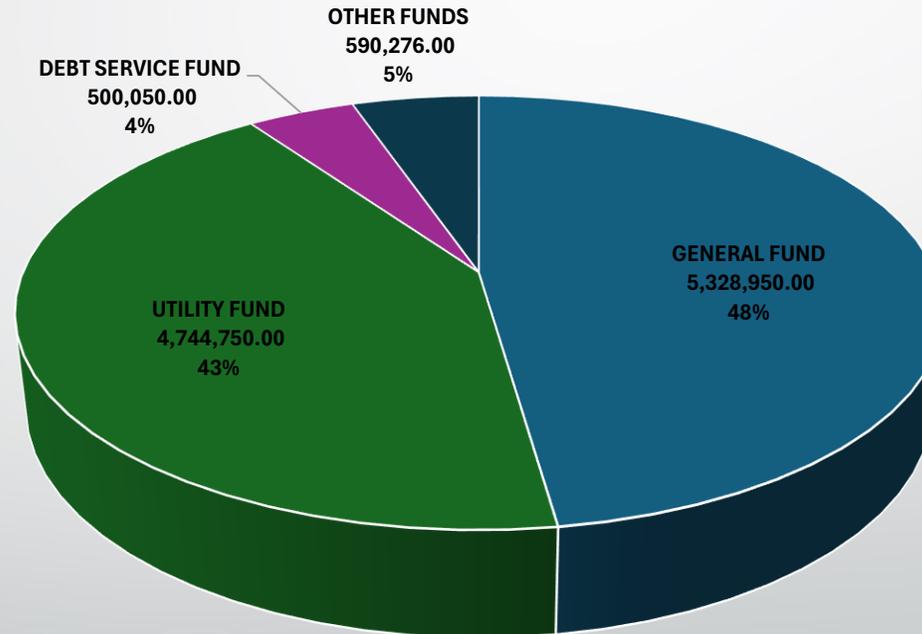
## Budget

Capital Project Funds track and manage financial resources used to acquire, construct, or improve major capital assets.

The fund's main purpose is to ensure that capital project expenditures receive the legally required capital resources.

# Overview of Special Revenue Funds

- Special Revenue Funds account for approximately 5% of overall budgeted revenues excluding transfers & grants.



TOTAL REVENUES - ALL FUNDS WITHOUT TRANSFERS

# Overview of Special Revenue & Capital Project Funds

- We currently have 18 active special revenue funds & 2 capital project funds.
- Detailed information on each fund can be found in the budget.
- Today, I will be discussing 7 of the special revenue funds.
  - 05-Hotel Motel (HOT) Fund
  - 08-Municipal Court Building Security Fund
  - 12-American Rescue Plan Act (ARPA) Fund
  - 13-Municipal Court Technology Fund
  - 23- Truancy Fund (Formally Thwarting)
  - 25-Opoid Abatement Fund
  - 35-Community Events & Projects Fund



# Hotel Motel Fund (HOT)

- The Hotel/Motel fund records Hotel/Motel Occupancy tax revenue generated by the City's two hotels.
- State legislation restricts the use of these funds to events/projects that directly enhance and promote tourism and the hotel/motel industry.



# Hotel Motel Fund (HOT)

	FY 23-24 BUDGET AS AMENDED	FY 24-25 RECOMMENDED BUDGET
Revenues	\$142,000	\$159,000
Expenditures	\$142,000	\$159,000
Ending Fund Balance	\$1,262,473	1,262,473





# IDEAS FOR HOT FUNDS?

- **Improvements to the Community & Event Center.**
- **Fund events & projects that put heads in beds and promote tourism and the hotel/motel industry.**
- **Annual consistence advertising for our Bridge City hotels.**

# Municipal Court Building Security Fund

- As authorized by Texas Code of Criminal Procedure §102.017 and City Ordinance, the Bridge City Municipal Court collects a \$3.00 security fee as a cost of court from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case.
- Fee may only be used for security personnel, services, and items related to buildings that house the operation of municipal court.

# Municipal Court Bldg. Security

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>Revenues</b>	<b>\$13,600</b>	<b>\$8,100</b>
<b>Expenditures</b>	<b>\$13,600</b>	<b>\$8,100</b>
<b>Ending Fund Balance</b>	<b>\$87,000</b>	<b>\$87,000</b>



# USE OF BUILDING SECURITY FUNDS?

- Fee may only be used for security personnel, services, and items related to buildings that house the operation of municipal court.
  - Court is working on a Court Security Plan and contemplating proposing funding a part-time bailiff.



# American Rescue Plan Act (ARPA) Fund

- The city received \$1,951,943.63 in funding in 2020-2022 through the Coronavirus State & Local Recovery program authorized by the American Rescue Plan Act.
- The current balance of the ARPA fund is approximately \$920,000. Of that amount, \$65,000 was approved by council to fund updating the City's ERP software.
- The remaining is restricted to funding local match requirements on eligible grant projects.
- We are currently waiting on reimbursement from the state of approximately \$200,000 in pre-paid grant expenses.

# Municipal Court Technology Fund

- As authorized by Texas Code of Criminal Procedure §102.0172(b) and City Ordinance, the Bridge City Municipal Court collects a \$4.00 technology fee as a cost of court from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case.
- May only be used to finance the purchase of or to maintain technological enhancements for a municipal court.

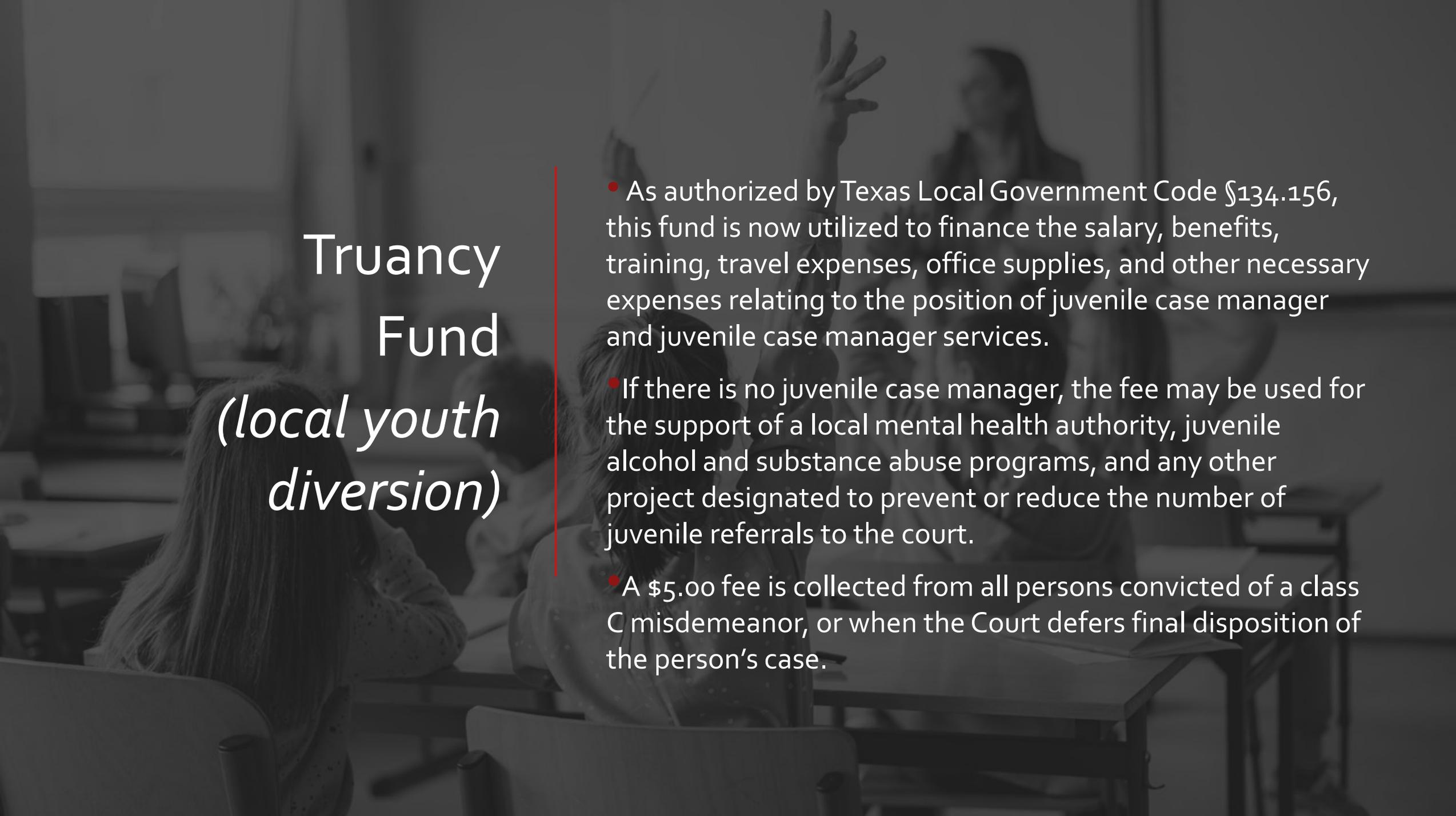
# Municipal Court Technology

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>Revenues</b>	<b>\$26,725</b>	<b>23,050</b>
<b>Expenditures</b>	<b>\$26,725</b>	<b>\$23,050</b>
<b>Ending Fund Balance</b>	<b>\$30,000</b>	<b>\$30,000</b>



# Utilizing the Technology Fund

- **May only be used to finance the purchase of or to maintain technological enhancements for a Municipal Court.**
  - **Currently \$15,000 of budgeted revenues is the 3% credit card fee.**
  - **\$8,000 is the projected revenue from the tech fee.**
  - **Once the credit card fees are eliminated, the Court tech fund will cover the cost of the Tyler Court system, moving that expense from the General Fund to the Technology Fund**



# Truancy Fund *(local youth diversion)*

- As authorized by Texas Local Government Code §134.156, this fund is now utilized to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager and juvenile case manager services.
- If there is no juvenile case manager, the fee may be used for the support of a local mental health authority, juvenile alcohol and substance abuse programs, and any other project designated to prevent or reduce the number of juvenile referrals to the court.
- A \$5.00 fee is collected from all persons convicted of a class C misdemeanor, or when the Court defers final disposition of the person's case.

# Truancy Fund

	<b>FY 23-24 BUDGET AS AMENDED</b>	<b>FY 24-25 RECOMMENDED BUDGET</b>
<b>Revenues</b>	<b>\$10,500</b>	<b>\$11,100</b>
<b>Expenditures</b>	<b>\$10,500</b>	<b>\$11,100</b>
<b>Ending Fund Balance</b>	<b>\$37,000</b>	<b>\$37,000</b>





# **USE OF TRUANCY FUNDS (local youth diversion)**

- **Once the Juvenile Case Manager resolution is enacted, this fund will help fund the salary of the Court Clerk designated as the Juvenile Case Manager.**

# Opioid Abatement Fund

- This fund accounts for money received through the Texas Abatement Fund, which will be approximately 70% of funds obtained through settlement and litigation of the claims asserted by the State and its subdivisions in the investigations and litigations related to the manufacturing, marketing, distribution, and sale of opioids and related pharmaceuticals.
- These funds are received in an undetermined amount when applied for and the Council must authorize any expenditure.
- Funds are utilized at the discretion of the Council & there are not reporting requirements.



# USE OF OPIOID FUNDS

- There is \$30,352.48 in the Opioid Abatement Fund
- One of the recommended uses of this fund is for harm reduction equipment and training.
  - Harm reduction could be bean bag projectiles, or tasers.
- The Chief is asking to use approximately \$15,000 this year to begin the process of replacing tasers.

A young girl with long dark hair is smiling broadly, holding a white bowl of food. She is wearing a dark jacket over a striped shirt. In the background, a large crowd of people is visible, suggesting a community event or festival. The image is overlaid with a semi-transparent dark grey filter.

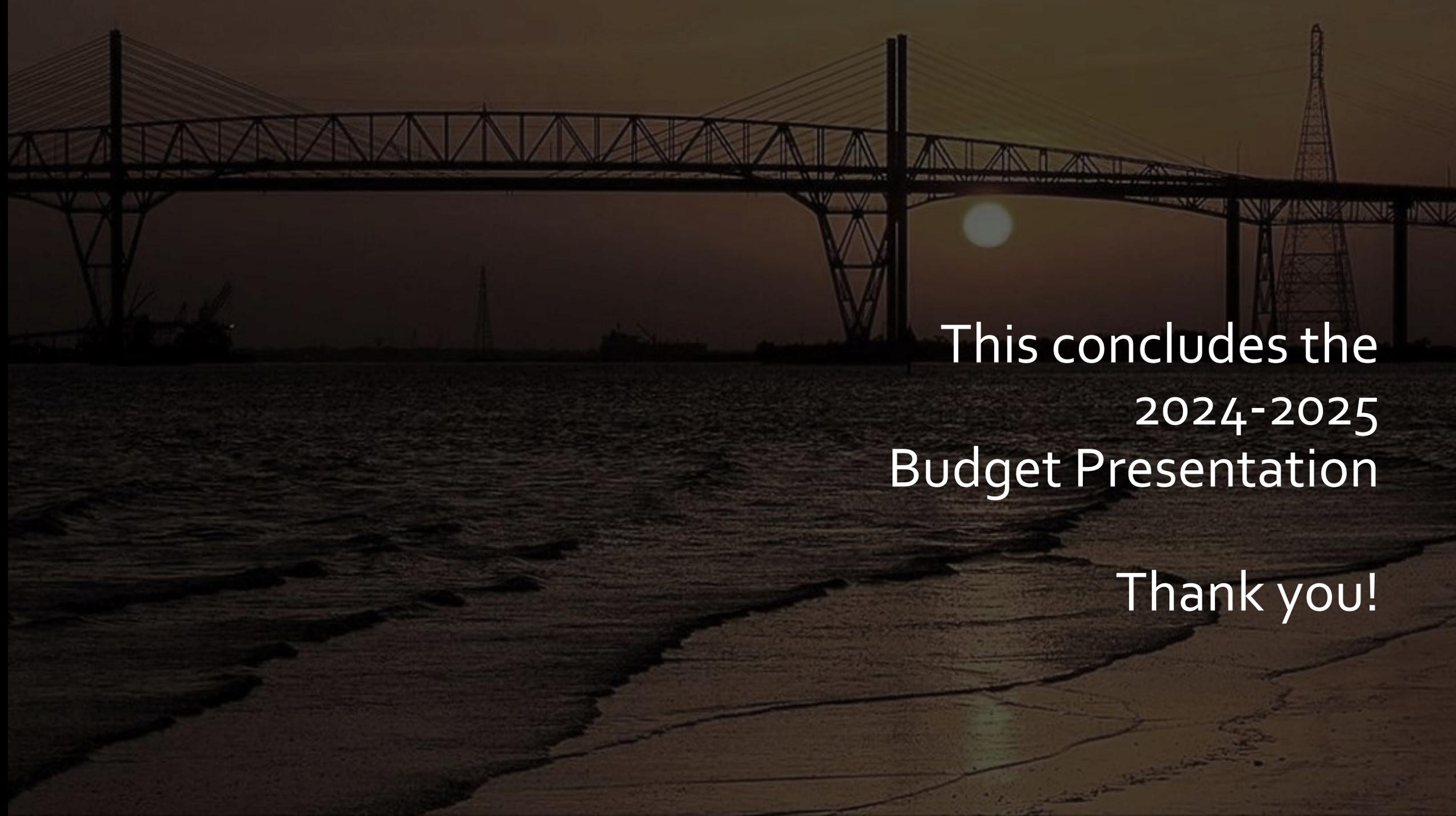
## Community Events & Projects

- Created in July 2024, this fund accounts for all proceeds generated from community events that directly enhance the lives of our citizens, attract attention and promote our local hotel/motel industry, and positively impact the local economy.
- These events serve as a catalyst for economic growth by attracting visitors from outside the community, boosting local business, and stimulating tourism.



# Community Events & Projects

- There is \$32,371.33 in the Community Events & Projects Fund.
- These funds includes proceeds, sponsorships, and vendor fees from the inaugural Red, White, and You Celebration on July 26, 2024.
- Policy needs to be formalized on the use of the funds; however, Council did vote that funds would be used for events and projects that enhance the lives of our citizens and promote our local hotel/motel industry.



This concludes the  
2024-2025  
Budget Presentation

Thank you!